

If construction in progress on the lien date involves an active solar energy system, the construction in progress would also qualify for the new construction exclusion.

Solar panels are tricky because they can be classified as either equipment or fixtures depending on how they're attached. If they're permanently affixed to the real estate and can't be removed without ...

If the solar components you provide and install are considered fixtures, generally you are the retailer of those fixtures. As a retailer, you owe tax on the selling price of the fixtures you provide and install in the ...

Fixture filings are legal recordings of a security interest in personal property attached to real estate, such as solar panels. They protect the lenders' interests in solar panels and other movable assets ...

If you want to refinance your solar panel system, the UCC-1 lien can be removed, the system can be refinanced, and the lien can be put back on. Overall, the UCC-1 fixture filing, or lien, is not something ...

The filing of fixtures is one such option and utilized actively when perfecting residential solar panel installs. For fixture filings, a legal description of the property is needed on the financing statement to disclose where the ...

The ownership and debt financing structures commonly found with solar panels are key to determining whether the panels are third-party owned, personal property of the homeowner, or a ...

Solar panel classification is tricky because it depends on your state's fixture filing requirements. In most jurisdictions, if they're permanently affixed to real property (even ballasted), they need to be filed as ...

Even if not physically attached, panels can have a constructive attachment when it permanently rests upon the building, and it is necessary for the use of the building. In analyzing whether a solar panel has ...

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Whether a solar system is a "fixture" sounds like a mundane legal issue - but it has significant implications for the residential solar industry and for the financing of residential solar systems.

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