Green Resources Relevant to Preservation of Affordable Multifamily Properties

(Updated Summer 2008)

The green incentive programs described below may be used in an effort to preserve existing affordable multifamily properties. Many states have additional green incentives for new construction or for single family homes, but these programs are not included in this compendium. ***Please see the footnotes at the end of this document for reference materials and contextual information regarding solar incentives.***

Nationwide

In July 2007 HUD announced an M2M Green Initiative which will be implemented as a nationwide pilot initiative to provide modest incentives to multifamily property owners to rehabilitate and operate their properties using Green Building guidelines and principles. HUD will not lay out specific guidelines as to what green practices should be adopted but will rather rely on the contractor and/or underwriter and owners to submit which green alternatives are best for the properties based on costs, benefits and opportunities. The program is voluntary and could reduce owner's required financial contribution to the rehabilitation costs from the current 20% to as little as 3% of the total costs.

Enterprise Green Communities Program: Funds can be used toward planning and construction costs related to green construction items, environmental reviews, certifications, and management/resident green education. In order to qualify, a rehabilitation project must meet the mandatory provisions outlined in the Green Communities Criteria, and also score 20 more points from the Optional Criteria. The Green Communities Grants Committee may waive compliance with specific criteria if the grant applicant can demonstrate that the criterion creates a hardship or is inadvisable for a specific project, and that alternative means meet the intent of the criteria. Projects must include at least 15 single-family homes occupied by households with incomes at or below 80 percent of area median income and at least 25 rental apartment units occupied by households at or below 60 percent of area median income for renters.

Utility Rebates: Every state contains at least one utility company offering a green incentive program related to preservation to customers within its jurisdiction (not statewide). Given the wide variety of programs and continually changing utility participation across the country, it is best to contact the utility directly to find out if it offers such programs. In short, these programs take shape in four forms:

1. Appliance Rebates: The utility company offers cash rebates for customers who replace old appliances with energy efficient models. Eligible appliances/products usually include refrigerators, dishwashers, washers/dryers, water heaters, furnaces, and high efficiency toilets.
2. Renewable Energy Systems Rebates: The utility company offers cash rebates to defray the cost of installing solar, wind, hydro, or biomass energy systems. In addition, the company may provide a production-based rebate, offering cash payments per kWh produced by the participant's system.
3. Utility Loans: The utility company offers a favorable loan to customers making energy efficient improvements to their properties.
4. Conservation Kits: The utility provides free retrofitting, energy-efficient kits.

Net Metering: Net metering is a simple way to monitor a building's energy consumption and production. Without net metering, surplus energy produced is fed back into the grid, and this surplus energy is monitored with an additional meter, usually installed at the customer's expense. The utility purchases the energy at an "avoided cost" price, which is substantially lower than the retail price. To simplify the process and to easily track the intermittent energy production by many renewable energy systems, net metering allows the customer to consume the excess energy produced at other times within the billing cycle, instead of being purchased at the avoided cost price. In short, utilities allow surplus energy produced to be carried over as a credit throughout the billing period and sometimes on future energy bills. All states except AL, AK, MI, MO, NE, SC, SD, and TN have net metering rules, which vary by utility. In addition, there are system size limitations (both minimums and maximums) that vary by utility. Utilities handle surplus energy amassed at the end of the year in three different ways:

1. The customer's utility will purchase any leftover credits at the end of the year
2. The customer's utility will simply absorb the credits into itself without payment
3. The customer is able to sell remaining credits to any utility company in the state.

Alabama

QAP Incentives

In the 2008 QAP, up to 9 points can be earned for energy conservation improvements such as: 3 points for exceeding the Council of American Building Official Model Energy Code; 3 points for including Energy STAR kitchen appliances in all units; 3 points for attic insulation to R-38; 3 points for an ARI rated furnace or heat pump; 3 points for an ARI rated Seer 12 cooling equipment; and 3 points for ceiling fans in all living rooms and bedrooms.

Rehabilitation projects can also earn up to 15 points for specific planned improvements, some of which include replacing items that improve energy efficiency. These include: 3 points for replacing an existing roof with a 30-year roof as evidenced by manufacturer's warranty; 3 points for replacing entry doors with insulated exterior doors and replacing all windows with storm windows or thermal break insulated windows; 3 points for replacing all kitchen appliances; 3 points for replacing all HVAC equipment; 2 points for replacing all plumbing fixtures; and 1 point for replacing all water heaters.

Alaska

QAP Incentives

Alaska's 2009 QAP states that all projects must meet the State thermal energy standard (BEES) which is based on the International Energy Conservation Code. Alaska's amendments exempt rehab projects from compliance. However, one way to receive incentive points for project design is by exceeding BEES requirements, which is likely easier for new construction projects since they are required to meet the standard.

Other Green Incentives

Small Building Material Loan: The Alaska Housing Finance Corporation offers a Small Building Material Loan for applicants to complete or renovate multifamily residential properties. Applicants may borrow up to $20,000 for projects that improve the livability of a home, improve energy efficiency, or expand space. The loan can be applied toward building materials, freight, or third party labor costs, and the project should be completed within 180 days of the loan closing.
http://www.ahfc.state.ak.us/loans/small_building_material.cfm

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Energy Efficiency Interest Rate Reduction Program (EEIRR): This program offers an interest rate reduction on loans used to make energy efficient improvements to existing properties. The reduction applies to the first $200,000 of the loan amount; a blended interest rate is used for remaining amounts over $200,000. Energy efficient improvements must be made within 180 days of closing on the loan. Depending upon the extent of the improvements, rate reductions vary based upon the following:
- Access to natural gas: rate reductions vary from .125% to .625%
- No access to natural gas: rate reductions vary from .250% to .750%
www.ahfc.state.ak.us/loans/eeirr.cfm

Sustainable Natural Alternative Power (SNAP): Properties with renewable energy systems that are connected to the grid are paid up to $1.50/kWh. Renewable energy producers do not keep any of the energy they produce. SNAP producers are paid once a year, and some connection fees apply.
http://www.gvea.com/alternative-energy/snap/

Arizona

QAP Incentives

Arizona's 2008 requires all projects to comply with the 2006 International Energy Conservation Code. 10 points are available for projects that incorporate water conservation appliances and landscaping. These requirements and incentives do not distinguish between rehab and new construction proposals.

Other Green Incentives

Residential Solar and Wind Energy Systems Income Tax Credit: This incentive offers an income tax credit equal to 25% of the installation cost of solar and wind energy systems. The maximum incentive is $1,000, and it can be carried forward five years, if necessary.
http://www.revenue.state.az.us/brochure/543.pdf

Solar & Wind Equipment Sales Tax Exemption: Purchases of renewable energy systems, including wind generators, wind-power water pumps, passive solar heating, active solar space heating, solar water heating, and PV systems are exempt from sales tax. A solar retailer or contractor must be registered with the Arizona Department of Revenue, and there is no cap on the incentive.
http://www.azsolarcenter.com/benefits/solarsalestax.html

Solar Energy Property Tax Exemption: The added value of solar energy systems is exempt from property tax assessments.
http://www.azleg.gov/FormatDocument.asp?inDoc=/ars/42/11054.htm&Title=42&DocType=ARS

Permit Fee Credit for Solar Energy Systems - Tucson: To encourage the installation of solar systems, this program offers a credit of up to $1,000 against building permit fees related to solar systems. Eligible systems include PV, solar water heating, solar space heating, and solar air conditioning. The system must be capable of generating at least 1,500 kWh per year.
http://www.tucsonaz.gov/dsd/

Wood Stove Income Tax Deduction: This incentive offers an income tax deduction up to $500 to defray the cost of converting an existing wood fireplace to a energy efficient wood. Stoves must have been manufactured after 1990.
http://www.azleg.state.az.us/FormatDocument.asp?inDoc=/ars/43/01027.htm&Title=43&DocType=ARS

Arkansas

QAP Incentives

Arkansas' 2008 QAP awards 10 points for proposing rehabilitation of existing structures and up to 15 points are awarded for developments that include advanced energy efficiency features. To be awarded the energy efficiency points, the project must have a licensed engineer or architect certify the advanced features being utilized are Energy Star labeled or exceed Arkansas' Minimum Design Standards.

The Minimum Design Standards are as follows: Ceiling fans in each bedroom and living room; Showerheads with a maximum of 2 ½ gallon per minute water flow rate; ½" insulation on hot water pipes; Fluorescent light fixtures in the kitchen, bathroom(s), and utility room; Wall insulation with a minimum of R-16, and must also include exterior house wrap (e.g. TYVEK); Ceiling insulation with a minimum of R-38; Insulation of all water piping located on exterior walls; Gas heating system with a minimum 90% AFUE rating with an air conditioning system with a minimum 13 SEER rating or Heat pump with HSPF 7.8 and air conditioning rated 13 SEER; Windows with frames and sashes of wood, vinyl, or thermally-broken metal with two or more panes of insulated glass and argon gas, of which at least one pane has a low emission coating.

If any of these elements cannot be included in rehabilitation developments because of structural constraints, applicants can submit an energy audit or report that identifies those constraints and enumerates other effective energy improvements and how they will help the property achieve greater energy efficiency.

Ten points are also awarded based on an evaluation of the site location, which includes environmental issues among other concerns. The application also requires an environmental checklist.

California

QAP Incentives

California's 2008 Allocation Regulations provide 8 points for projects that comply with LEED criteria, Green Communities, or GreenPoint guidelines. Additionally, 4 points are available for exceeding state energy efficiency standards. Rehabilitation projects not subject to state standards can earn these points by reducing energy use per square foot by 25%. Rehab projects can earn 2 additional points by installing fluorescent lights in 75% of the project's light fixtures.

Additional points are available for a variety of other green practices, including Energy Star-rated ceiling fans; water saving fixtures; efficient toilets; low-VOC countertops, paint and carpeting; bathroom fans; using recycled materials in landscaping; rain retention and treatment measures; and indoor air quality management.

