



**GLENN HEGAR** TEXAS COMPTROLLER OF PUBLIC ACCOUNTS

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

June 19, 2020

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

Re: Certificate for Limitation on Appraised Value of Property for School District Maintenance and Operations taxes by and between Prairiland Independent School District and Deliah Solar Energy, LLC, Application 1453

Dear Superintendent Ballard:

On March 23, 2020, the Comptroller issued written notice that Deliah Solar Energy, LLC (applicant) submitted a completed application (Application 1453) for a limitation on appraised value under the provisions of Tax Code Chapter 313.<sup>1</sup> This application was originally submitted on October 15, 2019, to the Prairiland Independent School District (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.

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<sup>1</sup> All Statutory references are to the Texas Tax Code, unless otherwise noted.

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 1453.

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.

**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'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 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 50-826) 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 agreement by December 31, 2020.

Note that any building or improvement existing as of the application review start date of March 23, 2020, 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 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:  
  
11EA6DEF0EC441E...

Lisa Craven  
Deputy Comptroller

Enclosure

cc: Will Counihan

## Attachment A - Economic Impact Analysis

The following tables summarize the Comptroller’s economic impact analysis of Deliah Solar Energy, 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 Deliah Solar Energy, LLC.

Applicant	Deliah Solar Energy, LLC
Tax Code, 313.024 Eligibility Category	Renewable Energy - Solar
School District	Prairiland ISD
2018-2019 Average Daily Attendance	1,074
County	Red River and Lamar
Proposed Total Investment in District	\$126,375,335
Proposed Qualified Investment	\$126,375,335
Limitation Amount	\$20,000,000
Qualifying Time Period (Full Years)	2021-2022
Number of new qualifying jobs committed to by applicant	1*
Number of new non-qualifying jobs estimated by applicant	0
Average weekly wage of qualifying jobs committed to by applicant	\$736
Minimum weekly wage required for each qualifying job by Tax Code, 313.021(5)(A)	\$736
Minimum annual wage committed to by applicant for qualified jobs	\$38,282
Minimum weekly wage required for non-qualifying jobs	\$692.25
Minimum annual wage required for non-qualifying jobs	\$35,997
Investment per Qualifying Job	\$126,375,335
Estimated M&O levy without any limit (15 years)	\$9,331,940
Estimated M&O levy with Limitation (15 years)	\$3,397,909
Estimated gross M&O tax benefit (15 years)	\$5,934,031

\* 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 (modeled).

Year	Employment			Personal Income		
	Direct	Indirect + Induced	Total	Direct	Indirect + Induced	Total
2021	200	243	443	\$10,000,000	\$22,991,100	\$32,991,100
2022	200	252	452.25	\$10,000,000	\$27,096,000	\$37,096,000
2023	1	26	27	\$38,282	\$6,180,618	\$6,218,900
2024	1	9	10	\$38,282	\$3,830,718	\$3,869,000
2025	1	(7)	-6	\$38,282	\$1,832,018	\$1,870,300
2026	1	(13)	-12	\$38,282	\$678,818	\$717,100
2027	1	(14)	-13	\$38,282	\$113,418	\$151,700
2028	1	(12)	-11	\$38,282	-\$42,982	-\$4,700
2029	1	(8)	-7	\$38,282	\$46,018	\$84,300
2030	1	(5)	-4	\$38,282	\$253,918	\$292,200
2031	1	(1)	0	\$38,282	\$500,818	\$539,100
2032	1	1	2	\$38,282	\$749,418	\$787,700
2033	1	4	5	\$38,282	\$968,518	\$1,006,800
2034	1	5	6	\$38,282	\$1,161,018	\$1,199,300
2035	1	6	7	\$38,282	\$1,309,718	\$1,348,000
2036	1	6	7	\$38,282	\$1,397,518	\$1,435,800
2037	1	6	7	\$38,282	\$1,409,918	\$1,448,200

