

**BEFORE
THE OHIO POWER SITING BOARD**

In the Matter of the Application of)	
Kingwood Solar I LLC for a Certificate)	Case No. 21-0117-EL-BGN
of Environmental Compatibility and)	
Public Need)	

REBUTTAL TESTIMONY OF DYLAN STICKNEY

Q.1. Please state your name and title.

A.1. My name is Dylan Stickney. I am the Project Manager for the Kingwood Solar Project (the “Project”).

Q.2. Did you previously present direct and supplemental testimony in this proceeding?

A.2. Yes, I provided direct and supplemental testimony in this proceeding. My direct testimony was filed on February 23, 2022, and my supplemental testimony was filed on March 4, 2022.

Q.3. What is the purpose of your rebuttal testimony?

A.3. I am filing rebuttal testimony on behalf of the Applicant in response to testimony by Ohio Power Siting Board Staff member Mr. Grant Zeto and in response to testimony by Joseph Krajicek and Terry Fife.

Q.4. Have you reviewed Mr. Zeto’s testimony?

A.4. Yes. I reviewed Mr. Zeto’s testimony (Staff Ex. 11). I also listened to the cross-examination of Mr. Zeto on March 15, 2022.

Q.5. What portions of Mr. Zeto’s testimony will you address?

1 **A.5.** I will address Mr. Zeto’s testimony on Staff’s finding that the Kingwood Solar
2 Project will not serve the public interest, convenience, and necessity pursuant to R.C.
3 4906.10(A)(6).

4 **Q.6. Do you agree with Staff’s finding as summarized by Mr. Zeto that the project will not**
5 **serve the public interest, convenience, and necessity?**

6 **A.6.** No. Staff’s concerns with respect to R.C. 4906.10(A)(6) in the Staff Report of
7 Investigation issued on October 29, 2021 as discussed and referenced by Mr. Zeto in his
8 testimony were rooted solely in a narrow examination of local public opposition or
9 intervention, and more specifically, for three primary reasons: (i) alleged opposition from
10 commenters and local citizens; (ii) intervention from governmental bodies based on
11 “anticipated adverse effects” in their respective localities; and (iii) the Greene County
12 Board of Commissioners resolution stating opposition to the Project. As I explain further
13 below, when examining each of these reasonings, each fails to hold any fundamental or
14 defendable weight.

15 First, the nature of the opposition from commenters and questions from local citizens at the
16 public information meetings held for the project often stemmed from areas of the
17 Application that were recommended to be in compliance with R.C. 4906.10 in Staff’s
18 investigation of the Staff Report. Commenters raised subjects like visual appeal, negative
19 impacts to local wildlife habitat, detrimental impacts to the local farming community, and
20 preservation of current agricultural land use and soil health. Yet, on page 29 of the Staff
21 Report, Staff states, “This habitat would enhance the visual appeal of the project, enrich
22 local wildlife habitat, benefit the local farming community, increase plant diversity, and
23 discourage invasive species.”, and continues on, “This project would be expected to

1 represent a reduced environmental impact when compared to the current land use of
2 agricultural plant production ... due to the reduction of frequent tilling leading to erosion
3 and sedimentation, and reduced fertilizer and pesticide application.” and thereafter
4 concludes that the Applicant complies with R.C. 4906.10(A)(2), provided a certificate
5 include the conditions specified.

6 Other examples of Staff finding the project to comply with the statutory criteria over the
7 concerns of commenters and local citizens include concerns about negative impacts to the
8 state and local economy, increased noise from Project operations, and uncertainty around
9 decommissioning. On pages 31-33 of the Staff Report, Staff states, “The proposed facility
10 would have an overall positive impact on the state and local economy due to increase in
11 construction spending, wages, purchasing of goods and services, annual lease payments to
12 local landowners, increased tax revenues...” and, “Noise impacts are expected to be limited
13 to construction activities. The adverse impact of construction noise would be temporary
14 and intermittent and would occur away from most residential structures.” and, “The
15 applicant would provide for financial security to ensure that funds are available for
16 decommissioning and land-restoration. The Applicant would restore the land significantly
17 back to its original topography to allow for resumption of agricultural use.” and thereafter,
18 “concludes that... ..the Project is unlikely to pose a significant adverse impact to existing
19 land use, cultural resources, recreational resources, or wildlife.” Staff then recommended
20 that the proposed facility therefore complies with R.C. 4906.10(A)(3).

21 Staff not only took a narrow view of public comments but did the same with the township
22 notice of interventions and the Greene County Board of Commissioners’ resolution. At the
23 time the Staff Report was issued, intervention from the Boards of Township Trustees of

1 Miami and Cedarville Townships were supported by resolutions that stated no opposition
2 to the Project. But Staff did not discuss the resolutions in the R.C. 4906.10(A)(6) portion
3 of the Staff Report. Instead, Staff cited to the notices prepared by the townships' lawyers
4 rather than the neutral language of the townships' resolutions.

5 Mr. Zeto also testifies that the interest in and opposition to the Project by the Greene County
6 Board of Commissioners is "especially compelling." However, the Greene County Board
7 of Commissioners' resolution, passed on October 28, 2021, is based primarily on local land
8 use planning guidelines that were adopted several months after the Project Application was
9 submitted and well after the Board of Commissioners was served a copy of the Application
10 in compliance with Ohio Adm. Code 4906-3-07 (proof of service filed on the case docket
11 on June 21, 2021; Kingwood Exhibit 3). Importantly, my understanding is that adherence
12 to local land use planning guidelines and township zoning is not required for this Project
13 pursuant to R.C. 4906.13. Regardless, Staff made no attempt and Mr. Zeto does not discuss
14 how the Project is not or is compatible with the amended land use plan.

15 Finally, Mr. Zeto testifies that in a February 15(incorrect), 2022 pleading, the Board of
16 Trustees for Xenia, Miami, and Cedarville Townships stated that their respective residents
17 "have expressed significant opposition to the Kingwood project to their elected officials.".
18 Importantly, testifying members of the Board of Trustees of Xenia, Miami, & Cedarville
19 Townships testified that they have only heard comments or spoken to a small percentage
20 of the residents in each of their respective localities, which would not represent the entire
21 population of their "respective residents." Additionally, this statement is hardly valid
22 considering that the pleading was a joint memorandum contra filed and written in
23 collaboration with the Intervenor Citizens for Greene Acres, Inc., whose representing

1 members have testified to their longstanding and immovable opposition to the Project. The
2 memorandum was also filed for the purpose of requesting that Kingwood's Joint Motion
3 to continue deadlines be denied, citing financial reasons.

