



School District of Cambridge

District Office

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Public Service Commission of Wisconsin
RECEIVED: 05/27/2021 9:16:41 AM

May 19, 2021

Public Service Commission of Wisconsin
Attention: Commissioners of PSC and Administrative Staff
4822 Madison Yards Way, 6th Floor
Madison, WI 53705

**RE: KOSHKONONG SOLAR PROJECT
REGARDING DOCKET #9811-CE-100**

To Whom It May Concern:

The School District of Cambridge ("District") understands the importance of exploring renewable energy sources, including solar energy. The District does have significant concerns, however, regarding the large Solar Project that Koshkonong Solar Energy Center LLC plans to construct in very close proximity to the District.

More specifically, it appears that Koshkonong intends to install solar panels within a very short distance (less than 200 feet) from the Cambridge Elementary School property. In addition, to the extent that properties located in the District become exempt from local property taxes as a result of the Solar Project, this will also have a significant impact on the District.

The close proximity of the proposed Solar Project to Cambridge Elementary School is of significant concern. The safety of the children is of the utmost importance. In this regard, Koshkonong identified Cambridge Elementary School as a sensitive site in its Application for a Certificate of Public Convenience and Necessity to the Wisconsin Public Service Commission; however, it is not clear why Koshkonong is proposing to locate the Solar Project in such close proximity to Cambridge Elementary School or whether there are alternative locations. The District is also concerned about the long-term impact on property development near Cambridge Elementary School. Ideally, Koshkonong should allow a buffer of up to two (2) miles between Cambridge Elementary School and the outer edges of the Solar Project footprint.

The District also has concerns regarding the impact of numerous properties being removed from the tax rolls in connection with the Solar Project. As you know, the District will not receive shared revenue utility payments from the Wisconsin Department of Revenue,

The School District of Cambridge prepares citizens who:
Learn from the past, Achieve in the present, and Envision the future.

unlike the other local governments that are impacted by the Solar Project. With various properties becoming tax exempt, this will likely affect the distribution of the tax levy, thereby placing a heavier burden on the local taxpayers.

In addition, there are potential long-term impacts that are difficult to quantify, such as declining enrollment and impacts on property values and future development near the District. This, in turn, may affect the general school aids calculation for the District.

The District is familiar with the Lost Revenue Programs established by solar farm developers in other areas of the state for school districts. Those situations are not comparable to this one. Given the expansiveness of the Solar Project in this case and extremely close proximity to the District, the impact on the District is substantially greater than in other projects.

Accordingly, at a minimum, the negative impacts on the District must be addressed through project development and contracts with local governments, with the District involved as a key participant.

I can be reached at (608) 423-4345 ext. 4102 or bnikolay@cambridgk12.wi.us for purposes of meeting notices and scheduling meetings with the District's Board of Education.

Sincerely,



Bernard Nikolay, Superintendent
School District of Cambridge

enclosure(s)

cc: Tracy Smithback-Travis, Board President, School District of Cambridge
Joe Parisi, Dane County Executive
Senator John Jagler
Representative Barbara Dittrich
Senator Stephen L. Nass
Representative Cody Horlacher
Matt Sweeney, PSC Liaison
Governor Tony Evers
Lt. Governor Barnes
Mark Cook, Town of Christiana Chair
Mark McNally, Village of Cambridge Board President
Aidan O'Connor, Senior Analyst, Renewable Development, Invenergy LLC



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VIA E-MAIL AND U.S. MAIL

May 11, 2021

Koshkonong Solar Energy Center LLC
Attn: Aidan O'Connor, Senior Analyst, Renewable Development
c/o Invenergy LLC
One South Wacker Drive, Suite 1800
Chicago, IL 60606

Town of Christiana
Mark A. Cook, Chairman
773 Koshkonong Road
Cambridge, WI 53523

Village of Cambridge
Mark McNally, Board President
P.O. Box 99
Cambridge, WI 53523

RE: Koshkonong Solar Project

Dear Mr. O'Connor, Mr. Cook, and Mr. McNally:

