



GLENN HEGAR TEXAS COMPTROLLER OF PUBLIC ACCOUNTS

P.O.Box 13528 • Austin, TX 78711-3528

September 11, 2015

Kevin Allen
Superintendent
Iraan-Sheffield Independent School District
PO Box 486
Iraan, Texas 79744-0486

Dear Superintendent Allen:

On June 19, 2015, the Comptroller issued written notice that East Pecos Solar, LLC (the applicant) submitted a completed application (Application #1059) for a limitation on appraised value under the provisions of Tax Code Chapter 313¹. This application was originally submitted on February 9, 2015, to the Iraan-Sheffield Independent School District (the school district) by the applicant.

This presents the results of the Comptroller's review of the application and determinations required:

- 1) under Section 313.025(h) to determine if the property meets the requirements of Section 313.024 for eligibility for a limitation on appraised value under Chapter 313, Subchapter C; and
- 2) under Section 313.025(d), to issue a certificate for a limitation on appraised value of the property and provide the certificate to the governing body of the school district or provide the governing body a written explanation of the comptroller's decision not to issue a certificate, using the criteria set out in Section 313.026.

Determination required by 313.025(h)

Sec. 313.024(a)	Applicant is subject to tax imposed by Chapter 171.
Sec. 313.024(b)	Applicant is proposing to use the property for an eligible project.
Sec. 313.024(d)	Applicant has requested a waiver to create the required number of new qualifying jobs and pay all jobs created that are not qualifying jobs a wage that exceeds the county average weekly wage for all jobs in the county where the jobs are located.
Sec. 313.024(d-2)	Not applicable to Application #1059.

Based on the information provided by the applicant, the Comptroller has determined that the property meets the requirements of Section 313.024 for eligibility for a limitation on appraised value under Chapter 313, Subchapter C.

¹ All statutory references are to the Texas Tax Code, unless otherwise noted.

Certificate decision required by 313.025(d)

Determination required by 313.026(c)(1)

The Comptroller has determined that the project proposed by the applicant is reasonably likely to generate tax revenue in an amount sufficient to offset the school district maintenance and operations ad valorem tax revenue lost as a result of the agreement before the 25th anniversary of the beginning of the limitation period. See Attachment B.

Determination required by 313.026(c)(2)

The Comptroller has determined that the limitation on appraised value is a determining factor in the applicant's decision to invest capital and construct the project in this state. See Attachment C.

Based on these determinations, the Comptroller issues a certificate for a limitation on appraised value. This certificate is contingent on the school district's receipt and acceptance of the Texas Education Agency's determination per 313.025(b-1).

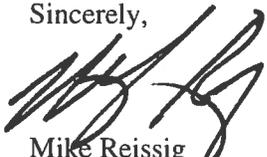
The Comptroller's review of the application assumes the accuracy and completeness of the statements in the application. If the application is approved by the school district, the applicant shall perform according to the provisions of the Texas Economic Development Act Agreement (Form 50-286) executed with the school district. The school district shall comply with and enforce the stipulations, provisions, terms, and conditions of the agreement, applicable Texas Administrative Code and Chapter 313, per TAC 9.1054(i)(3).

This certificate is no longer valid if the application is modified, the information presented in the application changes, or the limitation agreement does not conform to the application. Additionally, this certificate is contingent on the school district approving and executing the agreement within a year from the date of this letter.

Note that any building or improvement existing as of the application review start date of September 11, 2015, or any tangible personal property placed in service prior to that date may not become "Qualified Property" as defined by 313.021(2) and the Texas Administrative Code.

Should you have any questions, please contact Korry Castillo, Director, Data Analysis & Transparency, by email at korry.castillo@cpa.texas.gov or by phone at 1-800-531-5441, ext. 3-3806, or direct in Austin at 512-463-3806.

Sincerely,



Mike Reissig
Deputy Comptroller

Enclosure

cc: Korry Castillo

Attachment A – Economic Impact Analysis

This following tables summarizes the Comptroller’s economic impact analysis of East Pecos Solar, LLC (the project) applying to Iraan-Sheffield Independent School District (the district), as required by Tax Code, 313.026 and Texas Administrative Code 9.1055(d)(2).