Other Green Incentives

Property Tax Exemption for Solar Systems: Property value added by solar energy systems is exempt from property tax assessments. Eligible systems include solar water heating, active solar energy, PV systems, and solar mechanical energy systems. http://www.leginfo.ca.gov/cgi-bin/displaycode?section=rtc&group=00001-01000&file=70-74.7

Energy Efficient Tax Deduction: The interest on a utility loan acquired for energy efficient improvements is tax deductible. The participating utility must be publicly-owned. http://www.leginfo.ca.gov/calaw.html (Taxation code 17208.1 from the 2006 session)

Green Building Grant Program - Santa Monica: This grant specifically targets large projects, including affordable multifamily developments. The grant can be used to incorporate passive solar space heating, solar water heat, solar space heat, PV system, wind, biomass, and hydroelectric systems. Amounts range from $20,000 - $35,000 and require LEED certification. http://greenbuildings.santa-monica.org/mainpages/Details%20-%20LEED%20Grants.pdf

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Green Building Innovative Technologies Grant Program - Santa Monica: This grant defrays the cost of incorporating green technology in projects designed to demonstrate the effectiveness of green technology to the public. Criteria used in the selection process include energy efficiency, the mitigation of urban externalities (the building should improve the area around it), the use of the latest technology, and the ease of duplication for other developments. The grant will cover 50% of material costs up to $5,000. http://greenbuildings.santa-monica.org/mainpages/Details%20-%20LEED%20Grants.pdf

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StopWaste Nonprofit Grant Program - Alameda County: This grant awards sizable blocks of funding to green building related proposals. Multifamily developments and proposals that reduce construction wastes are appropriate. The next funding cycle beings in Fall 2007.
http://www.stopwaste.org/home/index.asp?page=504

Energy Renewables Program: A semi-statewide program with many participating utilities, this rebate defrays the installation cost of renewable energy systems. For small wind systems, participants are paid $2.50/watt up to 7.5 kW and $1.50/watt for increments between 7.5 kW and 30 kW. Rebates on affordable housing projects are available at 25% above the standard rates. The maximum incentive is 75% of the system's total cost. http://www.consumerenergycenter.org/erprebate/index.html

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Solar Initiative Incentives: This statewide program offers two rebate programs for solar energy systems:
1. An expected performance rebate for systems under 100 kW offers a one-time payment of $2.50/watt
2. A performance-based incentive for systems larger than 100 kW offers a payment of $.39/kWh produced for five years
For both programs, systems must meet location, tilt, orientation, and shading specifications. http://www.gosolarcalifornia.ca.gov/

Green Building Program - San Diego County: This program promotes the use of resource efficient construction materials, water conservation, and energy efficiency in remodeled residential and commercial buildings. As part of the program, the County will waive the fee for the building permit and plan check for a PV system. In addition, for qualifying resource conservation measures, the County will reduce building permit and plan check fees and grant expedited plan checks.
http://www.sdcounty.ca.gov/dplu/greenbuildings.html

Building Permit Fee Waiver for Solar Projects - Santa Monica: This incentive waives the building permit fee for eligible solar systems.
http://www.californiagreensolutions.com/cgi-bin/gt/tpl.h,content=149

StopWaste Green Building Assistance - Alameda County: This program offers free technical assistance on green building/design for affordable housing developments. A developer must apply for the free assistance. http://www.stopwaste.org/home/index.asp?page=489

Colorado

QAP Incentives

Colorado advises developers of the Enterprise Green Communities Program, through which grant funds are available to assist with sustainable building.

Other Green Incentives

Solar Sales Tax Rebate - Boulder: The city of Boulder established a renewable energy fund, and a purchaser of a solar system receives a sales tax rebate drawn from this fund. The rebate is approximately 15% of the city sales tax paid. Boulder also uses this renewable energy fund to help install/repair solar systems on affordable properties. http://www.bouldercolorado.gov/files/Environmental%20Affairs/climate%20and%20energy/Solar%20Rebate/solar_rebate_faqs-final.pdf

Renewable Energy Systems Sales Tax Rebate - Local Option: Beginning in August 2007, this legislation gives localities the option to rebate sales tax on renewable energy system purchases and installations.
http://www.leg.state.co.us/clics/clics2007a/csl.nsf/fsbillcont3/31EEE26AB55EDC4A87257251007D4FBD?open&file=145_enr.pdf

Renewable Energy Systems Property Tax Exemption: Property value added by renewable energy systems is exempt from property tax assessments.
http://www.dola.state.co.us/dpt/state_assessed/index.htm

Community Office for Resource Efficiency (CORE) - Solar Power Pioneer Loan Program: This programs offers a 0% interest loan with a five year term to defray the cost of installing a PV solar system. This program cannot be combined with other CORE incentives. http://www.aspencore.org/

CORE - Solar Hot Water System Rebate: This program offers rebates against the installation cost of a solar hot water system (see: http://www.aspencore.org/). The rebate depends upon the size of the system: $1,000 for a 2-3 panel system; $1,500 for a 4-5 panel system; $2,000 for a 6 or more panel system.

CORE - PV Solar System Rebate: This program offers a rebate of $2 per watt up to $6,000 to defray the installation cost of a PV solar system. A certified company must install the system, and it must be connected to the grid. http://www.aspencore.org/

CORE - Energy Efficient Appliances Rebate (http://www.aspencore.org/): This program offers a rebate for replacing an old appliance with an Energy Star model. The rebates include: Refrigerators: $75; Dishwashers: $75; Programmable Thermostats: $25.

Connecticut

QAP Incentives

Connecticut's 2008 QAP provides a half-point for each of the following energy efficiency measures: CRI Green label, low-VOC carpeting, pad and adhesives; formaldehyde-free insulation; high efficiency toilets in each living unit; non-smoking buildings or portions of buildings; energy star ceiling fans in all bedrooms and living rooms; whole house fan or an economizer cycle on building HVAC systems; universal design features in at least one-half of the proposed living units; non-VOC interior paint; and sites designed to retain, infiltrate and/or treat the first ½-inch of rainfall in a 24-hour period. These incentives do not distinguish between rehab and new construction projects.

Other Green Incentives

Connecticut Housing Investment Fund (CHIF) Energy Conservation Loan: This low-interest loan is for energy improvements including programmable thermostats, new siding, caulking and weather stripping, insulation, heat pumps, replacement windows, and solar systems. For multifamily properties, the loan terms include: $2,000 per unit up to $60,000 per building; Interest rates are 3% or 6% depending on the income level of tenants; Loan period is 10 years with no prepayment penalty.
http://www.chif.org/owner_borrowers/multifam_energy_faq.html

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http://www.chif.org/owner_borrowers/multifam_energy_faq.html

Connecticut Clean Energy Fund (CCEF) Solar PV Rebate Program: To defray the installation cost of a PV system, this rebate pays $5/watt for the first 5 kW and $4.30/watt for the next 5 kW. The maximum rebate is $46,5000. In addition, the system must meet all tilt, orientation, and shadowing requirements, and the system must be connected to the grid. http://www.ctinnovations.com/funding/ccef/solar_rebates.php

Delaware

QAP Incentives

New construction proposals are required to be Energy Star rated. Rehab projects do not but must use standard best practice for energy efficiency. The 2008 QAP provides up to five points for exceeding the state's energy efficiency standards, which is likely easier for new construction projects to attain since rehab projects are not required to meet the state standards.

Other Green Incentives

Green Energy Incentives Program: Grants are available for the installation of PV, solar water heating, wind, fuel cell, and geothermal heat pump systems. All utilities except New Castle Municipal Services are participating the program. The maximum grants include:
- All utilities except Delmarva Power: PV: $15,000; Geothermal: $3,000; Solar Water Heating: $3,000; Wind: $15,000; Fuel Cells: $15,000
- Delmarva Power: PV: $22,500; Geothermal: $3,000; Solar Water Heating: $5,000; Wind: $22,500; Fuel Cells: $22,500
http://www.delaware-energy.com/green-energy-program-home.htm

District of Columbia

QAP Incentives

The D.C. Green Building Act of 2006 requires all residential projects that are more than 10,000 square feet and receive at least 15% of their financing from public sources, including LIHTC properties, meet Enterprise's Green Communities criteria. Rehabilitation developments are exempt from the The EPA's Target Finder minimum score requirement.

Other Green Incentives

The District Department of the Environment offers a subsidy for green roofs of up to $3 per square foot up to a $12,000 cap per property.

DC Renewable Energy Demonstration Project (REDP): This program was developed by the DC Energy Office to increase awareness of the use of renewable energy technologies by DC residents and businesses. A participant may apply for funding up to 50% of the installation cost of a renewable energy system. The DC Energy Office allocated $450,000 toward this program in 2007. http://dceo.dc.gov/

Residential Energy Star Appliance Rebate Program: This program offers cash rebates for the replacement of old appliances with Energy Star models. The rebates include: Air Conditioner: $50; Refrigerator: $100; Washing Machine: $150. http://dceo.dc.gov/

Florida

QAP Incentives

The 2007 QAP awards up to 9 points in the project scoring for developments where all units have specific energy conservation features such as: high efficiency heating systems, high efficiency air conditioning, increased insulation, Energy Star appliances, ceiling fans, and high efficiency water heaters.

Scoring in the QAP is as follows: 1. Two points for gas hydronic combo unit HVAC or heat pump with a minimum HSPF of 8.5 instead of electric resistance or 1 point for heat pump with minimum HSPF of 8.2 instead of electric resistance; 2. Two points for air conditioning with a SEER rating of 15 or better or 1 point for air conditioning with a SEER rating of 14 or better , or 3 points for 16 or better; 3. One point for either gas water heaters with energy factor of .61or better or electric water heater with energy factor of .93 or better; 4. Two points for wall insulation of R-15 or better for frame built construction or 2 points for R-10 or better, and one point for R-7 or better for masonry/concrete block construction; 5. One point for attic insulation of R-30 or better or insulation of R-19 with radiant barrier on top floor only; 6. Two points for double-pane glass on all windows, all windows double-pane with minimum solar heat gain coefficient of <=.50 and minimum of .75 U Value, all windows single pane with minimum solar heat gain coefficient of .58 or better, OR all windows single pane with shading coefficient of .67 or better; OR one point for solar screens on all west and east facing windows; 7. Two points for ceiling fans in all bedrooms and living area in each unit.

In addition, rehabilitation/substantial rehabilitation developments can be awarded up to a maximum of 9 points for specified amenities, which include replacement of appliances such as refrigerators (1 point), ranges and ovens (1 point) and of plumbing fixtures in kitchen and bathrooms of all units (1 point).

Florida -- Other Green Incentives

Solar Energy Equipment Sales Tax Exemption: This sales tax exemption is for solar energy systems and the hardware necessary to collect, transfer, convert, store, or use solar power for water heating, space heating, or other normal applications. The vendor documents the sales tax exemption, and this incentive can be used as a rebate for purchases made before the statute was enacted. In 2007, the Florida legislature made this a permanent exemption.
http://www.dep.state.fl.us/energy/energyact/incentives.htm

Florida Energy Act Solar System Rebate: For both solar hot water and PV systems, this rebate is for 30% of the installation cost up to $2,000. This incentive also offers rebates ranging from $50 to $300 for minor, energy efficient repairs.
http://www.fsec.ucf.edu/en/media/enews/2005/2005-03_EPAct2005.htm

Solar Energy System Rebate Program: This rebate is for PV systems at least 2 kW in size or for solar water heating systems that provide energy for at least 50% of the building's hot water consumption. The system must be installed by a licensed master electrician or solar contractor. Finally, the program is set to expire on June 20, 2010. The rebates include:
- PV: $4/watt up to $100,000
- Solar Water Heating: $15 per 1,000 BTU (basic transmission unit) up to $5,000
http://www.dep.state.fl.us/energy/energyact/incentives.htm

Georgia

QAP Incentives

Georgia's 2008 QAP offers up to 14 points for exceeding state energy efficiency and indoor air quality requirements. The full 14 points are awarded to projects certified by Earthcraft, LEED or Enterprise/Green Communities. 10 points are awarded for Energy Star certification. 4 points are available for ARI rated furnaces with a heat efficiency of at least 90% AFUE and for cooling equipment rated SEER of at least 14 and a sensible heat ratio less than 0.75.

2 points are available for each of the following (up to the category maximum of 14 points): The exterior envelope wall systems, including the rim (band) joist spaces, to be insulated; Attic insulation to R-38; Locating HVAC ductwork in conditioned spaces; Installation of at least two plumbing fixture types which have lower flow rates than the NEPA standards; Installation of Energy Star "Advanced Lighting Package" throughout the property; The HVAC system designed to include the controlled introduction of outside air based upon the standard set forth by ASHRAE 62.2; Installation of common area lighting with Energy star rating controlled with either photocells or time; Combustion equipment isolated in a sealed combustion closet; The kitchen range hood ventilation ducted to the exterior and equipped with a damper; Energy Star ceiling Fans in living rooms, sunrooms and all bedrooms; Energy Star bath exhaust fan with timer and humidistat control; Front Loading washers in Community Laundry.