4 **Q.7. Is the Project compatible with the land use plan adopted by the Greene County Board**
5 **of Commissioners, including the 2021 amendment?**

6 **A.7.** The Project is compatible with the Greene County "Perspectives 2020" Future Land
7 Use Plan as it will help to drive economic growth through responsible land use and
8 development. As noted above, the Amendment to the Perspectives 2020 Land Use Plan
9 was adopted several months after Kingwood filed its Application and the Board of
10 Commissioners was served with a copy of the Application (June 2021). Despite this late
11 adoption of the amendment, based on my review, the Project is predominantly compliant
12 with the amendment. The Project is located outside of Urban Service Boundaries, promotes
13 preservation of farmland, has increased setbacks from abutting residences, is not within
14 any identified Special Flood Hazard Areas, and is outside of viewshed of cultural, historic,
15 and recreational resources of Greene County. The only restrictions the Project is not
16 compliant with are the 1-mile buffer from the Little Miami River and the universal 300-ft
17 setbacks from all roadways and property boundaries. These restrictions, which I view as
18 arbitrary and unnecessarily restrictive and specifically intended to stop the construction of
19 the Project, would eliminate approximately 1,000 acres of the Project Area and render the
20 Project economically unfeasible. With that said and as noted above, since the adoption of
21 the Amendment, the Applicant has proactively incorporated significantly increased
22 setbacks throughout the Project Area and has committed to increased vegetative buffers,
23 both of which will minimize any visual impacts as a result of the Project.

1 **Q.8. Mr. Zeto claims that the “public opposition will create negative impacts on the local**
2 **community.” Do you agree with that statement?**

3 **A.8.** No. While Mr. Zeto states in his testimony that “opposition filed in the docket and
4 expressed at local public meetings ... has been especially prominent, one-sided, and
5 compelling”, it is my strong opinion that a vocal minority of neighboring residents and
6 opposing citizens has taken it upon themselves to campaign throughout their affiliate
7 networks and local elected officials, based primarily out of concern for the viewshed from
8 their personal property across property that is not theirs. This opposition is supported by
9 inaccurate claims about the safety of technology and construction practices, spreading
10 misinformation simply to generate more opposition to the Project. The influence this
11 activity has had on local organizations and government bodies should not have held any
12 outsized influence over Staff’s recommendation in their investigation, nor should it
13 significantly influence the Ohio Power Siting Board’s decision on whether to grant a
14 certificate. Again, as shown in the public opinion poll conducted by Public Opinion
15 Strategies, the majority of Greene County residents support the project.

16 **Q.9. After reviewing the sponsoring witness, Mr. Zeto’s testimony, what is your**
17 **understanding about why the Board Staff concluded that the Project will not meet the**
18 **public interest, convenience, and necessity standard in R.C. 4906.10(A)(6)?**

19 **A.9.** Firstly, it was made clear during Mr. Zeto's testimony at the hearing that this
20 conclusion was reversed on the day the Staff Report was issued; however, it remains
21 unclear who directed that reversal or why that decision was made. Additionally, there are
22 multiple errors and/or misrepresentations in the Staff Report section and conclusion
23 addressing R.C. 4906.10(A)(6). The Applicant identified these errors and requested they

1 be corrected through a letter filed on the case docket on November 9, 2021. These errors
2 were never addressed by Staff. Given the testimony admitted in this proceeding and the
3 record as it exists today, it appears to me that Staff's conclusion regarding R.C.
4 4906.10(A)(6) was not reversed on October 29, 2021, the day it was filed, for any technical
5 or valid reason. The conclusion specifically leveraged the Greene County Board of
6 Commissioners' resolution stating opposition to the Project, which was passed just one day
7 before, as the primary reason for the conclusion made. And as noted above, that resolution
8 was based on locally adopted land use planning guidelines that are not applicable to utility-
9 scale electric generating facilities including Kingwood Solar and were adopted after the
10 Kingwood Solar application was filed and served.

11 **Q.10. Was the Staff's finding that the project will not serve the public interest, convenience**
12 **and necessity based on statewide and regional interests?**

13 **A.10.** There is no reference to statewide and regional interests in either the Staff Report
14 section on R.C. 4906.10(A)(6) or Mr. Zeto's testimony. Staff's interpretation of R.C.
15 4906.10(A)(6), located on page 6 of the Staff Report, is that "[p]ublic interest, convenience,
16 and necessity should be examined through a broad lens." However, Staff, omits the broader
17 state-wide and regional interests that are directly related to public interest, convenience,
18 and necessity.

19 **Q.11. Will the Project serve the statewide public interest, convenience, and necessity?**

20 **A.11.** Yes. The Project will directly help to replace fossil-fuel power generation facilities
21 in Ohio that have recently or are planned to retire, contributing to cleaner air and water for
22 the southwest Ohio region. Renewable generation has increased globally since 2020,
23 projecting continued growth of more than 6% in 2022. Despite this growth, renewable

1 generating capacity is expected to fall short of global demand for renewable energy by
2 50%.¹ In the United States, solar energy still only makes up 2.3% of utility-scale electricity
3 generation, with 60% coming from fossil-fuels.² Recent announcements by generators in
4 PJM, the energy market by which utility-scale power generation in Ohio is regulated, have
5 indicated an expected 50%, or 25 GW, reduction in coal-fired utility-scale generating
6 capacity in the next eight years, substantially earlier than originally planned. Ohio is the
7 fourth largest consumer of electricity in the United States yet still generates more than one-
8 third of its power capacity from coal-fired generators and remains a top-10 coal consuming
9 State in the country.³ While Ohio imports 25% of its electricity consumption from other
10 states and Canada, more than 3.5 GW of coal-fired generating plants in Ohio have recently
11 announced their accelerated retirements, further increasing the necessity for in-state,
12 sustainable and reliable power generation. Kingwood Solar will directly contribute to
13 addressing these increasing needs for reliable and economic electric generation in Ohio.
14 The Project will also generate significant tax revenue. After the hearing concluded on
15 March 15, 2022, I commissioned an addendum to Appendix D to the Application
16 (Economic Impact Study). That addendum is attached to my rebuttal testimony as Exhibit
17 A. The updated study projects greater than \$112,000,000 in economic output, more than
18 400 jobs, and \$4,000,000 in state and local taxes during construction, with an additional
19 \$6,750,000 of annual economic output and \$2,000,000 of annual state and local taxes
20 during long-term operations. These are significant benefits, all of which are in the public
21 interest.