Table 1 is a summary of investment, employment and tax impact of East Pecos Solar, LLC.

Applicant	East Pecos Solar, LLC
Tax Code, 313.024 Eligibility Category	Renewable Energy Electric Generation
School District	Iraan-Sheffield ISD
2011-12 Enrollment in School District	543
County	Pecos
Proposed Total Investment in District	\$170,000,000
Proposed Qualified Investment	\$170,000,000
Limitation Amount	\$30,000,000
Number of new qualifying jobs committed to by applicant	2*
Number of new non-qualifying jobs estimated by applicant	0
Average weekly wage of qualifying jobs committed to by applicant	\$731
Minimum weekly wage required for each qualifying job by Tax Code, 313.021(5)(A)	\$713
Minimum annual wage committed to by applicant for qualified jobs	\$38,000
Minimum weekly wage required for non-qualifying jobs	\$894
Minimum annual wage required for non-qualifying jobs	\$46,488
Investment per Qualifying Job	\$85,000,000
Estimated M&O levy without any limit (15 years)	\$11,450,215
Estimated M&O levy with Limitation (15 years)	\$4,982,000
Estimated gross M&O tax benefit (15 years)	\$6,468,215
* Applicant is requesting district to waive requirement to create minimum number of qualifying jobs pursuant to Tax Code, 313.025 (f-1).	

Table 4 examines the estimated direct impact on ad valorem taxes to the school district and Pecos County, with all property tax incentives sought being granted using estimated market value from the application. The project has applied for a value limitation under Chapter 313, Tax Code and tax abatement with Pecos County, Midland College, Iraan General Hospital District and Middle Pecos Groundwater District.

The difference noted in the last line is the difference between the totals in Table 3 and Table 4.

Year	Estimated Taxable Value for I&S	Estimated Taxable Value for M&O	Tax Rate ¹	Iraan-Sheffield ISD I&S Tax Levy	Iraan-Sheffield ISD M&O Tax Levy	Iraan-Sheffield ISD M&O and I&S Tax Levies	Pecos County Tax Levy	Midland College Tax Levy	Iraan General Hospital District Tax Levy	Middle Pecos Groundwater District Tax Levy	Estimated Total Property Taxes	
			0.1100	1.0600			0.6999	0.0255	0.1896	0.0250		
2017	\$ 170,000,000	\$30,000,000		\$187,000	\$318,000	\$505,000	\$583,017	\$43,350	\$157,937	\$20,825	\$1,310,129	
2018	\$ 144,500,000	\$30,000,000		\$158,950	\$318,000	\$476,950	\$495,564	\$36,848	\$134,246	\$17,701	\$1,161,309	
2019	\$ 122,825,000	\$30,000,000		\$135,108	\$318,000	\$453,108	\$421,230	\$31,320	\$114,109	\$15,046	\$1,034,813	
2020	\$ 104,401,250	\$30,000,000		\$114,841	\$318,000	\$432,841	\$358,045	\$26,622	\$96,993	\$12,789	\$927,291	
2021	\$ 88,741,063	\$30,000,000		\$97,615	\$318,000	\$415,615	\$304,338	\$22,629	\$82,444	\$10,871	\$835,897	
2022	\$ 75,429,903	\$30,000,000		\$82,973	\$318,000	\$400,973	\$258,688	\$19,235	\$70,077	\$9,240	\$758,213	
2023	\$ 64,115,418	\$30,000,000		\$70,527	\$318,000	\$388,527	\$219,884	\$16,349	\$59,566	\$7,854	\$692,181	
2024	\$ 54,498,105	\$30,000,000		\$59,948	\$318,000	\$377,948	\$186,902	\$13,897	\$50,631	\$6,676	\$636,054	
2025	\$ 46,323,389	\$30,000,000		\$50,956	\$318,000	\$368,956	\$158,867	\$11,812	\$43,036	\$5,675	\$588,346	
2026	\$ 39,374,881	\$30,000,000		\$43,312	\$318,000	\$361,312	\$275,585	\$10,041	\$74,655	\$9,844	\$731,436	
2027	\$ 34,000,000	\$34,000,000		\$37,400	\$360,400	\$397,800	\$237,966	\$8,670	\$64,464	\$8,500	\$717,400	
2028	\$ 34,000,000	\$34,000,000		\$37,400	\$360,400	\$397,800	\$237,966	\$8,670	\$64,464	\$8,500	\$717,400	
2029	\$ 34,000,000	\$34,000,000		\$37,400	\$360,400	\$397,800	\$237,966	\$8,670	\$64,464	\$8,500	\$717,400	
2030	\$ 34,000,000	\$34,000,000		\$37,400	\$360,400	\$397,800	\$237,966	\$8,670	\$64,464	\$8,500	\$717,400	
2031	\$ 34,000,000	\$34,000,000		\$37,400	\$360,400	\$397,800	\$237,966	\$8,670	\$64,464	\$8,500	\$717,400	
						Total	\$6,170,230	\$4,451,949	\$275,453	\$1,206,015	\$159,021	\$12,262,668
						Diff	\$6,468,215	\$3,108,434	\$0	\$842,062	\$111,031	\$10,529,742

