COUNTY OF FRESNO
OFFICE OF THE ASSESSOR-RECORDER

Paul Dictos, CPA
Assessor-Recorder

PRESS RELEASE
October 28, 2026

Communities Perish Without a "Tax Conscience"

Fresno, CA - Property taxes help fund schools, public safety, roads and infrastructure, and local government programs that California communities rely upon daily. As state policymakers consider changes affecting property tax assessments, it's crucial to remember what's at stake for residents.

For more than forty years, the solar industry has enjoyed a special property tax exclusion. The exclusion is scheduled to end on January 1, 2027, after which the industry's facilities will be assessed under the same property tax system that applies to other businesses.

The solar industry is now advocating for additional tax relief by seeking to classify certain production-based financial benefits as intangible assets that should not be taxed. County Assessors believe existing law already defines what may and may not be excluded.

If the industry cannot secure a favorable result from the Legislature, it may seek one from the California State Board of Equalization. Any action that reduces taxable property value beyond what the current law authorizes could shift the tax burden onto homeowners, working class residents, farm workers who labor in the sun, truck drivers, and short-order cooks, while reducing available revenue for local essential public services.

As an elected official and a CPA, I conclude that the industry lacks what my fellow professionals call a "tax conscience." A tax conscience views taxes as a responsibility to fairly contribute to the community in return for the benefits received.

These consequences are not hypothetical as many California communities are struggling to fund critical needs. In the Coalinga-Huron Unified School District alone, concerns have been raised about the district's limited ability to finance new school facilities, affecting students and families throughout the region. Local governments cannot continue meeting growing needs if the property tax base is steadily eroding.

COUNTY OF FRESNO
OFFICE OF THE ASSESSOR-RECORDER

Paul Dictos, CPA
Assessor-Recorder

As Fresno County's elected Assessor, I urge all interested parties to scrutinize the solar industry's Trojan horse proposal. Under the guise of protecting intangible assets, it seeks to exclude taxable value beyond what the Legislature has authorized. Our children's future must not be dictated by profit-driven investors.

Fairness requires accountability, a tax conscience, and commitment to our communities. Maintaining a fair property tax system ensures that future generations can thrive.

####