Source: CPA REMI, Deliah Solar Energy, 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 I&S Tax Levy	Prairiland M&O Tax Levy	Prairiland I&S M&O and I&S Tax Levies	Red River County Tax Levy	Lamar County Tax Levy	Paris Junior College Tax Levy	Langford Creek WCD Tax Levy	Estimated Total Property Taxes
				0.1295	0.9700		0.8015	0.3940	0.0850	0.0251	
2023	\$31,593,834	\$31,593,834		\$40,914	\$306,460	\$347,374	\$253,225	\$124,480	\$26,855	\$7,936	\$759,870
2024	\$139,929,243	\$139,929,243		\$181,208	\$1,357,314	\$1,538,522	\$1,121,533	\$551,321	\$118,940	\$35,150	\$3,365,466
2025	\$128,716,867	\$128,716,867		\$166,688	\$1,248,554	\$1,415,242	\$1,031,666	\$507,144	\$109,409	\$32,334	\$3,095,795
2026	\$116,617,722	\$116,617,722		\$151,020	\$1,131,192	\$1,282,212	\$934,691	\$459,474	\$99,125	\$29,294	\$2,804,796
2027	\$103,541,628	\$103,541,628		\$134,086	\$1,004,354	\$1,138,440	\$829,886	\$407,954	\$88,010	\$26,010	\$2,490,300
2028	\$89,428,463	\$89,428,463		\$115,810	\$867,456	\$983,266	\$716,769	\$352,348	\$76,014	\$22,464	\$2,150,862
2029	\$74,188,050	\$74,188,050		\$96,074	\$719,624	\$815,698	\$594,617	\$292,301	\$63,060	\$18,636	\$1,784,312
2030	\$57,730,206	\$57,730,206		\$74,761	\$559,983	\$634,744	\$462,708	\$227,457	\$49,071	\$14,502	\$1,388,481
2031	\$39,949,724	\$39,949,724		\$51,735	\$387,512	\$439,247	\$320,197	\$157,402	\$33,957	\$10,035	\$960,839
2032	\$30,059,988	\$30,059,988		\$38,928	\$291,582	\$330,510	\$240,931	\$118,436	\$25,551	\$7,551	\$722,979
2033	\$30,059,988	\$30,059,988		\$38,928	\$291,582	\$330,510	\$240,931	\$118,436	\$25,551	\$7,551	\$722,979
2034	\$30,059,988	\$30,059,988		\$38,928	\$291,582	\$330,510	\$240,931	\$118,436	\$25,551	\$7,551	\$722,979
2035	\$30,059,988	\$30,059,988		\$38,928	\$291,582	\$330,510	\$240,931	\$118,436	\$25,551	\$7,551	\$722,979
2036	\$30,059,988	\$30,059,988		\$38,928	\$291,582	\$330,510	\$240,931	\$118,436	\$25,551	\$7,551	\$722,979
2037	\$30,059,988	\$30,059,988		\$38,928	\$291,582	\$330,510	\$240,931	\$118,436	\$25,551	\$7,551	\$722,979
			<b>Total</b>	<b>\$1,245,862</b>	<b>\$9,331,940</b>	<b>\$10,577,802</b>	<b>\$7,710,876</b>	<b>\$3,790,499</b>	<b>\$817,747</b>	<b>\$241,668</b>	<b>\$23,138,593</b>

Source: CPA, Deliah Solar Energy, LLC

\*Tax Rate per \$100 Valuation

**Table 4** examines the estimated direct impact on ad valorem taxes to the school district, Red River County 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 Red River County and Lamar 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		Prairiland ISD I&S Tax Levy	Prairiland ISD M&O Tax Levy	Prairiland ISD M&O and I&S Tax Levies	Red River County Tax Levy	Lamar County Tax Levy	Paris Junior College Tax Levy	Langford Creek WCD Tax Levy	Estimated Total Property Taxes
			Tax Rate*	0.1295	0.9700		0.8015	0.3940	0.0850	0.0251	
2023	\$31,593,834	\$20,000,000		\$40,914	\$194,000	\$234,914	\$40,516	\$42,323	\$26,855	\$7,936	\$352,544
2024	\$139,929,243	\$20,000,000		\$181,208	\$194,000	\$375,208	\$179,445	\$187,449	\$118,940	\$35,150	\$896,193
2025	\$128,716,867	\$20,000,000		\$166,688	\$194,000	\$360,688	\$165,067	\$172,429	\$109,409	\$32,334	\$839,927
2026	\$116,617,722	\$20,000,000		\$151,020	\$194,000	\$345,020	\$149,551	\$156,221	\$99,125	\$29,294	\$779,211
2027	\$103,541,628	\$20,000,000		\$134,086	\$194,000	\$328,086	\$132,782	\$138,704	\$88,010	\$26,010	\$713,593
2028	\$89,428,463	\$20,000,000		\$115,810	\$194,000	\$309,810	\$114,683	\$119,798	\$76,014	\$22,464	\$642,770
2029	\$74,188,050	\$20,000,000		\$96,074	\$194,000	\$290,074	\$95,139	\$99,382	\$63,060	\$18,636	\$566,290
2030	\$57,730,206	\$20,000,000		\$74,761	\$194,000	\$268,761	\$74,033	\$77,335	\$49,071	\$14,502	\$483,702
2031	\$39,949,724	\$20,000,000		\$51,735	\$194,000	\$245,735	\$51,232	\$53,517	\$33,957	\$10,035	\$394,476
2032	\$30,059,988	\$20,000,000		\$38,928	\$194,000	\$232,928	\$38,549	\$40,268	\$25,551	\$7,551	\$344,847
2033	\$30,059,988	\$30,059,988		\$38,928	\$291,582	\$330,510	\$240,931	\$118,436	\$25,551	\$7,551	\$722,979
2034	\$30,059,988	\$30,059,988		\$38,928	\$291,582	\$330,510	\$240,931	\$118,436	\$25,551	\$7,551	\$722,979
2035	\$30,059,988	\$30,059,988		\$38,928	\$291,582	\$330,510	\$240,931	\$118,436	\$25,551	\$7,551	\$722,979
2036	\$30,059,988	\$30,059,988		\$38,928	\$291,582	\$330,510	\$240,931	\$118,436	\$25,551	\$7,551	\$722,979
2037	\$30,059,988	\$30,059,988		\$38,928	\$291,582	\$330,510	\$240,931	\$118,436	\$25,551	\$7,551	\$722,979
			<b>Total</b>	<b>\$1,245,862</b>	<b>\$3,397,909</b>	<b>\$4,643,771</b>	<b>\$2,245,650</b>	<b>\$1,679,610</b>	<b>\$817,747</b>	<b>\$241,668</b>	<b>\$9,628,446</b>
			<b>Diff</b>	<b>\$0</b>	<b>\$5,934,031</b>	<b>\$5,934,031</b>	<b>\$5,465,227</b>	<b>\$2,110,890</b>	<b>\$0</b>	<b>\$0</b>	<b>\$13,510,147</b>

Assumes School Value Limitation and Tax Abatements with the County.