¹ <https://iea.blob.core.windows.net/assets/01e1e998-8611-45d7-acab-5564bc22575a/ElectricityMarketReportJuly2021.pdf>

² <https://www.eia.gov/energyexplained/electricity/electricity-in-the-us-generation-capacity-and-sales.php>

³ <https://www.eia.gov/state/?sid=OH#tabs-4>

1 **Q.12. Mr. Zeto states in his direct testimony that “Board Staff believes that any benefits to**
2 **the local community are outweighed by this overwhelming public opposition ... [.]”**

3 **Do you agree with that statement?**

4 **A.12.** I disagree with Mr. Zeto’s statement including his claim of “overwhelming public
5 opposition.” The Project will provide a number of benefits to the local community that far
6 outweigh the vocal minority that opposes the project. Local tax revenue is one such benefit.
7 When commissioning the addendum to Appendix D, attached as Exhibit A, I directed this
8 updated study to account for a reduction in agricultural activity resulting from the Project
9 site’s use temporary conversion from agricultural to solar energy production. The updated
10 study, with this net factor, projects more than \$22,800,000 of economic output, more than
11 126 jobs, and \$531,000 of county and local taxes during construction, with an additional
12 \$5,300,000 of annual economic output and \$1,600,000 of annual county and local taxes
13 during long-term operations. The hundreds of construction jobs that Kingwood Solar will
14 create can be filled by local qualified workers from local unions such as the Local 82
15 chapter of the International Brotherhood of Electrical Workers (“IBEW”), and several full-
16 time, jobs during project operation, as well as ancillary jobs like landscape & vegetation
17 maintenance can also be filled by local, qualified personnel.

18 Additionally, Kingwood Solar is projected to create between \$55,000,000-
19 \$61,000,000 over the course of the Project’s 35-year operating life in new tax revenue for
20 Greene County and local taxing jurisdictions. I commissioned a tax analysis to estimate
21 the expected tax revenues to each jurisdiction in Greene County from Kingwood Solar. A
22 copy of the Executive Summary of that tax analysis is attached as Exhibit B to both my
23 testimony and Mr. Mohammed Karim’s testimony. In either scenario, under a Qualified

1 Energy Project certification from the Ohio Development Services Agency (PILOT) or a
2 statutory assessment of real and tangible personal property, a significant creation of new
3 tax incentive is expected from Kingwood Solar. Local school districts alone are anticipated
4 to gain between \$28,000,000-\$40,000,000 in new tax revenues over the Project's 35-year
5 operating life.

6 There are many other local benefits of the Project. The Project is anticipated to pay
7 approximately \$1,100,000 in annual land lease payments to local landowners and
8 taxpayers, escalating each year of operations. This is a substantial increase above the 2021
9 average lease rate for cropland, specifically corn and soybeans, in Ohio of ~\$200 per acre,
10 or \$300,000 for the 1,500-acre Project Area. As mentioned above and shown in Exhibit B,
11 in the first year of operations the Project is projected to generate more than \$1,500,000 in
12 annual tax revenue above the Project Area's current land use and tax assessments.

13 The Project's vegetation management plan will also provide local benefits, which Staff
14 recognized in the Staff report (pg. 29) stating that "This habitat would enhance the visual
15 appeal of the project, enrich local wildlife habitat, benefit the local farming community,
16 increase plant diversity, and discourage invasive species." Kingwood has also committed
17 more than \$75,000 in community donations to non-profit and educational institutions,
18 consistent with Kingwood and Vesper Energy's goal to be a supporting and contributing
19 member of each local community where we develop projects.

20 Lastly, worth noting is that the Village of Yellow Springs located in Greene County less
21 than two miles from the Project Area, unanimously voted in 2016 to lease land and procure
22 electricity from a local solar facility⁴, and unanimously passed a resolution in April 2021

⁴ https://www.yso.com/egov/documents/1481124893_68347.pdf

1 supporting “a prompt and major shift away from fossil fuels in the United States...”⁵. I
2 strongly believe that this Project will benefit the local community, and that the vocal
3 opposition that Staff appears to rely upon is not representative of the overall community
4 and certainly not a basis for finding the Project will not serve the public interest,
5 convenience, and necessity.

6 **Q.13. Can preserving agricultural land benefit the local community?**

7 **A.13.** Yes, agricultural land is a valuable resource, and preserving those resources is
8 important. Agricultural land is also often a very suitable location for siting solar energy
9 facilities, considering the low-impact nature of solar development and the potential to
10 return the land to agricultural production after a project’s useful life.

11 **Q.14. Will the Project preserve agricultural land if it is constructed?**

12 **A.14.** Operation of Kingwood Solar for its 35-year life will increase and stabilize revenue
13 for the participating farm owners, which will allow them to preserve up to 1,500 acres from
14 other residential, commercial, or other forms of more permanent development. Residential
15 development on farmland has already permanently altered a significant area in the general
16 Project Area as plots have been subdivided and portions sold off for the houses that many
17 people inhabit today. Residential and commercial developments are a permanent land use
18 alteration that will not be returned to agriculture. That is an issue that the Greene County
19 Farmland Preservation Plan tries to address, and using farmland for utility scale solar is an
20 additional tool for preserving farmland because solar projects are a long-term but
21 temporary land use with the expectation and commitment that after decommissioning of
22 the Project, the Project Area can be returned to agricultural use. Additionally, during the

⁵ https://www.yso.com/egov/documents/1619103606_20856.pdf

1 operation of the Project, Kingwood has proposed to incorporate a pollinator-friendly native
2 seed mix throughout the Project Area to strengthen the root system and soil qualities,
3 improve hydrology and drainage characteristics, and help improve the overall ecology in
4 the area.

