**Article - Tax - Property**

[Previous][Next]

§7–242.

(a) (1) In this section the following words have the meanings indicated.

(2) "Residential wind energy equipment" means equipment on residential property that is installed to use wind energy to generate electricity to be used in a residential structure on the property.

(3) "Solar energy property" means equipment that is installed to use solar energy or solar thermal electric energy to generate electricity to be used in a structure or supplied to the electric grid, or provide hot water for use in a structure.

(b) Except as provided in § 8–240 of this article, the following are not subject to real property tax:

(1) residential wind energy equipment; and

(2) solar energy property.

[Previous][Next]