Source: CPA, Deliah Solar Energy, 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 Deliah Solar Energy, 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)
<b>Limitation Pre-Years</b>	2020	\$0	\$0	\$0	\$0
	2021	\$0	\$0	\$0	\$0
	2022	\$0	\$0	\$0	\$0
<b>Limitation Period (10 Years)</b>	2023	\$194,000	\$194,000	\$112,460	\$112,460
	2024	\$194,000	\$388,000	\$1,163,314	\$1,275,774
	2025	\$194,000	\$582,000	\$1,054,554	\$2,330,327
	2026	\$194,000	\$776,000	\$937,192	\$3,267,519
	2027	\$194,000	\$970,000	\$810,354	\$4,077,873
	2028	\$194,000	\$1,164,000	\$673,456	\$4,751,329
	2029	\$194,000	\$1,358,000	\$525,624	\$5,276,953
	2030	\$194,000	\$1,552,000	\$365,983	\$5,642,936
	2031	\$194,000	\$1,746,000	\$193,512	\$5,836,449
	2032	\$194,000	\$1,940,000	\$97,582	\$5,934,031
<b>Maintain Viable Presence (5 Years)</b>	2033	\$291,582	\$2,231,582	\$0	\$5,934,031
	2034	\$291,582	\$2,523,164	\$0	\$5,934,031
	2035	\$291,582	\$2,814,746	\$0	\$5,934,031
	2036	\$291,582	\$3,106,328	\$0	\$5,934,031
	2037	\$291,582	\$3,397,909	\$0	\$5,934,031
<b>Additional Years as Required by 313.026(c)(1) (10 Years)</b>	2038	\$291,582	\$3,689,491	\$0	\$5,934,031
	2039	\$291,582	\$3,981,073	\$0	\$5,934,031
	2040	\$291,582	\$4,272,655	\$0	\$5,934,031
	2041	\$291,582	\$4,564,237	\$0	\$5,934,031
	2042	\$291,582	\$4,855,819	\$0	\$5,934,031
	2043	\$291,582	\$5,147,401	\$0	\$5,934,031
	2044	\$291,582	\$5,438,983	\$0	\$5,934,031
	2045	\$291,582	\$5,730,564	\$0	\$5,934,031
	2046	\$291,582	\$6,022,146	\$0	\$5,934,031
	2047	\$291,582	\$6,313,728	\$0	\$5,934,031
		<b>\$6,313,728</b>	is greater than	<b>\$5,934,031</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?					Yes

NOTE: The analysis above only takes into account this project's estimated impact on the M&O portion of the school district property tax levy directly related to this project.

Source: CPA, Deliah Solar Energy, 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 Delilah Solar Energy, LLC’s 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 Delilah Solar Energy, LLC in Tab 4 of their Application for a Limitation on Appraised Value:
  - A. “Delilah Solar Energy LLC has applied to ERCOT on November 9, 2018 and has received the following GINR number: 21INR0221.”
- Per Delilah Solar Energy, LLC in Tab 5 of their Application for a Limitation on Appraised Value:
  - A. “Delilah Solar Energy LLC has begun typical due course, early-stage due diligence to explore feasibility of constructing a solar facility at this site. As such, certain contracts have been executed, including agreements to install meteorological monitoring equipment, lease and easement agreements with landowners, and contracts with various contractors for environmental surveys, geotechnical, topographical, and vegetation management analysis. None of these activities, agreements, or contracts obligate Delilah Solar Energy LLC to construct the project.”
  - B. “Delilah Solar Energy LLC has entered into Chapter 312 agreement with Red River County for the project.”
  - C. “Invenergy, as the parent company of Delilah Solar Energy LLC, is North America’s largest privately-held renewable energy provider, with a national portfolio of wind, solar, storage, and natural gas projects. With operations in several regions throughout the contiguous United States, Invenergy considers economic return on investment as they decide where to locate development projects.”
  - D. “Without tax incentives such as the Ch.313 Value Limitation on Qualified Property, the economic return for this project is negatively impacted to the point that locating the project in Red River County becomes unlikely. If Delilah Solar Energy LLC was not able to obtain a value limitation agreement for this project, the project would most likely be terminated and financial resources would be allocated to projects with more favorable economic returns. Invenergy is currently

considering alternative sites outside the State of Texas for solar developments, including locations in the following states: Oklahoma and New Mexico.”

- According to a Special Meeting of the Board of Trustees of Prairiland ISD dated October 15, 2019, “Discussion and possible action to accept an Application for Value Limitation Agreement from Delilah Solar Energy, LLC pursuant to Chapter 313 of the Texas Property Tax Code; authorize the Superintendent of Schools to review the Application for completeness and submit the Application to the Comptroller of Public Accounts; and authorize the Superintendent of Schools to approve any request for extension of the deadline for Board action beyond the 150-day Board review period as may be required.”
- A *theparisnews.com* article dated December 8, 2019 states “The Lamar County Commissioners’ Court will conduct a public hearing to determine the designation of the Samson-Delilah Reinvestment Zone when it meets for its regular meeting Tuesday at 9 a.m. at the Lamar County Courthouse, 119 N Main St. Following the public hearing, the commissioners will take action on amendments to the tax abatements with Invenergy LLC for its Samson Solar Farms and its sister project, Delilah Solar Energy Center.”
- A *energycentral.com* article dated March 19, 2020, states Delilah Solar “Five out of the top 10 largest utility-scale solar development projects currently under construction across the country are in Texas. The top 10 include: Invenergy LLC, Delilah Solar Energy (250 MW), Red River County, TX, Invenergy LLC, Samson Solar Energy (250 MW), Lamar County, TX.”

