



**GLENN HEGAR** TEXAS COMPTROLLER OF PUBLIC ACCOUNTS

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

September 10, 2020

Steven Galloway  
Superintendent  
Columbia-Brazoria Independent School District  
P.O. Box 158  
West Columbia, Texas 77486

Re: Certificate for Limitation on Appraised Value of Property for School District Maintenance and Operations taxes by and between Columbia-Brazoria Independent School District and Brazoria County Solar Project, LLC, Application 1485

Dear Superintendent Galloway:

On June 26, 2020, the Comptroller issued written notice that Brazoria County Solar Project, LLC (applicant) submitted a completed application (Application 1485) for a limitation on appraised value under the provisions of Tax Code Chapter 313.<sup>1</sup> This application was originally submitted on March 24, 2020, to the Columbia-Brazoria 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 1485.

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 June 26, 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 Brazoria County Solar Project, LLC (project) applying to Columbia-Brazoria 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 Brazoria County Solar Project, LLC.

Applicant	Brazoria County Solar Project, LLC
Tax Code, 313.024 Eligibility Category	Renewable Energy - Solar
School District	Columbia-Brazoria ISD
2018-2019 Average Daily Attendance	2,808
County	Brazoria
Proposed Total Investment in District	\$183,255,000
Proposed Qualified Investment	\$183,255,000
Limitation Amount	\$30,000,000
Qualifying Time Period (Full Years)	2021-2022
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	\$1,310
Minimum weekly wage required for each qualifying job by Tax Code, 313.021(5)(B)	\$1,310
Minimum annual wage committed to by applicant for qualified jobs	\$68,099.90
Minimum weekly wage required for non-qualifying jobs	\$1,131
Minimum annual wage required for non-qualifying jobs	\$58,812
Investment per Qualifying Job	\$91,627,500
Estimated M&O levy without any limit (15 years)	\$12,221,902
Estimated M&O levy with Limitation (15 years)	\$4,759,387
Estimated gross M&O tax benefit (15 years)	\$7,462,515

\* 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 Brazoria County Solar Project, LLC (modeled).

Year	Employment			Personal Income		
	Direct	Indirect + Induced	Total	Direct	Indirect + Induced	Total
2021	50	57	107	\$2,000,000	\$5,530,000	\$7,530,000
2022	200	223	423.162	\$8,000,000	\$23,399,000	\$31,399,000
2023	2	23	25	\$136,200	\$4,576,800	\$4,713,000
2024	2	16	18	\$136,200	\$3,377,800	\$3,514,000
2025	2	5	7	\$136,200	\$2,117,800	\$2,254,000
2026	2	(0)	2	\$136,200	\$1,324,800	\$1,461,000
2027	2	(2)	0	\$136,200	\$876,800	\$1,013,000
2028	2	(2)	0	\$136,200	\$672,800	\$809,000
2029	2	(1)	1	\$136,200	\$622,800	\$759,000
2030	2	0	2	\$136,200	\$662,800	\$799,000
2031	2	2	4	\$136,200	\$759,800	\$896,000
2032	2	3	5	\$136,200	\$879,800	\$1,016,000
2033	2	4	6	\$136,200	\$980,800	\$1,117,000
2034	2	5	7	\$136,200	\$1,090,800	\$1,227,000
2035	2	6	8	\$136,200	\$1,188,800	\$1,325,000
2036	2	6	8	\$136,200	\$1,256,800	\$1,393,000
2037	2	6	8	\$136,200	\$1,294,800	\$1,431,000

