

Property Tax Assessment Exemption Procedures and Austin Energy Solar Rate Information

Resources:

Texas Tax Codes for Renewable Energy: http://seco.cpa.state.tx.us/re_incentives-taxcode-statutes.htm#11

Property Tax Assistance: <http://www.window.state.tx.us/taxinfo/proptax/>

Database for State Incentives for Renewable Energy:
http://www.dsireusa.org/incentives/incentive.cfm?Incentive_Code=TX03F&re=I&ee=o

Link to Exemption Handbook PDF: http://www.seco.cpa.state.tx.us/zzz_re/re_incentives-11-27guidelines.pdf

From DSIRE website:

“The Texas property tax code allows an exemption of the amount of the appraised property value that arises from the installation or construction of a solar energy device that is primarily for the production and distribution of thermal, mechanical, or electrical energy for on-site use, or devices used to store that energy.

"Solar energy device" means an apparatus designed or adapted to convert the radiant energy from the sun, including energy imparted to plants through photosynthesis employing the bio-conversion processes of anaerobic digestion, gasification, pyrolysis, or fermentation, but not including direct combustion, into thermal, mechanical, or electrical energy; to store the converted energy, either in the form to which originally converted or another form; or to distribute radiant solar energy or the energy to which the radiant solar energy is converted.

Those wishing to claim this exemption must fill out [Form 50-123](#), “Exemption Application for Solar or Wind-Powered Energy Devices”.

Eligible Renewable/Other Technologies:	Passive Solar Space Heat, Solar Water Heat, Solar Space Heat, Solar Thermal Electric, Solar Thermal Process Heat, Photovoltaics, Wind, Biomass, Storage Technologies, Solar Pool Heating, Anaerobic Digestion
Applicable Sectors:	Commercial, Industrial, Residential
Amount:	100%
Maximum Incentive:	None
Eligible System Size:	None specified, but system must be used primarily for on-site energy needs



Link to Form 50-123 PDF Application: <http://www.window.state.tx.us/taxinfo/taxforms/50-123.pdf>

- You must file the completed application with all required documentation between January 1 and no later than April 30 of the year for which you are requesting an exemption.
- You must apply for this exemption each year you claim entitlement to the exemption.
- This application covers property owned on January 1 of this year.

