File #: 23-3872, **Version:** 2

PROPOSED SUBSTITUTE TO FILE 23-3872

ORDINANCE CREATING ASSESSMENT CLASSIFICATION FOR COMMERCIAL COMMUNITY SOLAR ENERGY SYSTEM INSTALLATIONS

BE IT ORDAINED, by the Cook County Board of Commissioners that Chapter 74, Article II, is hereby amended to add the following sections:

Sec. 74.63. Assessment Classes

Real estate is divided into the following assessment classes:

. . .

(18). *Class E.* Improved real estate used primarily for industrial or commercial purposes, consisting of constructed buildings or other structures with a solar energy system installed in or on one or more building(s) or other structure(s) on the parcel after January 1, 2022. The portion of improved property eligible for the Class E incentive shall be the proportion of square footage of the improved surface area that contains an installed solar energy system to the total square footage of all improvements on the parcel, up to a maximum of 50% of the total area of improvements on the parcel.

To qualify for the Class E classification, the applicant must:

1. File an eligibility application with the Assessor with the following information:

    a. Parcel Identification Number (PIN) and Assessed Building Square Footage for all buildings and structures on the subject parcel.

    b. Affidavit signed by the owner identifying the square footage of area containing installed components of a solar energy system.

    c. Solar Energy System installation plans from the solar energy provider containing, at a minimum, the solar energy system layout/design and anticipated MWh of energy produced for off-site consumption.

2. Submit proof that the solar energy facilities have been installed and are actively producing energy for off-site consumption.

3. Maintain, directly or through a third-party contractor, the solar energy system in operating, energy-producing condition for the duration of the incentive period with the exception of temporary disruptions for system maintenance and repair.

4. Submit to the Assessor an Annual Report identifying the amount of energy generated by the solar energy system (in megawatt-hours (MWhs)) and used by off-site consumers.

This classification shall continue for a period of 10 years from the date the solar energy facilities have been installed and are actively producing energy for off-site consumption. This incentive classification will not be subject to renewal. Upon

termination, the real estate shall revert to the applicable classification under this Division.

For purposes of this Section, the terms are defined as follows:

(1) "Solar energy" means radiant energy received from the sun at wave lengths suitable for photovoltaic use.

(2) "Solar collector" means (a) An assembly, structure, mechanism or design, that absorbs solar energy and converts it into electricity.

(3) "Solar storage mechanism" means equipment or elements that are utilized for storing solar energy, gathered by a solar collector, for subsequent use.

(4) "Solar energy system" means (a)(1) a complete assembly, structure, or design of solar collector, or a solar storage mechanism, which uses solar energy for generating electricity; (2) the design, materials, or elements of a system and its maintenance, operation, and labor components, and the necessary components, if any, of supplemental conventional energy systems designed or constructed to interface with a solar energy system; (3) any legal, financial, or institutional orders, certificates, or mechanisms, including easements, leases, and agreements, required to ensure continued access to solar energy, its source, or its use in a solar energy system, and including monitoring and educational elements of a demonstration project;

(b) "Solar energy system" does not include: (1) distribution equipment that is equally usable in a conventional energy system except for those components of the equipment that are necessary for meeting the requirements of efficient solar energy utilization; or (2) components of a solar energy system that serve only as structural, insulating, protective, shading, aesthetic, or other non-solar energy utilization purposes, as defined in the regulations of the Department of Commerce and Economic Opportunity.

(c) The owner or its third-party contractor shall attest that solar energy system conforms to the standards for those systems established by regulation of the Department of Commerce and Economic Opportunity.

Sec. 74-64. Market Value Percentages

The Assessor shall assess, and the Board of Review shall review, assessments on real estate in the various classes at the following percentages of market value:

. . .

(18) *Class E.* Twenty Percent.

Effective date: This Ordinance shall be effective immediately upon approval and adoption.

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