Source: CPA REMI, Brazoria County Solar Project, 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*	Columbia-Brazoria ISD I&S Tax Levy	Columbia-Brazoria ISD M&O Tax Levy	Columbia-Brazoria ISD M&O and I&S Tax Levies	Brazoria County Tax Levy	West Brazoria County Drainage District No. 11 Tax Levy	Brazoria County ESD No. 1 Tax Levy	Brazoria County ESD No. 2 Tax Levy	Port Freeport Tax Levy	Estimated Total Property Taxes	
				0.2003	0.9700		0.3652	0.0200	0.0725	0.0781	0.0401		
2023	\$168,594,600	\$168,594,600		\$337,762	\$1,635,368	\$1,973,130	\$615,763	\$33,719	\$122,278	\$131,605	\$67,606	\$2,744,890	
2024	\$163,939,923	\$163,939,923		\$328,437	\$1,590,217	\$1,918,654	\$598,763	\$32,788	\$118,902	\$127,972	\$65,740	\$2,669,108	
2025	\$151,251,347	\$151,251,347		\$303,017	\$1,467,138	\$1,770,155	\$552,420	\$30,250	\$109,700	\$118,067	\$60,652	\$2,462,525	
2026	\$132,234,975	\$132,234,975		\$264,920	\$1,282,679	\$1,547,599	\$482,966	\$26,447	\$95,907	\$103,223	\$53,026	\$2,152,919	
2027	\$115,534,947	\$115,534,947		\$231,463	\$1,120,689	\$1,352,152	\$421,972	\$23,107	\$83,795	\$90,187	\$46,330	\$1,881,026	
2028	\$98,864,240	\$98,864,240		\$198,065	\$958,983	\$1,157,048	\$361,085	\$19,773	\$71,704	\$77,173	\$39,645	\$1,609,610	
2029	\$79,331,090	\$79,331,090		\$158,932	\$769,512	\$928,443	\$289,743	\$15,866	\$57,537	\$61,926	\$31,812	\$1,291,590	
2030	\$62,783,163	\$62,783,163		\$125,780	\$608,997	\$734,776	\$229,305	\$12,557	\$45,535	\$49,009	\$25,176	\$1,022,173	
2031	\$51,809,854	\$51,809,854		\$103,796	\$502,556	\$606,351	\$189,227	\$10,362	\$37,577	\$40,443	\$20,776	\$843,517	
2032	\$44,987,270	\$44,987,270		\$90,127	\$436,377	\$526,504	\$164,308	\$8,997	\$32,628	\$35,117	\$18,040	\$732,438	
2033	\$44,054,502	\$44,054,502		\$88,259	\$427,329	\$515,587	\$160,902	\$8,811	\$31,952	\$34,389	\$17,666	\$717,252	
2034	\$36,651,000	\$36,651,000		\$73,427	\$355,515	\$428,941	\$133,862	\$7,330	\$26,582	\$28,610	\$14,697	\$596,715	
2035	\$36,651,000	\$36,651,000		\$73,427	\$355,515	\$428,941	\$133,862	\$7,330	\$26,582	\$28,610	\$14,697	\$596,715	
2036	\$36,651,000	\$36,651,000		\$73,427	\$355,515	\$428,941	\$133,862	\$7,330	\$26,582	\$28,610	\$14,697	\$596,715	
2037	\$36,651,000	\$36,651,000		\$73,427	\$355,515	\$428,941	\$133,862	\$7,330	\$26,582	\$28,610	\$14,697	\$596,715	
				<b>Total</b>	<b>\$2,524,264</b>	<b>\$12,221,902</b>	<b>\$14,746,166</b>	<b>\$4,601,899</b>	<b>\$251,998</b>	<b>\$913,845</b>	<b>\$983,548</b>	<b>\$505,256</b>	<b>\$20,513,908</b>