5 **Q.15. Does the Joint Stipulation filed on March 4, 2022 support a finding that the project**
6 **will serve the public interest, convenience and necessity?**

7 **A.15.** Yes. The Joint Stipulation agrees, in principle, to every condition recommended
8 by Staff in the Staff Report filed on October 29, 2021 and includes additional conditions
9 proposed by the Applicant intended to address specific concerns raised by intervening
10 parties and the public. These commitments include:

- 11 • Increased setbacks from residences and recreational areas;
- 12 • Enhanced drainage impact mitigation and construction practices;
- 13 • Additional measures to ensure perimeter fencing allows as much movement as
14 possible for wildlife;
- 15 • Measures to prevent or quickly address any propagation of noxious weeds;
- 16 • Required coordination of transportation management with local law enforcement,
17 the County Engineer, and ODOT, and a commitment to repair any public roads,
18 bridges, and culverts if damage does occur;
- 19 • Demonstrating, prior to construction of the Project, that the solar panels selected do
20 not exhibit toxicity as measured by the U.S. EPA's Toxicity Characteristic
21 Leaching Procedure test;
- 22 • Providing a final complaint resolution plan and method for accessible contact
23 information and communication with Kingwood Solar for local residents;

- 1 • Limiting general construction activity to daylight hours, with further restrictions for
- 2 any louder anticipated activity to between 9:00 AM and 6:00 PM;
- 3 • Added guidelines for decommissioning financial security and implementation of
- 4 that security; and,
- 5 • An updated emergency management plan with a provision that commits Applicant
- 6 to annual training and coordination with local township and county emergency
- 7 responders.

8 Additionally, the reduced project layout that resulted from the Joint Stipulation (attached
9 to my testimony as Exhibit C) demonstrates several changes made to Kingwood Solar's
10 design, including more than 300 acres that have been removed from consideration for
11 above-ground project equipment, and the increased setback commitments made in the Joint
12 Stipulation. These acreage reductions and increased setbacks further mitigate any potential
13 viewshed of the Project from neighboring residences and travelling tourists or vehicle
14 passengers. The updated Project layout also incorporates the increased inverter setback
15 and fence line setbacks from non-participating residences and public roadways, further
16 addressing any concerns about noise. Furthermore, the updated Project layout has been
17 designed specifically with racking specifications using Nextracker equipment, the global
18 industry leader in market share, based on the number of trackers sold. Of note, Kingwood
19 Solar has delivered a signed Letter of Comfort to Nextracker outlining its intent to utilize
20 Nextracker racking equipment. The updated Project layout also incorporates increased
21 setbacks specifically from OH-72 and Clifton Rd., thoroughways that were specifically
22 identified by local elected officials and community members as heavily trafficked by
23 tourists and visitors to the area. By increasing setbacks to 200 and 300 feet, and increasing

1 proposed landscape plantings along these public roads, concerns about tourism impacts
2 will be further mitigated. Due to the layout of the Project and the location of area
3 attractions, such as John Bryan State Park, Glen Helen Nature Preserve, and Clifton Gorge,
4 these setbacks also increase the distance between these area attractions and the Project.

5 While I believe the application as presented sufficiently established that the Project will
6 serve the public interest, convenience and necessity, the Joint Stipulation with the reduced
7 project layout including the overall reduction in acreage anticipated and proposed for the
8 Kingwood Solar Project Area provide further reasons as to why the Project satisfies the
9 criteria under R.C. 4906.10(A)(6), contrary to Staff's conclusion in Mr. Zeto's testimony.

10 **Q.16. Have you reviewed Joseph Krajicek's direct testimony submitted as Citizens Exhibit**
11 **8?**

12 **A.16.** Yes. I also listened to his cross examination.

13 **Q.17. Joseph Krajicek states in his direct testimony that he and his wife, as trustees, own a**
14 **6 acre parcel at 1451 Bradfute Road that is adjacent to the Property area and that he**
15 **will have unobstructed view of the panels from that property. Does Kingwood intend**
16 **to place panels adjacent to that property?**

17 **A.17.** No. The original project layout prior to the Joint Stipulation being filed included
18 placing panels in a field slightly to the northeast of the 6-acre parcel. The updated project
19 layout attached to my testimony as Exhibit C shows that panels are no longer planned for
20 that area. With those panels being removed from the project, the only Facility components
21 near the 6-acre property will be underground collection lines. I also don't expect Mr.
22 Krajicek to have any view of panels from the buildings on that property given an extensive
23 tree stand to the immediate north of that property and other tree stands in the area. This is

1 an example of how Kingwood Solar has worked to address landowner concerns, in this
2 case through eliminating potential panel array areas.

3 **Q.18. Have you reviewed Terry Fife's direct testimony submitted as Citizens Exhibit 5?**

4 **A.18.** Yes. I also listened to her cross examination.

5 **Q.19. Terry Fife in her testimony at page 4 discusses her review of the History/Architecture**
6 **Reconnaissance Survey for the Proposed Kingwood Solar Project, citing to certain**
7 **tables on structures within the project area and attributing the report to Weller and**
8 **Associates. Is her description of the survey report and authorship correct?**

9 **A.19.** No. Kingwood Solar provided a summary of the History/Architecture
10 Reconnaissance Survey in a response to a Staff data request along with the concurrence
11 letter from the State Historic Preservation Office. Those are included in Kingwood Exhibit
12 2. The History/Architecture Reconnaissance Survey for the Proposed Kingwood Solar
13 Project was prepared by Kramb Consulting and a copy of that report has been marked as
14 Kingwood Exhibit 101. I am not certain what Ms. Fife was referencing at page 4 of her
15 testimony, but the survey report was not completed by Weller and Associates. Ms. Kramb
16 will discuss her report in her rebuttal testimony.

17 **Q.20. Does that conclude your rebuttal testimony?**

18 **A.20.** Yes, that concludes my rebuttal testimony.

CERTIFICATE OF SERVICE

The Public Utilities Commission of Ohio's e-filing system will electronically serve notice of the filing of this document on the parties referenced on the service list of the docket card who have electronically subscribed to the case. In addition, the undersigned certifies that a courtesy copy of the foregoing document is also being served on the persons below via electronic mail on April 14, 2022:

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EXHIBIT A



ECONOMIC AND FISCAL IMPACT REPORT

COMMUNITY BENEFIT ADDENDUM

APRIL 2022

This Community Benefit Addendum is intended to be read in conjunction with the comprehensive Kingwood Solar Economic and Fiscal Impact Report dated March 2021.



