

## County Council of Howard County, Maryland

2025 Legislative Session

Legislative Day No. 13

### Resolution No. 167-2025

Introduced by: The Chairperson at the request of the County Executive

Short Title: Payment in Lieu of Taxes Agreement – Solar Facility – 55 7 acres – ~~3855 Manor Lane~~, Ellicott City, Maryland

Title: A RESOLUTION approving the terms and conditions of a Payment in Lieu of Taxes Agreement by and among Howard County and ~~CIR Vineyard 2 LLC, CIR Vineyard 3 LLC, CIR Vineyard 4 LLC,~~ CIR Vineyard 5 LLC (collectively the “Facility Owner”), and John Lee Carroll Jr., and Genevive Anne Carroll, and Thomas T. Carroll (the “Landowner”) for the construction and operation of a solar array located on property located at ~~3855 Manor Lane~~, in Ellicott City, Howard County, Maryland and shown as Parcel 130, Parcel A on Tax Map 23 and assigned tax identification number 03-322181.

Introduced and read first time Sep 2, 2025.

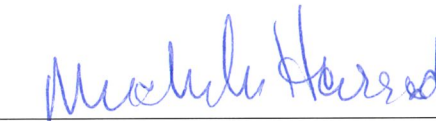
By order



Michelle Harrod, Administrator

Read for a second time at a public hearing on Sep 15, 2025.

By order



Michelle Harrod, Administrator

This Resolution was read the third time and was Adopted ☒, Adopted with amendments ☐, Failed ☐, Withdrawn ☐, by the County Council on Dec 1, 2025.

Certified By



Michelle Harrod, Administrator

Approved by the County Executive Dec. 8, 2025



Calvin Ball, County Executive

NOTE: [[text in brackets]] indicates deletions from existing law; TEXT IN SMALL CAPITALS indicates additions to existing law; ~~Strike-out~~ indicates material deleted by amendment; Underlining indicates material added by amendment

1       **WHEREAS**, the County has established policies to support the implementation of  
2 renewable energy projects located in Howard County; and

3  
4       **WHEREAS**, John Lee Carroll Jr., ~~and~~ Genevive Anne Carroll, and Thomas T. Carroll  
5 (the “Landowner”) is the owner in fee simple of that parcel of real property ~~in the County located~~  
6 ~~at 3855 Manor Lane, shown as Parcel 130, Parcel A on Tax Map 23, tax identification number~~  
7 03-322181, in Ellicott City, totaling approximately ~~330~~ 330.52 acres, and as more particularly  
8 described in the deed dated ~~June 27, 2022~~ September 29, 2008, and recorded among the land  
9 records of Howard County, Maryland at Liber ~~24504~~ 11372 , Folio ~~381-456~~, and commonly  
10 known as Vineyard Farm (the “Property”); and

11  
12       **WHEREAS**, CI Renewables IV Holdco LLC, an affiliate of ~~CIR Vineyard 2 LLC, CIR~~  
13 ~~Vineyard 3 LLC, CIR Vineyard 4 LLC, CIR Vineyard 5 LLC (collectively the “Facility Owner”)~~  
14 has entered into a Lease Agreement (the “Lease Agreement”) with the Landowner to lease  
15 approximately 55 acres of the Property ~~(the “Leased Area”)~~, of which approximately 7 acres (the  
16 “PILOT Area”) will be used for the purpose of generating and delivering renewable energy to the  
17 University of Maryland Medical System (“UMMS”) as detailed in that certain Renewable Energy  
18 Power Purchase Agreement, entered into between UMMS and CI Solar UMMS LLC (the “Energy  
19 Project Operator”); and

20  
21       **WHEREAS**, The Facility Owner is or will be the owner of certain personal property  
22 located on the Property (the “Personal Property”) that will be used for the solar generation of  
23 electricity (the “Project”); and

24  
25       **WHEREAS**, in order to make the Project affordable, the Facility Owner has requested that  
26 the County permit the Facility Owner to make payments in lieu of any County real and personal  
27 property to Section 7-514 of the Tax-Property Article of the Annotated Code of Maryland; and

28  
29       **WHEREAS**, the Facility Owner has demonstrated to the County that an agreement for  
30 payments in lieu of taxes is necessary to make the Project economically feasible; and

1       **WHEREAS**, in order to promote the generation of renewable energy, the County agrees  
2 to abate County real and personal property taxes, subject to the terms and conditions of the  
3 proposed Payment in Lieu of Taxes Agreement, attached to this Resolution as “Exhibit 1”.  
4

5       **NOW, THEREFORE, BE IT RESOLVED** by the County Council of Howard County,  
6 Maryland this 1 day of December, 2025, that:

- 7       (1) In accordance with Section 7-514 of the Tax-Property Article of the Annotated Code of  
8 Maryland, the County shall abate County future real property taxes for the ~~Leased Area~~  
9 PILOT Area of the Property and personal property taxes for the facility generating the solar  
10 electricity, subject to the terms and conditions of the Payment in Lieu of Taxes Agreement  
11 (the “PILOT Agreement”) attached to this Resolution as “Exhibit 1”.
- 12       (2) The County Executive is hereby authorized to execute and deliver the PILOT Agreement  
13 in the name and on behalf of the County in substantially the form attached.
- 14       (3) The County Executive, prior to execution and delivery of the PILOT Agreement, may make  
15 such changes or modifications to the PILOT Agreement as he deems appropriate in order  
16 to accomplish the purpose of the transactions authorized by this Resolution, provided that  
17 such changes or modifications shall be within the scope of the transactions authorized by  
18 this Resolution; and the execution of the PILOT Agreement by the County Executive shall  
19 be conclusive evidence of the approval by the County Executive of all changes or  
20 modifications to the PILOT Agreement, and the PILOT Agreement shall thereupon  
21 become binding upon the County in accordance with its terms.  
22

Project: Carroll/Vineyard Solar  
Project – University of  
Maryland Medical  
System

### **PAYMENT IN LIEU OF TAXES AGREEMENT**

**THIS PAYMENT IN LIEU OF TAXES AGREEMENT** (this “PILOT Agreement”) is made this \_\_\_ day of \_\_\_\_\_, 2025 (the “Effective Date”), by and among **Howard County, Maryland**, a body corporate and politic of the State of Maryland (the “County”) on the one hand, and ~~CIR Vineyard 2 LLC, CIR Vineyard 3 LLC, CIR Vineyard 4 LLC, CIR Vineyard 5 LLC~~ (collectively the “Facility Owner”), and **John Lee Carroll Jr., and Genevive Anne Carroll and Thomas T. Carroll** (the “Landowner”) on the other hand. Each of the County, the Facility Owner and the Landowner are a “Party” and, collectively, the “Parties”.

### **RECITALS**

A. The County has established policies to support the implementation of renewable energy projects located in Howard County.

B. The Landowner is the owner in fee simple of that parcel of real property in the County located at ~~3855 Manor Lane~~, shown as Parcel 130, Parcel A on Tax Map 23, tax identification number 03-322181, in Ellicott City, totaling approximately ~~330~~ 330.52 acres, described in the deed dated ~~June 27, 2022~~ September 29, 2008, and recorded among the land records of Howard County, Maryland at Liber 11372 ~~21504~~, Folio 381 ~~456~~, and commonly known as Vineyard Farm (the “Property”).