Source: CPA, East Pecos Solar, LLC

¹Tax Rate per \$100 Valuation

Disclaimer: This examination is based on information from the application submitted to the school district and forwarded to the comptroller. It is intended to meet the statutory requirement of Chapter 313 of the Tax Code and is not intended for any other purpose.

Attachment B – Tax Revenue over 25 Years

This represents the Comptroller’s determination that East Pecos Solar, LLC (project) is reasonably likely to generate, before the 25th anniversary of the beginning of the limitation period, tax revenue in an amount sufficient to offset the school district maintenance and operations ad valorem tax revenue lost as a result of the agreement. This evaluation is based on an analysis of the estimated M&O portion of the school district property tax levy directly related to this project, using estimated taxable values provided in the application.

	Tax Year	Estimated ISD M&O Tax Levy Generated (Annual)	Estimated ISD M&O Tax Levy Generated (Cumulative)	Estimated ISD M&O Tax Levy Loss as Result of Agreement (Annual)	Estimated ISD M&O Tax Levy Loss as Result of Agreement (Cumulative)
Limitation Pre-Years	2014	\$0	\$0	\$0	\$0
	2015	\$0	\$0	\$0	\$0
	2016	\$0	\$0	\$0	\$0
Limitation Period (10 Years)	2017	\$318,000	\$318,000	\$1,484,000	\$1,484,000
	2018	\$318,000	\$636,000	\$1,213,700	\$2,697,700
	2019	\$318,000	\$954,000	\$983,945	\$3,681,645
	2020	\$318,000	\$1,272,000	\$788,653	\$4,470,298
	2021	\$318,000	\$1,590,000	\$622,655	\$5,092,954
	2022	\$318,000	\$1,908,000	\$481,557	\$5,574,510
	2023	\$318,000	\$2,226,000	\$361,623	\$5,936,134
	2024	\$318,000	\$2,544,000	\$259,680	\$6,195,814
	2025	\$318,000	\$2,862,000	\$173,028	\$6,368,842
	2026	\$318,000	\$3,180,000	\$99,374	\$6,468,215
Maintain Viable Presence (5 Years)	2027	\$360,400	\$3,540,400	\$0	\$6,468,215
	2028	\$360,400	\$3,900,800	\$0	\$6,468,215
	2029	\$360,400	\$4,261,200	\$0	\$6,468,215
	2030	\$360,400	\$4,621,600	\$0	\$6,468,215
	2031	\$360,400	\$4,982,000	\$0	\$6,468,215
Additional Years as Required by 313.026(c)(1) (10 Years)	2032	\$360,400	\$5,342,400	\$0	\$6,468,215
	2033	\$360,400	\$5,702,800	\$0	\$6,468,215
	2034	\$360,400	\$6,063,200	\$0	\$6,468,215
	2035	\$360,400	\$6,423,600	\$0	\$6,468,215
	2036	\$360,400	\$6,784,000	\$0	\$6,468,215
	2037	\$360,400	\$7,144,400	\$0	\$6,468,215
	2038	\$360,400	\$7,504,800	\$0	\$6,468,215
	2039	\$360,400	\$7,865,200	\$0	\$6,468,215
	2040	\$360,400	\$8,225,600	\$0	\$6,468,215
	2041	\$360,400	\$8,586,000	\$0	\$6,468,215

