

**GLENN HEGAR   TEXAS COMPTROLLER OF PUBLIC ACCOUNTS**

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

April 21, 2022

**AMENDED COMPLETENESS,  
CERTIFICATE & AGREEMENT  
APPROVAL**

Lonnie Hise  
Superintendent of Schools  
Haskell Consolidated Independent School District  
605 N Ave E  
Haskell, Texas 79521-0937

Re:    Amendment Agreement for Limitation on Appraised Value of Property for School District Maintenance and Operations taxes by and between Haskell Consolidated Independent School District and Grasshopper Solar LLC, Application 1616

Dear Superintendent Hise:

This application (Application 1616) was originally submitted on June 4, 2021, to the Haskell Consolidated Independent School District (school district) by Grasshopper Solar LLC (applicant) for a limitation on appraised value under the provisions of Tax Code Chapter 313.<sup>1</sup> On August 9, 2021, the Comptroller issued written notice that the applicant submitted a completed application; and later issued a certificate for a limitation on appraised value on October 14, 2021. The applicant and school district executed an agreement for a limitation on appraised value (agreement) on December 16, 2021.

On March 29, 2022, the Comptroller received an amendment to the agreement to move the start of the qualifying time period and the start of the limitation and, subsequently, determined that it includes the information necessary to be determined as complete. This presents the Comptroller's review of that amendment per Section 10.2 of the agreement and determinations required:

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

**Determination required by 313.025(h)**

The information provided by the applicant related to eligibility has not changed and therefore, the Comptroller has determined that the property meets the requirements of Section 313.024 for eligibility for a limitation on appraised value under Chapter 313, Subchapter C.

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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 approves changes to the certificate for a limitation on appraised value for the amendment.


The Comptroller's review of the amended application and amended agreement assumes the accuracy and completeness of the statements in the amendment. If the amendment is approved by the school district, the applicant shall perform according to the provisions of the Texas Economic Development Act Agreement (Form 50-826) and all amendments, executed with the school district. The school district shall comply with and enforce the stipulations, provisions, terms, and conditions of the agreement, applicable Texas Administrative Code and Chapter 313, per TAC 9.1054(i)(3).

This approval is no longer valid if the information presented in the amendment changes, or the amended limitation agreement does not conform to the amended application. Additionally, this approval is contingent on the school district approving and executing the amendment to the agreement by **December 31, 2022**.

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

Should you have any questions, please contact John Villarreal, Manager, Data Analysis & Transparency, by email at [john.villarreal@cpa.texas.gov](mailto:john.villarreal@cpa.texas.gov) or by phone toll-free at 1-800-531-5441, ext. 3-5241, or at 512-463-5241.

Sincerely,

DocuSigned by:  
  
8FDFC70F5753487...  
Will Counihan  
Director  
Data Analysis & Transparency

cc: Shelly Leung, Powell Law Group  
Jennifer Goodwillie, Orsted Onshore North America, LLC  
Victoria Alexander, Orsted Onshore North America, LLC  
Wes Jackson, Cummings Westlake LLC

### Amended Attachment A – Economic Impact Analysis

The following tables summarize the Comptroller’s economic impact analysis of Grasshopper Solar, LLC (project) applying to Haskell Consolidated 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 Grasshopper Solar, LLC.

	Original	Amendment No. 1
Applicant	Grasshopper Solar, LLC	Grasshopper Solar, LLC
Tax Code, 313.024 Eligibility Category	Renewable Energy - Solar	Renewable Energy - Solar
School District	Haskell CISD	Haskell CISD
2019-2020 Average Daily Attendance	511	511
County	Lavaca	Lavaca
Proposed Total Investment in District	\$263,500,000	\$263,500,000
Proposed Qualified Investment	\$263,500,000	\$263,500,000
Limitation Amount	\$30,000,000	\$30,000,000
Qualifying Time Period (Full Years)	2023-2024	2025-2026
Number of new qualifying jobs committed to by applicant	2*	2*
Number of new non-qualifying jobs estimated by applicant	0	0
Average weekly wage of qualifying jobs committed to by applicant	\$961	\$961
Minimum weekly wage required for each qualifying job by Tax Code, 313.021(5)(B)	\$961	\$961
Minimum annual wage committed to by applicant for qualified jobs	\$49,947	\$49,947
Minimum weekly wage required for non-qualifying jobs	\$760	\$760
Minimum annual wage required for non-qualifying jobs	\$39,533	\$39,533
Investment per Qualifying Job	\$131,750,000	\$131,750,000
Estimated M&O levy without any limit (15 years)	\$12,496,594	\$12,496,594
Estimated M&O levy with Limitation (15 years)	\$5,445,664	\$5,445,664
Estimated gross M&O tax benefit (15 years)	\$7,050,930	\$7,050,930

\* 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 Grasshopper Solar, LLC (modeled).