C. CI Renewables IV Holdco LLC, an affiliate of the Facility Owner, has entered into a Lease Agreement (the “Lease Agreement”) with the Landowner to lease approximately 55 acres of the Property, of which approximately 7 acres will be used, for the purpose of generating and delivering renewable energy (the “~~Leased~~ PILOT Area”) to the University of Maryland Medical System (“UMMS”) as detailed in that certain Renewable Energy Power Purchase Agreement, entered into between UMMS and CI Solar UMMS LLC (the “Energy Project Operator”).

D. The Facility Owner is or will be the owner of certain personal property located on the Property (the “Personal Property”) that will be used for the solar generation of electricity (the “Project”).

~~D.E.~~ The Facility Owner has requested that the County permit the Facility Owner to make payments in lieu of any County real and personal property taxes pursuant to Section 7-514 of the Tax-Property Article of the *Annotated Code of Maryland* (the “Act”). Section 7-514 of the Act authorizes the County to agree to such payment in lieu of Property Taxes, as set forth below:

(a) *Agreement with owner of facility for generation of electricity.*

- (1) The governing body of a county or municipal corporation may enter into an agreement with the owner of a facility for the generation of electricity that is located or locates in the county or municipal corporation for a negotiated payment by the owner in lieu of taxes on the facility.
- (2) An agreement for a negotiated payment in lieu of taxes under this section shall provide that, for the term specified in the agreement:
  - (i) The owner shall pay to the county or municipal corporation a specified amount each year in lieu of the payment of county or municipal corporation real and personal property tax; and
  - (ii) all or a specified part of the real and personal property at the facility shall be exempt from county or municipal corporation property tax for the term of the agreement.

~~E.F.~~ The County Council of Howard County, Maryland approved the form of this PILOT Agreement by Resolution (CRXXX-202\_), dated \_\_\_\_\_, and approved by the County Executive on \_\_\_\_\_, a copy of which is attached hereto as Exhibit "A".

**NOW, THEREFORE**, in consideration of the premises and the mutual promises contained herein, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the County, the Facility Owner, and the Landowner agree as follows:

1. Abatement of County Real Property Taxes for Solar Generation of Electricity.

- (a) From the Commercial Operations Date (as defined herein) and continuing for twenty (20) years (such 20-year period commencing on the Commercial Operations Date, the "Agreement Period"), the County Real Property taxes imposed on the ~~Leased~~ PILOT Area of the Property shall be exempted as follows:
  - (i) If 50% or more of the energy generated is subscribed to customers located in Howard County, the County shall exempt, upon the condition that the Landowner pay to the County \$1 per year in lieu of such exempted taxes:
    1. 50% of all real property taxes for the property in Years 1 through 10 of the Agreement Period;
    2. 25% of all real property taxes for the property in Years 11 through 20 of the Agreement Period;

(ii) If less than 50% of the energy generated is subscribed to customers located in Howard County, the County shall exempt, upon the condition that the Landowner pay to the County \$1 per year in lieu of such exempted taxes:

1. 37.5% of all real property taxes for the property in Years 1 through 10 of the Agreement Period;
2. 12.5% of all real property taxes for the property in Years 11 through 20 of the Agreement Period;

(b) The Landowner shall continue to be obligated for, and pay to the County, the full amount of any County fire tax, front foot benefit assessment charge, ad valorem charge, and any other charges that may appear on the Property's Real Property tax bill (the "County Assessments") as they become due on the Property;

(c) Any exemption under Section 1(a) above applicable to less than a full taxable year shall be prorated on a per diem basis;

(d) For purposes of this Agreement: (i) "Commercial Operations Date" shall mean the date on which the Project generates electric energy on a commercial basis, and the interconnection to the contracted local electric utility's electric grid has been authorized and is functioning in accord with all standards required by the utility; and (ii) "Year" means the first 365-day period (or 366-day period in the case of a leap year) of the Agreement Period, commencing on the Commercial Operations Date and each 365-day period (or 366-day period in the case of a leap year) of the Agreement Period commencing on each anniversary of the Commercial Operations Date.

2. Abatement of County Personal Property Taxes for Solar Generation of Electricity.

(a) From the Effective Date and continuing throughout the Agreement Period, the Personal Property taxes imposed on the Facility Owner, based on an assessment of the Personal Property located at the Project and used to generate and deliver electricity, shall be exempted as follows:

(i) If 50% or more of the energy generated is subscribed to customers located in Howard County, the County shall exempt, upon the condition that the Landowner pay to the County \$1 per year in lieu of such exempted taxes:

1. 100% of all personal property taxes for the property in Years 1 through

10 of the Agreement Period;

2. 50% of all personal property taxes for the property in Years 11 through 20 of the Agreement Period;

(ii) If less than 50% of the energy generated is subscribed to customers located in Howard County, the County shall exempt, upon the condition that the Landowner pay to the County \$1 per year in lieu of such exempted taxes:

1. 75% of all personal property taxes for the property in Years 1 through 10 of the Agreement Period;
2. 25% of all personal property taxes for the property in Years 11 through 20 of the Agreement Period;

(b) The exemptions are contingent on the following:

(i) The Facility Owner must submit all required personal property tax returns to the Maryland State Department of Assessment and Taxation. The Personal Property tax abatement shall then be applied by the County.

(ii) The Facility Owner must remain in good standing with the Maryland Department of Assessments and Taxation and pay any and all other County fees and assessment, and must submit an annual report to the County by July 31 of each year that details the operations of the Facility, including the amount of electricity generated during the preceding fiscal year, which begins on July 1 and ends on June 30.

(c) The exemptions under Section 2(a) above applicable to less than a full taxable year shall be prorated on a per diem basis.

3. Representations and Warranties.

(a) The County represents and warrants to the Facility Owner that it has the authority to abate the County Real Property and Personal Property Taxes for property located in Howard County.

(b) The Landowner represents and warrants to the County that it is eligible in all respects to enter into this PILOT Agreement.

(c) The Facility Owner represents and warrants to the County that it is eligible in all respects to enter into this PILOT Agreement and to make payments in lieu of

taxes under the Act.

- (d) The Facility Owner, will develop, construct, and provide for the operation of the Project, at full buildout, which will generate up to 500 kWAC.
- (e) The Facility Owner covenants and agrees that it will do all things necessary to remain eligible to make payments in lieu of taxes in accordance with the Act.

4. Term of Agreement.

- (a) This PILOT Agreement shall remain in effect until the earlier to occur of:
  - (i) the expiration of the Agreement Period;
  - (ii) the date on which the Landowner ceases to be the fee simple owner of the Property;
  - (iii) the date on which the Facility Owner ceases operation of the Project;
  - (iv) any default by the Landowner or Facility Owner under this PILOT Agreement, which shall include but is not limited to the failure of the Facility Owner or Landowner to pay the County for any amounts due under this PILOT Agreement; and
  - (v) upon the termination of the Renewable Energy Power Purchase Agreement.
- (b) The County may terminate this PILOT Agreement for its convenience if at any time the County determines that such termination is in the best interest of the County. In the event of such termination, any exemption applicable to less than a full taxable year shall be prorated on a per diem basis up to the date of termination.
- (c) The Facility Owner shall submit an annual report to the County Council on or before December 1 in Years 1 through 20 of this PILOT Agreement, which report shall include: (i) the total number of subscribers; and (ii) the amount and percentage of electricity generated for subscribers located in Howard County and outside of Howard County. Following the annual report for Year 1 of the Agreement Period, the Facility Owner may submit an affidavit confirming that the total number of subscribers and the percentage of electricity subscribed to customers in Howard County has not changed from the previous Year.



