



## Periodic Review / Retain Regulation Agency Background Document

<b>Agency name</b>	Board of Housing and Community Development
<b>Virginia Administrative Code (VAC) citation</b>	13 VAC 5-200
<b>Regulation title</b>	Solar Energy Criteria for Tax Exemption
<b>Document preparation date</b>	9/20/2012

This form is used when the agency has done a periodic review of a regulation and plans to retain the regulation without change. This information is required pursuant to Executive Orders 14 (2010) and 58 (1999).

### Legal basis

*Please identify the state and/or federal legal authority for the regulation, including (1) the most relevant law and/or regulation, and (2) promulgating entity, i.e., agency, board, or person.*

§ 58.1-3661 of the Code of Virginia. The OAG has provided a letter of assurance that these regulations retain statutory authority pursuant to § 58.1-3661 and that the regulations do not exceed that authority in their scope.

### Alternatives

*Please describe all viable alternatives for achieving the purpose of the existing regulation that have been considered as part of the periodic review process. Include an explanation of why such alternatives were rejected and why this regulation is the least burdensome alternative available for achieving the purpose of the regulation.*

There are no viable alternatives that the Board is aware of which will accomplish the purpose of the regulation. The regulation meets the requirements set forth in statute.

### Public comment

*Please summarize all comments received during the public comment period following the publication of the Notice of Periodic Review, and provide the agency response. Please indicate if an informal advisory group was formed for purposes of assisting in the periodic review.*

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No public comment was received either in writing during the public comment period or during the September 17, 2012 public hearing held by the Board.

### Effectiveness

*Please indicate whether the regulation meets the criteria set out in Executive Order 14 (2010), e.g., is necessary for the protection of public health, safety, and welfare, and is clearly written and easily understandable.*

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The regulation was adopted to provide a means to have solar energy equipment certified for taxpayers to receive a tax exemption for such equipment. The Board has determined that the regulation language and provisions are clear, easily understandable and do not create any burden on the citizens or businesses of Virginia. The regulation is consistent with public health, safety and welfare.

### Result

*Please state that the agency is recommending that the regulation should stay in effect without change.*

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The Board has concluded that the regulation continues to be needed to accomplish the requirements of statute and that no changes to the regulation are currently recommended. The current regulation should be retained.

### Small business impact

*In order to minimize the economic impact of regulations on small business, please include, pursuant to § 2.2-4007.1 E and F, a discussion of the agency's consideration of: (1) the continued need for the regulation; (2) the nature of complaints or comments received concerning the regulation from the public; (3) the complexity of the regulation; (4) the extent to which the regulation overlaps, duplicates, or conflicts with federal or state law or regulation; and (5) the length of time since the regulation has been evaluated or the degree to which technology, economic conditions, or other factors have changed in the area affected by the regulation. Also, include a discussion of the agency's determination whether the regulation should be amended or repealed, consistent with the stated objectives of applicable law, to minimize the economic impact of regulations on small businesses.*

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The Board has determined that there is a need to continue the current regulation and that the regulation can provide a benefit to small business. The provisions of the regulation are not complex and are written to assist in having solar energy equipment certified for tax credits. The Board has received no complaint about the regulation and no public comment was received during the periodic review comment period. There is no overlap, duplication or conflict with any other law. Statute provides that localities may allow

solar energy equipment, facilities and devices to be exempt from taxation. The regulations adopted by the Board of Housing and Community Development provides the needed definitions and clarity to have equipment and facilities certified as solar equipment to receive the tax exemption.

### Family impact

*Please provide an analysis of the regulation's impact on the institution of the family and family stability.*

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The Board is not aware of any potential impact of this regulation on the institution of the family or on family stability.