



**GLENN HEGAR** TEXAS COMPTROLLER OF PUBLIC ACCOUNTS

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P.O. Box 13528 • Austin, TX 78711-3528

October 29, 2020

AMENDED CERTIFICATION

Jeff Ballard  
Superintendent  
Prairiland Independent School District  
466 FM 196 South  
Pattonville, Texas 75468

Re: Amended Certificate for Limitation on Appraised Value of Property for School District Maintenance and Operations taxes by and between Prairiland Independent School District and Samson Solar Energy III, LLC, Application 1370

Dear Superintendent Ballard:

This application (Application 1370) was originally submitted on May 13, 2019, to the Prairiland Independent School District (school district) by Samson Solar Energy III, LLC (applicant) for a limitation on appraised value under the provisions of Tax Code Chapter 313.<sup>1</sup> On September 25, 2019, the Comptroller issued written notice that the applicant submitted a completed application; and later issued a certificate for a limitation on appraised value on December 10, 2019. The applicant and school district executed an agreement for a limitation on appraised value (agreement) on April 20, 2020.

On June 29, 2020, Comptroller received an amendment to the agreement to change the project boundary and decrease the investment. 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.

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<sup>1</sup> 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)

Based on the amended information provided by the applicant, 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, see Attachment B.

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 issues a certificate for a limitation on appraised value for the amendment.

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 50-826) 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 amendment to the agreement by December 31, 2020.

Should you have any questions, please contact Will Counihan, Director, Data Analysis & Transparency, by email at [will.counihan@cpa.texas.gov](mailto:will.counihan@cpa.texas.gov) or by phone toll-free at 1-800-531-5441, ext. 6-0758, or at 512-936-0758.

Sincerely,

DocuSigned by:  
  
AE4FBC0DA7A648A...

LISA CRAVEN  
Deputy Comptroller

Enclosure

cc: Will Counihan

### Amended Attachment A - Economic Impact Analysis

The following tables summarize the Comptroller's economic impact analysis of Samson Solar Energy III LLC (project) applying to Prairiland 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 Samson Solar Energy III LLC.

	<b>Original</b>	<b>Amendment No. 1</b>
Applicant	Samson Solar Energy III LLC	Samson Solar Energy III LLC
Tax Code, 313.024 Eligibility Category	Renewable Energy Electric Generation	Renewable Energy Electric Generation
School District	Prairiland ISD	Prairiland ISD
2017-2018 Average Daily Attendance	1,076	1,076
County	Lamar and Red River	Lamar and Red River
Proposed Total Investment in District	\$230,000,000	\$208,118,997
Proposed Qualified Investment	\$230,000,000	\$208,118,997
Limitation Amount	\$20,000,000	\$20,000,000
Qualifying Time Period (Full Years)	2021-2022	2021-2022
Number of new qualifying jobs committed to by applicant	1*	1*
Number of new non-qualifying jobs estimated by applicant	0	0
Average weekly wage of qualifying jobs committed to by applicant	\$824	\$824
Minimum weekly wage required for each qualifying job by Tax Code, 313.021(5)(B)	\$824	\$824
Minimum annual wage committed to by applicant for qualified jobs	\$42,858	\$42,858
Minimum weekly wage required for non-qualifying jobs	\$812	\$812
Minimum annual wage required for non-qualifying jobs	\$42,212	\$42,212
Investment per Qualifying Job	\$230,000,000	\$208,118,997
Estimated M&O levy without any limit (15 years)	\$14,847,804	\$14,390,996
Estimated M&O levy with Limitation (15 years)	\$4,742,937	\$4,625,676
Estimated gross M&O tax benefit (15 years)	\$10,104,867	\$9,765,320

\* Applicant is requesting district to waive requirement to create minimum number of qualifying jobs pursuant to Tax Code, 313.025 (f-1).

**Table 2** is the estimated statewide economic impact of Samson Solar Energy III LLC (modeled).

Year	Employment			Personal Income		
	Direct	Indirect + Induced	Total	Direct	Indirect + Induced	Total
2020	100	89	189	\$5,000,000	\$8,000,000	\$13,000,000
2021	100	93	193	\$5,000,000	\$9,000,000	\$14,000,000
2022	1	11	12	\$42,858	\$2,957,142	\$3,000,000
2023	1	5	6	\$42,858	\$1,957,142	\$2,000,000
2024	1	1	2	\$42,858	\$957,142	\$1,000,000
2025	1	7	8	\$42,858	\$957,142	\$1,000,000
2026	1	1	2	\$42,858	\$957,142	\$1,000,000
2027	1	3	4	\$42,858	\$957,142	\$1,000,000
2028	1	5	6	\$42,858	\$957,142	\$1,000,000
2029	1	1	2	\$42,858	\$957,142	\$1,000,000
2030	1	5	6	\$42,858	-\$42,858	\$0
2031	1	5	6	\$42,858	\$957,142	\$1,000,000
2032	1	7	8	\$42,858	\$957,142	\$1,000,000
2033	1	7	8	\$42,858	\$957,142	\$1,000,000
2034	1	5	6	\$42,858	\$957,142	\$1,000,000
2035	1	5	6	\$42,858	-\$42,858	\$0

