



**STATE OF NEW JERSEY**  
**Board of Public Utilities**  
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Trenton, New Jersey 08625-0350  
[www.nj.gov/bpu/](http://www.nj.gov/bpu/)

CLEAN ENERGY

ORDER

IN THE MATTER OF THE IMPLEMENTATION OF )	
<u>L.</u> 2012, <u>C.</u> 24, THE SOLAR ACT OF 2012 )	DOCKET NO. EO12090832V
)	
IN THE MATTER OF THE SOLAR TRANSITION )	
PURSUANT TO <u>L.</u> 2018, <u>C.</u> 17 – APPLICATION FOR )	
CERTIFICATION OF SOLAR FACILITY AS ELIGIBLE )	
FOR TRECS PURSUANT TO SUBSECTION (T) OF )	DOCKET NO.QO19010068
THE SOLAR ACT OF 2012 )	
)	
HOLLAND SOLAR FARM, LLC /HUGHESVILLE MILL - )	
APPLICATION FOR SUBSECTION (T), BLOCK 2, LOT )	
1.02 )	DOCKET NO. QO20050345

**Parties of Record:**

**Stefanie A. Brand, Esq., Director**, New Jersey Division of Rate Counsel  
**Steven P. Gouin, Esq.** of Giordano, Halleran and Ciesla  
**Rebecca Moll Freed, Esq.** of Genova Burns

BY THE BOARD:

This Order concerns an application by Holland Solar Farm, LLC (“Holland Solar” or “Applicant”) for certification pursuant to L. 2012, c. 24 (“Solar Act”), codified at N.J.S.A. 48:3-87(t) (“Subsection (t)”). Holland Solar seeks certification for eligibility to generate Transition Renewable Energy Certificates (“TRECs”) for the proposed solar electric generation facility to be located at 10 Mill Road, Holland Township, New Jersey (“the site”). Holland Solar alleges that the site is a brownfield as defined in the Solar Act.

## **BACKGROUND**

On July 23, 2012, the Solar Act was signed into law. The Solar Act amends certain aspects of the statute governing generation, interconnection, and financing of renewable energy. Among other actions, the Solar Act requires the New Jersey Board of Public Utilities (“Board”) to conduct proceedings to establish new standards and to develop new programs to implement the statute’s directives. By Order dated October 10, 2012, the Board directed Board staff (“Staff”) to initiate proceedings and convene a public stakeholder process to fulfill the directives of the Solar Act.<sup>1</sup>

The Solar Act – specifically, Subsection (t) – provides that:

No more than 180 days after [July 23, 2012], the board shall, in consultation with the Department of Environmental Protection and the New Jersey Economic Development Authority, and, after notice and opportunity for public comment and public hearing, complete a proceeding to establish a program to provide SRECs to owners of solar electric power generation facility projects certified by the board, in consultation with the Department of Environmental Protection, as being located on a brownfield, on an area of historic fill or on a properly closed sanitary landfill facility. . . . Projects certified under this subsection shall be considered “connected to the distribution system” [and] shall not require such designation by the board[.]

[N.J.S.A. 48:3-87(t).]

The Solar Act defines the terms “brownfield,” “area of historic fill,” and “properly closed sanitary landfill facility.” A “brownfield” is “any former or current commercial or industrial site that is currently vacant or underutilized and on which there has been, or there is suspected to have been, a discharge of a contaminant.” N.J.S.A. 48:3-51. “Historic fill” is “generally large volumes of non-indigenous material, no matter what date they were placed on the site, used to raise the topographic elevation of a site . . . .” Id. A “properly closed sanitary landfill facility” means “a sanitary landfill facility, or a portion of a sanitary landfill facility, for which performance is complete with respect to all activities associated with the design, installation, purchase, or construction of all measures, structures, or equipment required by the Department of Environmental Protection . . . .” Id.

