
[Draft] Re: Ten Oaks Solar - Instructions for PILOT Agreement Reporting & Payments [IMAN-ACTIVE.FID2712206]

From

Draft saved Mon 11/10/2025 3:18 PM

To Speights, Courtney <cspeights@howardcountymd.gov>

From: Harrod, Michelle <mrharrod@howardcountymd.gov>

Sent: Sunday, October 19, 2025 10:17 AM

To: Anderson, Isaiah <iaanderson@howardcountymd.gov>; Respass, Charity <crespass@howardcountymd.gov>; Speights, Courtney <cspeights@howardcountymd.gov>

Subject: Fw: Ten Oaks Solar - Instructions for PILOT Agreement Reporting & Payments [IMAN-ACTIVE.FID2712206]

Another Solar annual report

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From: Orlandella, Angela M. <AOrlandella@barclaydamon.com>

Sent: Friday, October 17, 2025 5:00:46 PM

To: Johnson, Susan <sujohnson@howardcountymd.gov>

Cc: Miller, Leah <lemiller@howardcountymd.gov>; Moore, Angela <amoore@howardcountymd.gov>; CouncilMail <CouncilMail@howardcountymd.gov>; Peckham, Alexis C. <APeckham@barclaydamon.com>; Little, Deborah J. <DLittle@barclaydamon.com>

Subject: Ten Oaks Solar - Instructions for PILOT Agreement Reporting & Payments [IMAN-ACTIVE.FID2712206]

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Good afternoon Susan,

We received the below from our client Luminace, and we want to make sure we provide the appropriate information as required under the PILOT agreement for the Ten Oaks solar project. In reviewing the PILOT agreement, it is clear that there are two schedules - one that applies if more than 50% of the energy generated is subscribed to customers located in Howard County, and an alternate schedule if less than 50% of the energy generated is subscribed to customers located in Howard County. In reviewing this project with our client, we have confirmed that all energy generated is subscribed to Associated Catholic Charities, Inc. for consumption at various locations, the majority of which are not located in Howard County. As such, our understanding it that the exemption will be limited as follows:

- Exemption of 75% of the real and personal property taxes for years 1 through 10;
- Exemption of 25% of the real and personal property taxes for years 11 through 20.

The total generation for the period October 24, 2024 (COD) through June 30, 2025 was 2,421,090 kWh.

Solar DG MD Ten Oaks, LLC did timely file its Form 17G personal property return with the State of Maryland reporting the cost of constructing the solar facility, although we have not yet received the Notice of Assessment from the State for this project.

We are not seeing a specific payment date in the PILOT, however as only a portion of the property taxes are exempted under the PILOT, we are assuming the payment due date will be set in the property tax bills. How best can we assure that the PILOT invoices are sent to our attention at the following address so that we can make prompt payment:

Solar DG MD Ten Oaks, LLC
c/o Barclay Damon LLP (AMO)
125 E. Jefferson Street
Syracuse, NY 13202

We will plan to render the \$1 payment in lieu fee at the same time the PILOT invoice is paid.

All parties referenced below are copied on this report. Please let us know if anything further is required.

Angela

Angela M. Orlandella

Project Development Specialist

BARCLAY DAMON LLP

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From: Johnson, Susan <sujohnson@howardcountymd.gov>

Sent: Monday, September 8, 2025 2:33 PM

To: Ratcliff, Shari <Shari.Ratcliff@luminace.com>; Udler, Joshua <Joshua.Udler@luminace.com>

Subject: Instructions for PILOT Agreement Reporting & Payments

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Dear Facility Owner,

As the owner of a solar project with an active PILOT agreement in Howard County, you have several annual reporting and payment requirements in order to receive your tax relief.

Reporting Requirements:

- By July 31 each year: Submit an annual report detailing facility operations from July 1–June 30. This must include:
 - Total electricity generated.
 - Amount/percentage used by subscribers in Howard County vs. outside.
- By December 1 each year: Report the total number of subscribers and their in-/out-of-county percentages.
 - In subsequent years, you may submit an affidavit if subscriber data has not changed.

In order to streamline this process for you, we recommend that you complete one report each year and submit it to both the County Administration and the County Council. The report should be sent no later than July 31 and should include the required information for the previous fiscal year as listed above. Please submit the information in the form of a spreadsheet, document, or email. You can send this information to Leah Miller, Energy Manager, Office of Community Sustainability at lemiller@howardcountymd.gov and cc Angela Moore, Department of Finance at amoore@howardcountymd.gov and the County Council administrator at councilmail@howardcountymd.gov and Susan Johnson, Office of Community Sustainability, at sujohnson@howardcountymd.gov.

Payments:

- Once your report is received, we'll confirm the applicable tax relief percentage per your PILOT Agreement.
- Please pay your PILOT bill by the due date, referencing the agreement.
- Make separate payments for each PILOT agreement:
 - One for the abated tax amount.
 - One for the "payment in lieu" fee (typically \$1 or \$10, but check your PILOT agreement for the specific amount).
- Payment instructions: [Howard County Billing & Payments](#)

Kindly note that:

- Facility Owners must remain in good standing with the Maryland Department of Assessments & Taxation (SDAT) and file all required personal property tax returns.
- These requirements apply once your project reaches its Commercial Operations Date.

Please update me if your facility's primary contact changes and let me know if you have any questions.

Warm regards,
Susan Johnson
Energy Outreach Coordinator
Office of Community Sustainability
Howard County Government
9200 Berger Road
Columbia, MD 21046
sujohnson@howardcountymd.gov
410-313-0638

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