Additionally, 2 points are available for upgraded windows and French doors with glazing to have a solar heat gain coefficient of <.40 and a U-Value of <.40. 2 points are available for identifying areas for low water landscaping, which must exhibit the types of vegetation that can be identified as suitable for xeriscaping or native plantings to encourage water conservation but still provide attractive landscaping.

Other Green Incentives

TVA Green Power Switch Generation Partners Program: TVA and participating power distributors offer a dual-metering option to residential/small-commercial and commercial consumers through the Green Power Switch Generation Partners program. Under the residential/small-commercial contract, TVA will purchase the entire output of a qualifying system at $0.15/kWh through a participating power distributor, and the consumer will receive a credit for the power generated. Qualifying sources for residential/small-commercial projects include PV and wind turbine systems with a minimum output of 500 watts and a maximum of 50 kW. The participant will also receive a one-time payment of $500 once a connection is made between the system and the grid.
http://www.tva.com/greenpowerswitch/partners/

Hawaii

QAP Incentives

No green requirements or incentives in the 2008 QAP.

Other Green Incentives

Hawaii Energy Income Tax Credits: This incentive allows an income tax credit for part of the installation cost of solar thermal, PV, and wind-powered energy systems. Recently, the Hawaiian legislature removed the sunset provision from this incentive. For multifamily properties, the tax credits include: Solar Thermal and PV: The lesser of 35% of cost or $350 per unit, Wind: The lesser of 20% of cost or $200 per unit

Energy Solutions Rebate: This incentive offers a $1,000 rebate for the installation of solar water heaters. The rebate is offered by Hawaiian Electric Company (HECO) and its subsidiaries, which combined service 95% of the population and all major islands except Kauai.

Priority Permit Processing for Green Buildings: Energy efficient renovations and other development projects that meet environmental design standards will receive priority in the permit queue at no extra cost.

Idaho

QAP Incentives

Idaho's final 2008 QAP requires all developments to comply with the International Energy Conservation Code.

Other Green Incentives

Residential Alternative Energy Tax Deduction: This incentive allows an income tax deduction for the cost of solar, wind, geothermal, and certain biomass systems. The deductions include:
- 40% of cost for the first year
- 20% of cost for the next three years
- Maximum deduction per year: $5,000
- Maximum total deduction: $20,000

http://www3.state.id.us/cgi-bin/newidst?sctid=630300022C.K

Low Interest Energy Loan Programs: The Idaho Department of Water Resources administers low-interest loan programs for energy efficiency projects, and for active solar, wind, geothermal, hydropower, and biomass energy projects. The interest rate is 4% with a 5-year term. Loans are available for retrofit only, with the exception of some renewable resources. Loans vary from $1,000 to $15,000 depending upon the extent of the renovations.
http://www.idwr.idaho.gov/energy/loans/default.htm

Illinois

QAP Incentives

Illinois' Final 2008-2009 QAP awards 1-3 points to projects that implement measures identified in the state's comprehensive green housing guide. The guide has separate checklists for renovation vs. new construction, but does not make it easier for rehab projects to earn points toward competitive tax credits.

Other Green Incentives

Special Property Tax Assessment for Renewable Energy Systems: Solar, wind, and geothermal energy systems are valued at no more than conventional energy systems for property tax assessments. http://law.justia.com/illinois/codes/chapter8/8903.html

Energy Efficient Affordable Housing Grant Program: The Department of Commerce and Economic Opportunity (DCEO) provides gap financing grants through the Energy Efficient Affordable Housing Program to pay for the difference between normal construction costs and energy-efficient construction costs. Maximum grant amounts for multifamily rehab are $2,500/unit. The grants for this program are provided directly to Illinois-based non-profit housing developers. http://www.illinoisbiz.biz/dceo/Bureaus/Energy_Recycling/Energy/Energy+Efficiency/housing_energy_program.htm

Illinois Clean Energy Community Foundation Grants: Organizations may seek funding from the Illinois Clean Energy Community Foundation for programs and projects throughout Illinois that benefit the public. These developments include implementing and improving the use of energy efficiency technologies, decreasing pollution and reducing energy costs for Illinois consumers, and developing and increasing the use of renewable energy resources. In the past five years, grant recipients have included a few multihousing preservation proposals. http://www.illinoiscleanenergy.org/grants.asp

Renewable Energy Resources Program (RERP) Rebates: This program promotes development and adoption of renewable energy within the state and is funded by the Renewable Energy Resources Trust Fund. Applications are accepted on an ongoing basis. Rebates are provided for 30% of the total project cost, with a maximum rebate of $10,000. Projects with total costs exceeding $50,000 are ineligible, and rebates are not available for projects that receive private-foundation funding in excess of 30% of the total project cost. Eligible applicants include associations, public and private schools, colleges and universities, nonprofit organizations, for-profit businesses, and individuals located within the state of Illinois. http://www.commerce.state.il.us/dceo/Bureaus/Energy_Recycling/Energy/Clean+Energy

Green Permit Program - Chicago: Developments designed to maximize indoor air quality and conserve energy/resources will receive a streamlined permit treatment. The permit may be granted in as little as fifteen business days, and the time length depends upon the complexity of the project and the number of incorporated green systems. http://www.chicagocodes.com/display_news.cfm?news_id=252

The Mainstay Energy Rewards Program with Renewable Energy Credits (REC): This program offers the opportunity to sell renewable energy credits, also known as green tags, that are associated with renewable energy production. For solar systems, a participant will be paid $.025/kWh for a three, five, or ten year contract period. Rates for wind, biomass, geothermal, or hydropower systems are determined on a project by project basis. http://www.mainstayenergy.com.

Indiana

QAP Incentives

Indiana's 2007-2008 QAP offers up to four points for implementing a range of energy efficient features. The list does not materially distinguish between new construction and rehab developments.

Other Green Incentives

In May 2008, IHCDA announced it would set aside $300,000 from the Affordable Housing and Community Development Fund for a green building pilot program that will fund finance three affordable green building projects with a demonstrated gap in financial resources. Eligible applicants include cities, towns, counties, townships, public housing authorities, nonprofit, or for profit corporations proposing to undertake affordable housing construction or rehabilitation in line with LEED environmental certification. Unit occupants must be at or below 80% of the Area Median Income.

Renewable Energy Systems Exemption: Indiana's property tax code contains four separate statutes pertaining to solar, wind, hydropower, and geothermal systems. The statutes exempt from property taxes the entire renewable energy device and affiliated equipment, including equipment for storage and distribution. The definition of "solar" is restricted to active solar systems used for heating or cooling. Wind, hydropower, and geothermal systems are defined generally. The exemption is allowed every year that a qualifying system functions on the relevant property. http://www.in.gov/energy/

Iowa

QAP Incentives

Iowa's 2009 QAP offers up to 20 points for green building measures, including orienting the building to make use of solar heating and cooling, low-VOC paints and adhesives, using recycled building materials, and using efficient water heaters and toilets.

All projects must adhere to state energy codes, including the 2006 International Energy Conservation Code (IECC).

Though green incentives do not distinguish between rehabilitation and new construction developments, rehab projects are allowed to meet a lower Home Energy Rating System and ASHRAE standards. Rehab developments must be subject to an energy audit and must implement IECC standards if feasible.

Other Green Incentives

Renewable Energy Production Incentive - Income Tax Credits: This incentive offers an income tax credit of $.15/kWh generated by a renewable energy system, including wind, solar, and biomass. The property must be at least 51% owned by a resident of Iowa. Participants can apply the credit toward personal income tax, business tax, financial institutions tax, or sales and use tax. The credits are available for ten years after installation.
http://www.state.ia.us/government/com/util/energy/renewable_tax_credits.html

Wind Energy Equipment Sales Tax Exemption: Purchases and installations of wind energy systems are exempt from sales tax.
http://www.iowadnr.com/energy/renewable/incentives/wind.html

Special Property Tax Assessment of Wind and Solar Energy Devices - Statewide: The taxable value of property shall not increase with the installation of wind or solar energy systems. This exemption is applied for five years after installation. http://www.iowadnr.com/energy/renewable/incentives/solar.html

Special Property Tax Assessment for Wind Energy Devices - Local Option: Municipalities can choose to assess wind energy systems on an increasing percentage scale. In the first year, the value is assessed at 0%. This value increases annually by 5% until the seventh year when the percentage reaches 30%. After the seventh year, the taxable value of the system remains at 30% for perpetuity. http://www.iowadnr.com/energy/renewable/incentives/wind.html

Kansas

QAP Incentives

Kansas' 2008 QAP requires new construction developments to receive a Home Energy Rating System score of 100 according to the 2003 International Energy Conservation Code. Rehab developments are required to conduct an energy audit prior to preparation of the final work rehabilitation order. This audit will determine the feasibility of meeting the requirements of the International Energy Conservation Code (IECC) prior to the start of rehabilitation. If it is not feasible to meet the requirements of IECC, the rater will provide information indicating effective and cost-effective energy improvements that could be included as part of the project. Buildings that can be brought into compliance will be given priority for financing.

The 2008 QAP also establishes that developments should at least meet a 100 point threshold using the Kansas Energy Star Home Energy Rating System to rate energy efficient materials and methods. Indoor air must be maintained with minimal energy loss. The details of the scoring are provided in the QAP. In addition, up to 20 points are awarded in the selection criteria for developments providing rehabilitation of existing, structurally sound, energy efficient, low income housing or building.

Other Green Incentives

Renewable Energy Property Tax Exemption: Renewable energy equipment is exempt from property taxes according to Kansas Statues 79-201(11). This includes wind, solar thermal electric, photovoltaic, biomass, hydropower, geothermal, and landfill gas resources or technologies that are actually and regularly used predominantly to produce and generate electricity. More information is available from the Kansas Corporation Commission Energy Office: http://www.kcc.state.ks.us/energy.

Kentucky

QAP Incentives

For 2008, points can be awarded for using energy star equipment/appliances and by using green construction. In order to earn points under the energy star category projects must demonstrate the utilization of a combination of the following: energy star rated heating and cooling products, energy star rated windows and five or more energy star qualified light fixtures, appliances, ceiling fans equipped with light fixtures and/or ventilation fans. To be awarded points in the green construction section projects must include at least 4 of the 17 given LEED criteria. Some examples of the LEED criteria given are: install compact fluorescent light bulbs throughout the project, utilize rapidly renewable floor materials such as bamboo, cork or eucalyptus, install a vegetated roof for at least 50% of the roof area and install a tankless water heater.