Year	Employment			Personal Income		
	Direct	Indirect + Induced	Total	Direct	Indirect + Induced	Total
2026	210	225	435	\$8,400,000	\$24,194,000	\$32,594,000
2027	2	20	22.371	\$99,894	\$4,207,106	\$4,307,000
2026	2	16	18	\$99,894	\$3,260,106	\$3,360,000
2027	2	7	9	\$99,894	\$2,099,106	\$2,199,000
2028	2	1	3	\$99,894	\$1,360,106	\$1,460,000
2029	2	(1)	1	\$99,894	\$933,106	\$1,033,000
2030	2	(1)	1	\$99,894	\$715,106	\$815,000
2031	2	(0)	2	\$99,894	\$637,106	\$737,000
2032	2	1	3	\$99,894	\$641,106	\$741,000
2033	2	2	4	\$99,894	\$725,106	\$825,000
2034	2	3	5	\$99,894	\$846,106	\$946,000
2035	2	4	6	\$99,894	\$928,106	\$1,028,000
2036	2	5	7	\$99,894	\$1,027,106	\$1,127,000
2037	2	5	7	\$99,894	\$1,108,106	\$1,208,000
2038	2	5	7	\$99,894	\$1,170,106	\$1,270,000
2039	2	5	7	\$99,894	\$1,224,106	\$1,324,000
2040	2	5	7	\$99,894	\$1,232,106	\$1,332,000
2041	2	5	7	\$99,894	\$1,243,106	\$1,343,000

Source: CPA REMI, Grasshopper Solar, 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		Haskell CISD I&S Tax Levy	Haskell CISD M&O Tax Levy	Haskell CISD M&O and I&S Tax Levies	Haskell County Tax Levy	Farm-Market-RD Tax Levy	Haskell Hosp. Dist Tax Levy	Haskell Water #1 Tax Levy	Precinct Road Tax Levy	Rolling Plains GCD Tax Levy	Estimated Total Property Taxes
			Tax Rate*	0.3315	0.9664		0.3503	0.0917	0.1936	0.1688	0.0500	0.0260	
2027	\$171,722,950	\$171,722,950		\$569,262	\$1,659,531	\$2,228,792	\$601,609	\$157,532	\$332,414	\$289,927	\$85,886	\$44,648	\$3,740,808
2028	\$157,962,980	\$157,962,980		\$523,647	\$1,526,554	\$2,050,202	\$553,403	\$144,909	\$305,778	\$266,695	\$79,004	\$41,070	\$3,441,061
2029	\$143,114,755	\$143,114,755		\$474,425	\$1,383,061	\$1,857,486	\$501,384	\$131,288	\$277,036	\$241,626	\$71,577	\$37,210	\$3,117,608
2030	\$127,067,605	\$127,067,605		\$421,229	\$1,227,981	\$1,649,210	\$445,165	\$116,567	\$245,972	\$214,533	\$63,552	\$33,038	\$2,768,037
2031	\$109,747,750	\$109,747,750		\$363,814	\$1,060,602	\$1,424,416	\$384,487	\$100,678	\$212,445	\$185,292	\$54,889	\$28,534	\$2,390,742
2032	\$91,044,520	\$91,044,520		\$301,813	\$879,854	\$1,181,667	\$318,963	\$83,521	\$176,240	\$153,714	\$45,535	\$23,672	\$1,983,311
2033	\$70,847,245	\$70,847,245		\$234,859	\$684,668	\$919,526	\$248,204	\$64,992	\$137,143	\$119,614	\$35,434	\$18,420	\$1,543,334
2034	\$52,700,000	\$52,700,000		\$174,701	\$509,293	\$683,993	\$184,628	\$48,345	\$102,015	\$88,976	\$26,357	\$13,702	\$1,148,015
2035	\$52,700,000	\$52,700,000		\$174,701	\$509,293	\$683,993	\$184,628	\$48,345	\$102,015	\$88,976	\$26,357	\$13,702	\$1,148,015
2036	\$52,700,000	\$52,700,000		\$174,701	\$509,293	\$683,993	\$184,628	\$48,345	\$102,015	\$88,976	\$26,357	\$13,702	\$1,148,015
2037	\$52,700,000	\$52,700,000		\$174,701	\$509,293	\$683,993	\$184,628	\$48,345	\$102,015	\$88,976	\$26,357	\$13,702	\$1,148,015
2038	\$52,700,000	\$52,700,000		\$174,701	\$509,293	\$683,993	\$184,628	\$48,345	\$102,015	\$88,976	\$26,357	\$13,702	\$1,148,015
2039	\$52,700,000	\$52,700,000		\$174,701	\$509,293	\$683,993	\$184,628	\$48,345	\$102,015	\$88,976	\$26,357	\$13,702	\$1,148,015
2040	\$52,700,000	\$52,700,000		\$174,701	\$509,293	\$683,993	\$184,628	\$48,345	\$102,015	\$88,976	\$26,357	\$13,702	\$1,148,015
2041	\$52,700,000	\$52,700,000		\$174,701	\$509,293	\$683,993	\$184,628	\$48,345	\$102,015	\$88,976	\$26,357	\$13,702	\$1,148,015
			Total	\$4,286,652	\$12,496,594	\$16,783,246	\$4,530,235	\$1,186,245	\$2,503,146	\$2,183,206	\$646,735	\$336,208	\$28,169,022