Source: CPA, Brazoria County Solar Project, LLC

\*Tax Rate per \$100 Valuation



## Attachment B – Tax Revenue before 25<sup>th</sup> Anniversary of Limitation Start

This represents the Comptroller’s determination that Brazoria County Solar Project, 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	\$355,515	\$355,515	\$0	\$0
<b>Limitation Period (10 Years)</b>	2023	\$291,000	\$646,515	\$1,344,368	\$1,344,368
	2024	\$291,000	\$937,515	\$1,299,217	\$2,643,585
	2025	\$291,000	\$1,228,515	\$1,176,138	\$3,819,723
	2026	\$291,000	\$1,519,515	\$991,679	\$4,811,402
	2027	\$291,000	\$1,810,515	\$829,689	\$5,641,091
	2028	\$291,000	\$2,101,515	\$667,983	\$6,309,074
	2029	\$291,000	\$2,392,515	\$478,512	\$6,787,586
	2030	\$291,000	\$2,683,515	\$317,997	\$7,105,583
	2031	\$291,000	\$2,974,515	\$211,556	\$7,317,138
	2032	\$291,000	\$3,265,515	\$145,377	\$7,462,515
<b>Maintain Viable Presence (5 Years)</b>	2033	\$427,329	\$3,692,843	\$0	\$7,462,515
	2034	\$355,515	\$4,048,358	\$0	\$7,462,515
	2035	\$355,515	\$4,403,873	\$0	\$7,462,515
	2036	\$355,515	\$4,759,387	\$0	\$7,462,515
	2037	\$355,515	\$5,114,902	\$0	\$7,462,515
<b>Additional Years as Required by 313.026(c)(1) (10 Years)</b>	2038	\$355,515	\$5,470,417	\$0	\$7,462,515
	2039	\$360,492	\$5,830,909	\$0	\$7,462,515
	2040	\$362,803	\$6,193,712	\$0	\$7,462,515
	2041	\$365,807	\$6,559,518	\$0	\$7,462,515
	2042	\$372,277	\$6,931,796	\$0	\$7,462,515
	2043	\$373,433	\$7,305,228	\$0	\$7,462,515
	2044	\$376,668	\$7,681,896	\$0	\$7,462,515
	2045	\$382,907	\$8,064,803	\$0	\$7,462,515
	2046	\$388,684	\$8,453,487	\$0	\$7,462,515
	2047	\$402,549	\$8,856,037	\$0	\$7,462,515
		<b>\$8,856,037</b>	is greater than	<b>\$7,462,515</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, Brazoria County Solar Project, 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 Brazoria County Solar Project 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 Brazoria County Solar Project LLC in Tab 5 of their Application for a Limitation on Appraised Value:
  - A. “Brazoria County Solar Project, LLC is owned by Savion, LLC. Savion, LLC is one of the country’s most uniquely skilled and experienced leaders in developing, financing, and constructing utility-scale solar and energy storage projects. Currently, Savion has 80 solar projects under development totaling 7,800+ megawatts of production capacity in 23 states. These provide numerous opportunities for capital investment in a variety of nearby, highly marketable regions with competitive incentives packages.”
  - B. “The decision to invest capital for the Brazoria County solar project is on going and therefore the opportunity to consider redeployment of resources and investment to other regions and alternative sites is still available. Savion is currently evaluating solar development in 23 states including, but not limited to: Alabama, Colorado, Florida, Georgia, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Michigan, Mississippi, Missouri, New Mexico, North Dakota, Ohio, Oklahoma, South Carolina, Tennessee, Texas, Virginia, Wisconsin, Minnesota.”
  - C. “During the development process, all requisite elements directly affecting return on investment are considered. Therefore, tax incentives play a vital role in the development of utility-scale solar energy projects. The Chapter 313 value limitation incentive program, specifically, is considered an important component that contributes to the viability, marketability, and success of the project. Critical project economics specific for this project include Texas’ low power prices; Third-party investment, Market competition; and High property tax burdens.”
  - D. “With respect to these challenges, the Chapter 313 value limitation incentive plays a significant function in the decision to invest capital for this project as it is considered essential within the overall economic and financial analysis. Finally, local and state regulatory permits, due diligence, and tax incentive agreements will be pursued, when appropriate.”

- According to a Regular Meeting of the Board of Trustees of Columbia – Brazoria ISD dated March 24, 2020, “Discussion and Possible Action to: Accept the Application of Brazoria County Solar Project, LLC for an Appraised Value Limitation on Qualified Property; Authorize the Superintendent to Review the Application Submit to the Comptroller; and Authorize the Superintendent to Enter into An Agreement to Extend the Deadline for Board Action Beyond 150 days, Subject to Board Ratification.”
- An April 28, 2020 *Houston Business Journal* article states that, “Kansas City-based Savion LLC is considering a project to build a solar farm worth nearly \$200 million just south of Houston. The project, called Brazoria County Solar, would build a 200-megawatt solar farm and the associated infrastructure in — as the name suggests — Brazoria County, according to a Chapter 313 tax incentive application published by the Texas comptroller. If the project proceeds as described in its application, construction is slated to begin in the second quarter of 2021 and require a peak of 200 workers.”
- Supplemental information provided by the applicant indicated the following:
  - A. “Alternate Project Names(s): Danciger.”
  - B. “GINR Number: 20INR0099 (June 2018).”

