

HB0734 - FAV - Property Tax - Agricultural Use Ass

Uploaded by: Megan Outten

Position: FAV



Maryland Energy Administration

TO: Chair Guzzone, Vice Chair Rosapepe, and Members of the Budget and Taxation Committee
FROM: MEA
SUBJECT: HB 734 - Property Tax - Agricultural Use Assessment - Community Solar Energy Generating Systems
DATE: April 1, 2026

MEA Position: FAVORABLE

The Maryland Energy Administration respectfully submits this letter of support for House Bill 734.

HB 734 extends the approval deadline for certain community solar energy generating systems to qualify for the agricultural use assessment, ensuring that land used for community solar projects continues to receive appropriate property tax treatment through the life cycle of the project. By adjusting the Public Service Commission approval deadline from December 31, 2025 to December 31, 2030, the bill provides necessary regulatory certainty for landowners, developers, and rural communities.

Community solar projects designed for agrivoltaic use allow agricultural production and energy generation to occur simultaneously on the same land. These dual-use systems preserve agricultural activity, maintain soil productivity, and provide farmers with a stable, diversified revenue stream. HB 734 reinforces Maryland's commitment to supporting working lands while advancing clean energy deployment.

The agricultural use assessment plays an important role in protecting farmland from conversion pressures and ensuring that agricultural land remains economically viable. Without the extension provided in HB 734, otherwise qualifying agrivoltaic projects could lose access to this assessment due solely to timing constraints, creating financial uncertainty for landowners who seek to participate in community solar programs.

Community solar expands access to clean energy for households that may not have the ability to install rooftop solar, including renters and low- to moderate-income customers. Supporting agrivoltaic community solar projects strengthens rural economic resilience, promotes local investment, and helps Maryland meet its clean energy and climate goals without displacing active agricultural operations.

MEA urges the committee to issue a **favorable report**.

Our sincere thanks for your consideration of this testimony. For questions or additional information, please contact Megan Outten, Policy manager, at megan.outten@maryland.gov or 443.842.1780.

HB734 - LSR.pdf

Uploaded by: Rory Murray

Position: FAV

February 13, 2026

Delegate Jheanelle Wilkins, Chair
House Ways and Means Committee
Taylor House Office Building
Room 130
Annapolis, Maryland 21401

Bill: House Bill 734 - Property Tax - Agricultural Use Assessment - Community Solar Energy Generating Systems
Position: Support

Dear Chair Wilkins and members of the Committee:

Lightstar develops, builds, and owns community solar projects with more than 2000 megawatts (MW) of projects completed or in development across the country. Of that 2000 MW portfolio, nearly 500 MWs are agrivoltaics. In Maryland, we have 121 MWs of agrivoltaics under development across approximately 14 counties. Lightstar diligently works with Maryland's local, state, and federal policymakers to communicate the benefits of preferred siting methods like agrivoltaics, which is the integration of agricultural and/or horticultural production and solar on a single parcel of land.

As one of the first developers to bring crop agrivoltaics (hay, soy, wheat, etc.) to Maryland, Lightstar is committed to responsible design standards that ensure our projects provide robust agricultural and clean energy benefits. Responsible agrivoltaics can help ensure farmland remains in production for the lifetime of the community solar project and provide additional food security and agricultural economic growth – despite incredible headwinds. While doing so, low-and-moderate income households will receive additional energy bill savings as part of the Community Solar Program subscriber requirements. Community solar provides both homeowners and renters, and even businesses, with equal access to the cost-saving benefits of solar energy. While Maryland addresses an energy affordability crisis and increased land development pressures, agrivoltaics provides Marylanders with different choices when it comes to solar. Agrivoltaics helps protect food security, farmland retention, and the agricultural heritage of many communities.

Agrivoltaic projects allow farming operations to continue on important soils, while also integrating the benefits of community solar. Because these projects must continue to receive agricultural tax assessments, **they are guaranteed to continue farming for at least the lifetime of the solar array (25-30 years) and are meeting the requirements of any other farm in the State of Maryland.** Agrivoltaics can help farming families keep their agricultural operations financially viable with creative solutions. Many of our projects ensure both landowners and tenant farmers can continue to use land for agriculture while saving for retirement, enticing the

next generation to stay on the farm, finding additional financial stability, or meeting other goals like trying new and innovative farming practices.

HB734 seeks to align different sections of statute to ensure a smooth path to agrivoltaics implementation. Currently, agrivoltaics projects in the permanent community solar program in Maryland are subject to the statutory definition of agrivoltaics in Public Utilities Statute 7-306.2, which:

- Requires the simultaneous use of areas of land for both solar and agriculture,
- Requires a project to maintain agricultural use assessment by the standards of COMAR 18.02.03 or the Maryland Assessment Procedures Manual, and;
- Does NOT include pollinator habitat or apiaries as qualifying agricultural uses.

