

Regular Meeting June 1, 2020

A regular meeting of the Nash County Board of Commissioners was held at 9:00 AM, June 1, 2020 in the Frederick B. Cooper, Jr. Commissioners' Room at the Claude Mayo, Jr. Administration Building in Nashville, NC.

Present were Chairman Robbie B. Davis and Commissioners Fred Belfield, Jr., Dan Cone, Sue Leggett, J. Wayne Outlaw, Lou M. Richardson, and Mary P. Wells.

Others present at various times during the meeting and participating remotely were Adam Tyson, Doris Sumner, Stacie Shatzer, Donna Wood, Jonathan Boone, Chief Deputy Brandon Medina, Captain Allen Wilson, Janice Evans, Zee B. Lamb, Vince Durham, Battle, Winslow, Scott & Wiley and other staff members and members of the public.

Chairman Davis called the meeting to order and provided a brief explanation regarding prayer and the Pledge of Allegiance in Nash County. He stated it is customary that Nash County starts each meeting with a prayer by a Commissioner and Pledge of Allegiance and that anyone wishing to participate in the prayer, moment of silence, or a prayer of their own choice was welcomed.

Chairman Davis called on Mr. Dan Cone for the invocation and Mr. J. Wayne Outlaw to lead the Pledge of Allegiance.

Chairman Davis provided an outline of the format for the meeting and explained the process for public comment.

The following notice for the meeting was provided to the public:

******* IMPORTANT CORONAVIRUS (COVID-19) NOTICE *******

Due to the threat of COVID-19, members of the public are encouraged to participate online instead of in person.

Members of the public attending the meeting in person and viewing the meeting from the hallway are asked to avoid contact with others and to stay at least six feet away from others at all times in order to limit potential exposure.

Public comments emailed to public.comment@nashcountync.gov at least thirty minutes prior to the start of the meeting will be addressed at the meeting during the public comment period or during the appropriate public hearing. The meeting may be watched live online at www.youtube.com/nashcountync.

Chairman Davis asked the Board to consider approval of the minutes.

On motion of J. Wayne Outlaw seconded by Mary P. Wells and duly passed that the minutes of the May 4, 2020 regular meeting, May 5, 2020 recessed meeting, and May 20, 2020 recessed meeting be approved.

Chairman Davis provided a brief explanation of Nash County's Public Comment Policy and asked for any public comments. There were none.

It was the consensus of the Board to proceed moving forward with every other month updates to the Board on the Nash County Detention Center.

Mr. Jonathan Boone, Engineer/Director of Public Utilities and Facilities made a presentation to the Board and provided an update on the Nash County Detention Center – Facilities.

Captain Allen Wilson, Nash County Sheriff's Office provided an update to the Board on the Nash County Sheriff's Office Detention Center (Operations).

Chief Deputy Brandon Medina, Nash County Sheriff's Office presented for the Board's consideration a request for the donation of service revolver to retired deputy with the Nash County Sheriff's Office, Major David Brake.

On motion of Dan Cone seconded by Fred Belfield, Jr. and duly passed that the Nash County Board of Commissioners approve the donation of service revolver to retired deputy with the Nash County Sheriff's Office, Major David Brake.

Ms. Ginell Rogers, Executive Director, Nash-Edgecombe Economic Development (NEED) Inc. presented for the Board's consideration the Community Services Block Grant (CSBG) CARES Supplemental Funding. She advised the Board that no action was required other than a presentation to the Board.

On motion of Fred Belfield, Jr. seconded by Sue Leggett and duly passed that the Nash County Board of Commissioners approve the application for Community Services Block Grant (CSBG) CARES Supplemental Funding for Nash-Edgecombe Economic Development (NEED) Inc.

Mr. Adam Tyson, Planning Director presented for the Board's consideration a Conditional Use Permit CU-200101 Amendment request to expand the previously approved East Nash PV1 solar farm to include an approximately 33.6 acre portion of an adjacent tract located at 1050 Bass Rd. He requested a quasi-judicial public hearing,

adoption of conclusions with supporting findings of fact, and approval or denial of the permit amendment request. He also requested the following report, maps, and documents be accepted as evidence in this case for consideration during the following quasi-judicial public hearing.

Nash County

Commissioner's Agenda Information Sheet

Date: Monday, June 1, 2020

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Item: Quasi-judicial Public Hearing on Conditional Use Permit CU-200101 Amendment Request to expand the previously approved East Nash PV1 solar farm to include an approximately 33.6 acre portion of an adjacent tract located at 1050 Bass Rd.

Initiated By: Adam Tyson, Planning Director

Actions Proposed: Hold a quasi-judicial public hearing, adopt conclusions with supporting findings of fact, and approve or deny the permit amendment request.

Notice of Public Hearing:

Mailed Notice: May 19, 2020 (To Property Owners Within 600 Feet)
Published Notice: May 20, 2020 (The Enterprise)
May 21, 2020 & May 28, 2020 (The Rocky Mount Telegram)
Posted Notice: May 20, 2020 (On the Subject Property)

Property Tax ID: PIN # 287000092021 / Parcel ID # 005334 (Portion – 33.6 Acres)

Commissioner District: District #1 – Lou Richardson

Description of the Subject Property:

The subject property consists of an approximately 33.6 acre portion of an approximately 79 acre tract of land owned by the Bass Family, LLC and located at 1050 Bass Road, Nashville, NC 27856 in the A1 (Agricultural) Zoning District on the northeast side of the Town of Spring Hope.

The subject property includes an existing residential dwelling located along Bass Road as well as both wooded areas and areas previously used for agricultural crop production.

The site is located within the Tar-Pamlico River Basin, it is not located within a regulated floodplain or a designated watershed protection overlay district, and portions of the property include identified wetlands and riparian stream buffers that must be protected from disturbance.

The subject property is immediately adjacent to the proposed 46.8-megawatt (AC) East Nash PV1 photovoltaic solar farm located on N Old Franklin Road, which was authorized for development by Conditional Use Permit CU-200101 issued by the Board of Commissioners on February 3, 2020. This solar farm project area is split between Nash County's planning and zoning jurisdiction and the extraterritorial jurisdiction (ETJ) of the Town of Spring Hope and therefore has been approved by both jurisdictions.

Description of the Permit Amendment Request:

The original permit applicant, Fresh Air Energy XXIII LLC, has determined a need to expand the previously approved solar farm project area to include an approximately 33.6 acre portion of this immediately adjacent tract of land in order to accommodate additional solar panel arrays.

Therefore, the applicant has submitted a request on behalf of the property owner to amend Conditional Use Permit CU-200101 to include the additional project area, which is identified as East Nash PV3.

The expanded portion of the facility includes two separate fenced areas containing rows of ground-mounted solar panel arrays that slowly tilt throughout the daylight hours to track the movement of the sun. The western fenced area will be accessed from N Old Franklin Road through the previously approved portion of the solar farm, while the eastern fenced area will be accessed directly from Bass Road. The power generated by the facility will be sold to the local utility provider, Duke Energy Progress.

The proposed site plan depicts the location of “mandatory” 25’ wide visual screening buffers (shown in green) in accordance with the adjoining incompatible land use screening requirements of UDO Article XI, Section 11-3, Subsection 11-3.3 (B) along portions of the northern and eastern project boundaries, where the facility will be located within 100 feet of an immediately adjacent residentially used property.

These screening buffers will consist of either planted or preserved natural vegetation meeting the applicable ordinance requirements. The developer has substituted additional evergreen understory trees for the ordinance prescribed canopy trees because they should provide a more effective visual screen at eye level over time.

The developer has also proposed additional “elective” screening (shown in pink) beyond the minimum requirements of the ordinance, which will consist of a row of evergreen trees to be planted along portions of the northern boundary of the project site. All screening buffers depicted on the approved site plan will be required to be installed or preserved as indicated.

Condition #5 attached to the previously issued Conditional Use Permit CU-200101 will be amended to note the required issuance of a Certificate of Compliance by the Nash County Environmental Health Division to ensure the protection of any existing on-site well or septic system serving the residential dwelling located on the subject property at 1050 Bass Road prior to the construction of the solar farm facility.

All other conditions previously attached to the conditional use permit shall remain in effect and shall apply to the subject property as well.

TRC Recommendation:

The Nash County Technical Review Committee (TRC) considered the request to amend Conditional Use Permit CU-200101 on April 30, 2020 and recommended **APPROVAL**.

Planning Board Recommendation:

The Nash County Planning Board considered the request to amend Conditional Use Permit CU-200101 on May 18, 2020. No members of the public, other than the applicant, addressed the Board with regard to this request.

The Planning Board voted unanimously to recommend:

- (1) **APPROVAL of Option ‘A’ below** – which includes conclusions with supporting findings of fact for the amendment of the previously issued conditional use permit; and
- (2) **APPROVAL** of the request to amend the previously issued conditional use permit subject to the amended condition listed below.

Suggested Motions:

MOTION #1: ADOPT CONCLUSIONS WITH SUPPORTING FINDINGS OF FACT:

*I move that the Nash County Board of Commissioners adopts **Option 'A' or 'B'** (choose one from below) related to the request to amend Conditional Use Permit CU-200101.*

Option 'A': Conclusions with Supporting Findings of Fact for APPROVAL:

- (1) The proposed development meets all the standards required by the Nash County Unified Development Ordinance, including the specific requirements of Article XI, Section 11-4, Subsection 11-4.72(a) for solar farm facilities because** the subject property is located in the A1 (Agricultural) Zoning District and the expanded East Nash PV3 portion of the solar farm facility is proposed to be constructed to the same design standards as the previously approved East Nash PV1 portion of the facility.
- (2) The proposed development will not materially endanger the public health or safety because** there is no evidence that the expanded East Nash PV3 portion of the solar farm facility will pose any unique threat not already considered in relation to the previously approved East Nash PV1 portion of the facility.
- (3) The proposed development will not substantially injure the value of adjoining or abutting property because** the applicant has submitted a revised appraisal impact assessment prepared for the entire expanded East Nash PV1 and PV3 solar farm facility by Richard C. Kirkland, Jr., MAI of Kirkland Appraisals, LLC dated April 16, 2020, which concludes that in his professional opinion, “the solar farm proposed at the subject property will have no impact on the value of adjoining or abutting property.”
- (4) The proposed development will be in harmony with the area in which it is to be located because** the applicant has submitted a revised appraisal impact assessment prepared for the entire expanded East Nash PV1 and PV3 solar farm facility by Richard C. Kirkland, Jr., MAI of Kirkland Appraisals, LLC dated April 16, 2020, which concludes that in his professional opinion, “the proposed use is in harmony with the area in which it is located” due to the potential positive implications of solar farms for nearby residents including “protection from future development of residential developments or other more intrusive uses, reduced dust, odor and chemicals from former farming operations, protection from light pollution at night, it’s quiet, and there is no traffic.”
- (5) The proposed development will be in general conformity with the Nash County Land Development Plan because** the subject property is designated as Suburban Growth Area and solar farm facilities have previously been determined to be compatible with the Suburban Growth Area because they are a relatively low-intensity land use that does not require public infrastructure services (water supply or wastewater disposal) and that provides a renewable, sustainable alternative source of energy to benefit the community.

--- OR ---

Option 'B': Conclusions with Supporting Findings of Fact for DENIAL:

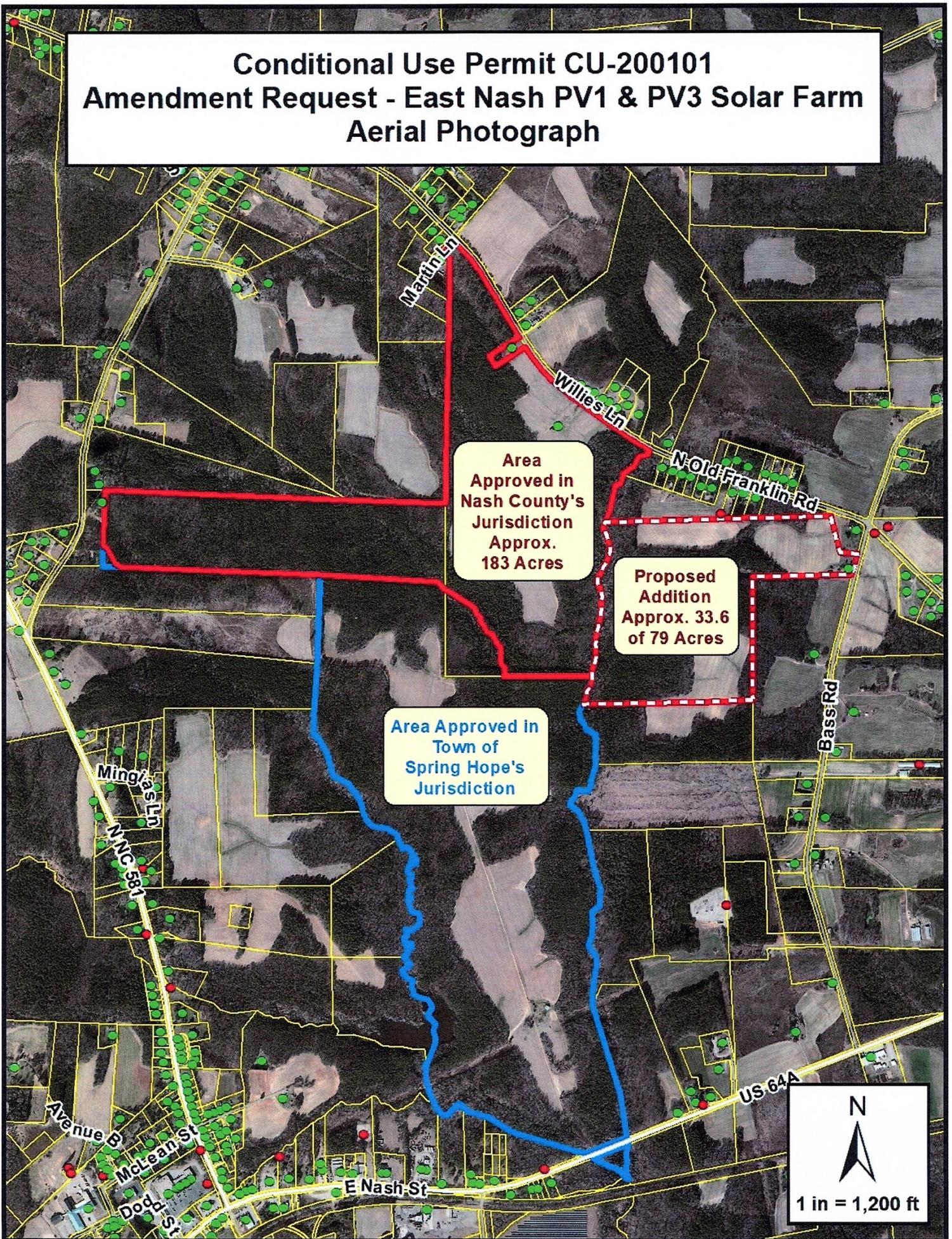
In order to deny the request to amend the conditional use permit, the Board needs only to identify any one or more of the applicable standards listed above that the proposed development would fail to satisfy and then adopt findings of fact to support that conclusion based upon the evidence and testimony presented at the public hearing.

MOTION #2: APPROVE OR DENY THE CONDITIONAL USE PERMIT AMENDMENT:

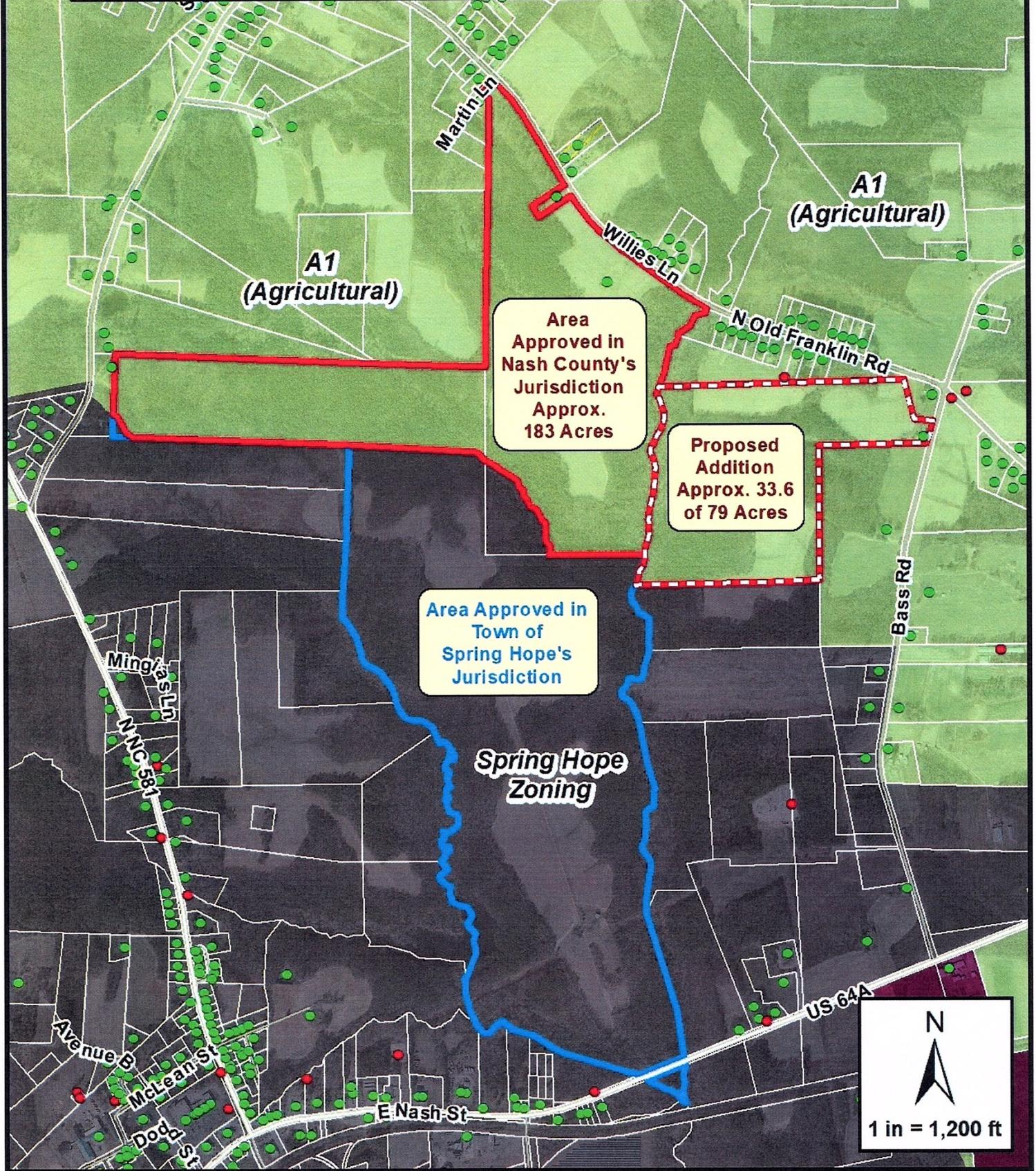
*I move that the Nash County Board of Commissioners **APPROVE or DENY (choose one)** the request to amend Conditional Use Permit CU-200101 to expand the previously approved East Nash PV1 photovoltaic solar farm to include the proposed East Nash PV3 addition, subject to the following addition to Condition #5:*

A Certificate of Compliance shall be issued by the Nash County Environmental Health Division prior to the construction of the solar farm facility in order to ensure the protection of any existing on-site well or septic system serving the residential dwelling located on the subject property at 1050 Bass Road, Nashville, NC 27856.

**Conditional Use Permit CU-200101
Amendment Request - East Nash PV1 & PV3 Solar Farm
Aerial Photograph**



**Conditional Use Permit CU-200101
Amendment Request - East Nash PV1 & PV3 Solar Farm
Zoning Map**



**Conditional Use Permit CU-200101
Amendment Request - East Nash PV1 & PV3 Solar Farm
Aerial Photograph**



**Proposed
Addition
Approx. 33.6
of 79 Acres**

N
1 in = 400 ft

**Statement of Justification in Support of Conditional Use Permit
for East Nash PV3
(additional parcel for East Nash PV1 Project)
South of N. Old Franklin Rd. and East of Bass Rd. near Bass Crossroads
Project Narrative**

This document is in support of a conditional use permit for a proposed solar energy system, (solar farm), East Nash PV3 to be developed on parcel number 287000092021. Site access will be off of Bass Rd. This request is associated with the East Nash PV1 project, with CUP approval from Nash County Commissioners in February 2020 and Spring Hope Town Special Use Permit approval from 2013 that was renewed in April of 2019. That site, as approved, was land constrained and when adjacent land became available the applicant acquired it in order to increase the overall project productivity. The solar farm will contain rows of Photovoltaic (PV) cell panels mounted on posts set in the ground. These rows of panels are referred to as “solar arrays.” The solar arrays will be a tracking system facing east and following the sun throughout the day in order to receive the maximum amount of solar energy. Solar components will comply with the current edition of the National Electric Code, be UL listed (or equivalent), and designed with an anti-reflective coating.

The power generated from the solar farm will be sold Duke Energy Progress (DEP) for use by consumers to replace energy produced from a non-renewable source.

Ecoplexus develops, constructs, owns, and operates utility-scale solar photovoltaic projects in the 10-300 MW range, in the U.S., Japan, and Latin America and has been in operation since 2009. To date, the Company has constructed and financed over 80 projects, totaling approximately \$600 million in project value. Ecoplexus provides operation and maintenance (O&M) services to investors/owners for approximately 55 projects. The Company is headquartered in the Research Triangle Park with offices in San Francisco, Dallas, Mexico City, and Tokyo.

Statements of Justification

The proposed solar farm is permitted as a Conditional Use use in the Table of Permitted Uses in the Nash County Unified Development Ordinance for the A1 district. The proposed solar farm will comply with all the requirements and development standards of UDO Article XI, Section 11-4.72(a) as can be seen in the attached site plan. The proposed solar farm will meet all required setbacks, buffering, noise, and lighting requirements.

Solar energy is essential and desirable to the public convenience and welfare. Demand for electricity has increased in recent years, and our society is currently dependent upon conventional sources of power such as coal, gas, and nuclear energy. Conventional sources of electricity are expensive, finite resources that require significant environmental disruption and public safety risk to maintain or extract. Solar energy is a clean, cheap, unlimited resource with little environmental impact.

Allowing the property to develop as a solar farm provides an opportunity for locally generated energy resources in Nash County and creates income for the property owners and tax base for the County. Solar farms allow property owners to maintain large tracts of land that are easily redeveloped at the appropriate time in the future.



The proposed solar farm will not substantially injure the value of adjoining or abutting property. Solar farms make good neighbors. They are quiet and have minimal moving parts. The only sound produced occurs during daylight hours with the quiet hum of electrical transformers and invertors delivering solar power to the grid. At night, when the sun is not available, there is no energy being created and no sound on the site. The solar panels are designed to absorb light, rather than reflect it, which mitigates glare concerns for adjoining properties.

A) Will not materially endanger the public health or safety:

1. The solar panels that comprise the solar arrays are made primarily of glass; they do not contain dangerous materials, nor do they emit dust, noxious fumes or liquids.
2. All solar equipment will be at least 50' set back from any public right-of-way and 30' from any other property lines. Additionally, all solar equipment will be a minimum of 150' from any residence on or off-site.
3. The solar panels are designed to absorb light, rather than reflect it, which mitigates glare concerns for adjoining properties
4. All equipment shall be enclosed by a fence that is at least six feet in height. A twenty-five-foot vegetative buffer shall be placed along the perimeter of the buffer where adjacent parcels have residences. This buffer will consist of a combination of fence and hedges/shrubs. Existing vegetation may be used in lieu of providing additional vegetation.
5. The active area of the solar array public utility will be enclosed by a six foot (6') high fence and gated for security purposes. Access codes to the gate will be provided to local police, fire and emergency service providers. Vehicular access to the site is adequate for the use proposed and for emergency services. The facility shall meet all requirements of the NC State Building Code.
6. All components will have a UL listing and be designed with an anti-reflective coating. Individual panels and arrays will be placed such as to minimize the glare towards adjacent buildings or rights-of-way.
7. The site will generate almost no traffic. Employees will visit the site once a week for routine maintenance of the arrays and the property.
8. All facilities will be built in compliance with the NC Building and Electrical Codes, as well as the Building and Electrical Codes of Nash County. All facilities will be inspected by a Nash County building inspector.

B) Will not substantially injure the value of adjoining or abutting property:

1. The proposed solar farm will not adversely affect neighboring or adjacent properties since solar farms are low-impact, passive development: they do not require water/sewer, they do not add children to schools and once constructed have less visits than a typical single-family home.
2. Appraisal reports that have been supplied show that solar farms do not injure property values to neighboring properties.
3. Noise levels will be minimized to the extent practicable. Noise levels at any property line shall not exceed fifty decibels where adjacent to residences or a residential district.

C) Will be in harmony with the area in which it is located:

1. The proposed solar farm is consistent with the land use pattern that exists in the area today. Neighboring properties are being utilized as agricultural, residential, vacant, and forested uses. Solar farms are a low-impact, passive development: they are quiet and they do not create the



- noise, dust, or odor as a traditional "farm" can. Solar panels are shorter in height than single family residences and agricultural buildings.
2. Solar farm should not generate significant noise, dust, or odor and will be surrounded by a 25-foot-wide vegetative screening buffer.
 3. Solar farms can exist in harmony with other surrounding land uses while providing a clean, renewable alternative energy source.

D) Will be in general conformity with the land development plan or other plans officially adopted by the Board of Commissioners:

1. Solar farms are low-impact, passive development: they do not require water/sewer, they do not add children to schools and once constructed have less visits than a typical single-family home.
2. Solar Farms are allowed in the A1 District with a Conditional Use Permit per Nash County UDO Article XI, Section 11-4.72(a) with specific requirements.
3. Solar farms provide an opportunity for locally generated energy resources in Nash County and creates income for the property owners and tax base for the County without stressing critical infrastructure like roads, schools, emergency services, etc.



On motion of J. Wayne Outlaw seconded by Mary P. Wells and duly passed that the Board go into a public hearing.

Ms. Janice Evans, Clerk to the Board of Commissioners administered the oath for testimony to Mr. Tyson.

Ms. Evans administered the oath for testimony to Mr. Michael Fox, Applicant Attorney.

Mr. Fox testified and presented legal argument under oath and presented for the record experts for questioning and asked the Board to admit the following report from Kirkland Appraisals, LLC into the record.