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<sup>1</sup> In re the Implementation of L. 2012, C. 24, The Solar Act of 2012; I/M/O the Implementation of L.2012, C.24, N.J.S.A 48:3-87(d)(3)(b) – A Proceeding to Investigate Approaches to Mitigate Solar Development Volatility; In re the Implementation of L.2012, C.24, N.J.S.A 48:3-87(e)(4) – Net Metering Aggregation Standards; In re the Implementation of L.2012, C.24, N.J.S.A 48:3-87(Q), (R) and (S) – Proceedings to Establish the Processes for Designating Certain Grid-Supply Projects as Connected to the Distribution System; In re the Implementation of L.2012, C.24, N.J.S.A 48:3-87(T) – A Proceeding to Establish a Program to Provide Solar Renewable Energy Certificates to Certified Brownfield, Historic Fill and Landfill Facilities; and In re the Implementation of L.2012, C.24, N.J.S.A 48:3-87(W) – A Proceeding to Consider the Need for a Program to Provide a Financial Incentive to Supplement Solar Renewable Energy Certificates for Net Metered Projects Greater than Three Megawatts; 2012 N.J. PUC LEXIS 286 (Oct. 10, 2012).

Toward implementing the October 10, 2012 Order, Staff met with staff of the New Jersey Economic Development Authority and the New Jersey Department of Environmental Protection (“NJDEP” or “Department”). On November 9, 2012, consistent with the requirements of the Solar Act, the Board held a public hearing presided over by then-Commissioner Joseph L. Fiordaliso. In addition, the public was invited to submit written comments through November 23, 2012.

In an Order dated January 24, 2013, the Board approved Staff’s proposed process for certifying solar generation projects as being located on brownfields, areas of historic fill, and properly closed sanitary landfill facilities.<sup>2</sup> The certification process for projects seeking approval pursuant to Subsection (t) provides three potential recommendations from Staff to the Board: full certification, conditional certification, or denial of certification. Conditional certification may be granted for projects located on sites which NJDEP has determined require further remedial action or, in the case of properly closed sanitary landfill facilities, additional protective measures, and full certification may be granted for projects located on sites for which NJDEP has determined no further remedial or protective action is necessary. The process incorporates the expertise of the NJDEP to confirm a potential project’s land use classification for eligibility and to account for the state of remediation of the project site.<sup>3</sup>

The January 24, 2013 Order states that certification would be limited to those areas delineated by NJDEP. In compliance with this directive, applicants are required to delineate the precise section(s) of the location where the solar facility is proposed to be sited, and NJDEP reviews this material in making its recommendation.

The Board found that an application for solar projects located on brownfields, areas of historic fill, or properly closed sanitary landfill facilities was necessary to initiate the certification process and directed Staff to work with NJDEP to develop an application.<sup>4</sup> On or about April 10, 2013, Staff distributed, via the public renewable energy stakeholder email distribution list, and posted to the New Jersey Clean Energy Program and BPU websites a Subsection (t) application form.

On May 23, 2018, Governor Murphy signed L. 2018, c. 17, codified at N.J.S.A. 48:3-87 et al., into law (“Clean Energy Act” or “CEA” or “Act”), effective immediately. The CEA effected many changes to the legal and regulatory framework for solar development, including directing the closure of the Solar Renewable Energy Certificate (“SREC”) program by no later than June 2021, reducing the SREC term or “qualification life” to 10 years, and imposing a cap on the cost to ratepayers of certain Class I renewable energy requirements.

The CEA mandated that the Board close the SREC Registration Program (“SRP”) once it determined that 5.1% of the kilowatt-hours sold in the state had been generated by solar electric power generators connected to the distribution system (“5.1% Milestone”) or, in the alternative, by no later than June 2021. On December 18, 2018, the Board approved the adoption of rule amendments to close the SREC market to new applications upon attainment of the 5.1%

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<sup>2</sup> In re the Implementation of L. 2012, c. 24, The Solar Act of 2012; I/M/O the Implementation of L.2012, c.24, N.J.S.A 48:3-87(T) – A Proceeding to Establish a Program to Provide SRECS to Certified Brownfield, Historic Fill and Landfill Facilities; and In re the Implementation of L.2012, c.24, N.J.S.A 48:3-87(U) – A Proceeding to Establish a Registration Program for Solar Power Generation Facilities, 2013 N.J. PUC LEXIS 27, Order dated January 24, 2013 (January 24, 2013 Order).

<sup>3</sup> January 24, 2013 Order at 31-33.

<sup>4</sup> Id. at 33.