### **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 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, contracts or letters of intent 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 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. Is the applicant evaluating other locations not in Texas for the proposed project?  Yes  No
8. Has the applicant provided capital investment or return on investment information for the proposed project in comparison with other alternative investment opportunities?  Yes  No
9. Has the applicant provided information related to the applicant's inputs, transportation and markets for the proposed project?  Yes  No
10. 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

**Chapter 313.026(e) states "the applicant may submit information to the Comptroller that would provide a basis for an affirmative determination under Subsection (c)(2)." 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



Delilah Solar Energy LLC  
Application for Appraised Value Limitation on Qualified Property  
To  
Prairiland ISD

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**Tab #5**

Documentation to assist in determining if limitation is a determining factor

**Section 8, Question 2: Has the applicant entered into any agreements, contracts or letters of intent related to the proposed project?**

Delilah Solar Energy LLC has begun typical due course, early-stage due diligence to explore feasibility of constructing a solar facility at this site. As such, certain contracts have been executed, including agreements to install meteorological monitoring equipment, lease and easement agreements with landowners, and contracts with various contractors for environmental surveys, geotechnical, topographical, and vegetation management analysis. None of these activities, agreements, or contracts obligate Delilah Solar Energy LLC to construct the project.

**Section 8, Questions 6: Has the applicant received commitments for state and local incentives for activities at the proposed project site?**

Delilah Solar Energy LLC has entered into Chapter 312 agreement with Red River County for the project.

**Section 8, Questions 7 and 10: Is the applicant evaluating other locations not in Texas for the proposed project? 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?**

Invenergy, as the parent company of Delilah Solar Energy LLC, is North America's largest privately-held renewable energy provider, with a national portfolio of wind, solar, storage, and natural gas projects. With operations in several regions throughout the contiguous United States, Invenergy considers economic return on investment as they decide where to locate development projects.



Without tax incentives such as the Ch.313 Value Limitation on Qualified Property, the economic return for this project is negatively impacted to the point that locating the project in Red River County becomes unlikely. If Delilah Solar Energy LLC was not able to obtain a value limitation agreement for this project, the project would most likely be terminated and financial resources would be allocated to projects with more favorable economic returns.

Invenergy is currently considering alternative sites outside the State of Texas for solar developments, including locations in the following states: Oklahoma and New Mexico.

# **Supporting Information**

Additional information  
provided by the Applicant or  
located by the Comptroller

# Agenda of Special Meeting

## The Board of Trustees Prairiland ISD

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A Special Meeting of the Board of Trustees of Prairiland ISD will be held October 15, 2019, beginning at 12:00 PM in the Administration Building, Pattonville Texas 75468.

The subjects to be discussed or considered or upon which any formal action may be taken are listed below. Items do not have to be taken in the same order as shown on this meeting notice.

1. MEMBER ROLL CALL
2. INVOCATION, CALL TO ORDER, DETERMINATION OF QUORUM
3. BUSINESS
  - A. NEW BUSINESS - Action Items
  - B. Acknowledgment of Conflict of Interest Policy BBFA (LEGAL) and (LOCAL).
  - C. Discussion and possible action to accept an Application for Value Limitation Agreement from Delilah Solar Energy, LLC pursuant to Chapter 313 of the Texas Property Tax Code; authorize the Superintendent of Schools to review the Application for completeness and submit the Application to the Comptroller of Public Accounts; and authorize the Superintendent of Schools to approve any request for extension of the deadline for Board action beyond the 150-day Board review period as may be required.
  - D. Discussion and possible action to retain attorneys/consultants to assist the District in the review and processing of the Application for Value Limitation Agreement from Delilah Solar Energy, LLC pursuant to Chapter 313 of the Texas Property Tax Code.
4. Executive Session- Authorized by the Texas Open Meeting Act, Texas Government Code Section. 551.074- Personnel Matters/551.082- School Children: School District Employees; Disciplinary Matter or Complaint; Consultation with School Attorney Private
5. ADJOURNMENT

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## Lamar County to hold public hearing for solar plant

By Tommy Culkin

Dec 8, 2019

The Lamar County Commissioners' Court will conduct a public hearing to determine the designation of the Samson-Delilah Reinvestment Zone when it meets for its regular meeting Tuesday at 9 a.m. at the Lamar County Courthouse, 119 N Main St.

Following the public hearing, the commissioners will take action on amendments to the tax abatements with Invenergy LLC for its Samson Solar Farms and its sister project, Delilah Solar Energy Center.

