



State of New Jersey  
DEPARTMENT OF COMMUNITY AFFAIRS  
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JON S. CORZINE  
Governor

CHARLES A. RICHMAN  
Acting Commissioner

December 2, 2009

Dear Construction Official:

On February 4, 2009, I sent you a letter concerning P.L. 2008, c.90, a law which offers property tax relief for the installation of renewal energy systems. Under this statute, a property owner who installs a renewable energy system in accordance with all applicable rules, standards and manufacturer's instructions can apply for approval to the local enforcing agency and, if the renewable energy system is approved, to the tax assessor.

I advised you in February that, in order for the program to be implemented, the Division of Taxation would first have to adopt an application form. That form has now been adopted. It may be found online at [http://www.state.nj.us/treasury/taxation/pdf/other\\_forms/lpt/cres.pdf](http://www.state.nj.us/treasury/taxation/pdf/other_forms/lpt/cres.pdf).

The form provides a place for the construction official to certify that the application has been approved. The form may be presented to you by the applicant at the time of permit application or prior to final inspection. Once you have signed the form, it should be forwarded to the tax assessor.

We will be meeting with the Board of Public Utilities to determine what standards exist that are applicable to renewable energy systems and should be incorporated into the Uniform Construction Code (UCC.) In the interim, the UCC already provides for the use of the manufacturer's installation instructions. (See N.J.A.C. 5:23-3.6(b)) Item #5 on the form requires the applicant to supply copies of all applicable manufacturer's instructions and standards. These should be used for plan review and inspection of renewable energy systems. The application may be approved provided that the system, as installed, conforms to these standards.

If you have any questions regarding the implementation of this law, please call the Code Assistance Unit at (609)984-7607.

Sincerely,

Cynthia A. Wilk

Director

Division of Codes and Standards