### **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

# Texas Comptroller of Public Accounts

Data Analysis and  
Transparency  
Form 50-296-A

## 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.**

## SECTION 9: Projected Timeline

**NOTE:** Only construction beginning after the application review start date (the date the Texas Comptroller of Public Accounts deems the application complete) can be considered qualified property and/or qualified investment.

1. Estimated school board ratification of final agreement ..... \_\_\_\_\_
2. Estimated commencement of construction ..... \_\_\_\_\_
3. Beginning of qualifying time period (MM/DD/YYYY) ..... \_\_\_\_\_
4. First year of limitation (MM/DD/YYYY) ..... \_\_\_\_\_
- 4a. For the beginning of the limitation period, notate which **one of the following** will apply according to provision of 313.027(a-1)(2):
  - A. January 1 following the application date       B. January 1 following the end of QTP
  - C. January 1 following the commencement of commercial operations
5. Commencement of commercial operations ..... \_\_\_\_\_

## SECTION 10: The Property

1. Identify county or counties in which the proposed project will be located \_\_\_\_\_
2. Identify Central Appraisal District (CAD) that will be responsible for appraising the property \_\_\_\_\_
3. Will this CAD be acting on behalf of another CAD to appraise this property? .....  Yes  No
4. List all taxing entities that have jurisdiction for the property, the portion of project within each entity and tax rates for each entity:
 

M&O (ISD): _____ <small>(Name, tax rate and percent of project)</small>	I&S (ISD): _____ <small>(Name, tax rate and percent of project)</small>
County: _____ <small>(Name, tax rate and percent of project)</small>	City: _____ <small>(Name, tax rate and percent of project)</small>
Hospital District: _____ <small>(Name, tax rate and percent of project)</small>	Water District: _____ <small>(Name, tax rate and percent of project)</small>
Other (describe): _____ <small>(Name, tax rate and percent of project)</small>	Other (describe): _____ <small>(Name, tax rate and percent of project)</small>

# **Supporting Information**

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

**TAB 05 - LIMITATION AS A DETERMINING FACTOR:**

Brazoria County Solar Project, LLC is owned by Savion, LLC. Savion, LLC is one of the country’s most uniquely skilled and experienced leaders in developing, financing, and constructing utility-scale solar and energy storage projects. Currently, Savion has 80 solar projects under development totaling 7,800+ megawatts of production capacity in 23 states. These provide numerous opportunities for capital investment in a variety of nearby, highly marketable regions with competitive incentives packages.

The decision to invest capital for the Brazoria County solar project is on going and therefore the opportunity to consider redeployment of resources and investment to other regions and alternative sites is still available. Savion is currently evaluating solar development in 23 states including, but not limited to:

Alabama	Mississippi
Colorado	Missouri
Florida	New Mexico
Georgia	North Dakota
Illinois	Ohio
Indiana	Oklahoma
Iowa	South Carolina
Kansas	Tennessee
Kentucky	Texas
Louisiana	Virginia
Michigan	Wisconsin
Minnesota	

During the development process, all requisite elements directly affecting return on investment are considered. Therefore, tax incentives play a vital role in the development of utility-scale solar energy projects. The Chapter 313 value limitation incentive program, specifically, is considered an important component that contributes to the viability, marketability, and success of the project. Critical project economics specific for this project include:

- Texas' low power prices;
- Third-party investment
- Market competition; and
- High property tax burdens

With respect to these challenges, the Chapter 313 value limitation incentive plays a significant function in the decision to invest capital for this project as it is considered essential within the overall economic and financial analysis.

Finally, local and state regulatory permits, due diligence, and tax incentive agreements will be pursued, when appropriate.

# **Supporting Information**

Additional information  
provided by the Applicant or  
located by the Comptroller

# Minutes of Regular Meeting

## The Board of Trustees Columbia - Brazoria ISD

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A Regular Meeting of the Board of Trustees of Columbia - Brazoria ISD was held Tuesday, March 24, 2020 beginning at 6:00 PM in the District Administration Building located at 520 South 16th Street in West Columbia, Texas.

