

# Non-Federal Green Building Incentives

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States, local governments and utility companies offer various incentives to promote “green building,” including the use on site of renewable energy and improved energy efficiency. Financial incentives can include rebates, grants, tax deductions and credits, and loans. Non-financial incentives for green buildings usually come in the form of preferential zoning or technical assistance. The following charts summarize the major incentives available in Massachusetts, New York, New Jersey, Connecticut, Maryland, Virginia, and the District of Columbia. These are in addition to any federal incentives.

The reduction of greenhouse gas emissions to mitigate climate change is becoming a paramount policy concern at the local, state and federal levels. Stakeholders, including lenders, insurers, tenants, customers and employees, are coming to expect or even demand that companies operate sustainably. New regulations addressing climate change compel companies to examine their energy supplies and energy efficiency, while the current economic recession highlights cost reductions in all areas, including energy use.

In this context, green building, meaning construction and operation that minimizes environmental impact and is resource-efficient, may present attractive opportunities to your organization. Green building measures

can include retrofitting or recommissioning your property to improve energy efficiency, as well as installing equipment to produce renewable energy on site.

Of course, there are many challenges. A common problem is securing adequate private financing. To reduce the “first costs” associated with green building measures, many government agencies and regulated utilities offer incentives. New incentive programs are being introduced monthly, and already include tax-exempt bonds, grants, rebates and loan guarantees, Renewable Energy Credits (“RECs”), and tax credits and deductions. It is important to keep in mind that incentive programs vary considerably by location.

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State and Local Green Building Incentives – Massachusetts		
<b>Solar</b>	Corporate Excise Tax	A corporation, in calculating its state excise tax, may deduct from its net income its expenditures on the installation of any solar energy system, including costs of labor. The installation must be located in Massachusetts and used exclusively in the trade or business of the corporation. A corporation may exempt any solar energy system that qualifies for this excise tax deduction from the tangible property measure of the state's corporate excise tax.
	Property Tax	Up to 100 percent of the value added by solar energy systems is exempted from local property taxes for a 20 year period.
	Rebates	Beginning January 2010, the Massachusetts Clean Energy Center (CEC) will provide rebates for very small solar projects of 5 kilowatts (kW) or less per building (Commonwealth Solar II). CEC will also offer an additional \$8 million in rebates, using federal recovery funding, for solar installations between 5 kW and 200 kW (Commonwealth Solar Stimulus).  The Massachusetts New Homes with ENERGY STAR Program provides rebates to homebuilders for PV systems of between 3.6 kW and 10 kW servicing residential projects that meet affordable housing criteria and ENERGY STAR requirements. The rebates are calculated according to a schedule that outlines a per-watt base incentive that increases as the percentage of affordable units increases.
	Grants	The Green Affordable Housing Development Program of the Massachusetts Housing Finance Agency (MassHousing) offers funding for feasibility studies, renewable energy system design, and renewable energy system installation of eligible PV systems servicing proposed residential projects that meet affordable housing criteria and ENERGY STAR requirements.
	Production Incentive	Retail electric suppliers in Massachusetts must satisfy some of their Renewable Portfolio Standard requirements using solar energy, either by reporting ownership of sufficient solar renewable energy certificates (S-RECs), or by making an Alternative Compliance Payment (ACP). Solar projects of up to 2 MW per meter are eligible to sell S-RECs. To support the S-RECs market, the Massachusetts Department of Energy Resources (DOER) has fixed the auction price at \$300/MWh, while bids can vary by volume.  The Mass Energy Consumers Alliance, a non-profit organization, offers to purchase RECs from solar PV systems installed in Massachusetts at a specified rate per kilowatt-hour for three years.