Other Green Incentives

TVA Green Power Switch Generation Partners Program: TVA and participating power distributors offer a dual-metering option to residential/small-commercial and commercial consumers through the Green Power Switch Generation Partners program. Under the residential/small-commercial contract, TVA will purchase the entire output of a qualifying system at $0.15/kWh through a participating power distributor, and the consumer will receive a credit for the power generated. Qualifying sources for residential/small-commercial projects include PV and wind turbine systems with a minimum output of 500 watts and a maximum of 50 kW. The participant will also receive a one-time payment of $500 once a connection is made between the system and the grid.
http://www.tva.com/greenpowerswitch/partners/

Louisiana

QAP Incentives

Both the 2007-08 Per-Capita QAP and the 2007-08 GO Zone QAP require all projects to meet minimum energy efficiency requirements:
- All windows and sliding glass doors must have: U-value of 0.4 or less (R-value 2.5 min.); Solar Heat Gain Coefficient of 0.4 or less; Ten-year warranty from date of delivery against breakage of the glazing panel's seal.;
- HVAC: Energy Star furnace (90% AFUE) or heat pump (HSPF 8.2) ; Energy Star air-conditioner (SEER 14)
- Appliances: Energy Star refrigerator & dishwasher;
- Water heater: Gas (Energy Factor of 0.62 or higher) or Electric (Energy Factor of 0.93 or higher);
- The entire construction envelope must also exceed the International Energy Conservation Code.

The 2007-08 GO Zone QAP also includes 25 points for properties that are LEED certified or met Green Communities criteria.

Other Green Incentives

Home Energy State Loan Program: This loan program finances the installation of solar water heaters, solar space heaters, PV, or geothermal heat systems. The loan bears a five year term at a 2% interest rate, and the program will finance the lesser of 50% of total installation costs or $6,000.
http://dnr.louisiana.gov/sec/execdiv/techasmt/programs/residential/help/index.htm

State Rebate Program: Home Energy Rebate Option (HERO): For energy efficient improvements, this rebate offers the lesser of 20% of installation costs or $2,000. The property must meet an energy improvement level of 30% as determined by a certified home energy rater.
http://dnr.louisiana.gov/sec/execdiv/techasmt/programs/residential/hero/index.htm

Maine

QAP Incentives

The 2008-09 QAP requires that all projects meet Maine's comprehensive Green Building Standards. The standards emphasize energy efficiency, good indoor air quality, and additional site and building features that reduce the negative environmental impact of development without adding to the bottom line. Rehab projects must conform to the guidelines to the extent that their scope of work includes any specific measure that falls under the Green Building Standards. In addition one of the housing priorities for allocation of credits is for projects that incorporate green design and construction methods.

Maryland

QAP Incentives

Maryland's 2008 QAP provides points for a wide variety of environmentally sustainable building practices. 5 points are available for being certified by a nationally recognized sustainable development program. Up to 28 points are available for green project design, material selection, energy efficiency, and site considerations.

Other Green Incentives

Green Buildings Income Tax Credit: This income tax credit applies to 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 or other similar criteria. Building rehabilitation projects are eligible if they do not increase the size of the building by 25% or if they are located in a priority funding area. Credits apply to three types of alternative energy sources: PV, wind turbines, and fuel cells. Tax credits for alternate energy sources can only be claimed if they serve a green whole building, a green base building, or green tenant space. Tax credit amounts are: 20% of the incremental cost for building-integrated PV; 25% of the incremental cost for non-building-integrated PV; 30% of the costs, including installation, for a fuel cell; 25% of the costs, including installation, for a wind turbine; 6% of the allowable costs for the construction of or rehabilitation to a green base building or green tenant space; 8% of the allowable costs for the construction or rehabilitation of a green whole building. Allowable costs cannot exceed $120 per square foot in the case of a whole building or bas
http://business.marylandtaxes.com/taxinfo/taxcredit/greenbldg/default.asp

Property Tax Exemption for Residential Solar Energy Systems: The added value of a solar energy system is exempt from property tax assessments.
http://mlis.state.md.us/2007rs/billfile/HB0590.htm

Community Energy Loan Program: This loan for non-profits is for costs associated with implementing energy conservation technologies into a development. Costs can include installation and other soft costs including technical assistance, fees, and other costs. Up to $600,000 is available per loan with a 3.5% interest rate. In addition, payments for the first year are deferred so that the participant can begin to realize the energy savings before repayment begins.
http://www.energy.state.md.us/programs/government/communityenergyloan.htm

Solar Energy Grant Program: This program provides financial incentives to participants who install solar water-heating systems or PV systems. The program provides incentives as follows:
- The lesser of $3,000 or 20% of the cost for PV equipment
- The lesser of $2,000 or 20% of the cost for solar water-heating equipment

Requirements for the minimum size of a system eligible for funding follow the same guidelines as the U.S. Department of Energy's Million Solar Roofs Initiative. Solar water-heating systems must be at least 1 kW, and PV systems must be at least .5 kW. Both on- and off-grid systems are eligible, and solar water collectors must meet the Solar Rating and Certifications Corporation's OG-100 Certification. http://www.energy.state.md.us/programs/renewable/solargrant/index.html.

Massachusetts

QAP Incentives

Massachusetts' 2008 QAP provides incentives for a variety of environmentally sustainable building practices including Energy Star compliance, water conservation measures, energy efficiency measures, and healthy living environment measures. These incentives distinguish between new construction and rehab proposals.

Of 20 possible Design Points (12 minimum are required), points will be assigned for (among other qualities): Incorporating energy conservation measures that exceed those required by the Building Code, and complying with EPA's Energy Star standards; Incorporating material selection consistent with promoting healthy interior environmental quality; Incorporating mechanical ventilation measures to control humidity and promote good indoor air quality.

DHCD green criteria also include up to 5 points to projects where the exterior envelope has been insulated beyond requirements of the Building Code, up to 5 points to projects that include efficient building systems in their plans and specifications, up to 4 points to projects that include healthy indoor air quality in their plans and specifications.

Massachusetts - Other Green Incentives

The Transit-Oriented Development (TOD) Bond Program supports mixed-use, walkable development near transit stations through grants for pedestrian improvements, bicycle facilities, and housing projects. Approximately 100 TOD sites were planned or completed in 2006.

Renewable Energy Income Tax Credit: This incentive offers an income tax credit equal to 15% of the installation costs of solar or wind systems up to $1,000. http://www.mass.gov/doer/programs/renew/renew.htm

Renewable Energy Sales Tax Exemption: The purchases of solar, wind, and heat pump systems, including all necessary installation and operation components, are exempt from sales tax. http://www.mass.gov/doer/programs/renew/renew.htm

Property Tax Exemption: The value added by a solar or wind energy system is exempt from property tax assessments. This exemption applies for twenty years following the system installation. http://www.mass.gov/doer/programs/renew/renew.htm

Massachusetts Technology Collaborative (MTC) - Renewable Initiatives Grants: This grant program helps defray the installation cost of wind, solar, hydro, and other renewable energy systems. For solar installations, non-PV grants are capped at the lesser of $500,000 or 75% of costs. For PV systems, the grants are capped at the lesser of $250,000 or 75% of costs. The system must have a capacity of at least 10 kW and the building must consume at least 25% of the renewable energy created at the property. MTC has allocated $9 million toward this program. http://www.masstech.org/renewableenergy/large_renewables.htm

Massachusetts Technology Collaborative (MTC) - Green Communities Grant: This grant is for the construction of renewable energy systems in affordable housing developments financed by MassHousing or the Affordable Housing Trust Fund. The maximum grant is $500,000. Buildings must meet Energy Star standards, be connected to the grid, and the system must have a capacity of at least 10 kW (100 kW for wind power). http://www.mtpc.org/renewableenergy/afford_housing.htm

Massachusetts Technology Collaborative (MTC) - Small Renewable Initiative Rebate: This rebate defrays the installation cost of renewable systems for systems smaller than 10 kW. Half of the renewable energy produced must be consumed on site. The incentives include: PV: $2/watt DC; Wind: $2.25/watt AC; Micro-Hydroelectric: $4/watt AC; The maximum rebate is $50,000. http://www.masstech.org/RenewableEnergy/small_renewables.htm

Boston Community Capital - Energy Advantage Program: This program focuses on existing affordable housing developments that can benefit most from capital and conservation improvements and offer the best opportunities for aggregating and standardizing the design, installation, servicing, and financing of renewable energy systems. Boston Community Capital has allocated roughly $10 million for the program. An eligible development will be connected to the grid and will seek to reduce consumption by the following percentages: Electricity: 33%; Water: 25%; Heat: 25%. http://www.bostoncommunitycapital.org/news/index.html

Michigan

QAP Incentives

Michigan's revised 2008 QAP relaxed the previously mandatory standards, instead offering incentive points for complying with them. Points are available for provisions in the following categories: Location and Neighborhood Fabric, Site Improvements, Building Materials, Landscaping, Water Conservation, Energy Efficiency, Healthy Living Environment, and Operations and Maintenance. Rehabilitation developments have different standards for earning points for energy efficiency.

Other Green Incentives

Michigan Green Communities Grant Program: This grant is for rehabilitated developments that meet the Michigan Green Communities criteria. The grant is for $1,000 per affordable unit, up to a maximum of $50,000. The Enterprise Foundation will match funds and a $3,000 grant is provided for administrative reporting. Rehabilitation projects must invest at least $3,000 per unit, and developments that receive LIHTCs are given preference. http://www.greencommunitiesonline.org/planningGrants.asp

Community Energy Project Grants: These grants are for community demonstration and green building projects to help consumers better understand energy efficiency and renewable energy options. Grants are awarded annually, and the maximum incentive is $6,000. http://www.michigan.gov/cis/0,1607,7-154-25676---,00.html

State Grant Program - Low Income and Energy Efficiency Fund (LIEFF): This grant promotes energy efficiency and provides emergency funds to protect low-income families from losing water and electricity. Most grants are awarded to non-development community organizations that assist low-income families. However, past allocation rounds have included green, multifamily rehabilitation projects. http://www.michigan.gov/mpsc/0,1607,7-159-16370_27289---,00.html

Minnesota

QAP Incentives

New construction proposals are required to meet Enterprise National Green Communities Criteria with Minnesota amendments. Rehab proposals are exempt from these requirements.

Other Green Incentives

Solar and Wind Sales Tax Exemption: The purchases of solar and wind renewable energy systems are exempt from sales tax. The exemption also includes residential lighting fixtures and compact fluorescent bulbs carrying the Energy Star label, electric heat-pump hot water heaters with an energy factor of at least 1.9, natural-gas hot water heaters with an energy factor of at least .622, and PV devices and natural gas furnaces with a fuel efficiency rating of at least .92. In addition, wind energy conversion systems used as an electric power source are also exempt, as well as materials used to manufacture, install, construct, repair, or replace wind systems. http://www.commerce.state.mn.us

Solar PV and Wind Systems Property Tax Exemption: The value added by a PV or wind renewable energy system is exempt from property tax assessments. http://www.commerce.state.mn.us

Minnesota Housing Finance Agency Rental Rehab Loan Program: This program is for buildings requiring rehabilitation in order to be brought up to the state's energy conservation standards. The maximum loan is the lesser of $10,000/unit or $100,000/structure with an interest rate of 6%. http://www.mncee.org/programs_residential/rental_rehab_financing/mhfa_rental_rehab_pogram/index.php

Rental Energy Loan Fund: The Rental Energy Loan Fund provides financial assistance to owners of residential rental properties to increase the energy efficiency of their buildings. It is not restricted to low-income owners and covers a wide range of efficiency improvements for a property. Borrowers must have at least one-third interest in the property or be purchasing it through a mortgage. The property must contain at least one rental dwelling unit and must be located in the ten county metro area. On-site building analysis as well as prioritization, decision-making, and submission assistance are also provided. The loan bears a five-year term at a 4% interest rate, and the maximum loan is $10,000. http://www.mncee.org/programs_residential/rental_rehab_financing/rental_energy_loan_fund/index.php

Solar PV Rebate Program: This incentive defrays the installation cost of grid-connected PV systems by offering a rebate of $2/watt. Eligible systems are between .5 kW and 10 kW, which equates to a maximum incentive of $20,000. http://www.commerce.state.mn.us

Mississippi

QAP Incentives

The 2007-08 QAP contains an Energy Efficiency section which awards: 1 point for using all Energy Star appliances; 1 point for using non-VOC interior paint; 1 point for using formaldehyde-free insulation; 1 point for high efficiency toilets; 1 point for energy efficient windows.