Kirkland Appraisals, LLC

Richard C. Kirkland, Jr., MAI
9408 Northfield Court
Raleigh, North Carolina 27603
Phone (919) 414-8142
rkirkland2@gmail.com
www.kirklandappraisals.com

April 16, 2020

Forrest Melvin
Ecoplexus, Inc.
807 East Main Street
Suite 6-050
Durham, NC 27701

RE: East Nash Solar, Spring Hope, Nash County, NC

Ms. Melvin

At your request, I have considered the impact of a proposed solar farm to be constructed on approximately 298.40 acres out of a parent tract assemblage of 540.32 acres located on N. Old Franklin Road, Spring Hope, North Carolina. Specifically, I have been asked to give my professional opinion on whether the proposed solar farm will have any impact on adjoining property value and whether “the location and character of the use, if developed according to the plan as submitted and approved, will be in harmony with the area in which it is to be located.”

To form an opinion on these issues, I have researched and visited existing and proposed solar farms in North Carolina, researched articles through the Appraisal Institute and other studies, and discussed the likely impact with other real estate professionals. I have not been asked to assign any value to any specific property.

This letter is a report of a real property appraisal consulting assignment. My client is Ecoplexus, Inc. represented to me by Forrest Melvin. My findings support the SUP application. The effective date of this consultation is April 16, 2020.

Conclusion

The matched pair analysis in the attached report shows no impact in home values due to abutting or adjoining a solar farm as well as no impact to abutting or adjacent vacant residential or agricultural land where there is sufficient setbacks and buffering as identified in the analysis. The criteria that typically correlates with downward adjustments on property values such as noise, odor, and traffic all indicate that a solar farm is a compatible use for rural/residential transition areas and that it would function in a harmonious manner with this area.

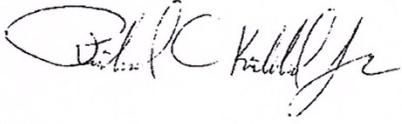
Very similar solar farms in very similar areas have been found by hundreds of towns and counties not to have a substantial injury to abutting or adjoining properties, and many of those findings of no impact have been upheld by N.C. Courts or overturned by N.C. Courts when a board found otherwise (see, for example *Dellinger v. Lincoln County*). Similar solar farms have been approved adjoining agricultural uses, schools, churches, and residential developments. Industrial uses rarely absorb negative impacts from adjoining uses. This same pattern of development has been identified in this report showing that this is not a local phenomenon, but found in Virginia, North Carolina, Maryland, Tennessee, and Florida as representative of the Mid-Atlantic and Southeastern U.S.

Based on the data and analysis in this report, it is my professional opinion that the solar farm proposed at the subject property will have no impact on the value of adjoining or abutting property and that the proposed use is in harmony with the area in which it is located. I note that some of the positive implications of a solar farm that have been expressed by people living next to solar farms include protection from future development of residential developments or other more

intrusive uses, reduced dust, odor and chemicals from former farming operations, protection from light pollution at night, it's quiet, and there is no traffic.

If you have any further questions please call me any time.

Sincerely,



Richard C. Kirkland, Jr., MAI
State Certified General Appraiser



Nicholas D. Kirkland
Licensed Residential Appraiser



Standards and Methodology

I conducted this analysis using the standards and practices established by the North Carolina Appraisal Board, the Appraisal Institute, and that conform to the Uniform Standards of Professional Appraisal Practice. The analyses and methodologies contained in this report are accepted by all major lending institutions, and they are used in North Carolina and across the country as the industry standard by certified appraisers conducting appraisals, market analyses, or impact studies and are considered adequate to form an opinion of the impact of a land use on neighboring properties. These standards and practices have also been accepted by the courts of North Carolina at the trial and appellate levels and by federal courts throughout the country as adequate to reach conclusions about the likely impact a use will have on adjoining or abutting properties.

The aforementioned standards compare property uses in the same market and generally within the same calendar year so that fluctuating markets do not alter study results. Although these standards do not require a linear study that examines adjoining property values before and after a new use (e.g. a solar farm) is developed, some of these studies do in fact employ this type of analysis. Comparative studies, as used in this report, are considered an industry standard.

Determining what is an External Obsolescence

An external obsolescence is a use of property that, because of its characteristics, might have a negative impact on the value of adjacent or nearby properties because of identifiable impacts. Determining whether a use would be considered an external obsolescence requires a study that isolates that use, eliminates any other causing factors, and then studies the sales of nearby versus distant comparable properties. The presence of one or a combination of key factors does not mean the use will be an external obsolescence, but a combination of these factors tend to be present when market data reflects that a use is an external obsolescence.

External obsolescence is evaluated by appraisers based on several factors. These factors include but are not limited to:

- 1) Traffic. Solar Farms are not traffic generators.
- 2) Odor. Solar farms do not produce odor.
- 3) Noise. Solar farms generate no noise concerns and are silent at night.
- 4) Environmental. Solar farms do not produce toxic or hazardous waste. NCDEQ does not consider the panels to be impervious surfaces that impede groundwater absorption or cause runoff.
- 5) Other factors. I have observed and studied many solar farms and have never observed any characteristic about such facilities that prevents or impedes neighbor from fully using their homes or farms or businesses for the use intended.

Proposed Use Description

The proposed solar farm is to be constructed on approximately 298.40 acres out of a parent tract assemblage of 540.32 acres located on N. Old Franklin Road, Spring Hope, North Carolina. Adjoining land is a mix of residential and agricultural uses.

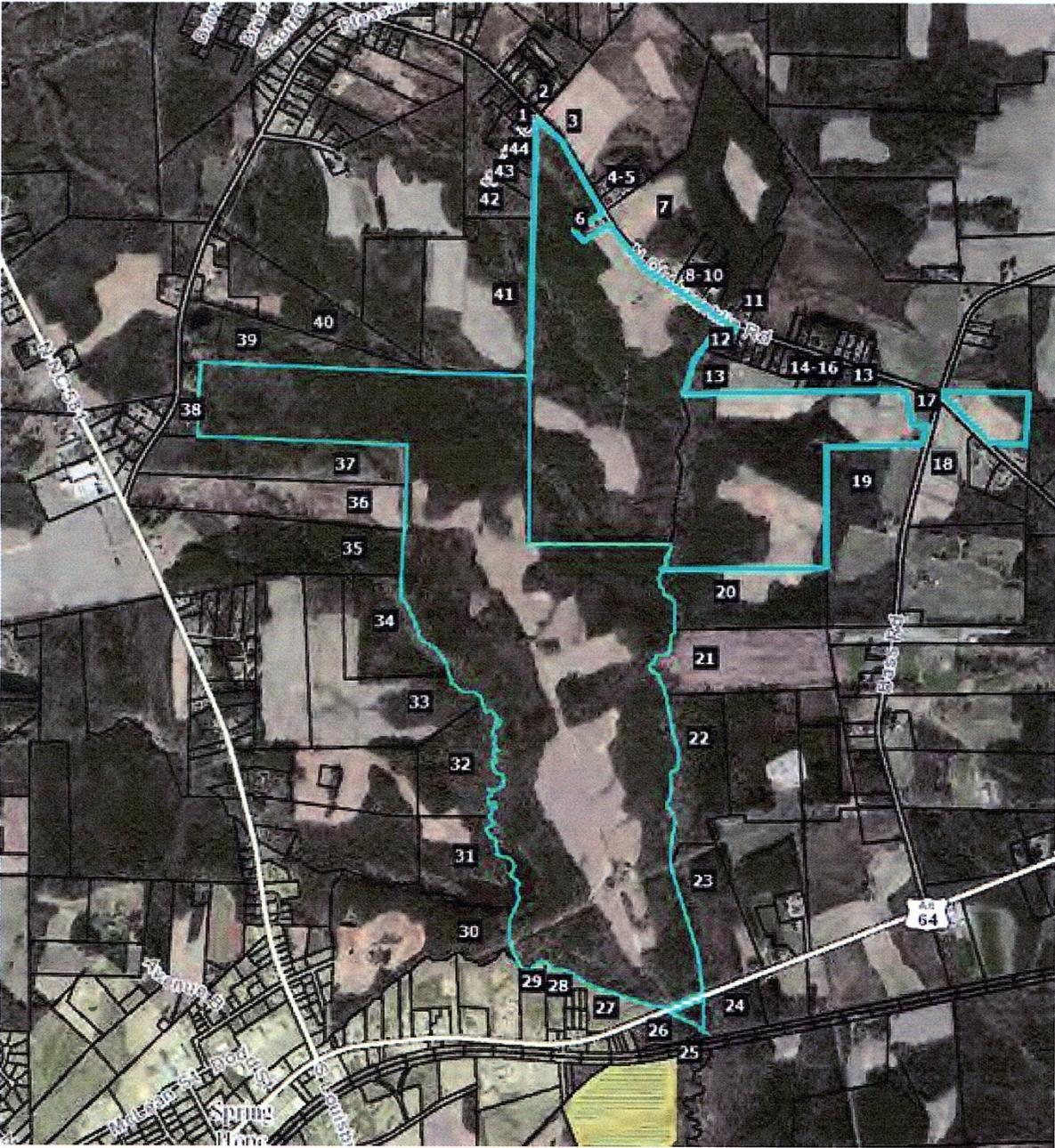
Adjoining Properties

I have considered adjoining uses and included a map to identify each parcel's location. The breakdown of those uses by acreage and number of parcels is summarized below. The project stipulates that there will be

a minimum of 150 feet from the closest home to the closest panel. The average distance measured for the adjoining parcels is 1,047 feet.

Adjoining Use Breakdown

	Acreage	Parcels
Residential	15.51%	63.64%
Agricultural	31.87%	25.00%
Agri/Res	52.62%	11.36%
Total	100.00%	100.00%



Surrounding Uses

#	MAP ID	Owner	GIS Data		Adjoin	Adjoin	Distance (ft)
			Acres	Present Use	Acres	Parcels	Home/Panel
1	8910	Lucas	0.69	Residential	0.07%	2.27%	555
2	25324	Evans	1.38	Residential	0.14%	2.27%	720
3	9560	Edwards	48.58	Agricultural	5.04%	2.27%	N/A
4	40159	Tharrington	1.90	Residential	0.20%	2.27%	285
5	36732	Tharrington	1.90	Residential	0.20%	2.27%	420
6	5701	Parker	1.00	Residential	0.10%	2.27%	240
7	6983	Bass	55.23	Agri/Res	5.73%	2.27%	250
8	5433	Bass	2.07	Residential	0.21%	2.27%	275
9	5441	Bass	2.18	Residential	0.23%	2.27%	270
10	10175	Bass	1.79	Residential	0.19%	2.27%	395
11	4973	Applewhite	3.89	Residential	0.40%	2.27%	655
12	42336	Evans	1.79	Residential	0.19%	2.27%	595
13	9345	Sykes	11.63	Residential	1.21%	2.27%	N/A
14	42333	Richardson	1.00	Residential	0.10%	2.27%	475
15	42334	Baker	1.00	Residential	0.10%	2.27%	410
16	13558	Baker	1.00	Residential	0.10%	2.27%	N/A
17	8615	Tyler	2.78	Residential	0.29%	2.27%	270
18	7282	Bass	18.42	Agricultural	1.91%	2.27%	N/A
19	10249	Winstead	33.40	Agri/Res	3.47%	2.27%	780
20	5336	Bass	25.00	Agricultural	2.59%	2.27%	N/A
21	9342	Sykes	25.00	Agricultural	2.59%	2.27%	N/A
22	33037	Eddins	20.45	Agricultural	2.12%	2.27%	N/A
23	9388	Taylor	20.00	Agricultural	2.08%	2.27%	N/A
24	9312	Bartholomew	6.69	Residential	0.69%	2.27%	N/A
25	310035	Taylor	9.57	Residential	0.99%	2.27%	N/A
26	7539	Ohree	4.41	Residential	0.46%	2.27%	N/A
27	44082	Upchurch	5.30	Residential	0.55%	2.27%	N/A
28	7606	Perry	2.27	Residential	0.24%	2.27%	1,215
29	8923	Jones	5.53	Residential	0.57%	2.27%	1,335
30	9335	Mills	42.00	Agri/Res	4.36%	2.27%	1,945
31	9323	Mills	18.36	Residential	1.91%	2.27%	N/A
32	9321	Jones	18.75	Residential	1.95%	2.27%	N/A
33	9411	Mills	35.20	Agricultural	3.65%	2.27%	N/A
34	9427	Bowden	18.20	Agricultural	1.89%	2.27%	N/A
35	6321	Byrd	27.77	Agricultural	2.88%	2.27%	N/A
36	303038	Bissett	354.96	Agri/Res	36.84%	2.27%	2,610
37	10410	Clark	26.48	Agricultural	2.75%	2.27%	N/A
38	10413	Roman	4.38	Residential	0.45%	2.27%	150
39	10325	Rauen	21.37	Agri/Res	2.22%	2.27%	275
40	310040	Harper	19.54	Residential	2.03%	2.27%	N/A
41	10362	Wood	42.00	Agricultural	4.36%	2.27%	N/A
42	9091	Bass	14.63	Residential	1.52%	2.27%	N/A
43	30582	Costen	1.90	Residential	0.20%	2.27%	N/A
44	40391	Powell	2.13	Residential	0.22%	2.27%	360
Total			963.520		100.00%	100.00%	658

I. Market Analysis of the Impact on Value from Solar Farms

I have researched hundreds of solar farms in numerous states to determine the impact of these facilities on the value of adjoining property. This research has primarily been in North Carolina, but I have also conducted market impact analyses in Virginia, South Carolina, Tennessee, Texas, Oregon, Mississippi, Maryland, New York, California, Missouri, Florida, Montana, Georgia, Kentucky and New Jersey.

I have included a subset of matched pairs on the following pages that highlight NC solar farms with a few from neighboring states. There are numerous additional supplemental matched pairs from other states that I could cite as well.

Wherever I have looked at solar farms, I have derived a breakdown of the adjoining uses to show what adjoining uses are typical for solar farms and what uses would likely be considered consistent with a solar farm use similar to the breakdown that I've shown for the subject property on the previous page. A summary showing the results of compiling that data over hundreds of solar farms is shown later in the Harmony of Use section of this report.

I also consider whether the properties adjoining a solar farm in one location have characteristics similar to the properties abutting or adjoining the proposed site so that I can make an assessment of market impact on each proposed site. Notably, in most cases solar farms are placed in areas very similar to the site in question, which is surrounded by low density residential and agricultural uses. In my over 600 studies, I have found a striking repetition of that same typical adjoining use mix in over 90% of the solar farms I have looked at. Matched pair results in multiple states are strikingly similar, and all indicate that solar farms – which generate very little traffic, and do not generate noise, dust or have other harmful effects – do not negatively impact the value of adjoining or abutting properties.

Nash County Recent Data

The matched pair analysis that follows includes sales in Nash County. I have recently gone back through approved and built solar farms in Nash County and found a number of sales adjoining some approved but not built solar farms. I have not included those in the matched pairs, but I have that data available in my files to further supplement the data presented within this report.

Furthermore, I spoke with Keith Brouillard, a local broker with lots for sale on Frazier Road, Spring Hope. He indicated that the land was purchased from Cypress Creek Renewables and was land not needed by that company for their proposed solar farm on the north side of Frazier Road. That solar farm has not been built, but the lots are now being marketed by Mr. Brouillard. The marketing identifies the proposed solar farm across the street. I spoke with the broker and he indicated that no one has expressed any concern regarding the solar farm and that the common comment is “at least their won't be a subdivision across the street.” That sentiment that the solar farm may not be the first choice for a neighbor, but is a second choice before having adjoining housing is common and supports the lack of impact on property value due to the solar farm.

1. Matched Pair – AM Best Solar Farm, Goldsboro, NC

This solar farm adjoins Spring Garden Subdivision which had new homes and lots available for new construction during the approval and construction of the solar farm. The recent home sales have ranged from \$200,000 to \$250,000. This subdivision sold out the last homes in late 2014. The solar farm is clearly visible particularly along the north end of this street where there is only a thin line of trees separating the solar farm from the single-family homes.

Homes backing up to the solar farm are selling at the same price for the same floor plan as the homes that do not back up to the solar farm in this subdivision. According to the builder, the solar farm has been a complete non-factor. Not only do the sales show no difference in the price paid for the various homes adjoining the solar farm versus not adjoining the solar farm, but there are actually more recent sales along the solar farm than not. There is no impact on the sellout rate, or time to sell for the homes adjoining the solar farm.

I spoke with a number of owners who adjoin the solar farm and none of them expressed any concern over the solar farm impacting their property value.

The data presented on the following page shows multiple homes that have sold in 2013 and 2014 adjoining the solar farm at prices similar to those not along the solar farm. These series of sales indicate that the solar farm has no impact on the adjoining residential use.

The homes that were marketed at Spring Garden are shown below.



Americana
SqFt: 3,194
Bed / Bath:
3 / 3.5

Price: \$237,900

[View Now »](#)



Washington
SqFt: 3,292
Bed / Bath:
4 / 3.5

Price: \$244,900

[View Now »](#)



Presidential
SqFt: 3,400
Bed / Bath:
5 / 3.5

Price: \$247,900

[View Now »](#)



Kennedy
SqFt: 3,494
Bed / Bath:
5 / 3

Price: \$249,900

[View Now »](#)



Virginia
SqFt: 3,449
Bed / Bath:
5 / 3

Price: \$259,900

[View Now »](#)

Matched Pairs

As of Date: 9/3/2014

Adjoining Sales After Solar Farm Completed

TAX ID	Owner	Acres	Date Sold	Sales Price	Built	GBA	\$/GBA	Style
3600195570	Helm	0.76	Sep-13	\$250,000	2013	3,292	\$75.94	2 Story
3600195361	Leak	1.49	Sep-13	\$260,000	2013	3,652	\$71.19	2 Story
3600199891	McBrayer	2.24	Jul-14	\$250,000	2014	3,292	\$75.94	2 Story
3600198632	Foresman	1.13	Aug-14	\$253,000	2014	3,400	\$74.41	2 Story
3600196656	Hinson	0.75	Dec-13	\$255,000	2013	3,453	\$73.85	2 Story
	Average	1.27		\$253,600	2013.4	3,418	\$74.27	
	Median	1.13		\$253,000	2013	3,400	\$74.41	

Adjoining Sales After Solar Farm Announced

TAX ID	Owner	Acres	Date Sold	Sales Price	Built	GBA	\$/GBA	Style
0	Feddersen	1.56	Feb-13	\$247,000	2012	3,427	\$72.07	Ranch
0	Gentry	1.42	Apr-13	\$245,000	2013	3,400	\$72.06	2 Story
	Average	1.49		\$246,000	2012.5	3,414	\$72.07	
	Median	1.49		\$246,000	2012.5	3,414	\$72.07	

Adjoining Sales Before Solar Farm Announced

TAX ID	Owner	Acres	Date Sold	Sales Price	Built	GBA	\$/GBA	Style
3600183905	Carter	1.57	Dec-12	\$240,000	2012	3,347	\$71.71	1.5 Story
3600193097	Kelly	1.61	Sep-12	\$198,000	2012	2,532	\$78.20	2 Story
3600194189	Hadwan	1.55	Nov-12	\$240,000	2012	3,433	\$69.91	1.5 Story
	Average	1.59		\$219,000	2012	2,940	\$74.95	
	Median	1.59		\$219,000	2012	2,940	\$74.95	

Nearby Sales After Solar Farm Completed

TAX ID	Owner	Acres	Date Sold	Sales Price	Built	GBA	\$/GBA	Style
3600193710	Barnes	1.12	Oct-13	\$248,000	2013	3,400	\$72.94	2 Story
3601105180	Nackley	0.95	Dec-13	\$253,000	2013	3,400	\$74.41	2 Story
3600192528	Mattheis	1.12	Oct-13	\$238,000	2013	3,194	\$74.51	2 Story
3600198928	Beckman	0.93	Mar-14	\$250,000	2014	3,292	\$75.94	2 Story
3600196965	Hough	0.81	Jun-14	\$224,000	2014	2,434	\$92.03	2 Story
3600193914	Preskitt	0.67	Jun-14	\$242,000	2014	2,825	\$85.66	2 Story
3600194813	Bordner	0.91	Apr-14	\$258,000	2014	3,511	\$73.48	2 Story
3601104147	Shaffer	0.73	Apr-14	\$255,000	2014	3,453	\$73.85	2 Story
	Average	0.91		\$246,000	2013.625	3,189	\$77.85	
	Median	0.92		\$249,000	2014	3,346	\$74.46	

Nearby Sales Before Solar Farm Announced

TAX ID	Owner	Acres	Date Sold	Sales Price	Built	GBA	\$/GBA	Style
3600191437	Thomas	1.12	Sep-12	\$225,000	2012	3,276	\$68.68	2 Story
3600087968	Lilley	1.15	Jan-13	\$238,000	2012	3,421	\$69.57	1.5 Story
3600087654	Burke	1.26	Sep-12	\$240,000	2012	3,543	\$67.74	2 Story
3600088796	Hobbs	0.73	Sep-12	\$228,000	2012	3,254	\$70.07	2 Story
	Average	1.07		\$232,750	2012	3,374	\$69.01	
	Median	1.14		\$233,000	2012	3,349	\$69.13	

Matched Pair Summary

	Adjoins Solar Farm		Nearby Solar Farm	
	Average	Median	Average	Median
Sales Price	\$253,600	\$253,000	\$246,000	\$249,000
Year Built	2013	2013	2014	2014
Size	3,418	3,400	3,189	3,346
Price/SF	\$74.27	\$74.41	\$77.85	\$74.46

Percentage Differences

Median Price	-2%
Median Size	-2%
Median Price/SF	0%

I note that 2308 Granville Drive sold again in November 2015 for \$267,500, or \$7,500 more than when it was purchased new from the builder two years earlier (Tax ID 3600195361, Owner: Leak). The neighborhood is clearly showing appreciation for homes adjoining the solar farm.

The Median Price is the best indicator to follow in any analysis as it avoids outlying samples that would otherwise skew the results. The median sizes and median prices are all consistent throughout the sales both before and after the solar farm whether you look at sites adjoining or nearby to the solar farm. The average for the homes nearby the solar farm shows a smaller building size and a higher price per square foot. This reflects a common occurrence in real estate where the price per square foot goes up as the size goes down. This is similar to the discount you see in any market where there is a discount for buying larger volumes. So when you buy a 2 liter coke you pay less per ounce than if you buy a 16 oz. coke. So even comparing averages the indication is for no impact, but I rely on the median rates as the most reliable indication for any such analysis.

AM Best Solar Farm, Goldsboro, NC



View of home in Spring Garden with solar farm located through the trees and panels – photo taken on 9/23/15.



View from vacant lot at Spring Garden with solar farm panels visible through trees taken in the winter of 2014 prior to home construction. This is the same lot as the photo above.

2. Matched Pair – White Cross Solar Farm, Chapel Hill, NC



A new solar farm was built at 2159 White Cross Road in Chapel Hill, Orange County in 2013. After construction, the owner of the underlying land sold the balance of the tract not encumbered by the solar farm in July 2013 for \$265,000 for 47.20 acres, or \$5,606 per acre. This land adjoins the solar farm to the south and was clear cut of timber around 10 years ago. I compared this purchase to a nearby transfer of 59.09 acres of timber land just south along White Cross Road that sold in November 2010 for \$361,000, or \$6,109 per acre. After purchase, this land was divided into three mini farm tracts of 12 to 20 acres each. These rates are very similar and the difference in price per acre is attributed to the timber value and not any impact of the solar farm.

Type	TAX ID	Owner	Acres	Date	Price	\$/Acre	Notes	Conf By
Adjoins Solar	9748336770	Haggerty	47.20	Jul-13	\$265,000	\$5,614	Clear cut	Betty Cross, broker
Not Near Solar	9747184527	Purcell	59.09	Nov-10	\$361,000	\$6,109	Wooded	Dickie Andrews, broker

The difference in price is attributed to the trees on the older sale.

No impact noted for the adjacency to a solar farm according to the broker.

I looked at a number of other nearby land sales without proximity to a solar farm for this matched pair, but this land sale required the least allowance for differences in size, utility and location.

Matched Pair Summary

	Adjoins Solar Farm		Nearby Solar Farm	
	Average	Median	Average	Median
Sales Price	\$5,614	\$5,614	\$6,109	\$6,109
Adjustment for Timber	\$500	\$500		
Adjusted	\$6,114	\$6,114	\$6,109	\$6,109
Tract Size	47.20	47.20	59.09	59.09

Percentage Differences

Median Price Per Acre 0%

This matched pair again supports the conclusion that adjacency to a solar farm has no impact on adjoining residential/agricultural land.

3. Matched Pair – Wagstaff Farm, Roxboro, NC



This solar farm is located at the northeast corner of a 594-acre farm with approximately 30 acres of solar farm area. This solar farm was approved and constructed in 2013.

After approval, 18.82 acres were sold out of the parent tract to an adjoining owner to the south. This sale was at a similar price to nearby land to the east that sold in the same time from for the same price per acre as shown below.

Type	TAX ID	Owner	Acres	Present Use	Date Sold	Price	\$/AC
Adjoins Solar	0918-17-11-7960	Piedmont	18.82	Agricultural	8/19/2013	\$164,000	\$8,714
Not Near Solar	0918-00-75-9812 et al	Blackwell	14.88	Agricultural	12/27/2013	\$130,000	\$8,739

Matched Pair Summary

	Adjoins Solar Farm		Nearby Solar Farm	
	Average	Median	Average	Median
Sales Price	\$8,714	\$8,714	\$8,739	\$8,739
Tract Size	18.82	18.82	14.88	14.88

Percentage Differences

Median Price Per Acre	0%
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This matched pair again supports the conclusion that adjacency to a solar farm has no impact on adjoining residential/agricultural land.

Adjoining Use Breakdown

	Acreage	Parcels
Commercial	3.40%	0.034
Residential	12.84%	79.31%
Agri/Res	10.39%	3.45%
Agricultural	73.37%	13.79%
Total	100.00%	100.00%

From the above map, I identified four recent sales of homes that occurred adjoining the solar farm both before and after the announcement of the solar farm. I have adjusted each of these for differences in size and age in order to compare these sales among themselves. As shown below after adjustment, the median value is \$130,776 and the sales prices are consistent with one outlier which is also the least comparable home considered. The close grouping and the similar price per point overall as well as the similar price per square foot both before and after the solar farm.