Source: CPA REMI, Samson Solar Energy III LLC

**Table 3** examines the estimated direct impact on ad valorem taxes to the region if all taxes are assessed.

Year	Estimated Taxable Value for I&S	Estimated Taxable Value for M&O	Tax Rate*	Prairiland ISD I&S Tax Levy	Prairiland ISD M&O Tax Levy	Prairiland ISD M&O and I&S Tax Levies	Lamar County Tax Levy	Paris Junior College Tax Levy	Red River County Tax Levy	Langford Creek Water District Tax Levy	Estimated Total Property Taxes
			0.1295	0.9700			0.3940	0.0850	0.8015	0.0251	
2021	\$51,904,749	\$51,904,749		\$67,217	\$503,476	\$570,693	\$204,505	\$44,119	\$416,017	\$13,038	\$1,248,371
2022	\$208,118,997	\$208,118,997		\$269,514	\$2,018,754	\$2,288,268	\$819,989	\$176,901	\$1,668,074	\$52,279	\$5,005,512
2023	\$191,472,717	\$191,472,717		\$247,957	\$1,857,285	\$2,105,243	\$754,403	\$162,752	\$1,534,654	\$48,098	\$4,605,149
2024	\$173,510,898	\$173,510,898		\$224,697	\$1,683,056	\$1,907,752	\$683,633	\$147,484	\$1,390,690	\$43,586	\$4,173,145
2025	\$154,099,734	\$154,099,734		\$199,559	\$1,494,767	\$1,694,327	\$607,153	\$130,985	\$1,235,109	\$38,710	\$3,706,284
2026	\$133,150,017	\$133,150,017		\$172,429	\$1,291,555	\$1,463,984	\$524,611	\$113,178	\$1,067,197	\$33,447	\$3,202,418
2027	\$110,527,940	\$110,527,940		\$143,134	\$1,072,121	\$1,215,255	\$435,480	\$93,949	\$885,881	\$27,765	\$2,658,330
2028	\$86,099,695	\$86,099,695		\$111,499	\$835,167	\$946,666	\$339,233	\$73,185	\$690,089	\$21,628	\$2,070,801
2029	\$59,709,175	\$59,709,175		\$77,323	\$579,179	\$656,502	\$235,254	\$50,753	\$478,569	\$14,999	\$1,436,077
2030	\$45,026,670	\$45,026,670		\$58,310	\$436,759	\$495,068	\$177,405	\$38,273	\$360,889	\$11,311	\$1,082,945
2031	\$45,018,162	\$45,018,162		\$58,299	\$436,676	\$494,975	\$177,372	\$38,265	\$360,821	\$11,309	\$1,082,741
2032	\$45,009,825	\$45,009,825		\$58,288	\$436,595	\$494,883	\$177,339	\$38,258	\$360,754	\$11,306	\$1,082,540
2033	\$45,001,654	\$45,001,654		\$58,277	\$436,516	\$494,793	\$177,307	\$38,251	\$360,688	\$11,304	\$1,082,344
2034	\$44,993,647	\$44,993,647		\$58,267	\$436,438	\$494,705	\$177,275	\$38,245	\$360,624	\$11,302	\$1,082,151
2035	\$44,985,800	\$44,985,800		\$58,257	\$436,362	\$494,619	\$177,244	\$38,238	\$360,561	\$11,300	\$1,081,962
2036	\$44,978,109	\$44,978,109		\$58,247	\$436,288	\$494,534	\$177,214	\$38,231	\$360,500	\$11,299	\$1,081,778
			<b>Total</b>	<b>\$1,921,272</b>	<b>\$14,390,996</b>	<b>\$16,312,268</b>	<b>\$5,845,415</b>	<b>\$1,261,067</b>	<b>\$11,891,116</b>	<b>\$372,682</b>	<b>\$35,682,548</b>

Source: CPA, Samson Solar Energy III LLC

\*Tax Rate per \$100 Valuation

**Table 4** examines the estimated direct impact on ad valorem taxes to the school district and Lamar 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 the county.