Other Green Incentives

TVA Green Power Switch Generation Partners Program: TVA and participating power distributors offer a dual-metering option to residential/small-commercial and commercial consumers through the Green Power Switch Generation Partners program. Under the residential/small-commercial contract, TVA will purchase the entire output of a qualifying system at $0.15/kWh through a participating power distributor, and the consumer will receive a credit for the power generated. Qualifying sources for residential/small-commercial projects include PV and wind turbine systems with a minimum output of 500 watts and a maximum of 50 kW. The participant will also receive a one-time payment of $500 once a connection is made between the system and the grid. http://www.tva.com/greenpowerswitch/partners/

Missouri

QAP Incentives

According to Missouri's 2009 QAP, MHDC encourages developments that use sustainable building techniques and materials and will prioritize developments that utilize one of the recognized green building rating systems (e.g. Enterprise Green Communities, LEED-NC, LEED-H, EarthCraft, Green Globes, etc.) or become Energy Star certified.

Montana

QAP Incentives

The amended 2008 QAP awards up to 10 project points for energy conservation and green building initiatives. Items are placed in two categories, energy efficiency and green building. Projects can earn points depending on the number of items they include. New construction and rehabilitation receive the same number of points for the energy efficiency threshold items but for energy efficiency discretionary items: new construction receives 1 point for 4 to 7 of 15 items and 2 points for 8 to 15 of 15 items while rehabilitation proposals received 1 point for 3 to 5 of 12 items and 2 points for 6 to 12 of 12 items. Green building are scored the same. Additionally, the QAP mentions five "Energy and Green Building initiatives and goals for Montana". They are: integrated design process and community connectivity; sustainable site, location and design; energy and water conservation; material and resource efficiency and healthy living environments (indoor environmental quality).

Other Green Incentives

Energy Conservation Installation Credit: This income tax credit defrays the installation costs of energy efficiency improvements. The maximum credit is $500. http://mt.gov/revenue/forindividuals/individualincome/incentivesiit.asp#conservation

Renewable Energy Systems Property Tax Exemption: The added value of a renewable energy system is exempt from property tax assessments, up to $100,000 for multifamily properties. This exemption applies for ten years following installation. http://deq.mt.gov/Energy/renewable/taxincentrenew.asp#15-6-201(4)

Alternative Energy Revolving Loan Program (AERLP): This program provides loans to individuals and small businesses to install alternative energy systems that generate energy for their own use. Funded through air quality penalties collected by the Department of Environmental Quality (DEQ), DEQ administers the program and develops the rules. Alternative energy systems include PV, wind, geothermal, and hydro. Loans can be made for a maximum of $40,000 to be repaid within ten years. Interest rates are set annually (rate in 2006 was 5%) and are fixed for the term of the loan. Applications are accepted and processed throughout the year. http://www.deq.state.mt.us/energy/Renewable/altenergyloan.asp

Nebraska

QAP Incentives

The 2008 LIHTC application awards 5 points to projects designed in accordance with the Nebraska "Green Building Home Program," or to projects that will include a geothermal closed loop heat pump system. The 2008 LIHTC application also awards 2 points for developments where buildings will have brick or stone exterior finish materials (non-standard masonry materials, such as z-brick, must be pre-approved by NIFA) on over 25% of the exterior wall surfaces. One point is also awarded for roofing and siding which exceeds all relevant American Society for Testing and Material (ASTM) standards. All tax credit recipients submit an environmental assessment prepared by a third party and provide certification from an appropriate city official with jurisdiction over the development or from the local Department of Energy that the development meets the local energy conservation code. Rehabilitation proposals need to include a risk-assessment report about lead-based paint, asbestos and radon.

Other Green Incentives

Community Wind Projects Sales Tax Exemption: Purchases of wind energy systems for community-based energy development (C-BED) are exempt from sales tax. C-BED projects bear certain ownership requirements and must be approved by the county board. http://uniweb.legislature.ne.gov/FloorDocs/Current/PDF/Slip/LB367.pdf

Dollar and Energy Saving Loans: The Nebraska Energy Office administers this program, which makes low interest loans for energy efficiency improvements. These improvements include technologies such as solar water heat, solar space heat, solar thermal electric, PV, wind, biomass, hydroelectric, renewable transportation fuels, renewable fuel vehicles, and geothermal electric. Those seeking a loan under this program first approach their own financial institution, and after financing approval, they can then contact the State Energy Office to enroll in this program. The State Energy Office then buys half of the loan at 0% interest so that the total interest on the loan will be half the market rate. The loan amounts vary from $35,000 to $75,000 depending on the complexity of the project. http://www.neo.ne.gov/loan/

Nevada

QAP Incentives

Nevada's 2008 QAP offers up to 9 points for environmental site factors, indoor air quality and additional energy conservation measures. These incentives do not distinguish between new construction and rehab proposals. Pre-construction energy audits are required for all projects. For rehab proposals: "in the analysis of the pre-construction energy audit, consideration will be given to recent (less than 5 years) appliance and mechanical systems installations."

Other Green Incentives

Renewable Energy Systems Property Tax Exemption: The added value of a renewable energy system is exempt from property tax assessments. This exemption applies for all years following installation. http://energy.state.nv.us/renewable/incentives.htm

SolarGenerations PV Grant Program: This grant defrays the installation cost of a PV system. Eligible system capacity is 5 kW or lower, and the maximum incentive is $12,500. http://www.solargenerations.com/

New Hampshire

QAP Incentives

New Hampshire's 2008 QAP offers up to 30 points for green development, as follows: 15 points for projects in existing downtown or urban location, infill site or adaptive reuse project. The latter two need not be urban; however, the property must be currently served by public water and/or sewer. 5 points for clustered development (more than 16 units per acre). 3 points for deeding a significant amount of land for conservation or recreation. 3 points for protecting or not having endangered species on the site. 2 points for each of the following: Windows with U value <26; Boilers exceed 92% efficiency; Boilers with renewable fuels (e.g. wood); Use of SIP panels or spray insulation; Use of native, drought resistance landscape plants; Extensive use of permeable asphalt or green roofing; No Carpets.

Other Green Incentives

Property Tax Exemption for Renewable Energy - Local Option: New Hampshire's local option property tax statute allows each city and town to exempt the added value of renewable energy systems from property tax assessments. Eligible technologies include solar (PV, solar space heating, solar water heating, passive solar), wind, and wood-fired central heating systems. At least 62 New Hampshire cities and towns offer the property tax exemption for one or more of the eligible technologies. New Hampshire's Office of Energy and Planning has a list of NH municipalities with this property tax exemption on its website.
http://www.nh.gov/oep/programs/energy/RenewableEnergyIncentives.htm

New Jersey

QAP Incentives

New Jersey's 2008 QAP requires all applicants participate in the Energy Star Homes Program. Up to 3 projects points are awarded for providing certain unit amenities including Energy Star refrigerators, Energy Star washers and dryers within the units, or Energy Star dishwashers. An additional point is available for providing Energy Star washers and dryers communal laundry rooms. One point is available to proposals that participate in the NJ HMFA Green Future program, which incorporate a solar energy system of at least 20 kW and capable of covering 75% of the project's common area electricity, or which attain LEED certification. These incentives do not distinguish between rehab and new construction.

Other Green Incentives

Solar and Wind Energy Systems Sales Tax Exemption: Purchases of solar and wind energy are exempt from sales tax. http://www.njleg.state.nj.us, Statute 54:32B

New Jersey Customer Onsite Renewable Energy (CORE) Rebates: With an installed, grid-connected renewable energy system, a participant is eligible to receive an energy production payment based upon the size of the system. The system should be the appropriate size to meet the historical energy needs of the building or less. Through the 2008 FY, funding is available only for systems up to 10 kW, which bears a rebate of $3.80/watt. http://www.njcep.com/html/2_incent.html

Affordable Green Program: This program offers subsidies for the integration of high performance and green technologies into affordable housing developments. http://www.state.nj.us/dca/dh/gho/index.shtml

New Jersey Solar Renewable Energy Certificate (REC) Program: All solar system owners with a grid-connected system can establish an account for the sale and trade of RECs. Each kWh produced is counted toward an REC. Once a participant reaches 1,000 kWh, he or she earns one REC. The participant can then sell the REC on an energy market, facilitated by the New Jersey Clean Energy Program website. REC prices depend upon the energy market, and they have fluctuated between $3 and $250 per REC. http://www.njcep.com/srec/index-primary.html

New Mexico

QAP Incentives

The 2008 QAP awards up to 20 points for properties that benefit communities and the environment through more efficient use of resources, smarter planning, and sustainable development. Developments that commit to receiving LEED certification receive 20 points and proposals that comply with the Enterprise Green Communities Green Criteria receive 18 points. Between 5 and 15 points can be earned by developments that meet New Mexico's Green Building Criteria which cover: site orientation for efficient capture of solar heat and shading, water conserving landscaping, water efficient fixtures, energy efficient lighting, appliances, and heating, exhaust fans, low-VOC materials, erosion control during construction, and construction waste management.

The QAP also offers the opportunity to enter into the annual Design Competition whose winners receive 15 project points. Rehabilitation proposals are graded for categories in which they go beyond the Mandatory Design Standards. Judges consider criteria such as xeriscaping, energy efficiency, extended life building materials, and low-emission materials.

Other Green Incentives

Solar Tax Credit: This incentive offers an income tax credit equal to 30% of the installation cost of a solar energy system, up to $9,000. This program can be combined with the federal tax credit (which is also 30% of system cost), but the combination cannot result in a credit of more than 30% of the cost. http://www.emnrd.state.nm.us/ecmd/index.ht

New York

QAP Incentives

New York's DHCR 2008 QAP requires inclusion of Energy Star Appliances, light fixtures and heating systems, lead-safe work practices, water conserving features and daylight sensors or timers for outside lighting on all funded projects.

New York City's 2008 QAP requires low flow showerheads, sinks and toilets, as well as Energy Star refrigerators, freezers, dishwashers, washing machines and ceiling fans if these items are being replaced in the scope of the rehabilitation.

Other Green Incentives

The New York Energy Research and Development Authority began offering Energy Smart Program financial incentives for owners of affordable rental housing (specifically owners participating in the Mitchell Lama Rehabilitation and Preservation (RAP) program).

