

Agenda Item V.A.



Meeting Date: October 3, 2023

Department: Planning & Zoning

Topic: **Ordinance 2023-6, Revenue Sharing Solar**

Board Action: The Board of Supervisors is conducting a first read in regard to revenue sharing for utility-scale solar facilities.

Attachment:

1. Ord 2023-6 Revenue Sharing Solar

Summary: Staff worked with the County Attorney to determine how the county should pursue taxing of utility-scale solar farms. Currently, utility-scale solar farms are taxed through the machinery and tools (M&T) tax. The ordinance attached proposes a code change to allow such facilities to be taxed through a revenue share agreement. Staff believes that through this ordinance, the County is able to receive higher tax revenue from utility-scale solar generation facilities.

Recommended Motion: I move that the Board of Supervisors directs staff to advertise Ordinance 2023-6 for a public hearing at their October 17th meeting.

Comprehensive Plan Impact: This topic is not addressed in the Comprehensive Plan.