- (d) The Facility Owner shall permit the County or any of its authorized agents to inspect the records of the Facility Owner in order to verify the compliance of the Facility Owner with this PILOT Agreement.

5. State Taxes. The Landowner acknowledges and agrees that it shall pay all State real property taxes due with respect to the Property.

6. Successors and Assignment. This PILOT Agreement may not be assigned without the prior written approval of the County, such approval not to be unreasonably withheld or delayed.

7. Entire Agreement. This PILOT Agreement represents the entire understanding and agreement of the Parties.

[Signature pages follow]

**IN WITNESS WHEREOF**, the County, the Facility Owner, and the Landowner by their duly authorized representatives have signed this PILOT Agreement as of the date first written above.

**WITNESS/ATTEST:**

**FACILITY OWNER:**

**~~CIR Vineyard 2 LLC~~**

\_\_\_\_\_  
Name: \_\_\_\_\_

By: \_\_\_\_\_  
Name: \_\_\_\_\_

**~~CIR Vineyard 3 LLC~~**

\_\_\_\_\_  
Name: \_\_\_\_\_

By: \_\_\_\_\_  
Name: \_\_\_\_\_

**~~CIR Vineyard 4 LLC~~**

\_\_\_\_\_  
Name: \_\_\_\_\_

By: \_\_\_\_\_  
Name: \_\_\_\_\_

**CIR Vineyard 5 LLC**

\_\_\_\_\_  
Name: \_\_\_\_\_

By: \_\_\_\_\_  
Name: \_\_\_\_\_

**SIGNATURE PAGES TO PAYMENT IN LIEU OF TAXES AGREEMENT**

**WITNESS/ATTEST:**

**LANDOWNER:**

\_\_\_\_\_  
Name: \_\_\_\_\_

\_\_\_\_\_  
**John Lee Carroll Jr.**

\_\_\_\_\_  
Name: \_\_\_\_\_

\_\_\_\_\_  
**Genevive Anne Carroll**

\_\_\_\_\_  
Name: \_\_\_\_\_

\_\_\_\_\_  
**Thomas T. Carroll**

**ATTEST:**

**HOWARD COUNTY, MARYLAND**

\_\_\_\_\_  
Brandee Ganz  
Chief Administrative Officer

By: \_\_\_\_\_

Calvin Ball  
County Executive

Date: \_\_\_\_\_

**APPROVED** for Form and Legal  
Sufficiency this \_\_\_\_\_ day  
of \_\_\_\_\_, 2025

**APPROVED** by Department of Finance:

\_\_\_\_\_  
Gary W. Kuc  
County Solicitor

\_\_\_\_\_  
Rafiu Ighile, Director

Reviewing Attorney:

\_\_\_\_\_  
Kristen Bowen Perry  
Deputy County Solicitor

[Notaries continue on the following pages.]

SIGNATURE PAGES TO PAYMENT IN LIEU OF TAXES

**~~STATE OF MARYLAND, HOWARD COUNTY, TO WIT:~~**

~~I HEREBY CERTIFY~~ that on this \_\_\_\_ day of \_\_\_\_\_, 2025, before me, the subscriber, a Notary Public of the State of Maryland, in and for the County aforesaid, personally appeared \_\_\_\_\_, and [s/he] acknowledged that [s/he] executed the Payment in Lieu of Taxes Agreement for the purposes therein contained, and [s/he] further acknowledged the same to be the [his/her] act on behalf of Facility Owner, **CIR Vineyard 2 LLC**.

~~AS WITNESS~~ my Hand and Notarial Seal:

\_\_\_\_\_  
Notary Public

~~My Commission Expires:~~

\_\_\_\_\_

**~~STATE OF MARYLAND, HOWARD COUNTY, TO WIT:~~**

~~I HEREBY CERTIFY~~ that on this \_\_\_\_ day of \_\_\_\_\_, 2025, before me, the subscriber, a Notary Public of the State of Maryland, in and for the County aforesaid, personally appeared \_\_\_\_\_, and [s/he] acknowledged that [s/he] executed the Payment in Lieu of Taxes Agreement for the purposes therein contained, and [s/he] further acknowledged the same to be the [his/her] act on behalf of Facility Owner, **CIR Vineyard 3 LLC**.

~~AS WITNESS~~ my Hand and Notarial Seal:

\_\_\_\_\_  
Notary Public

~~My Commission Expires:~~

**~~STATE OF MARYLAND, HOWARD COUNTY, TO WIT:~~**

~~I HEREBY CERTIFY~~ that on this \_\_\_\_\_ day of \_\_\_\_\_, 2025, before me, the subscriber, a Notary Public of the State of Maryland, in and for the County aforesaid, personally appeared \_\_\_\_\_, and [s/he] acknowledged that [s/he] executed the Payment in Lieu of Taxes Agreement for the purposes therein contained, and [s/he] further acknowledged the same to be the [his/her] act on behalf of Facility Owner, **CIR Vineyard 4 LLC**.

~~AS WITNESS~~ my Hand and Notarial Seal:

\_\_\_\_\_  
Notary Public

My Commission Expires:

SIGNATURE PAGES TO PAYMENT IN LIEU OF TAXES

**STATE OF MARYLAND, HOWARD COUNTY, TO WIT:**

**I HEREBY CERTIFY** that on this \_\_\_\_ day of \_\_\_\_\_, 2025, before me, the subscriber, a Notary Public of the State of Maryland, in and for the County aforesaid, personally appeared \_\_\_\_\_, and [s/he] acknowledged that [s/he] executed the Payment in Lieu of Taxes Agreement for the purposes therein contained, and [s/he] further acknowledged the same to be the [his/her] act on behalf of Facility Owner, **CIR Vineyard 5 LLC**.

