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August 13, 1981

No. 81/94

TO COUNTY ASSESSORS:

ASSEMBLY BILL 375
ACTIVE SOLAR ENERGY SYSTEM

On July 20, 1981 Assembly Bill 375 was approved by the Governor
(Chapter 239 Statutes of 1981). This is an act to amend and repeal
Section 73 of the Revenue and Taxation Code. Section 73 was added by
1980 Senate Bill 1306. Assembly Bill 375 was declared an emergency
measure and will take effect immediately. It will be applicable to
the 1981-82 roll.

The original legislation referred to Section 17052.5 for a definition
of "active solar energy system." This legislation repeals this reference
and defines "active solar energy system" as follows:

> "A system which uses solar devices thermally isolated from the
> living space or other area where the energy is used to provide
> for collection, storage, or distribution of solar energy. Such
> solar systems may be used for any of the following:
>
> 1. Domestic, recreational, therapeutic, or service water
>   heating.
> 2. Space conditioning.
> 3. Production of electricity.
> 4. Process heat.
> 5. Solar mechanical energy."

The difference between this definition and the previous one is that the
reference to "windmills" in the original definition was deleted. We have
contacted the author's office regarding the exclusion of "windmills."
We are advised that the intent of Assembly Bill 375 is to clarify the
definition of "active solar energy" and to eliminate from that definition
the reference to windmills.

Enclosed is a copy of Assembly Bill 375 for your reference. We hope
that this information is helpful to you.

Sincerely,

Verne Walton, Chief
Assessment Standards Division

VW:sk
Enclosure