Matched Pairs

#	TAX ID	Owner	Date Sold	Sales Price	Acres	Built	GBA	\$/GBA	Style	Parking
6&7	0900 A 011.00	Henson	Jul-14	\$130,000	2.65	2007	1,511	\$86.04	1 Story	2 Garage
12	0900 A 003.00	Amerson	Aug-12	\$130,000	1.20	2011	1,586	\$81.97	1 Story	2 Garage
15	099C A 003.00	Smallwood	May-12	\$149,900	1.00	2002	1,596	\$93.92	1 Story	4 Garage
16	099C A 002.00	Hessing	Jun-15	\$130,000	1.00	1999	1,782	\$72.95	1 Story	2 Garage
		Average		\$134,975	1.46	2005	1,619	\$83.72		
		Median		\$130,000	1.10	2005	1,591	\$84.00		

#	TAX ID	Owner	Date Sold	Sales Price	Adjustments*						
					Acres	Built	GBA	Style	Parking	Total	
6&7	0900 A 011.00	Henson	Jul-14	\$130,000	-\$7,500	\$2,600	\$6,453	\$0	\$0	\$0	\$131,553
12	0900 A 003.00	Amerson	Aug-12	\$130,000	\$0	\$0	\$0	\$0	\$0	\$0	\$130,000
15	099C A 003.00	Smallwood	May-12	\$149,900	\$0	\$6,746	-\$939	\$0	-\$15,000	\$0	\$140,706
16	099C A 002.00	Hessing	Jun-15	\$130,000	\$0	\$7,800	-\$14,299	\$0	\$0	\$0	\$123,501
		Average		\$134,975	-\$1,875	\$4,286	-\$2,196	\$0	-\$3,750	\$0	\$131,440
		Median		\$130,000	\$0	\$4,673	-\$470	\$0	\$0	\$0	\$130,776

* I adjusted all of the comparables to a base line 2011 Year Built and 1,586 s.f. based on Lot 12

I also considered a number of similar home sales nearby that were both before and after the solar farm was announced as shown below. These homes are generally newer in construction and include a number of larger homes but show a very similar price point per square foot.

Nearby Sales Before Solar Farm Announced

TAX ID	Owner	Date Sold	Sales Price	Acres	Built	GBA	\$/GBA	Style	Parking
099B A 019	Durrance	Sep-12	\$165,000	1.00	2012	2,079	\$79.37	1 Story	2 Garage
099B A 021	Berryman	Apr-12	\$212,000	2.73	2007	2,045	\$103.67	1 Story	2 Garage
0900 A 060	Nichols	Feb-13	\$165,000	1.03	2012	1,966	\$83.93	1 Story	2 Garage
	Average		\$180,667	1.59	2010	2,030	\$88.99		
	Median		\$165,000	1.03	2012	2,045	\$83.93		

Nearby Sales After Solar Farm Announced

TAX ID	Owner	Date Sold	Sales Price	Acres	Built	GBA	\$/GBA	Style	Parking
090N A 040	Carrithers	Mar-15	\$120,000	1.00	2010	1,626	\$73.80	1 Story	2 Garage
099C A 043	Cherry	Feb-15	\$148,900	2.34	2008	1,585	\$93.94	1 Story	2 Garage
	Average		\$134,450	1.67	2009	1,606	\$83.87		
	Median		\$134,450	1.67	2009	1,606	\$83.87		

I then adjusted these nearby sales using the same criteria as the adjoining sales to derive the following breakdown of adjusted values based on a 2011 year built 1,586 square foot home. The adjusted values are consistent with a median rate of \$128,665, which is actually lower than the values for the homes that back up to the solar farm.

Nearby Sales Adjusted				Adjustments*						
TAX ID	Owner	Date Sold	Sales Price	Acres	Built	GBA	Style	Parking	Total	
099B A 019	Durrance	Sep-12	\$165,000	\$0	-\$825	-\$39,127	\$0	\$0	\$125,048	
099B A 021	Berryman	Apr-12	\$212,000	-\$7,500	\$4,240	-\$47,583	\$0	\$0	\$161,157	
090O A 060	Nichols	Feb-13	\$165,000	\$0	-\$825	-\$31,892	\$0	\$0	\$132,283	
090N A 040	Carrithers	Mar-15	\$120,000	\$0	\$600	-\$2,952	\$0	\$0	\$117,648	
099C A 043	Cherry	Feb-15	\$148,900	-\$7,500	\$2,234	\$94	\$0	\$0	\$143,727	
	Average		\$165,500	-\$1,875	\$798	-\$30,389	\$0	\$0	\$134,034	
	Median		\$165,000	\$0	-\$113	-\$35,510	\$0	\$0	\$128,665	

* I adjusted all of the comparables to a base line 2011 Year Built and 1,586 s.f. based on Lot 12

If you consider just the 2015 nearby sales, the range is \$117,648 to \$143,727 with a median of \$130,688. If you consider the recent adjoining sales the range is \$123,501 to \$131,553 with a median of \$127,527.

This difference is less than 3% in the median and well below the standard deviation in the sales. The entire range of the adjoining sales prices is overlapped by the range from the nearby sales. These are consistent data sets and summarized below.

Matched Pair Summary

	Adjoins Solar Farm		Nearby After Solar Farm	
	Average	Median	Average	Median
Sales Price	\$134,975	\$130,000	\$134,450	\$134,450
Year Built	2005	2005	2009	2009
Size	1,619	1,591	1,606	1,606
Price/SF	\$83.72	\$84.00	\$83.87	\$83.87

Based on the data presented above, I find that the price per square foot for finished homes is not being impacted negatively by the announcement of the solar farm. The difference in pricing in homes in the neighborhood is accounted for by differences in size, building age, and lot size. The median price for a home after those factors are adjusted for are consistent throughout this subdivision and show no impact due to the proximity of the solar farm. This is consistent with the comments from the broker I spoke with for this subdivision as well.

I have also run a number of direct matched comparisons on the sales adjoining this solar farm as shown below. These direct matched pairs include some of those shown above as well as additional more recent sales in this community. In each of these I have compared the one sale adjoining the solar farm to multiple similar homes nearby that do not adjoin a solar farm to look for any potential impact from the solar farm.

Parcel	Solar	Address	Acres	Date Sold	Sales Price	Built	GBA	\$/GBA	BR/BA	Park	Style	Other
3	Adjoins	491 Dusty	6.86	10/28/2016	\$176,000	2009	1,801	\$97.72	3/2	2-Gar	Ranch	
	Not	820 Lake Trail	1.00	6/8/2018	\$168,000	2013	1,869	\$89.89	4/2	2-Gar	Ranch	
	Not	262 Country	1.00	1/17/2018	\$145,000	2000	1,860	\$77.96	3/2	2-Gar	Ranch	
	Not	35 April	1.15	8/16/2016	\$185,000	2016	1,980	\$93.43	3/2	2-Gar	Ranch	

Adjoining Sales Adjusted												
Parcel	Solar	Address	Time	Site	YB	GLA	Park	Other	Total	% Diff	Distance	
3	Adjoins	491 Dusty							\$176,000		480	
	Not	820 Lake Trail	-\$8,324	\$12,000	-\$3,360	-\$4,890			\$163,426	7%		
	Not	262 Country	-\$5,450	\$12,000	\$6,525	-\$3,680			\$154,396	12%		
	Not	35 April	\$1,138	\$12,000	-\$6,475	-\$13,380			\$178,283	-1%		
									Average	6%		

The best matched pair is 35 April Loop, which required the least adjustment and indicates a -1% increase in value due to the solar farm adjacency.

Adjoining Residential Sales After Solar Farm Built

Parcel	Solar	Address	Acres	Date Sold	Sales Price	Built	GBA	\$/GBA	BR/BA	Park	Style	Other
12	Adjoins	57 Cooper	1.20	2/26/2019	\$163,000	2011	1,586	\$102.77	3/2	2-Gar	1.5 Story	Pool
	Not	191 Amelia	1.00	8/3/2018	\$132,000	2005	1,534	\$86.05	3/2	Drive	Ranch	
	Not	75 April	0.85	3/17/2017	\$134,000	2012	1,588	\$84.38	3/2	2-Crprt	Ranch	
	Not	345 Woodland	1.15	12/29/2016	\$131,000	2002	1,410	\$92.91	3/2	1-Gar	Ranch	

Adjoining Sales Adjusted												
Parcel	Solar	Address	Sales Price	Time	Site	YB	GLA	Park	Other	Total	% Diff	Distance
12	Adjoins	57 Cooper	\$163,000							\$163,000		685
	Not	191 Amelia	\$132,000	\$2,303		\$3,960	\$2,685	\$10,000	\$5,000	\$155,947	4%	
	Not	75 April	\$134,000	\$8,029	\$4,000	-\$670	-\$135	\$5,000	\$5,000	\$155,224	5%	
	Not	345 Woodland	\$131,000	\$8,710		\$5,895	\$9,811		\$5,000	\$160,416	2%	
										Average	4%	

The best matched pair is 191 Amelia, which was most similar in time frame of sale and indicates a +4% increase in value due to the solar farm adjacency.

Adjoining Residential Sales After Solar Farm Built

Parcel	Solar	Address	Acres	Date Sold	Sales Price	Built	GBA	\$/GBA	BR/BA	Park	Style	Other
15	Adjoins	297 Country	1.00	9/30/2016	\$150,000	2002	1,596	\$93.98	3/2	4-Gar	Ranch	
	Not	185 Dusty	1.85	8/17/2015	\$126,040	2009	1,463	\$86.15	3/2	2-Gar	Ranch	
	Not	53 Glen	1.13	3/9/2017	\$126,000	1999	1,475	\$85.42	3/2	2-Gar	Ranch	Brick

Adjoining Sales Adjusted												
Parcel	Solar	Address	Sales Price	Time	Site	YB	GLA	Park	Other	Total	% Diff	Distance
15	Adjoins	297 Country	\$150,000							\$150,000		650
	Not	185 Dusty	\$126,040	\$4,355		-\$4,411	\$9,167	\$10,000		\$145,150	3%	
	Not	53 Glen	\$126,000	-\$1,699		\$1,890	\$8,269	\$10,000		\$144,460	4%	
										Average	3%	

The best matched pair is 53 Glen, which was most similar in time frame of sale and required less adjustment. It indicates a +4% increase in value due to the solar farm adjacency.

The average indicated impact from these three sets of matched pairs is +4%, which suggests a mild positive relationship due to adjacency to the solar farm.

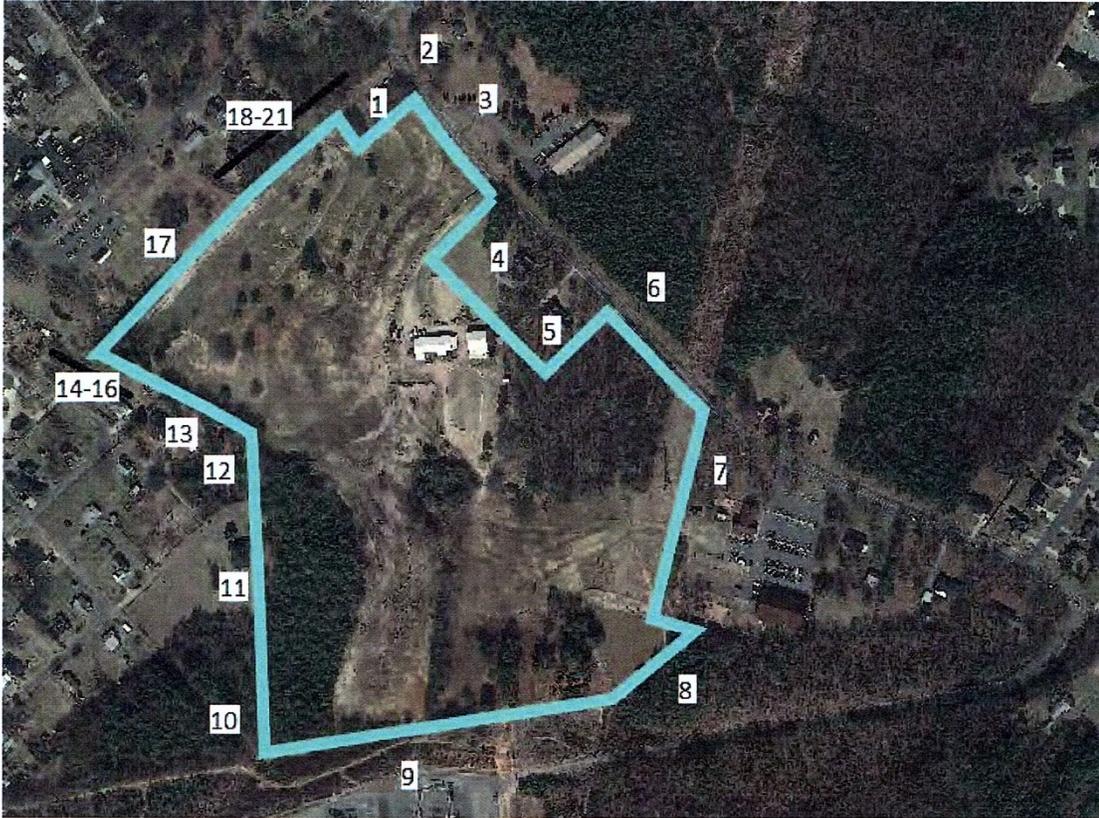
I have also looked at several lot sales in this subdivision as shown below.

These are all lots within the same community and the highest prices paid are for lots one parcel off from the existing solar farm. These prices are fairly inconsistent, though they do suggest about a \$3,000 loss in the lots adjoining the solar farm. This is an atypical finding and additional details suggest there is more going on in these sales than the data crunching shows. First of all Parcel 4 was purchased by the owner of the adjoining home and therefore an atypical buyer seeking to expand a lot and the site is not being purchased for home development. Moreover, using the SiteToDoBusiness demographic tools, I found that the 1-mile radius around this development is expecting a total population increase over the next 5 years of 3 people.

This lack of growing demand for lots is largely explained in that context. Furthermore, the fact that finished home sales as shown above are showing no sign of a negative impact on property value makes this data unreliable and inconsistent with the data shown in sales to an end user. I therefore place little weight on this outlier data.

Parcel	Solar	Address	Acres	Date Sold	Sales Price	4/18/2019		
						Adj for Time	\$/AC	
4	Adjoins	Shelter	2.05	10/25/2017	\$16,000	\$16,728	\$7,805	\$8,160
10	Adjoins	Carter	1.70	8/2/2018	\$14,000	\$14,306	\$8,235	\$8,415
11	Adjoins	Cooper	1.28	9/17/2018	\$12,000	\$12,215	\$9,375	\$9,543
	Not	75 Dusty	1.67	4/18/2019	\$20,000	\$20,000	\$11,976	\$11,976
	Not	Lake Trl	1.47	11/7/2018	\$13,000	\$13,177	\$8,844	\$8,964
	Not	Lake Trl	1.67	4/18/2019	\$20,000	\$20,000	\$11,976	\$11,976
		Adjoins	Per Acre	Not Adjoins	Per Acre	% DIF/Lot	% DIF/AC	
	Average	\$14,416	\$8,706	\$17,726	\$10,972	19%	21%	
	Median	\$14,306	\$8,415	\$20,000	\$11,976	28%	30%	
	High	\$16,728	\$9,543	\$20,000	\$11,976	16%	20%	
	Low	\$12,215	\$8,160	\$13,177	\$8,964	7%	9%	

5. Matched Pair – Neal Hawkins Solar, Gastonia, NC



This project is located on the south side of Neal Hawkins Road just outside of Gastonia. The property identified above as Parcel 4 was listed for sale while this solar farm project was going through the approval process. The property was put under contract during the permitting process with the permit being approved while the due diligence period was still ongoing. After the permit was approved the property closed with no concerns from the buyer. I spoke with Jennifer Bouvier, the broker listing the property and she indicated that the solar farm had no impact at all on the sales price. She considered some nearby sales to set the price and the closing price was very similar to the asking price within the typical range for the market. The buyer was aware that the solar farm was coming and they had no concerns.

This two-story brick dwelling was sold on March 20, 2017 for \$270,000 for a 3,437 square foot dwelling built in 1934 in average condition on 1.42 acres. The property has four bedrooms and two bathrooms.

6. Matched Pair – Summit Solar, Moyock, NC



This project is located at 1374 Caritoke Highway, Moyock, NC. This is an 80 MW facility on a parent tract of 2,034 acres. Parcels Number 48 and 53 as shown in the map above were sold in 2016. The project was under construction during the time period of those sales and the permit was approved well prior to that in 2015.

I looked at multiple possible matched pairs for the two sales as shown below. This gives a range of impacts with the most significant impacts shown on the second comparable where matched pairs ranged from plus 6% to 15%. The sales are all in the adjoining mixed community that includes older residential dwellings and generally newer manufactured homes.

These two matched pairs are significantly further from the adjoining solar panels than typical at 1,060 to 2,020 feet.

Adjoining Residential Sales After Solar Farm Completed

#	Solar Farm	Address	Acres	Date Sold	Sales Price	Built	GLA	\$/GLA	BR/BA	Style
48	Adjoins	129 Pinto	4.29	4/15/2016	\$170,000	1985	1,559	\$109.04	3/2	MFG
	Not	102 Timber	1.39	4/1/2016	\$175,500	2009	1,352	\$129.81	3/2	MFG
	Not	120 Ranchland	0.99	10/1/2014	\$170,000	2002	1,501	\$113.26	3/2	MFG

Adjoining Sales Adjusted

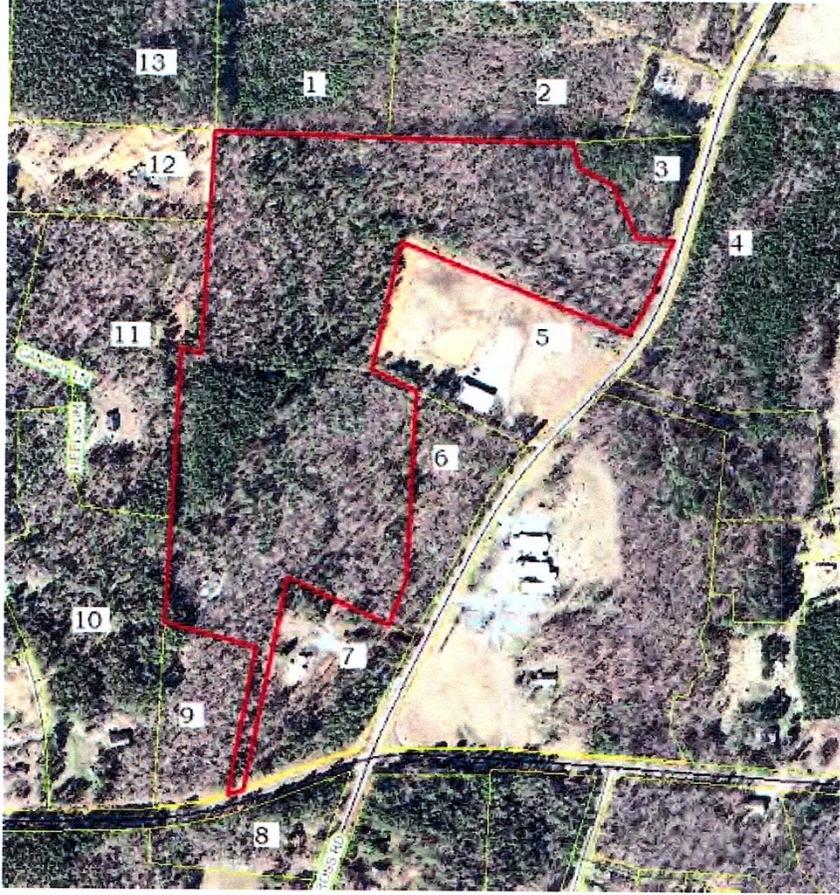
Time	Acres	YB	GLA	BR/BA	Park	Total	% Diff
						\$170,000	
\$0	\$10,000	-\$29,484	\$13,435	\$0	\$0	\$169,451	0%
\$10,200	\$10,000	-\$20,230	\$3,284	\$0	\$0	\$173,254	-2%

#	Solar Farm	Address	Acres	Date Sold	Sales Price	Built	GLA	\$/GLA	BR/BA	Style	Park
53	Adjoins	105 Pinto	4.99	12/16/2016	\$206,000	1978	1,484	\$138.81	3/2	Ranch	Det gar
	Not	111 Spur	1.15	2/1/2016	\$193,000	1985	2,013	\$95.88	4/2	Ranch	Garage
	Not	103 Marshall	1.07	3/29/2017	\$196,000	2003	1,620	\$120.99	3/2	Ranch	N/A
	Not	127 Ranchland	0.99	6/9/2015	\$219,900	1988	1910	\$115.13	3/2	Ranch	Gar +3 det Gar

Adjoining Sales Adjusted

Time	Acres	YB	GLA	BR/BA	Park	Total	% Diff
						\$206,000	
\$3,860	\$10,000	-\$6,755	-\$25,359	\$0	\$0	\$174,746	15%
\$1,470	\$10,000	-\$24,500	-\$8,227	\$0	\$5,000	\$179,743	13%
\$9,896	\$10,000	-\$10,995	-\$24,523	\$0	-\$10,000	\$194,278	6%

7. Matched Pair – White Cross II, Chapel Hill, NC



This project is located in rural Orange County on White Cross Road with a 2.8 MW facility. This project is a few parcels south of White Cross Solar Farm that was developed by a different company. An adjoining home sold after construction as presented below.

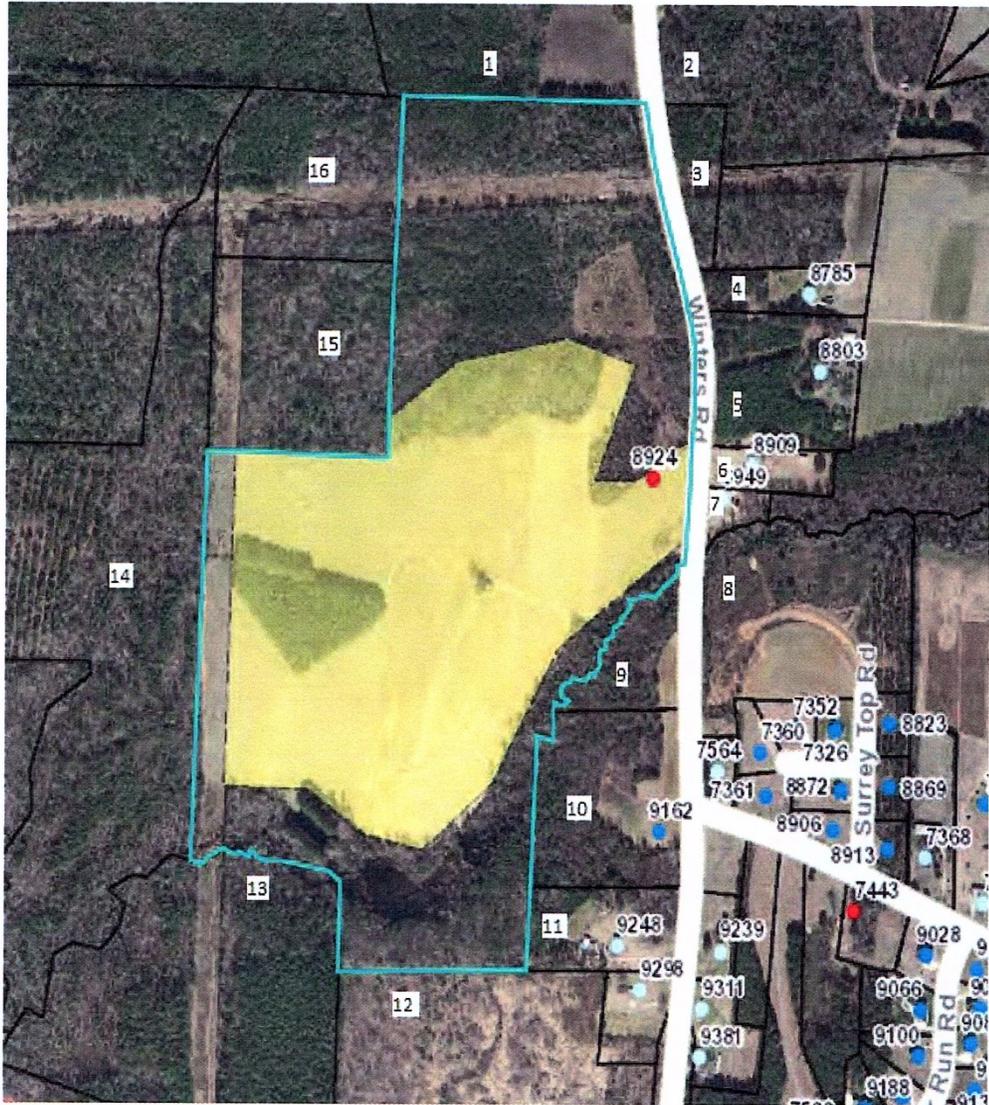
Adjoining Residential Sales After Solar Farm Completed

Solar	TAX ID/Address	Acres	Date Sold	Sales Price	Built	GBA	\$/GBA	BR/BA	Park	Style
Adjoins	97482114578	11.78	2/29/2016	\$340,000	1994	1,601	\$212.37	3/3	Garage	Ranch
Not	4200B Old Greensbor	12.64	12/28/2015	\$380,000	2000	2,075	\$183.13	3/2.5	Garage	Ranch

Adjoining Residential Sales After Solar Farm Adjoining Sales Adjusted

Solar	TAX ID/Address	Sales Price	Time	Acres	YB	GLA	BR/BA	Park	Total	% Diff
Adjoins	97482114578	\$340,000							\$340,000	
Not	4200B Old Greensbor	\$380,000	\$3,800	\$0	-\$15,960	-\$43,402	\$5,000	\$0	\$329,438	3%

8. Matched Pair – Tracy Solar, Bailey, NC



This project is located in rural Nash County on Winters Road with a 5 MW facility that was built in 2016. A local builder acquired parcels 9 and 10 following construction as shown below at rates comparable to other tracts in the area. They then built a custom home for an owner and sold that at a price similar to other nearby homes as shown in the matched pair data below.