**AS WITNESS** my Hand and Notarial Seal:

\_\_\_\_\_  
Notary Public

My Commission Expires:

\_\_\_\_\_

**STATE OF MARYLAND, HOWARD COUNTY, TO WIT:**

**I HEREBY CERTIFY** that on this \_\_\_\_ day of \_\_\_\_\_, 2025, before me, the subscriber, a Notary Public of the State of Maryland, in and for the County aforesaid, personally appeared **Thomas T. Carroll**, and [s/he] acknowledged that [s/he] executed the Payment in Lieu of Taxes Agreement for the purposes therein contained, and [s/he] further acknowledged the same to be the [his/her] act as Landowner, **Thomas T. Carroll**

**AS WITNESS** my Hand and Notarial Seal:

\_\_\_\_\_  
Notary Public

My Commission Expires:

\_\_\_\_\_



**STATE OF MARYLAND, HOWARD COUNTY, TO WIT:**

**I HEREBY CERTIFY** that on this \_\_\_\_ day of \_\_\_\_\_, 2025, before me, the subscriber, a Notary Public of the State of Maryland, in and for the County aforesaid, personally appeared **John Lee Carroll Jr.**, and [s/he] acknowledged that [s/he] executed the Payment in Lieu of Taxes Agreement for the purposes therein contained, and [s/he] further acknowledged the same to be the [his/her] act as Landowner, **John Lee Carroll Jr.**

**AS WITNESS** my Hand and Notarial Seal:

\_\_\_\_\_  
Notary Public

My Commission Expires:

\_\_\_\_\_

**STATE OF MARYLAND, HOWARD COUNTY, TO WIT:**

**I HEREBY CERTIFY** that on this \_\_\_\_ day of \_\_\_\_\_, 2025, before me, the subscriber, a Notary Public of the State of Maryland, in and for the County aforesaid, personally appeared **Genevive Anne Carroll**, and [s/he] acknowledged that [s/he] executed the Payment in Lieu of Taxes Agreement for the purposes therein contained, and [s/he] further acknowledged the same to be the [his/her] act as Landowner, **Genevive Anne Carroll**.

**AS WITNESS** my Hand and Notarial Seal:

\_\_\_\_\_  
Notary Public

My Commission Expires:

\_\_\_\_\_

**STATE OF MARYLAND, HOWARD COUNTY, TO WIT:**

**I HEREBY CERTIFY** that on this \_\_\_\_ day of \_\_\_\_\_, 2025, before me, the subscriber, a Notary Public of the State of Maryland, in and for the County aforesaid, personally appeared **Calvin Ball**, the County Executive of Howard County, Maryland, and he acknowledged that he executed the Payment in Lieu of Taxes Agreement for the purposes therein contained, and further acknowledged the same to be the act of Howard County, Maryland.

**AS WITNESS** my Hand and Notarial Seal:

\_\_\_\_\_  
Notary Public

My Commission Expires:

\_\_\_\_\_

**I CERTIFY THAT:**

- (a) I am an attorney admitted to practice before the Supreme Court of Maryland; and
- (b) I prepared the foregoing Payment in Lieu of Taxes Agreement.

\_\_\_\_\_  
Kristen Bowen Perry

**Exhibit A:** Resolution

Exhibit 1

**Exhibit A**

Council Resolution No. XXX-202\_

SIGNATURE PAGES TO PAYMENT IN LIEU OF TAXES

Amendment No. 1 to Council Resolution No. 167-2025

BY: The Chairperson at the request  
of the County Executive

Legislative Day No. 15  
Date: November 3, 2025

Amendment No. 1

*(This amendment corrects the parties, corrects the land identification and acreage.)*

1 In the short title, strike “55” and substitute “7” and strike “3855 Manor Lane,”

2  
3 In the title:

- 4 1. In the second line, strike “CIR Vineyard 2 LLC, CIR Vineyard 3 LLC,”;
- 5 2. In the third line, strike “CIR Vineyard 4 LLC,” and strike “collectively”;
- 6 3. In the fourth line, after “Jr.”, insert a comma and strike “and”, and after the second
- 7 “Carroll”, insert “, and Thomas T. Carroll”;
- 8 4. In the fifth line, strike “at 3855 Manor Lane,” and substitute “in”; and
- 9 5. In the sixth line, after “Maryland”, insert “and shown as Parcel 130, Parcel A on Tax
- 10 Map 23 and assigned tax identification number 03-322181”.

11  
12 On page 2, in line 4, after “Jr.”, insert a comma and strike “and”, and after the second “Carroll”,

13 insert “, and Thomas T. Carroll”.

14  
15 On page 2, in line 5, strike “in the County located at 3855 Manor Lane,” and substitute “shown

16 as Parcel 130, Parcel A on Tax Map 23, tax identification number 03-322181”.

17  
18 On page 2, in line 6:

- 19 1. Strike “330” and substitute “330.52”;
- 20 2. After “acres,” insert “and as more particularly”; and
- 21 3. Strike “June 27, 2022” and substitute “September 29, 2008”.
- 22

Am CR167 FINAL

I certify that this a true copy of

1 Am 1 to CR167-2025  
passed on December 1, 2025  
Nicholas Horvath  
Council Administrator

1 On page 2, in line 7, strike “21504” and substitute “11372” and, in the same line, strike “381”  
2 and substitute “456”.

3  
4 On page 2, in line 10, strike “CIR Vineyard 2 LLC, CIR”.

5  
6 On page 2, in line 11, strike “Vineyard 3 LLC, CIR Vineyard 4 LLC,” and, in the same line,  
7 strike “collectively”.

8  
9 On page 2, in line 13, strike “(the “Leased Area”)” and substitute “, of which approximately 7  
10 acres (the “PILOT Area”) will be used”.

11  
12 On page 3, in line 5, strike “Leased Area” and substitute “PILOT Area”.

13  
14 In the Payment in Lieu of Taxes Agreement, attached to the Resolution as Exhibit 1:

15 In the first paragraph that begins “THIS PAYMENT IN LIEU OF TAXES AGREEMENT”:

- 16 1. In the fourth line, strike “**CIR Vineyard 2 LLC, CIR Vineyard 3 LLC, CIR Vineyard**  
17 **4 LLC,**”;  
18 2. In the fifth line, strike “collectively” and, in the same line, after “Jr.”, strike the “and” and  
19 substitute a comma; and  
20 3. In the sixth line, after “**Carroll**” insert “**and Thomas T. Carroll**”.

21  
22 In Recital “B”:

- 23 1. In the second line, strike “at 3855 Manor Lane,” and substitute “shown as Parcel 130,  
24 Parcel A on Tax Map 23, tax identification number 03-322181, in”;  
25 2. In the second line, strike “330” and substitute “330.52”;  
26 3. In the third line, strike “June 27, 2022” and substitute “September 29, 2008”; and  
27 4. In the fourth line, strike “21504” and substitute “11372” and, in the same line, strike  
28 “381” and substitute “456”.

29  
30 In Recital “C”, in the third line:

1. After "Property" insert ", of which approximately 7 acres will be used"; and
2. Strike "Leased" and substitute "PILOT".

On the first page, in the Recitals, in the second recital "D.", strike "D" and substitute "E".

On page 2, strike the "E" before "The County Council" and substitute "F".

On page 2, in item 1.(a), strike "Leased" and substitute "PILOT".

On the sixth page of the Exhibit, strike the signature blocks for CIR Vineyard 2 LLC, CIR Vineyard 3 LLC and CIR Vineyard 4 LLC.

On the seventh page of the Exhibit, add a signatory line for Thomas T. Carroll as follows:

" \_\_\_\_\_  
Name: Thomas T. Carroll

Strike pages 9 and 10, in their entirety.