Milestone. The new rules took effect upon publication in the New Jersey Register on January 22, 2019.<sup>5</sup>

On December 6, 2019, the Board established a Transition Incentive Program to provide a bridge between the legacy SREC program and a Successor Incentive program in an orderly and efficient manner.<sup>6</sup> The Transition Incentive Program provides eligible projects with Transition Renewable Energy Certificates (“TRECs”) for each megawatt hour of electricity produced. Incentives are tailored to specific project types by the use of factors, which are applied to a base incentive rate to provide a particular project type with the full incentive amount or a set percentage of that amount depending on the costs and anticipated revenue streams for the project type. Projects certified pursuant to Subsection (t) receive a factor of 1.0 and thus the full amount of the base incentive.

At a Special Agenda Meeting held on April 27, 2020, the Board approved a Transition Incentive rule proposal<sup>7</sup> that codified this treatment at N.J.A.C. 14:8-10, which was published on May 18, 2020.<sup>8</sup> On September 10, 2020, the Board adopted the rule proposal, and the rules became effective on October 5, 2020 when published in the New Jersey Register.<sup>9</sup> The rule provides that the transition incentive “shall be available to projects that submitted a complete SREC Registration Program registration or a complete Subsection (t) application after October 29, 2018” (emphasis added) but that have not received a Permission to Operate at the time that the 5.1% Milestone is achieved.<sup>10</sup> The rule also incorporates the eligibility requirements enumerated at N.J.S.A. 48:3-87(t) and the Board’s Implementing Orders, and requires developers seeking eligibility for TRECs to use the same application process developed for SREC eligibility.<sup>11</sup> Moreover, the Transition Incentive rules require compliances with all rules and regulations of the SREC registration program at N.J.A.C. 14:8-2.4.<sup>12</sup>

Projects certified under Subsection t are subject to all of the Board’s rules. The statutory language exempts such projects from the need for further Board designation as “connected to the distribution system” but does not remove any of the Board’s oversight authority. For example, projects seeking TREC eligibility must comply with the rules at N.J.A.C. 14:8-10, and applicable Board orders concerning registration with the Transition Incentive Program.<sup>13</sup> The size and location of the subject project will then be reflected in the public reporting of solar development pipeline data.

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<sup>5</sup> 51 N.J.R. 138(e) (Jan. 22, 2019).

<sup>6</sup> In re a New Jersey Solar Transition Pursuant to P.L. 2018 c. 17, BPU Docket No. QO19010068, Order dated December 6, 2019 (“December 2019 Order”).

<sup>7</sup> In re a Rulemaking Proceeding to Amend the Renewable Portfolio Standard Rules and Create New Rules Establishing a Transition Incentive Program Pursuant to P.L. 2018, c.17, BPU Docket No. QX20030253 (“TI Rule Proposal”).

<sup>8</sup> 52 N.J.R. 1048(a) (May 18, 2020).

<sup>9</sup> 52. N.J.R. 1850(a) (October 5, 2020).

<sup>10</sup> N.J.A.C. 14:8-10.4(a).

<sup>11</sup> N.J.A.C. 14:8-10.4(h).

<sup>12</sup> N.J.A.C. 14:8-10.4(i).

<sup>13</sup> December 2019 Order at 33.

**STAFF RECOMMENDATIONS**

**Project Description**

As stated above, at issue is the request by Holland Solar that its proposed solar facility, to be located in Holland Township, New Jersey, be certified as eligible for TREC's pursuant to Subsection (t). Holland Solar filed an application with supporting documentation to enable a NJDEP determination as to whether the proposed site is a brownfield. NJDEP reviewed the application and supplied an advisory memorandum to Staff on December 7, 2020, on the land use classification and the closure or remediation status of the proposed site. On the basis of NJDEP's determination, the information certified by Holland Solar in its application, its responses to subsequent Staff questions, and the Subsection (t) process approved in the January 24, 2013 Order, Staff recommends that the Board grant conditional certification, as explained further below.