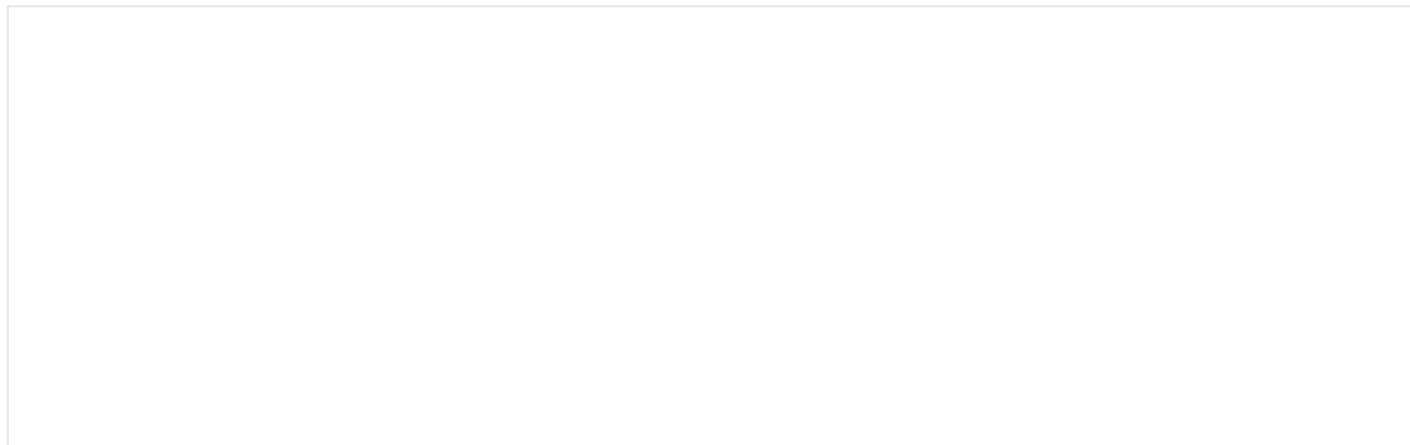
Also on the agenda, the board will discuss several bids received for materials to complete work through community development block grants, including rock and asphalt.

The board will also discuss and take possible action on changing its meeting schedule. Currently, the Commissioners' Court meets every other Tuesday. However, the board will consider whether to adjust its schedule to meet the second and fourth Monday of every month.

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Tommy Culkin is a staff writer for The Paris News. He can be reached at 903-785-6972 or at [tommy.culkin@theparisnews.com](mailto:tommy.culkin@theparisnews.com).

### MORE INFORMATION



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Newspaper of record for the city of Jefferson, Texas and the county seat newspaper serving Marion County

# Red River County Clears Way for \$400 Million Solar Farm

By **LOU ANTONELLI**  
*Clarksville Times Managing Editor*

CLARKSVILLE – **Red River County Commissioners** approved a 3,400 acre reinvestment zone in June that will be used by a Chicago-based energy company for a solar farm. The Delilah Solar Energy Center will take up the southwestern corner of the county and will increase the county’s tax base by “hundreds of millions of dollars,” according to County Judge L.D. Williamson.

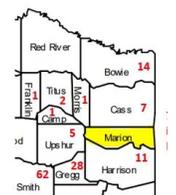
The **Invenergy** corporation last year received permission from Lamar County for a reinvestment zone on 6,500 leased acres near Cunningham in southeastern Lamar County. They appropriately dubbed that project the **Samson Solar Energy Center**.

APRIL 2, 2020  
FRONT PAGE



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Judge Williamson said Invenergy has purchased 2,000 acres outright and is leasing the other 1,400 in Red River County. Under the reinvestment zone agreement, the county will abate property taxes on the new construction for ten years as an economic development incentive.

The resolution passed by commissioners at their June meeting states “the designation of the reinvestment zone would contribute to the retention of primary employment or would attract major investment in the reinvestment zone that would be of benefit to the property described... and would contribute to the development of the county.”

The 3,400 acre reinvestment zone to allow the project to move forward Commissioners approved two agreements, one for each section of land. Judge Williamson pointed out the reinvestment zone costs the county nothing and it will receive \$187,500 in cash per year for each section for ten years, which could result in \$375,000 a year if both parts are developed.

The 250 megawatt solar farm will be worth \$400 million and be completed by 2023. Judge Williamson said the county will still receive money during the tax abatement period, but it will be cash in lieu of property taxes, a common method companies that benefit from tax incentives use to compensate whomever they received the abatement from.

Prior to the regular commissioners’ meeting, a formal public hearing was called for public input on designating the reinvestment zone, but there were no speakers. Invenergy, LLC develops, builds, owns and operates power generation and energy storage projects in North America and Europe.

Its portfolio includes wind, solar and natural gas-fueled power generation and energy storage facilities. It is one



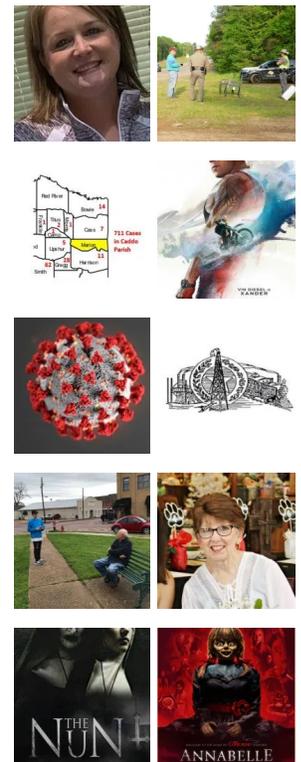
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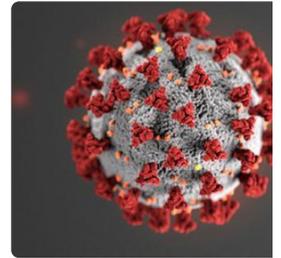
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of the six largest owners of wind generation plants in the United States and is North America's largest independent wind power generation company.

