



**GLENN HEGAR** TEXAS COMPTROLLER OF PUBLIC ACCOUNTS

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P.O.Box 13528 • Austin, TX 78711-3528

December 10, 2020

Cheryl Burns  
Smithville Independent School District  
901 NE 6<sup>th</sup> Street  
PO Box 479  
Smithville, Texas 78957

Re: Application for Limitation on Appraised Value of Property for School District Maintenance and Operations taxes by and between Smithville Independent School District and Big Star Solar, LLC, Application 1531

Dear Superintendent Burns:

On September 24, 2020, the Comptroller's office received Big Star Solar, LLC's (applicant) application for a limitation on appraised value (Application 1531) from Smithville Independent School District (school district).

The purpose of this letter is to inform you that the Comptroller's office has reviewed the submitted application and determined that it includes the information necessary to be determined as complete on December 10, 2020.

Texas Tax Code §313.025(d) directs the Comptroller's office to issue a certificate for a limitation on the appraised value of the property, or provide the governing body of the school district with a written explanation of the Comptroller's decision to not issue a certificate no later than the 90<sup>th</sup> day after receiving the completed application. The requirements to determine eligibility and to issue a certificate for a limitation do not begin until an application is complete as determined by this agency. The Comptroller's office will move forward with our economic impact evaluation and will send a letter of determination to the school district and the applicant.

This letter does not constitute a review of the application under Section 313.025(h) to determine if the project meets the requirements of Section 313.024 for eligibility for a limitation on appraised value. Likewise, this letter does not address the determinations required under Section 313.026(c).

Should you have any questions, please contact Ginger Flowers with our office. She can be reached by email at [ginger.flowers@cpa.texas.gov](mailto:ginger.flowers@cpa.texas.gov) or by phone toll-free at 1-800-531-5441, ext. 5-0552 or at 512-475- 0552.

Sincerely,

DocuSigned by:

A blue ink signature of Will Coughlin is visible within a DocuSigned box. The signature is written in a cursive style.

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Will Coughlin

Director

Data Analysis & Transparency Division

cc: Oscar Trevino, Walsh Gallegos Trevino Russo & Kyle, P.C.  
Scott Pence, RWE Renewables Americas LLC  
Sean Pattee, RWE Renewables Americas LLC  
Mike Fry, KE Andrews