

**RUSSELL COUNTY ORDINANCE NO. \_\_\_\_**

**REVENUE SHARE FOR SOLAR ENERGY PROJECTS AND ENERGY STORAGE  
SYSTEMS ORDINANCE**

**WHEREAS**, the Virginia General Assembly enacted Virginia Code Annotated §58.1-2636 titled “Revenue Share for Solar Energy Projects”, effective July 1, 2020; and

**WHEREAS**, Virginia Code Annotated §58.1-2636 authorizes any locality to adopt an ordinance to assess a revenue share of up to \$1,400.00 per megawatt, as measured in alternating current (AC) generation capacity of the facility, based on submissions by the solar facility owners to the interconnecting utility, on any solar photovoltaic (electric energy) project, subject to certain exemptions set out in Virginia Code Annotated §58.1-2636; and

**WHEREAS**, the Board of Supervisors of Russell County, Virginia desires to adopt and implement this “Solar Energy Project Revenue Share Ordinance” to implement the provisions of the Virginia Code Annotated §58.1-2636.

**NOW THEREFORE BE IT ORDAINED** by the Board of Supervisors of the Russell County, Virginia (“County”) as follows:

**Section 1: Purpose, Definition, Relation to Other Ordinances.**

- a. The purpose of this article is to implement Virginia Code Annotated §58.1-2636 titled “Revenue Share for Solar Energy Projects” approved by the 2020 Regular Session of the Virginia General Assembly and signed into law by the Governor, effective July 1, 2020.
- b. Terms used in this chapter shall have the defined meanings found in Virginia Code Annotated §58.1-2636, §58.1-3660, §58.1-3507, or §58.1-3508.6, as amended.
- c. To the extent that the provisions of this chapter conflict with any other prior ordinance or provision of the Russell County, Virginia Code of Ordinances, this chapter shall control.

**Section 2: Applicability**

- a. This chapter shall apply to all solar photovoltaic (electric energy) systems and energy storage systems except those:
  - i. Described in §56-594, §56-594.01 §56-594.2 or Chapters 358 and 382 of the Acts of Assembly of 2013 as amended;

- ii. Twenty (20) megawatts or less, as measured in alternating current (AC) generation capacity, for which an initial interconnection request form has been filed with an electric utility or a regional transmission organization on or before December 31, 2018.
- iii. Five (5) megawatts or less as measured in alternating (AC) generation capacity.

**Section 3: Revenue Share Rate per Megawatt and Waiver of Machine and Tool Tax.**

- a. The County hereby imposes a revenue share in the amount \$1,400 per megawatt, as measured in alternating current (AC) generation capacity of the nameplate capacity of the facility based on submissions by the facility owner to the interconnecting utility, shall be assessed each tax year on all solar photovoltaic (electric energy) projects in operation in the County.
- b. The County hereby imposes a revenue share in the amount \$1,400 per megawatt, as measured in alternating current (AC) storage capacity, shall be assessed each tax year on all energy storage systems in operation in the County. "Energy storage system" means equipment, facilities, or devices that are capable of absorbing energy, storing it for a period of time, and redelivering that energy after it has been stored.
- c. Except as prohibited by subdivision 3 of the Virginia Code Annotated §58.1-2636, the maximum amount of the revenue share that may be imposed shall be increased on July 1, 2026 and every five years thereafter by ten percent (10%).
- d. The exemption for solar photovoltaic (electric energy) projects greater than five (5) megawatts as provided by Virginia Code Annotated §58.1-3660, as amended, shall be one hundred percent (100%) of the assessed value.
- e. Nothing contained herein shall be construed to prevent any other tax or fee as provided by the Code of Virginia.

**Section 4: Effective Date.**

This ordinance shall become effective upon adoption.

**ADOPTED** this the \_\_\_\_ day of \_\_\_\_\_ 2023.

**BOARD OF SUPERVISORS OF  
RUSSELL COUNTY, VIRGINIA**

---

**Lou Ann Wallace, Chairperson**

**ATTEST:**

---

**Lonzo Lester, Clerk**