It has a number of wind generation facilities in West Texas, but the two solar farms in Lamar and Red River County will be the first in Texas. The company is building the facilities because of the closure of the coal-fired Monticello Power Plant near Mount Pleasant last year freed up electrical transmission capacity on a major line that feeds from Titus, Red River, Lamar and Fannin counties to the Dallas Metroplex.

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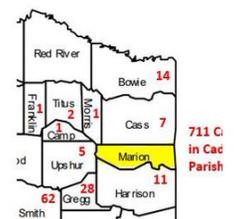


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# U.S. mega-solar projects on the move



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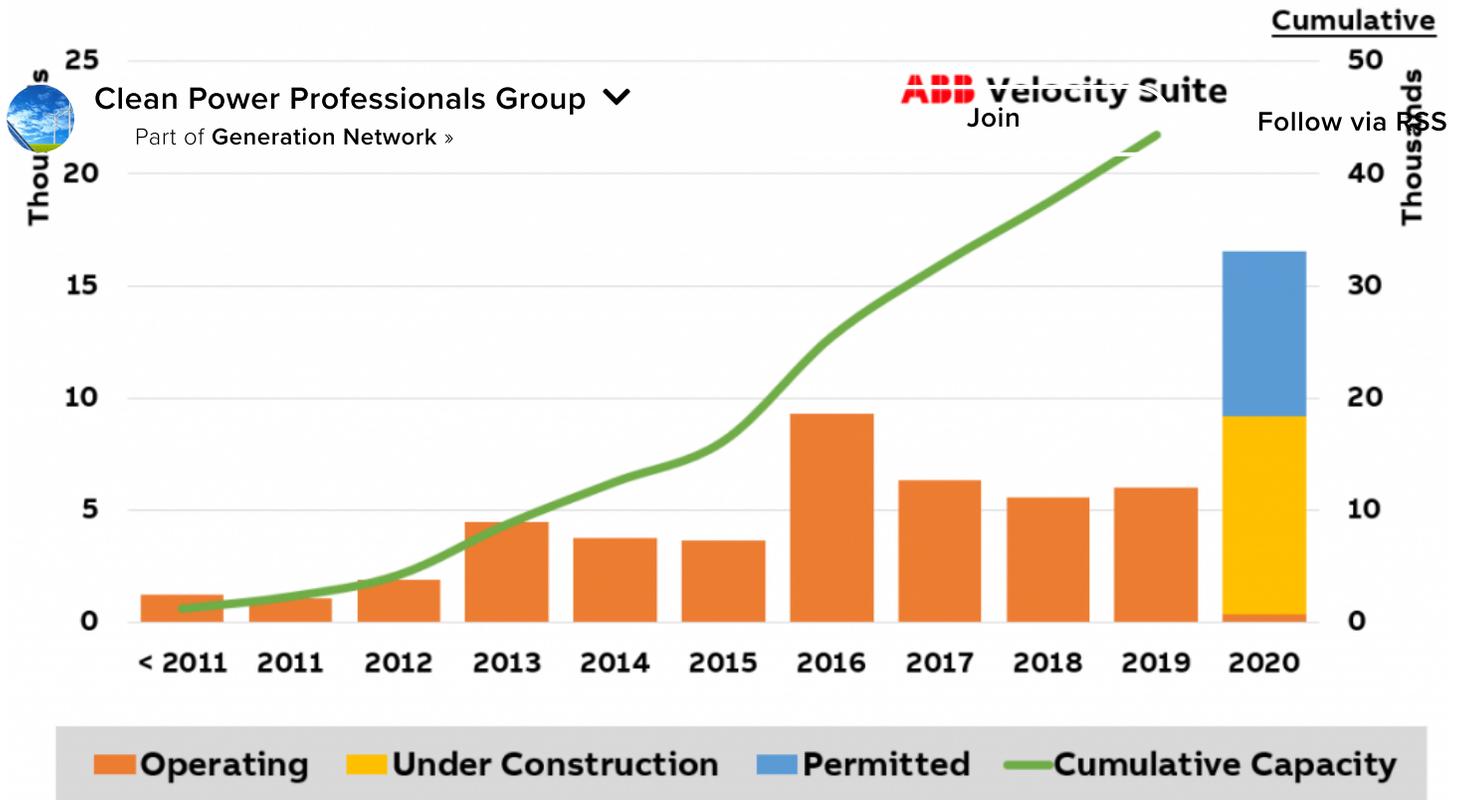
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There are 10.4 gigawatts (GW) of utility-scale solar capacity currently under construction across the United States, according to project data compiled by ABB's Velocity Suite research team. Along with those projects underway, there are 11.9 GW of solar developments currently holding permits that are expected online over the next three years, with most, 7.4 GW, possible this year. If all goes to plan, 2020 could mark the largest single-year build-out in solar power generation ever in the U.S.