On the eleventh page, insert a notary block for Thomas T. Carroll as follows:

**"STATE OF MARYLAND, HOWARD COUNTY, TO WIT:**

**I HEREBY CERTIFY** that on this \_\_\_\_\_ day of \_\_\_\_\_, 2025,  
before me, the subscriber, a Notary Public of the State of Maryland, in and for the County  
aforesaid, personally appeared Thomas T. Carroll, and [s/he] acknowledged that [s/he]  
executed the Payment in Lieu of Taxes Agreement for the purposes therein contained, and  
[s/he] further acknowledged the same to be the [his/her] act as Landowner, Thomas T.  
**Carroll.**

**AS WITNESS my Hand and Notarial Seal:**

1

2

Notary Public

3 My Commission Expires:

4 \_\_\_\_\_”.



# Howard County

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## *Internal Memorandum*

**Subject:** Testimony on Council Resolution No. xxx-2025, a Resolution approving a Payment in Lieu of Taxes Agreement for CI Renewables IV Holdco LLC

**To:** Brandee Ganz, Chief Administrative Officer

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

**Date:** August 20, 2025

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### **Summary**

Resolution xxx-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. and Genevive Anne Carroll (Real Property tax) and CIR Vineyard 2 LLC, CIR Vineyard 3 LLC, CIR Vineyard 4 LLC, and CIR Vineyard 5 LLC (Personal Property Tax).

### **Background**

The solar PILOTs proposed are 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 solar projects 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 is 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 has become even more critical to the viability large solar projects.

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





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# Howard County

## *Internal Memorandum*

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 will generate approximately 15 million kWh annually and will cover 55 acres of 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 percentage of the total property acreage that is occupied by the solar arrays, fencing, and access roads related to the solar project.

Personal property tax was calculated using the project pro-forma. 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%.



# Howard County

*Internal Memorandum*

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| Estimated Total Tax Abatement |                                  |                                   |                                  |                                   |
|-------------------------------|----------------------------------|-----------------------------------|----------------------------------|-----------------------------------|
| Years                         | Real Property Taxes <50%<br>HoCo | Personal Property Taxes <50% HoCo | Real Property Taxes 50%+<br>HoCo | Personal Property Taxes 50%+ HoCo |
| 1-10                          | \$10,635.02                      | \$149,481.94                      | \$14,180.02                      | \$199,309.26                      |
| 11-20                         | \$4,321.34                       | \$35,623.11                       | \$8,642.69                       | \$71,246.21                       |
| Total                         | \$14,956.36                      | \$185,105.05                      | \$22,822.71                      | \$270,555.47                      |



# Howard County

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## *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.



# Howard County

## *Internal Memorandum*

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                       |

## County Council of Howard County, Maryland

2025 Legislative Session

Legislative Day No. 13

### Resolution No. 167 -2025

Introduced by: The Chairperson at the request of the County Executive

Short Title: Payment in Lieu of Taxes Agreement – Solar Facility – 55 acres – 3855 Manor Lane, Ellicott City, Maryland

Title: A RESOLUTION approving the terms and conditions of a Payment in Lieu of Taxes Agreement by and among Howard County and CIR Vineyard 2 LLC, CIR Vineyard 3 LLC, CIR Vineyard 4 LLC, CIR Vineyard 5 LLC (collectively the “Facility Owner”), and John Lee Carroll Jr. and Genevive Anne Carroll (the “Landowner”) for the construction and operation of a solar array located on property located at 3855 Manor Lane, Ellicott City, Howard County, Maryland.

Introduced and read first time Sep 2, 2025

By order

Michelle Harrod  
Michelle Harrod, Administrator

Read for a second time at a public hearing on Sep 15, 2025.

By order

Michelle Harrod  
Michelle Harrod, Administrator

This Resolution was read the third time and was Adopted\_\_, Adopted with amendments\_\_, Failed\_\_, Withdrawn\_\_, by the County Council on \_\_\_\_\_, 2025.

Certified By

Michelle Harrod  
Michelle Harrod, Administrator

Approved by the County Executive \_\_\_\_\_, 2025

Calvin Ball, County Executive

NOTE: [[text in brackets]] indicates deletions from existing law; TEXT IN SMALL CAPITALS indicates additions to existing law; Strike-out indicates material deleted by amendment; Underlining indicates material added by amendment

Tabled October 6, 2025 Michelle Harrod

1       **WHEREAS**, the County has established policies to support the implementation of  
2 renewable energy projects located in Howard County; and  
3

4       **WHEREAS**, John Lee Carroll Jr. and Genevive Anne Carroll (the “Landowner”) is the  
5 owner in fee simple of that parcel of real property in the County located at 3855 Manor Lane,  
6 Ellicott City, totaling approximately 330 acres, described in the deed dated June 27, 2022, and  
7 recorded among the land records of Howard County, Maryland at Liber 21504, Folio 381, and  
8 commonly known as Vineyard Farm (the “Property”); and  
9

10       **WHEREAS**, CI Renewables IV Holdco LLC, an affiliate of CIR Vineyard 2 LLC, CIR  
11 Vineyard 3 LLC, CIR Vineyard 4 LLC, CIR Vineyard 5 LLC (collectively the “Facility Owner”) has  
12 entered into a Lease Agreement (the “Lease Agreement”) with the Landowner to lease  
13 approximately 55 acres of the Property (the “Leased Area”) for the purpose of generating and  
14 delivering renewable energy to the University of Maryland Medical System (“UMMS”) as detailed  
15 in that certain Renewable Energy Power Purchase Agreement, entered into between UMMS and  
16 CI Solar UMMS LLC (the “Energy Project Operator”); and  
17

18       **WHEREAS**, The Facility Owner is or will be the owner of certain personal property  
19 located on the Property (the “Personal Property”) that will be used for the solar generation of  
20 electricity (the “Project”); and  
21

22       **WHEREAS**, in order to make the Project affordable, the Facility Owner has requested that  
23 the County permit the Facility Owner to make payments in lieu of any County real and personal  
24 property to Section 7-514 of the Tax-Property Article of the Annotated Code of Maryland; and  
25

26       **WHEREAS**, the Facility Owner has demonstrated to the County that an agreement for  
27 payments in lieu of taxes is necessary to make the Project economically feasible; and  
28

29       **WHEREAS**, in order to promote the generation of renewable energy, the County agrees  
30 to abate County real and personal property taxes, subject to the terms and conditions of the  
31 proposed Payment in Lieu of Taxes Agreement, attached to this Resolution as “Exhibit 1”.

1  
2       **NOW, THEREFORE, BE IT RESOLVED** by the County Council of Howard County,  
3 Maryland this \_\_\_\_ day of \_\_\_\_\_, 2025, that:

- 4   (1)   In accordance with Section 7-514 of the Tax-Property Article of the Annotated Code of  
5       Maryland, the County shall abate County future real property taxes for the Leased Area of  
6       the Property and personal property taxes for the facility generating the solar electricity,  
7       subject to the terms and conditions of the Payment in Lieu of Taxes Agreement (the  
8       “PILOT Agreement”) attached to this Resolution as “Exhibit 1”.
- 9   (2)   The County Executive is hereby authorized to execute and deliver the PILOT Agreement  
10       in the name and on behalf of the County in substantially the form attached.
- 11   (3)   The County Executive, prior to execution and delivery of the PILOT Agreement, may make  
12       such changes or modifications to the PILOT Agreement as he deems appropriate in order  
13       to accomplish the purpose of the transactions authorized by this Resolution, provided that  
14       such changes or modifications shall be within the scope of the transactions authorized by  
15       this Resolution; and the execution of the PILOT Agreement by the County Executive shall  
16       be conclusive evidence of the approval by the County Executive of all changes or  
17       modifications to the PILOT Agreement, and the PILOT Agreement shall thereupon  
18       become binding upon the County in accordance with its terms.





