GLENN HEGAR TEXAS COMPTROLLER OF PUBLIC ACCOUNTS

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

September 27, 2018

REVISED RECOMMENDATION

Dr. Paul Clore
Superintendent
Gregory Portland Independent School District
608 College Street
Portland, TX 78734

Re: Amended Recommendation for Limitation on Appraised Value of Property for School District Maintenance and Operations taxes by and between Gregory Portland Independent School District and Corpus Christi Liquefaction, LLC, Application 298

Dear Superintendent Clore:

On August 26, 2013, the Comptroller received the completed application (Application 298) for a limitation on appraised value under the provisions of Tax Code Chapter 313[1]. This application was originally submitted in May 2013 to the Gregory Portland Independent School District (school district) by Corpus Christi Liquefaction, LLC (applicant).

At the time of application, the school district was classified as a rural school district in Category 1 according to the provisions of Chapter 313. Therefore, the applicant properly applied under the provisions of Subchapter C, applicable to rural school districts.

On August 22, 2018, the Comptroller received an amendment to the application to accelerate the start of the qualifying time period.

The Comptroller's recommendation is based on the amended application submitted by the school district and reviewed by the Comptroller. The recommendation may not be used by the school district to support its approval of the amended property value limitation agreement if the amended application is modified, the information presented in the amended application changes, or the amended limitation agreement does not conform to the amended application. Additionally, this recommendation is contingent on future compliance with the Chapter 313 and the Texas Administrative Code, with particular reference to the following requirements related to the execution of the agreement:

1) The applicant must provide the Comptroller a copy of the proposed amended limitation on appraised value agreement no later than ten (10) days prior to the meeting scheduled by the school district to consider approving the agreement, so that the Comptroller may review it for compliance with the statutes and the Comptroller's rules as well as consistency with the application;

[1] All statutory references are to the Texas Tax Code, unless otherwise noted.

2) The Comptroller must confirm that it received and reviewed the draft amended agreement and affirm the recommendation made in this letter;
3) The school district must approve and execute an amended limitation agreement that has been reviewed by the Comptroller; and
4) The school district must provide a copy of the signed amended limitation agreement to the Comptroller within seven (7) days after execution, as required by Section 313.025.

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

Sincerely,

Lisa Craven

Lisa Craven
Deputy Comptroller

Enclosure

cc: Will Counihan