<b>Wind</b>	<b>Corporate Excise Tax</b>	A corporation, in calculating its state excise tax, may deduct from its net income its expenditures on the installation of any wind energy system, including costs of labor. The installation must be located in Massachusetts and used exclusively in the trade or business of the corporation. A corporation may exempt any wind energy system that qualifies for this excise tax deduction from the tangible property measure of the state's corporate excise tax.
	<b>Property Tax</b>	Up to 100 percent of the value added by wind energy systems is exempted from local property taxes for a 20 year period.
	<b>Rebates</b>	MRET'S Commonwealth Wind Incentive Program offers customers of certain investor-owned utilities ( Fitchburg Gas and Electric, Massachusetts Electric, Nantucket Electric, NSTAR Electric and Western Massachusetts Electric) rebates for the installation of community-scale wind projects that are up to 99 kW and located at residential, commercial, industrial, institutional, and public facilities. Rebates are capped at \$4.00/watt.
	<b>Grants</b>	<p>MRET'S Commonwealth Wind Incentive Program also includes a Community-Scale Wind initiative that provides grants for qualifying wind projects with a nameplate capacity greater than or equal to 100 kW. MRET will provide financial and technical support to wind projects through three stages: (1) services for high-level site screening for public projects; (2) grant support for in-depth technical and economic feasibility analysis; and (3) grants for design and construction support.</p> <p>MassHousing's Green Affordable Housing Development Program offers funding for feasibility studies, renewable energy system design, and renewable energy system installation of eligible wind power systems servicing proposed residential projects that meet affordable housing criteria and ENERGY STAR requirements.</p>
	<b>Production Incentive</b>	The Mass Energy Consumers Alliance, a non-profit organization, offers to purchase RECs from wind power systems installed in Massachusetts at a specified rate per kilowatt-hour for three years.
<b>Hydro</b>	<b>Grants</b>	<p>MassHousing's Green Affordable Housing Development Program offers funding for feasibility studies, renewable energy system design, and renewable energy system installation of eligible hydroelectric systems servicing proposed residential projects that meet affordable housing criteria and ENERGY STAR requirements.</p> <p>The Renewable Energy Trust has approximately \$1.2 million available to fund hydropower generation projects through its Commonwealth Hydropower Initiative ("CHI"). The solicitation closes December 17, 2009.</p>



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<b>Fuel Cells</b>	Grants	MassHousing's Green Affordable Housing Development Program offers funding for feasibility studies, renewable energy system design, and renewable energy system installation of fuel cell systems servicing proposed residential projects that meet affordable housing criteria and ENERGY STAR requirements.
<b>Biomass, Biofuel</b>	Grants	MassHousing's Green Affordable Housing Development Program offers funding for feasibility studies, renewable energy system design, and renewable energy system installation of eligible bioenergy technologies servicing proposed residential projects that meet affordable housing criteria and ENERGY STAR requirements.
<b>CHP</b>	Technical Assistance	DOER and the U.S. Department of Energy ("US DOE") sponsor the Northeast Combined Heat and Power Application Center to help end-users determine if their site is a good candidate for combined heat and power ("CHP").
<b>Industrial Uses</b>	Technical Assistance	<p>The Massachusetts Office of Technical Assistance provides services for manufacturing companies, including compliance assistance and on-site technical support to reduce toxics use, improve energy efficiency and conserve water and other resources.</p> <p>Under a program sponsored by DOER and US DOE, the Industrial Assessment Center ("IAC") at the University of Massachusetts – Amherst, provides free energy audits for certain industrial and commercial customers.</p>
<b>Energy Efficiency</b>	Rebates	A number of retail utilities operating in Massachusetts, such as Bay State Gas, Cape Light Compact, National Grid, New England Gas Company, NSTAR, Until and Western Massachusetts Electric, offer limited rebates to their commercial customers for energy-efficiency improvements to their facilities.
	Technical Assistance	The Massachusetts Energy Efficiency Partnership program leverages resources from US DOE, the University of Massachusetts – Amherst and three Massachusetts electric utilities to support the deployment of energy efficient technology and tools to the industrial, commercial, and institutional sectors.

<b>Green Buildings Generally</b>	Zoning	<p>A few cities and towns in Massachusetts offer zoning based incentives to encourage the development of green buildings.</p> <p>Municipalities designated as “Green Communities” under the Green Communities Act of 2008 are eligible for grants from DOER for municipal energy efficiency and renewable power projects. To receive this designation, cities and towns must have zoning that allows as-of-right, expedited siting of renewable energy projects. 103 communities are competing for these grants.</p>
	Fast Track Permitting	<p>Massachusetts Department of Environmental Protection (“MassDEP”) offers expedited, “Fast Track Permitting” for approved clean and renewable energy project proposals.</p>