SILVERLODE
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Summary of Updates

Since the issuance of the comprehensive Economic and Fiscal Impact report in March of 2021, there have been several new Project developments that affect the Project's estimated economic and fiscal impacts. Specifically, Kingwood Solar has made offers of financial contributions to local governments, other organizations, and adjacent property owners, as follows:

- One-time Contributions
 - Good Neighbor Agreement Offers: Kingwood Solar has offered a total of \$757,000 to 65 adjacent and nearby property owners.
 - Community Donations: Kingwood Solar will donate a total of \$100,000 to local organizations, including, the Little Miami Conservancy and the Greene County Career Center.
- Annual Contributions
 - Community Benefit Fund: Kingwood Solar has offered \$225,000 per year to affected local communities for the duration of the useful life of the Project, which is expected to be 35 years.

This Community Benefit Addendum updates the economic and fiscal impacts presented in the March 2021 report to reflect these contributions.

In addition, this Community Benefit Addendum updates the permanent annual impacts of the Project to show the net of the annual impacts of the Project and the reduction in agricultural activity resulting from the Project site's use conversion from agricultural to solar energy production. United States Department of Agriculture statistics for average crop yield and price were used to estimate the value of agricultural production from the affected land if it remained in agricultural use.

Updated Construction and One-Time Impacts in the State of Ohio



During construction, approximately \$58.90 million is expected to be spent on Ohio-sourced goods and services, including one-time Project costs. This construction activity would directly and indirectly support \$112.93 million of economic activity in the State of Ohio.

The Project would create 180 full-time construction jobs¹, as well as 152 indirect and 112 induced jobs, for a total of 444 Ohio jobs during the 16-month construction period.

An estimated \$33.01 million of labor income, including benefits, would be associated with the total jobs. These jobs and associated earnings would sustain an estimated 299 Ohio households during the 16-month construction period.

The Project's construction activities and one-time Project costs would result in the generation of \$4.36 million of state and local taxes, which represents taxes generated from economic activity occurring within Ohio. This amount would largely support local municipalities and schools.

State of Ohio Updated Construction and One-Time Impacts



\$112.93 million
of economic output



444
jobs



\$33.01 million
of labor income



299
households supported



\$4.36 million
of state and local taxes

State of Ohio Updated Construction and One-Time Impact Detail

	Direct	Indirect	Induced	Total
Economic Output	\$ 58,900,000	\$ 30,721,000	\$ 23,311,000	\$ 112,932,000
Jobs	180	152	112	444
Labor Income	\$ 16,017,000	\$ 9,690,000	\$ 7,299,000	\$ 33,006,000
Households Supported	121	102	76	299
State and Local Taxes				\$ 4,361,000

¹ Construction of the Project is estimated to take 16 months. Therefore, whereas permanent impacts reflect ongoing annual economic activity, construction impacts represent the total economic activity during the 16-month construction period.

Updated Permanent Operating Impacts in the State of Ohio



Kingwood Solar would directly and indirectly support \$6.75 million of net new annual economic activity in the State of Ohio through its ongoing operations and recurring events.

The Project would create 15 permanent jobs in Ohio, inclusive of direct, indirect, and induced jobs.

An estimated \$1.27 million of annual labor income, including benefits, would be associated with the total jobs. These jobs and associated earnings would sustain approximately 11 Ohio households.

The Project would also result in approximately \$1.125 million in annual land lease payments, subject to periodic escalation, to landowners.

The Project's operating activities would result in the generation of \$2.00 million of state and local annual taxes annually, which represents state and local taxes generated from economic activity occurring within Ohio. This amount includes approximately \$1.5 million of annual PILOT payments, which would largely support local municipalities and schools during the life of the Project.

State of Ohio Updated Permanent Operating Impacts



\$6.75 million
of economic output



15
jobs



\$1.27 million
of labor income



11
households supported



\$2.00 million
of state and local taxes

State of Ohio Updated Permanent Operating Impact Detail

	Direct	Indirect	Induced	Total
Economic Output	\$ 3,368,000	\$ 2,563,000	\$ 816,000	\$ 6,747,000
Jobs	(2)	11	6	15
Labor Income	\$ 487,000	\$ 525,000	\$ 254,000	\$ 1,266,000
Households Supported	(1)	8	4	11
State and Local Taxes				\$ 2,004,000

Updated Construction and One-Time Impacts in Greene County



Kingwood Solar would directly and indirectly support \$22.84 million of economic activity in Greene County through its construction and one-time Project costs.

The Project would create 27 full-time construction jobs², as well as 85 indirect and 14 induced jobs, for a total of 126 jobs in Greene County during the 16-month construction period.

An estimated \$6.86 million of labor income, including benefits, would be associated with the total jobs. These jobs and associated earnings would sustain 84 Greene County households during the 16-month construction period.

The Project's construction and one-time activities would result in the generation of \$531,000 of county and local taxes, which represents taxes generated from economic activity occurring within Greene County. This amount would largely support local municipalities and schools.

Updated Greene County Construction and One-Time Impacts



\$22.84 million
of economic output



126
jobs



\$6.86 million
of labor income



84
households supported



\$531,000
of county and local
taxes

Greene County Updated Construction and One-Time Impact Detail

	Direct	Indirect	Induced	Total
Economic Output	\$ 8,920,000	\$ 11,503,000	\$ 2,419,000	\$ 22,842,000
Jobs	27	85	14	126
Labor Income	\$ 2,417,000	\$ 3,703,000	\$ 742,000	\$ 6,862,000
Households Supported	18	57	9	84
County and Local Taxes				\$ 531,281

² Construction of the Project is estimated to take 16 months. Therefore, whereas permanent impacts reflect ongoing annual economic activity, construction impacts represent the total economic activity during the 16-month construction period.

Updated Permanent Operating Impacts in Greene County



Kingwood Solar will directly and indirectly support \$5.30 million of net new economic activity in Greene County, Ohio through its permanent ongoing operations and recurring events.

The Project will create eight permanent jobs in Green County, inclusive of direct full-time equivalent, indirect, and induced jobs.

An estimated \$876,000 of annual labor income, including benefits, will be associated with the total jobs. These jobs and associated earnings will sustain six Greene County households.

The Project will also result in approximately \$1.125 million in annual land lease payments, subject to periodic escalation, to landowners.

The Project's operating activities will result in the generation of \$1.60 million of county and local taxes annually, which represents county and local taxes generated from economic activity occurring within Greene County. This amount includes approximately \$1.5 million of annual PILOT payments, which will largely support local municipalities and schools during the life of the Project.