## U.S. utility-scale solar capacity additions, MW





In just the past two weeks, two massive solar projects were announced. On March 2, 2020, American developer CIM Group announced they would be advancing the development of their Westlands Solar Park (WSP), that when complete, will be one of the largest permitted solar projects in the World. The roughly 20,000-acre WSP is in the San Joaquin Valley in western Fresno and Kings Counties in Southern California. The project is designed to open in phases to meet public and private needs as they unfold over the next several years. The first phase of WSP includes Aquamarine, a 250 MW solar photovoltaic (PV) project, that has obtained all permits following a full environmental impact review. The project is expected online in late 2021.

On the other side of the country, in Florida, the Southern Alliance for Clean Energy (SACE) issued a statement on March 3, 2020, that the Florida Public Service Commission unanimously (5-0) approved the SolarTogether program proposed by Florida Power & Light (FPL) and SACE. SolarTogether involves the construction of 1.5 GW of solar capacity and \$1.8 billion of investment. Once completed, SolarTogether



will be the largest community solar program in the U.S. The FPL project includes twenty 74.5 MW individual projects. FPL customers will be able to begin signing up for



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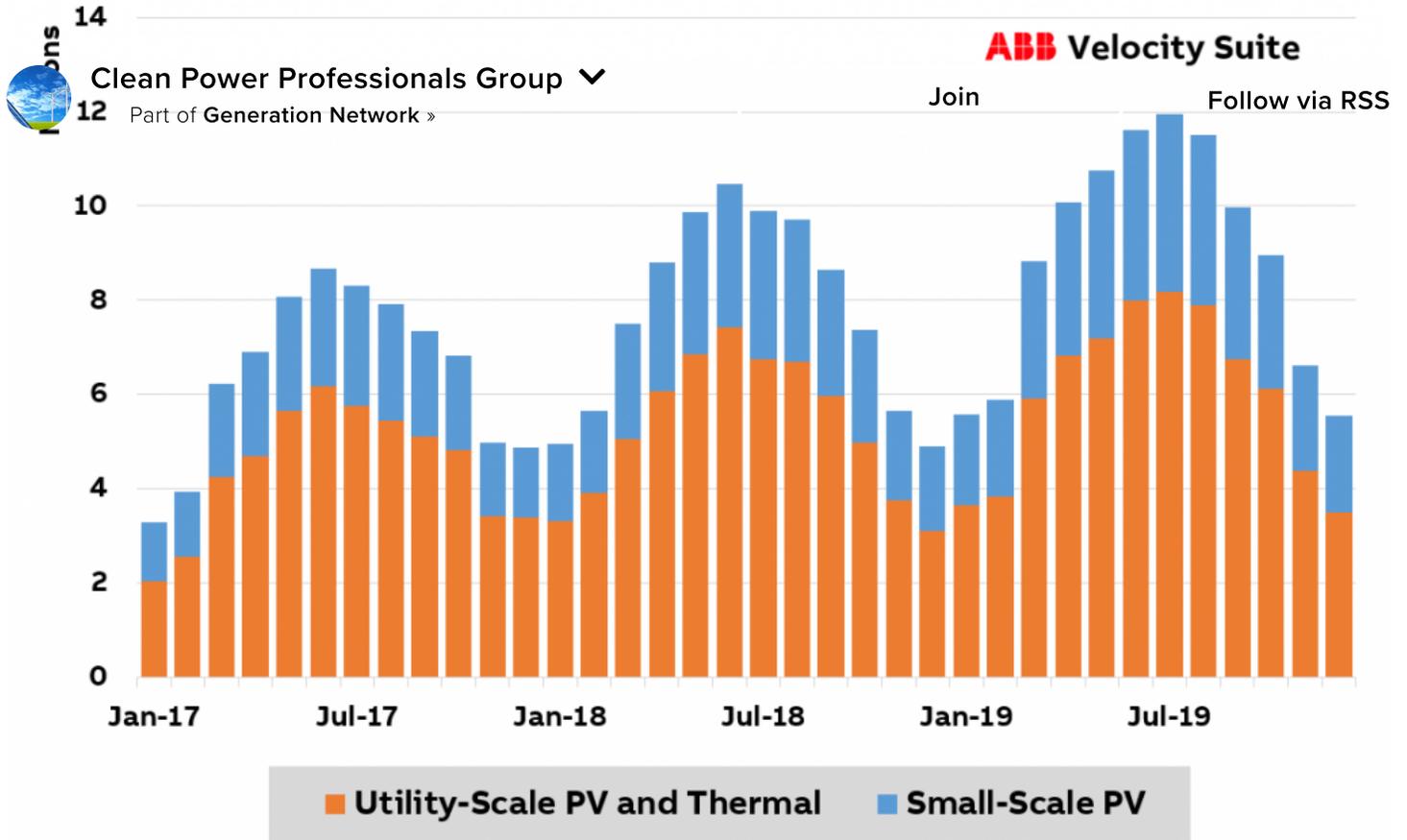
Five out of the top 10 largest utility-scale solar development projects currently under construction across the country are in Texas. The top 10 include:

