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Periodic Review Report of Findings

Agency name	Board of Housing and Community Development
Virginia Administrative Code (VAC) citation	13 VAC5 - 200
Regulation title	Solar Energy Criteria for Tax Exemption
Date this document prepared	6/7/2019

This information is required for executive branch review and the Virginia Registrar of Regulations, pursuant to the Virginia Administrative Process Act (APA), Executive Order 14 (as amended, July 16, 2018), the Regulations for Filing and Publishing Agency Regulations (1 VAC7-10), and the *Virginia Register Form, Style, and Procedure Manual for Publication of Virginia Regulations*.

Legal Basis

Please identify (1) the agency or other promulgating entity, and (2) the state and/or federal legal authority for the regulatory change, including the most relevant citations to the Code of Virginia or Acts of Assembly chapter number(s), if applicable. Your citation must include a specific provision, if any, authorizing the promulgating entity to regulate this specific subject or program, as well as a reference to the agency or promulgating entity's overall regulatory authority.

The Board of Housing and Community Development is the promulgating entity. Section 58.1-3661 of the Code of Virginia is the statute requiring the regulation.

Alternatives

Please describe any viable alternatives for achieving the purpose of the regulation that were considered as part of the periodic review. Include an explanation of why such alternatives were rejected and why this regulation is the least burdensome alternative available for achieving its purpose.

There are no viable alternatives that the Board is aware of which will accomplish the purpose of the regulation. The regulation meets the requirements set forth in statute.

Public Comment

Please summarize all comments received during the public comment period following the publication of the Notice of Periodic Review, and provide the agency response. Ensure to include all comments submitted: including those received on Town Hall, in a public hearing, or submitted directly to the agency or board. Please indicate if an informal advisory group was formed for purposes of assisting in the periodic review.

None.

Effectiveness

Pursuant to § 2.2-4017, please indicate whether the regulation meets the criteria set out in Executive Order 14 (as amended, July 16, 2018), including why the regulation is (a) necessary for the protection of public health, safety, and welfare, and (b) is clearly written and easily understandable.

The regulation was adopted to provide a means to have solar energy equipment certified for taxpayers to receive a tax exemption for such equipment. It has been determined that the regulation language and provisions are clear and easily understandable and are in compliance with their statutory directive.

Decision

Please explain the basis for the rulemaking entity’s decision (retain the regulation as is without making changes, amend the regulation, or repeal the regulation).

Based upon review of the regulation and that no comments were submitted, the Board has taken action to retain the regulation without amendment.

Small Business Impact

As required by § 2.2-4007.1 E and F of the Code of Virginia, include a discussion of the agency’s consideration of: (1) the continued need for the regulation; (2) the nature of complaints or comments received concerning the regulation from the public; (3) the complexity of the regulation; (4) the extent to which the regulation overlaps, duplicates, or conflicts with federal or state law or regulation; and (5) the length of time since the regulation has been evaluated or the degree to which technology, economic conditions, or other factors have changed in the area affected by the regulation. Also, discuss why the agency’s decision, consistent with the stated objectives of applicable law, will minimize the economic impact of regulations on small businesses.

No comments were received and the regulation is applicable to limited localities who optionally adopt an ordinance for an exemption to certain local taxes. As noted, the regulation is required by Code. The regulation does not appear to be overly complex, duplicate, or conflict with other

federal or state law. The regulation was last reviewed in 2012. The regulation does not appear to have an impact on small businesses.