



DON HUFFINES

TEXAS COMPTROLLER OF PUBLIC ACCOUNTS

August 21, 2026

AMENDED COMPLETENESS,
CERTIFICATE & AGREEMENT
APPROVAL

Dr. Blaise Boswell
Superintendent
Vernon Independent School District
1713 Wilbarger Street
Vernon, Texas 76384

Re: Amendment Agreement for Limitation on Appraised Value of Property for School District Maintenance and Operations taxes by and between Vernon Independent School District and Western Trail Wind, LLC, Application 1424

Dear Dr. Boswell:

This application (Application 1424) was originally submitted on July 15, 2019, to the Vernon Independent School District (school district) by Western Trail Wind, LLC (applicant) for a limitation on appraised value under the provisions of Tax Code Chapter 313.¹ On December 18, 2019, the Comptroller issued written notice that the applicant submitted a completed application; and later issued a certificate for a limitation on appraised value on February 25, 2020. The applicant and school district executed an agreement for a limitation on appraised value (agreement) on April 20, 2020.

On July 23, 2026, the Comptroller received an amendment to the agreement to reduce the number of qualified jobs from 2 to 1 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.

¹ 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, 2026**.

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 Desiree Caufield, Manager, Economic Development, by email at desiree.caufield@cpa.texas.gov or by phone toll-free at 1-800-531-5441, ext. 6-8597, or at 512-936-8597.

Sincerely,

DocuSigned by:

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Will Counihan

Director

Economic Development and Community Investment Division

cc: Mali Hanley, O'Hanlon, Demerath & Castillo
Brendan O'Neill, Orsted Onshore North America, LLC
Eric Jansen, Orsted Onshore North America, LLC
Brandon Westlake, Cummings Westlake LLC

Amended Attachment A – Economic Impact Analysis

The following tables summarize the Comptroller’s economic impact analysis of Western Trail Wind, LLC (project) applying to Vernon 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 Western Trail Wind, LLC.

	Amendment No. 1	Amendment No. 2
Applicant	Western Trail Wind, LLC	Western Trail Wind, LLC
Tax Code, 313.024 Eligibility Category	Renewable Energy - Wind	Renewable Energy - Wind
School District	Vernon ISD	Vernon ISD
2018-2019 Average Daily Attendance	1,844	1,844
County	Wilbarger	Wilbarger
Proposed Total Investment in District	\$131,109,000	\$131,109,000
Proposed Qualified Investment	\$131,109,000	\$131,109,000
Limitation Amount	\$30,000,000	\$30,000,000
Qualifying Time Period (Full Years)	2021-2022	2021-2022
Number of new qualifying jobs committed to by applicant	2*	1*
Number of new non-qualifying jobs estimated by applicant	0	0
Average weekly wage of qualifying jobs committed to by applicant	\$1,072	\$1,072
Minimum weekly wage required for each qualifying job by Tax Code, 313.021(5)(A)	\$1,072	\$1,072
Minimum annual wage committed to by applicant for qualified jobs	\$55,728	\$55,728
Minimum weekly wage required for non-qualifying jobs	\$728	\$728
Minimum annual wage required for non-qualifying jobs	\$37,843	\$37,843
Investment per Qualifying Job	\$65,554,500	\$131,109,000
Estimated M&O levy without any limit (15 years)	\$11,109,547	\$11,109,547
Estimated M&O levy with Limitation (15 years)	\$5,387,700	\$5,387,700
Estimated gross M&O tax benefit (15 years)	\$5,721,847	\$5,721,847

* 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 Western Trail Wind, LLC (modeled).

	Employment			Personal Income		
Year	Direct	Indirect + Induced	Total	Direct	Indirect + Induced	Total
2020	21	24	45	\$840,000	\$2,290,000	\$3,130,000
2021	180	205	385	\$7,200,000	\$20,270,000	\$27,470,000
2022	2	20	22	\$111,456	\$3,758,544	\$3,870,000
2023	2	14	16	\$111,456	\$2,768,544	\$2,880,000
2024	2	4	6	\$111,456	\$1,668,544	\$1,780,000
2025	2	(1)	1	\$111,456	\$1,008,544	\$1,120,000
2026	1	(3)	-2	\$55,728	\$584,272	\$640,000
2027	1	(3)	-2	\$55,728	\$374,272	\$430,000
2028	1	(2)	-1	\$55,728	\$324,272	\$380,000
2029	1	(1)	0	\$55,728	\$374,272	\$430,000
2030	1	1	2	\$55,728	\$474,272	\$530,000
2031	1	2	3	\$55,728	\$594,272	\$650,000
2032	1	3	4	\$55,728	\$644,272	\$700,000
2033	1	3	4	\$55,728	\$724,272	\$780,000
2034	1	4	5	\$55,728	\$784,272	\$840,000
2035	1	4	5	\$55,728	\$844,272	\$900,000
2036	1	4	5	\$55,728	\$864,272	\$920,000