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*	Prairiland ISD I&S Tax Levy	Prairiland ISD M&O Tax Levy	Prairiland ISD M&O and I&S Tax Levies	Lamar County Tax Levy	Paris Junior College Tax Levy	Red River County Tax Levy	Langford Creek Water District Tax Levy	Estimated Total Property Taxes
2021	\$51,904,749	\$51,904,749		0.1295	0.9700		0.3940	0.0850	0.8015	0.0251	
2021	\$51,904,749	\$51,904,749		\$67,217	\$503,476	\$570,693	\$58,897	\$31,766	\$116,485	\$3,651	\$781,491
2022	\$208,118,997	\$20,000,000		\$269,514	\$194,000	\$463,514	\$236,157	\$127,369	\$467,061	\$14,638	\$1,308,739
2023	\$191,472,717	\$20,000,000		\$247,957	\$194,000	\$441,957	\$217,268	\$117,181	\$429,703	\$13,467	\$1,219,577
2024	\$173,510,898	\$20,000,000		\$224,697	\$194,000	\$418,697	\$196,886	\$106,189	\$389,393	\$12,204	\$1,123,369
2025	\$154,099,734	\$20,000,000		\$199,559	\$194,000	\$393,559	\$174,860	\$94,309	\$345,831	\$10,839	\$1,019,398
2026	\$133,150,017	\$20,000,000		\$172,429	\$194,000	\$366,429	\$151,088	\$81,488	\$298,815	\$9,365	\$907,186
2027	\$110,527,940	\$20,000,000		\$143,134	\$194,000	\$337,134	\$125,418	\$67,643	\$248,047	\$7,774	\$786,016
2028	\$86,099,695	\$20,000,000		\$111,499	\$194,000	\$305,499	\$97,699	\$52,693	\$193,225	\$6,056	\$655,172
2029	\$59,709,175	\$20,000,000		\$77,323	\$194,000	\$271,323	\$67,753	\$36,542	\$133,999	\$4,200	\$513,818
2030	\$45,026,670	\$20,000,000		\$58,310	\$194,000	\$252,310	\$51,093	\$27,556	\$101,049	\$3,167	\$435,174
2031	\$45,018,162	\$20,000,000		\$58,299	\$194,000	\$252,299	\$127,708	\$27,551	\$101,030	\$3,166	\$511,753
2032	\$45,009,825	\$45,009,825		\$58,288	\$436,595	\$494,883	\$127,684	\$27,546	\$101,011	\$3,166	\$754,290
2033	\$45,001,654	\$45,001,654		\$58,277	\$436,516	\$494,793	\$127,661	\$27,541	\$100,993	\$3,165	\$754,153
2034	\$44,993,647	\$44,993,647		\$58,267	\$436,438	\$494,705	\$127,638	\$27,536	\$100,975	\$3,165	\$754,019
2035	\$44,985,800	\$44,985,800		\$58,257	\$436,362	\$494,619	\$127,616	\$27,531	\$100,957	\$3,164	\$753,887
2036	\$44,978,109	\$44,978,109		\$58,247	\$436,288	\$494,534	\$127,594	\$27,527	\$100,940	\$3,164	\$753,758
			<b>Total</b>	<b>\$1,921,272</b>	<b>\$4,625,676</b>	<b>\$6,546,948</b>	<b>\$2,143,019</b>	<b>\$907,968</b>	<b>\$3,329,513</b>	<b>\$104,351</b>	<b>\$13,031,799</b>
			<b>Diff</b>	<b>\$0</b>	<b>\$9,765,320</b>	<b>\$9,765,320</b>	<b>\$3,702,395</b>	<b>\$353,099</b>	<b>\$8,561,604</b>	<b>\$268,331</b>	<b>\$22,650,749</b>

Assumes School Value Limitation and Tax Abatements with the County.

Source: CPA, Samson Solar Energy III LLC

\*Tax 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 before 25<sup>th</sup> Anniversary of Limitation Start