Adjoining Land Sales After Solar Farm Completed

#	Solar Farm	TAX ID	Grantor	Grantee	Address	Acres	Date Sold	Sales Price	\$/AC	Other
9 & 10	Adjoins	316003 & 316004	Cozart	Kingsmill	9162 Winters	13.22	7/21/2016	\$70,000	\$5,295	
	Not	6056	Billingsly		427 Young	41	10/21/2016	\$164,000	\$4,000	
	Not	33211	Fulcher	Weikel	10533 Cone	23.46	7/18/2017	\$137,000	\$5,840	Doublewide, structures
	Not	106807	Perry	Gardner	Claude Lewis	11.22	8/10/2017	\$79,000	\$7,041	Gravel drive for sub, cleared
	Not	3437	Vaughan	N/A	11354 Old Lewis Sch	18.73	Listing	\$79,900	\$4,266	Small cemetery, wooded

Adjoining Sales Adjusted

Time	Acres	Location	Other	Adj \$/Ac	% Diff
				\$5,295	
\$0	\$400	\$0	\$0	\$4,400	17%
-\$292	\$292	\$0	-\$500	\$5,340	-1%
-\$352	\$0	\$0	-\$1,000	\$5,689	-7%
-\$213	\$0	\$0	\$213	\$4,266	19%
Average					7%

Adjoining Residential Sales After Solar Farm Completed

#	Solar Farm	n	Address	Acres	Date Sold	Sales Price	Built	GLA	\$/GLA	BR/BA	Style	Other
9 & 10	Adjoins	§	9162 Winters	13.22	1/5/2017	\$255,000	2016	1,616	\$157.80	3/2	Ranch	1296 sf wrkshp
	Not	iv	7352 Red Fox	0.93	6/30/2016	\$176,000	2010	1,529	\$115.11	3/2	2-story	

Adjoining Sales Adjusted

Time	Acres	YB	GLA	Style	Other	Total	% Diff
						\$255,000	
\$0	\$44,000	\$7,392	\$5,007	\$5,000	\$15,000	\$252,399	1%

The comparables for the land show either a significant positive relationship or a mild negative relationship to having and adjoining solar farm, but when averaged together they show no negative impact. The wild divergence is due to the difficulty in comping out this tract of land and the wide variety of comparables used. The two comparables that show mild negative influences include a property that was partly developed as a residential subdivision and the other included a doublewide with some value and accessory agricultural structures. The tax assessed value on the improvements were valued at \$60,000. So both of those comparables have some limitations for comparison. The two that show significant enhancement due to adjacency includes a property with a cemetery located in the middle and the other is a tract almost twice as large. Still that larger tract after adjustment provides the best matched pair as it required the least adjustment. I therefore conclude that there is no negative impact due to adjacency to the solar farm shown by this matched pair.

The dwelling that was built on the site was a build-to-suit and was compared to a nearby homesale of a property on a smaller parcel of land. I adjusted for that differenced based on a \$25,000 value for a 1-acre home site versus the \$70,000 purchase price of the larger subject tract. The other adjustments are typical and show no impact due to the adjacency to the solar farm.

The closest solar panel to the home is 780 feet away.

I note that the representative for Kingsmill Homes indicated that the solar farm was never a concern in purchasing the land or selling the home. He also indicated that they had built a number of nearby homes across the street and it had never come up as an issue.

9. Matched Pair – Manatee Solar Farm, Parrish, FL



This solar farm is located near Seminole Trail, Parrish, FL. The solar farm has a 74.50 MW output and is located on a 1,180.38 acre tract and was built in 2016. The tract is owned by Florida Power & Light Company.

I have considered the recent sale of 13670 Highland Road, Wimauma, Florida. This one-story, block home is located just north of the solar farm and separated from the solar farm by a railroad corridor. This home is a 3 BR, 3 BA 1,512 s.f. home with a carport and workshop. The property includes new custom cabinets, granite counter tops, brand new stainless steel appliances, updated bathrooms and new carpet in the bedrooms. The home is sitting on 5 acres. The home was built in 1997.

I have compared this sale to several nearby homesales as part of this matched pair analysis as shown below.

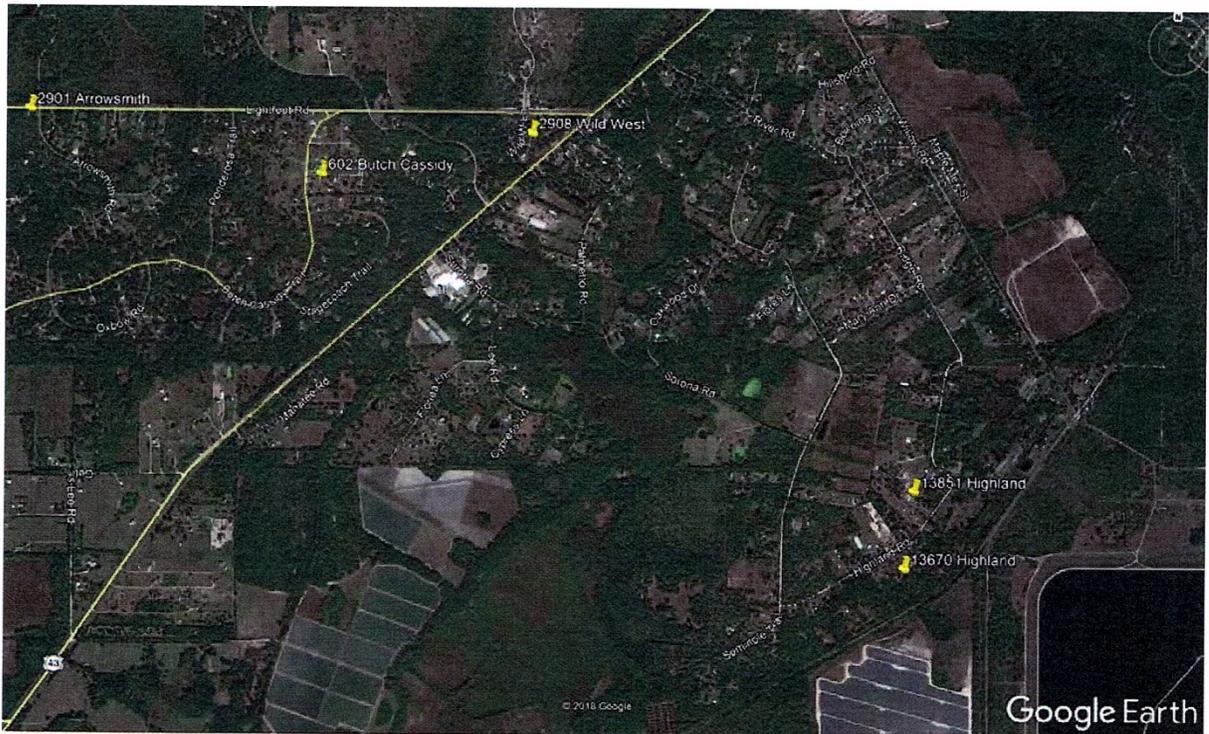
Solar	TAX ID/Address	Acres	Date Sold	Sales Price	Built	GBA	\$/GBA	BR/BA	Park	Style	Note
Adjoins	13670 Highland	5.00	8/21/2017	\$255,000	1997	1,512	\$168.65	3/3	Carport/Wrkshp	Ranch	Renov.
Not	2901 Arrowsmith	1.91	1/31/2018	\$225,000	1979	1,636	\$137.53	3/2	2 Garage/Wrkshp	Ranch	
Not	602 Butch Cassidy	1.00	5/5/2017	\$220,000	2001	1,560	\$141.03	3/2	N/A	Ranch	Renov.
Not	2908 Wild West	1.23	7/12/2017	\$254,000	2003	1,554	\$163.45	3/2	2 Garage/Wrkshp	Ranch	Renov.
Not	13851 Highland	5.00	9/13/2017	\$240,000	1978	1,636	\$146.70	4/2	3 Garage	Ranch	Renov.

Solar	TAX ID/Address	Adjoining Sales Adjusted							Total	% Diff
		Time	Acres	YB	GLA	BR/BA	Park	Note		
Adjoins	13670 Highland								\$255,000	
Not	2901 Arrowsmith	\$2,250	\$10,000	\$28,350	-\$8,527	\$5,000	-\$10,000	\$10,000	\$262,073	-3%
Not	602 Butch Cassidy	-\$2,200	\$10,000	-\$6,160	-\$3,385	\$5,000	\$2,000		\$225,255	12%
Not	2908 Wild West	\$0	\$10,000	-\$10,668	-\$3,432	\$5,000	-\$10,000		\$244,900	4%
Not	13851 Highland	\$0	\$0	\$31,920	-\$9,095	\$3,000	-\$10,000		\$255,825	0%
Average										3%

The sales prices of the comparables before adjustments range from \$220,000 to \$254,000. After adjustments they range from \$225,255 to \$262,073. The comparables range from no impact to a strong positive impact. The comparables showing -3% and +4% impact on value are considered within a typical range of value and therefore not indicative of any impact on property value.

This set of matched pair data falls in line with the data seen in other states. The closest solar panel to the home at 13670 Highland is 1,180 feet. There is a wooded buffer between these two properties.

I have included a map showing the relative location of these properties below.



10. Matched Pair – McBride Place Solar Farm, Midland, NC



This project is located on Mount Pleasant Road, Midland, North Carolina. The property is on 627 acres on an assemblage of 974.59 acres. The solar farm was approved in early 2017 for a 74.9 MW facility.

I have considered the sale of 4380 Joyner Road which adjoins the proposed solar farm near the northwest section. This property was appraised in April of 2017 for a value of \$317,000 with no consideration of any impact due to the solar farm in that figure. The property sold in November 2018 for \$325,000 with the buyer fully aware of the proposed solar farm.

I have considered the following matched pairs to the subject property.

Adjoining Residential Sales After Solar Farm Approved

Solar	Address	Acres	Date Sold	Sales Price	Built	GBA	\$/GBA	BR/BA	Park	Style	Other
Adjoins	4380 Joyner	12.00	11/22/2017	\$325,000	1979	1,598	\$203.38	3/2	2xGar	Ranch	Outbldg
Not	3870 Elkwood	5.50	8/24/2016	\$250,000	1986	1,551	\$161.19	3/2.5	Det 2xGar	Craft	
Not	8121 Lower Rocky	18.00	2/8/2017	\$355,000	1977	1,274	\$278.65	2/2	2xCarp	Ranch	Eq. Fac.
Not	13531 Cabarrus	7.89	5/20/2016	\$267,750	1981	2,300	\$116.41	3/2	2xGar	Ranch	

Adjoining Sales Adjusted

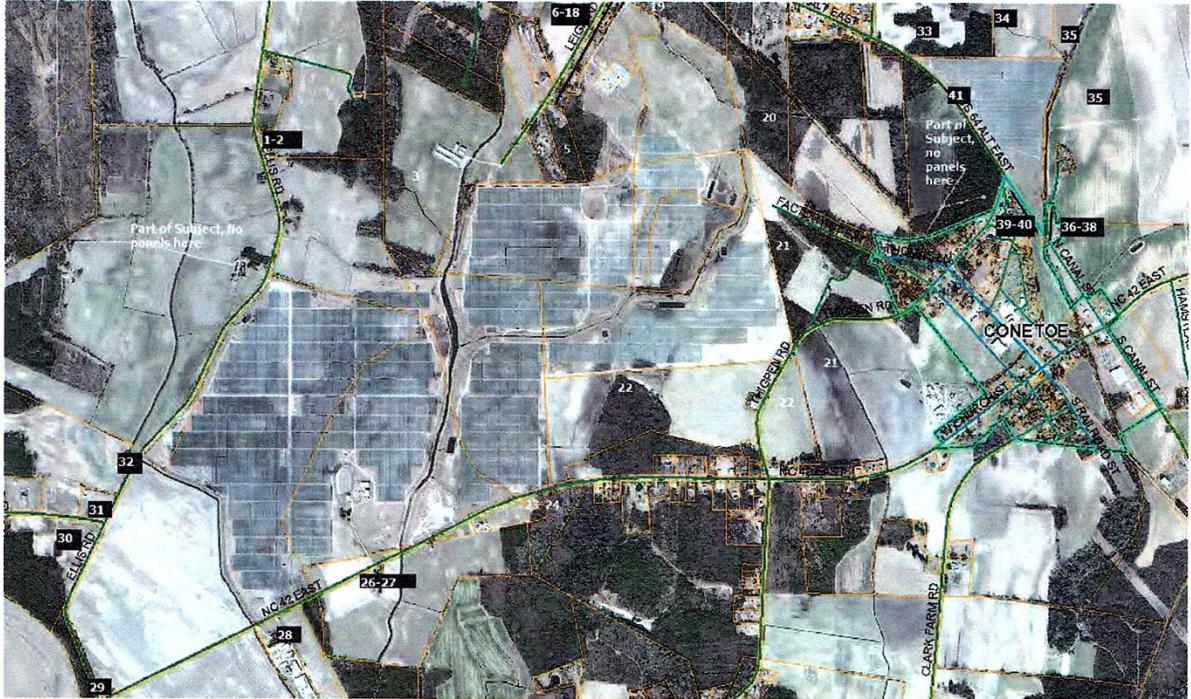
Time	Acres	YB	Condition	GLA	BR/BA	Park	Other	Total	% Diff
								\$325,000	
\$7,500	\$52,000	-\$12,250	\$10,000	\$2,273	-\$2,000	\$2,500	\$7,500	\$317,523	2%
\$7,100	-\$48,000	\$4,970		\$23,156	\$0	\$3,000	-\$15,000	\$330,226	-2%
\$8,033	\$33,000	-\$3,749	\$20,000	-\$35,832	\$0	\$0	\$7,500	\$296,702	9%
								Average	3%

After adjusting the comparables, I found that the average adjusted value shows a slight increase in value for the subject property adjoining a solar farm. As in the other cases, this is a mild positive and within the typical range of real estate transactions. I therefore conclude that these matched pairs show no impact on value.

I note that the home at 4380 Joyner Road is 275 feet from the closest proposed solar panel.

I also considered the recent sale of a lot on Kristi Lane that is on the east side of the proposed solar farm. This 4.22-acre lot sold in December 2017 for \$94,000. I spoke with the broker, Margaret Dabbs, who indicated that the solar farm was considered a positive by both buyer and seller as it insures no subdivision will be happening in that area. Buyers in this market are looking for privacy and seclusion. The other lots on Kristi Lane are likely to sale soon at similar prices. Ms. Dabbs indicated that they have had these lots on the market for about 5 years at asking prices that were probably a little high and they are now selling and they have another under contract.

11. Matched Pair – Conetoe Solar, Edgecombe County, NC



This project is located on NC 42 East to the west of Conetoe. This is an 80 MW facility located on 910.60 acres out of an assemblage of 1,389.89 acres.

I have considered a manufactured home adjoining the project that sold after the project as identified as Parcel 14 along Leigh Road. This home was 1,515 feet from the closest solar panel. This home is located on 0.49 acres, was built in 2005, and has a gross living area of 1,632 s.f. This property sold on March 8, 2016 for \$31,000, or \$19.00 per square foot. I compared this to a similar manufactured home that sold on July 21, 2016 as shown below.

The adjusted price per square foot for the two show no effective difference in the price per square foot.

Adjoining Residential Sales After Solar Farm Completed

#	TAX ID	Acres	Date Sold	Sales Price	Built	GBA	\$/GBA	Note
14	4756-00-9962	0.49	3/7/2016	\$31,000	2005	1632	\$19.00	Manufactured

Nearby Residential Sales After Solar Farm Completed

#	TAX ID	Acres	Date Sold	Sales Price	Built	GBA	\$/GBA	Note
	4746-64-8535	0.968	7/21/2016	\$18,000	1996	980	\$18.37	Manufactured

TAX ID	Adjustments		GBA	Total	\$/sf
	Acres	YB			
4756-00-9962					
4746-64-8535	-\$3,000	\$3,240	\$0	\$18,240	\$18.61

This data indicates no difference attributable to the proximity/adjacency to the solar farm.

12. Matched Pair – Beetle-Shelby Solar, Cleveland County, NC



This project is located on Bachelor Road at Timber Drive, Mooresboro, NC. This is a 4 MW facility on a parent tract of 24 acres.

I have considered a custom home on a nearby property adjoining this solar farm. This home is located on 10.08 acres, was built in 2013, and has a gross living area of 3,196 s.f. This property sold on October 1, 2018 \$416,000. I compared this to several nearby homes of similar size on large lots as shown below.

Adjoining Residential Sales After Solar Farm Approved

Solar	Address	Acres	Date Sold	Sales Price	Built	GBA	\$/GBA	BR/BA	Park	Style	Other
Adjoins	1715 Timber	10.08	10/1/2018	\$416,000	2013	3,196	\$130.16	4/3.5	2xGar	1.5 story	Pool, Scrm Prch
Not	1021 Posting	2.45	2/15/2019	\$414,000	2000	4,937	\$83.86	4/4.5	2xGar	1.5 story	Scrm Prch
Not	2521 Wood	3.25	7/30/2017	\$350,000	2003	3,607	\$97.03	4/4	4xGar	1.5 story	Pool, sunroom
Not	356 Whitaker	7.28	1/9/2017	\$340,000	1997	3,216	\$105.72	4/4	2xGar	Ranch	Pole barn

Adjoining Sales Adjusted

Time	Acres	YB	GLA	BR/BA	Park	Other	Total	% Diff
							\$416,000	
	\$15,000	\$37,674	-\$58,398	-\$10,000			\$398,276	4%
\$10,500	\$12,000	\$24,500	-\$15,952	-\$5,000	-\$5,000		\$371,048	11%
\$15,300	\$5,000	\$38,080	-\$846	-\$5,000			\$392,534	6%
							Average	7%

The data on these sales all show that the subject property adjoining the solar farm sold for more than these other comparable sales. These sales suggest a mild increase in value due to proximity to the solar farm; however, the subject property is a custom home with upgrades that would balance out that difference. I therefore conclude that these matched pairs support an indication of no impact on property value.

13. Matched Pair – Courthouse Solar, Gaston County, NC



This project is a 5 MW facility located on 161.92 acres on Tryon Courthouse Road near Bessemer City that was approved in late 2016 but has not yet been constructed due to delays in the power purchase agreement process with Duke Progress Energy.

I have considered a recent sale of a home (Parcel 13) located across from this approved solar farm project as well as an adjoining lot sale (Parcel 25) to the west of this approved project.

I compared the home sale to similar sized homes with similar exposure to county roads as shown below. I considered three similar sales that once adjusted for differences show a positive relationship due to proximity to the solar farm. The positive impact is less than 5% which is a standard deviation for real estate transaction and indicates no impact on property value.

Adjoining Residential Sales After Solar Farm Approved

Solar	Address	Acres	Date Sold	Sales Price	Built	GBA	\$/GBA	BR/BA	Park	Style
Adjoins	2134 Tryon Court.	0.85	3/15/2017	\$111,000	2001	1,272	\$87.26	3/2	Drive	Ranch
Not	214 Kiser	1.14	1/5/2017	\$94,000	1987	1,344	\$69.94	3/2	Drive	Ranch
Not	101 Windward	0.30	3/30/2017	\$104,000	1995	1,139	\$91.31	3/2	Drive	Ranch
Not	5550 Lennox	1.44	10/12/2018	\$115,000	2002	1,224	\$93.95	3/2	Drive	Ranch

Adjoining Residential Sales After Solar Farm Approved

Adjoining Sales Adjusted

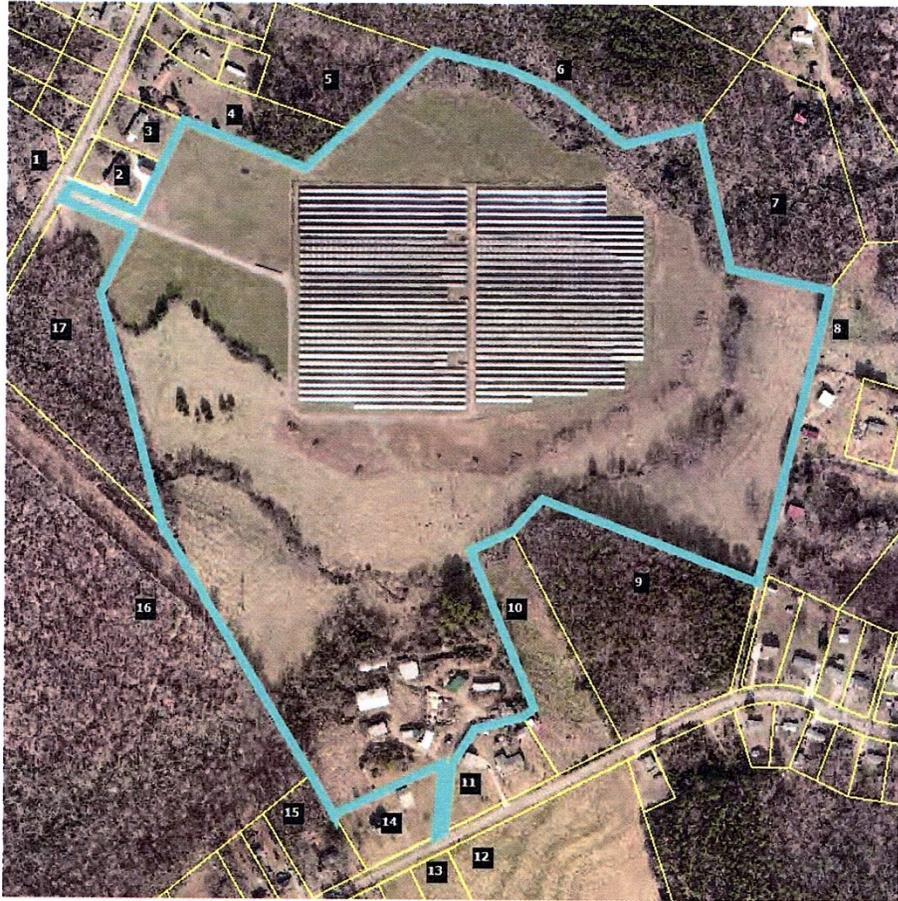
Solar	Address	Acres	Date Sold	Sales Price	Time	Acres	YB	GLA	Total	% Diff
Adjoins	2134 Tryon Court.	0.85	3/15/2017	\$111,000					\$111,000	
Not	214 Kiser	1.14	1/5/2017	\$94,000	\$533		\$9,212	-\$1,511	\$102,234	8%
Not	101 Windward	0.30	3/30/2017	\$104,000	-\$128		\$4,368	\$5,615	\$113,855	-3%
Not	5550 Lennox	1.44	10/12/2018	\$115,000	-\$5,444		-\$805	-\$2,396	\$106,355	4%
Average										3%

Similarly, I compared the lot sale to four nearby land sales. Parcel 25 could not be subdivided and was a single estate lot. There were a number of nearby lot sales along Weaver Dairy that sold for \$43,000 to \$30,000 per lot for 4-acre home lots. Estate lots typically sell at a base homesite rate that would be

represented by those prices plus a diminishing additional value per additional acre. The consideration of the larger tract more accurately illustrates the value per acre for larger tracts. After adjustments, the land sales show a mild positive impact on land value with an average increase of 9%, which supports a positive impact.

Adjoining Residential Land Sales After Solar Farm Approved						Adjoining Sales Adjusted				
Solar	Address	Acres	Date Sold	Sales Price	\$/Ac	Time	Acres	Total	% Diff	Note
Adjoins	5021 Buckland	9.66	3/21/2018	\$58,500	\$6,056			\$58,500		1 homesite only
Not	Campbell	6.75	10/31/2018	\$42,000	\$6,222	-\$773	\$18,107	\$59,333	-1%	
Not	Kiser	17.65	11/27/2017	\$69,000	\$3,909	\$647	-\$19,508	\$50,139	14%	6 acres less usable due to shape (50%)
Not	522 Weaver Dairy	3.93	2/26/2018	\$30,000	\$7,634	\$57	\$25,000	\$55,057	6%	
Not	779 Sunnyside	6.99	3/6/2017	\$34,000	\$4,864	\$1,062	\$12,987	\$48,049	18%	
Average									9%	

14. Matched Pair – Mariposa Solar, Gaston County, NC



This project is a 5 MW facility located on 35.80 acres out of a parent tract of 87.61 acres at 517 Blacksnake Road, Stanley that was built in 2016.

I have considered a number of recent sales around this facility as shown below.

The first is identified in the map above as Parcel 1, which is 215 Mariposa Road. This is an older dwelling on large acreage with only one bathroom. I've compared it to similar nearby homes as shown below.

Adjoining Residential Sales After Solar Farm Approved

Solar	Address	Acres	Date Sold	Sales Price	Built	GBA	\$/GBA	BR/BA	Park	Style
Adjoins	215 Mariposa	17.74	12/12/2017	\$249,000	1958	1,551	\$160.54	3/1	Garage	Br/Rnch
Not	249 Mariposa	0.48	3/1/2019	\$153,000	1974	1,792	\$85.38	4/2	Garage	Br/Rnch
Not	110 Airport	0.83	5/10/2016	\$166,000	1962	2,165	\$76.67	3/2	Crprt	Br/Rnch
Not	1249 Blacksnake	5.01	9/20/2018	\$242,500	1980	2,156	\$112.48	3/2	Drive	1.5
Not	1201 Abernathy	27.00	5/3/2018	\$390,000	1970	2,190	\$178.08	3/2	Crprt	Br/Rnch

Adjoining Residential Sales After Solar Farm Approved					Adjoining Sales Adjusted								
Solar	Address	Acres	Date Sold	Sales Price	Time	YB	Acres	GLA	BR/BA	Park	Other	Total	% Diff
Adjoins	215 Mariposa	17.74	12/12/2017	\$249,000								\$249,000	
Not	249 Mariposa	0.48	3/1/2019	\$153,000	-\$5,583	-\$17,136	\$129,450	-\$20,576	-\$10,000			\$229,154	8%
Not	110 Airport	0.83	5/10/2016	\$166,000	\$7,927	-\$4,648	\$126,825	-\$47,078	-\$10,000			\$239,026	4%
Not	1249 Blacksnake	5.01	9/20/2018	\$242,500	-\$5,621	-\$37,345	\$95,475	-\$68,048	-\$10,000	\$5,000		\$221,961	11%
Not	1201 Abernathy	27.00	5/3/2018	\$390,000	-\$4,552	-\$32,760	-\$69,450	-\$60,705	-\$10,000			\$212,533	15%
												Average	9%

The average difference after adjusting for all factors is +9% on average, which suggests an enhancement due to the solar farm across the street. Given the large adjustments for acreage and size, I will focus on the low end of the adjusted range at 4%, which is within the typical deviation and therefore suggests no impact on value.

I have also considered Parcel 4 that sold after the solar farm was approved but before it had been constructed in 2016.