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Sincerely,



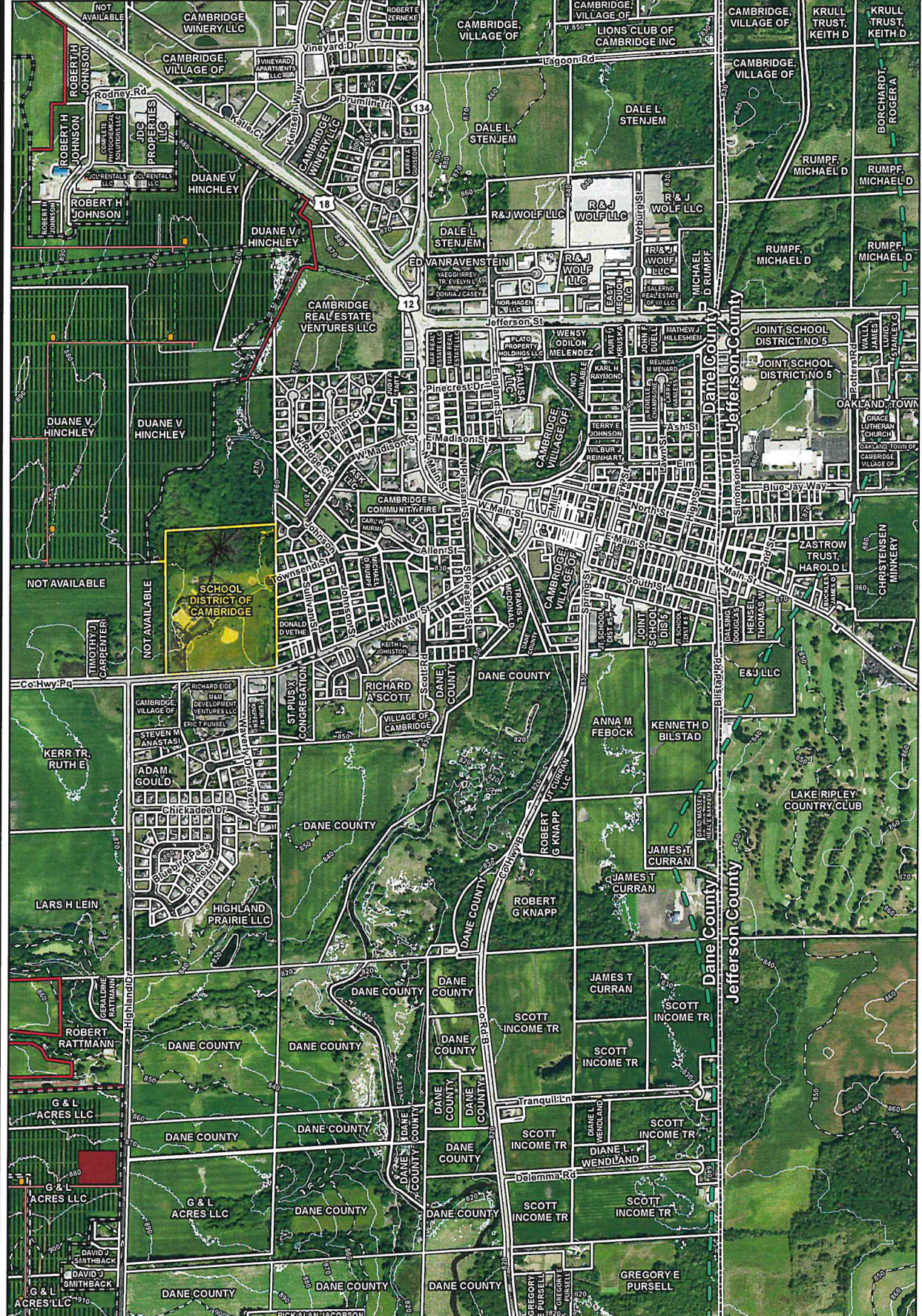
Bernard Nikolay, Superintendent
School District of Cambridge

cc: Tracy Smithback-Travis, Board President
Joe Parisi, Dane County Executive
Senator John Jagler
Representative Barbara Dittrich
Senator Stephen L. Nass
Representative Cody Horlacher

Cambridge Elementary School

Map Document: N:\0023582\00\GIS\CPCN\Figures\Koshkonong_CPCN_Fig_4_1_6_2_LandOwnershipMapBook_210413.mxd 4/13/2021 12:04:47 PM rdavets

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Data Sources: Map has been compiled from a variety of sources and subject to change. Westwood (2021), Wisconsin NAD Property (2020), ESRI WMS World Streets Basemap (Accessed 2021), Census Bureau (2020), Wisconsin State Geographer's Office (2018), Dane County (2021), Jefferson County (2021).