Agrivoltaics projects are also governed in the following statutes:

- Tax-Property Statute 8-209 allows land used for agrivoltaics to be assessed and qualified as land that is actively used for farm and agricultural purposes (agricultural use assessment), if approved on or before December 31, 2025.
- Agrivoltaic community solar projects may qualify for a county/municipal personal property tax exemption, if approved on or before December 31, 2030 and do not exceed 5MWs, under [Tax-Property Statute 7-237](#). This tax benefit requires projects to serve at least 50% low-and-moderate income (LMI) subscribers and to provide them with at least a 20% energy bill discount. §7-237.
- Agrivoltaic community solar projects may co-locate up to 10MWs, under [Public Utilities Statute 7.306.2](#).

HB734 seeks to amend §8-209 to align the qualification period for agricultural use assessment with the personal property tax exemption found in §7-237 by extending the sunset for agricultural use assessment qualification to December 31, 2030. This change is minor in nature but will allow multi-beneficial agrivoltaic projects to move forward with certainty. Aligning both elements of property tax statute is prudent to ensure a consistent framework for the compliance and incentive mechanisms associated with agrivoltaics.

Most importantly, because the community solar program requires that agrivoltaic projects maintain agricultural use assessment, the ability for these projects to qualify as such should be extended to 2030 to allow the program sufficient runway to implement agrivoltaics. It's critical to note that the development timeline for agrivoltaic projects is much longer when compared to traditional community solar. Agrivoltaic projects require greater coordination and planning to ensure both the solar and farming aspects of the projects work in concert.

In summary, HB734 harmonizes qualification deadlines found in both §8-209 and §7-237 and provides reasonable program runway to implement agrivoltaics. Harmonizing these dates and extending the qualification period for agricultural use assessment creates a sensible runway

to finance and build complex agrivoltaic projects, which supports dual-use agriculture. Harmonizing both statutes at 2030 reduces risk and simplifies guidance for the Department of Assessments and Taxation, local assessors, and the Public Service Commission, reducing compliance errors and disputes over which projects qualify.

Thank you for the opportunity to testify on HB734. We respectfully ask the Committee for a favorable report on House Bill 734. Please do not hesitate to reach out to me with any questions.

Sincerely,



Kelly Buchanan
Senior Policy & Strategy Manager, East
Kelly.buchanan@lightstar.com
303-956-1246

MDFB - Support - HB734 Property Tax - Agricultural

Uploaded by: Tyler Hough

Position: FAV



Maryland Farm Bureau

3358 Davidsonville Road | Davidsonville, MD 21035
410-922-3426 | www.mdfarmbureau.com

April 1, 2026

To: Senate Budget and Taxation Committee

From: Maryland Farm Bureau, Inc.

RE: **Support of HB 734 – Property Tax – Agricultural Use Assessment – Community Solar Energy Generating Systems**

On behalf of the nearly 7,000 member families of the Maryland Farm Bureau, I respectfully submit this written testimony in support of HB 734 – Property Tax – Agricultural Use Assessment – Community Solar Energy Generating Systems. This legislation provides an important and timely adjustment to Maryland’s property tax framework by extending the approval deadline for community solar energy generating systems to qualify for the agricultural use assessment when paired with agrivoltaics.

As Maryland continues to expand its clean energy portfolio, agrivoltaic projects represent one of the most promising strategies for meeting renewable energy goals without sacrificing productive farmland. HB 734 ensures that land used for community solar projects engaging in agrivoltaic practices, such as grazing, or crop production beneath and around solar arrays, continues to be recognized as land actively used for agricultural purposes. Extending the Public Service Commission approval deadline from December 31, 2025, to December 31, 2030, provides developers, farmers, and landowners with the predictability and runway needed to responsibly plan, finance, and construct these dual-use systems.

Without this extension, Maryland risks stalling agrivoltaic innovation and constraining participation in the state’s community solar program, particularly for rural communities and small farms that benefit most from the additional revenue and land-use flexibility. HB 734 aligns tax policy with Maryland’s climate and agricultural objectives by affirming that clean energy production and agricultural productivity can coexist on the same acres.

For these reasons, Maryland Farm Bureau respectfully urges a favorable report on House Bill 734.

A handwritten signature in black ink, appearing to read 'Tyler Hough', written over a horizontal line.

Tyler Hough
Director of Government Relations

Please reach out to Tyler Hough, though@marylandfb.org, with any questions

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Uploaded by: Nicole Mcdonald

Position: UNF

HB 734 – UNFAVORABLE

Topic: Property Tax – Agricultural Use Assessment – Community Solar

The McDonald Mandate: People Before Solar Panels

To the House Ways and Means Committee:

My name is **Ms. McDonald**. I am a candidate for Delegate in District 45. I am here to testify as **UNFAVORABLE** on HB 734 because the State's priorities are backwards.

1. Tax Breaks for Utilities, But None for Neighbors

HB 734 extends property tax favors for solar developers until **2030**. Why is the State so eager to protect the profit margins of energy companies for the next four years, while families in District 45 are facing an **imminent threat of homelessness** today?