State and Local Green Building Incentives – New York		
<b>Solar</b>	Property Tax	<p>100 percent of the value added by a solar energy system to real property is exempted from local property taxes for a 15 year period. The law is a local option exemption, meaning that local governments may decide whether to allow it.</p> <p>Certain buildings within New York City may receive a property tax abatement in the amount of 8.75 percent of eligible photovoltaic (“PV”) system expenditures annually for four years if such expenditures are made between 08/05/08 and 12/31/10; if made between 01/01/11 and 12/31/12, the amount of the tax abatement is five percent annually for four years.</p>
	Income Tax	A taxpayer may take a personal income tax credit equal to 25 percent (up to \$5,000) of the cost of equipment and installation of an eligible PV or solar-thermal system in a residential or multi-family residential building. Any excess credit may be carried forward five years.
	Sales Tax	Residential solar energy systems used for heating, cooling, hot water or electricity are exempted from the state sales tax.
<b>Wind</b>	Property Tax	100 percent of the value added by a wind energy system is exempted from local property taxes for a 15 year period. The law is a local option exemption, meaning that local governments may decide whether to allow it.
	Rebates	The Long Island Power Authority provides rebates to its residential and commercial electric customers for the installation of grid-connected wind energy systems. The amount of the rebate can be as much as 60 percent of the installation cost.
<b>Biomass, Biofuel</b>	Property Tax	100 percent of the value added by a farm waste energy system is exempted from local property taxes for a 15 year period. The law is a local option exemption, meaning that local governments may decide whether to allow it.
	Tax Credit	A taxpayer may take a personal income tax credit for biodiesel purchases used for residential space heating and water heating. The amount of the credit is \$0.01/gallon for each percent of biodiesel blended with conventional home heating oil, up to a maximum of \$0.20/gallon.
<b>Fuel cells</b>	Property Tax	A taxpayer may take a personal income tax credit equal to 20 percent (up to \$1,500) of the cost of equipment and installation of a fuel cell in a residential or multi-family residential building. Any excess credit may be carried forward five years.
	Rebates	NYSERDA provides rebates in varying amounts to support the purchase, installation, and operation of stationary fuel cell systems in New York State.

<b>Energy Efficiency</b>	Utility Rebates	The Long Island Power Authority, Central Hudson Gas & Electric, and National Grid offer rebates to their customers for a variety of energy-efficiency improvements made to commercial buildings.
	Loans	Under the Green Jobs/Green Homes NY program, NYSERDA will establish a revolving loan program to provide up to \$13,000 per residential customer to retrofit a home, and up to \$26,000 to retrofit each qualifying business. Loans will be available to home and business owners in rural and urban communities throughout New York State.
<b>Green Building Generally</b>	Property Tax	Certain buildings may receive a property tax abatement in the amount of \$4.50 per square foot of a green roof, as defined by state law, for a maximum amount of the lesser of \$100,000 or the tax liability of the eligible building in the tax year in which the abatement is taken (abatement is for one year only).
	Tax Credit	Owners and tenants of eligible buildings and tenant spaces that meet certain "green" standards established by state regulations may take a corporate or personal income tax credit calculated according to certain formulas. The credit may be spread over five years.



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<b>State and Local Green Building Incentives – New Jersey</b>		
<b>Solar</b>	Property Tax	100 percent of the value added by an eligible solar energy system used to meet on-site energy needs of a residential, commercial, industrial, or mixed use building is exempted from local property taxes.
	Sales Tax	Solar energy equipment is exempted from the state sales tax.
	Loans	Public Service Electric and Gas of New Jersey provides loans to its customers covering potentially 40-50 percent of the cost of installation of PV systems. Loan applications for non-residential projects will be waitlisted and considered in the order they are received.
	Production Incentive	Retail electric suppliers in New Jersey must satisfy some of their Renewable Portfolio Standard (RPS) requirements using solar energy. One way retail electric suppliers can meet the solar energy quota is by purchasing Solar Renewable Energy Certificates (SRECs) produced by solar PV systems. If suppliers are unable to meet the solar quota, then they must pay a Solar Alternative Compliance Payment (SACP) for the shortfall (set at \$693 per MWh for year 2009-2010). The price of SRECs is determined primarily by their market availability and the price of the SACP for the state RPS.
<b>Wind</b>	Property Tax	100 percent of the value added by a wind energy system used to meet on-site energy needs of a residential, commercial, industrial, or mixed use building is exempted from local property taxes.
<b>Hydro</b>	Property Tax	100 percent of the value added by a hydropower facility used to meet on-site energy needs of a residential, commercial, industrial, or mixed use building is exempted from local property taxes.
<b>Geothermal</b>	Property Tax	100 percent of the value added by a geothermal energy system used to meet on-site energy needs of a residential, commercial, industrial, or mixed use building is exempted from local property taxes.
<b>Biomass, Biofuel</b>	Property Tax	<p>100 percent of the value added by a biomass energy system used to meet on-site energy needs of a residential, commercial, industrial, or mixed use building is exempted from local property taxes.</p> <p>100 percent of the value added by a system that converts methane gas from landfills to produce energy for a residential, commercial, industrial, or mixed use building is exempted from local property taxes.</p>



