

**GLENN HEGAR** TEXAS COMPTROLLER OF PUBLIC ACCOUNTS

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

November 14, 2022

Bryan Allen  
Superintendent  
Breckenridge Independent School District  
P. O. Box 1738  
Breckenridge, Texas 76424

Re: Certificate for Limitation on Appraised Value of Property for School District Maintenance and Operations taxes by and between Breckenridge Independent School District and La Casa Wind, LLC, Application 1931

Dear Superintendent Allen:

On August 12, 2022, the Comptroller issued written notice that La Casa Wind, LLC (applicant) submitted a completed application (Application 1931) for a limitation on appraised value under the provisions of Tax Code Chapter 313<sup>1</sup>. This application was originally submitted on May 4, 2022, to the Breckenridge Independent School District (school district) by the applicant. The Comptroller's review of the application assumes the accuracy and completeness of the statements in the application.

The Comptroller reviewed the application based on the following:

- 1) Section 313.025(h)- 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) Section 313.025(d)- 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 1931.

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)**

Pursuant to Tax Code §§313.004 (4)(B)(ii) and (iii), the Comptroller should only issue a certificate for a limitation on appraised value for projects that provide a net benefit to the state over the long term and advance the state's economic development goals. The Comptroller's determination whether to issue a certificate for a limitation on appraised value shall be based on the economic impact evaluation described by Tax Code §313.026(a).

Tax Code §313.026(a) states that the economic impact evaluation of the application must include any information the comptroller determines is necessary or helpful in determining whether to issue a certificate for a limitation on appraised value. On October 26, 2022, a military air traffic control specialist submitted objections pertaining to the proposed placement of wind turbines associated with this project due to the cumulative effect and degradation of training capability for training pilots from Naval Air Station Fort Worth (NAS Ft. Worth). The risk assessment matrix provided illustrates a potential degraded mission capability and unit readiness, which could lead to a realignment of this training mission.<sup>2</sup> A realignment of this training mission to another air station would negatively affect the Texas economy as NAS Ft. Worth has a total value of goods and services in Texas at \$2.7 billion and total employment of over 15,000 jobs.<sup>3</sup>

The Texas Parks and Wildlife Department (TPWD) also projected a potential negative economic impact to the state's investment in a new state park by the proposed La Casa Wind project. TPWD and various community stakeholders have invested over \$50 million of public and private dollars in the acquisition and development of Palo Pinto Mountains State Park. TPWD asserts that the development of a large, industrial scale wind project proximate to a long planned and state supported new Texas state park poses serious concerns for this park specifically and the Department. TPWD initially estimates the state park will attract approximately 80,000 - 100,000 visitors annually which would generate annual revenue of approximately \$732,516 in user fees to the state of Texas.

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<sup>2</sup> <https://www.safie.hq.af.mil/Programs/Installations/Mission-Sustainment-Program/>

<sup>3</sup> <https://comptroller.texas.gov/economy/economic-data/military/2021/nas-fortworth.php#edn4>

Based on the projected negative economic impact to NAS Ft. Worth and Palo Pinto Mountains State Park, the Comptroller has determined that a certificate for limitation on appraised value may not be issued because the project would not result in a net positive benefit to the state. In accordance with Section 313.025 (d-1), the governing body of the school district may not approve the application without a certificate from this office.

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 at 1-800-531-5441, ext. 6-0758, or direct in Austin at 512-936-0758.

Sincerely,

DocuSigned by:  
  
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Lisa Craven  
Deputy Comptroller

cc: Sara Leon, Leon Alcala PLLC  
Anthony Pedroni, NextEra Energy Resources  
Aaron Edwards, NextEra Energy Resources  
Mike Fry, KE Andrews & Co