Call to Order - The meeting was called to order at 6:00P.M. by Board President, Jonathan Champagne, in the presence of a quorum of the Board.

Members Present: Jonathan Champagne, Nick Kondra, Ray Sisson, Matt Damborsky, Jackie Gotcher, Linda Huebner, Becky Danford

Members Absent:

Staff Present: Steven Galloway, Chris Miller, Jason Tracy, Greg Fields.

Staff via remote: Lynn Grell-Boethel, Deb Guillory, Taylor Jones, Scott Moody, Jeff Kinney, Tara Belote, Dana West, Wendy Thoe, Roxanna Bolton, Brenda Matthews, Samantha Fowler, Jennifer Kelley, Dina Murphy, Jenny Massey, Justen Williams

Others Present: via remote: Miranda Henslin, Aaron Cooke, Ron Baily, Sophia Dusek with PBK; Nick Schuler, Mali Hanley, Blas Ortiz with Texas Gulf Solar; Lyndsey Privett; Diana Zepeda; Laurie Kincannon; Cummings Westlake; Steven Van Dyck; Rusty Klaus and about 6 others

II. Invocation - The invocation was given by Linda Huebner

III. Pledge of Allegiance - Led by Jonathan Champagne

IV. Approval of Minutes

Motion was made by Ray Sisson and seconded by Jackie Gotcher to approve and waive the reading of the minutes for the regular meeting of February 18, 2020 as presented.

The motion carried unanimously - Ayes – 7, Nays – 0.

V. Recognitions

A. Campus Communication

VI. Citizens to be Heard – Superintendent, Steven Galloway, addressed all attending and explained how public comments could be done using video conferencing.

VII. Business Items

A. Action Items

1. Discussion and Possible Board Action to Approve Extension of Time for the Approval of Pending Application TX Gulf Solar 1 LLC, Comptroller File (No. 1429)

Motion was made by Jonathan Champagne, seconded by Becky Danford to approve extension of time for the approval of pending Application TX Gulf Solar 1 LLC, Comptroller File (No. 1429). Has been extended until December 31, 2020.

The motion carried unanimously - Ayes – 7, Nays – 0.

2. Discussion and Possible Action to: Accept the Application of Brazoria County Solar Project, LLC for an Appraised Value Limitation on Qualified Property; Authorize the Superintendent to Review the Application for Completeness and Submit to the Comptroller; and Authorize the Superintendent to Enter into Any Agreement to Extend the Deadline for Board Action Beyond 150 days, Subject to Board Ratification.

Motion was made by Jonathan Champagne, seconded by Nick Kondra to accept the Application of Brazoria County Solar Project, LLC for an Appraised Value Limitation on Qualified Property; authorize Steven Galloway, Superintendent, to review the Application for Completeness and submit to the Comptroller; and authorize the Superintendent to enter into any agreement to extend the deadline for Board action beyond 150 days, subject to Board ratification.

The motion carried unanimously - Ayes – 7, Nays – 0.

The board will be polled for Conflict of Interest at a later time after they have been able to look at a map for the exact location of the solar project.

3. Discussion and Possible Action to Retain Consultants to Assist the District in Processing of Application for Appraised Value Limitation on Qualified Property from Brazoria County Solar Project, LLC.

Motion was made by Jonathan Champagne, seconded by Becky Danford, to retain Consultants (O’Hanlon, Demerath & Castillo) to Assist the District in Processing of Application for Appraised Value Limitation on Qualified Property from Brazoria County Solar Project, LLC.

The motion carried unanimously - Ayes – 7, Nays – 0.

4. Approve Resolution for Emergency District Closures as a Result of Public Health Emergency to Help Contain and Mitigate the Spread of COVID-19

Motion was made by Jonathan Champagne, seconded by Becky Danford, to approve Resolution for Emergency District Closures as a result of Public Health Emergency to help contain and mitigate the spread of COVID-19.

The motion carried unanimously - Ayes – 6, Nays – 0, Abstain – 1.

5. Approve Instructional Materials Allotment Request for 2020-2021

Motion was made by Jonathan Champagne, seconded by Nick Kondra, to approve the Instructional materials allotment request for 2020-2021.