\$8,586,000

is greater than

\$6,468,215

Analysis Summary

Is the project reasonably likely to generate school M & O tax revenue in an amount sufficient to offset the school M&O levy loss as a result of the limitation agreement within a 25 year period?

Yes

Source: CPA, East Pecos Solar, LLC

Disclaimer: This examination is based on information from the application submitted to the school district and forwarded to the comptroller. It is intended to meet the statutory requirement of Chapter 313 of the Tax Code and is not intended for any other purpose.

Attachment C – Limitation as a Determining Factor

Tax Code 313.026 states that the Comptroller may not issue a certificate for a limitation on appraised value under this chapter for property described in an application unless the comptroller determines that “the limitation on appraised value is a determining factor in the applicant's decision to invest capital and construct the project in this state.” This represents the basis for the Comptroller’s determination.

Methodology

Texas Administrative Code 9.1055(d) states the Comptroller shall review any information available to the Comptroller including:

- the application, including the responses to the questions in Section 8 (Limitation as a Determining Factor);
- public documents or statements by the applicant concerning business operations or site location issues or in which the applicant is a subject;
- statements by officials of the applicant, public documents or statements by governmental or industry officials concerning business operations or site location issues;
- existing investment and operations at or near the site or in the state that may impact the proposed project;
- announced real estate transactions, utility records, permit requests, industry publications or other sources that may provide information helpful in making the determination; and
- market information, raw materials or other production inputs, availability, existing facility locations, committed incentives, infrastructure issues, utility issues, location of buyers, nature of market, supply chains, other known sites under consideration.

Determination

The Comptroller has determined that the limitation on appraised value is a determining factor in the East Pecos Solar, LLC decision to invest capital and construct the project in this state. This is based on information available, including information provided by the applicant. Specifically, the comptroller notes the following:

- Per the applicant, the parent company for the project is a national solar developer with the ability to locate projects of this type in other countries and states in the US with strong solar characteristics.
- The applicant is actively developing and constructing other projects throughout the United States and internationally.
- Per the applicant, the property tax liabilities without tax incentives in Texas lowers the return to investors and financiers to an unacceptable level at today’s contracted power rates under a power purchase agreement.
- The applicant requires this appraised value limitation in order to move forward with constructing this project in Texas.
- October 30, 2014 issue of the Fort Stockton Pioneer mobile news reports the Commissioners Court approved the Tuna Creek reinvestment zone and accepted an application for tax abatement from First Solar who plans to build their second Pecos County solar electric generating station.

Supporting Information

- a) Section 8 of the Application for a Limitation on Appraised Value
- b) Attachments provided in Tab 5 of the Application for a Limitation on Appraised Value
- c) Additional information provided by the Applicant or located by the Comptroller

Disclaimer: This examination is based on information from the application submitted to the school district and forwarded to the comptroller. It is intended to meet the statutory requirement of Chapter 313 of the Tax Code and is not intended for any other purpose.

