

September 10, 2020

AT A WORK SESSION OF THE BOARD OF SUPERVISORS OF NOTTOWAY COUNTY, VIRGINIA, HELD AT THE COURTHOUSE THEREOF, ON THURSDAY, THE 10TH DAY OF SEPTEMBER IN THE YEAR OF OUR LORD TWO THOUSAND TWENTY AND IN THE 245TH YEAR OF THE COMMONWEALTH:

PRESENT: HELEN M. SIMMONS, CHAIRMAN
SHERMAN C. VAUGHN, VICE CHAIRMAN
LYNN K. SHEKLETON
STEVE W. BOWEN
JOHN A. ROARK
RONALD E. ROARK, COUNTY ADMINISTRATOR
JOHN N. PROSISE, ASSISTANT COUNTY

ABSENT: PRESTON G. WILLIAMS, COUNTY ATTORNEY

Madam Chair Simmons called the work session to order at 7:00 p.m.

Supervisor Steve Bowen provided the invocation. Madam Chair Simmons led everyone in the Pledge of Allegiance to our flag.

Administrator Roark acknowledges recent media relating to the County's taxation of residential solar panels; he clarifies that he does not have taxing authority and does not do assessments. Additionally, he adds that the County may tax solar panels unless the Board chooses to pass a resolution exempting them from taxation.

Administrator Roark states that based on the current assessment being used by Nottoway Commissioner of the Revenue Christy Hudson, a citizen would pay \$3.84 tax per panel. He provides information from the Counties of Amelia, Appomattox, Brunswick, Buckingham, Charlotte, Cumberland, Dinwiddie, Lunenburg and Prince Edward and how they were assessing solar panels; if at all. He provides a document from the Department of Taxation showing this same information for other localities, Counties, and Towns.

Commissioner of the Revenue, Christy Hudson shares with the Board correspondence from Nottoway Citizen Greg Marston. She states that his ultimate goal is to have the County exempt them from taxation. Commissioner Hudson explains that while a citizen questioned who has assessing authority for the County; she clarifies that is her job and she does have such authority. She explains that she reached out to Dinwiddie County to seek their input on how they were assessing solar panels in the County and this is where she got the \$800 value. Additionally she sought the opinion of Pearson Appraisal Service and they agreed with the value. She reports that the total receipts to the County for 14 owners will only be approximately \$1,300; she has 4 additional owners currently not being taxed because she was waiting on the decision from the Board. The addition of the four owners will only increase tax receipts to approximately \$1,700 per year.

Administrator Roark reminds everyone that the County will lose revenue for the Landfill with citizens not paying an electric bill.

Supervisor Shekleton questions if the County would have to adjust rates over time for depreciation. Administrator Roark answers no and explains that the panels would become a part of the whole property assessment when the next reassessment is completed. Supervisor Bowen clarifies that they are only discussing residential solar panels; not commercial solar farms.

Supervisor Roark acknowledges a citizen that recently mentioned that taxing solar panels would be just like taxing a citizen for raising a garden; says he would not be comfortable voting for this tax. He says the revenue potential is just not there and it may discourage homeowners from going green.

Citizen Susan Yeatts offers, from experience in both the real estate and insurance markets, that solar panels don't add a significant amount of increased value to a property and there are issues with insurability in some places.

Vice Chairman Vaughn, who has considered installing solar panels for his own personal use, believes they would increase a property value. He states he would not support a taxation exemption; says he would hate to lose the utility consumption fee (\$3) that is collected for the Landfill.

Supervisor Roark suggests that property owners would still have to have a meter for cloudy days so there would be no real loss to the County's revenue stream. He doesn't feel like it is fair to tax the few taxpayers that currently have the panels.

Commissioner Hudson states that she picked up the first panels to be taxed in 2019. She reiterates that there are only 14 property owners currently being taxed; the largest owner currently has 44 panels.

Supervisor Shekleton asks for clarification on information in one of the provided documents that states that the current way solar equipment is assessed in Nottoway County is not in compliance with the Code of Virginia. Commissioner Hudson explains that information came from Mr. Marston and he didn't believe that she had the authority to assess and tax the solar panels without the Board's approval.

Supervisor Bowen expresses appreciation to Commissioner Hudson for the job she is doing.

Commissioner Hudson, lastly, adds that Mr. Marston also provided information relating to separate classifications for types of panels. She explains that they are currently taxed at the same rate as real estate and if the Board were to change this rate it would change the classification. Should that happen, she explains that the County's software provider would have to perform a program update to accommodate the separate fee/new classification.

Madam Chair Simmons asks Administrator Roark to add the solar panel taxation to the agenda for the September regular Board meeting. Supervisor Shekleton asks Commissioner Hudson to provide an estimate of the software upgrade costs prior to the September regular Board meeting.

Administrator Roark explains a second time that the County can tax the panels without an Ordinance; an Ordinance would only be needed should the Board choose to exempt them from taxation.

Administrator Roark reminds the Board of the solar farms moratorium they put in place last year; states he has had several contacts since then and they were informed of this but this cannot be upheld long term.

Supervisor Bowen explains that it had been his plan to keep the moratorium in place until such time as the County's Comprehensive Plan was successfully updated; this did not happen accordingly. He states that he will soon be asking the Board to remove the moratorium.

Administrator Roark suggests to send the matter back to the Planning Commission and have them review the new laws and make recommendations.