
 CHAPTER 364

[Second Substitute House Bill No. 388]

SOLAR ENERGY SYSTEMS—PROPERTY TAX EXEMPTION

AN ACT Relating to revenue and taxation; and adding a new section to chapter 84.36 RCW.

Be it enacted by the Legislature of the State of Washington:

NEW SECTION. Section 1. There is added to chapter 84.36 RCW a new section to read as follows:

(1) "Solar energy system" means equipment which meets the minimum standards, if any, promulgated by the United States department of housing and urban development, and which provides for the collection and use of incident solar energy for water heating, space heating or cooling, or other applications which require or would require a conventional source of energy such as petroleum products, natural gas, or electricity and which perform primarily with solar energy. In such other systems in which solar energy is used in a supplemental way, only those components which collect and transfer solar energy shall be included in this definition.

(2) Solar energy systems installed as improvements to real property shall be exempt from property taxation.

(3) Claims for exemption authorized by this section shall be filed with the county assessor on forms prescribed by the department of revenue and furnished by the assessor. Once filed, the exemption shall be valid for seven years and shall not be renewed. The assessor shall verify and approve such claims as he or she determines to be justified and in accordance with this section. No claims may be filed after December 31, 1981.

The department of revenue shall promulgate such rules and regulations, pursuant to chapter 34.04 RCW as are necessary and convenient to properly administer the provisions of this section.

Passed the House June 16, 1977.

Passed the Senate June 19, 1977.

Approved by the Governor July 14, 1977.

Filed in Office of Secretary of State July 14, 1977.

 CHAPTER 365

[House Bill No. 1284]

METROPOLITAN TRACT—LEASES

AN ACT Relating to state government; affecting the Metropolitan Tract and any lands contiguous thereto; amending section 1, chapter 174, Laws of 1974 ex. sess. and RCW 28B.20.382; and declaring an emergency.

Be it enacted by the Legislature of the State of Washington:

Section 1. Section 1, chapter 174, Laws of 1974 ex. sess. and RCW 28B.20.382 are each amended to read as follows:

Until authorized and empowered to do so by statute of the legislature, the board of regents of the university, with respect to that certain tract of land in the city of Seattle originally known as the "old university grounds" and more recently