This represents the Comptroller’s determination that Samson Solar Energy III 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 and direct, indirect and induced tax effects from project employment 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)
<b>Limitation Pre-Years</b>	2019	\$0	\$0	\$0	\$0
	2020	\$0	\$0	\$0	\$0
	2021	\$503,476	\$503,476	\$0	\$0
<b>Limitation Period (10 Years)</b>	2022	\$194,000	\$697,476	\$1,824,754	\$1,824,754
	2023	\$194,000	\$891,476	\$1,663,285	\$3,488,040
	2024	\$194,000	\$1,085,476	\$1,489,056	\$4,977,095
	2025	\$194,000	\$1,279,476	\$1,300,767	\$6,277,863
	2026	\$194,000	\$1,473,476	\$1,097,555	\$7,375,418
	2027	\$194,000	\$1,667,476	\$878,121	\$8,253,539
	2028	\$194,000	\$1,861,476	\$641,167	\$8,894,706
	2029	\$194,000	\$2,055,476	\$385,179	\$9,279,885
	2030	\$194,000	\$2,249,476	\$242,759	\$9,522,644
	2031	\$194,000	\$2,443,476	\$242,676	\$9,765,320
<b>Maintain Viable Presence (5 Years)</b>	2032	\$436,595	\$2,880,071	\$0	\$9,765,320
	2033	\$436,516	\$3,316,587	\$0	\$9,765,320
	2034	\$436,438	\$3,753,026	\$0	\$9,765,320
	2035	\$436,362	\$4,189,388	\$0	\$9,765,320
	2036	\$436,288	\$4,625,676	\$0	\$9,765,320
<b>Additional Years as Required by 313.026(c)(1) (10 Years)</b>	2037	\$436,215	\$5,061,890	\$0	\$9,765,320
	2038	\$436,143	\$5,498,033	\$0	\$9,765,320
	2039	\$436,073	\$5,934,106	\$0	\$9,765,320
	2040	\$436,004	\$6,370,110	\$0	\$9,765,320
	2041	\$435,936	\$6,806,046	\$0	\$9,765,320
	2042	\$435,870	\$7,241,917	\$0	\$9,765,320
	2043	\$435,806	\$7,677,722	\$0	\$9,765,320
	2044	\$435,742	\$8,113,464	\$0	\$9,765,320
	2045	\$435,680	\$8,549,144	\$0	\$9,765,320
	2046	\$435,619	\$8,984,763	\$0	\$9,765,320
		<b>\$8,984,763</b>	is less than	<b>\$9,765,320</b>	
<b>Analysis Summary</b>					
Is the project reasonably likely to generate tax revenue in an amount sufficient to offset the M&O levy loss as a result of the limitation agreement?					No

Source: CPA, Samson Solar Energy III LLC

Year	Employment			Personal Income			Revenue & Expenditure		
	Direct	Indirect + Induced	Total	Direct	Indirect + Induced	Total	Revenue	Expenditure	Net Tax Effect
2020	100	89	189	\$5,000,000	\$8,000,000	\$13,000,000	656100	-343300	\$999,400
2021	100	93	193	\$5,000,000	\$9,000,000	\$14,000,000	671400	-213600	\$885,000
2022	1	11	12	\$42,858	\$2,957,142	\$3,000,000	137300	244100	-\$106,800
2023	1	5	6	\$42,858	\$1,957,142	\$2,000,000	137300	228900	-\$91,600
2024	1	1	2	\$42,858	\$957,142	\$1,000,000	137300	213600	-\$76,300
2025	1	7	8	\$42,858	\$957,142	\$1,000,000	160200	190700	-\$30,500
2026	1	1	2	\$42,858	\$957,142	\$1,000,000	160200	175500	-\$15,300
2027	1	3	4	\$42,858	\$957,142	\$1,000,000	145000	145000	\$0
2028	1	5	6	\$42,858	\$957,142	\$1,000,000	145000	122100	\$22,900
2029	1	1	2	\$42,858	\$957,142	\$1,000,000	167800	152600	\$15,200
2030	1	5	6	\$42,858	-\$42,858	\$0	183100	114400	\$68,700
2031	1	5	6	\$42,858	\$957,142	\$1,000,000	198400	114400	\$84,000
2032	1	7	8	\$42,858	\$957,142	\$1,000,000	198400	114400	\$84,000
2033	1	7	8	\$42,858	\$957,142	\$1,000,000	206000	76300	\$129,700
2034	1	5	6	\$42,858	\$957,142	\$1,000,000	190700	83900	\$106,800
2035	1	5	6	\$42,858	-\$42,858	\$0	152600	61000	\$91,600
2036	1	3	4	\$42,858	-\$42,858	\$0	152600	30500	\$122,100
2037	1	7	8	\$42,858	\$957,142	\$1,000,000	175500	7600	\$167,900
2038	1	5	6	\$42,858	\$957,142	\$1,000,000	183100	-30500	\$213,600
2039	1	7	8	\$42,858	\$957,142	\$1,000,000	167800	-30500	\$198,300
2040	1	3	4	\$42,858	-\$42,858	\$0	106800	-68700	\$175,500
2041	1	7	8	\$42,858	\$957,142	\$1,000,000	106800	-99200	\$206,000
2042	1	1	2	\$42,858	-\$42,858	\$0	122100	-76300	\$198,400
2043	1	(1)	0	\$42,858	-\$42,858	\$0	91600	-99200	\$190,800
2044	1	(1)	0	\$42,858	-\$42,858	\$0	122100	-76300	\$198,400
2045	1	(1)	0	\$42,858	-\$42,858	\$0	76300	-129700	\$206,000
2046	1	(3)	-2	\$42,858	-\$42,858	\$0	183100	-114400	\$297,500
						<b>Total</b>	<b>\$5,134,600</b>	<b>\$793,300</b>	<b>\$4,341,300</b>
							<b>\$13,326,063</b>	is greater than	<b>\$9,765,320</b>

**Analysis Summary**

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

Yes

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.