Updated Greene County Permanent Operating Impacts



\$5.30 million
of economic output



8
jobs



\$876,000
of labor income



6
households supported



\$1.60 million
of county and local taxes

Greene County Updated Permanent Operating Impact Detail

	Direct	Indirect	Induced	Total
Economic Output	\$ 3,368,000	\$ 1,674,000	\$ 257,000	\$ 5,299,000
Jobs	(1)	7	2	8
Labor Income	\$ 487,000	\$ 310,000	\$ 79,000	\$ 876,000
Households Supported	-	5	1	6
County and Local Taxes				\$ 1,596,077

EXHIBIT B

April 14, 2022

Kingwood Solar I, LLC
c/o Dylan Stickney
125 E. John Carpenter Fwy Suite 525
Irving, TX 75062

Dear Mr. Stickney,

Executive Summary for Property Tax Estimate Analysis for Kingwood Solar

We are providing, at the request of our client, this executive summary of the Property Tax Estimate we have prepared for Kingwood Solar (“**Kingwood**”) for their 175 MW solar generation project. A copy of the Property Tax Estimate is attached to this summary in Exhibit 1.

Introduction and background

Novogradac & Company LLC (“Novogradac”) is a national professional services firm offering tax, audit and consultancy services in specialty practice areas like renewable energy, affordable housing, opportunity zones, community development and historic rehabilitation projects. Novogradac began operations in 1989 and has grown to more than 600 employees and partners with offices in 25 cities.

As part of our state and local tax services focused on renewable energy development clients, we have extensively consulted on property tax cost by providing analysis of the law, assessment rules, projection of property taxes and, where applicable, a comparison between tax under traditional assessment and tax under payment in lieu of taxes (PILOT) scheme. We have been providing our consulting services in over 25 states to date, including the state of Ohio. Renewable energy projects can play a significant role in local economic development and our analyses help our clients plan their developments and also illustrate the economic benefit the project may bring to the localities.

Kingwood recently engaged us to prepare property tax projections for its proposed solar generation facility for its estimated operational life of 35 years. Our deliverables for this engagement are as follows:

- a) A summary of estimated property tax on the tangible personal property and real property and improvements in accordance with relevant Ohio Revised Code (“ORC”) §5727.111 and guidance from the Public Utilities’ Excise and Energy Tax unit within the Ohio Department of Taxation. The

summary would be accompanied by notes and assumptions made in arriving at the estimated tax amounts;

- b) A comparison between the estimated property tax amounts and the PILOT payable on the nameplate capacity at \$9,000 per megawatt - if allowed by the locality in accordance with the Qualified Energy Project Tax Exemption pursuant to O.R.C. §5727.75;
- c) The allocations of tax and PILOT by taxing districts;
- d) Additional follow up consulting hours, as needed, to explain the calculation and methodology to the client and to authorities.

Methodology

We estimated the yearly revenue amounts under two scenarios – statutory assessment and PILOT payments.

Statutory Assessment: Real and tangible personal property of commercial energy generation facilities are assessed under O.R.C. § 5727 which governs assessment and taxation of public utility properties. We have estimated the property taxes in accordance with the statute and per the guidance from the energy and excise tax unit of Ohio Department of Taxation who are in charge of centrally assessing properties of energy generation facilities. We have obtained the estimated equipment cost information from Kingwood and allocated the equipment cost, by equipment function, into the following categories to apply specific assessment and valuation rules for each category:

- a) Production Plant Equipment;
- b) Transmission Plant Equipment; and
- c) General Plant Equipment.

PILOT Payment: Ohio statute provides a minimum PILOT payment of \$7,000 per MW of plant capacity in lieu of traditional tax assessments under O.R.C. §5727.75. The PILOT can be as high as \$9,000 per MW with the incremental \$2,000 per MW going to the county general fund. As requested by Kingwood, we have assumed they would be allowed the PILOT of \$9,000 per MW and they would qualify as a 'Qualifying Energy Project' by meeting all the conditions and would be approved by the locality. This assumption was made to illustrate the revenue under a possible PILOT. The nameplate capacity of the project, as provided by Kingwood, is 175 MW.

Blended Rate for Estimate Purposes: The project area spans over three townships and two school districts. We have used a blended average rate based on the parcel location, its use percentage and associated township, school district for each parcel. While the actual valuation per district may depend on where the equipment is placed in service, we have assumed this is a reasonable approach to use the usage of parcels in each district.

Real Property Escalation Factor: We used a 2% year over year escalation of property tax on land to account for potential increase in valuation of land.

Capital Expenditure: Kingwood provided us with the capital expenditure information used in our analysis. The total amount of estimated capital expenditure is \$196,000,000. According to Kingwood, total cost is spread among the following categories of property for property tax purposes:

Production Plant Equipment	92%
Transmission Plant Equipment	6%
General Plant Equipment	2%

Executive Summary Findings

Table 1 below shows the executive summary findings of the cumulative tax proceeds over the assumed 35-year project life.

Table 1 35-Year Allocation of Property Tax Revenue		
Taxing Units	Regular Assessment (\$)	PILOT \$9,000 Per MW (\$)
Greene County	12,827,322	21,142,785
Cedarville Township	1,769,653	1,226,845
Miami Township	4,651,029	3,224,414
Xenia Township	1,315,203	911,789
Cedar Cliff LSD	28,254,743	19,588,136
Xenia CSD	8,481,691	5,880,093
Joint Vocational School (JVS)	3,834,881	2,658,604
Health Services	710,163	492,334
Total	61,844,685	55,125,000

We present the following charts in the next few pages to illustrate the following:

Figure 1: Revenue allocation among Greene county tax districts using the current revenue allocation based on area usage in each district.

Figure 2: Cash in flow from statutory assessment by year as compared to PILOT payments.

Figure 3: Comparison among projected CAUV, energy company statutory assessment and PILOT payments.