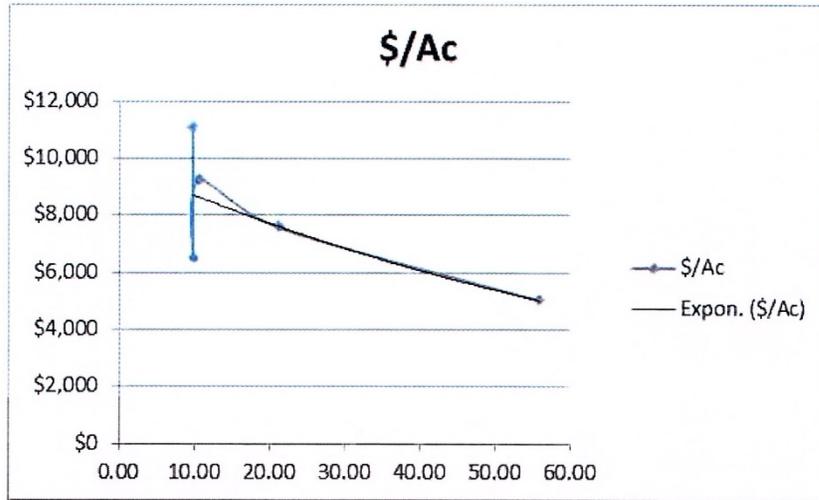
Adjoining Residential Sales After Solar Farm Approved											
Solar	Address	Acres	Date Sold	Sales Price	Built	GBA	\$/GBA	BR/BA	Park	Style	Other
Adjoins	242 Mariposa	2.91	9/21/2015	\$180,000	1962	1,880	\$95.74	3/2	Carpport	Br/Rnch	Det Wrkshop
Not	249 Mariposa	0.48	3/1/2019	\$153,000	1974	1,792	\$85.38	4/2	Garage	Br/Rnch	
Not	110 Airport	0.83	5/10/2016	\$166,000	1962	2,165	\$76.67	3/2	Crprt	Br/Rnch	
Not	1249 Blacksnake	5.01	9/20/2018	\$242,500	1980	2,156	\$112.48	3/2	Drive	1.5	

Adjoining Residential Sales After Solar Farm Approved					Adjoining Sales Adjusted								
Solar	Address	Acres	Date Sold	Sales Price	Time	YB	Acres	GLA	BR/BA	Park	Other	Total	% Diff
Adjoins	242 Mariposa	2.91	9/21/2015	\$180,000								\$180,000	
Not	249 Mariposa	0.48	3/1/2019	\$153,000	-\$15,807	-\$12,852	\$18,468	\$7,513		-\$3,000	\$25,000	\$172,322	4%
Not	110 Airport	0.83	5/10/2016	\$166,000	-\$3,165	\$0	\$15,808	-\$28,600			\$25,000	\$175,043	3%
Not	1249 Blacksnake	5.01	9/20/2018	\$242,500	-\$21,825	-\$30,555	-\$15,960	-\$40,942		\$2,000	\$25,000	\$160,218	11%
												Average	6%

The average difference after adjusting for all factors is +6%, which is again suggests a mild increase in value due to the adjoining solar farm use. The median is a 4% adjustment, which is within a standard deviation and suggests no impact on property value.

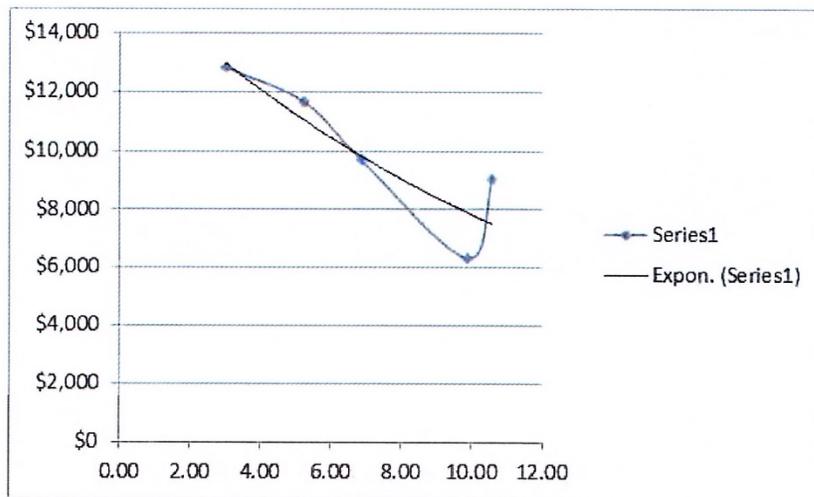
I have also considered the recent sale of Parcel 13 that is located on Blacksnake Road south of the project. I was unable to find good land sales in the same 20 acre range, so I have considered sales of larger and smaller acreage. I adjusted each of those land sales for time. I then applied the price per acre to a trendline to show where the expected price per acre would be for 20 acres. As can be seen in the chart below, this lines up exactly with the purchase of the subject property. I therefore conclude that there is no impact on Parcel 13 due to proximity to the solar farm.

Adjoining Residential Land Sales After Solar Farm Approved						Adjoining Sales Adjusted	
Solar	Tax/Street	Acres	Date Sold	Sales Price	\$/Ac	Time	\$/Ac
Adjoins	174339/Blacksnake	21.15	6/29/2018	\$160,000	\$7,565		\$7,565
Not	227852/Abernathy	10.57	5/9/2018	\$97,000	\$9,177	\$38	\$9,215
Not	17443/Legion	9.87	9/7/2018	\$64,000	\$6,484	-\$37	\$6,447
Not	164243/Alexis	9.75	2/1/2019	\$110,000	\$11,282	-\$201	\$11,081
Not	176884/Bowden	55.77	6/13/2018	\$280,000	\$5,021	\$7	\$5,027



Finally, I have considered the recent sale of Parcel 17 that sold as vacant land. I was unable to find good land sales in the same 7 acre range, so I have considered sales of larger and smaller acreage. I adjusted each of those land sales for time. I then applied the price per acre to a trendline to show where the expected price per acre would be for 7 acres. As can be seen in the chart below, this lines up with the trendline running right through the purchase price for the subject property. I therefore conclude that there is no impact on Parcel 13 due to proximity to the solar farm. I note that this property was improved with a 3,196 square foot ranch built in 2018 following the land purchase, which shows that development near the solar farm was unimpeded.

Adjoining Residential Land Sales After Solar Farm Approved						Adjoining Sales Adjusted		
Solar	Tax/Street	Acres	Date Sold	Sales Price	\$/Ac	Time	Location	\$/Ac
Adjoins	227039/Mariposa	6.86	12/6/2017	\$66,500	\$9,694			\$9,694
Not	227852/Abernathy	10.57	5/9/2018	\$97,000	\$9,177	-\$116		\$9,061
Not	17443/Legion	9.87	9/7/2018	\$64,000	\$6,484	-\$147		\$6,338
Not	177322/Robinson	5.23	5/12/2017	\$66,500	\$12,715	\$217	-\$1,272	\$11,661
Not	203386/Carousel	2.99	7/13/2018	\$43,500	\$14,548	-\$262	-\$1,455	\$12,832



15. Matched Pair – Clarke County Solar, Clarke County, VA



This project is a 20 MW facility located on a 234-acre tract that was built in 2017.

I have considered a recent sale or Parcel 3. The home on this parcel is 1,230 feet from the closest panel as measured in the second map from Google Earth, which shows the solar farm under construction.

I've compared this home sale to a number of similar rural homes on similar parcels as shown below. I have used multiple sales that bracket the subject property in terms of sale date, year built, gross living area, bedrooms and bathrooms. Bracketing the parameters insures that all factors are well balanced out in the adjustments. The trend for these sales shows a positive value for the adjacency to the solar farm.

Adjoining Residential Sales After Solar Farm Approved

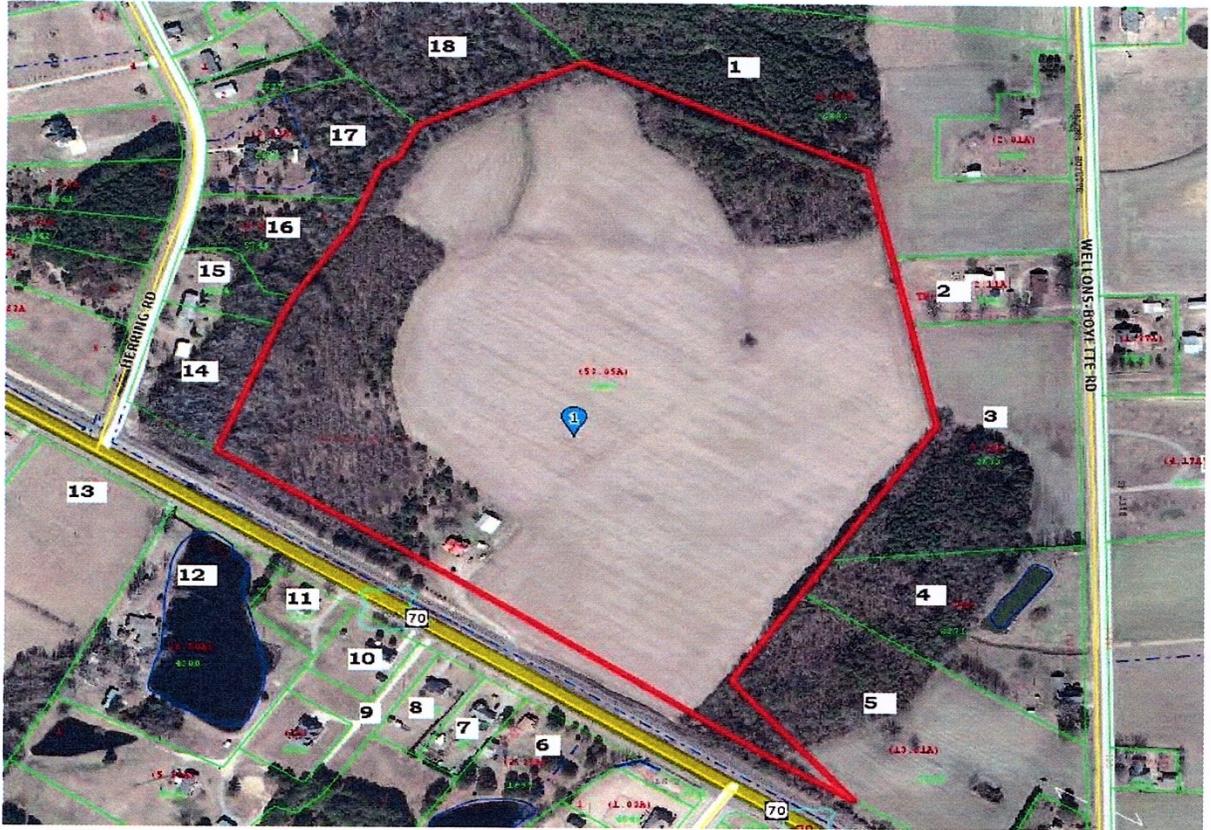
Solar	Address	Acres	Date Sold	Sales Price	Built	GBA	\$/GBA	BR/BA	Park	Style	Other
Adjoins	833 Nations Spr	5.13	1/9/2017	\$295,000	1979	1,392	\$211.93	3/2	Det Gar	Ranch	Unfin bsmt
Not	85 Ashby	5.09	9/11/2017	\$315,000	1982	2,333	\$135.02	3/2	2 Gar	Ranch	
Not	541 Old Kitchen	5.07	9/9/2018	\$370,000	1986	3,157	\$117.20	4/4	2 Gar	2 story	
Not	4174 Rockland	5.06	1/2/2017	\$300,000	1990	1,688	\$177.73	3/2	3 Gar	2 story	
Not	400 Sugar Hill	1.00	6/7/2018	\$180,000	1975	1,008	\$178.57	3/1	Drive	Ranch	

Adjoining Residential Sales After Solar Farm Approved

Adjoining Sales Adjusted

Solar	Address	Acres	Date Sold	Sales Price	Time	Acres	YB	GLA	BR/BA	Park	Other	Total	% Diff
Adjoins	833 Nations Spr	5.13	1/9/2017	\$295,000								\$295,000	
Not	85 Ashby	5.09	9/11/2017	\$315,000	-\$6,300		-\$6,615	-\$38,116		-\$7,000	\$15,000	\$271,969	8%
Not	541 Old Kitchen	5.07	9/9/2018	\$370,000	-\$18,500		-\$18,130	-\$62,057		-\$7,000	\$15,000	\$279,313	5%
Not	4174 Rockland	5.06	1/2/2017	\$300,000			-\$23,100	-\$15,782		-\$12,000	\$15,000	\$264,118	10%
Not	400 Sugar Hill	1.00	6/7/2018	\$180,000	-\$9,000	\$43,000	\$5,040	\$20,571	\$10,000	\$3,000	\$15,000	\$267,611	9%
Average												8%	

16. Matched Pair – Candace Solar, Princeton, NC



This solar farm is located at 4839 US 70 Highway just east of Herring Road. This solar farm was completed on October 25, 2016.

I identified three adjoining sales to this tract after development of the solar farm with frontage on US 70. I did not attempt to analyze those sales as they have exposure to an adjacent highway and railroad track. Those homes are therefore problematic for a matched pair analysis unless I have similar homes fronting on a similar corridor.

I did consider a land sale and a home sale on adjoining parcels without those complications.

The lot at 499 Herring Road sold to Paradise Homes of Johnston County of NC, Inc. for \$30,000 in May 2017 and a modular home was placed there and sold to Karen and Jason Toole on September 29, 2017. I considered the lot sale first as shown below and then the home sale that followed.

Adjoining Land Sales After Solar Farm Approved						Adjoining Sales Adjusted					
Parcel	Solar	Address	Acres	Date Sold	Sales Price	Other	Time	Site	Other	Total	% Diff
16	Adjoins	499 Herring	2.03	5/1/2017	\$30,000					\$30,000	
	Not	37 Becky	0.87	7/23/2019	\$24,500	Sub/Pwr	-\$1,679	\$4,900		\$27,721	8%
	Not	5858 Bizzell	0.88	8/17/2016	\$18,000		\$390	\$3,600		\$21,990	27%
	Not	488 Herring	2.13	12/20/2016	\$35,000		\$389			\$35,389	-18%
Average											5%

Following the land purchase, the modular home was placed on the site and sold. I have compared this modular home to the following sales to determine if the solar farm had any impact on the purchase price.

Adjoining Residential Sales After Solar Farm Approved												
Parcel	Solar	Address	Acres	Date Sold	Sales Price	Built	GBA	\$/GBA	BR/BA	Park	Style	Other
16	Adjoins	499 Herring	2.03	9/27/2017	\$215,000	2017	2,356	\$91.26	4/3	Drive	Modular	
	Not	678 WC	6.32	3/8/2019	\$226,000	1995	1,848	\$122.29	3/2.5	Det Gar	Mobile	Ag bldgs
	Not	1810 Bay V	8.70	3/26/2018	\$170,000	2003	2,356	\$72.16	3/2	Drive	Mobile	Ag bldgs
	Not	1795 Bay V	1.78	12/1/2017	\$194,000	2017	1,982	\$97.88	4/3	Drive	Modular	

Adjoining Residential Sales Af Adjoining Sales Adjusted												Avg	
Parcel	Solar	Address	Time	Site	YB	GLA	BR/BA	Park	Other	Total	% Diff	% Diff	Distance
16	Adjoins	499 Herring								\$215,000			488
	Not	678 WC	-\$10,037	-\$25,000	\$24,860	\$37,275	-\$5,000	-\$7,500	-\$20,000	\$220,599	-3%		
	Not	1810 Bay V	-\$2,579	-\$20,000	\$11,900	\$0				\$159,321	26%		
	Not	1795 Bay V	-\$1,063		\$0	\$21,964				\$214,902	0%		
Average												8%	

The best comparable is 1795 Bay Valley as it required the least adjustment and was therefore most similar, which shows a 0% impact. This signifies no impact related to the solar farm.

The range of impact identified by these matched pairs ranges are therefore -3% to +26% with an average of +8% for the home and an average of +5% for the lot, though the best indicator for the lot shows a \$5,000 difference in the lot value due to the proximity to the solar farm or a -12% impact.

Conclusion

The solar farm matched pairs shown above have similar characteristics to each other in terms of population, with most of the projects being in areas with a 1-mile radius population under 1,000, but with several outliers showing solar farms in farm more urban areas.

The median income for the population within 1 mile of a solar farm is \$48,485 with a median housing unit value of \$182,219. Most of the comparables are under \$350,000 in the home price, with \$770,000 being the high end of the set of matched pairs in my larger data set.

The adjoining uses show that residential and agricultural uses are the predominant adjoining uses.

These figures are in line with the larger set of solar farms that I have looked at with the predominant adjoining uses being residential and agricultural.

Matched Pair Summary						Adj. Uses By Acreage					1 mile Radius (2010-2019 Data)		
Name	City	State	Acres	MW	Topo Shift	Res	Ag/Res	Ag	Com/Ind	Population	Med. Income	Avg. Housing Unit	
1	AM Best	Goldsboro	NC	38	5.00	2	38%	23%	0%	39%	1,523	\$37,358	\$148,375
2	White Cross	Chapel Hill	NC	45	5.00	50	5%	51%	44%	0%	213	\$67,471	\$319,929
3	Wagstaff	Roxboro	NC	30	5.00	46	7%	89%	4%	0%	336	\$41,368	\$210,723
4	Mulberry	Selmer	TN	160	5.00	60	13%	10%	73%	3%	467	\$40,936	\$171,746
5	Gastonia SC	Gastonia	NC	35	5.00	48	33%	23%	0%	44%	4,689	\$35,057	\$126,562
6	Summit	Moyock	NC	2,034	80.00	4	4%	94%	0%	2%	382	\$79,114	\$281,731
7	White Cross II	Chapel Hill	NC	34	2.80	35	25%	75%	0%	0%	213	\$67,471	\$319,929
8	Tracy	Bailey	NC	50	5.00	10	29%	71%	0%	0%	312	\$43,940	\$99,219
9	Manatee	Parrish	FL	1,180	75.00	20	2%	1%	97%	0%	48	\$75,000	\$291,667
10	McBride	Midland	NC	627	75.00	140	12%	78%	10%	0%	398	\$63,678	\$256,306
11	Conetoe	Conetoe	NC	910	80.00	2	5%	78%	17%	0%	336	\$37,160	\$96,000
12	Beetle-Shelby	Shelby	NC	24	4.00	52	22%	0%	77%	1%	218	\$53,541	\$192,692
13	Courthouse	Bessemer	NC	52	5.00	150	48%	52%	0%	0%	551	\$45,968	\$139,404
14	Mariposa	Stanley	NC	36	5.00	96	48%	52%	0%	0%	1,716	\$36,439	\$137,884
15	Clarke Cnty	White Post	VA	234	20.00	70	14%	46%	39%	1%	578	\$81,022	\$374,453
16	Candace	Princeton	NC	54	5.00	22	76%	0%	24%	0%	448	\$51,002	\$107,171
Average				346	23.86	50	24%	46%	24%	6%	777	\$53,533	\$204,612
Median				51	5.00	47	18%	52%	7%	0%	390	\$48,485	\$182,219
High				2,034	80.00	150	76%	94%	97%	44%	4,689	\$81,022	\$374,453
Low				24	2.80	2	2%	0%	0%	0%	48	\$35,057	\$96,000
E. Nash Solar				298	46.8	50	16%	52%	32%	0%	253	\$42,050	\$181,132

I have pulled 27 matched pairs from the above referenced solar farms to provide the following summary of home sale matched pairs and land sales next to solar farms. The summary shows that the range of differences is from -5% to +7% with an average of +2% and median of +1%. This means that the average and median impact is for a slight positive impact due to adjacency to a solar farm. However, this 1% rate is within the typical variability I would expect from real estate. I therefore conclude that this data shows no negative or positive impact due to adjacency to a solar farm.

Similarly, the 7 land sales shows a median impact of 0% due to adjacency to a solar farm. The range of these adjustments range from -12% to +17%. Land prices tend to vary more widely than residential homes, which is part of that greater range. I consider this data to support no negative or positive impact due to adjacency to a solar farm.

Residential Dwelling Matched Pairs Adjoining Solar Farms

Pair	Solar Farm	City	State	Area	MW	Approx		Sale Date	Sale Price	Adj. Sale Price	% Diff
						Distance	Tax ID/Address				
1	AM Best	Goldsboro	NC	Suburban	5	280	3600195570	Sep-13	\$250,000		
							3600198928	Mar-14	\$250,000	\$250,000	0%
2	AM Best	Goldsboro	NC	Suburban	5	280	3600195361	Sep-13	\$260,000		
							3600194813	Apr-14	\$258,000	\$258,000	1%
3	AM Best	Goldsboro	NC	Suburban	5	280	3600199891	Jul-14	\$250,000		
							3600198928	Mar-14	\$250,000	\$250,000	0%
4	AM Best	Goldsboro	NC	Suburban	5	280	3600198632	Aug-14	\$253,000		
							3600193710	Oct-13	\$248,000	\$248,000	2%
5	AM Best	Goldsboro	NC	Suburban	5	280	3600196656	Dec-13	\$255,000		
							3601105180	Dec-13	\$253,000	\$253,000	1%
6	AM Best	Goldsboro	NC	Suburban	5	280	3600182511	Feb-13	\$247,000		
							3600183905	Dec-12	\$240,000	\$245,000	1%
7	AM Best	Goldsboro	NC	Suburban	5	280	3600182784	Apr-13	\$245,000		
							3600193710	Oct-13	\$248,000	\$248,000	-1%
8	AM Best	Goldsboro	NC	Suburban	5	280	3600195361	Nov-15	\$267,500		
							3600195361	Sep-13	\$260,000	\$267,800	0%
9	Mulberry	Selmer	TN	Rural	5	400	0900A011	Jul-14	\$130,000		
							099CA043	Feb-15	\$148,900	\$136,988	-5%
10	Mulberry	Selmer	TN	Rural	5	400	099CA002	Jul-15	\$130,000		
							0990NA040	Mar-15	\$120,000	\$121,200	7%
11	Mulberry	Selmer	TN	Rural	5	480	491 Dusty	Oct-16	\$176,000		
							35 April	Aug-16	\$185,000	\$178,283	-1%
12	Mulberry	Selmer	TN	Rural	5	650	297 Country	Sep-16	\$150,000		
							53 Glen	Mar-17	\$126,000	\$144,460	4%
13	Mulberry	Selmer	TN	Rural	5	685	57 Cooper	Feb-19	\$163,000		
							191 Amelia	Aug-18	\$132,000	\$155,947	4%
14	Neal Hawkins	Gastonia	NC	Suburban	5	275	139179	Mar-17	\$270,000		
							139179	Mar-17	\$270,000	\$270,000	0%
15	Summit	Moyock	NC	Suburban	80	1,060	129 Pinto	Apr-16	\$170,000		
							102 Timber	Apr-16	\$175,500	\$169,451	0%
16	Summit	Moyock	NC	Suburban	80	2,020	105 Pinto	Dec-16	\$206,000		
							127 Ranchland	Jun-15	\$219,900	\$194,278	6%
17	White Cross II	Chapel Hill	NC	Rural	2.8	1,479	2018 Elkins	Feb-16	\$340,000		
							4200B Old Greensbor	Dec-15	\$380,000	\$329,438	3%
18	Tracy	Bailey	NC	Rural	5	780	9162 Winters	Jan-17	\$255,000		
							7352 Red Fox	Jun-16	\$176,000	\$252,399	1%
19	Manatee	Parrish	FL	Rural	75	1180	13670 Highland	Aug-18	\$255,000		
							13851 Highland	Sep-18	\$240,000	\$255,825	0%
20	McBride Place	Midland	NC	Rural	75	275	4380 Joyner	Nov-17	\$325,000		
							3870 Elkwood	Aug-16	\$250,000	\$317,523	2%
21	Conetoe	Conetoe	NC	Rural	80	1515	287 Leigh	Mar-16	\$31,000		
							63 Brittany	Jul-16	\$18,000	\$30,372	2%
22	Beetle-Shelby	Mooresboro	NC	Rural	4	945	1715 Timber	Oct-18	\$416,000		
							1021 Posting	Feb-19	\$414,000	\$398,276	4%
23	Courthouse	Bessemer	NC	Rural	5	375	2134 Tryon Court.	Mar-17	\$111,000		
							5550 Lennox	Oct-18	\$115,000	\$106,355	4%
24	Mariposa	Stanley	NC	Suburban	5	1155	215 Mariposa	Dec-17	\$249,000		
							110 Airport	May-16	\$166,000	\$239,026	4%
25	Mariposa	Stanley	NC	Suburban	5	570	242 Mariposa	Sep-15	\$180,000		
							110 Airport	Apr-16	\$166,000	\$175,043	3%
26	Clarke Cnty	White Post	VA	Rural	20	1230	833 Nations Spr	Jan-17	\$295,000		
							541 Old Kitchen	Sep-18	\$370,000	\$279,313	5%
27	Candace	Princeton	NC	Suburban	5	488	499 Herring	Sep-17	\$215,000		
							1795 Bay Valley	Dec-17	\$194,000	\$214,902	0%