<b>Fuel cells</b>	Property Tax	100 percent of the value added by a fuel cell used to meet on-site energy needs of a residential, commercial, industrial, or mixed use building is exempted from local property taxes.
<b>Energy Efficiency</b>	Rebates	<p>The New Jersey Board of Public Utilities and New Jersey's Clean Energy Program provide rebates in varying amounts to builders of homes that meet the federal Energy Star<sup>®</sup> standard (i.e., are certified by the U.S. Environmental Protection Agency to be at least 15 percent more energy-efficient than a standard home).</p> <p>The New Jersey SmartStart Buildings Program provides rebates in varying amounts to offset some or all of the added cost to purchase qualifying energy-efficient equipment for non-residential buildings. The program also provides free technical assistance for projects under 50,000 sq. ft. to help evaluate energy-efficiency options.</p>

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<b>State and Local Green Building Incentives – Connecticut</b>		
<b>Solar</b>	Property Tax	<p>100 percent of the value added by an active or passive solar water or space heating system for any type of facility is exempted from property taxes.</p> <p>100 percent of the value added by a PV system that generates electricity for private residential use (i.e., single family dwelling or multi-family dwelling containing up to four units) is exempted from property taxes.</p>
	Sales Tax	Solar energy equipment is exempted from the state sales tax.
	Rebates	<p>Through its On-Site Renewable Distributed Generation (OSDG) Program, the Connecticut Clean Energy Fund offers a rebate for the installation of a qualified PV project at a non-residential facility. The maximum incentive for any PV project is \$850,000.</p> <p>Through its Small Solar PV Rebate Program, the Connecticut Clean Energy Fund offers a rebate for the installation of a qualified PV system up to 10 kW at a residential facility. The maximum incentive for any PV project is \$15,000.</p>
	Grants	The Connecticut Clean Energy Fund offers grants, through designated participating installers, to all residential and nonresidential hot water heating customers in Connecticut who wish to install solar thermal systems. Funds are restricted to domestic hot water systems only; space heating and pool heating systems are not be eligible. Developers of new residential or nonresidential facilities in Connecticut may also apply for the incentives.
<b>Wind</b>	Property Tax	100 percent of the value added by a wind power system that generates electricity for private residential use (i.e., single family dwelling or multi-family dwelling containing up to four units) is exempted from property taxes.
	Rebates	The OSDG Program of the Connecticut Clean Energy Fund offers a rebate up to \$3.60/W for the installation of a qualified wind power project at a non-residential facility. No single project (whether wind power alone or a combination with another renewable energy) may receive more than \$4 million in incentives.
<b>Hydro</b>	Property Tax	100 percent of the value added by a qualified ocean thermal power system, wave or tidal power system, or run-of-the-river hydropower facility that generates electricity for private residential use (i.e., single family dwelling or multi-family dwelling containing up to four units) is exempted from property taxes.
	Rebates	The OSDG Program of the Connecticut Clean Energy Fund offers a rebate for the installation of a qualified hydropower device at a non-residential facility. No single project (whether hydropower alone or a combination with another renewable energy) may receive more than \$4 million in incentives.