Source: CPA REMI, Western Trail Wind, 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		Vernon ISD I&S Tax Levy	Vernon ISD M&O Tax Levy	Vernon ISD M&O and I&S Tax Levies	Wilbarger County Tax Levy	Wilbarger General Hospital Tax Levy	Vernon College Tax Levy	Estimated Total Property Taxes
			Tax Rate*	0.0400	0.9700		0.3650	0.1605	0.2324	
2022	\$125,864,640	\$125,864,640		\$50,346	\$1,220,887	\$1,271,233	\$459,406	\$201,970	\$292,468	\$2,225,077
2023	\$115,795,469	\$115,795,469		\$46,318	\$1,123,216	\$1,169,534	\$422,653	\$185,812	\$269,070	\$2,047,071
2024	\$106,531,831	\$106,531,831		\$42,613	\$1,033,359	\$1,075,971	\$388,841	\$170,947	\$247,545	\$1,883,305
2025	\$98,009,285	\$98,009,285		\$39,204	\$950,690	\$989,894	\$357,734	\$157,272	\$227,741	\$1,732,640
2026	\$90,168,542	\$90,168,542		\$36,067	\$874,635	\$910,702	\$329,115	\$144,690	\$209,522	\$1,594,029
2027	\$82,955,059	\$82,955,059		\$33,182	\$804,664	\$837,846	\$302,786	\$133,115	\$192,760	\$1,466,507
2028	\$76,318,654	\$76,318,654		\$30,527	\$740,291	\$770,818	\$278,563	\$122,465	\$177,339	\$1,349,186
2029	\$70,213,162	\$70,213,162		\$28,085	\$681,068	\$709,153	\$256,278	\$112,668	\$163,152	\$1,241,251
2030	\$64,596,109	\$64,596,109		\$25,838	\$626,582	\$652,421	\$235,776	\$103,655	\$150,100	\$1,141,951
2031	\$59,428,420	\$59,428,420		\$23,771	\$576,456	\$600,227	\$216,914	\$95,362	\$138,092	\$1,050,595
2032	\$56,456,999	\$56,456,999		\$22,583	\$547,633	\$570,216	\$206,068	\$90,594	\$131,187	\$998,065
2033	\$53,634,149	\$53,634,149		\$21,454	\$520,251	\$541,705	\$195,765	\$86,065	\$124,628	\$948,162
2034	\$50,952,442	\$50,952,442		\$20,381	\$494,239	\$514,620	\$185,976	\$81,761	\$118,397	\$900,754
2035	\$48,404,820	\$48,404,820		\$19,362	\$469,527	\$488,889	\$176,678	\$77,673	\$112,477	\$855,716
2036	\$45,984,579	\$45,984,579		\$18,394	\$446,050	\$464,444	\$167,844	\$73,790	\$106,853	\$812,931
			Total	\$458,126	\$11,109,547	\$11,567,673	\$4,180,397	\$1,837,840	\$2,661,332	\$20,247,242

Source: CPA, Western Trail Wind, LLC

*Tax Rate per \$100 Valuation

Table 4 examines the estimated direct impact on ad valorem taxes to the school district and Wilbarger County, with all property tax incentives sought being granted using estimated market value from the application. The project has applied for a value limitation under Chapter 313, Tax Code and tax abatement with the county.

The difference noted in the last line is the difference between the totals in Table 3 and Table 4.