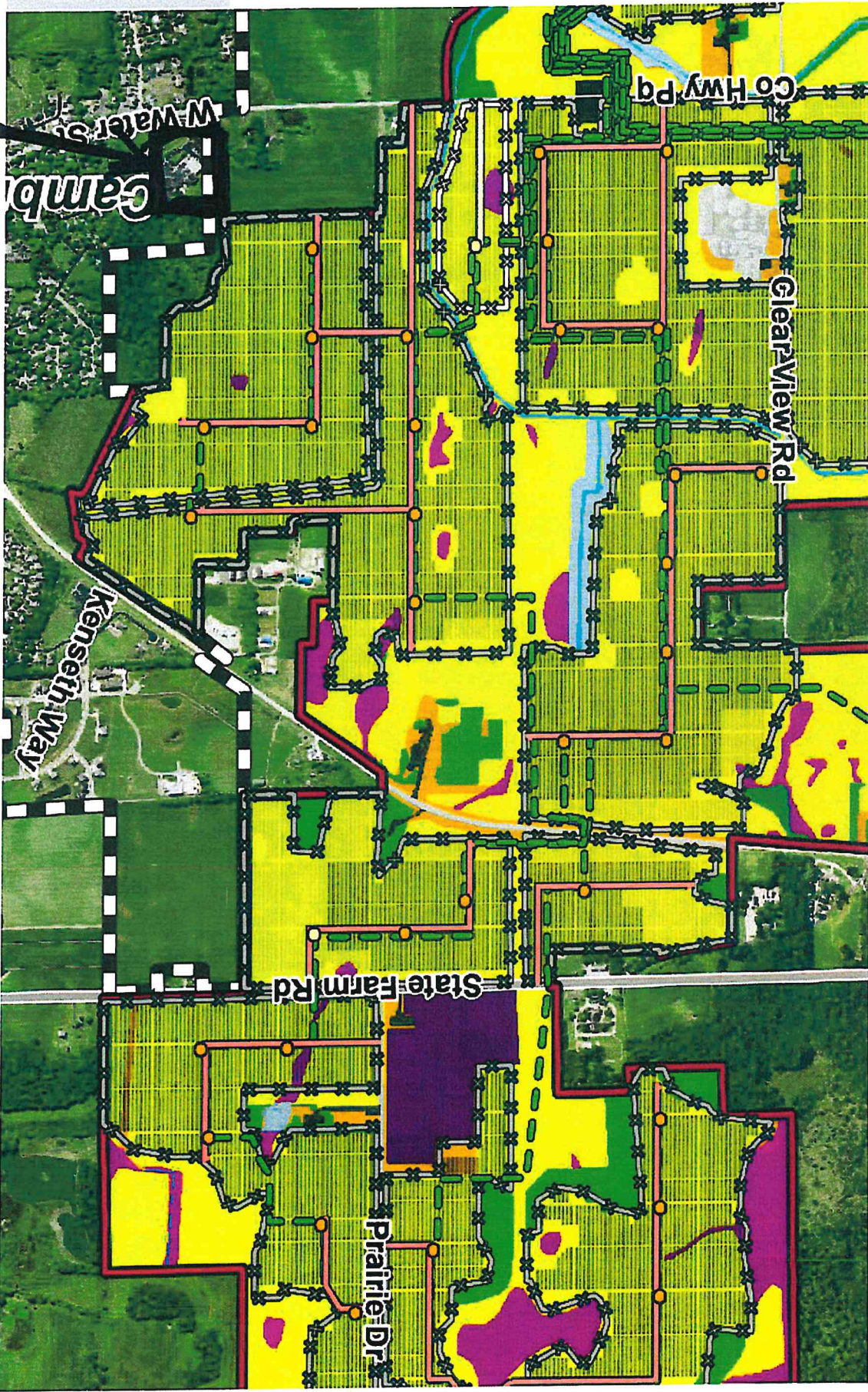
Westwood
 11700 N. 93rd St. #100 Westwood, WI
 Westwood Professional Services, Inc.

Legend

Koshkonong Solar Energy Center
 Dane County, Wisconsin
 Land Ownership Map Book
 FIGURE 4.1.6.2
 Page 7 of 14



Cambridge Elem.



Areas in yellow are solar panel footprint

Koshkonong Solar Energy Center Project and Impact on the Cambridge School District

