



CLASS E

ELIGIBILITY BULLETIN

The Class E Incentive and Its Benefits:

The Class E Incentive – Cook County Real Property Assessment Classification Ordinance for Commercial Community Solar Energy Systems Installations (“Ordinance”) is intended to encourage installations of solar photovoltaic systems on industrial and commercial buildings in Cook County.

Projects which qualify for the Class E incentive will receive **a reduced assessment level of twenty percent (20%)** of fair market value for ten years on the portion of the property containing the improved area where the solar energy system is installed. The incentive will be calculated by determining the portion of the improved property containing the solar installation compared to the total area square footage of improvements on the parcel. However, the maximum total area of improvements that may qualify for the reduced assessment level is limited to 50% of the total area of the property improvements.

- For example, if a 100,000 square foot property improvement includes Solar Energy System installation that covers 55,000 square feet of the improvement, fifty percent (50%) of the property’s improvement qualifies for the 20% level of assessment if the property otherwise qualifies for the incentive.
- If the same size improvement containing a Solar Energy System covering 40,000 SF of improvement area, 40% of the property’s improvement would receive the reduced level of assessment if the property otherwise qualifies for the incentive.

Eligibility Requirements:

- Applies to improved real estate used primarily for industrial or commercial purposes.
- Actively produce solar energy to be consumed for off-site consumption.
- Maintain a solar energy system in operating condition for the duration of the incentive period.
- The solar energy system must be installed in or on one or more building(s) or structure(s) on the parcel after January 1, 2022.
- The Applicant must present solar energy system installation plans containing the layout/design of the solar energy system and the anticipated MWh of energy produced for off-site consumption.
- Submission of an annual report identifying the amount of energy generated by the solar energy system (in megawatt-hours (MWhs) and used by off-site consumers.

Application Procedures:

File a Class E Application with the Cook County Assessor' Office with the supporting documentation which includes:

- The PIN number(s) and Assessed Building Square footage for all buildings and structures on the parcel.
- An affidavit from the Owner identifying the square footage of area containing the installed components of a solar energy system.
- Solar energy system installation plans containing the layout of the system and expected MWh of energy produced for off-site consumption.
- Proof of installation and that the system is actively producing energy for off-site consumption.
- An attestation by the owner or its third-party contractor that the solar energy system conforms to the standards for those systems established by regulation of the Illinois Department of Commerce and Economic Opportunity.

Definitions:

(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.

Continuing Obligations:

- Maintain the solar energy system in operating condition for the duration of the incentive.
- Submit an annual report to the assessor identifying the amount of energy generated by the solar system and used, or subject to use, by off-site consumers.

This classification shall continue for a period of 10 years from the date the solar energy facilities are installed and actively producing energy for off-site consumption.

This incentive classification will not be subject to renewal. Upon termination, the property's assessment shall revert to the applicable classification under the Cook County Classification Ordinance (25%).