

Office of the County Auditor
Auditor's Analysis

Council Bill No. 17-2021 (ZRA 197)

Introduced: March 1, 2021

Auditors: Michael A. Martin and Owen Clark

Fiscal Impact:

The fiscal impact from this legislation cannot be determined as it is contingent on the decisions of individual property owners to invest in solar facilities.

Potential impact would be derived from:

- Personal property tax revenues collected on solar facility purchases to be used in certain zoning districts where such facilities were previously restricted or prohibited. The current County personal property tax rate is \$2.535 per \$100 of assessed value.
- Income taxes generated from lease revenues of County businesses and residents that lease portions of land to utility companies for the purpose of installing solar collectors.
- County permit fee revenues.
- Reductions in County real property taxes resulting from tax credits, which may include credits against the purchase of residential solar energy devices and the commercial high performance-building tax credit.

The Department of Planning and Zoning (DPZ) stated there will be no fiscal impact associated with the Agricultural Preservation Board's (APB) new two-step Conditional Use review process for solar facilities located on Agricultural Preservation parcels. Current County resources will be sufficient to support the additional work related to this process - the issuance and review of permits and plans for solar facilities are already being performed and any additional work can be fulfilled utilizing existing County resources.

Purpose:

The primary goal of this zoning amendment is to implement recommendations of the Solar Task Force in conjunction with DPZ's analysis and consistency with the Zoning Regulations.

Specifically, this legislation updates current solar definitions in Section 103.0 of Zoning Regulations. See **Attachment A** for DPZ's breakdown of these definition changes. In addition, the legislation makes changes by zoning district noted below and summarized in **Attachment B:**

- Allows rooftop commercial solar as a "Matter of Right";
- Allows and redefines "Accessory Use" for ground mount solar collectors; and

- Allows ground mount commercial solar facilities as a “Conditional Use” in B1, B2, CE, M1, M2, POR, and PEC districts.

Changes applicable to Agricultural Preservation Parcels include:

- Limiting the size of ground mount commercial solar facilities on parcels that are in the Agricultural Land Preservation Program (ALPP) to 16 acres or 34 percent of the parcel, whichever is less.
- Creating a two-step process, which adds a preliminary review by the APB and a Concept Review Plan in Section 131.0.N.52 for Commercial Solar Facilities to allow input on the placement and other details of the project prior to submittal of a conditional use petition.

The legislation further proposes:

- Not including the size of the accessory use ground mount solar collectors in the lot coverage requirement if it is less than 3 percent of the total lot (for single family detached dwelling residential lots).
- Elimination of the requirement for a glare study as required under Section 131.0.N.52.

Other Comments:

The Administration indicated in its testimony that there is no fiscal impact associated with this legislation. Upon inquiry from our Office, it stated that its analysis was based on direct and measurable impacts to the County. Therefore, it did not include the possibility of future County tax considerations or permit revenue in its fiscal analysis.

In accordance with Council Resolution 133-2019, the Commercial Solar Facilities (CSF) Task Force issued its findings following numerous meetings and studies on commercial solar facilities. The proposed legislation is DPZ’s implementation of those findings.

The Department of Planning and Zoning verified there are not currently any CSFs on ALPP properties. It also noted eight requests have been reviewed by the APB and are in different stages of the Conditional Use approval process. The new Conditional Use process proposed by this bill will have no impact on the County’s ability to review these applications nor will there be any fiscal impact to the County as a result of this new process.

The Auditor’s Office has inquired whether these ALPP properties will be subject to the new Concept Plan review proposed in this zoning regulation or if it will be subject to the current provisions under County Code.