Source: CPA, Grasshopper Solar, LLC

\*Tax Rate per \$100 Valuation

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

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		Haskell CISD I&S Tax Levy	Haskell CISD M&O Tax Levy	Haskell CISD M&O and I&S Tax Levies	Haskell County Tax Levy	Farm-Market-RD Tax Levy	Haskell Hosp. Dist Tax Levy	Haskell Water #1 Tax Levy	Precinct Road Tax Levy	Rolling Plains GCD Tax Levy	Estimated Total Property Taxes
			Tax Rate*	0.3315	0.9664		0.3503	0.0917	0.1936	0.1688	0.0500	0.0260	
2027	\$171,722,950	\$30,000,000		\$569,262	\$289,920	\$859,182	\$601,609	\$157,532	\$332,414	\$289,927	\$85,886	\$44,648	\$2,371,197
2028	\$157,962,980	\$30,000,000		\$523,647	\$289,920	\$813,567	\$553,403	\$144,909	\$305,778	\$266,695	\$79,004	\$41,070	\$2,204,427
2029	\$143,114,755	\$30,000,000		\$474,425	\$289,920	\$764,345	\$501,384	\$131,288	\$277,036	\$241,626	\$71,577	\$37,210	\$2,024,467
2030	\$127,067,605	\$30,000,000		\$421,229	\$289,920	\$711,149	\$445,165	\$116,567	\$245,972	\$214,533	\$63,552	\$33,038	\$1,829,976
2031	\$109,747,750	\$30,000,000		\$363,814	\$289,920	\$653,734	\$384,487	\$100,678	\$212,445	\$185,292	\$54,889	\$28,534	\$1,620,059
2032	\$91,044,520	\$30,000,000		\$301,813	\$289,920	\$591,733	\$318,963	\$83,521	\$176,240	\$153,714	\$45,535	\$23,672	\$1,393,377
2033	\$70,847,245	\$30,000,000		\$234,859	\$289,920	\$524,779	\$248,204	\$64,992	\$137,143	\$119,614	\$35,434	\$18,420	\$1,148,586
2034	\$52,700,000	\$30,000,000		\$174,701	\$289,920	\$464,621	\$184,628	\$48,345	\$102,015	\$88,976	\$26,357	\$13,702	\$928,642
2035	\$52,700,000	\$30,000,000		\$174,701	\$289,920	\$464,621	\$184,628	\$48,345	\$102,015	\$88,976	\$26,357	\$13,702	\$928,642
2036	\$52,700,000	\$30,000,000		\$174,701	\$289,920	\$464,621	\$184,628	\$48,345	\$102,015	\$88,976	\$26,357	\$13,702	\$928,642
2037	\$52,700,000	\$52,700,000		\$174,701	\$509,293	\$683,993	\$184,628	\$48,345	\$102,015	\$88,976	\$26,357	\$13,702	\$1,148,015
2038	\$52,700,000	\$52,700,000		\$174,701	\$509,293	\$683,993	\$184,628	\$48,345	\$102,015	\$88,976	\$26,357	\$13,702	\$1,148,015
2039	\$52,700,000	\$52,700,000		\$174,701	\$509,293	\$683,993	\$184,628	\$48,345	\$102,015	\$88,976	\$26,357	\$13,702	\$1,148,015
2040	\$52,700,000	\$52,700,000		\$174,701	\$509,293	\$683,993	\$184,628	\$48,345	\$102,015	\$88,976	\$26,357	\$13,702	\$1,148,015
2041	\$52,700,000	\$52,700,000		\$174,701	\$509,293	\$683,993	\$184,628	\$48,345	\$102,015	\$88,976	\$26,357	\$13,702	\$1,148,015
			Total	\$4,286,652	\$5,445,664	\$9,732,316	\$4,530,235	\$1,186,245	\$2,503,146	\$2,183,206	\$646,735	\$336,208	\$21,118,092
			Diff	\$0	\$7,050,930	\$7,050,930	\$0	\$0	\$0	\$0	\$0	\$0	\$7,050,930