Supporting Information

**Section 8 of the Application for
a Limitation on Appraised Value**

SECTION 6: Eligibility Under Tax Code Chapter 313.024

1. Are you an entity subject to the tax under Tax Code, Chapter 171? Yes No
2. The property will be used for one of the following activities:
 - (1) manufacturing Yes No
 - (2) research and development Yes No
 - (3) a clean coal project, as defined by Section 5.001, Water Code Yes No
 - (4) an advanced clean energy project, as defined by Section 382.003, Health and Safety Code Yes No
 - (5) renewable energy electric generation Yes No
 - (6) electric power generation using integrated gasification combined cycle technology Yes No
 - (7) nuclear electric power generation Yes No
 - (8) a computer center that is used as an integral part or as a necessary auxiliary part for the activity conducted by applicant in one or more activities described by Subdivisions (1) through (7) Yes No
 - (9) a Texas Priority Project, as defined by 313.024(e)(7) and TAC 9.1051 Yes No
3. Are you requesting that any of the land be classified as qualified investment? Yes No
4. Will any of the proposed qualified investment be leased under a capitalized lease? Yes No
5. Will any of the proposed qualified investment be leased under an operating lease? Yes No
6. Are you including property that is owned by a person other than the applicant? Yes No
7. Will any property be pooled or proposed to be pooled with property owned by the applicant in determining the amount of your qualified investment? Yes No

SECTION 7: Project Description

1. In **Tab 4**, attach a detailed description of the scope of the proposed project, including, at a minimum, the type and planned use of real and tangible personal property, the nature of the business, a timeline for property construction or installation, and any other relevant information.
2. Check the project characteristics that apply to the proposed project:

<input type="checkbox"/> Land has no existing improvements	<input checked="" type="checkbox"/> Land has existing improvements (<i>complete Section 13</i>)
<input type="checkbox"/> Expansion of existing operation on the land (<i>complete Section 13</i>)	<input type="checkbox"/> Relocation within Texas

SECTION 8: Limitation as Determining Factor

1. Does the applicant currently own the land on which the proposed project will occur? Yes No
2. Has the applicant entered into any agreements or contracts for work to be performed related to the proposed project? Yes No
3. Does the applicant have current business activities at the location where the proposed project will occur? Yes No
4. Has the applicant made public statements in SEC filings or other official documents regarding its intentions regarding the proposed project location? Yes No
5. Has the applicant received any local or state permits for activities on the proposed project site? Yes No
6. Has the applicant received commitments for state or local incentives for activities at the proposed project site? Yes No
7. Are you submitting information to assist in the determination as to whether the limitation on appraised value is a determining factor in the applicant's decision to invest capital and construct the project in Texas? Yes No
8. Has the applicant considered or is the applicant considering other locations not in Texas for the proposed project? Yes No
9. Has the applicant provided capital investment or return on investment information for the proposed project in comparison with other alternative investment opportunities? Yes No
10. Has the applicant provided information related to the applicant's inputs, transportation and markets for the proposed project? Yes No

If you answered "yes" to any of the questions in Section 8, attach supporting information in Tab 5.

Supporting Information

**Attachments provided in Tab 5
of the Application for a
Limitation on Appraised Value**

TAB 5

Documentation to assist in determining if limitation is a determining factor

The applicant's parent company for this project is an national solar developer with the ability to locate projects of this type in other countries and states in the US with strong solar characteristics. The applicant is actively developing and constructing other projects throughout the US and internationally. The applicant requires this appraised value limitation in order to move forward with constructing this project in Texas. Specifically, without the available tax incentives, the economics of the project become unappealing to investors and the likelihood of constructing the project in Texas becomes unlikely.

Property taxes can be the highest operating expense for a solar generation facility as solar plants do not have any associated fuel costs for the production of electricity, and with Texas wholesale electricity prices already below the national average in Texas, it is necessary to limit the property tax liabilities for a solar project in order to be able to offer electricity at prices that are marketable to Texas customers at competitive rates, including power sales under a bi-lateral contract. Markets such as California that have state wide available subsidies for renewable energy projects, and which have higher average contracted power rates, offer an attractive incentive for developers to build projects in those markets over Texas.

The property tax liabilities of a project without tax incentives in Texas lowers the return to investors and financiers to an unacceptable level at today's contracted power rates under a power purchase agreement. As such, the applicant is not able to finance and build its project in Texas even with a signed power purchase agreement because of the low price in the power purchase agreement. Without the tax incentive, the applicant would be forced to abandon the project and spend its development capital and prospective investment funds in other states where the rate of return is higher on a project basis.