Developer	Docket Number	Project/ Designation Address	Location Town	County	Landfill, Brownfield, or Historic Fill	Proposed Array Size (MWdc)	EDC	Status
Holland Solar Farms, LLC (CEP)	Q020050345	Hughesville Mill	10 Mill Road Holland Township, NJ 08848	Hunterdon	Brownfield	10.36	JCP&L	TBD

**Holland Solar Farm, LLC – Hughesville Mill Site – Docket No. QO20050345**

On April 9, 2020, Holland Solar submitted its application to the Board to have its project certified as being located on a brownfield pursuant to Subsection (t) of the Solar Act. Applicant's 10.36 MWdc project is proposed to be located on a portion of the former Hughesville Mill site and associated fields. The proposed site consists of approximately 23.5 acres of land controlled by Fiberville Estates, LLC ("Fiberville Estates") within the larger parcel identified as Block 2, Lot 1.02 on the tax map of the Township of Holland, Hunterdon County, New Jersey.

Staff forwarded the application to NJDEP for review and a recommendation. NJDEP indicated that the Hughesville Mill site was in operation as a paper mill from 1893 until 2003 and that the 80-acre portion of the site known as Area of Concern ("AOC") K was utilized as spray fields for processing wastewater. On June 17, 2010, a Licensed Site Remediation Professional ("LSRP") issued an unrestricted use Response Action Outcome ("RAO"). Afterward, on April 20, 2015, the LSRP amended the RAO for AOC K to provide notice that other areas at the Hughesville Mill site have been identified with "Known Onsite Contamination Sources Not Yet Remediated."

NJDEP advised that Holland Solar project is proposed for Block 2, Lot 1.02, one of the same parcels as the Fiberville Project.<sup>14</sup> Holland Solar is proposing a 10.36 MW facility to be located on 23.52 acres of the remaining 65.6 acres outside the limits of the existing Fiberville Project. The Department stated that until recently, the land was the site of plant manufacturing buildings, plant energy infrastructure, parking lots, storage buildings, utility buildings, and additional irrigation fields associated with the site's former use as a paper mill. As of October 2019, demolition of the former mill buildings was almost complete. The Industrial Site Recovery Act Responsible Party, Georgia Pacific, will record institutional controls, including a Deed Notice, over a majority of the site.

<sup>14</sup> A separate portion of the former Hughesville Mill site was previously developed as a solar facility, BPU Docket No. Q015010070 ("Fiberville Project"). On September 29, 2020, the Department advised BPU that full certification is warranted for the Fiberville Project, and it is currently energized and operational.

The Department further informed Staff that it had conducted a compliance inspection of the site in 2019 to investigate concerns that demolition debris, from razing the mill, were placed in an adjacent waterbody. The investigation disclosed no evidence of such debris and the incident was closed. At its most recent inspection on May 28, 2020, the Department determined that the former mill site has been completely razed and that most materials have been removed from the site.

The Department advises that the Hughesville Mill site is a former industrial site that is currently vacant and underutilized. Thus, NJDEP has determined that the proposed Holland Solar project is located on 23.52 acres that meets the State definition of a “brownfield” under the Brownfield and Contaminated Site Remediation Act, N.J.S.A. 58:10B-1 et seq., which is identical to the Solar Act’s definition of “brownfield” at N.J.S.A 48:3-51.

NJDEP noted that the solar project will be installed on property that requires remediation. In addition to any other actions required by law,<sup>15</sup> the property owner and the owner/operator of the solar installation must ensure that the solar installation:

- (a) does not exacerbate the contamination at the property;
- (b) does not interfere with any necessary remediation of the property;
- (c) does not disrupt or change, without prior written permission from the NJDEP, any existing or future engineering or institutional control that is part of a remedial action for the property; and
- (d) is protective of public health and the environment.

Based on the information provided in the application and NJDEP’s determination that the proposed solar array is located on a “brownfield” under the Solar Act, Staff recommends that the Board grant conditional certification of the proposed project.

However, some additional discussion of the site and its history is needed. During its review of the application, Staff became aware that although previously taxed as “Industrial Property,” since 2014 much of the former Hughesville Mill property, including the 23.5 acres for which Subsection (t) incentives are now sought, has been assessed and taxed as qualified farmland. Thus, although meeting the definition of a ‘brownfield’ as determined by the NJDEP, the 23.5 acre area now proposed for solar development has constituted “qualified farmland” for tax purposes since 2014.