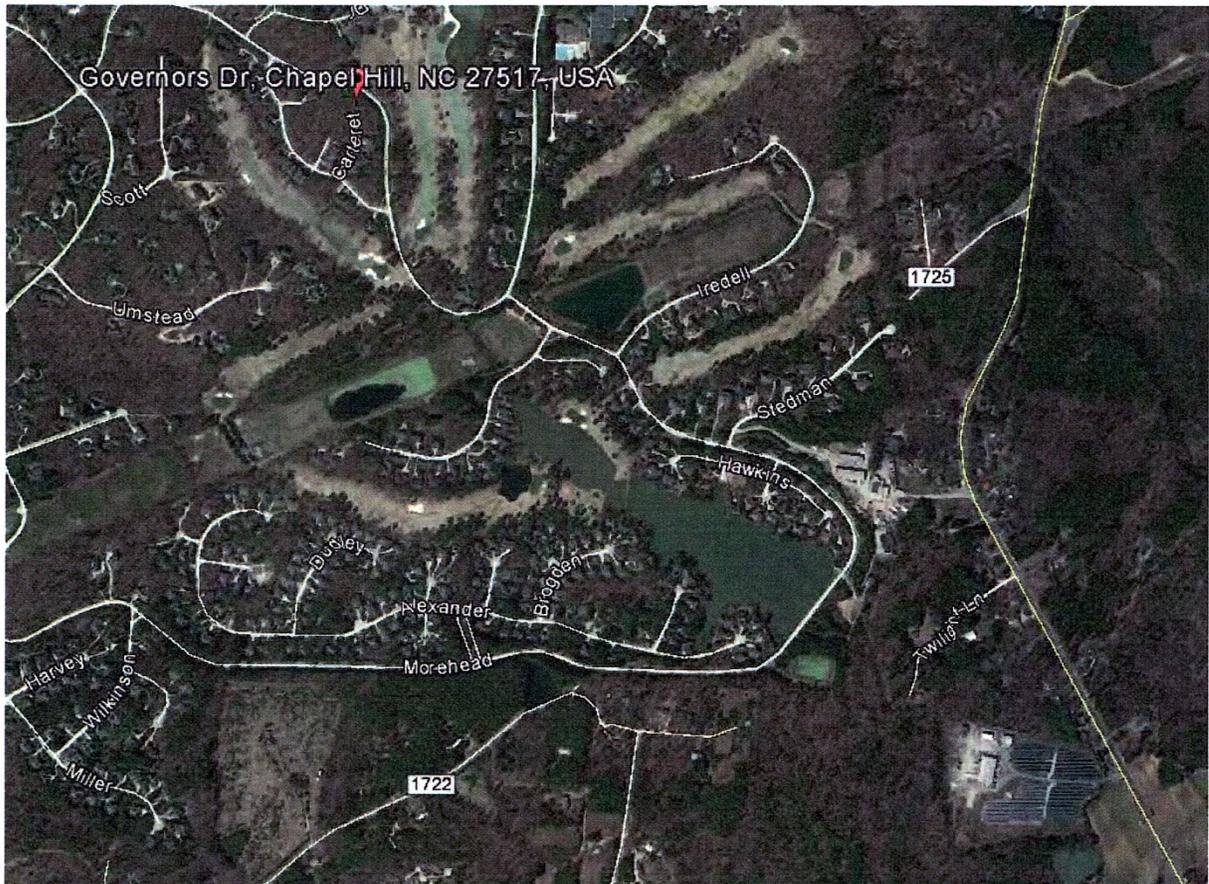
	MW	Avg. Distance		% Dif
Average	18.96	674	Average	2%
Median	5.00	480	Median	1%
High	80.00	2,020	High	7%
Low	2.80	275	Low	-5%

Land Sale Matched Pairs Adjoining Solar Farms

Pair	Solar Farm	City	State	Area	MW	Tax ID/Address	Sale Date	Sale Price	Acres	\$/AC	Adj. \$/AC	% Dif
1	White Cross	Chapel Hill	NC	Rural	5	9748336770	Jul-13	\$265,000	47.20	\$5,614		
						9747184527	Nov-10	\$361,000	59.09	\$6,109	\$5,278	6%
2	Wagstaff	Roxboro	NC	Rural	5	91817117960	Aug-13	\$164,000	18.82	\$8,714		
						91800759812	Dec-13	\$130,000	14.88	\$8,737	\$8,737	0%
3	Tracy	Bailey	NC	Rural	5	316003	Jul-16	\$70,000	13.22	\$5,295		
						6056	Oct-16	\$164,000	41.00	\$4,000	\$4,400	17%
4	Courthouse	Bessemer	NC	Rural	5	5021 Buckland	Mar-18	\$58,500	9.66	\$6,056		
						Kiser	Nov-17	\$69,000	17.65	\$3,909	\$5,190	14%
5	Mariposa	Stanley	NC	Sub	5	174339	Jun-18	\$160,000	21.15	\$7,565		
						227852	May-18	\$97,000	10.57	\$9,177	\$7,565	0%
6	Mariposa	Stanley	NC	Sub	5	227039	Dec-17	\$66,500	6.86	\$9,694		
						177322	May-17	\$66,500	5.23	\$12,715	\$9,694	0%
7	Candace	Princeton	NC	Sub	5	499 Herring	May-17	\$30,000	2.03	\$14,778		
						488 Herring	Dec-16	\$35,000	2.17	\$16,129	\$16,615	-12%
					Average					Average		4%
					Median					Median		0%
					High					High		17%
					Low					Low		-12%

II. Harmony of Use/Compatibility

I have researched over 600 solar farms and sites on which solar farms are proposed in North Carolina and Virginia as well as other states to determine what uses and types of areas are compatible and harmonious with a solar farm. The data I have collected and provide in this report strongly supports the compatibility of solar farms with adjoining agricultural and residential uses. While I have focused on adjoining uses, I note that there are many examples of solar farms being located within a quarter mile of residential developments, including such notable developments as Governor's Club in Chapel Hill, which has a solar farm within a quarter mile as you can see on the following aerial map. Governor's Club is a gated golf community with homes selling for \$300,000 to over \$2 million.



The subdivisions included in the matched pair analysis also show an acceptance of residential uses adjoining solar farms as a harmonious use.

Beyond these anecdotal references, I have quantified the adjoining uses for a number of solar farm comparables to derive a breakdown of the adjoining uses for each solar farm. The chart below shows the breakdown of adjoining or abutting uses by total acreage.

Percentage By Adjoining Acreage									
	Res	Ag	Res/AG	Comm	Ind	Avg. Dist to Home	Closest Home	All Res Uses	All Comm Uses
Average	19%	53%	20%	1%	7%	849	346	92%	8%
Median	11%	57%	8%	0%	0%	661	215	100%	0%
High	100%	100%	100%	80%	96%	4,835	4,670	100%	96%
Low	0%	0%	0%	0%	0%	90	25	0%	0%

Res = Residential, Ag = Agriculture, Sub = Substation, Com = Commercial, Ind = Industrial.
Total Solar Farms Considered: 493

I have also included a breakdown of each solar farm by number of adjoining parcels rather than acreage. Using both factors provides a more complete picture of the neighboring properties.

Percentage By Number of Parcels Adjoining									
	Res	Ag	Res/AG	Comm	Ind	Avg. Dist to Home	Closest Home	All Res Uses	All Comm Uses
Average	61%	24%	9%	2%	4%	848	346	94%	6%
Median	65%	20%	5%	0%	0%	661	215	100%	0%
High	100%	100%	100%	60%	78%	4,835	4,670	100%	78%
Low	0%	0%	0%	0%	0%	90	25	22%	0%

Res = Residential, Ag = Agriculture, Sub = Substation, Com = Commercial, Ind = Industrial.
Total Solar Farms Considered: 493

Both of the above charts show a marked residential and agricultural adjoining use for most solar farms. Every single solar farm considered included an adjoining residential or residential agricultural use. These comparable solar farms clearly support a compatibility with adjoining residential uses along with agricultural uses.

III. Summary of Local Solar Farm Projects

On the following pages I have included a summary of 82 solar farms in Nash and adjoining counties to show the typical location, adjoining uses, and distances to homes in the area.

Parcel #	County	City	Name	Output (MW)	Total Acres	Used Acres	Avg. Dist to home	Closest Home	Adjoining Use by Acre			
									Res	Agri	Agri/Res	Com
2	Wake	Wake	Willow Springs	6.4	111.75	45			8%	26%	66%	0%
9	Franklin	Bunn	Progress I	4.5	46.59	46.59			0%	45%	4%	50%
11	Nash	Elm City	Sandy Cross	1.5	21.66	11			0%	0%	100%	0%
22	Wake	Willow Springs	Sun Fish	5	63.94	63.94			19%	57%	23%	0%
25	Nash	Battleboro	Battleboro	5	225.88	59.92			2%	75%	23%	0%
32	Nash	Whitakers	Whitakers	5	68.97	40.28			2%	94%	4%	0%
34	Johnston	Smithfield	Elizabeth	4	34.85	34.85			12%	81%	0%	7%
35	Johnston	Smithfield	Nitro	5	84.5	26.63			1%	82%	17%	0%
36	Franklin	Louisburg	Sarah	5	38.24	27.51			16%	52%	32%	0%
41	Nash	Spring Hope	Spring Hope		166.04	139.17	261	153	8%	92%	0%	0%
42	Johnston	Selma	Bizzell 1		82.38	55.06	549	159	8%	52%	40%	0%
43	Johnston	Selma	Bizzell 2		103.01	39.63	232	67	27%	71%	0%	2%
45	Johnston	Princeton	Candace		54	54	642	460	24%	76%	0%	0%
46	Johnston	Benson	Happy		44.344	44.344	1,194	1,130	1%	57%	42%	0%
47	Johnston	Clayton	Murdock		31.882	31.882	374	268	0%	46%	53%	1%
49	Johnston	Princeton	Princeton 2		53.539	32.149	493	139	25%	0%	75%	0%
51	Johnston	Smithfield	Red Toad Cleveland	1.99	161.23	15	123	80	1%	99%	0%	0%
53	Johnston	Selma	Buffalo		49.23	15	N/A	N/A	30%	0%	0%	70%
54	Johnston	Willow Springs	Landmark		24.71	24.71	293	176	6%	51%	43%	0%
59	Johnston	Smithfield	Longleaf		158		1,124	125	3%	70%	27%	0%
60	Johnston	Princeton	Piper		73		350	190	4%	89%	7%	0%
61	Johnston	Princeton	Sadie		109		536	250	1%	8%	91%	0%
62	Johnston	Princeton	Signature		69.038		580	580	7%	93%	0%	0%
63	Johnston	Smithfield	Wellons		99.26		3,150	3,150	1%	4%	95%	0%
64	Johnston	Selma	Lynch		125.39	15	2,626	165	8%	85%	7%	0%
65	Johnston	Smithfield	Stevens Chapel		54.009	15	1,421	110	5%	3%	92%	0%
66	Johnston	Selma	5840 Buffalo		40.47	15	637	220	1%	26%	73%	0%
67	Johnston	Four Oaks	Langdon		32.12		239	90	30%	70%	0%	0%
72	Johnston	Clayton	Vinson		44.46		566	148	12%	88%	0%	0%
73	Johnston	Selma	7807 Buffalo		750.9		273	266	2%	98%	0%	0%
76	Nash	Castalia	North Nash		140.45	43.86	473	305	8%	74%	18%	0%
80	Franklin	Louisburg	Cardinal		66.03		610	220	24%	38%	38%	0%
81	Franklin	Bunn	Iga		108		597	200	4%	28%	68%	0%
82	Franklin	Castalia	Hawk		54.52		613	300	5%	70%	25%	0%
85	Halifax	Weldon	Sunflower		1131.58		1,132	210	1%	70%	8%	21%
87	Halifax	Weldon	Cork Oak		310.685		700	700	0%	96%	4%	0%
89	Nash	Red Oak	Carter		62.2		586	370	10%	67%	23%	0%
92	Nash	Red Oak	Cash		201.06		2,176	1,150	11%	62%	27%	0%
97	Nash	Nashville	Clayton		37		210	210	13%	87%	0%	0%
101	Johnston	Smithfield	Narenc		241.74	34.85	1,875	380	20%	77%	3%	0%
102	Halifax	Roanoke Rapids	Northern Cardinal		15.176		208	120	14%	10%	0%	76%
103	Halifax	Roanoke Rapids	Green Heron		30.55		1,068	120	24%	31%	18%	27%
109	Nash	Castalia	Tate		66.8		808	470	8%	92%	0%	0%
110	Nash	Castalia	Higgins		64.01		800	600	4%	34%	62%	0%
112	Nash	Castalia	Bonnie	5	42.8		255	145	27%	72%	0%	1%
122	Johnston	Angier	Church Rd	4.998	43.37	26	724	240	48%	52%	0%	0%
123	Johnston	Willow Springs	Page South		19.373		394	200	57%	43%	0%	0%
132	Nash	Bailey	Kojak	5	87.68	28.78	710	125	8%	63%	29%	0%
149	Johnston	Benson	Mule Farm		20.48		157	50	94%	0%	0%	6%
162	Johnston	Four Oaks	Four Oaks	2	41.84		922	790	2%	71%	27%	0%
188	Johnston	Benson	Benson	4.996	32.098		506	255	15%	85%	0%	0%
196	Wilson	Elm City	S Elm City		38.41	33.93	167	113	22%	78%	0%	0%

Parcel #	County	City	Name	Output (MW)	Total Acres	Used Acres	Avg. Dist to home	Closest Home	Adjoining Use by Acre			
									Res	Agri	Agri/Res Com	
197	Wilson	Elm City	E Elm City		39.79	35.79	262	101	94%	0%	0%	6%
200	Nash	Nashville	Red Oak Solar	5	80.5	25.54	728	460	16%	83%	0%	0%
209	Johnston	Smithfield	Canon	5	101.64	27.37	1,146	215	4%	41%	55%	0%
211	Halifax	Enfield	Chestnut	75	1428.05		1,429	210	4%	96%	0%	0%
213	Johnston	Benson	Banner		51.92		1,380	440	3%	51%	46%	0%
218	Johnston	Wendell	Wendell	5	75.06		593	215	19%	67%	14%	0%
230	Johnston	Zebulon	Thanksgiving Fire	1.999	20.3		354	175	19%	81%	0%	0%
302	Nash	Bailey	Sabattus		35.2		376	100	10%	35%	55%	0%
306	Nash	Bailey	Tracy		49.56	49.56	575	150	29%	71%	0%	0%
367	Warren	Macon	Five Forks		527.45		956	225	22%	0%	78%	0%
382	Warren	Warrenton	Bolton	6.24	304.64		4,835	4,670	9%	0%	86%	4%
383	Warren	Warrenton	Warrenton	6.24	152.68		1,037	125	47%	0%	39%	14%
387	Johnston	Newton Grove	Williams	5	29.33	29.33	393	335	13%	87%	0%	0%
411	Edgecombe	Battleboro	Fern	100	1235.42	960.71	1,494	220	5%	76%	19%	0%
415	Edgecombe	Rocky Mount	Edgecombe		1544.34	600	2,416	185	1%	38%	61%	0%
432	Edgecombe	Legett	Whitakers-Leggett		122.82	122.82	2,454	255	1%	49%	50%	0%
433	Edgecombe	Pinetops	Pinetops		81.05	54	1,473	340	6%	40%	53%	1%
434	Edgecombe	Conetoe	Conetoe	80	1389.89	910.6	1,152	120	5%	78%	17%	0%
435	Edgecombe	Conetoe	Conetoe II		111.91	55.49	916	555	1%	56%	43%	0%
482	Halifax	Enfield	North 301	20	208.69	128.75	1,825	135	4%	63%	8%	25%
488	Franklin	Louisburg	Highest Power		553	427	271	58	62%	21%	16%	0%
509	Halifax	Littleton	Shieldwall	-	139.88	30.04	1,196	285	10%	50%	40%	0%
511	Halifax	Scotland Neck	American Beech	160	3255.22	1807.8	1,262	205	2%	58%	38%	3%
515	Johnston	Wendell	Truman(NC)	5	123.27	40.64	1,122	915	19%	28%	53%	0%
519	Edgecombe	Tarboro	Harts Mill		1522.82	1162.6	814	180	5%	43%	52%	0%
561	Halifax	Enfield	Halifax 80mw 2019	80	1007.58	1007.6	672	190	8%	73%	19%	0%
581	Warren	Manson	Virginia Line	35	695	342	1,147	275	6%	68%	20%	5%
584	Halifax	Enfield	Sweetleaf	94	1956.34	1250	968	160	5%	63%	32%	0%
590	Halifax	Enfield	Grissom	5	102.1	75.2	1,648	1,455	10%	74%	16%	0%
614	Johnston	Willow Springs	HCE Johnston 1	2.6	31.54	13.29	485	335	24%	73%	0%	3%
Total Number of Solar Farms				82								
Average				22.92	278.7	207.7	927	396	14%	56%	26%	4%
Median				5.00	77.8	40.6	686	213	8%	63%	19%	0%
High				160.00	3255.2	1807.8	4835	4670	94%	99%	100%	76%
Low				1.50	15.2	11.0	123	50	0%	0%	0%	0%

IV. Specific Factors on Harmony with the Area

I have completed a number of Impact Studies related to a variety of uses and I have found that the most common areas for impact on adjoining values typically follow the following hierarchy with descending levels of potential impact. I will discuss each of these categories and how they relate to a solar farm.

1. Hazardous material
2. Odor
3. Noise
4. Traffic
5. Stigma
6. Appearance

1. Hazardous material

The solar farm presents no potential hazardous waste byproduct as part of normal operation. Any fertilizer, weed control, vehicular traffic, or construction will be significantly less than typically applied in a residential development or even most agricultural uses.

The various solar farms that I have inspected and identified in the addenda have no known environmental impacts associated with the development and operation.

2. Odor

The various solar farms that I have inspected produced no odor.

3. Noise

Whether discussing passive fixed solar panels, or single-axis trackers, there is no negative impact associated with noise from a solar farm. The transformer reportedly has a hum similar to an HVAC that can only be heard in close proximity to this transformer and the buffers on the property are sufficient to make emitted sounds inaudible from the adjoining properties. No sound is emitted from the facility at night.

The various solar farms that I have inspected were inaudible from the roadways.

4. Traffic

The solar farm will have no onsite employee's or staff. The site requires only minimal maintenance. Relative to other potential uses of the site (such as a residential subdivision), the additional traffic generated by a solar farm use on this site is insignificant.

5. Stigma

There is no stigma associated with solar farms and solar farms and people generally respond favorably towards such a use. While an individual may express concerns about proximity to a solar farm, there is no specific stigma associated with a solar farm. Stigma generally refers to things such as adult establishments, prisons, rehabilitation facilities, and so forth.

Solar panels have no associated stigma and in smaller collections are found in yards and roofs in many residential communities. Solar panels on a roof are often cited as an enhancement to the property in marketing brochures.

I see no basis for an impact from stigma due to a solar farm.

6. Appearance

Although “appearance” has been ruled by NC Courts to be irrelevant to the issue of “harmony with an area,” I note that larger solar farms using fixed or tracking panels are a passive use of the land that is considered in keeping with a rural/residential area. As shown below, solar farms are comparable to larger greenhouses. This is not surprising given that a greenhouse is essentially another method for collecting passive solar energy. The greenhouse use is well received in residential/rural areas and has a similar visual impact as a solar farm.



The solar panels are all less than 15 feet high, which means that the visual impact of the solar panels will be similar in height to a typical greenhouse and lower than a single story residential dwelling. Were the subject property developed with single family housing, that development would have a much greater visual impact on the surrounding area given that a two-story home with attic could be three to four times as high as these proposed panels.

7. Conclusion

On the basis of the factors described above, it is my professional opinion that the proposed solar farm will be in harmony with the area in which it is to be developed. The breakdown of adjoining uses is similar to the other solar farms tracked.

V. Conclusion

The matched pair analysis shows no impact in home values due to abutting or adjoining a solar farm as well as no impact to abutting or adjacent vacant residential or agricultural land. The criteria that typically correlates with downward adjustments on property values such as noise, odor, and traffic all indicate that a solar farm is a compatible use for rural/residential transition areas and that it would function in a harmonious manner with this area.

Very similar solar farms in very similar areas have been found by hundreds of towns and counties not to have a substantial injury to abutting or adjoining properties, and many of those findings of no impact have been upheld by N.C. Courts or overturned by N.C. Courts when a board found otherwise (see, for example *Dellinger v. Lincoln County*). Similar solar farms have been approved adjoining agricultural uses, schools, churches, and residential developments. Industrial uses rarely absorb negative impacts from adjoining uses.

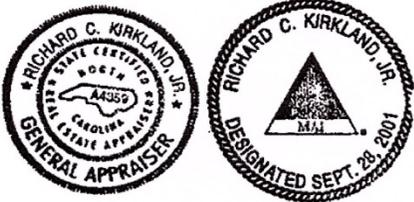
Based on the data and analysis in this report, it is my professional opinion that the solar farm proposed at the subject property will have no impact on the value of adjoining or abutting property and that the proposed use is in harmony with the area in which it is located. I note that some of the positive implications of a solar farm that have been expressed by people living next to solar farms include protection from future development of residential developments or other more intrusive uses, reduced dust, odor and chemicals from former farming operations, protection from light pollution at night, it's quiet, and there is no traffic.

If you have any further questions please call me any time.

Sincerely,



Richard C. Kirkland, Jr., MAI
State Certified General Appraiser



Nicholas D. Kirkland
Trainee Appraiser

Limiting Conditions and Assumptions

Acceptance of and/or use of this report constitutes acceptance of the following limiting conditions and assumptions; these can only be modified by written documents executed by both parties.

- ❖ The basic limitation of this and any appraisal is that the appraisal is an opinion of value, and is, therefore, not a guarantee that the property would sell at exactly the appraised value. The market price may differ from the market value, depending upon the motivation and knowledge of the buyer and/or seller, and may, therefore, be higher or lower than the market value. The market value, as defined herein, is an opinion of the probable price that is obtainable in a market free of abnormal influences.
- ❖ I do not assume any responsibility for the legal description provided or for matters pertaining to legal or title considerations. I assume that the title to the property is good and marketable unless otherwise stated.
- ❖ I am appraising the property as though free and clear of any and all liens or encumbrances unless otherwise stated.
- ❖ I assume that the property is under responsible ownership and competent property management.
- ❖ I believe the information furnished by others is reliable, but I give no warranty for its accuracy.
- ❖ I have made no survey or engineering study of the property and assume no responsibility for such matters. All engineering studies prepared by others are assumed to be correct. The plot plans, surveys, sketches and any other illustrative material in this report are included only to help the reader visualize the property. The illustrative material should not be considered to be scaled accurately for size.
- ❖ I assume that there are no hidden or unapparent conditions of the property, subsoil, or structures that render it more or less valuable. I take no responsibility for such conditions or for obtaining the engineering studies that may be required to discover them.
- ❖ I assume that the property is in full compliance with all applicable federal, state, and local laws, including environmental regulations, unless the lack of compliance is stated, described, and considered in this appraisal report.
- ❖ I assume that the property conforms to all applicable zoning and use regulations and restrictions unless nonconformity has been identified, described and considered in this appraisal report.
- ❖ I assume that all required licenses, certificates of occupancy, consents, and other legislative or administrative authority from any local, state, or national government or private entity or organization have been or can be obtained or renewed for any use on which the value estimate contained in this report is based.
- ❖ I assume that the use of the land and improvements is confined within the boundaries or property lines of the property described and that there is no encroachment or trespass unless noted in this report.
- ❖ I am not qualified to detect the presence of floodplain or wetlands. Any information presented in this report related to these characteristics is for this analysis only. The presence of floodplain or wetlands may affect the value of the property. If the presence of floodplain or wetlands is suspected the property owner would be advised to seek professional engineering assistance.
- ❖ For this appraisal, I assume that no hazardous substances or conditions are present in or on the property. Such substances or conditions could include but are not limited to asbestos, urea-formaldehyde foam insulation, polychlorinated biphenyls (PCBs), petroleum leakage or underground storage tanks, electromagnetic fields, or agricultural chemicals. I have no knowledge of any such materials or conditions unless otherwise stated. I make no claim of technical knowledge with regard to testing for or identifying such hazardous materials or conditions. The presence of such materials, substances or conditions could affect the value of the property. However, the values estimated in this report are predicated on the assumption that there are no such materials or conditions in, on or in close enough proximity to the property to cause a loss in value. The client is urged to retain an expert in this field, if desired.
- ❖ Unless otherwise stated in this report the subject property is appraised without a specific compliance survey having been conducted to determine if the property is or is not in conformance with the requirements of the

Americans with Disabilities Act (effective 1/26/92). The presence of architectural and/or communications barriers that are structural in nature that would restrict access by disabled individuals may adversely affect the property's value, marketability, or utility.

- ❖ Any allocation of the total value estimated in this report between the land and the improvements applies only under the stated program of utilization. The separate values allocated to the land and buildings must not be used in conjunction with any other appraisal and are invalid if so used.
- ❖ Possession of this report, or a copy thereof, does not carry with it the right of publication.
- ❖ I have no obligation, by reason of this appraisal, to give further consultation or testimony or to be in attendance in court with reference to the property in question unless further arrangements have been made regarding compensation to Kirkland Appraisals, LLC.
- ❖ Neither all nor any part of the contents of this report (especially any conclusions as to value, the identity of the appraiser, or the firm with which the appraiser is connected) shall be disseminated to the public through advertising, public relations, news, sales, or other media without the prior written consent and approval of Kirkland Appraisals, LLC, and then only with proper qualifications.
- ❖ Any value estimates provided in this report apply to the entire property, and any proration or division of the total into fractional interests will invalidate the value estimate, unless such proration or division of interests has been set forth in the report.
- ❖ Any income and expenses estimated in this report are for the purposes of this analysis only and should not be considered predictions of future operating results.
- ❖ This report is not intended to include an estimate of any personal property contained in or on the property, unless otherwise stated.
- ❖ This report is subject to the Code of Professional Ethics of the Appraisal Institute and complies with the requirements of the State of North Carolina for State Certified General Appraisers. This report is subject to the certification, definitions, and assumptions and limiting conditions set forth herein.
- ❖ The analyses, opinions and conclusions were developed based on, and this report has been prepared in conformance with, our interpretation of the guidelines and recommendations set forth in the Financial Institutions Reform, Recovery, and Enforcement Act of 1989 (FIRREA).
- ❖ This is a Real Property Appraisal Consulting Assignment.

Certification

I certify that, to the best of my knowledge and belief:

- 1. The statements of fact contained in this report are true and correct;
- 2. The reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions, and are my personal, unbiased professional analyses, opinions, and conclusions;
- 3. I have no present or prospective interest in the property that is the subject of this report and no personal interest with respect to the parties involved;
- 4. I have no bias with respect to the property that is the subject of this report or to the parties involved with this assignment;
- 5. My engagement in this assignment was not contingent upon developing or reporting predetermined results;
- 6. My compensation for completing this assignment is not contingent upon the development or reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of the appraisal;
- 7. The reported analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the requirements of the Code of Professional Ethics and Standards of Professional Appraisal Practice of the Appraisal Institute;
- 8. The reported analyses, opinions and conclusions were developed, and this report has been prepared, in conformity with the Uniform Standards of Professional Appraisal Practice.
- 9. The use of this report is subject to the requirements of the Appraisal Institute relating to review by its duly authorized representatives;
- 10. I have not made a personal inspection of the property that is the subject of this report and;
- 11. No one provided significant real property appraisal assistance to the person signing this certification.
- 12. As of the date of this report I have completed the requirements of the continuing education program of the Appraisal Institute;
- 13. I have completed a similar impact analysis for the same client on the same project in 2016 as detailed earlier in this report.

