

SOLAR FARMS

G.S. 105-275 – Property classified and excluded from tax base.....

80% of the appraised value of solar electric systems is excluded as exempt use.

Solar Energy Electric System means “all equipment used directly and indirectly for the conversion of solar energy to electricity.”

Solar Panels and other equipment shall be valued as business personal property at a rate of 20% of value. The land associated with this equipment will be valued at a range **\$10,000 to \$25,000** per acre based on the principal of **Highest and Best Use**.

CELL TOWERS

For listing purposes 1.00 acre will be designated to support the cell tower and associated components required to run cellular operations.

The cellular components are listed as personal property. They usually consist of the cell tower, individual company's cellular antenna, operating equipment, equipment shelters and security fencing. Give any information attained about the cellular components to business personal property.

The land supporting the cell tower will be valued using the prevailing commercial and industrial land rates in the immediate area.