<b>Geothermal</b>	Property Tax	100 percent of the value added by a geothermal energy resource for any type of facility is exempted from property taxes.
	Sales Tax	Geothermal heat pumps are exempted from the state sales tax.
<b>Biomass, Biofuel</b>	Property Tax	<p>100 percent of the value added by an eligible biomass facility that generates electricity for private residential use (i.e., single family dwelling or multi-family dwelling containing up to four units) is exempted from property taxes.</p> <p>100 percent of the value added by a facility that converts methane gas from landfills into electricity for private residential use (i.e., single family dwelling or multi-family dwelling containing up to f units) is exempted from property taxes.</p>
	Rebates	<p>The OSDG Program of the Connecticut Clean Energy Fund offers a rebate up to \$3.30/W for the installation of a qualified device that convert biomass into electricity at a non-residential facility. No single project (whether biomass alone or a combination with another renewable energy) will receive more than \$4 million in incentives.</p> <p>The OSDG Program of the Connecticut Clean Energy Fund offers a rebate up to \$3.20/W for the installation of a qualified device that converts methane gas from landfills into electricity at a non-residential facility. No single project (whether landfill gas alone or a combination with another renewable energy) will receive more than \$4 million in incentives.</p>
<b>Fuel cells</b>	Property Tax	100 percent of the value added by an eligible fuel cell that generates electricity for private residential use (i.e., single family dwelling or multi-family dwelling containing up to four units) is exempted from property taxes.
	Rebates	The OSDG Program of the Connecticut Clean Energy Fund offers a rebate up to \$4.70/W for the installation fuel cells at non-residential facilities. No single project (whether fuel cell alone or a combination with another renewable energy) will receive more than \$4 million in incentives.
<b>Weather-ization</b>	Sales Tax	Certain residential weatherization products, such as insulation, water heaters, natural gas and propane furnaces and boilers meeting the federal Energy Star® standard are exempted from the state sales tax.



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<b>Energy Efficiency</b>	Utility Rebates	Several Connecticut utility companies, such as Connecticut Light and Power, Groton Utilities, Norwich Public Utilities, and The United Illuminating Company, offer rebates to their customers for a variety of energy efficiency improvements.
	Loans	The Connecticut Housing Investment Fund, Inc., makes loans to owners of single and multi-family residential properties (up to \$25,000 for single-family residential; up to \$60,000 for multi-family residential) for a variety of energy conservation improvements.

State and Local Green Building Incentives – Maryland		
<b>Solar</b>	Property Tax	Solar energy equipment that is installed to generate electricity or to provide hot water for use in a structure is exempted from real property taxes.  Prince George's County provides a property tax credit on residential structures equipped with eligible solar energy systems, equal to as much as 50 percent of the cost of the system with two year carry-forward period.
	Income Tax	An individual or corporation may take an income tax credit of 0.85 cents per kilowatt-hour ("kWh") of electricity generated by an eligible solar energy system and sold to third parties, for a potential maximum incentive of \$2.5 million over the course of five years.
	Sales Tax	Solar energy equipment that heats, cools, powers, or provides hot water for use in a structure is exempted from the state sales and use tax.
	Grants	The Maryland Energy Administration's ("MEA") Solar Energy Grant Program provides grants up to \$2,000 to install solar water-heating systems and up to \$10,000 to install photovoltaic systems.
<b>Wind</b>	Income Tax	An individual or corporation may take an income tax credit of 0.85 cents per kWh of electricity generated by an eligible wind energy system and sold to third parties, for a potential maximum incentive of \$2.5 million over the course of five years.
	Grants	MEA's Windswept Grant Program provides grants for the installation of small scale wind energy systems calculated based on the manufacturer's rated capacity at 11 meters per second. The maximum amount of a grant is \$20,000.
<b>Hydro</b>	Income Tax	An individual or corporation may take an income tax credit of 0.85 cents per kilowatt-hour of electricity generated by an eligible hydropower or small irrigation power system and sold to third parties, for a potential maximum incentive of \$2.5 million over the course of five years.
<b>Geothermal</b>	Income Tax	An individual or corporation may take an income tax credit of 0.85 cents per kWh of electricity generated by an eligible geothermal energy system and sold to third parties, for a potential maximum incentive of \$2.5 million over the course of five years.
	Property Tax	Prince George's County provides a property tax credit on residential structures equipped with eligible geothermal energy systems, equal to as much as 50 percent of the cost of the system with two year carry-forward period.
	Sales Tax	Geothermal equipment that heats and cools a structure is exempted from the state sales and use tax.

