

NORTH CAROLINA GENERAL ASSEMBLY
1977 SESSION

CHAPTER 965
HOUSE BILL 607

AN ACT TO CLASSIFY SOLAR ENERGY SYSTEMS FOR AD VALOREM TAX
PURPOSES.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-277 is amended by adding at the end thereof a new subsection (g), to read as follows:

"(g) Buildings equipped with a solar energy heating or cooling system, or both, are hereby designated a special class of property under authority of Article V, Section 2(2) of the North Carolina Constitution. Such buildings shall be assessed for taxation in accordance with each county's schedules of value for buildings equipped with conventional heating or cooling systems and no additional value shall be assigned for the difference in cost between a solar energy heating or cooling system and a conventional system typically found in the county. As used in this classification, the term 'system' includes all controls, tanks, pumps, heat exchangers and other equipment used directly and exclusively for the conversion of solar energy for heating or cooling. The term 'system' does not include any land or structural elements of the building such as walls and roofs nor other equipment ordinarily contained in the structure."

Sec. 2. This act shall become effective on January 1, 1978, and expire on December 1, 1985.

In the General Assembly read three times and ratified, this the 1st day of July, 1977.