This is true even if the entity is able to contract with an off-taker under a power purchase agreement because the low rate contracted for is not financeable without the tax incentives. More specifically, a signed power purchase agreement in the Texas market is at a much lower rate than other states because of competitively low electricity prices. Other states have high electricity prices where a developer can obtain a PPA with a much higher contracted rate, combined with state subsidies, the other states offer a much higher rate of return for the project financiers. Without the tax incentives in Texas, a project with a power purchase agreement becomes unfinanciable.

Supporting Information

Additional information
located by the Comptroller

keyword search

search

County approves new solar site, eyes golf fees

By Bob Beal reporter@fspioneer.com | Posted: Thursday, October 30, 2014 5:00 am

The Pecos County Commissioners Court met in regular session Monday. They discussed solar (photovoltaic) electricity generation stations, tournaments at the golf course, and other county business.

First Solar, an Arizona company, plans to build their second Pecos County solar electric generating station. The Commissioners Court approved the Tunas Creek reinvestment zone and accepted an application for tax abatement. The tract is in east Pecos County near Girvin, just across the Pecos River from Crockett County. The company plans to bring 100 megawatts (MW) on line before 2016.

One megawatt of installed PV capacity in relatively sunny Pecos County annually generates enough power for at least 200 homes.

First Solar's existing solar station, Barilla, is in west Pecos County north of Interstate 10 near the Reeves County line. First Solar Senior Manager of Project Development John Lichtenberger reported that the Barilla plant has 22 MW on line. The company plans to expand it to its full 50-MW capacity next year.

The court also approved the Cowboy reinvestment zone, which expands and replaces the former Roserock zone. Recurrent Energy, a California company, will submit an application to amend their existing tax abatement on that zone.

The Cowboy tract is in the western part of the county, near the Barilla plant. It covers four sections. Phase 1 involves 100 MW of capacity on about two section. Recurrent Energy has four reinvestment zones in Pecos County.

During his presentation to the court, Doug May, Executive Director of the Fort Stockton Economic Development Corporation, which contracts with the county, discussed a report by Texas Comptroller of Public Accounts Susan Combs. May said that the report did not include the photovoltaic industry in its recommendation that local governments no longer offer tax abatements to wind farm developments.

Combs' rationale for that recommendation was that wind power generation is intermittent and that the renewable energy industry needs to concentrate on power storage technology "so that it can provide reserve capacity available to the grid during peak demand."

Photovoltaic plants generate peak power at about the same time as the peak demand for electricity, that is, on sunny summertime afternoons.

The Comptroller's State Energy Conservation Office web site states, "Because solar and wind generation in west Texas generally occur at different times (solar during the day, wind generation at night), combining solar power plants with wind farms has the potential to result in fuller utilization of transmission capacity and improved matching of generation to utility loading, including peak loading conditions."

In a press release accompanying her report, Combs said there has been "years of lopsided support for renewables."

However, according to North American Windpower magazine, Jeff Clark, executive director of The Wind Coalition, "argues that Texas wind power has not been subsidized nearly as long as its fossil-fuel competitors have and receives far less in subsidies than do oil and natural gas. He points to a 2008 report from the comptroller's office, itself, showing that the Texas oil and gas industry received 99.6% of state and local incentives."

According to the Comptroller web site, Texas state high-cost natural gas severance tax exemptions in 2006 alone totaled \$1.1 billion.

May said that the wind industry has already utilized all of the sites in Pecos County that are profitable at current energy prices. There is over 600 MW of installed capacity at three Pecos County wind farms.

After Commissioners Court, May provided an update on diversifying the local energy economy with PV power stations.

May said that creation of reinvestment zones is prerequisite to local governments providing property tax abatements for economic development purposes. The abatement agreements that Pecos County has been granting to solar facility owners have been for the maximum term of 10 years. They have included an 80 percent reduction of property tax. A total abatement would be legal. However, because of the abundant sunshine here, 80 percent abatement is enough to compete with other counties.

The solar installations have an operating life of 25 to 30 years. Therefore, the county would collect full property taxes for the last 15 or 20 years, albeit on lower appraisals. The abatement agreements have set a maximum depreciation of 80 percent over the life of facility.