Year	Estimated Taxable Value for I&S	Estimated Taxable Value for M&O		Vernon ISD I&S Tax Levy	Vernon ISD M&O Tax Levy	Vernon ISD M&O and I&S Tax Levies	Wilbarger County Tax Levy	Wilbarger General Hospital Tax Levy	Vernon College Tax Levy	Estimated Total Property Taxes
			Tax Rate*	0.0400	0.9700		0.3650	0.1605	0.2324	
2022	\$125,864,640	\$30,000,000		\$50,346	\$291,000	\$341,346	\$207,054	\$201,970	\$292,468	\$1,042,838
2023	\$115,795,469	\$30,000,000		\$46,318	\$291,000	\$337,318	\$190,490	\$185,812	\$269,070	\$982,691
2024	\$106,531,831	\$30,000,000		\$42,613	\$291,000	\$333,613	\$175,251	\$170,947	\$247,545	\$927,356
2025	\$98,009,285	\$30,000,000		\$39,204	\$291,000	\$330,204	\$161,231	\$157,272	\$227,741	\$876,447
2026	\$90,168,542	\$30,000,000		\$36,067	\$291,000	\$327,067	\$148,332	\$144,690	\$209,522	\$829,611
2027	\$82,955,059	\$30,000,000		\$33,182	\$291,000	\$324,182	\$136,466	\$133,115	\$192,760	\$786,523
2028	\$76,318,654	\$30,000,000		\$30,527	\$291,000	\$321,527	\$125,548	\$122,465	\$177,339	\$746,881
2029	\$70,213,162	\$30,000,000		\$28,085	\$291,000	\$319,085	\$115,505	\$112,668	\$163,152	\$710,410
2030	\$64,596,109	\$30,000,000		\$25,838	\$291,000	\$316,838	\$106,264	\$103,655	\$150,100	\$676,857
2031	\$59,428,420	\$30,000,000		\$23,771	\$291,000	\$314,771	\$97,763	\$95,362	\$138,092	\$645,989
2032	\$56,456,999	\$56,456,999		\$22,583	\$547,633	\$570,216	\$206,068	\$90,594	\$131,187	\$998,065
2033	\$53,634,149	\$53,634,149		\$21,454	\$520,251	\$541,705	\$195,765	\$86,065	\$124,628	\$948,162
2034	\$50,952,442	\$50,952,442		\$20,381	\$494,239	\$514,620	\$185,976	\$81,761	\$118,397	\$900,754
2035	\$48,404,820	\$48,404,820		\$19,362	\$469,527	\$488,889	\$176,678	\$77,673	\$112,477	\$855,716
2036	\$45,984,579	\$45,984,579		\$18,394	\$446,050	\$464,444	\$167,844	\$73,790	\$106,853	\$812,931
			Total	\$458,126	\$5,387,700	\$5,845,826	\$2,396,234	\$1,837,840	\$2,661,332	\$12,741,231
			Diff	\$0	\$5,721,847	\$5,721,847	\$1,784,163	\$0	\$0	\$7,506,010
Assumes School Value Limitation and Tax Abatements with the County.										

Source: CPA, Western Trail Wind, 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 25th Anniversary of Limitation Start

This represents the Comptroller's determination that Western Trail Wind, 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)
Limitation Pre-Years	2019	\$0	\$0	\$0	\$0
	2020	\$0	\$0	\$0	\$0
	2021	\$0	\$0	\$0	\$0
Limitation Period (10 Years)	2022	\$291,000	\$291,000	\$929,887	\$929,887
	2023	\$291,000	\$582,000	\$832,216	\$1,762,103
	2024	\$291,000	\$873,000	\$742,359	\$2,504,462
	2025	\$291,000	\$1,164,000	\$659,690	\$3,164,152
	2026	\$291,000	\$1,455,000	\$583,635	\$3,747,787
	2027	\$291,000	\$1,746,000	\$513,664	\$4,261,451
	2028	\$291,000	\$2,037,000	\$449,291	\$4,710,742
	2029	\$291,000	\$2,328,000	\$390,068	\$5,100,809
	2030	\$291,000	\$2,619,000	\$335,582	\$5,436,392
	2031	\$291,000	\$2,910,000	\$285,456	\$5,721,847
Maintain Viable Presence (5 Years)	2032	\$547,633	\$3,457,633	\$0	\$5,721,847
	2033	\$520,251	\$3,977,884	\$0	\$5,721,847
	2034	\$494,239	\$4,472,123	\$0	\$5,721,847
	2035	\$469,527	\$4,941,650	\$0	\$5,721,847
	2036	\$446,050	\$5,387,700	\$0	\$5,721,847
Additional Years as Required by 313.026(c)(1) (10 Years)	2037	\$423,748	\$5,811,448	\$0	\$5,721,847
	2038	\$402,560	\$6,214,008	\$0	\$5,721,847
	2039	\$382,432	\$6,596,441	\$0	\$5,721,847
	2040	\$363,311	\$6,959,752	\$0	\$5,721,847
	2041	\$345,145	\$7,304,897	\$0	\$5,721,847
	2042	\$327,888	\$7,632,785	\$0	\$5,721,847
	2043	\$311,494	\$7,944,279	\$0	\$5,721,847
	2044	\$295,919	\$8,240,198	\$0	\$5,721,847
	2045	\$281,123	\$8,521,321	\$0	\$5,721,847
	2046	\$267,067	\$8,788,387	\$0	\$5,721,847
		\$8,788,387	is greater than	\$5,721,847	
Analysis Summary					
Is the project reasonably likely to generate tax revenue in an amount sufficient to offset the M&O levy loss as a result of the limitation agreement?					Yes

Source: CPA, Western Trail Wind, 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.