



# Howard County

## *Internal Memorandum*

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**Subject:** Testimony on Council Resolution No. xxx-2023, a Resolution approving a Payment in Lieu of Taxes Agreement for Chaberton Solar Catherine ANEM LLC and St. Mary Coptic Orthodox Church

**To:** Lonnie Robbins, Chief Administrative Officer

**From:** Joshua Feldmark,  
*J. Feldmark*

**Date:** January 26, 2023

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### **Summary**

Resolution xxx-2023 supports approval of the terms and conditions of a Payment in Lieu of Taxes Agreement (PILOT) by and between Howard County, Maryland and Chaberton Solar Catherine ANEM LLC (for personal property taxes) and St. Mary Coptic Orthodox Church (for real property taxes)

### **Background**

The solar PILOTs proposed are similar to the ones proposed and eventually passed by the Council in 2021. We have included the amended language passed by the Council. These PILOTs as the ones before them, are aimed at supporting the building of solar projects in Howard County as a component of our overall support for renewable energy and Howard County's fight against climate change. This project will be a Aggregate Net Energy Metered (ANEM) solar project. ANEM solar projects allows nonprofits and government agencies to purchase power from a solar project that is not located on site. The project will generate approximately 500 kWAC and will cover 5 acres of the 66 acre property.

### **Fiscal Impact**

Since the property owner is a church, they are not charged real property taxes. We did, however, include the clause for the real property taxes, simply so we can point to a template for Howard County Solar PILOTs without any confusion in the future as to why any agreement varied from the standard.

Personal property tax was calculated using the project pro-forma. The off taker for this project has been selected and it is not in Howard County, therefore we only calculated tax abatement for that scenario. The chart below provides estimates for both scenarios proposed in the PILOT – subscribers from Howard County totaling more than 50% and less than 50%.



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<b>Estimated Total Tax Abatement</b>		
<b>Years</b>	<b>Real Property Taxes &lt;50% HoCo</b>	<b>Personal Property Taxes &lt;50%HoCo</b>
1-10	\$0.00	\$65,490.00
11- 20	\$0.00	\$13,270.00
	\$0.00	\$78,760.00