Green Building Income Tax Credit Program: These tax credits can be applied against the corporate income tax, personal income tax, insurance corporation tax, and banking corporation tax. Tax credits are provided to owners and tenants of eligible buildings and tenant spaces that meet certain green standards that increase energy efficiency, improve indoor air quality, and reduce the environmental impacts of large buildings in New York. Projects can qualify for credits under six different categories, but the building as a whole must meet all energy/environmental requirements. In other words, attaching a PV system without addressing the building overall would not qualify under this program. http://www.dec.ny.gov/

Solar Sales Tax Exemption: Purchases of solar energy systems are exempt from sales tax. http://www.tax.state.ny.us/pdf/memos/sales/m05_11s.pdf

Solar, Wind, and Biomass Energy Systems Property Tax Exemption: Value added by a renewable energy system is exempt from property tax assessments for fifteen years after installation. www.nyserda.org

Energy $mart Loan Program: This program provides an interest rate reduction off a participating lender's market-rate loan for a term up to 10 years. Loans must be for energy efficient improvements or for the installation of renewable energy technologies. Rate reductions range from 4 to 6.5%. Finally, for improvements to building with five or more residential units, the maximum funding is $5,000 per unit up to $2,500,000, plus an additional maximum of $2,500,000 for proposals that include advanced meters coupled with a variable electricity rate structure that encourages shifting electric consumption to off-peak periods. http://www.nyserda.org/loanfund/

New York -- Other Green Incentives (cont.)

Assisted Multifamily Program (AMP): AMP is a grant program implemented by Hamilton, Rabinovitz & Alschuler, Inc. (HR&A) on behalf of NYSERDA. The intent of the AMP is to lower the energy bills of low- and middle-income families whose income is 80% or less of the state's median income through energy audits, financial information, and gap financing when other sources do not fully meet the needs of the project. To apply, the owner of the multifamily residence must submit an application to HR&A. A mandatory energy audit will then take place. HR&A will then work with the owner to find funding to cover the costs of improvements. Finally, HR&A will provide performance and direct oversight from NYSERDA during the project, and technical assistance for three years following the project. Customers of Con Ed, Niagara Mohawk, Orange and Rockland, Central Hudson, NY Gas and Electric, and Rochester Gas and Electric are eligible to apply for the AMP. http://www.getenergysmart.org/Files/Fact%20Sheets/Residential/AMP.pdf

New York Energy $mart Multifamily Performance Program: This program offers incentives to buildings with five or more units (more info: http://www.getenergysmart.org/buildingowners/existingmultifamily/overview.asp). The incentives are paid using the following schedule: (1) Signed contract between the participant and partner and a draft proposal of an energy reduction plan: Up to 30 units: $5,000/project; 31 - 100 units: $10,000/project; Incremental Incentive: $20/unit over 100 units. (2) Half of the rehabilitation work is finished and passes inspection - $800/unit, (3) Substantial completion of the work in addition to inspection and performance tests - $400/unit. (4) Final scoring using NYSERDA's benchmark system - $325 to $400 per unit.

State PV Incentive Program: NYSERDA provides incentives of $4 to $4.50 per watt for the installation of approved, grid-connected PV systems. The maximum size eligible for the incentive is 50 kW. Larger systems are permitted, but incentives are only based on a maximum of 50kW. All incentives are capped at 60% of the total installed cost for all systems. Eligible customers are those that are NY electricity distribution customers of Central Hudson Gas and Electric Corporation, Consolidated Edison Company of New York, Inc., New York State Electric and Gas Corporation, Niagara Mohawk Power Corporation, Orange and Rockland Utilities, Inc., and Rochester Gas and Electric Corporation who pay the System Benefits Charge. http://www.powernaturally.org/Programs/Solar/incentives.asp

North Carolina

QAP Incentives

According to North Carolina's 2008 QAP, all units must be equipped with Energy Star refrigerators and dishwashers. Additionally, 5 points are available for projects that comply with all Energy Star standards.

A separate scoring system is used for rehabilitation and preservation projects in that they are not scored at all regarding a 'green score.' A non-numerical list of criteria is used for scoring existing properties.

Other Green Incentives

Renewable Energy Income Tax Credit: This income tax credit is equal to 35% of the cost of a renewable energy system constructed, purchased, or leased by a taxpayer. The credit is subject to various ceilings depending on the sector and type of renewable energy system, including a maximum of $10,500 for PV systems, a maximum of $3,500 for passive and active solar space heating systems, and a maximum of $1,400 for solar water heating systems. http://www.ncsc.ncsu.edu/information_resources/renewable_energy_tax_guidelines.cfm

Active Solar Heating and Cooling Systems Property Tax Exemption: North Carolina provides a property tax exemption for properties with active solar heating and cooling systems. These systems may not be assessed at more than the value of a conventional system for property tax purposes. It applies only to active solar systems and does not include any land or structural elements of buildings or other equipment normally contained in a building. The system includes all controls, tanks, pumps, heat exchangers, and other equipment used directly and exclusively for the conversion of solar energy for heating and cooling. http://www.ncsc.ncsu.edu/programs/programs.cfm

NC GreenPower Production Incentive: NC GreenPower, a privately-funded nonprofit, offers a statewide green power program designed to encourage the use of renewable energy in North Carolina. The program offers production payments for grid-connected electricity generated by solar, wind, small hydro (10 megawatts or less) and biomass resources. The program will pay approximately $.18/kWh. http://www.ncgreenpower.org

TVA Green Power Switch Generation Partners Program: TVA and participating power distributors offer a dual-metering option to residential/small-commercial and commercial consumers through the Green Power Switch Generation Partners program. Under the residential/small-commercial contract, TVA will purchase the entire output of a qualifying system at $0.15/kWh through a participating power distributor, and the consumer will receive a credit for the power generated. Qualifying sources for residential/small-commercial projects include PV and wind turbine systems with a minimum output of 500 watts and a maximum of 50 kW. The participant will also receive a one-time payment of $500 once a connection is made between the system and the grid. http://www.tva.com/greenpowerswitch/partners/

North Dakota

QAP Incentives

North Dakota's 2008 QAP offers up to 5 points for meeting criteria on the Green Communities checklist included in the application. This checklist differentiates between new construction and rehab proposals and makes it easier for rehab proposals to earn competitive points.

Other Green Incentives

Geothermal, Solar, and Wind Income Tax Credit: This incentive allows a participant to claim an income tax credit equal to 3% of the installation cost of a geothermal, solar, or wind energy system. This credit can be applied for five years, totaling a 15% income tax credit. http://www.nd.gov/tax//genpubs/energy.pdf

Wind Systems Sales Tax Exemption: Purchases of wind energy systems are exempt from sales tax. This statute is set to expire in 2011. http://www.nd.gov/tax//genpubs/energy.pdf

Geothermal, Solar, and Wind Property Tax Exemption: The value added by solar, wind, or geothermal energy devices are exempt from property tax assessments. The exemption can be applied for five years after installation. Qualifying systems can be stand alone or part of a conventional system, though if a part of the system, only the renewable energy portion of the total system is eligible for the exemption. http://www.nd.gov/tax//genpubs/energy.pdf

High Capacity Wind Systems Property Tax Reduction: The taxable value of a wind system with a generation capacity of 100 kW or more is calculated at 3% instead of 10% for property tax assessments. http://www.nd.gov/tax//genpubs/energy.pdf

Ohio

QAP Incentives

Ohio's 2008 QAP awards 5 points for proposals that mean Enterprise/Green Communities requirements. Five additional points are available for projects that comply with energy efficiency standards set forth in the state's Contractor / Architect Certification Form 001. This form requires Energy Star systems and appliances as well as compliance with either ASHRAE thermal standards or the International Energy Conservation Code 2006 requirements. For other construction guidelines, Ohio's form

Other Green Incentives

Renewable Energy Loans: The Renewable Energy Financial Assistance Program is one of four programs funded under the Energy Loan Fund (ELF) to provide incentives for implementing energy efficiency and renewable energy into rehabilitation developments. The loan program reduces the interest rate by about a half on bank loans for residents and businesses making energy efficient improvements. About eleven banks are participating in the program. The rate buydown is available for 5 years with loan repayment terms varying by lending institution.

Qualifying projects must be in service territory of one of the five participating electric distribution companies: American Electric Power (Columbus and Southern Power and Ohio Power); Cinergy (Cincinnati Gas and Electric); Dayton Power and Light; First Energy (Cleveland Electric and Illuminating, Ohio Edison, Toledo Edison); and Monongahela Power (Allegheny Power). Eligible costs include the purchase and installation of PV, wind, biomass, hydro, and fuel cell systems. For residential renewable energy projects, loans ranging from $1,000 to $25,000 are eligible for the subsidy. http://www.odod.state.oh.us/cdd/oee/elf_Renewable.htm.

Energy Loan Fund (ELF) Grants - Distributed and Renewable Energy: These grants defray the installation cost of distributed energy resources (DER), which are systems that deliver electricity to customers near the point of use. The grant amounts include:

- PV Systems Greater than 1 kW: $3.50/watt
- Wind Systems: The lesser of $2.50/watt or 50% of the cost
- Solar-thermal: The lesser of $40 per kilo-Btu/day or 50% of cost

For all systems, the maximum incentive is $25,000, and the property must be located in one of the five participating utility service areas (listed above). http://www.odod.state.oh.us/cdd/oee/ELFGrant.htm.

Oklahoma

QAP Incentives

The 2008 Application Packet awards up to 8 points (1 point each) for project amenities that exceed minimum requirements, including building facades that are a minimum of 40% brick, installation of Energy Star rated appliances, fluorescent light fixtures, and low-flow shower heads. All applicants must conduct an environmental review.

Oregon

QAP Incentives

The 2007 QAP and the Consolidated Funding Cycle application (which consolidates 7 grant and tax credit programs including OAHTC) encourages sustainability for the project and strongly encourages sponsors to use green building and sustainability techniques.

Other Green Incentives

Residential Energy Income Tax Credit: This incentive offers income tax credits for energy-efficient upgrades or energy system installations, including clothes washers, dishwashers, refrigerators, heating systems, AC, water heaters, PV, and wind systems. The tax credits include:
- PV: $3/watt or 50% of installed cost, both up to $6,000
- Other Solar and Wind Systems: $.60/kWh saved during the first year, up to $1,500
- Pool Heaters: $.15/kWh or 50% of cost, both up to $1,500
- Appliances: The credit is the lesser of Oregon's published list of appliance credits or 25% of appliance cost
http://egov.oregon.gov/ENERGY/CONS/RES/RETC.shtml

Renewable Energy Systems Property Tax Exemption: The value added by a solar, geothermal, wind, water, fuel cell, or methane system is exempt from property tax assessments. http://egov.oregon.gov/ENERGY/RENEW/Solar/Support.shtml

Small-Scale Energy Loan Program (SELP): This program offers low-interest loans for projects that save energy, produce energy from renewable resources (water, wind, geothermal, solar, biomass, waste materials, or waste heat), use recycled materials to create products, use alternative fuels, and reduce energy consumption during construction or operation of another facility. Though there is no maximum loan, the size of loans generally ranges from $20,000 to $20 million. Terms vary, but are generally set to match the term of the bonds that funded the loans. Loan terms may not exceed the project life.
http://egov.oregon.gov/ENERGY/LOANS/index.shtml

Bonneville Environmental Foundation (BEF) Renewable Energy Incentives: This incentive program is for properties that generate electricity through PV, solar thermal, wind, hydro, biomass, or animal waste systems. These incentives are financed by the sale of renewable energy credits (REC). Funding may be in the form of grants, loans, guarantees, and direct investments. Funds vary by project, and the maximum incentive is 33% of the total capital costs. Finally, operating costs are not eligible for funding. http://www.b-e-f.org/grants/renew_criteria.shtm