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	Grants	MEA's Geothermal Heat Pump Grant Program provides grants up to \$500 per ton of cooling capacity. The grants are capped at \$3,000 for residential geothermal heat pump systems and \$10,000 for commercial geothermal heat pump systems.
<b>Biomass, Biofuel</b>	Income Tax	An individual or corporation may take an income tax credit of 0.85 cents per kWh of electricity generated by an eligible biomass facility (but 0.50 cents per kilowatt-hour if biomass is co-fired), for a potential maximum incentive of \$2.5 million over the course of five years.  An individual or corporation may take an income tax credit of up to \$500 per year (nonrefundable and no carryover) for purchases of bio-heating oil, defined as containing at least 5% biodiesel, used for space or water heating.
	Loans	The Jane E. Lawton Conservation Loan Program ("JELLP") provides loans to eligible nonprofits (including hospitals and private schools), local governments (including public school systems and community colleges) and businesses, for various energy conservation projects. The loans have a payback period of seven years or less and individually-negotiated interest rates that are guaranteed to be below the market rate. The current average interest rate is around 3 percent.
<b>Energy Efficiency</b>	Utility Rebates	Several utilities, such as Baltimore Gas and Electric and Pepco, offer rebates to their customers for a variety of energy efficiency measures in existing buildings and new construction projects.
	Income Tax	An individual or corporation may take an income tax credit for non-residential and residential multifamily buildings of at least 20,000 square feet that are constructed or rehabilitated to meet criteria set forth by the U.S. Green Building Council ("USGBC") or other similar criteria. The MEA is currently no longer accepting applications for the tax credit. Interested taxpayers may register via the program website to find out when new, post-2009 credits will be issued.
<b>Green Building Generally</b>	Property Tax	Property tax credits are available in several Maryland counties for a variety of energy efficiency improvements to commercial and residential buildings. For example, Montgomery County provides property tax credits on new or extensively modified multi-family residential and commercial buildings that achieve at least a Silver rating according to the USGBC's Leadership in Energy and Environmental Design ("LEED") standards, or meet other comparable green building guidelines or standards approved by the state.



State and Local Green Building Incentives – Virginia		
<b>Solar</b>	Property Tax	Up to 100 percent of the value added by a solar energy equipment to real property is exempted from local property taxes. The law is a local option exemption, meaning that local governments may decide whether to allow it.
	Production and Installation Incentives	<p>Through the Green Power Switch program, the Tennessee Valley Authority (“TVA”) and participating power companies offer a production incentive in the amount of 12.0 cents per kWh of electricity generated by customer-owned photovoltaic systems <i>above</i> the retail rate of electricity plus any fuel cost adjustments. All new participants will qualify for an additional \$1,000 incentive to help offset start-up costs. Currently, Bristol Virginia Utilities is the only power company participating in Virginia.</p> <p>Under the Virginia Residential and Commercial Solar and Wind Incentive Program, up to \$15 million will be provided in first-come, first-served rebates to partially reimburse the costs of residential, commercial and nonprofit renewable energy systems installed on or after June 26, 2009. Current requests to reserve rebates have exhausted the first round of funds. A second round of rebate funds may become available at a later date to be determined.</p>
<b>Wind</b>	Production Incentive	<p>Through the Green Power Switch program, TVA and participating power companies offer a production incentive in the amount of 3.0 cents per kilowatt-hour of electricity generated by customer-owned wind power systems <i>above</i> the retail rate of electricity plus any fuel cost adjustments. All new participants will qualify for an additional \$1,000 incentive to help offset start-up costs. Currently, Bristol Virginia Utilities is the only power company participating in Virginia.</p> <p>Under the Virginia Residential and Commercial Solar and Wind Incentive Program, up to \$15 million will be provided in first-come, first-served rebates to partially reimburse the costs of residential, commercial and nonprofit renewable energy systems installed on or after June 26, 2009. Current requests to reserve rebates have exhausted the first round of funds. A second round of rebate funds may become available at a later date to be determined.</p>
	Production Incentive	Through the Green Power Switch program, TVA and participating power companies offer a production incentive in the amount of 3.0 cents per kilowatt-hour of electricity generated by customer-owned low-impact hydropower systems <i>above</i> the retail rate of electricity plus any fuel cost adjustments. All new participants will qualify for an additional \$1,000 incentive to help offset start-up costs. Currently, Bristol Virginia Utilities is the only power company participating in Virginia.
<b>Hydro</b>	Production Incentive	Through the Green Power Switch program, TVA and participating power companies offer a production incentive in the amount of 3.0 cents per kilowatt-hour of electricity generated by customer-owned low-impact hydropower systems <i>above</i> the retail rate of electricity plus any fuel cost adjustments. All new participants will qualify for an additional \$1,000 incentive to help offset start-up costs. Currently, Bristol Virginia Utilities is the only power company participating in Virginia.

