

**RESOLUTION OF THE CURRITUCK COUNTY BOARD OF  
COMMISSIONERS REQUESTING THE NORTH CAROLINA GENERAL  
ASSEMBLY TO REPEAL N.C. GEN. STAT. §105-275(45) EXCLUDING  
EIGHTY PERCENT OF THE APPRAISED VALUE OF SOLAR ENERGY  
ELECTRIC SYSTEMS FROM AD VALOREM TAX**

WHEREAS, on January 1, 2016 the North Carolina law allowing a thirty-five percent tax credit on renewable energy production systems ended; and

WHEREAS, N.C. Gen. Stat. §105-275(45) still allows the exclusion of eighty percent of the appraised valued of solar energy electric systems from local ad valorem tax valuation; and

WHEREAS, in 2015 renewable energy development in Currituck County comprised of solar energy electric systems encumbered 2,200 acres of land with real property investment in the amount of \$210,000,000; and

WHEREAS, due to N.C. Gen. Stat. §105-275(45) the solar energy electric systems in Currituck County were assessed a combined business and personal property tax in the amount of \$210,600 rather than \$1,008,000 any other commercial development not receiving preferential tax treatment under the statute would be required to pay; and

WHEREAS, a community hosting solar energy electric systems should receive the full benefit of such development within its boundaries particularly since solar energy electric systems reduce open space and useable farmland and generate visual and other impacts unwelcome to property owners adjacent to solar energy electric systems; and

WHEREAS, it is apparent that by allowing expiration of the state's thirty-five percent tax credit on renewable energy production systems the North Carolina General Assembly has determined that incentives are no longer necessary to encourage renewable energy development like solar energy electric systems in North Carolina and repeal of N.C. Gen. Stat. §105-275(45) is necessary and appropriate.

NOW, THEREFORE, BE IT RESOLVED by the Currituck County Board of Commissioners that:

- Section 1. Currituck County requests that its legislative delegation sponsor and otherwise support legislation to repeal N.C. Gen.

Stat. §105-275(45).

Section 2. The Clerk to the Board of Commissioners is directed to forward a copy of this resolution to the county's legislative delegation.

Section 3. This resolution is effective upon its adoption.

ADOPTED the 18<sup>th</sup> day of September, 2017.

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Bobby Hanig, Chairman  
Currituck County Board of Commissioners

ATTEST:

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Leeann Walton,  
Clerk to the Board of Commissioners

(COUNTY SEAL)