Attachment A CB17-2021 Definition Changes

<u>Unit</u>	<u>Current Definition</u>	<u>Proposed Definition (CB17-2021)</u>	<u>Significant Impact</u>
Commercial Solar Collector	Not defined.	A solar collector connected directly to the electrical distribution or transmission system separately from any other electrical service on the property on which is hosted and where electrical power generated may be used on or off-site.	Not applicable.
Solar Collector, Rooftop	Solar Collector, Accessory: A building mounted or ground mounted solar collector which is an accessory use to a principal use and is used for the primary purpose of generating electrical power to be consumed primarily by the principal use. A ground mounted accessory solar collector may be located on a different lot than the principal use.	A solar collector or commercial solar collector and all supporting electrical and structural components that is attached to the rooftop of an existing structure or integrated into the building, where the solar panels themselves act as a building material or structural element.	All power generated from rooftop and building mounted solar collectors may be sent off-site.
Solar Collector, Accessory Use Ground-Mount	Solar Collector, Accessory: A building mounted or ground mounted solar collector which is an accessory use to a principal use and is used for the primary purpose of generating electrical power to be consumed primarily by the principal use. A ground mounted accessory solar collector may be located on a different lot than the principal use.	A solar collector and all supporting electrical and structural components that is attached to the ground or a canopy on a property that contains a principal use or an adjacent lot; where electrical power generated is used by the principal use and excess electrical power generated may be used for net metering, including net meter aggregation, according to state net metering regulations.	Allows excess power generated by solar collectors to be used for net metering, which is a type of billing system in which surplus power is transferred onto the grid, allowing customers to offset future power use. Net metering is not specifically permitted by the current definition.
Solar Collector, Commercial Ground-Mount	Solar Facility, Commercial: A series of ground mounted solar collectors used to generate photovoltaic power, where less than 50% of the power generated is consumed by the principal use on the site.	A commercial solar collector and all supporting electrical and structural components that is mounted onto the ground or a canopy.	Expands principal use ground mounted commercial solar to commercial and industrial areas through Conditional Use process.

Attachment B CB17-2021 Zoning District Changes

District	Zoning Code Section	Matter of Right	Accessory Use	Conditional Use
		Rooftop	Ground-Mount, Accessory	Ground-Mount, Commercial
Rural Conservation (RC)	104.0	Added	Revised Definition	Revised Definition
Rural Residential (RR)	105.0	Added	Revised Definition	Revised Definition
County Preservation	106.1	Added	Revised Definition	Revised Definition*
Residential Environmental Development (R-ED)	107.0	Added	Revised Definition	NO
Residential-Single (R-20)	108.0	Added	Revised Definition	NO
Residential-Single (R-12)	109.0	Added	Revised Definition	NO
Residential-Single Cluster (R-SC)	110.0	Added	Revised Definition	NO
Residential-Single Attached (R-SA-8)	111.0	Added	Revised Definition	NO
Residential: Historic Environmental (R-H-ED)	111.1	Added	Added	NO
Residential-Apartments (R-A-15)	112.0	Added	Revised Definition	NO
Residential-Apartments (R-APT)	112.1	Added	Revised Definition	NO
Residential-Mobile Home (R-MH)	113.1	Added	Revised Definition	NO
Residential-Senior Institutional (R-SI)	113.2	Added	Revised Definition	NO
Institutional Overlay (I)	113.3	Added	Revised Definition	NO
Residential-Village Housing (R-VH)	114.1	Added	Revised Definition	NO
Historic Office (HO)	114.2	Added	Revised Definition	NO
Historic: Commercial (HC)	114.3	Added	Revised Definition	NO
Planned Office Research (POR)	115.0	Added	Revised Definition	Added
Planned EmploymentCenter (PEC)	116.0	Added	Revised Definition	Added
Business Rural (BR)	117.1	Added	Revised Definition	NO
Office Transportation (OT)	117.3	Added	Added	NO
Community Center Transition (CCT)	117.4	Added	Revised Definition	NO
Business-Local (B-1)	118.0	Added	Revised Definition	Added
Business-General (B-2)	119.0	Added	Revised Definition	Added
Shopping Center (SC)	120.0	Added	Added	NO
Manufacturing: Light (M-1)	122.0	Added	Revised Definition	Added
Manufacturing: Heavy (M-2)	123.0	Added	Revised Definition	Added
Solid Waste (SW)	124.0	Added	Revised Definition	NO
Planned Golf Course Community (PGCC)	126.0	Added	Revised Definition	NO
Mixed Use (MXD)	127.0	Added	Revised Definition	NO
Planned Senior Community (PSC)	127.1	Added	Revised Definition	NO
Corridor Employment (CE)	127.2	Added	Revised Definition	Added
Continuing Light Industrial (CLI)	127.3	Added	Revised Definition	NO
Transit Oriented District (TOD)	127.4	Added	Revised Definition	NO
Corridor Activity Center (CAC)	127.5	Added	Revised Definition	NO
Traditional Neighborhood Center (TNC)	127.6	Added	Revised Definition	NO

* - Denotes proposal for solar facilities in Ag Pres Program to be limited to 16 acres or 34% of parcel (whichever is less).