The tax abatements are assignable to investors who purchase operating solar plants. The abatement agreements stipulate that the current owner inform the county of any pending sale. The county would then ascertain that the proposed buyer meets capital and other eligibility criteria.

May said that some of the solar facility developers, such as First Solar and Recurrent, might continue as owner/operators for the life of their facilities. Other solar developers, like Macquarie Capital, an Australian company, are likely to sell their facilities to long-term investors.

Solar facilities here feed their power into the Electricity Reliability Council of Texas (ERCOT)

grid. Pecos County lies in the western – sunny – part of that grid. The ERCOT grid supplies power to about 90 percent of Texas' electric load. All the state's major urban areas benefit from the renewable energy produced here.

Golf course fees

The Commissioners Court then moved to two agenda items involving the county-owned 18-hole Desert Pines Golf Course.

Commissioner George Riggs, whose Precinct 1 includes the golf course, said that the number of tournaments has been increasing. This has reduced weekend access for golf course members. This, in turn, could be part of the reason that membership has been declining. The combination of charity tournament fee waivers and reduced membership dues has cut income to offset the cost of the golf course. This can lead to increased reliance on tax revenues and/or increased cost of membership.

Riggs said, "We want to keep golf course membership affordable. A lot of our members are folks who have retired after a life of hard work. We'd like to keep the cost minimal so members can play golf every day if they want."

The court did not approve waiving the county portion of the charity golf tournament green fees for the Guardian Angels Golf Tournament. The Fort Stockton Police Department sponsored the Oct. 11 and 12 tournament. The police department will have to reimburse \$175, the county's portion of the fee.

Similarly, the court denied the Boy Scouts' request to waive the county portion of the green fees for their Nov. 1 tournament.

Half of green fees go to the county, and the other half goes to the golf course pro shop concessionaire.

The commissioners discussed the need to be consistent in responding to waiver requests. Charitable events also occur at the Pecos County Civic Center and Coliseum and county parks. User fees help support the civic center, parks, and golf course. Regular golf course users, however, commit to annual membership dues.

Riggs said of the various charity events, "They're all good causes."

County Judge Joe Shuster said that he would present a proposed golf tournament policy for the commissioners' consideration at their next meeting, Nov. 10 at 10 a.m.

Riggs said that he would share the commissioners' concerns at the regularly scheduled Wed., Oct 29, meeting of the golf course Board of Directors, which he called the voice of the membership. Riggs said that tournament requests should come to the golf course board, who could then involve the commissioners as needed. He said that the tournament schedule is usually set by March each year.

After the meeting, Riggs said that making the golf course more efficient was one of his first projects as Precinct 1 commissioner. He said the project took about three years to fund and

complete. The improvements focused on making irrigation and maintenance more efficient. He pointed to the concrete cart paths as a long-term money saver.

Riggs said tournaments also put a strain on the maintenance crews, who normally do not work weekends.

He wants to be sure the golf course has the funding it needs to operate. "We take pride in our golf course," he said.

Other business

The court approved fiscal year 2014 contracts with Weaver and Tidwell, LLP, for performing the county audit and the juvenile probation audit.

The court approved two proclamations. One proclamation was for Veterans Day, Tue., Nov. 11. The other was for Home Care and Hospice Month this November, encouraging citizens to learn about care options and pain control for the elderly, disabled and terminally ill.

The court approved a letter of agreement for ongoing support of Air Force training aircraft and maneuvers at the Fort Stockton-Pecos County Airport. Commissioner Riggs, whose Precinct 1 also includes the airport, said the Army might make a similar request in the near future.

The court approved a copy machine lease for the Pecos County AgriLife Extension Service office. It is a five-year \$14,000 contract with estimated operating cost savings of \$3500 compared to their nearly paid-off five-year-old machine, which has fewer features.

USDA-APHIS Wildlife Services did not provide a current Predator Control Report.

The court approved a road cut on 42nd Lane for a sewer tap. Commissioner Lupe Dominguez suggested they encase the line beneath the roadway, as is mandatory with petroleum lines, to make it easier to recover the line if it requires maintenance.

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