

Qualified Renewable Energy Property Tax Exemption Application

Use this form to apply for the property tax exemption on personal property that is used exclusively for the generation or storage of renewable energy in a facility where the construction began on or after July 1, 2023.



Instructions:

File this form with the Department of Revenue Renewable Energy Team (DORRenewableEnergy@dor.wa.gov) and they will notify the local county assessor. If you would like to authorize a representative/tax preparer, complete the [Confidential Tax Information Authorization form](#) and send it in with this application.

If your exemption is granted, you will be sent a letter from the Department of Revenue that provides you instructions on how to pay the production/storage excise taxes. The production excise taxes must be paid monthly through My DOR. Failure to pay your production/storage excise taxes will result in the loss of the property tax exemption.

1 Owner information:

Name:

Mailing address:

City:

State:

Zip:

Phone:

Email:

% of property owned:

List any additional owners on an attached sheet of paper. All owners must be identified.

2 Personal property you are claiming for exemption:

Location of project street address:

City:

State:

Zip:

Parcel number(s) and county where property is located. Attach additional pages if necessary:

Parcel number:

County name:

Parcel number:

County name:

Parcel number:

County name:

Parcel number:

County name:

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Equipment description	Year of acquisition	Purchase price (less sales tax)

3 Personal Property Tax Exemption:

You may request a 10-year or 15-year property tax exemption for personal property that is used exclusively for the generation or storage of renewable energy in a facility.

Check the box indicating which renewable energy property tax exemption you are requesting.

10-year property tax exemption

15-year property tax exemption

Check the box(es) indicating which renewable energy system you are requesting the exemption on.

Solar energy generation system

Wind energy generation system

Renewable energy storage system

Date construction of renewable energy project began:

Total megawatt hour nameplate capacity of the renewable energy generation system:

Total megawatt hour nameplate capacity of the renewable energy storage system:

The current excise tax rates are as follows:

10- year exemption:

- Solar energy system - \$80 per month per megawatt of nameplate capacity of alternative power.
- Wind energy system - \$150 per month per megawatt of nameplate capacity of alternative power.
- Renewable energy storage system - \$19 per megawatt hour per month of renewable energy storage capacity.

15-year exemption:

- Solar energy system - \$75 per month per megawatt of nameplate capacity of alternative power.
- Wind energy system - \$130 per month per megawatt of nameplate capacity of alternative power.
- Renewable energy storage system - \$14 per megawatt hour per month of renewable energy storage capacity.

4 Certification

I understand that if I am granted an exemption from property tax, I must report and pay the production/storage excise taxes for the duration of the exemption on a monthly basis. The excise tax rates may change during the exemption period granted as the Department of Revenue must review rate structures to ensure they reflect changes in technology, capacity, market incentives, and inflation. The Department of Revenue will notify you of any rate changes enacted by the legislature.

I understand that this personal property exemption only applies to property taxes levied for any state purpose. Qualified personal property is not exempt from any local taxing district property taxes and real property remains fully taxable. I must also continue to file my annual statement of personal property (RCW 84.40.190) or public utility annual report (RCW 84.12.220) as required.

I understand that if I discontinue paying the excise taxes throughout my exemption timeframe, DOR will send me a notification of this violation. I will have 60 days, plus any extensions granted, to correct my error. Failure to correct the error within 60-days will result in the loss of my property tax exemption.

I understand that I must file an annual attestation statement with the Property Tax Division of the Department of Revenue confirming I am registered and paying my excise taxes with DOR.

If at any point during the exemption period my property tax exemption becomes revoked, all property taxes previously exempted will become immediately due and payable with interest. In addition, excise taxes paid during the exemption timeframe will not be refundable, nor will they be credited towards the property taxes due. If the exemption is revoked, the qualified personal property no longer qualifies for a personal property tax exemption.

I understand that battery storage or battery energy storage systems must charge using exclusively using energy from only solar or wind facilities. Systems that charge from other power sources do not qualify for this exemption (RCW 82.96.010).

Signature:

I declare under the penalties of perjury that:

- I am an owner or authorized representative for the qualified personal property described in this exemption application.
- I have reviewed the information contained in this application and attest that I understand my financial and legal obligations.
- The answers contained, including any accompanying information, have been examined by me and are true, correct, and complete.
- I certify that I understand a misrepresentation of fact is cause for rejection of the application or revocation of any property tax exemption issued.

Signature:

Title:

Application date:

Phone:

Email:

What to do next:

1. Digitally sign and save a completed copy of this form.
2. Email it to the the Department of Revenue Renewable Energy Team at DORRenewableEnergy@dor.wa.gov.
3. Once you receive notification that you have been approved for the exemption, you will receive a letter from Department of Revenue with instructions on how to pay the production/storages excise taxes.
4. Your exemption starts January 1 of the year following the approval of the exemption.
5. You must pay the production/storage excise taxes within 60 days of the start of your exemption.

Instructions and tax exemption information:

How to complete the application

Owner information:

The property owner's name.

The property owner's mailing address.

The property owner's phone number.

The county(ies) where the property is located.

Personal property tax exemption:

The parcel numbers where the property requested for exemption is located.

A separate listing of all the personal property that is being requested for exemption must be filed. Attach additional pages if required. The listing must describe the qualifying personal property, list the date of acquisition, and the purchase price minus sales tax.

Certification:

You must certify, under the penalty of perjury, the information contained in the application is true and correct by signing the application form. Write in the date that you complete this application.