The motion carried unanimously - Ayes – 7, Nays – 0.

6. Approve Engagement Letter for 2019-2020 Audit Services

Motion was made by Jonathan Champagne, seconded by Matt Damborsky, to approve the Engagement Letter for the 2019-2020 audit services.

The motion carried unanimously - Ayes – 7, Nays – 0.

7. Approve Proposal for Columbia High School Admin Building Furniture Replacement

Motion was made by Jonathan Champagne, seconded by Becky Danford, to approve the proposal for Columbia High School admin building furniture

replacement as presented.

The motion carried unanimously - Ayes - 7, Nays - 0.

B. Action Items (consent agenda)

Motion was made by Jonathan Champagne, seconded by Linda Huebner, to approve the following consent agenda items with the amendment of changing days worked on job descriptions from 210 days to 202 days.

The motion carried unanimously - Ayes - 7, Nays - 0.

1. Approve Budget Amendments and Donations

Amendments to the funds are requested to incorporate amendment requests.

\*Transfers from one function to another function which require approval.

<u>From</u>	<u>To</u>	<u>Amount</u>
19902300199 639900	19901100111 639987	\$100.00
(\$430.00)	19903600199 639915	\$330.00

To reallocate funds from function 23-campus leadership to cover deficits in accounts

\*Additional funds received for local, state or federal programs not in original budget.

<u>Revenue</u>	<u>Expenditure</u>	<u>Amount</u>
1990 X582900	19901110224 629900	\$39,612.66
(\$79,225.32)	19901110724 629900	\$39,612.66

Grant proceeds from OOG-TP20 Truancy Prevention and Intervention Program

Approval of the budget amendments is recommended.

2. Approve Sale of Property Held in Trust

That sale of property held in trust by CBISD and Brazoria County be approved as presented.

3. Approve Workday 2020-2021 Calendar for 240 day Personnel Sept 1<sup>st</sup> - Aug 31<sup>st</sup>.

The calendar was approved as presented.

4. Approve Board Resolution Supporting the Juvenile Justice Grant for CIS.

The Resolution was approved as presented.

5. Approve Interquest Detection Canines Proposal for Campus Contraband Detection

The proposal was approved as presented.

6. Approve New Job Descriptions

The new job descriptions for Assessment Coordinator; Instructional Services Director; Instructional Coach; Special Education Coordinator; Staff Support Coordinator; and Special Programs Director were approved as amended.

C. Reports

1. Instructional Update

Chris Miller, Asst. Supt of Admin. Services, discussed dual credit courses with Brazosport College. Greg Fields, Director of Technology, demonstrated a Presentation Station - a Futuristic Teacher Desk.

2. Maintenance Report

The maintenance report was given by Justen Williams, Director of Maintenance.

3. Financial Report

Jason Tracy, Director of Business Services presented the financial report.

4. Safety Report – none

5. Delinquent Tax Collection Report

Jason Tracy gave the Delinquent Tax Collection Report for Columbia-Brazoria ISD that was prepared by Mike Darlow, representative from Perdue, Brandon, Fielder, Collins & Mott, LLP,

6. West Brazos Junior High Construction Report by PBK

Miranda Henslin, Ron Baily, Sophia Dusek with PBK discussed the estimated cost of construction project, parking lot options, and the project's construction schedule.

D. Adjournment to Closed Session pursuant to Texas Governmental Code, the Open Meetings Act

At 7:31P.M., Board President, Jonathan Champagne, announced convening in closed session pursuant to Texas Government Code, the Open Meetings Act, for the following purposes as stated in the official notice and agenda.

1. Section 551.074

- a. Consider the employment of professional personnel
- b. Discuss the resignation/retirement of professional personnel
- c. Discuss the performance of personnel
- d. Consider Administrative Contracts

2. Section 551.086

- a. Discuss Commercial or Financial Information received from TX Gulf Solar 1 LLC with whom the district may be commencing economic development negotiations

E. Reconvene in Open Meeting and Consider Action on Items Discussed in Closed Session

At 9:14P.M. Board President, Jonathan Champagne, announced reconvening in Open Meeting and considered action on items discussed in closed session.