Figure 1: Allocation of Revenue

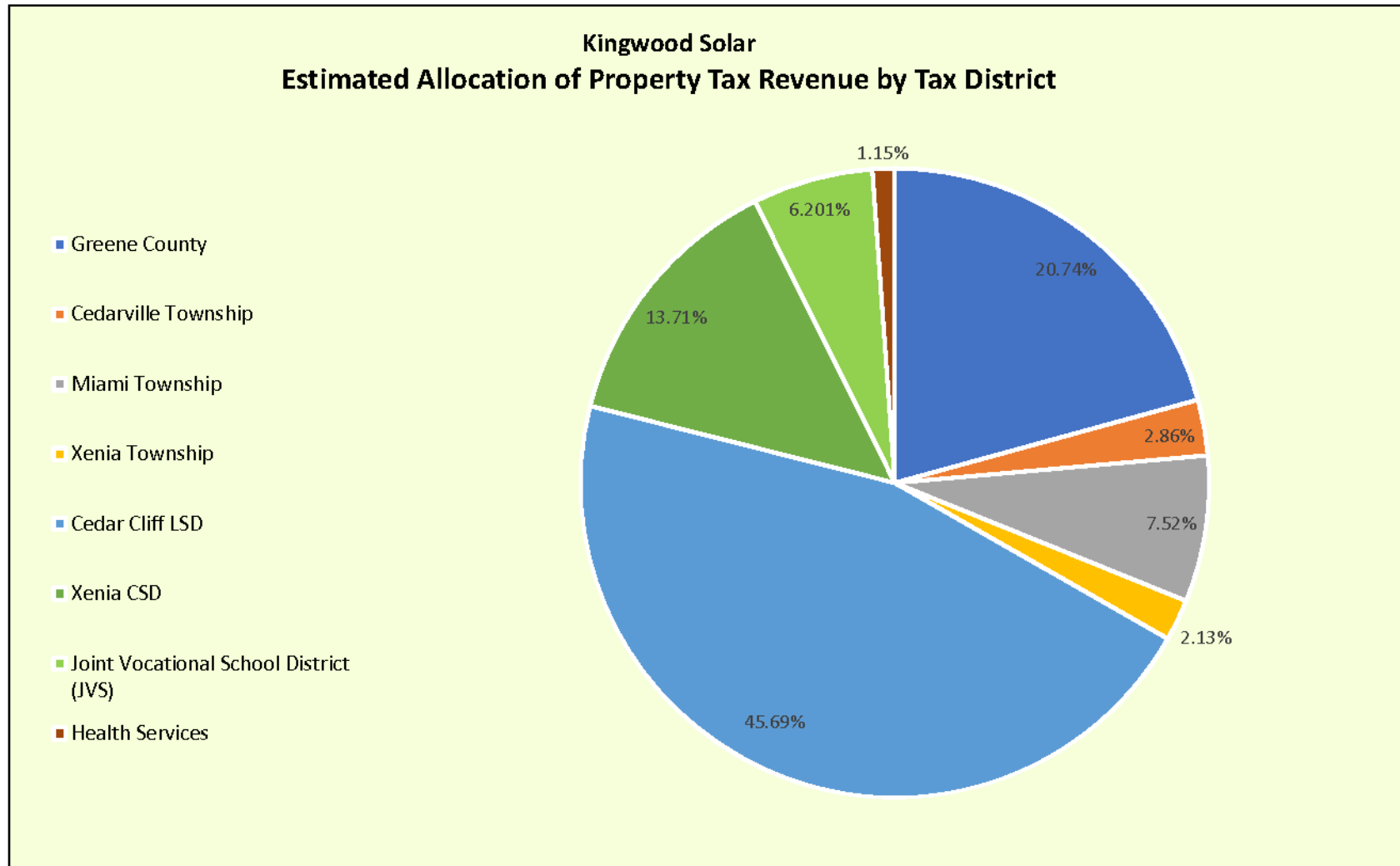


Figure 2: Cash Flow Over Project Life

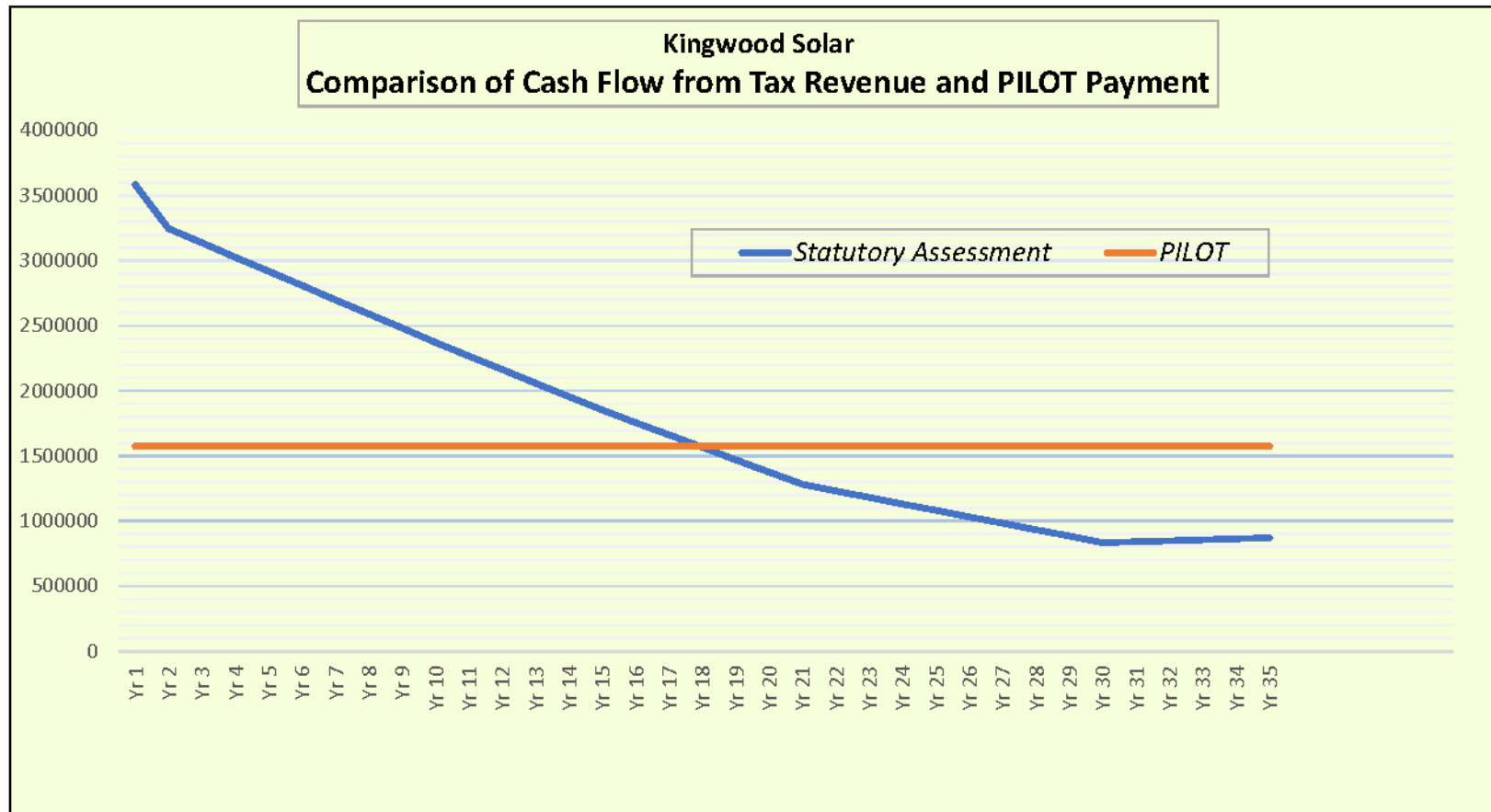
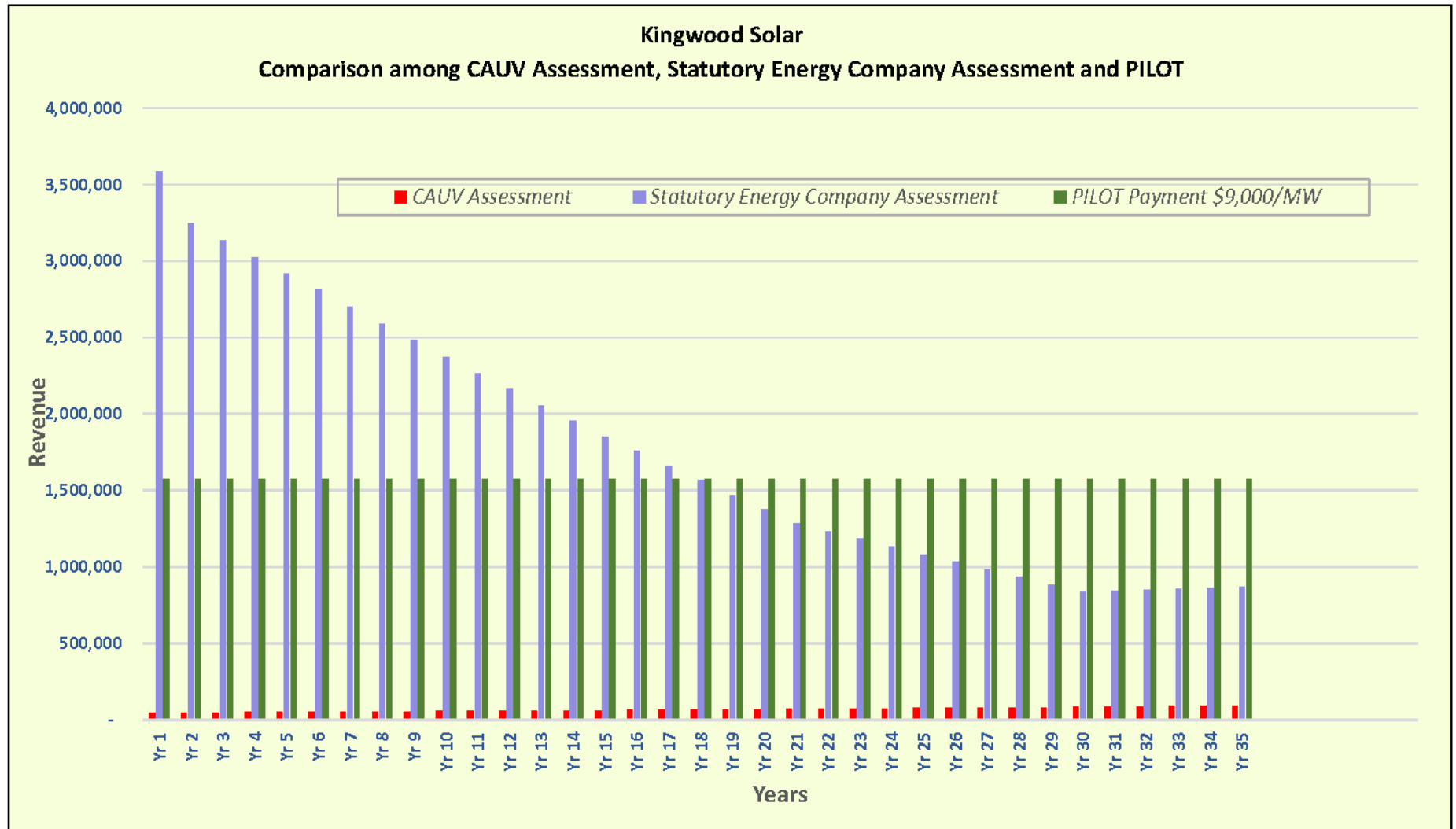


Figure 3: Assessment Comparison



Beyond the overview of the cumulative tax benefits of the traditional regime versus the PILOT, there may be additional considerations of the PILOT versus regular statutory assessments:

- PILOT is fixed and determinable compared to the uncertainty on assessment under regular rules and variables that may affect the assessment such as changes in millage rates, fluctuations of market value of equipment, and so on.
- Consistent revenue stream from PILOT versus greater amount that declines over time with the traditional approach (see figure 2 above). This may be helpful to both the local government and the energy facility in financial planning.
- Potential contribution by Kingwood as required by possible PILOT agreement in local economic development (80% local labor) and higher education partnerships.

Conclusion

As illustrated above, both taxing alternatives present a significant opportunity for increased tax revenue for the county and its various taxing units, provided the project moves forward. We are happy to address any questions about the methodologies or analysis included in this Executive Summary.

Exhibit 1: Kingwood Solar – Property Tax Estimates Summary for Greene County

The Executive Summary for Property Tax Estimates Analysis for Kingwood Solar (“Summary”) is based on facts and information provided to us by Kingwood Solar and its parent entity and on relevant current tax laws and regulations, including judicial and administrative interpretations. Tax laws and regulations are subject to continual change, at times on a retroactive basis. We are not responsible for updating this Summary for changes in law or interpretations after the date of the Summary. This Summary does not constitute tax or accounting advice and does not create an accountant-client relationship absent a mutually executed engagement letter. Readers of this Summary are advised to consult with their own tax and/or relevant professional advisors before making decisions based on information in this Summary.

EXHIBIT C

**This foregoing document was electronically filed with the Public Utilities
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Case No(s). 21-0117-EL-BGN

Summary: Testimony Rebuttal Testimony of Dylan Stickney electronically filed by
Mr. Michael J. Settineri on behalf of Kingwood Solar I LLC