A review of property tax records reveals that from 2014 until tax year 2020, 61.87 acres of the 65.6 total acres of Block 2, Lot 1.02 was assessed as Class 3B Qualified Farm Property, “land that has qualified and is assessed under the Farmland Assessment Act of 1964, N.J.S.A. 54:4-23.1 et seq.”<sup>16</sup> Beginning tax year 2014 the Holland Township tax assessor, as a way of granting the property owner a real estate tax concession, increased the portion of Lot 1.02 assessed as qualified farmland from 39 to 61.87 acres. The tax assessor asserted that she classified the land based on her authority to treat contiguous “supportive and subordinate woodland or wetlands” as qualified farmland for tax purposes.<sup>17</sup> Staff believes that the Board may appropriately recognize

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<sup>15</sup> Other actions required by law include, but are not limited to, the Spill Compensation and Control Act, N.J.S.A. 58:10-23.11 et seq., the Brownfield and Contaminated Site Remediation Act, N.J.S.A. 58:10B-1 et seq., and any regulations promulgated pursuant thereto.

<sup>16</sup> N.J.A.C. 18:12-2.2(d).

<sup>17</sup> December 1, 2020, Letter from Applicant’s counsel Angelo Genova, Esq. at Exhibit C (“December 1 Letter”). See also Farmland Assessment Overview, New Jersey Department of Agriculture (July, 2015), <https://www.nj.gov/agriculture/divisions/anr/pdf/farmlandassessmentoverview.pdf>.

the favorable tax treatment the site has received as qualified farmland in considering this application for an incentive based on the site's status as a brownfield.

This tax classification benefitted the landowner by providing for taxation of the property at a substantially lower rate than had applied under its prior classification as Class 4B "Industrial Property." During the pendency of this petition, the tax classification was changed to "1-Vacant" with "solar field" shown as the description. On February 11, 2021, counsel for Holland Solar Farm, LLC filed with the Board a written commitment that their client would refund the difference in taxes to Holland Township for the period from 2014 through the date on which the 22.87-acre portion was re-classified as other than "3B - Qualified Farmland." In the event that the Township does not have a mechanism in place for accepting this payment, Applicant's counsel affirmed that its client committed to making a donation in the same amount to a bona fide charity.

Staff therefore recommends that if the Board conditionally certifies the proposed solar site, it require that prior to receiving full certification, the Applicant provide documentation that the tax classification of the 23.5 acre site has been changed to other than "3B Qualified Farm Property" and that an amount equal to the tax benefit received from its classification as qualified farmland in 2014 through the date it was re-classified as "1-Vacant" be paid or donated to the appropriate taxing authorities. Should the Holland Township Committee refuse this payment, Staff recommends that the Board require the Applicant to pay an equivalent sum to a bona fide charity that serves the local community.

### **FINDINGS AND CONCLUSIONS**

The Board **FINDS** that, as required by Subsection (t), Staff transmitted the application discussed above to NJDEP for a determination of eligible land use type and status of remediation on the proposed site.

The Board **FINDS** that the site of the proposed solar facility constitutes a "brownfield" that requires further remediation. The Board **FINDS** that the Applicant must address all NJDEP requirements. Specifically, in addition to other actions required by law, the property owner and the owner/operator of the solar installation must ensure that the solar installation:

- (a) does not exacerbate the contamination at the property;
- (b) does not interfere with any necessary remediation of the property;
- (c) does not disrupt or change, without prior written permission from the NJDEP, any existing or future engineering or institutional control that is part of a remedial action for the property; and
- (d) is protective of public health and the environment.

The Board **DIRECTS** Holland Solar to demonstrate to Staff that it has satisfied all NJDEP requirements in order to receive full certification.

The Board now turns to the issues noted by Staff regarding the tax status of the property for which certification is sought. A review of the property tax records for the subject property block and lot reveals that for tax years 2000 through 2004 the entire site was classified as 4B - Industrial Property. In tax years 2005 and 2006, 11 acres of the property was reclassified as 3B - Qualified

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<sup>18</sup> I/M/O the Implementation of L. 2012, c.24, N.J.S.A. 48:3-87(t) – A Proceeding to Establish a Program to Provide SRECs to Certified Brownfields, Areas of Historic Fill, and Landfill Facilities - Millenium Land Development, LLC (Love Lane), 443 N.J. Super 73 (App. Div. 2015) ("Millenium").