1. Section 551.074

- Motion was made by Jonathan Champagne, seconded by Jackie Gotcher to approve professional personnel of employment of Jessica Lambert, Carrie Glover, Linda Raiff, Suzanne Thibodeaux, Monica DeLa Rosa, Jenna Brown, Lauren Soria, Holly Heble, Kristen Charlebois, and Melissa Edwards as teachers.

The motion carried unanimously - Ayes – 7, Nays – 0.

- Motion was made by Jonathan Champagne, seconded by Linda Huebner, to approve personnel recommendation for administrative contracts as presented.  
The motion carried unanimously - Ayes – 7, Nays – 0.
- Motion was made by Jonathan Champagne, seconded by Becky Danford to approve personnel recommendation for Jeff Kinney as principal of West Brazos Junior High.  
The motion carried unanimously - Ayes – 7, Nays – 0.
- Motion was made by Jonathan Champagne, seconded by Ray Sisson to approve personnel recommendation for Anne Cohea as principal of Barrow Elementary.  
The motion carried unanimously – Ayes 7, Nays – 0.
- Motion was made by Jonathan Champagne, seconded by Jackie Gotcher to approve personnel recommendation for Leah Liserio and Kathleen Humbird as assistant principals of West Brazos Junior High.  
The motion carried unanimously – Ayes 7, Nays – 0.

2. Section 551.087

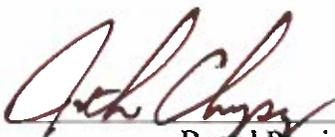
- No Action

VIII. Adjournment

Board President, Jonathan Champagne, adjourned the meeting at 9:15P.M., after motion by Ray Sisson, seconded by Jonathan Champagne.

The motion carried unanimously - Ayes – 7, Nays – 0.

(As approved by the Board of Trustees at the Regular Meeting of April 21, 2020.)

  
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Board President

  
\_\_\_\_\_  
Board Secretary



## ENERGY

# Kansas co. considers \$200M solar project south of Houston

By Joshua Mann   
– Senior reporter, Houston Business Journal  
Apr 28, 2020, 3:54pm CDT

Kansas City-based Savion LLC is considering a project to build a solar farm worth nearly \$200 million just south of Houston.

The project, called Brazoria County Solar, would build a 200-megawatt solar farm and the associated infrastructure in — as the name suggests — Brazoria County, according to a Chapter 313 tax incentive application published by the Texas comptroller.

If the project proceeds as described in its application, construction is slated to begin in the second quarter of 2021 and require a peak of 200 workers. Commercial operations would commence in the final quarter of 2022. Once it does, the asset would employ two people full time.

The whole project is expected to cost about \$183.26 million.

Chapter 313 incentive agreements allow companies building certain kinds of projects, including renewable power generation, to [make deals with school districts](#) that limit how much of the project's value the district can tax for a 10-year period. School districts must get approval from the Texas comptroller for the deals.

In this case, Columbia-Brazoria Independent School District would agree to limit the taxable value of the asset to \$30 million.

[Tax revenue lost by 313 agreements is mostly borne by broader state education funding](#), so school districts face little risk in accepting such agreements. Companies seeking the incentives will often pass additional cash back to the school district in the form of supplemental payments to further incentivize them to accept the deals.

A piece of state legislation that would have extended the life of the law that allows the incentives [failed to pass through the most recent Texas legislative session](#). Unless Chapter 313 is extended in the next legislative session, it will expire in 2022.

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– Senior reporter, Houston Business Journal  
Apr 28, 2020, 3:54pm CDT

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COMPTROLLER QUERY RELATED TO TAX CODE CHAPTER 313.026(c)(2)  
– Columbia-Brazoria ISD – Brazoria County Solar Project, LLC, App. #1485

Comptroller Questions (via email on August 17, 2020):

1. *Please list any other names by which this project may have known in the past--in media reports, investor presentations, or any listings with any federal or state agency.*
2. *Has this project applied to ERCOT at this time? If so, please provide the project's GINR number and when was it assigned.*

Applicant Response (via email on August 25, 2020):

1. *Alternate Project Name(s): Danciger.*
2. *GINR Number: 20INR0099 (June 2018).*