

**CHARLOTTE COUNTY BOARD OF SUPERVISORS**

**ORDINANCE TO AMEND THE CHARLOTTE COUNTY CODE OF ORDINANCES TO IMPLEMENT “LOCAL TAXATION FOR SOLAR PHOTOVOLTAIC PROJECTS OF FIVE MEGAWATTS OR LESS” PURSUANT TO VA. CODE ANN. § 58.1-2606.1**

WHEREAS, effective as of July 1, 2022, the Code of Virginia is amended by adding Va. Code Ann. § 58.1-2606.1;

WHEREAS, Va. Code Ann. § 58.1-2606.1.A. authorizes a locality to tax solar photovoltaic projects of five megawatts or less, subject to the limitations set forth in that section;

WHEREAS, Va. Code Ann. § 58.1-2606.1.B. provides that solar photovoltaic projects five megawatts or less are not exempt from the assessment of revenue share by ordinance;

WHEREAS, Va. Code Ann. § 58.1-2606.1.C. provides that generating or storage equipment of solar photovoltaic projects that serve the electricity needs of that property upon which such facilities are located shall not be subject to local taxation;

NOW, THEREFORE, BE IT ORDAINED by the Charlotte County Board of Supervisors that the language of Sec. 66-124.a(iii) of the Charlotte County Code of Ordinances is hereby repealed.

NOW, THEREFORE, BE IT FURTHER ORDAINED by the Charlotte County Board of Supervisors that the following is added as Article VI titled “Local Taxation for Solar Photovoltaic Projects Five Megawatts or Less” to Chapter 66 titled “Taxation”, to be numbered Sec. 66-126 through 66-128, of the Charlotte County Code of Ordinances, as follows:

Article VI “Local Taxation for Solar Photovoltaic Projects Five Megawatts or Less.”

Sec. 66-126. Generating equipment of solar photovoltaic projects five megawatts or less shall be taxed at a rate equal to the current real estate rate effective in the County, which levy shall be subject to the following exemptions: 80 percent of the assessed value in the first five years in service after commencement of commercial operation, 70 percent of the assessed value in the second five years of service, and 60 percent of the assessed value for all remaining years in service.

Sec. 66-127. Notwithstanding clause (iii) of subsection B of Va. Code Ann. § 58.1-3636, solar photovoltaic projects five megawatts or less shall not be exempt from the assessment of a revenue share as set forth in Article X, Sec. 19-116 through 19-118 hereof, and as otherwise authorized pursuant to the provisions of Va. Code Ann. § 58.1-2636.

Sec. 66-128. Nothing in this article shall be construed to authorize local taxation on generating or storage equipment of solar photovoltaic projects that serve the electricity needs of that property upon which such facilities are located.

ADOPTED this \_\_\_\_ day of \_\_\_\_\_, 2022.

SUPERVISORS	YEA	NAY	ABSENT/ABSTAIN
Gary D. Walker	_____	_____	_____
Will D. Garnett	_____	_____	_____
Walter T. Bailey	_____	_____	_____
Garland H. Hamlett, Jr.	_____	_____	_____
M. Anthony Reeves	_____	_____	_____
Robert L. Shook, Jr.	_____	_____	_____
Hazel Bowman Smith	_____	_____	_____

The undersigned hereby certifies that the foregoing is an accurate account of the vote taken at a duly convened meeting of the Charlotte County Board of Supervisors on Monday, \_\_\_\_\_, 2022, at which meeting a quorum was present at the time the meeting was convened and at the time said vote was taken.

\_\_\_\_\_  
Clerk