2. Stop the Fire Sale: Keep State Assets in the State

We are debating tax breaks for solar panels while the State is trying to sell off our community assets like **2100 Guilford Avenue**. My mandate is: **Stop the Fire Sale**. If the State has time to "refine" tax breaks for solar projects, it has the time to protect the buildings that belong to our community. We need those buildings for grocery hubs and vocational training, not as tax shelters for developers.

THE CONTRAST: WHAT THE STATE CUTS VS. WHAT THE OFFICIALS GET

WHAT THE STATE CUT (Services taken from Citizens):

- **\$300 Million:** Total cuts to the Developmental Disabilities (DDA) budget.
- **\$150 Million:** Direct general fund cuts to disability services.
- **Waiver Services:** Reductions in "meaningful day" and residential support hours.
- **One-on-One Support:** New limits on dedicated 1-on-1 hours for high-needs individuals.
- **LISS Program:** Elimination of Low Intensity Support Services for families.
- **Eligibility Stripping:** Procedural disenrollment of families from Medicaid/DDA.

WHAT THE OFFICIALS GET (What they kept for themselves):

- **\$2.2 Billion:** Sitting in the **Rainy Day Fund** (Revenue Stabilization Account) while our neighborhoods are flooding.
- **\$185,000 Salaries:** Massive pay hikes for the Comptroller, Treasurer, and Attorney General (HB 607).

- **\$128,000 Salary:** Pay hike for the Secretary of State (HB 607).
- **\$449 Million:** New appropriations tucked into the Rainy Day Fund this year instead of being spent on the people.
- **Solar Tax Breaks:** Property tax favors for utilities extended to 2030 (HB 734).
- **Vendor Cash:** Millions in "equitable adjustments" for road contractors (HB 193).

Conclusion

Stop getting rid of our resources while asking for more money to manage the decline. Stop prioritizing solar panels and "Rainy Day" savings over the people who are drowning right now. Use that \$2.2 Billion to fund a **Community Repair Fund**, or stop giving tax breaks to big business until District 45 is made whole.

Respectfully Submitted,

Ms. McDonald

Candidate for Delegate, District 45

By Authority of: Nichole McDonald for District 45, Lonetta Mason, Treasurer

oppose hb734.pdf

Uploaded by: Rebecca Hamilton

Position: UNF

I am writing to formally oppose Maryland House Bill 0734.

HB0734 extends the deadline—from December 31, 2025 to December 31, 2030—by which community solar energy generating systems must be approved for the land they occupy to qualify for an agricultural use property tax assessment. By doing so, the bill effectively **encourages the placement of community solar facilities on agricultural land under the guise of preserving “agricultural use.”** This undermines the long-term protection of productive farmland and threatens rural land that is vital to Maryland’s agricultural economy.

Farmland should be preserved for food production and farming livelihoods, not repurposed for non-agricultural infrastructure that permanently changes the character of rural landscapes. Extending tax benefits for solar development on prime agricultural soil sends the wrong message and creates incentives that could lead to **unnecessary conversion of farmland to industrial energy use.**

I urge you to oppose HB0734 and instead prioritize policies that truly protect agricultural land and respect the economic and cultural value of farming in Maryland.

Thank you for your consideration.

HB734_UNFAV_HCGCassilly.pdf

Uploaded by: Robert Cassilly

Position: UNF

ROBERT G. CASSILLY
Harford County Executive



ROBERT S. McCORD
Director of Administration

March 30, 2026

The Honorable Guy Guzzone
Chair, Senate Budget and Taxation Committee
3 West Miller Senate Office Building
Annapolis, Maryland 21401

Re: Opposition to House Bill 734 – Property Tax – Agricultural Use Assessment – Community Solar Energy Generating Systems

Dear Chairman Guzzone and Committee Members,

On behalf of the citizens of Harford County, I respectfully submit this letter in opposition to House Bill 734.

Counties across Maryland strongly support renewable energy and have worked constructively with the State to advance solar generation in appropriate locations. However, HB 734 is unnecessary and creates unintended consequences that undermine local agricultural preservation and land-use planning efforts.

By extending the deadline for community solar energy generating systems to qualify for agricultural use property tax assessments, the bill further increases the financial incentive to convert active or preserved farmland into energy development sites. This preferential tax treatment makes agricultural land more attractive for non-agricultural development and places additional pressure on farmland that counties are actively working to preserve.

Counties already have tools in place to balance renewable energy development with agricultural protection through zoning and comprehensive planning. Extending agricultural tax benefits for solar projects is not needed to advance renewable energy goals and instead shifts development economics in a way that competes directly with farming and long-term agricultural viability.

For these reasons, the County believes HB 734 is unnecessary and counterproductive. We respectfully urge the Committee to oppose the bill and allow counties to continue managing renewable energy development in a manner that aligns with local agricultural preservation goals and fiscal responsibilities.

Yours truly,

Robert G. Cassilly