Project: Carroll/Vineyard Solar  
Project – University of  
Maryland Medical  
System

## PAYMENT IN LIEU OF TAXES AGREEMENT

**THIS PAYMENT IN LIEU OF TAXES AGREEMENT** (this “PILOT Agreement”) is made this \_\_\_\_ day of \_\_\_\_\_, 2025 (the “Effective Date”), by and among **Howard County, Maryland**, a body corporate and politic of the State of Maryland (the “County”) on the one hand, and **CIR Vineyard 2 LLC, CIR Vineyard 3 LLC, CIR Vineyard 4 LLC, CIR Vineyard 5 LLC** (collectively the “Facility Owner”), and **John Lee Carroll Jr. and Genevive Anne Carroll** (the “Landowner”) on the other hand. Each of the County, the Facility Owner and the Landowner are a “Party” and, collectively, the “Parties”.

### RECITALS

A. The County has established policies to support the implementation of renewable energy projects located in Howard County.

B. The Landowner is the owner in fee simple of that parcel of real property in the County located at 3855 Manor Lane, Ellicott City, totaling approximately 330 acres, described in the deed dated June 27, 2022, and recorded among the land records of Howard County, Maryland at Liber 21504, Folio 381, and commonly known as Vineyard Farm (the “Property”).

C. CI Renewables IV Holder LLC, an affiliate of the Facility Owner, has entered into a Lease Agreement (the “Lease Agreement”) with the Landowner to lease approximately 55 acres of the Property for the purpose of generating and delivering renewable energy (the “Leased Area”) to the University of Maryland Medical System (“UMMS”) as detailed in that certain Renewable Energy Power Purchase Agreement, entered into between UMMS and CI Solar UMMS LLC (the “Energy Project Operator”).

D. The Facility Owner is or will be the owner of certain personal property located on the Property (the “Personal Property”) that will be used for the solar generation of electricity (the “Project”).

D. The Facility Owner has requested that the County permit the Facility Owner to make payments in lieu of any County real and personal property taxes pursuant to Section 7-514 of the Tax-Property Article of the *Annotated Code of Maryland* (the “Act”). Section 7-514 of the Act authorizes the County to agree to such payment in lieu of Property Taxes, as set forth below:

(a) *Agreement with owner of facility for generation of electricity.*

- (1) The governing body of a county or municipal corporation may enter into an agreement with the owner of a facility for the generation of electricity that is located or locates in the county or

municipal corporation for a negotiated payment by the owner in lieu of taxes on the facility.

- (2) An agreement for a negotiated payment in lieu of taxes under this section shall provide that, for the term specified in the agreement:
  - (i) The owner shall pay to the county or municipal corporation a specified amount each year in lieu of the payment of county or municipal corporation real and personal property tax; and
  - (ii) all or a specified part of the real and personal property at the facility shall be exempt from county or municipal corporation property tax for the term of the agreement.

E. The County Council of Howard County, Maryland approved the form of this PILOT Agreement by Resolution (CRXXX-202\_), dated \_\_\_\_\_, and approved by the County Executive on \_\_\_\_\_, a copy of which is attached hereto as Exhibit "A".

**NOW, THEREFORE**, in consideration of the premises and the mutual promises contained herein, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the County, the Facility Owner, and the Landowner agree as follows:

1. Abatement of County Real Property Taxes for Solar Generation of Electricity.

- (a) From the Commercial Operations Date (as defined herein) and continuing for twenty (20) years (such 20-year period commencing on the Commercial Operations Date, the "Agreement Period"), the County Real Property taxes imposed on the Leased Area of the Property shall be exempted as follows:
  - (i) If 50% or more of the energy generated is subscribed to customers located in Howard County, the County shall exempt, upon the condition that the Landowner pay to the County \$1 per year in lieu of such exempted taxes:
    - 1. 50% of all real property taxes for the property in Years 1 through 10 of the Agreement Period;
    - 2. 25% of all real property taxes for the property in Years 11 through 20 of the Agreement Period;
  - (ii) If less than 50% of the energy generated is subscribed to customers located in Howard County, the County shall exempt, upon the condition that the Landowner pay to the County \$1 per year in lieu of such exempted taxes:
    - 1. 37.5% of all real property taxes for the property in Years 1 through 10

of the Agreement Period;

2. 12.5% of all real property taxes for the property in Years 11 through 20 of the Agreement Period;

- (b) The Landowner shall continue to be obligated for, and pay to the County, the full amount of any County fire tax, front foot benefit assessment charge, ad valorem charge, and any other charges that may appear on the Property's Real Property tax bill (the "County Assessments") as they become due on the Property;
- (c) Any exemption under Section 1(a) above applicable to less than a full taxable year shall be prorated on a per diem basis;
- (d) For purposes of this Agreement: (i) "Commercial Operations Date" shall mean the date on which the Project generates electric energy on a commercial basis, and the interconnection to the contracted local electric utility's electric grid has been authorized and is functioning in accord with all standards required by the utility; and (ii) "Year" means the first 365-day period (or 366-day period in the case of a leap year) of the Agreement Period, commencing on the Commercial Operations Date and each 365-day period (or 366-day period in the case of a leap year) of the Agreement Period commencing on each anniversary of the Commercial Operations Date.

## 2. Abatement of County Personal Property Taxes for Solar Generation of Electricity.

- (a) From the Effective Date and continuing throughout the Agreement Period, the Personal Property taxes imposed on the Facility Owner, based on an assessment of the Personal Property located at the Project and used to generate and deliver electricity, shall be exempted as follows:

- (i) If 50% or more of the energy generated is subscribed to customers located in Howard County, the County shall exempt, upon the condition that the Landowner pay to the County \$1 per year in lieu of such exempted taxes:

1. 100% of all personal property taxes for the property in Years 1 through 10 of the Agreement Period;
2. 50% of all personal property taxes for the property in Years 11 through 20 of the Agreement Period;

- (ii) If less than 50% of the energy generated is subscribed to customers located in Howard County, the County shall exempt, upon the condition that the Landowner pay to the County \$1 per year in lieu of such exempted taxes:

1. 75% of all personal property taxes for the property in Years 1 through

10 of the Agreement Period;

2. 25% of all personal property taxes for the property in Years 11 through 20 of the Agreement Period;

(b) The exemptions are contingent on the following:

- (i) The Facility Owner must submit all required personal property tax returns to the Maryland State Department of Assessment and Taxation. The Personal Property tax abatement shall then be applied by the County.
  - (ii) The Facility Owner must remain in good standing with the Maryland Department of Assessments and Taxation and pay any and all other County fees and assessment, and must submit an annual report to the County by July 31 of each year that details the operations of the Facility, including the amount of electricity generated during the preceding fiscal year, which begins on July 1 and ends on June 30.
- (c) The exemptions under Section 2(a) above applicable to less than a full taxable year shall be prorated on a per diem basis.