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<b>Biomass, Biofuel</b>	Income Tax; Grants	Through the Green Power Switch program, TVA and participating power companies offer a production incentive in the amount of 3.0 cents per kilowatt-hour of electricity generated by customer-owned biomass systems <i>above</i> the retail rate of electricity plus any fuel cost adjustments. All new participants will qualify for an additional \$1,000 incentive to help offset start-up costs. Currently, Bristol Virginia Utilities is the only power company participating in Virginia.
<b>Recycling</b>	Property Tax	Up to 100 percent of the value added by recycling equipment, defined as equipment that is integral to the recycling process and for use primarily for the purpose of abating or preventing pollution of the atmosphere or waters, is exempted from local property taxes. The law is a local option exemption, meaning that local governments may decide whether to allow it.
<b>Energy Efficiency</b>	Loans; Rebates	<p>The Energy Leasing Program of Virginia provides loans to finance energy efficiency projects in state agencies costing at least \$100,000. The property to be financed must be used for an essential governmental purpose.</p> <p>The Virginia Energy Efficiency Rebate Program awards rebates on a first-come, first-served basis to commercial customers that have performed a qualifying energy audit for purchases of energy efficiency equipment, including some HVAC systems. New applications to the Efficiency Rebate Program closed on November 18, 2009. A second round of rebate funds is expected to be made available at a later date to be determined.</p>
<b>Green Building Generally</b>	Property Tax	Virginia provides a local option property tax rate reduction for an energy-efficient building, defined as any building that either (1) exceeds the energy efficiency standards prescribed in the Virginia Uniform Statewide Building Code by 30 percent, or (2) meets or exceeds performance standards of the following: USGBC's LEED Green Building Rating System, the Green Building Initiative's Green Globes Green Building Rating System, the EarthCraft House Program, or the United States Environmental Protection Agency's Energy Star program.
	Zoning/ Permitting	Arlington County provides bonus density in exchange for LEED certification.

State and Local Green Building Incentives – District of Columbia		
<b>Solar</b>	Rebates	<p>The Renewable Energy Incentive Program of the District Department of the Environment (“DDOE”) offers rebates to eligible applicants to assist in the installation of solar photovoltaic renewable energy systems. The rebates come in the following amounts: (1) \$3 for each of the first 3,000 installed watts or watt-equivalents of capacity, (2) \$2 for each of the next 7,000 installed watts or watt-equivalents of capacity, and (3) \$1 for each of the next 10,000 installed watts or watt-equivalents of capacity. Rebates for all systems are capped at a maximum of \$33,000 for each applicant site per program year.</p> <p>DDOE’s Renewable Energy Incentive Program plans to offer similar rebates for solar thermal renewable energy systems. The details of these rebates and application will be available in the first quarter of 2010.</p>
<b>Wind</b>	Rebates	<p>DDOE’s Renewable Energy Incentive Program offers rebates to eligible applicants to assist in the installation of wind turbine renewable energy systems. The rebates come in the following amounts: (1) \$3 for each of the first 3,000 installed watts or watt-equivalents of capacity, (2) \$2 for each of the next 7,000 installed watts or watt-equivalents of capacity, and (3) \$1 for each of the next 10,000 installed watts or watt-equivalents of capacity. Rebates for all systems are capped at a maximum of \$33,000 for each applicant site per program year.</p>
<b>Geothermal</b>	Rebates	<p>DDOE’s Renewable Energy Incentive Program plans to offer tiered, capacity-based rebates for geothermal renewable energy systems. The details of these rebates and application will be available in the first quarter of 2010.</p>
<b>Biomass, Biofuel</b>	Rebates	<p>DDOE’s Renewable Energy Incentive Program plans to offer tiered, capacity-based rebates for biomass and methane gas/waste-recapture renewable energy systems. The details of these rebates and application are forthcoming.</p>
<b>Energy Efficiency</b>	Utility Rebates	<p>Pepco offers its commercial, industrial, government, and public/private institutional electric customers rebates for a variety of energy efficiency measures at project sites located in its District of Columbia service territory.</p>



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<b>Green Building Generally</b>	Grants	D.C.'s Green Building Act of 2006 requires all publicly funded (and eventually all privately funded) new building construction to meet various LEED requirements. The Act also provides incentives in the form of grants for early compliance. Grant amounts are not set by the Act. The grants are to be paid out of a "Green Building Fund" and are subject to availability of funds.
	Permitting	LEED-certified projects are eligible for accelerated permitting under the Green Building Expedited Construction Documents Review Program.