Farm Property, and 57.57 acres 4B--Industrial. In tax year 2007, once again, the entire parcel was classified as 4B - Industrial. During tax years 2008 through 2013, the portion of property assessed as 3B - Qualified Farm Property increased to 39 acres leaving just 26.57 acres classified as 4B - Industrial. From 2014 through 2019 nearly all of the site, 61.87 acres, necessarily including most if not all of the 23.5 acres now proposed for certification, was classified as 3B - Qualified Farm Property. In tax years 2014 to 2019 only 3.7 acres of the parcel was classified as 4B - Industrial. The Board **FINDS** that the landowner has enjoyed the benefits of the "qualified farmland" assessment for the proposed "brownfield" site since 2014. Such an assessment and the reduced tax rate associated with it are granted to further the State's policy goal of supporting New Jersey's agricultural sector. The benefit accruing to the land's owner may be considered to be subsidized by the State's other taxpayers.

Similarly, the Subsection (t) incentive for solar development on brownfields is granted to further the State's policy of supporting solar development on compromised or marginal lands. For the same reason, the Transition Incentive program provides such projects its maximum incentive amount. This incentive is provided by the State's ratepayers.

The Board has in the past refused to certify applications pursuant to Subsection (t) for properties that had been assessed as farmland, and the Appellate Division affirmed one such denial in its Millenium decision.<sup>18</sup> The Millenium Court held that "[s]ubsection (s) unambiguously precludes a subsection (t) application for a solar project on this property, because it is agricultural land that was valued, assessed and taxed as farmland within the ten-year period prior to the effective date of the Solar Act." The Board continues to abide by this ruling as well as the statutory and regulatory underpinnings thereof.

N.J.S.A. 48:3-87(s) provides that land that has been actively devoted to agricultural or horticultural use that is valued, assessed, and taxed pursuant to the "Farmland Assessment Act of 1964," L.1964, c. 48 (C.54:4-23.1 et seq.) at any time within the 10-year period prior to the effective date of the Solar Act shall only be permitted pursuant to Subsection (q) of N.J.S.A. 48:3-87 or where projects met certain milestones during or before 2012. Similarly the Board's rule at N.J.A.C 14:8-2.4(g) prohibits grid supply facilities from being located on farmland. The Board's rule defines "farmland" at N.J.A.C. 14:8-1.2 as "land actively devoted to agricultural or horticultural use that is valued, assessed, and taxed pursuant to the 'Farmland Assessment Act of 1964,' N.J.S.A. 54:4-23.1 at any time within the 10-year period prior to the effective date of the Solar Act."

The facts of this matter are distinguishable from those of Millenium. NJDEP determined here that the 23.5 acres proposed for solar development constitute a "brownfield" under the Solar Act, while it declined to make that determination regarding the proposed solar site in Millenium. In addition, and again unlike Millenium, the record before the board supports the Applicant's assertion that the 23.5 acres proposed to be developed here was not taxed as qualified farmland during the ten (10) years prior to the enactment of the Solar Act, 2002 - 2012. There is no dispute that during the years 2002 through 2012 as many as 39 acres of the 65.6 acre parcel was taxed as qualified farmland rendering development of that portion of the property ineligible for SRECs or TRECs. However, the tax records also indicate that at least 26.57 acres of the lot was classified as 4B - Industrial from 2002 through 2012. It is wholly within these 26.57 acres that Holland Solar intends to locate its 23.5 acre solar facility. Thus, the statutory restrictions noted by the Court in the

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<sup>18</sup> I/M/O the Implementation of L. 2012, c.24, N.J.S.A. 48:3-87(t) – A Proceeding to Establish a Program to Provide SRECs to Certified Brownfields, Areas of Historic Fill, and Landfill Facilities - Millenium Land Development, LLC (Love Lane), 443 N.J. Super 73 (App. Div. 2015) ("Millenium").

Millenium decision do not weigh against development upon this site as they did in prior matters before the Board.