3. Representations and Warranties.

- (a) The County represents and warrants to the Facility Owner that it has the authority to abate the County Real Property and Personal Property Taxes for property located in Howard County.
- (b) The Landowner represents and warrants to the County that it is eligible in all respects to enter into this PILOT Agreement.
- (c) The Facility Owner represents and warrants to the County that it is eligible in all respects to enter into this PILOT Agreement and to make payments in lieu of taxes under the Act.
- (d) The Facility Owner, will develop, construct, and provide for the operation of the Project, at full buildout, which will generate up to 500 kWAC.
- (e) The Facility Owner covenants and agrees that it will do all things necessary to remain eligible to make payments in lieu of taxes in accordance with the Act.

4. Term of Agreement.

- (a) This PILOT Agreement shall remain in effect until the earlier to occur of:

- (i) the expiration of the Agreement Period;
  - (ii) the date on which the Landowner ceases to be the fee simple owner of the Property;
  - (iii) the date on which the Facility Owner ceases operation of the Project;
  - (iv) any default by the Landowner or Facility Owner under this PILOT Agreement, which shall include but is not limited to the failure of the Facility Owner or Landowner to pay the County for any amounts due under this PILOT Agreement; and
  - (v) upon the termination of the Renewable Energy Power Purchase Agreement.
- (b) The County may terminate this PILOT Agreement for its convenience if at any time the County determines that such termination is in the best interest of the County. In the event of such termination, any exemption applicable to less than a full taxable year shall be prorated on a per diem basis up to the date of termination.
  - (c) The Facility Owner shall submit an annual report to the County Council on or before December 1 in Years 1 through 20 of this PILOT Agreement, which report shall include: (i) the total number of subscribers; and (ii) the amount and percentage of electricity generated for subscribers located in Howard County and outside of Howard County. Following the annual report for Year 1 of the Agreement Period, the Facility Owner may submit an affidavit confirming that the total number of subscribers and the percentage of electricity subscribed to customers in Howard County has not changed from the previous Year.
  - (d) The Facility Owner shall permit the County or any of its authorized agents to inspect the records of the Facility Owner in order to verify the compliance of the Facility Owner with this PILOT Agreement.

5. State Taxes. The Landowner acknowledges and agrees that it shall pay all State real property taxes due with respect to the Property.

6. Successors and Assignment. This PILOT Agreement may not be assigned without the prior written approval of the County, such approval not to be unreasonably withheld or delayed.

7. Entire Agreement. This PILOT Agreement represents the entire understanding and agreement of the Parties.

[Signature pages follow]

**IN WITNESS WHEREOF**, the County, the Facility Owner, and the Landowner by their duly authorized representatives have signed this PILOT Agreement as of the date first written above.

**WITNESS/ATTEST:**

\_\_\_\_\_  
Name:

\_\_\_\_\_  
Name:

\_\_\_\_\_  
Name:

\_\_\_\_\_  
Name:

**FACILITY OWNER:**

**CIR Vineyard 2 LLC**

By: \_\_\_\_\_  
Name:

**CIR Vineyard 3 LLC**

By: \_\_\_\_\_  
Name:

**CIR Vineyard 4 LLC**

By: \_\_\_\_\_  
Name:

**CIR Vineyard 5 LLC**

By: \_\_\_\_\_  
Name:

**WITNESS/ATTEST:**

**LANDOWNER:**

Name: \_\_\_\_\_

\_\_\_\_\_  
**John Lee Carroll Jr**

Name: \_\_\_\_\_

\_\_\_\_\_  
**Genevive Anne Carroll**

**ATTEST:**

**HOWARD COUNTY, MARYLAND**

\_\_\_\_\_  
Brandee Ganz  
Chief Administrative Officer

By: \_\_\_\_\_  
Calvin Ball  
County Executive  
Date: \_\_\_\_\_

**APPROVED** for Form and Legal  
Sufficiency this \_\_\_\_\_ day  
of \_\_\_\_\_, 2025

**APPROVED** by Department of Finance:

\_\_\_\_\_  
Gary W. Kuc  
County Solicitor

\_\_\_\_\_  
Rafiq Ghile, Director

Reviewing Attorney:

\_\_\_\_\_  
Kristen Bowen Perry  
Deputy County Solicitor

[Notaries continue on the following pages.]



**STATE OF MARYLAND, HOWARD COUNTY, TO WIT:**

**I HEREBY CERTIFY** that on this \_\_\_\_\_ day of \_\_\_\_\_, 2025, before me, the subscriber, a Notary Public of the State of Maryland, in and for the County aforesaid, personally appeared \_\_\_\_\_, and [s/he] acknowledged that [s/he] executed the Payment in Lieu of Taxes Agreement for the purposes therein contained, and [s/he] further acknowledged the same to be the [his/her] act on behalf of Facility Owner, **CIR Vineyard 2 LLC**.

**AS WITNESS** my Hand and Notarial Seal:

\_\_\_\_\_  
Notary Public

My Commission Expires:

\_\_\_\_\_

**STATE OF MARYLAND, HOWARD COUNTY, TO WIT:**

**I HEREBY CERTIFY** that on this \_\_\_\_\_ day of \_\_\_\_\_, 2025, before me, the subscriber, a Notary Public of the State of Maryland, in and for the County aforesaid, personally appeared \_\_\_\_\_, and [s/he] acknowledged that [s/he] executed the Payment in Lieu of Taxes Agreement for the purposes therein contained, and [s/he] further acknowledged the same to be the [his/her] act on behalf of Facility Owner, **CIR Vineyard 3 LLC**.

**AS WITNESS** my Hand and Notarial Seal:

\_\_\_\_\_  
Notary Public

My Commission Expires:

\_\_\_\_\_

**STATE OF MARYLAND, HOWARD COUNTY, TO WIT:**

**I HEREBY CERTIFY** that on this \_\_\_\_\_ day of \_\_\_\_\_, 2025, before me, the subscriber, a Notary Public of the State of Maryland, in and for the County aforesaid, personally appeared \_\_\_\_\_, and [s/he] acknowledged that [s/he] executed the Payment in Lieu of Taxes Agreement for the purposes therein contained, and [s/he] further acknowledged the same to be the [his/her] act on behalf of Facility Owner, **CIR Vineyard 4 LLC**.

**AS WITNESS** my Hand and Notarial Seal:

\_\_\_\_\_  
Notary Public

My Commission Expires:

\_\_\_\_\_

**STATE OF MARYLAND, HOWARD COUNTY, TO WIT:**


**I HEREBY CERTIFY** that on this \_\_\_\_\_ day of \_\_\_\_\_, 2025, before me, the subscriber, a Notary Public of the State of Maryland, in and for the County aforesaid, personally appeared \_\_\_\_\_, and [s/he] acknowledged that [s/he] executed the Payment in Lieu of Taxes Agreement for the purposes therein contained, and [s/he] further acknowledged the same to be the [his/her] act on behalf of Facility Owner, **CIR Vineyard 5 LLC**.

