



Howard County

Internal Memorandum

Subject: Amendment to Council Resolution No. 167-2025, a Resolution approving a Payment in Lieu of Taxes Agreement for CI Renewables Vineyard 5 LLC

To: Brandee Ganz, Chief Administrative Officer

From: Tim Lattimer, Administrator, Office of Community Sustainability *TL*

Date: October 29, 2025

Summary

Resolution 167-2025 supports approval of the terms and conditions of a Payment in Lieu of Taxes Agreement (PILOT) by and between Howard County, Maryland and John Lee Carroll Jr., Genevive Anne Carroll, and Thomas T. Carroll (Real Property tax) and CIR Vineyard 5 LLC (Personal Property Tax). The proposed amendment corrects the specific property information and specifies that the subject PILOT agreement would be limited to approximately 7 acres (the “PILOT area”) of the originally proposed 55-acre site (the “Leased area”).

Background

The proposed solar PILOT agreement is similar to the ones proposed and passed by the Council in 2023 [CR33-2023, CR34-2023, CR35-2024, CR36-2023]. This PILOT, as the ones before it, is aimed at supporting the building of a solar project in Howard County as a component of our overall support for renewable energy and Howard County’s fight against climate change.

A clean energy grid with a carbon-free fuel mix is critical for climate mitigation because it enables both vehicle and building electrification to dramatically reduce emissions. The County’s Climate Forward: Climate Mitigation and Resiliency Plan (2023) set goals for increasing solar installations to 437 MW by 2030 and to 1133 MW by 2045. Meeting these targets is vital to achieving our overall Climate Forward goals of reducing greenhouse gas emissions in Howard County by 60% in 2030 and zeroing them out by 2045.

Solar and wind energy are currently under attack by the federal administration. Recent changes to legislation and federal guidance are limiting the ability of large commercial solar projects to take advantage of federal tax credits, jeopardizing their overall financing. Therefore, the County’s ability to offer PILOT agreements have become even more critical to the viability of solar projects.



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This project will be an 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 electricity generated will be sold to the University of Maryland Medical System (UMMS) through a Power Purchase Agreement (PPA). UMMS has several facilities in Howard County, including a data center, that will use electricity generated under this PPA. The project under this PILOT agreement would have electrical generating capacity of approximately 1 megawatt (MW) and will cover approximately 7 acres of the 55-acre leased area within the 330-acre property.

Fiscal Impact

Real property tax was calculated based on past tax bills to this property owner. The tax abatement is calculated based on the 7-acre PILOT area that would be occupied by the solar arrays, fencing, and access roads related to the solar project.

Personal property tax was calculated using the estimated value of the solar equipment as provided by the developer and Howard County's personal property tax rate. The off-taker for this project has properties in Howard County, so the fiscal impact estimates include options for both scenarios proposed in the PILOT – subscribers from Howard County totaling more than 50% and less than 50%.

Under the less than 50% HoCo subscriber scenario, the estimated 20-year total abatement for real and personal property taxes would be \$25,267.91 (or about \$1,263.40 per year). Under the 50% or more HoCo subscriber scenario, the estimated 20-year total tax abatement would be \$37,045.57 (or about \$1,852.28 per year).

Estimated Total Tax Abatement				
Years	Real Property Taxes <50% HoCo	Personal Property Taxes <50% HoCo	Real Property Taxes 50%+ HoCo	Personal Property Taxes 50%+ HoCo
1-10	\$1,251.18	\$18,984.21	\$1,668.24	\$25,312.28
11-20	\$508.39	\$34,524.13	\$1,016.79	\$9,048.27
Total	\$1,759.57	\$23,508.34	\$2,685.02	\$34,360.55