



**PAUL DICTOS, CPA**  
**FRESNO COUNTY ASSESSOR-RECORDER**  
 P. O. Box 1146  
 Fresno, CA 93715  
 (559) 600-3534  
<https://assessor.fresnocountyca.gov/>

BOE-64-SES (P1) REV. 05 (07-25)

**INITIAL PURCHASER  
 CLAIM FOR SOLAR ENERGY SYSTEM  
 NEW CONSTRUCTION EXCLUSION**

California law provides that under certain circumstances the initial purchaser of a building with an active solar energy system may qualify for a reduction in the assessed value of the property. In order to qualify for this reduction, this claim form must be completed and signed by the buyer and filed with the Assessor. Please refer to the General Information section for details.

NAME AND MAILING ADDRESS  
 (Make necessary corrections to the printed name and mailing address.)

--	--

**Note: "active solar energy system" does not include a solar swimming pool heater or hot tub heater.**

CLAIMANT NAME (LAST, FIRST, MIDDLE INITIAL)

ADDRESS	CITY	STATE	ZIP
EMAIL ADDRESS		DAYTIME TELEPHONE NUMBER (    )	
ASSESSORS PARCEL NUMBER	PURCHASE DATE	INSTALLATION DATE	

Check and complete the following:

1.  \$ What is the value attributable to the active solar energy system included in the purchase price of the new building? **Attach a copy of any documents necessary to identify the type and value of the active energy system included in the purchase price.**
2.  \$ What is the amount of any rebate for the active solar energy system provided to either the owner-builder or you? (See General Information)
3.  Yes  No Does the active solar energy system have pipes and ducts that are used to carry both energy derived from solar energy and energy derived from other sources? (See General Information)

BUILDER NAME	TITLE
ADDRESS	CITY
EMAIL ADDRESS	DAYTIME TELEPHONE NUMBER (    )

**CERTIFICATION**

*I certify (or declare) under penalty of the laws of the State of California that the foregoing, and all information herein, is true, correct and complete to the best of my knowledge and belief.*

*Additionally, if this form is submitted with an electronic signature, I also certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing, and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of my knowledge and belief.*

SIGNATURE OF CLAIMANT	DATE
-----------------------	------

**THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION**



**GENERAL INFORMATION**

Section 73 states, in part:

- (b)(1) "Active solar energy system" means a system that, upon completion of the construction of a system as part of a new property or the addition of a system to an existing property, uses solar devices, which are thermally isolated from living space or any other area where the energy is used, to provide for the collection, storage, or distribution of solar energy.
- (2) "Active solar energy system" does not include solar swimming pool heaters or hot tub heaters.
- (3) Active solar energy systems may be used for any of the following:
- (A) Domestic, recreational, therapeutic, or service water heating.
  - (B) Space conditioning.
  - (C) Production of electricity.
  - (D) Process heat.
  - (E) Solar mechanical energy.
- (d)(3) An active solar energy system that uses solar energy in the production of electricity does not include auxiliary equipment, such as furnaces and hot water heaters, that use a source of power other than solar energy to provide usable energy. An active solar energy system that uses solar energy in the production of electricity does include equipment, such as ducts and hot water tanks, that is utilized by both auxiliary equipment and solar energy equipment, that is, dual use equipment. That equipment is active solar energy system property only to the extent of 75 percent of its full cash value.
- (e)(1) Notwithstanding any other law, for purposes of this section, "the construction or addition of any active solar energy system" includes the construction of an active solar energy system incorporated by the owner-builder in the initial construction of a new building that the owner-builder does not intend to occupy or use. The exclusion from "newly constructed" provided by this subdivision applies to the initial purchaser who purchased the new building from the owner-builder, but only if the owner-builder did not receive an exclusion under this section for the same active solar energy system and only if the initial purchaser purchased the new building prior to that building becoming subject to reassessment to the owner-builder, as described in subdivision (d) of Section 75.12. The assessor shall administer this subdivision in the following manner:
- (A) The initial purchaser of the building shall file a claim with the assessor and provide to the assessor any documents necessary to identify the value attributable to the active solar energy system included in the purchase price of the new building. The claim shall also identify the amount of any rebate for the active solar energy system provided to either the owner-builder or the initial purchaser by the Public Utilities Commission, the State Energy Resources Conservation and Development Commission, an electrical corporation, a local publicly owned electric utility, or any other agency of California.
  - (B) The assessor shall evaluate the claim and determine the portion of the purchase price that is attributable to the active solar energy system. The assessor shall then reduce the new base year value established as a result of the change in ownership of the new building by an amount equal to the difference between the following two amounts:
    - (i) That portion of the value of the new building attributable to the active solar energy system.
    - (ii) The total amount of all rebates, if any, described in subparagraph (A) that were provided to either the owner-builder or the initial purchaser.
  - (C) The extension of the new construction exclusion to the initial purchaser of a newly constructed new building shall remain in effect only until there is a subsequent change in ownership of the new building.
- (f) Notwithstanding any other law, the exclusion from new construction provided by this section shall remain in effect only until there is a subsequent change in ownership.
- (g) This section applies to property tax lien dates for the 1999-2000 fiscal year to the 2025-26 fiscal year, inclusive.
- (h) The amendments made to this section by the act that added this subdivision apply beginning with the lien date for the 2008-09 fiscal year.
- (i)(1) This section shall remain in effect only until January 1, 2027, and as of that date is repealed.
- (2) Active energy solar systems that qualify for an exclusion under this section prior to January 1, 2027, shall continue to be excluded on and after January 1, 2027, until there is a subsequent change in ownership.