**AS WITNESS** my Hand and Notarial Seal:

\_\_\_\_\_  
Notary Public

My Commission Expires:

\_\_\_\_\_



SIGNATURE PAGES TO PAYMENT IN LIEU OF TAXES AGREEMENT

**STATE OF MARYLAND, HOWARD COUNTY, TO WIT:**

**I HEREBY CERTIFY** that on this \_\_\_\_\_ day of \_\_\_\_\_, 2025, before me, the subscriber, a Notary Public of the State of Maryland, in and for the County aforesaid, personally appeared **John Lee Carroll Jr.**, and [s/he] acknowledged that [s/he] executed the Payment in Lieu of Taxes Agreement for the purposes therein contained, and [s/he] further acknowledged the same to be the [his/her] act as Landowner, **John Lee Carroll Jr.**

**AS WITNESS** my Hand and Notarial Seal:

\_\_\_\_\_  
Notary Public

My Commission Expires:

\_\_\_\_\_

**STATE OF MARYLAND, HOWARD COUNTY, TO WIT:**

**I HEREBY CERTIFY** that on this \_\_\_\_\_ day of \_\_\_\_\_, 2025, before me, the subscriber, a Notary Public of the State of Maryland, in and for the County aforesaid, personally appeared **Genevive Anne Carroll**, and [s/he] acknowledged that [s/he] executed the Payment in Lieu of Taxes Agreement for the purposes therein contained, and [s/he] further acknowledged the same to be the [his/her] act as Landowner, **Genevive Anne Carroll**.

**AS WITNESS** my Hand and Notarial Seal:

\_\_\_\_\_  
Notary Public

My Commission Expires:

\_\_\_\_\_

**STATE OF MARYLAND, HOWARD COUNTY, TO WIT:**

**I HEREBY CERTIFY** that on the \_\_\_\_\_ day of \_\_\_\_\_, 2025, before me, the subscriber, a Notary Public of the State of Maryland, in and for the County aforesaid, personally appeared **Calvin Ball**, the County Executive of Howard County, Maryland, and he acknowledged that he executed the Payment in Lieu of Taxes Agreement for the purposes therein contained, and further acknowledged the same to be the act of Howard County, Maryland.

**AS WITNESS** my Hand and Notarial Seal:

\_\_\_\_\_  
Notary Public

My Commission Expires:

\_\_\_\_\_

**I CERTIFY THAT:**


- (a) I am an attorney admitted to practice before the Supreme Court of Maryland; and
- (b) I prepared the foregoing Payment in Lieu of Taxes Agreement.

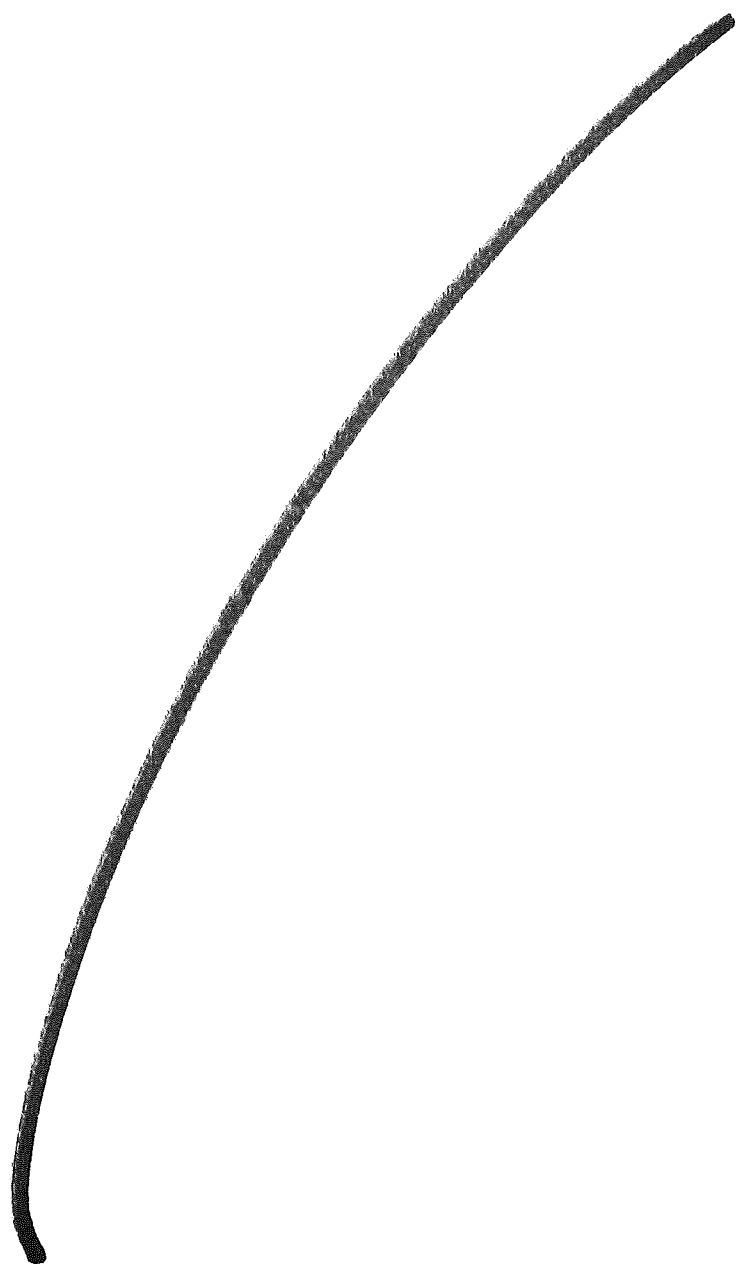
\_\_\_\_\_  
Kristen Bowen Perry

**Exhibit A:** Resolution

**Exhibit A**

Council Resolution No. XXX-202\_







BY THE COUNCIL

This Bill, having been approved by the Executive and returned to the Council, stands enacted on December 8, 2025.

Michelle R. Harrod  
Michelle R. Harrod, Administrator to the County Council

BY THE COUNCIL

This Bill, having been passed by the yeas and nays of two-thirds of the members of the Council notwithstanding the objections of the Executive, stands enacted on \_\_\_\_\_, 2025.

\_\_\_\_\_  
Michelle R. Harrod, Administrator to the County Council

BY THE COUNCIL

This Bill, having received neither the approval nor the disapproval of the Executive within ten days of its presentation, stands enacted on \_\_\_\_\_, 2025.

\_\_\_\_\_  
Michelle R. Harrod, Administrator to the County Council

BY THE COUNCIL

This Bill, not having been considered on final reading within the time required by Charter, stands failed for want of consideration on \_\_\_\_\_, 2025.

\_\_\_\_\_  
Michelle R. Harrod, Administrator to the County Council

BY THE COUNCIL

This Bill, having been disapproved by the Executive and having failed on passage upon consideration by the Council stands failed on \_\_\_\_\_, 2025.

\_\_\_\_\_  
Michelle R. Harrod, Administrator to the County Council

BY THE COUNCIL

This Bill, the withdrawal of which received a vote of two-thirds (2/3) of the members of the Council, is withdrawn from further consideration on \_\_\_\_\_, 2025.

\_\_\_\_\_  
Michelle R. Harrod, Administrator to the County Council