Assumes School Value Limitation and Tax Abatements with the County.

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

	Tax Year	Estimated ISD M&O Tax Levy Generated (Annual)	Estimated ISD M&O Tax Levy Generated (Cumulative)	Estimated ISD M&O Tax Levy Loss as Result of Agreement (Annual)	Estimated ISD M&O Tax Levy Loss as Result of Agreement (Cumulative)
<b>Limitation Pre-Years</b>	2024	\$0	\$0	\$0	\$0
	2025	\$0	\$0	\$0	\$0
	2026	\$0	\$0	\$0	\$0
<b>Limitation Period (10 Years)</b>	2027	\$289,920	\$289,920	\$1,369,611	\$1,369,611
	2028	\$289,920	\$579,840	\$1,236,634	\$2,606,245
	2029	\$289,920	\$869,760	\$1,093,141	\$3,699,386
	2030	\$289,920	\$1,159,680	\$938,061	\$4,637,447
	2031	\$289,920	\$1,449,600	\$770,682	\$5,408,129
	2032	\$289,920	\$1,739,520	\$589,934	\$5,998,064
	2033	\$289,920	\$2,029,440	\$394,748	\$6,392,811
	2034	\$289,920	\$2,319,360	\$219,373	\$6,612,184
	2035	\$289,920	\$2,609,280	\$219,373	\$6,831,557
	2036	\$289,920	\$2,899,200	\$219,373	\$7,050,930
<b>Maintain Viable Presence (5 Years)</b>	2037	\$509,293	\$3,408,493	\$0	\$7,050,930
	2038	\$509,293	\$3,917,786	\$0	\$7,050,930
	2039	\$509,293	\$4,427,078	\$0	\$7,050,930
	2040	\$509,293	\$4,936,371	\$0	\$7,050,930
	2041	\$509,293	\$5,445,664	\$0	\$7,050,930
<b>Additional Years as Required by 313.026(c)(1) (10 Years)</b>	2042	\$509,293	\$5,954,957	\$0	\$7,050,930
	2043	\$509,293	\$6,464,250	\$0	\$7,050,930
	2044	\$509,293	\$6,973,542	\$0	\$7,050,930
	2045	\$509,293	\$7,482,835	\$0	\$7,050,930
	2046	\$509,293	\$7,992,128	\$0	\$7,050,930
	2047	\$509,293	\$8,501,421	\$0	\$7,050,930
	2048	\$509,293	\$9,010,714	\$0	\$7,050,930
	2049	\$509,293	\$9,520,006	\$0	\$7,050,930
	2050	\$509,293	\$10,029,299	\$0	\$7,050,930
	2051	\$509,293	\$10,538,592	\$0	\$7,050,930
		<b>\$10,538,592</b>	is greater than	<b>\$7,050,930</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

Source: CPA, Grasshopper Solar, LLC

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