- Quinbrook Infrastructure Partners, Gemini Solar & Battery Storage project (690 MW), Clark County, NV
- Pegasus Group Holding, Hive Solar Project (340 MW), Mohave County, AZ
- Invenergy LLC, Badger Hollow Solar Farm (300 MW), Iowa County, WI
- Longroad Energy Holdings, Prospero Solar (300 MW), Andrews County, TX
- Onpeak Power, Greasewood Solar Project (255 MW), Pecos County, TX
- 7X Energy, Taygete Solar (254 MW), Pecos County, TX
- Invenergy LLC, Delilah Solar Energy (250 MW), Red River County, TX
- Invenergy LLC, Samson Solar Energy (250 MW), Lamar County, TX
- Ranger Power, Assembly Solar Project (239 MW), Shiawassee County, MI
- ENGIE SA, Long Draw Solar (225 MW), Borden County, TX

Solar has grown rapidly as both a utility and distributed-energy resource in recent years. During the month of July 2019, electricity production from utility-scale solar farms topped 8 million MWh for the first time. Power from small-scale photovoltaics generated an additional 4 million MWh that month – combined for roughly 12 million MWh.

### U.S. monthly solar electricity production 2017-19, MWh

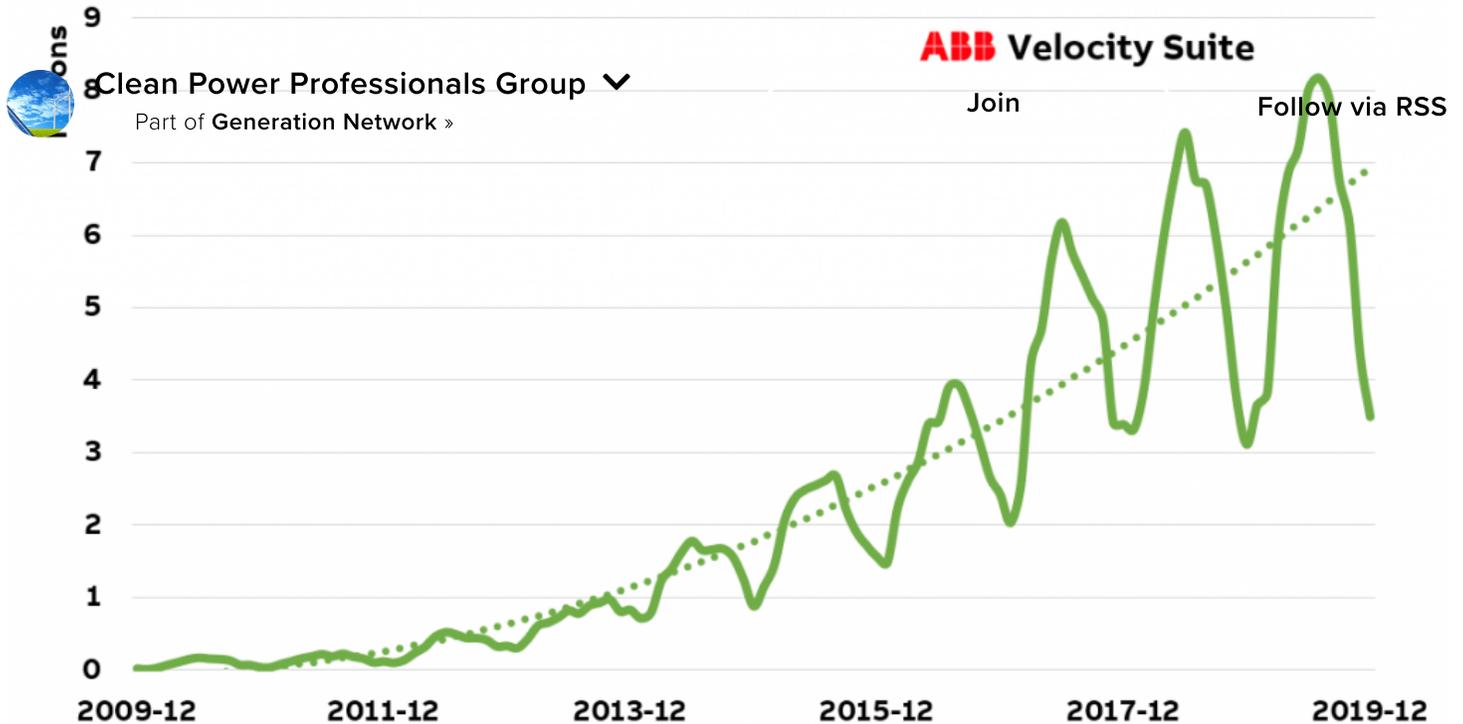




Through the full year 2019, for the first time ever, the combination of utility-scale and small-scale solar topped 100 million MWh, reaching 107.7 million MWh. Small-scale solar PV (distributed energy) accounted for about one-third (35 million MWh) of the year’s power production from solar resources – up 18.6% (5.5) from 2018.

**U.S. utility-scale solar electricity production, MWh**





With more solar power on the grid comes greater swings between seasonal output. Considering utility-scale solar power production in 2019, July production was about 57% higher than in December. Solving the intermittency problem with energy storage, both short-term for daily curve-flattening, and long-term for seasonal variations is paramount for solar to reach its full grid potential. Today nearly every solar development project is coupled with energy storage. There are several innovative new technologies, including the development of large-scale green-hydrogen technology, that shows great promise for new ways to balance seasonal variations in solar power production.

The combination of customer preference, state and corporate mandates, declining costs, and the development of new innovative solar and storage technologies, will continue to drive growth in solar as the country continues the path toward a cleaner power future.

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