MAY 17, 2021

ATTORNEY JENNA E. ROUSSEAU
JROUSSEAU@STRANGPATTESON.COM

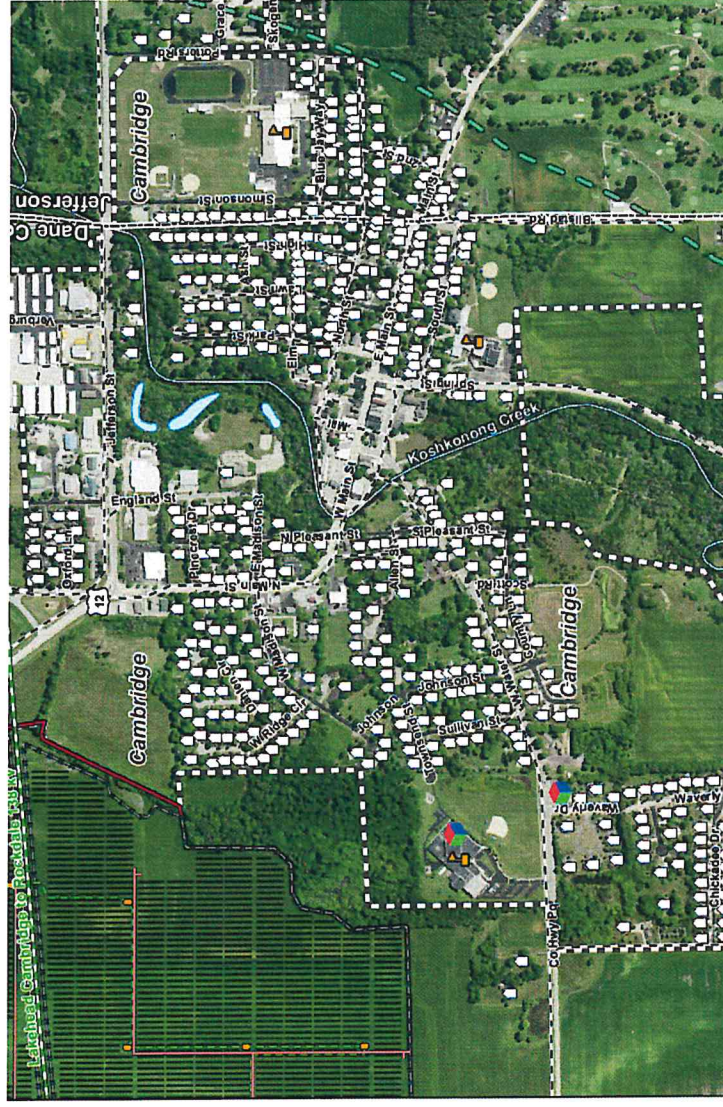


STRANG, PATTESON
RENNING, LEWIS & LACY

Project Description

- The project is located in the Towns of Christiana and Deerfield, Dane County.
- The developer filed an Application for Certificate of Public Convenience and Necessity on April 15, 2021, with the Wisconsin Public Service Commission (PSC).
- According to the Application, the entire project area consists of 6,384 acres, with approximately 2,349 acres proposed as primary array areas that will host 300 megawatts (MW) of solar generating facilities.
- The developer identified Cambridge Elementary School as a sensitive site in its Application to the PSC.
- Based upon the maps submitted with the Application, it appears that the developer plans to install solar panels within a very short distance (less than 200 feet) from the Cambridge Elementary School property.

Project Description



Application for Certificate of Public Convenience and Necessity

- In order to grant the Application, the PSC must generally determine that:
 - The proposed facility satisfies the reasonable needs of the public for an adequate supply of electric energy;
 - The design and location or route is in the public interest considering alternative sources of supply, alternative locations or routes, individual hardships, engineering, economic, safety, reliability and environmental factors;
 - The proposed facility will not have undue adverse impact on other environmental values such as, but not limited to, ecological balance, public health and welfare, historic sites, geological formations, the aesthetics of land and water and recreational use;
 - The proposed facility will not unreasonably interfere with the orderly land use and development plans for the area involved; and
 - The proposed facility will not have a material adverse impact on competition in the relevant wholesale electric service market.
- The PSC must hold a public hearing. All proceedings provide the opportunity to participate as a party, or as a member of the public.

Leasing of Land and Property Taxes

- Solar farms are often placed on privately owned land. Participating landowners lease their land to host all or a portion of a solar farm. It is common for the land to remain zoned as agricultural with a conditional use permit to allow for solar energy generation.
- For projects of 50 MW or larger, private land leased to a solar farm becomes exempt from local property taxes.
- Instead of paying local property taxes, the utilities are taxed by the state. Under the Wisconsin Utility Shared Revenue program, the Wisconsin Department of Revenue (DOR) distributes some of the revenues collected to counties and municipalities in the project areas. The payments are designed to offset costs for services that the counties and municipalities provide to the utility properties.
- Shared revenue utility payments are also viewed as partial compensation for the air pollution, noise, traffic congestion, and land use limitations caused by the presence of the utility property.
- School districts do not receive any utility aid shared revenue payments from the DOR.

Financial Impact on the District

- Developers of solar farms generally offer to negotiate agreements to include replacement of “lost tax receipts” for K-12 school districts (and other public entities) that do not receive utility aid shared revenue funds.
- School boards levy a dollar amount across the entire district, rather than a rate on individual parcels, such that a change in one parcel’s status from taxable to exempt affects the levy’s distribution rather than its amount—the other taxpayers pick up the burden.
- In addition, there can be long-term impacts that are difficult to quantify, such as declining enrollment.
- The solar farm could impact property values and future development.
- It could also impact the general school aid formula, such as the split between state aid and local property taxes.
- A decline in enrollment can impact the revenue limit calculation, though there are a number of factors that go into the calculation and possible exemptions.

Questions?