Energy Trust of Oregon - Open Solicitation Program: This program aims to fill the gaps among other programs. For example, a renewable energy system too small to qualify for other programs may receive financing through the Energy Trust. The program favors projects that use renewable energy technologies that can be easily replicated, so as to act as an example for other developments. The trust allocates about $2 million annually for this program, which has historically financed about five developments a year. http://www.energytrust.org/RR/os/index.html

Energy Trust of Oregon - Multifamily Home Energy Savings Program: This program provides cash incentives to the owners of multifamily properties of five units or more whose heat is supplied by Portland Gas and Electric, Northwest Gas, or Pacific Power. Grants can be used to install energy efficient lighting, boilers, heat pumps, building insulation, windows, doors, faucets, and shower heads. http://www.energytrust.org/residential/mf/index.html

Energy Trust of Oregon - Solar Electric Buy-Down Program: This program is available to customers of Pacific Power and PGE who install new PV systems on their new or existing homes, commercial and community buildings, farms, and municipal facilities. The incentive amounts are around $2.00/watt depending upon the utility and are capped at $10,000. Finally, all systems must be connected to the grid and include net metering. http://www.energytrust.org/RR/PV/index.html

Office of Sustainable Development - Multifamily Weatherization Program: The City of Portland provides personal assistance to rental property owners in obtaining energy evaluations and taking advantage of cash incentives and tax credits available for making energy-efficient improvements.
http://www.portlandonline.com/osd/index.cfm?c=41818&

Pennsylvania

QAP Incentives

Pennsylvania's 2009 QAP requires that all appliances, mechanical equipment, ceiling fans, and exit signs be Energy Star certified in both new construction and rehabilitation projects. Exceptions can be made in preservation projects for refrigerators, heat pumps, air conditioning units, and through wall air conditioning units less than 6 or more years old and for furnaces and boilers less than 10 years old. Additionally, community rooms and common areas with lighting more than 15 years old need to be replaced with fluorescent fixtures with electronic ballasts or fixtures that utilize compact fluorescent bulbs.

While new construction projects must meet Energy Star standards according to the Home Energy Rating System (HERS), rehabilitation projects are only required to meet a score 2 points higher than this (a higher score is less efficient and thus more lenient on the HERS index).

The QAP awards 5 points for projects that exceed the thermal insulation standards of the 2006 International Energy Conservation Code by at least 10%. Five additional points will be given to projects that conform to Pennsylvania's Green Building Criteria. These criteria call for water conservation devices, drought-tolerant landscaping, low-VOC paints and adhesives, "Green Label" carpeting, and other green building practices. QAP incentives do not distinguish between new construction and preservation proposals.

Other Green Incentives

Wind Energy Systems Property Tax Exemption: The value added by a wind energy system is exempt from property tax assessments. http://www.legis.state.pa.us/cfdocs/legis/home/session.cfm (SB 514 from the 2006 session).

Sustainable Energy Fund of Central Eastern Pennsylvania (SEF) Grant and Loan Program: The SEF program disburses grants and loans to organizations seeking funding for projects consistent with the Fund's mission to "promote, research, and invest in clean and renewable energy technologies, energy conservation, energy efficiency and sustainable energy enterprises that provide opportunities and benefits" for PP&L Electric Utilities Commission ratepayers. Approximately 60% of funds are disbursed for loans, 7% for educational grants, and 33% toward royalty and equity financing. Funding for the program is generated through a rate surcharge on PP&L ratepayers, and the current plan includes $4 million for loans and equity financing and $300,000 for grants. Under the program's investment criteria guidelines, one of the considerations related to societal benefits is affordable energy for low-income families. http://www.thesef.org/

Sustainable Development Fund Grants for Philadelphia Electric Company (PECO) Service Area: The SDF provides financial assistance to eligible projects in the form of grants, commercial loans, subordinated debt, royalty financing, and equity financing. Grants have historically been around $25,000. Three types of grants are available: Sustainable Energy Business Planning Grants, Sustainable Energy Business Start-Up Grants, and other grants that follow the SDF's mission to "of promoting renewable energy, energy conservation and sustainable energy businesses." http://www.trfund.com/sdf/grants.html

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A Pennsylvania Housing Finance Agency (PHFA) Initiative funded by the West Penn Power Sustainable Energy Fund will provide grants for up to 25% of the cost of energy efficiency audits for federally subsidized affordable housing developments in western or central Pennsylvania. The program will provide $50,000 in 2008 and $100,000 in 2009. Projects must agree to implement the audit recommendations in exchange for the grants.

PHFA will also provide loans for energy efficiency improvements for as many as 5,000 units over 10 years through a new $15 million revolving loan fund. The loans must be repaid within five to seven years; interest rates will range from 2% to market rate.

Puerto Rico

Other Green Incentives

Solar and Wind Energy Systems Income Tax Deduction: This tax deduction is equal to a percentage of the installation cost of a renewable energy system. The tax deductions include:
- Solar: 30% of installation cost, up to $500
- Wind: 50% of installation cost, up to $3,000

http://www.dsireusa.org/documents/Incentives/PR01F.htm

Rhode Island

QAP Incentives

Rhode Island's 2008 QAP encourages conservation of energy and materials in construction and rehabilitation. All developments are required to abide by the state's Design and Construction Standards. These standards require Energy Star certification and appliances.

Other Green Incentives

Residential Renewable Energy Income Tax Credit: This income tax credit equals 25% of the installation cost of a PV, solar hot water, active solar heating, wind, or geothermal system. The credit specifications include:
- PV: minimum size of 24 ft2 (about 5' x 5'); maximum credit of $3,750
- Solar Hot Water: minimum size of 60 ft2 (about 8' x 8') and a storage tank of at least 80 gallons; maximum credit of $1,750
- Active Solar Heating: minimum size of 125 ft2 (about 11' x 11'); maximum credit of $3,750
- Wind: rotor diameter of at least 44" and a minimum output of 250 watts at 28 mph wind speed; maximum credit of $3,750

http://www.rilin.state.ri.us/Genmenu/ - SB 37 of the 2005 session

Renewable Energy Sales Tax Exemption: The purchase of a renewable energy system is exempt from sales tax.
http://www.dsireusa.org/documents/Incentives/RI13Fb.htm

Renewable Energy Property Tax Exemption: A renewable energy system cannot be assessed at more than the value of a conventional heating, hot water, or other energy-production system. Eligible technologies include PV, solar hot water systems, active solar space heating, and wind-energy systems. http://www.riseo.state.ri.us

South Carolina

QAP Incentives

South Carolina's 2008 QAP offers points for Energy Star rated appliances and systems. Additionally, some Energy Star points are available only to rehab developments.

South Carolina's QAP includes mandatory design criteria that require a 13 SEER rating for any replacement HVAC units. The Authority also encourages high-quality, energy-efficient construction materials and building practices in its Tier Two Review. The QAP encourages drought-resistant plants and the incorporation of trees for shade and recreation.

Other Green Incentives

Solar Heating and Cooling Income Tax Credit: This income tax credit equals 25% of the installation cost of a solar energy heating or cooling system. The maximum credit is the lesser of $3,500 or 50% of the taxpayer's tax liability for the year of the installation. http://www.scstatehouse.net/cgi-bin/web_bh10.exe

South Dakota

QAP Incentives

South Dakota's 2008-2009 QAP awards up to 20 points for green features. Mandatory project characteristics, including several energy conservation measures, apply only to new construction projects, though rehab projects are encouraged to meet them as well.

Other Green Incentives

Renewable Energy Systems Property Tax Exemption: This statute exempts a percentage of the value added by a renewable energy system from property tax assessments. The exemption is not eligible if the energy is produced for sale. The exemption can be claimed for six years on the following schedule: Years 1 - 3: 100% exemption; Year 4: 75% exemption; Year 5: 50% exemption; Year 6: 25% exemption; Year 7 and on: 0% exemption.
http://legis.state.sd.us/statutes/DisplayStatute.aspx?Type=Statute&Statute=10-6 (Law 10-6-35.8 through 10-6-35.18)

Tennessee

QAP Incentives

Tennessee's 2008 QAP awards up to three points for projects with Energy Star-rated dishwashers, HVAC units, and refrigerators. Rehabilitation projects may be awarded up to 35 points for replacing major building components, including roof structures, wall structures, floor structures, foundations, plumbing systems, central heating and air conditioning system, and electrical systems. At least 50% of the component must be replaced. Points are awarded depending on the number of systems replaced—10 points for 1 system, 25 points for 2 systems, and 35 points for 3 or more systems.

Other Green Incentives

TVA Green Power Switch Generation Partners Program: TVA and participating power distributors offer a dual-metering option to residential/small-commercial and commercial consumers through the Green Power Switch Generation Partners program. Under the residential/small-commercial contract, TVA will purchase the entire output of a qualifying system at $0.15/kWh through a participating power distributor, and the consumer will receive a credit for the power generated. Qualifying sources for residential/small-commercial projects include PV and wind turbine systems with a minimum output of 500 watts and a maximum of 50 kW. The participant will also receive a one-time payment of $500 once a connection is made between the system and the grid. http://www.tva.com/greenpowerswitch/partners/

Texas

QAP Incentives

New for the 2008 QAP, all rehabilitation proposals must provide the following elements in all projects: (1) Blinds or window coverings for all windows; (2) Disposal and Energy-Star or equivalently rated dishwasher (not required for TRDO-USDA or SRO Developments); (3) Energy-Star or equivalently rated (not required for SRO Developments) Refrigerator; (4) Energy-Star or equivalently rated Oven/Range (not required for SRO Developments); (6) Energy-Star or equivalently rated ceiling fans in living areas and bedrooms; (7) Energy-Star or equivalently rated lighting in all Units.

In the 2008 QAP points are awarded in the selection criteria to developments with specific quality elements, which include some energy efficiency characteristics. Specifically, the QAP provides: 1 point to properties where at least 75% of the building's exterior is masonry or 3 points to properties where 100% of the building's exterior is masonry; 3 points to properties which use energy efficient alternative construction materials (e.g. structurally insulated panels) with wall insulation at a minimum of R-20; 3 points to properties with insulation ratings of R-15 for walls and R-30 for ceilings; 3 points for properties with 14 SEER HVAC for new construction or radiant barrier in the attic for Rehabilitation; 1 point for ceiling fixtures in all rooms (including a light with ceiling fan in all bedrooms).

The 2008 QAP also awards 3 points for Green Building (for example, evaporative coolers, passive solar heating/cooling, water conserving fixtures, collected water (at least 50%) for irrigation purposes, sub-metered electric meters, exceed Energy Star standards, photovoltaic panels for electricity and design and wiring for the use of such panels, construction waste management, provide recycle service, water permeable walkways and parking areas, or other items the Department may approve)

The QAP also specifies that developments must be equipped with energy saving devices that meet the standard statewide energy code adopted by the state energy conservation office, unless historic preservation codes permit otherwise for a Development involving historic preservation. Further, all projects must submit a Phase I Environmental Report, not more than 12 months prior to the date of application. In addition, all units must be air-conditioned. Any environmental condition that adversely affects residents' health, and which cannot be mitigated, will disqualify the application for further consideration. Project points are awarded to urban/suburban developments based on the site's proximity to local services and transportation.

