



TEXAS COMPTROLLER OF PUBLIC ACCOUNTS

November 24, 2025

AMENDED COMPLETENESS,
CERTIFICATE & AGREEMENT
APPROVAL

Mitch McNeese
Superintendent
Littlefield Independent School District
1207 East 14th Street
Littlefield, Texas 79339

Re: Amendment Agreement for Limitation on Appraised Value of Property for School District Maintenance and Operations taxes by and between Littlefield Independent School District and Continental Dairy Facilities Southwest, LLC, Application 1137

Dear Superintendent McNeese:

This application (Application 1137) was originally submitted on April 27, 2016, to the Littlefield Independent School District (school district) by Continental Dairy Facilities Southwest, LLC (applicant) for a limitation on appraised value under the provisions of Tax Code Chapter 313.¹ On August 4, 2016, the Comptroller issued written notice that the applicant submitted a completed application; and later issued a certificate for a limitation on appraised value on September 16, 2016. The applicant and school district executed an agreement for a limitation on appraised value (agreement) on December 1, 2016.

On November 7, 2025, the Comptroller received an amendment to the agreement to assign the project to CDI Texas, LLC and, subsequently, determined that it includes the information necessary to be determined as complete. This presents the Comptroller's review of that amendment per Section 10.2 of the agreement 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)

The information provided by the applicant related to eligibility has not changed and therefore, 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 information provided by the applicant has not changed and therefore, 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's 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.

Determination required by 313.026(c)(2)

The Comptroller previously 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.

Based on these determinations, the Comptroller approves changes to the certificate for a limitation on appraised value for the amendment.

The Comptroller's review of the amended application and amended agreement assumes the accuracy and completeness of the statements in the amendment. If the amendment is approved by the school district, the applicant shall perform according to the provisions of the Texas Economic Development Act Agreement (Form 50-826) and all amendments, 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 approval is no longer valid if the information presented in the amendment changes, or the amended limitation agreement does not conform to the amended application. Additionally, this approval is contingent on the school district approving and executing the amendment to the agreement by **December 31, 2025**.

This office has also been provided with the Amended Agreement for Limitation on Appraised Value. As requested, the amendment to the Agreement has been reviewed pursuant to 34 TAC 9.1055(e)(1). Based on our review, this office concludes that the agreement complies with the provisions of Tax Code, Chapter 313 and 34 TAC Chapter 9, Subchapter F.

Should you have any questions, please contact Desiree Caufield, Manager, Data Analysis & Transparency, by email at desiree.caufield@cpa.texas.gov or by phone toll-free at 1-800-531-5441, ext. 6-8597, or at 512-936-8597.

Sincerely,

DocuSigned by:


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Will Counihan
Director
Data Analysis & Transparency

cc: Fred Stormer, Underwood Law Firm, P.C.
Jim Cihak, CDI Texas, LLC
Sean Kennerty, CDI Texas, LLC
Greg Maxim, Cummings Westlake LLC

Amended Attachment A – Economic Impact Analysis

The following tables summarize the Comptroller's economic impact analysis of Continental Dairy Facilities Southwest, LLC (project) applying to Littlefield Independent School District (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 Continental Dairy Facilities Southwest, LLC.

	Original	Amendment No. 2
Applicant	Continental Dairy Facilities Southwest, LLC	CDI Texas, LLC
Tax Code, 313.024 Eligibility Category	Manufacturing	Manufacturing
School District	Littlefield ISD	Littlefield ISD
2014-2015 Average Daily Attendance	1,328	1,328
County	Lamb	Lamb
Proposed Total Investment in District	\$193,500,000	\$193,500,000
Proposed Qualified Investment	\$191,000,000	\$191,000,000
Limitation Amount	\$20,000,000	\$20,000,000
Qualifying Time Period (Full Years)	2017-2018	2017-2018
Number of new qualifying jobs committed to by applicant	10	10
Number of new non-qualifying jobs estimated by applicant	90	90
Average weekly wage of qualifying jobs committed to by applicant	\$770	\$770
Minimum weekly wage required for each qualifying job by Tax Code, 313.021(5)(B)	\$770	\$770
Minimum annual wage committed to by applicant for qualified jobs	\$40,050	\$40,050
Minimum weekly wage required for non-qualifying jobs	\$711	\$711
Minimum annual wage required for non-qualifying jobs	\$36,985	\$36,985
Investment per Qualifying Job	\$19,350,000	\$19,350,000
Estimated M&O levy without any limit (15 years)	\$17,340,627	\$17,340,627
Estimated M&O levy with Limitation (15 years)	\$5,847,275	\$5,847,275
Estimated gross M&O tax benefit (15 years)	\$11,493,352	\$11,493,352