Disclosure of the contents of this appraisal report is governed by the bylaws and regulations of the Appraisal Institute and the National Association of Realtors.

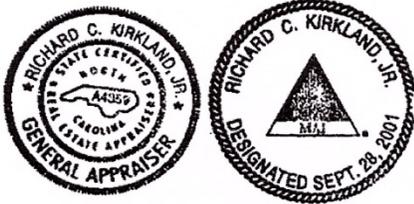
Neither all nor any part of the contents of this appraisal report shall be disseminated to the public through advertising media, public relations media, news media, or any other public means of communications without the prior written consent and approval of the undersigned.



Richard C. Kirkland, Jr., MAI
State Certified General Appraiser



Nicholas D. Kirkland
Trainee Appraiser





Kirkland Appraisals, LLC

Richard C. Kirkland, Jr., MAI
9408 Northfield Court
Raleigh, North Carolina 27603
Mobile (919) 414-8142
rkirkland2@gmail.com
www.kirklandappraisals.com

PROFESSIONAL EXPERIENCE

Kirkland Appraisals, LLC , Raleigh, N.C. Commercial appraiser	2003 – Present
Hester & Company , Raleigh, N.C. Commercial appraiser	1996 – 2003

PROFESSIONAL AFFILIATIONS

MAI (Member, Appraisal Institute) designation #11796	2001
NC State Certified General Appraiser # A4359	1999
VA State Certified General Appraiser # 4001017291	
SC State Certified General Appraiser # 6209	
FL State Certified General Appraiser # RZ3950	
IL State Certified General Appraiser # 553.002633	
OR State Certified General Appraiser # C001204	

EDUCATION

Bachelor of Arts in English , University of North Carolina, Chapel Hill	1993
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CONTINUING EDUCATION

Income Approach Case Studies for Commercial Appraisers	2018
Introduction to Expert Witness Testimony for Appraisers	2018
Appraising Small Apartment Properties	2018
Florida Appraisal Laws and Regulations	2018
Uniform Standards of Professional Appraisal Practice Update	2018
Appraisal of REO and Foreclosure Properties	2017
Appraisal of Self Storage Facilities	2017
Land and Site Valuation	2017
NCDOT Appraisal Principles and Procedures	2017
Uniform Standards of Professional Appraisal Practice Update	2016
Forecasting Revenue	2015
Wind Turbine Effect on Value	2015
Supervisor/Trainee Class	2015
Business Practices and Ethics	2014
Subdivision Valuation	2014
Uniform Standards of Professional Appraisal Practice Update	2014
Introduction to Vineyard and Winery Valuation	2013
Appraising Rural Residential Properties	2012
Uniform Standards of Professional Appraisal Practice Update	2012
Supervisors/Trainees	2011
Rates and Ratios: Making sense of GIMs, OARs, and DCFs	2011
Advanced Internet Search Strategies	2011
Analyzing Distressed Real Estate	2011
Uniform Standards of Professional Appraisal Practice Update	2011

Business Practices and Ethics	2011
Appraisal Curriculum Overview (2 Days – General)	2009
Appraisal Review - General	2009
Uniform Standards of Professional Appraisal Practice Update	2008
Subdivision Valuation: A Comprehensive Guide	2008
Office Building Valuation: A Contemporary Perspective	2008
Valuation of Detrimental Conditions in Real Estate	2007
The Appraisal of Small Subdivisions	2007
Uniform Standards of Professional Appraisal Practice Update	2006
Evaluating Commercial Construction	2005
Conservation Easements	2005
Uniform Standards of Professional Appraisal Practice Update	2004
Condemnation Appraising	2004
Land Valuation Adjustment Procedures	2004
Supporting Capitalization Rates	2004
Uniform Standards of Professional Appraisal Practice, C	2002
Wells and Septic Systems and Wastewater Irrigation Systems	2002
Appraisals 2002	2002
Analyzing Commercial Lease Clauses	2002
Conservation Easements	2000
Preparation for Litigation	2000
Appraisal of Nonconforming Uses	2000
Advanced Applications	2000
Highest and Best Use and Market Analysis	1999
Advanced Sales Comparison and Cost Approaches	1999
Advanced Income Capitalization	1998
Valuation of Detrimental Conditions in Real Estate	1999
Report Writing and Valuation Analysis	1999
Property Tax Values and Appeals	1997
Uniform Standards of Professional Appraisal Practice, A & B	1997
Basic Income Capitalization	1996

Ms. Evans administered the oath for testimony to Mr. Phillip Martin, Ecoplexus, Inc.

Mr. Martin testified under oath and provided an update and background information to the Board on the project.

Ms. Evans administered the oath for testimony to Mr. Tommy Cleveland, Licensed Professional Engineer.

Mr. Cleveland testified under oath speaking on health and safety impacts of this project. He stated it is his professional opinion that the requested addition to the project would not have any material health or safety impact on the community.

Ms. Evans administered the oath for testimony to Mr. Nick Kirkland, Kirkland Appraisals, LLC.

Mr. Kirkland testified under oath that this project will be in harmony with this area and furthermore it's following the same set of setbacks and vegetative buffers as was already going to be implemented on the previously approved parcel. He stated that based on this information, it is his professional opinion that it will not injure the value of adjoining or abutting properties.

On motion of Sue Leggett seconded by Fred Belfield, Jr. and duly passed that the public hearing adjourn.

On motion of Lou M. Richardson seconded by Dan Cone and duly passed that the Nash County Board of Commissioners adopt **Option 'A'** related to the request to amend Conditional Use Permit CU-200101.

Option 'A': Conclusions with Supporting Findings of Fact for APPROVAL:

- (1) The proposed development meets all the standards required by the Nash County Unified Development Ordinance, including the specific requirements of Article XI, Section 11-4, Subsection 11-4.72(a) for solar farm facilities because** the subject property is located in the A1 (Agricultural) Zoning District and the expanded East Nash PV3 portion of the solar farm facility is proposed to be constructed to the same design standards as the previously approved East Nash PV1 portion of the facility.
- (2) The proposed development will not materially endanger the public health or safety because** there is no evidence that the expanded East Nash PV3 portion of the solar farm facility will pose any unique threat not already considered in relation to the previously approved East Nash PV1 portion of the facility.
- (3) The proposed development will not substantially injure the value of adjoining or abutting property because** the applicant has submitted a revised appraisal

impact assessment prepared for the entire expanded East Nash PV1 and PV3 solar farm facility by Richard C. Kirkland, Jr., MAI of Kirkland Appraisals, LLC dated April 16, 2020, which concludes that in his professional opinion, “the solar farm proposed at the subject property will have no impact on the value of adjoining or abutting property.”

- (4) The proposed development will be in harmony with the area in which it is to be located because** the applicant has submitted a revised appraisal impact assessment prepared for the entire expanded East Nash PV1 and PV3 solar farm facility by Richard C. Kirkland, Jr., MAI of Kirkland Appraisals, LLC dated April 16, 2020, which concludes that in his professional opinion, “the proposed use is in harmony with the area in which it is located” due to the potential positive implications of solar farms for nearby residents including “protection from future development of residential developments or other more intrusive uses, reduced dust, odor and chemicals from former farming operations, protection from light pollution at night, it’s quiet, and there is no traffic.”
- (5) The proposed development will be in general conformity with the Nash County Land Development Plan because** the subject property is designated as Suburban Growth Area and solar farm facilities have previously been determined to be compatible with the Suburban Growth Area because they are a relatively low-intensity land use that does not require public infrastructure services (water supply or wastewater disposal) and that provides a renewable, sustainable alternative source of energy to benefit the community.

On motion of Lou M. Richardson seconded by Sue Leggett and duly passed that the Nash County Board of Commissioners **APPROVE** the request to amend Conditional Use Permit CU-200101 to expand the previously approved East Nash PV1 photovoltaic solar farm to include the proposed East Nash PV3 addition, subject to the following addition to Condition #5:

A Certificate of Compliance shall be issued by the Nash County Environmental Health Division prior to the construction of the solar farm facility in order to ensure the protection of any existing on-site well or septic system serving the residential dwelling located on the subject property at 1050 Bass Road, Nashville, NC 27856.

Mr. Tyson presented for the Board’s consideration General Rezoning Request Z-200501 to rezone 81 acres on Stoney Hill Church Rd, Chapman Rd, and Juniper Rd from R-40 (Single-Family Residential) and RA-30 (Single-Family Residential) to RA-20 (Medium Density Residential). He advised the Nash County Technical Review Committee (TRC) considered General Rezoning Request Z-200501 on April 30, 2020 and recommended **DENIAL** based on:

- (1) The previous **DENIAL** by the Board of Commissioners on October 7, 2019 of a request to rezone a 24 acre tract (including the approximately 12 acre tract which is the subject of the current request) to the proposed RA-20 (Medium Density Residential) Zoning District, **due to the Board's determination that the RA-30 (Single-Family Residential) Zoning District was more appropriate and compatible with the predominantly rural and low-density development conditions of the surrounding area** (Case File #Z-190601.)
- (2) The previous **DENIAL** by the Board of Commissioners on December 2, 2019 of a request to rezone four tracts totaling approximately 163 acres (including the approximately 11 and 58 acre tracts which are the subject of the current request) to the RA-30 (Single-Family Residential) Zoning District, **due to the Board's determination that the request was not reasonable at that time until the adjacent 24 acre tract previously rezoned to the RA-30 Zoning District was further developed in order to demonstrate its compatibility with the surrounding area** (Case File #Z-191101.) It should be noted that the Board of Commissioners reviewed and approved preliminary plan for Phases I & II of the Williams Ridge Subdivision at the time of that decision.

He also advised that the Nash County Planning Board considered General Rezoning Request Z-200501 on May 18, 2020. In addition to the applicant, one adjoining property owner addressed the Board in support of the request. The Planning Board voted unanimously to recommend:

- (1) **APPROVAL of Consistency Statement 'A' below** – finding the request to be reasonable, in the public interest, consistent with the recommendations of the Nash County Land Development Plan, and reasonable “spot zoning;” and
- (2) **APPROVAL** of the request to rezone approximately 81 acres to the RA-20 (Medium Density Residential) Zoning District.

On motion of Lou M. Richardson seconded by Sue Leggett and duly passed that the Board go into a public hearing.

Mr. Jim Page of Bailey, NC spoke regarding a concern with the Brantley graveyard and access to the graveyard.

Mr. Mike Eatmon of Juniper Road spoke in opposition to the request.

Mr. Cecil Williams spoke in support of his rezoning request and addressed the graveyard access issue.

The Board recessed to participated in the 11:00 AM COVID-19 Response – TEAMS Conference Call Briefing for Monday, June 1, 2020.

After the recess, Commissioner Fred Belfield, Jr. made a motion and seconded by Mary P. Wells that the public hearing adjourn.

On motion of Sue Leggett seconded by Dan Cone and duly passed by the following vote that the Nash County Board of Commissioners adopt **Consistency Statement 'B'** related to General Rezoning Request Z-200501.

Dan Cone	Yes
Sue Leggett	Yes
J. Wayne Outlaw	Yes
Mary P. Wells	Yes
Lou M. Richardson	Yes
Fred Belfield, Jr.	No
Robbie B. Davis	No

Consistency Statement 'B' (For DENIAL):

General Rezoning Request Z-200501 is:

- (1) Not reasonable or in the public interest at this time because approval of the request would be inconsistent with the following previous actions of the Board of Commissioners:
 - (a) The previous denial on October 7, 2019 of a request to rezone a 24 acre tract (including the approximately 12 acre tract which is the subject of the current request) to the proposed RA-20 (Medium Density Residential) Zoning District, due to the Board's determination that the RA-30 (Single-Family Residential) Zoning District was more appropriate and compatible with the predominantly rural and low-density development conditions of the surrounding area (Case File #Z-190601.)
 - (b) The previous denial on December 2, 2019 of a request to rezone four tracts totaling approximately 163 acres (including the approximately 11 and 58 acre tracts which are the subject of the current request) to the RA-30 (Single-Family Residential) Zoning District, due to the Board's determination that the request was not reasonable at that time until the adjacent 24 acre tract previously rezoned to the RA-30 Zoning District was further developed in order to demonstrate its compatibility with the surrounding area (Case File #Z-191101.)
- (2) Consistent with the recommendations of the Nash County Land Development Plan (LDP) because:
 - (a) The LDP designates the subject property as Suburban Growth Area.
 - (b) The LDP supports the rezoning of property located within the Suburban Growth Area to either the RA-30 (Single-Family Residential) or the RA-20 (Medium Density Residential) Zoning Districts where public water service is available and where the soil conditions are suitable to accommodate the installation of on-site septic systems.
 - (c) The subject property has access to Nash County public water service via existing four-inch waterlines installed along the immediately adjacent Stoney Hill Church Road and Chapman Road public rights-of-way as well as a two-inch waterline recently installed by the property owner along the Juniper Road public right-of-way. Furthermore, the Nash County Public Utilities Department has determined that the existing water system has sufficient capacity to accommodate the residential development of the subject property at the proposed density.
 - (d) The soil conditions of the majority of the subject property as observed by the Nash County Environmental Health Division appear generally sandy, well drained, and favorable for the installation of on-site septic systems.
 - (e) Permitting higher density residential development will help to accommodate the significant residential growth anticipated by the LDP for the Suburban Growth Area.

However, the LDP leaves the decision regarding the appropriate development density (either RA-30 or RA-20) to the discretion of the Board of Commissioners on a case-by-case basis and, in this particular case, the Board has determined that the residential development permitted by the requested RA-20 (Medium Density Residential) Zoning District would be too dense to be compatible with the

predominantly rural and low-density development conditions of the surrounding area.

- (3) Unreasonable “spot zoning” because:
 - (a) The reduced minimum lot area requirement (20,000 square feet per lot) and the directly related increased residential development density permitted by the proposed RA-20 (Medium Density Residential) Zoning District would be incompatible with the predominantly rural and low-density development conditions of the surrounding area.

On motion of Sue Leggett seconded by Dan Cone and duly passed that the Nash County Board of Commissioners **DENY** General Rezoning Request Z-200501 to rezone the subject property to RA-20 (Medium Density Residential).

Chairman Davis called for a ten (10) minutes break.

Chairman Davis called the meeting back to order.

Mr. Tyson presented for the Board’s consideration General Rezoning Request Z-200502 to rezone 66 acres on Jordan Rd from R-20 (Medium Density Residential) and R-20-CU (Medium Density Residential Conditional Use) to R-10 (High Density Residential). He advised the Nash County Technical Review Committee (TRC) considered General Rezoning Request Z-200502 on April 30, 2020 and recommended **DENIAL** based on:

- (1) The previous **DENIAL** by the Board of Commissioners on August 6, 2018 of a request to rezone a 48 acre tract (including the approximately 44 acre tract which is the subject of the current request) to the R-15 (Medium Density Residential) Zoning District, **due to the Board’s determination that the 15,000 square foot minimum lot area required by the proposed R-15 Zoning District would permit residential development too dense to be compatible with the 20,000 to 30,000 square foot minimum lot areas required by the surrounding R-20 and R-30 Zoning Districts** (Case File #Z-180701.)
- (2) The reduced 10,000 square foot minimum lot area requirement and the 75 foot minimum lot width requirement of the currently proposed R-10 (High Density Residential) Zoning District would permit residential development **even more dense than the previously denied R-15 Zoning District.**

The TRC also noted that a conditional use rezoning request (as opposed to a general rezoning request) may be more appropriate for high density residential development because it would permit the attachment of specific zoning conditions that could restrict the development of particular land uses and/or restrict the developer to a particular design plan intended to mitigate the potential impact on the neighboring properties.

He also advised the Nash County Planning Board considered General Rezoning Request Z-200502 on May 18, 2020.

The applicant addressed the Board in support of the request. Six adjoining and/or surrounding property owners addressed the Board in opposition to the request, citing various concerns including the high-density nature of the proposed zoning district, the

potentially permitted land uses, the desire to maintain a rural lifestyle, as well as fears of increased traffic and crime and diminished property values.

The Planning Board recommended, **with a split vote of 4 to 3**:

- (1) **APPROVAL of Consistency Statement ‘B’ below** – finding the request to be unreasonable, not in the public interest, mostly but not entirely consistent with the recommendations of the Nash County Land Development Plan, and unreasonable “spot zoning;” and
- (2) **DENIAL** of the request to rezone the approximately 66 acres to the R-10 (High Density Residential) Zoning District.

The Planning Board members opposed to the request noted their agreement with the TRC that a conditional use rezoning may be more appropriate in this case, because it would allow the attachment of zoning conditions to restrict the development of particular land uses that may not be appropriate for this specific site.

On motion of Mary P. Wells seconded by J. Wayne Outlaw and duly passed that the Board go into a public hearing.

Ms. Linda Jordan Shepherd of Jordan Road spoke against the rezoning request.

Mr. John Shepherd of Jordan Road spoke against the rezoning request.

Mr. Henry Wayne Pridgen of Whitakers, NC spoke in opposition to the rezoning request.

Mr. Cecil Williams, Applicant spoke in support of his rezoning request.

Mr. Tyson read the following seven public comment/hearing letters submitted via the Nash County public comment email address at public.comment@nashcountync.gov that was established due to COVID-19 for public comments to be read during the public comment period and/or public hearing during the Commissioners’ meeting.

- Ms. Betsy Schrum of Kingsport, TN and property owner on Ferrell Road submitted a letter in opposition to the proposed rezoning.
- Mr. John Shepherd and Mrs. Linda Jordan Shepherd of Jordan Road submitted a letter to express their strong objection to the General Rezoning Request Z-200502.
- Mr. Henry W. Pridgen and Mrs. Yvonne N. Pridgen of Whitakers, NC and property owners on Vickers Road submitted a letter to object to the General Rezoning Request Z-200502.
- Ms. Laura Godwin of Jordan Road submitted a letter in opposition to the rezoning request.
- Mr. Billy D. Winstead and Mrs. Kaye W. Winstead of Jordan Road submitted a letter in opposition and asked the Board to disapprove the request.

- Ms. Linda Tant Rosenberger, Ms. Jewel Tant, and Ms. Joy Tant of Jordan Road submitted a letter of opposition in response to rezoning of 66 acres from R-20 to R-10 unrestricted by Cecil Williams.
- Ms. Alissa Miller and Mr. Brien Mitchell of Jordan Road submitted a letter in opposition to the rezoning request.

On motion of Sue Leggett seconded by J. Wayne Outlaw and duly passed that the public hearing adjourn.

On motion of J. Wayne Outlaw seconded by Lou M. Richardson and duly passed the Nash County Board of Commissioners adopt **Consistency Statement 'B'** related to General Rezoning Request Z-200502.

Consistency Statement 'B' (For DENIAL):

General Rezoning Request Z-200502 is:

- (1) Not reasonable or in the public interest at this time because approval of the request would be inconsistent with the following previous action of the Board of Commissioners:
 - (a) The previous denial on August 6, 2018 of a request to rezone a 48 acre tract (including the approximately 44 acre tract which is the subject of the current request) to the R-15 (Medium Density Residential) Zoning District, due to the Board's determination that the 15,000 square foot minimum lot area required by the proposed R-15 Zoning District would permit residential development too dense to be compatible with the 20,000 to 30,000 square foot minimum lot areas required by the surrounding R-20 and R-30 Zoning Districts (Case File #Z-180701.)
 - (b) The reduced 10,000 square foot minimum lot area requirement and the 75 foot minimum lot width requirement of the currently proposed R-10 (High Density Residential) Zoning District would permit residential development even more dense than the previously denied R-15 Zoning District.
- (2) Consistent with most of the recommendations of the Nash County Land Development Plan (LDP) because:
 - (a) The LDP designates the subject property as Suburban Growth Area.
 - (b) The LDP supports rezoning of property located within the Suburban Growth Area for higher density residential development with minimum required lot sizes smaller than 20,000 square feet where both public water and public sewer services are available.
 - (c) The subject property has access to Nash County public water service via an existing four-inch waterline installed along the immediately adjacent Jordan Road public right-of-way.
 - (d) The subject property has potential access to Town of Sharpsburg municipal sewer service via an existing sewer force main line installed along the immediately adjacent Jordan Road public right-of-way through a recently amended utility agreement between the applicant and the town permitting the connection of up to 25 lots using individual septic tank effluent pump (S.T.E.P.) stations as well as the connection of up to 75 additional lots to be served by a proposed new sewage lift/pump station.
 - (e) Permitting higher density residential development will help to accommodate the significant residential growth anticipated by the LDP for the Suburban Growth Area.

However, the request is not consistent with one other recommendation of the Nash County Land Development Plan (LDP) because:

- (a) The LDP recommends the potential use of buffers and/or other design features when permitting higher density residential development with minimum required lot sizes smaller than 20,000 square feet on property located within the Suburban Growth Area in order to minimize the potential impacts on neighboring properties.
 - (b) Due to the general (as opposed to conditional use) nature of this rezoning request, no specific zoning conditions may be attached to its approval that would restrict the developer to a particular development plan or specific design features intended to mitigate the potential impacts of the higher density residential development on the neighboring properties.
- (3) Unreasonable “spot zoning” because:
- (a) The proposed R-10 (High Density Residential) Zoning District would substantially increase the permitted residential development density by reducing the allowable minimum lot area by half from the currently required 20,000 square feet per lot to 10,000 square feet per lot and by reducing the required minimum lot width from 100 feet per lot to 75 feet per lot.
 - (b) The proposed R-10 (High Density Residential) Zoning District would permit the development of the following land uses that are currently excluded on either one or both of the subject tracts: boarding and rooming houses, congregate care facilities, group care facilities, manufactured home parks, multi-family dwellings (including apartments and condominiums), and/or townhouse dwellings.

On motion of J. Wayne Outlaw seconded by Lou M. Richardson and duly passed that the Nash County Board of Commissioners **DENY** General Rezoning Request Z-200502 to rezone the subject property to R-10 (High Density Residential).

Mr. Tyson presented for the Board’s consideration a request for an additional six-month extension of Conditional Use Permit CU-141102 previously issued for the Spring Hope Solar 2, LLC solar farm to be located on Frazier Rd.

On motion of Dan Cone seconded by Mary P. Wells and duly passed that the Nash County Board of Commissioners **APPROVE** the request to extend the expiration date of Conditional Use Permit CU-141102 issued for the development of the Spring Hope Solar 2, LLC solar farm for an additional six-month period from July 5, 2020 to January 5, 2021.

On motion of J. Wayne Outlaw seconded by Sue Leggett and duly passed that the Nash County Board of Commissioners call the Board of the Board of Equalization and Review to order.

Chairman Davis asked if there was anyone present who wishes to have an appeal heard. There were none.

Ms. Doris Sumner, Acting Tax Administrator advised there are no scheduled appeals.

Ms. Sumner asked the Board to consider adjournment of the Board of Equalization and Review for 2020.

On motion of Lou M. Richardson seconded by Fred Belfield, Jr. and duly passed that the Board of Equalization and Review adjourn for 2020.

Ms. Sumner presented the monthly tax report.

The Monthly Tax Collector's report was accepted.

Ms. Sumner presented for the Board's consideration a tax refund request for June 2020.

On motion of J. Wayne Outlaw seconded by Fred Belfield, Jr. and duly passed that the following tax refund be approved.

REFUND REQUESTS
JUNE 1, 2020

1.	TONYA & TERRENCE MCDADE 117 SOUTHWALL CT ROCKY MOUNT NC 27804	NCO 2019 TOTAL	\$301.50 \$301.50
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PARCEL 040602 OWNED BY TONYA & TERRANCE MCDADE QUALIFIED FOR VETERANS EXEMPTION. THIS WOULD BE A \$45,000 REDUCTION IN VALUE

Chairman Davis called for a twenty-minute (20) recess for lunch.

Upon reconvening, Chairman Davis called on Mr. Zee B. Lamb, County Manager.

Mr. Lamb made the following presentation to the Board on the Nash County Fiscal Year 2020-2021 Proposed Budget.

Nash County

BOARD OF
COMMISSIONERS

ROBBIE B. DAVIS
CHAIRMAN

FRED BELFIELD, JR.
DAN CONE
SUE LEGGETT
J. WAYNE OUTLAW
LOU M. RICHARDSON
MARY P. WELLS



ZEE B. LAMB
COUNTY MANAGER
zee.lamb@nashcountync.gov

VINCE DURHAM
ATTORNEY
vdurham@bws.com

JANICE EVANS
CLERK TO BOARD
janice.evans@nashcountync.gov

June 1, 2020

Mr. Robbie B. Davis, Chairman
Nash County Board of Commissioners
120 W. Washington Street
Nashville, NC 27856

Dear Honorable Chairman Davis and County Commissioners:

This FY2020-2021 budget is presented to you in accordance with the *North Carolina Local Government Budget and Fiscal Control Act*. The proposed budget is presented subject to a public hearing and the Nash County Board of Commissioners' revisions and approval. This budget, as presented, is balanced. The budget provides the resources needed to ensure the delivery of governmental services in a fiscally responsible manner. The budget is one of the best tools to demonstrate the Board's priorities for the future of Nash County. This proposed budget is a continuation of the financially sound and fiscally conservative practices established and embraced by Nash County government.

The budget contains the expenditures and revenues for all county funds. This message will focus primarily on the county's general fund, which is the largest fund and includes all governmental activities supported by local tax revenue.

As we are all aware, local governments are facing unprecedented economic events with the coronavirus pandemic and related restrictions. With this in mind, we believe our budget reflects our effort to be cautious and conservative. This budget has limited capital expansion, presents no new positions, and includes reductions in areas we believe will least affect our direct operations for serving Nash County.