Other Green Incentives

Solar and Wind-Powered Energy Systems Property Tax Exemption: The value added by a renewable energy system is exempt from property tax assessments. The majority of the energy produced must be used on site. http://www.seco.cpa.state.tx.us/re_incentives.htm

Solar energy rebate program, solar and wind energy systems property tax exemption. Certain localities offer Free ULFT and installation credit or rebates, free low-flow showerheads, high efficiency washer rebate, rainwater harvesting rebate program, irrigation system rebates, turf rebate program, xeriscape program, water system audits, and/or water conservation kits.

Utah

QAP Incentives

The 2008 QAP requires all rehabilitation properties meet current rehabilitation codes, i.e., appropriate upgrades of furnaces to 85% efficiency and proper installation of efficient windows. Preservation properties rehabilitated according to Energy Star enhancements will receive 100 points. Energy Star certification is required for new construction projects.

Other Green Incentives

Renewable Energy Systems Income Tax Credit: This income tax credit is equal to the lesser of 25% of installation cost or $2,000. Eligible systems include active and passive solar, biomass, geothermal, heat pumps, wind, and hydro. http://geology.utah.gov/sep/incentives/re_credits2007.htm

Vermont

QAP Incentives

Vermont's 2008 QAP gives preference to rehab projects that provide lead paint abatement or energy efficient upgrades. Preferences also given to projects that meet LEED H or Green Communities standards. Additionally, all projects must meet the standards in the state's energy checklist. These require Energy Star rated appliances among many other energy efficiency measures. Rehab projects are subject to lower standards for building tightness and insulation. Rehab projects are generally only required to meet design standards for systems and aspects within the scope of the rehabilitation.

Other Green Incentives

Sales Tax Exemption: Purchases of PV and wind systems, anaerobic digesters, and fuel cells are exempt from sales tax. The system does not have to be connected to the grid. Finally, eligible systems may not exceed 15 kW. http://www.revermont.org.

State Utility Rebate Program: This statewide program offers cash rebates for the installation of energy efficient appliances, including AC, dehumidifiers, refrigerators, and washers/dryers. Rebates vary from $50 to $100 depending on the appliance. http://www.efficiencyvermont.org/pages/Residential/RebateCenter/

Solar & Small Wind Incentive Program: These grants help defray the installation cost of renewable energy systems. For low-income, multifamily properties, the incentives include: PV: $3.50/watt; Solar Hot Water: $3.50 per 100 Btu/day. For both solar incentives, the maximum grant is the lesser of $35,000 or 50% of total cost. http://www.rerc-vt.org/incentives/index.htm

Virginia

QAP Incentives

The 2008 QAP awards points to developments with certain energy efficiency characteristics, including: the product of 20 points times the percentage of exterior walls covered by brick for developments with brick covering 30% or more of the exterior walls; 5 points if all kitchen and laundry appliances meet the EPA's Energy Star qualified program requirements; 5 points if all windows meet the EPS's Energy Star qualified program requirements; 10 points if every unit in the development is heated and air conditioned with either (i) heat pump units with both a SEER rating of 14.0 or more and a HSPF rating of 8.2 or more or thru-the-wall heat pump equipment that has an EER rating of 11.0 or more, or (ii) air conditioning units with a SEER rating of 14.0 or more, combined with gas furnaces with an AFUE rating of 90% or more; 5 points if the water expense is sub-metered (tenant pays monthly or bi-monthly bill); 3 points if each bathroom contains only low-flow faucets and showerheads as defined by the authority and beginning January 1, 2009, 3 points if the water heaters meet the EPA's Energy Star qualified program requirements.

Developments can also receive 30 points for a development which obtains EarthCraft or US Green Building Council LEED green-building certification prior to the issuance of an IRS Form 8609 with the proposed development's architect certifying in the application that the development's design will meet the criteria for such EarthCraft certification. The QAP also awards 10 points if a U.S. Green Building Council LEED certified design professional participated in the design of the proposed development.

In addition, the QAP awards 3 points to proposed developments which rehabilitate or adaptively reuse an existing structure if all existing, single glazed windows in good condition have storm windows, and all windows in poor condition are replaced with new windows with integral storm sash or insulating glass (must have a thermal break and a 10-year warranty against breakage of seal).

Virginia -- Other Green Incentives

Property Tax Exemption for Solar Energy - Local Option: Virginia allows any county, city or town to exempt or partially exempt solar energy equipment or recycling equipment from local property taxes. Twenty-one cities are currently participating. http://www.dmme.virginia.gov/

TVA Green Power Switch Generation Partners Program: TVA and participating power distributors offer a dual-metering option to residential/small-commercial and commercial consumers through the Green Power Switch Generation Partners program. Under the residential/small-commercial contract, TVA will purchase the entire output of a qualifying system at $0.15/kWh through a participating power distributor, and the consumer will receive a credit for the power generated. Qualifying sources for residential/small-commercial projects include PV and wind turbine systems with a minimum output of 500 watts and a maximum of 50 kW. The participant will also receive a one-time payment of $500 once a connection is made between the system and the grid. http://www.tva.com/greenpowerswitch/partners/

Washington

QAP Incentives

Projects applying for funding the in FY2009 must meet the newly developed Evergreen Sustainable Development Standards. These standards are modeled and adapted from the Enterprise Green Communities Criteria. The standards aim to improve the overall health of the public, energy conservation, savings in operation costs, and the use of sustainable building materials in affordable housing production. The benefits of including these practices will result in, "improved energy performance and thermal comfort, a healthier indoor environment, increased durability of building components and simplified, more cost-effective maintenance requirements." Criteria include: water conservation, energy efficiency, low/no VOC paints and primers and many other criteria. There are separate point requirements for rehabilitation and new construction proposals.

Other Green Incentives

Sales and Use Tax Exemption: Purchases of wind, solar, landfill gas, water heating, and fuel cell systems are exempt from sales and use taxes. The tax exemption also applies to labor and services related to the installation of equipment, as well as to sales of equipment and machinery. Eligible systems are those with a generating capacity of at least 200 watts. This incentive is set to expire on June 30, 2009. http://apps.leg.wa.gov/RCW/default.aspx?cite=82.08.02567

Bonneville Environmental Foundation (BEF) Renewable Energy Incentives: This incentive program is for properties that generate electricity through PV, solar thermal, wind, hydro, biomass, or animal waste systems. These incentives are financed by the sale of renewable energy credits (REC). Funding may be in the form of grants, loans, guarantees, and direct investments. Funds vary by project, and the maximum incentive is 33% of the total capital costs. Finally, operating costs are not eligible for funding. http://www.b-e-f.org/grants/renew_criteria.shtm

Washington Renewable Energy Production Incentives: This incentive offers $.15/kWh produced by solar power, wind power, or anaerobic digesters. The maximum incentive is $2,000 per year. For systems that incorporate Washington-manufactured components, the incentive is multiplied by a factor of 1.2 to 2.4, depending on the system type. http://solarwashington.org/action/2006/WA-Incentive.pdf

West Virginia

QAP Incentives

West Virginia's 2007-2008 QAP offers points for a variety of green building practices, including 20 points for maintaining at least 30% of the site as green space; 15 points for Energy Star-rated heating, ventilation, and cooling systems; 10 points for Energy Star-qualified exterior doors and windows; 10 points for new Energy Star new refrigerators, ranges, and under-the-counter dishwashers in each unit; and 5 points for showerheads with a maximum water flow rate of 2.5 gallons per minute. None of these incentives distinguishes between new construction and rehabilitation projects.

Wisconsin

QAP Incentives

The 2007-08 QAP awards up to 20 points for developments offering amenities that enhance market appeal and promote long-term development viability, which could potentially include green building techniques. Energy-efficiency documentation is required as part of the application.

Other Green Incentives

Solar and Wind Energy Equipment Property Tax Exemption: The value added by a solar-energy system or a wind-energy system is exempt from property tax incentives. The exemption does not apply to components that would be normally found on a conventional system. http://www.revenue.wi.gov/forms/govexmpt/pr-303.pdf

Focus on Energy - Grant Programs: These grants support the development of renewable energy. Grant recipients and projects must be located in a participating utility's service territory. Projects should be completed within one year. The following types of grants are currently available: Business & Marketing Grants, Feasibility Study Grants, Implementation Grants, and Special Equipment Grants for Nonprofits. Grant amounts include: PV: 25% of cost, up to $35,000; Solar Hot Water: 25% of cost, up to $2,500. http://www.focusonenergy.com/data/common/dmsFiles/W_RW_MKFS_IncandGrantsFactSh0107.pdf

Focus on Energy - Rebate Programs: This program offers rebates for the installation of energy efficient appliances/systems. The rebates include: Central AC: $100 to $250; Boilers: $150 to $200; Furnaces: $150. http://www.focusonenergy.com/data/common/dmsFiles/W_RW_MKFS_IncandGrantsFactSh0107.pdf

We Energies - Customer Generated Solar Buy Back Program: In this program, We Energies purchases 100% of the energy produced from a renewable energy system at a rate of $.225/kWh. The system's capacity must be between 1.5 kW and 100 kW. The program operates using a ten year contract and will payout whenever the participant has accumulated $100 of credit. http://www.we-energies.com/business_new/altenergy/custgen.htm#terms

Wyoming

QAP Incentives

Wyoming's 2008 QAP provides up to five points for projects that implement energy efficient measures that go above and beyond code requirements and normal construction practices. All projects must meet a variety of building codes including the International Energy Conservation Code.

Other Green Incentives

Renewable Energy Sales Tax Exemption: Purchases of equipment used to generate electricity from renewable resources are exempt from sales tax. Equipment eligible for the exemption includes wind turbines, generating equipment, control and monitoring systems, power lines, substation equipment, lighting, fencing, pipes and other equipment for locating power lines and poles. http://legisweb.state.wy.us/titles/statutes.htm (Statute 39 – 15 – 105)

PV Incentive Grant Program: This grant provides the lesser of $3,000 or 50% of the installation cost of a PV system. The program has enough funding for about twenty-five PV installations a year. Finally, the PV system does not have to be connected to the grid. http://www.wyomingbusiness.org/business/energy_resphoto.aspx

Other Information

Contextual Information for Solar Incentives

Many solar incentives contain size and output requirements, or the incentive might pay per kWh produced. The following information provides helpful context for these types of incentives:

A 1 kW system covers about 100 ft2 or a 10' x 10' area (most systems are usually between 5 and 10 kW). Annually, a 1kW system can produce the following approximate outputs, depending upon the geographic location of the property:

- Alaska: 750 kWh
- Hawaii: 1,450 kWh
- Northwest: 975 kWh
- Pacific Coast: 1,450 kWh
- Rocky Mountains: 1,500 kWh
- Northern Border: 1,150 kWh
- Southern Border: 1,600 kWh
- Midwest: 1,300 kWh
- Ohio Valley: 1,150 kWh
- Mid-Appalachian: 1,200 kWh
- South Atlantic/Gulf of Mexico: 1,350 kWh
- Mid-Atlantic States: 1,350 kWh
- New England: 1,200 kWh

Sources

The National Housing Trust greatly appreciates the information supplied by:

Database of State Incentives for Renewables & Efficiency, at www.dsireusa.org

Global Green USA, at www.globalgreen.org

State Legislatures and Housing Finance Agencies

US Department of Energy: Energy Efficiency and Renewable Energy, at www.eere.energy.gov