Finally, the applicant asserts, and the record supports, that despite the farmland tax classification from 2014 to 2020,<sup>19</sup> the portion of the lot for which Subsection (t) certification is sought has been contaminated as the result of a discharge from industrial activity and has not been actively farmed.<sup>20</sup> Notwithstanding the Holland Township Tax Assessor's correspondence indicating that her 2014 reclassification of 22.87 additional acres as qualified farmland was a real estate tax concession rather than confirmation of actual farmed property, the Board is troubled by the idea that the property owner benefitted from tax avoidance by having its property taxed as "qualified farmland," and will now receive additional benefits from the installation of a solar facility supported by an incentive designed for compromised or marginal land.<sup>21</sup>

To address this inequity, the Applicant consents, and has committed to, refunding the difference in real property taxes resulting from the site's 2014 reassessment of 22.87 acres from "Industrial" to "3B Qualified Farm Property." Therefore, the Board **DIRECTS** the Applicant to provide Staff with satisfactory documentation that the 23.52 acres on which the solar facility will be installed has been re-classified for property tax purposes as other than qualified farmland prior to receiving full certification. The Board **ALSO DIRECTS** the Applicant to provide Staff with documentation that an amount equal to the difference in property tax payable for "Industrial" versus "3B - Qualified Farm Property" classifications for 22.87 acres of the site has been either remitted or donated to the Township of Holland. In the event that the Holland Township Committee declines such payment, the Board directs the Applicant to pay an equivalent sum to a bona fide charity serving the local community. This remittance shall be required for each tax year beginning with 2014 and continuing until the year the site was classified as other than land qualified and assessed pursuant to the Farmland Assessment Act of 1964, N.J.S.A. 54:4-23.1, and the same shall be required prior to the Applicant being granted full certification.

The Board **APPROVES** the conditional certification of Applicant's proposed solar electric generation facility, to be located on 23.52 acres on a portion of the former Hughesville Mill site at Block 2, Lot 1.02 in the Township of Holland, Hunterdon County, New Jersey, with an array size not to exceed 10.36 MWdc.

The Board **DIRECTS** Staff to issue full certification to the project upon the Applicant's demonstration that all requirements for full certification – including the requirements enumerated in this Order, all NJDEP requirements, and all TREC eligibility requirements at N.J.A.C. 14:10-8 – have been satisfied, provided that the project achieves commercial operation for the TREC program. After the Applicant has received full certification, the Board **DIRECTS** Staff to issue a New Jersey Certification Number to the project for purposes of TREC creation for a 15-year Qualification Life.

This Order is limited to the very specific facts of this unusual application. Furthermore, this Order is issued in reliance on the information certified in the application and does not grant any rights in connection with construction of the proposed project beyond certification under Subsection (t), provided that the facilities are constructed in accordance with this Order, NJDEP requirements, the plans as represented in the application, and the TREC registration.

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<sup>19</sup> It appears from publically accessible tax records that the site was re-classified for tax purposes in 2020, and is no longer assessed and taxed as qualified farmland.

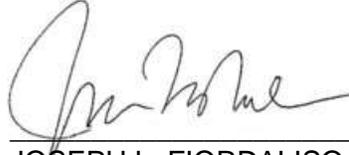
<sup>20</sup> December 1 Letter at Exhibit A.

<sup>21</sup> December 1 Letter at Exhibit C.

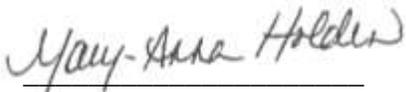
This Order shall be effective on March 3, 2021.

DATED: March 3, 2021

BOARD OF PUBLIC UTILITIES  
BY:



JOSEPH L. FIORDALISO  
PRESIDENT



MARY-ANNA HOLDEN  
COMMISSIONER



DIANNE SOLOMON  
COMMISSIONER



UPENDRA J. CHIVUKULA  
COMMISSIONER



ROBERT M. GORDON  
COMMISSIONER

ATTEST:



AIDA CAMACHO-WELCH  
SECRETARY

In the Matter of the Implementation of L. 2012, c. 24, The Solar Act of 2012

In the Matter of the Solar Transition Pursuant to L. 2018, c. 17 – Application for Certification of Solar Facility as Eligible for TRECs Pursuant to Subsection (t) of The Solar Act of 2012

Holland Solar Farm, LLC/Hughesville Mill - Application for Subsection (t), Block 2, Lot 1.02

Docket Nos. EO12090832V, QO19010068, and QO20050345

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