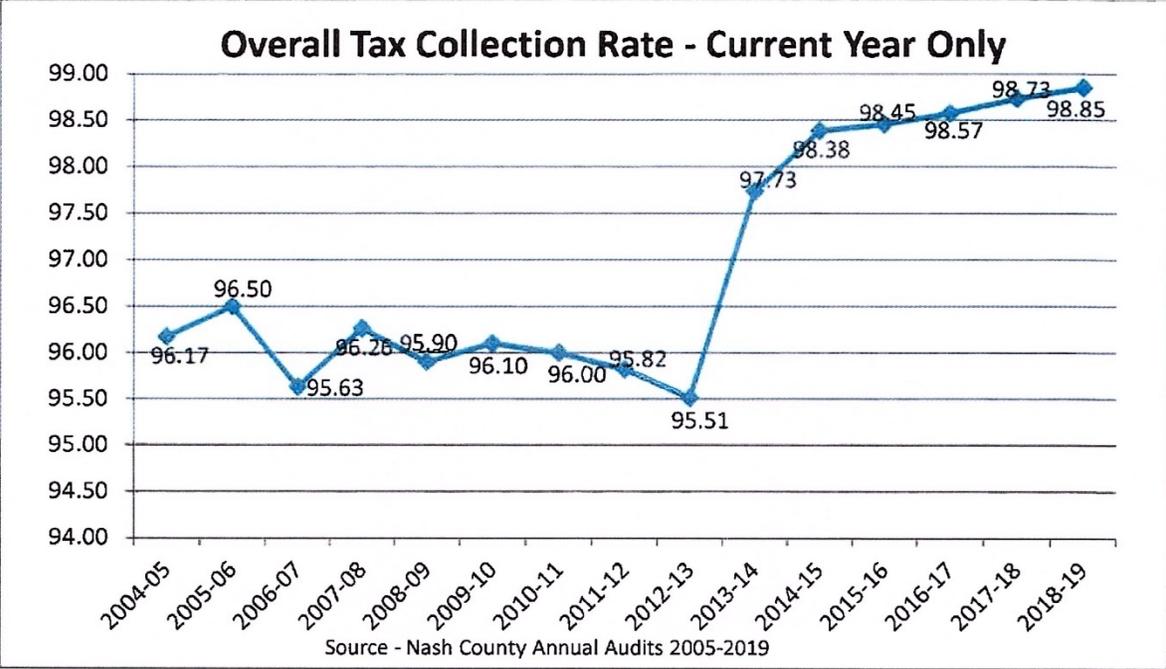
The FY2020-2021 General Fund Budget is proposed to be \$95,575,924, which is (\$2,555) below the FY2019-2020 original budget of \$95,578,479. The FY2020-2021, budget as recommended, is based on a \$.67 tax rate, the same as FY2019-2020. This represents the eleventh consecutive year that the tax rate has remained at \$.67. The tax rate as recommended is able to remain consistent, without reducing services to our citizens due to frugal budgeting efforts, a moderate tax base growth and use of previously appropriated general funds to capital projects remaining available to assist with funding debt service on those projects.

County Administration received budget requests, revenue estimates and other financial information from various officials, officers, department heads and agencies of Nash County. The proposed budget is based on staff information and information provided by, and input from, the County Commissioners. Each department or agency presented an original budget request to the Finance Office. The County Manager reviewed the requests to establish a budget for submission to the Nash County Board of Commissioners. Subsequently, the Commissioners have preliminarily reviewed the budget. In the case of special appropriations requested by outside government agencies and nonprofit organizations, including the Nash County Board of Education and the Nash Community College Board of Trustees, the recommended appropriations reflect the results of budget work sessions involving the Board of Commissioners and county staff.

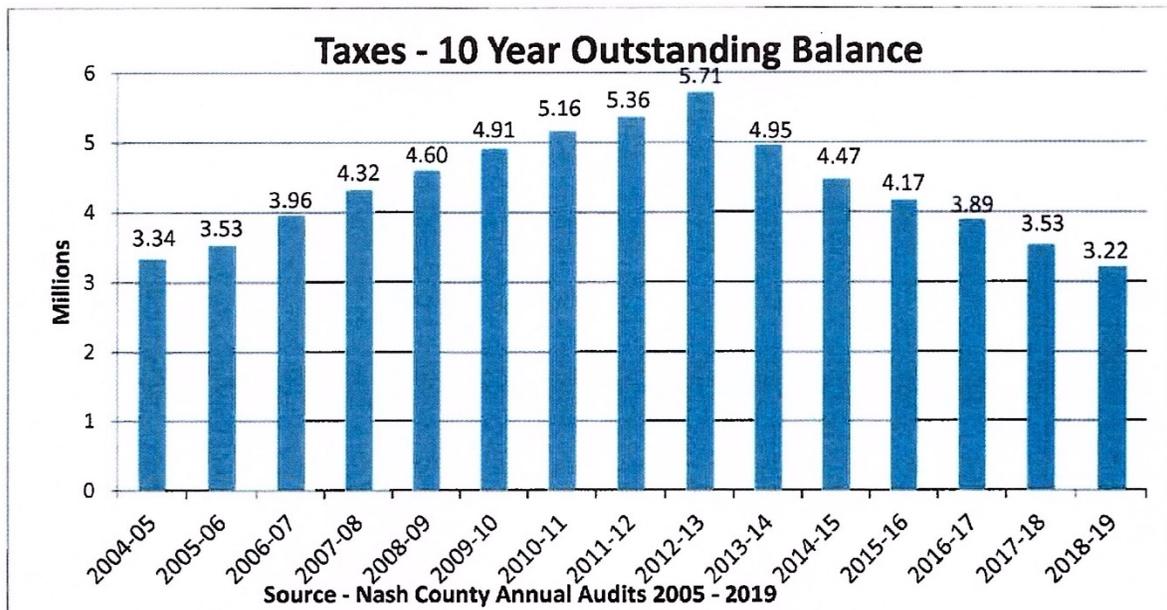
The following information will provide an in-depth review of the proposed FY2020-2021 budget.

1. Property Tax Collections: Ad Valorem tax revenue reflects an increase of 2.3% or \$1,155,695 over the current year budget due to an increase in tax base for 2021. The increase is due primarily to new construction, increases in personal property and registered motor vehicles.

According to the FY2018-2019 Nash County audit, the overall tax collection rate in Nash County was 98.85%. The collection rate for real and personal property and public utilities was 98.69%, and the collection rate for motor vehicles was 100%. For purposes of estimating next year’s property tax revenues, this proposed budget assumes a conservative collection rate of 97.5% for real and personal property and for motor vehicles.



The Tax Office is committed to maintaining Nash County’s high tax collection rate during future years, and will continue to concentrate on the collection of prior year’s delinquent taxes.



Estimated Tax Base and Rate - The estimated tax base is used in this budget to determine the amount of property tax revenue that will be available in the FY2020-2021 budget. The estimated tax base amount is provided to the County Manager by the County’s Tax Administrator. The amount of revenue expected to be collected in the coming year is determined by the tax base and the tax collection rate.

The Nash County 2020 tax year valuation estimate provided by the Tax Administrator provides for a total valuation for FY2020-2021 of \$7,733,000,000. At 100% collection, each penny of the tax rate assessed will produce \$773,300.

The total taxable valuation for real and personal property and public utilities within Nash County is estimated at \$6,805,000,000 and \$928,000,000 for motor vehicles. With the proposed tax rate of \$0.67 per \$100.00 valuation using a conservative collection rate of 97.5%, the FY2020-2021 general fund budget anticipates the collection of \$50,515,823 in ad valorem tax revenues, including \$44,453,663 for real property and personal property and public utilities and \$6,062,160 for motor vehicles.

The budget also anticipates the collection of \$425,000 in prior years’ delinquent real and personal property and motor vehicles taxes, as well as \$178,000 in penalties, interest and other miscellaneous charges assessed upon delinquent taxes.

The total amount of the above taxes anticipated in this budget is \$51,118,823. This amount represents 53.4% of General Fund revenue including transfers from other funds and fund balance appropriations.

3. Sales and Other Tax –Sales Tax collections are budgeted at the \$15,947,743. This estimated amount reflects a conservative collection based on Fiscal Year 2018-2019 actual collections.

The breakdown of sales tax revenue anticipates \$3,701,551 from Article 40 and Article 42 restricted by statute to be used for school capital projects debt service and school capital expenditures. The unrestricted sales tax accruing to the County is estimated to be \$11,538,527. In addition, \$707,665 from Article 44 tax which is restricted for economic development, public education and community colleges.

Other Tax includes property excise tax, vehicle rental tax, privilege license tax, ABC Bottle Tax, Beer and Wine Tax and Video Programming. These other taxes are budgeted at \$791,625.

The total sales tax and other taxes estimated for FY2020-2021 represents 17.5% of General Fund Revenues.

4. Sales and Services– The FY2020-2021 includes Sales and Services budgeted at \$4,283,500. EMS collections and medicaid settlement collections totaling \$3,575,000 accounted for the majority of this revenue category. Other items included are health services of \$307,500, court and jail processing services fees of \$338,000 which and \$63,000 related to Senior Services and Parks and Recreation Special Events.

5. Other Revenues – The FY2020-2021 budget for Other Revenue totals \$4,714,263. This includes \$2,153,863 Other restricted grants funding, \$1,118,370 from Permits and Fees, which includes building permits, register of deeds fees, sheriff office concealed carry, finger printing and fees for serving papers and parks & recreation athletic participation fees, \$175,000 from Investment Earnings and \$1,267,030 from Other Revenues including the ABC Distribution and rental income to Nash County. The investment earnings are budget \$575,000 less than FY2019-2020 original budget due to the cut in interest rates available to Nash County.

6. Transfers from Other Funds -The funds available in the FY2020-2021 budget from capital project general fund appropriations and reserves to assist with debt service on these projects is \$1,497,803. This includes \$193,185 from the Middlesex Shell Building Project, \$642,608 from the Courthouse Project, \$325,000 for the Limited Obligation Bond (LOB) projects, \$181,037 for Middlesex Elementary Project and \$155,973 from the Public Safety Radio Project.

7. Local Government Retirement The FY2020-2021 proposed budget includes an increase in local government retirement for employees to accommodate the state required retirement rate increase from 9.0% to 10.2% for general county employees and from 9.70% to 10.84% for law enforcement officers, respectively. This change resulted in an increase of approximately \$374,990 to general fund expenditures.

8. Health Insurance Benefits- The FY2020-2021 proposed budget includes an estimated increase of \$440,600 for health insurance costs for both active employees and eligible retirees. The State Health Insurance Plan for active employees included an approximate 2% increase effective January 2021 and the pre-65 market plan retirees insurance increased approximately 5%.

9. General Government – The FY2020-2021 budget includes funds for General Government Operations totaling \$9,524,667. This function provides for all administrative County operational costs including Governing Board, Administration, Grants, Human Resources, Finance, Legal Services, Information Technology, Tax, Facility Maintenance, Register of Deeds, and Board of Elections.

10. Public Safety – The FY2020-2021 budget includes \$24,081,248 for Public Safety operations. Public Safety includes the following departments and related recommended budget amounts: Sheriff’s Office Operations- \$13,285,295, 911 Emergency Communications - \$1,849,405, Emergency Services including Fire and Rescue -\$907,595, EMS Operations - \$7,471,885, Medical Examiner costs - \$70,000, Forestry Services \$113,436 and Animal Control - \$383,632.

11. Economic and Physical Development –Economic and Physical Development category for in the FY2020-2021 is budgeted at \$3,301,408. This function provides for: Planning and Inspections \$793,304; Cooperative Extension \$356,192, Soil and Water services 346,271, Rural Transportation Planning \$125,049, the Rocky Mount Wilson Airport \$47,857and Economic Development \$1,979,006.

The Economic Development Department provides funding for Nash County’s in-house operations which is fully staffed including a Director, Business Development Recruiter and an Administrative Assistant. In addition to funding operations of this department, this budget also includes the following: Hospira/Pfizer inducement estimated in the amount of \$1,516,028, (a 5.5% increase over the FY2019-2020 original budget, which is based on actual for FY2019-2020 and increased based on the funding formula); an incentive for small business support grants budgeted at \$30,000 and \$14,000 for funding the Highway 17/64 Committee initiative.

12. Health Department - The FY2020-2021 budget is \$8,211,218 for Public Health operations. Local county funding including fees for services and restricted health reserves are recommended at \$3,352,428 and \$915,607, respectively. The FY2020-2021 local county appropriation, excluding the restricted health reserves, decreased \$77,220 compared to FY2019-2020, however, use of health reserves increased slightly \$7,208 over FY2019-2020 original budget.

13. Department of Social Services (DSS) – The FY2020-2021 budget for Social Services totals \$14,140,693. County funding for DSS for the FY2020-2021 is \$5,405,866, an increase of \$37,710 over the FY2019-2020 local appropriation.

14. Other Human Services – The FY2020-2021 budget for Other Human Services is \$2,285,657. This includes appropriations of \$296,860 for Mental Health, \$1,272,945 of grant-funded programs through the Office of Juvenile Justice and the Home Care Community Block Grant, \$435,314 for Aging/Senior Services, \$115,038 for Veterans’ Services and \$165,500 for other Local Human Service appropriations for nonprofit outside agency local funding. The Local Human Service appropriations reflects a reduction in some outside agency funding of \$36,450.

15. Cultural & Recreation – The FY2020-2021 budget for Cultural & Recreation Services is \$2,090,240. This total includes \$1,063,371 funded for Braswell Library including the State Library Grant and Nash County’s five municipal Libraries. Parks and Recreation Department funding is proposed at \$680,115 and the Park Facilities Department includes proposed funding of \$346,754.

16. Education – The FY2020-2021 Education recommended funding totals \$24,707,377, excluding debt service. This includes funding of \$20,500,261 for current expense and \$1,396,890 for current year capital needs for Nash County Schools and \$2,395,226 for current expense, and \$415,000 for current year capital needs for Nash Community College. The total approved funding for both remains the same as FY2019-2020.

Nash County School (NCS) Current Expense is funded one-twelfth each month. Nash Community College (NCC) Current Expense is funded quarterly. Capital outlay requires documentation of capital expenditures prior to funding for both NCS and NCC.

17. Debt Service – The overall debt service for FY2020-2021 (including debt service for NCS \$2,845,859 and NCC \$682,620 totaling \$3,528,479) is \$6,016,095. This reflects a net decrease of \$292,039 in debt service from the FY2019-2020 approved budget.

18. Contingency and Transfers Out – The FY2020-2021 budget includes Contingency of \$15,000 and Transfer to Tax Revaluation Reserve Fund for of \$100,000.

19. Capital Spending– Recommended Capital for FY2020-2021 is \$756,050. This is a decrease of \$630,998 from the FY2019-2020 original budget.

In this recommended budget, capital spending is budgeted separately from the requesting department's budget. This is different from capital budgeting in prior years. If the recommendations are approved, as departments obtain adequate quotes or contract pricing for each respective asset, the budgeted capital funds will be transferred to the department's budget to enter a requisition for the purchase. The recommended capital in this budget, along with a proposed five year Capital Improvement Plan (CIP), was reviewed with the Board of Commissioners at a budget work session. The CIP that is recommended for approval included only the items identified for FY2020-2021. Other years of the CIP are identified to assist the County in planning for future capital spending needs and funding.

The FY2020-2021 budgeted capital includes funding for the following: (a) Sheriff's Office Elevator Upgrade; (b) Desktop Computer replacements; (c) network switch replacements; (d) Network AD and Filer Server Software; (e) VIO server replacements; (f) land development plan; (g) camera security system for the farmers market; (h) three additional Sheriff vehicles; (i) generator for Whitakers VHF paging site; (j) one additional ambulance; (k) animal shelter management software; (l) health department vehicle; (m) bunker rake for Miracle Park and (n) gator for Miracle Park

20. Fund Balance and Reserve Appropriations – The FY2020-2021 budget proposes \$4,851,657 in fund balance and reserve appropriations. This includes fund balance appropriation \$3,906,050, which is inclusive of \$726,050 for capital expenditures and \$3,180,000 as a balancing factor. This appropriation reflects a \$450,985 or 10.3% decrease from the FY2019-2020 original budget fund balance appropriation. The FY2020-2021 reserve appropriations include \$908,399 of Health Reserves and \$30,000 from Public Educational and Governmental Access Channel (PEG) Reserves.

The County considers these capital expenditures appropriate and a reasonable use of fund balance. In addition, each year some amount of fund balance is used as a balancing factor. Nash County budgets an amount we believe we can offset with a combination of greater than expected revenues and less spending than budgeted. We make reasonable estimates for each revenue line item in the budget based on historical trends and other local government information and analysis. We are careful not to be too optimistic in our revenue projections, believing that our projections should be conservative. While we do not know the exact revenue line items that will exceed their budgeted amounts or the exact expenditures that will be less than budgeted, we do know a reasonable amount of fund balance we can include as revenue, confident that the need to use the balancing factor fund balance will be minimal, if at all.

Other Funds Overview

In addition to the General Fund, the county administers several funds supported by fees or other restricted revenue sources. The Enterprise Funds and the Fire Districts Fund are briefly mentioned here. Other funds are shown in the Budget Summary.

The County's Utilities – Water/Sewer Fund and Solid Waste Fund operate as enterprise funds with no property tax contribution. Each fund is supported by user fees.

Solid Waste Fund: The solid waste program is composed of two elements, the C&D landfill and our convenience sites. No changes in the fees are anticipated for the Solid Waste fund for FY2020-2021. Capital of \$400,000 is recommended for an Off Road Dump Truck in the FY2020-2021 budget.

Public Utilities - Water/Sewer fund is recommending a change in the sewer connection fee from a fixed fee of \$2,000 to the County's cost plus 10%. Sewer taps are infrequent and highly variable based on size, location, depth, etc. In order to more accurately reflect the cost, it is recommended that each request to be handled on a case by case basis. This change, if approved, would become effective July 1, 2020. Detailed fees for Water/Sewer Utilities are included in the recommended budget ordinance detail. Capital of \$50,000 is recommended for a tractor with bucket and trailer. With the construction of the Northern Nash Water System during FY2019/2020, the Water/Sewer fund will include a separate FY2020-2021 budget both Central Nash Water operations and Northern Nash Water operations, and Sewer Operations, this will allow for operational and capital expense to be accounted for in each of those areas independently moving forward.

Fire Districts - There are 18 fire districts in the county that have an individual tax rate. The county levies a tax in these fire districts throughout the county and administers the collection and disbursement of those taxes within the Fire Districts Fund. Three fire districts are requesting a rate increase for FY2020-2021. N.S. Gulley Fire Department, which includes the Town of Nashville, is requesting a three cent increase from \$.12 to \$.15, Castalia Fire Department is requesting a half cent increase from \$.11 to \$.115 and Salem Fire Department is requesting a two cent increase from \$.12 to \$.14. Further explanation of the increase is provided in the Fire Districts Fund Summary in the Budget Book.

A copy of the budget has been filed with the Clerk to the Board and is available for public inspection in the Manager's Office as well as on the county website. A Notice of Public Hearing will be published in the Rocky Mount Telegram, The Nashville Graphic and The Spring Hope Enterprise. The same published statement will also give notice of the time and place of the public hearing during which any person who may wish to comment on the budget may appear before the Board of Commissioners.

No earlier than ten days after June 1, 2020, the date of this formal budget presentation, and no later than July 1, 2020, the Nash County Board of Commissioners must hold a public hearing, and thereafter, adopt a budget ordinance making appropriations, estimating revenues and levying taxes for FY2020-2021. County staff recommends the Commissioners hold the Public Hearing on June 15, 2020.

This budget represents our best estimate of revenues and expenditures during the coming year. As with any budget, during the course of the coming fiscal year, budget adjustments may be necessary. Except for minor exceptions set forth in the Budget Ordinance, the Nash County Board of Commissioners must approve any such budget adjustments, which increase or decrease a department's total expenditures during the course of the fiscal year.

I urge the Commissioners to carefully consider and study this proposed budget. If there are any questions or concerns, please do not hesitate to contact me.

On behalf of your County staff, we look forward to working with the Commissioners during the coming year to provide the best services possible at the most reasonable cost to the taxpayers of Nash County.

Sincerely,

A handwritten signature in black ink, appearing to read "Zee B. Lamb". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Zee B. Lamb
Nash County Manager

This budget amendment re-appropriates grant funds received in May 2019 from the Foundation for Health Leadership & Innovation (FHLI) for the purchase of Narcan. No county funds are required.

Revenue:
0100991-499100 Fund Balance Appropriated \$4,050 Incr

Expenditure:
0104310-569686 FHLI Grant \$4,050 Incr

This budget amendment appropriates donated funds by the Sheriff's Citizens Advisory Committee to provide items for needy families and other services. No County funds are required.

Revenue:
0100230-445018 Sheriff's Dare Contributions \$5,250 Incr
0100230-445017 Sheriff's Community Support \$1,088 Incr
\$6,338

Expenditure:
0104310-569678 Sheriff's Dare Program Donations \$5,250 Incr
0104310-569672 Sheriff's Community Support \$1,088 Incr
\$6,338

Legal

This amendment is to budget additional funds for legal services

Revenue:
0100991-499100 Fund Balance Appropriated \$ 25,000 Incr

Expenditure:
0104150-519200 Legal Fees \$ 25,000 Incr

JCPC Program

This budget amendment increases funding for the Teen Court Program for Discretionary Funds from North Carolina Department of Public Safety. These Funds are for additional supplies related to COVID-19. No County funds are required.

Revenue:
0100213-458340 OJJ Teen Court \$885 Incr

Expenditure:
0105235-569046 OJJ Teen Court \$885 Incr

ABC Bottle Tax

This amendment is to budget funds to cover additional costs for ABC Bottle tax fees for FY19/20. No County funds required.

Revenue:
0100200-431100 ABC Mixed Beverage Tax \$20,000 Incr

Expenditure:
0105310-569062 Alcohol Rehabilitation \$20,000 Incr

Medical Examiner

This amendment is to budget funds to cover additional costs for Medical Examiner fees for FY19/20.

Revenue:		
0100991-499100	Fund Balance Appropriated	<u>\$10,000</u> Incr

Expenditure:		
0104360-519300	Medical Services	<u>\$10,000</u> Incr

Senior Services

This budget amendment is to budget funding received to support Meals on Wheels NC from BCBS NC. Funds are to be used on items that increase and support current capacity to provide senior meals in response to COVID-19. No county funds are required.

Revenue:		
0100230-487805	Senior Center Donations	<u>\$10,000</u> Incr

Expenditure:		
0105810-569230	Senior Center Donations	<u>\$10,000</u> Incr

Fire Districts

This budget amendment is for the Nashville Gulley Fire Department is requesting to appropriate \$42,000 from the Gulley Fire Tax District fund balance. These funds will be used to purchase and place 5 air packs (SCBA's) and 10 spare bottles in the aerial platform fire truck. These are some of the last few pieces of equipment need to place this unit into service. No County dollars are requested.

Revenue:		
1200991-499100	Fund Balance Appropriated	<u>42,000</u> Incr

Expenditure:		
1204340-569106	Nashville Fire District	<u>42,000</u> Incr

Ms. Stacie Shatzer, Assistant County Manager presented for the Board's consideration a request by Mr. Michael Murray, Nash County ABC Manager that board appointments for the ABC Board be delayed 1 year due to COVID-19. Board Member Ernestine Neal's term expires June 30, 2020 and she will no longer be eligible for additional terms and the Board.

On motion of J. Wayne Outlaw seconded by Dan Cone and duly passed with Fred Belfield, Jr. voting "no" that the Nash County Board of Commissioners approve Mr. Murray's request to delay the appointment to the Nash County ABC Board for one year.

On motion of Dan Cone seconded by J. Wayne Outlaw and duly passed that Julia Congleton-Bryant be appointed to serve as Chair of the Nash County ABC Board with term expiring June 30, 2021.

Ms. Shatzer asked the Board to consider appointments to the Nash County Planning Board.

On motion of Dan Cone seconded by J. Wayne Outlaw and duly passed that Kevin Smith and Barbara Pulley be reappointed to the Nash County Planning Board.

On motion of Lou M. Richardson seconded by Dan Cone and duly passed that Kimberly D. Moore be appointed to the Nash County Planning Board to replace Sandra Edwards.

Ms. Shatzer asked the Board to consider appointments to the Trillium Health Resources – Central Regional Advisory Board.

On motion of J. Wayne Outlaw seconded by Sue Leggett and duly passed that Commissioner Dan Cone and Amy Pridgen-Hamlett be reappointed to the Trillium Health Resources – Central Regional Advisory Board.

Ms. Shatzer asked the Board to consider an appointment to the Braswell Memorial Library Board of Trustees.

On motion of Mary P. Wells seconded by J. Wayne Outlaw and duly passed that Elizabeth Overton be reappointed to the Braswell Memorial Library Board of Trustees.

Ms. Shatzer asked the Board to consider an appointment to the Nash Community College Board of Trustees.

On motion of Mary P. Wells seconded by J. Wayne Outlaw and duly passed that Sonny Foster be reappointed to the Nash Community College Board of Trustees.

Ms. Shatzer asked the Board to consider an appointment to the Turning Point Workforce Development Board.

On motion of Lou M. Richardson seconded by Dan Cone and duly passed that Beth Ann Rose be reappointed to the Turning Point Workforce Development Board.

Ms. Shatzer asked the Board to consider the appointment of a voting delegate to the 2020 NACo Annual Business Meeting (Virtual).

On motion of Robbie B. Davis seconded by Mary P. Wells and duly passed that Commissioner Fred Belfield, Jr. be appointed voting delegate for the 2020 National Association of Counties (NACo) Annual Business Meeting (Virtual) on Monday, July 20, 2020 at 2:00 PM.

Ms. Shatzer asked the Board to consider the appointment of a voting delegate to the 2020 North Carolina Association of County Commissioners (NCACC) Annual Conference (Virtual).

On motion of Lou M. Richardson seconded by Dan Cone and duly passed that Chairman Robbie B. Davis be appointed the voting delegate for the 2020 North Carolina Association of County Commissioners (NCACC) Annual Conference (Virtual).

Chairman Davis called on the Commissioners for any comments and/or reports.

Mr. Lamb provided a Manager's Report to the Board.

On motion of J. Wayne Outlaw seconded by Fred Belfield, Jr. and duly passed that the Board go into closed session as permitted by NCGS 143-318.11(a)(3) to consult with an attorney employed or retained by the public body in order to preserve the attorney-client privilege; NCGS 143-318.11(a)(4) for the discussion of matters relating to economic development and the location or expansion of industries or other businesses in the County; and NCGS 143-318(a)(6) to consider the qualifications, competence, fitness and conditions of appointment or conditions of initial employment of a prospective public officer or employee.

During closed session, the Board received updates on economic development projects, consulted with the attorney to discuss matters that are subject to the attorney-client privilege between the attorney and the Board, and discussed personnel matters.

On motion of Dan Cone seconded by Fred Belfield, Jr. and duly passed that the closed session minutes of May 4, 2020 be approved.

On motion of Sue Leggett seconded by Fred Belfield, Jr. and duly passed that the closed session adjourn.

On motion of Lou M. Richardson seconded by Sue Leggett and duly passed that the meeting adjourn.

Janice Evans, Clerk
Nash County Board of Commissioners