



TEXAS DEPARTMENT OF HOUSING AND COMMUNITY AFFAIRS

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September 18, 2026

Writer's direct phone # (512) 475-3907
Email: Christina.Thompson@tdhca.texas.gov

Christina Lozano
Enclave Firewheel WF-II, LP
Southlake, TX 76092
clozano@ireg.us

RE: One90 Firewheel Apartments Phase II

Dear Enclave Firewheel WF-II, LP:

The Texas Department of Housing and Community Affairs (Department) has reviewed the Housing Facility Corporation (HFC) Audit Report submitted by Auditor Smith on July 31, 2026. This review was performed as required by Section 394.9027 (b) of Chapter 394, the Texas Administrative Code (TAC) Chapter 10, Subchapter J, for property located at 1655 and 1663 W. Campbell Road, Dallas, Texas 75044. Enclosed is a copy of the Audit Report summary.

Events of noncompliance have been identified and detailed in the attached Findings Report with required corrective action. In accordance with TAC Section 394.9027(d) a copy of this notice will be sent to the Chief Appraiser of the appraisal district in which the development is located.

This notice begins the corrective action period. Supply all required documentation via Serv-U, no later than **March 17, 2027**, the last day of the corrective action period.

If you need a Serv-U account, email hfc@tdhca.texas.gov. Submissions must include a cover letter explaining, in detail, how each event of noncompliance was corrected.

Remaining uncorrected noncompliance after the corrective action period deadline will result in a referral to the Texas Comptroller and Chief Appraiser, with a recommendation for loss of ad valorem tax exemption under Section 394.905 of the Texas Local Government Code for the Tax Year being Audited.



221 East 11th Street P.O. Box 13941 Austin, Texas 78711-3941 (800) 525-0657 (512) 475-3800



If you have any questions about this monitoring report, please contact Christina Thompson toll free in Texas at (800) 643-8204, directly at (512) 475-3907, or email: christina.thompson@tdhca.texas.gov.

Sincerely,



Christina Thompson
Team Lead, HFC and PFC Monitoring

CC: Kelly.Prejean@auxanocompliance.com; Dadair@ireg.us; info@garlandhfc.org; econ.dev@cpa.texas.gov; JTran@GarlandTX.gov; JCaraway@GarlandTX.gov; EMoore@GarlandTX.gov; CSegoviano@GarlandTX.gov; MLucht@GarlandTX.gov; CDutton@GarlandTX.gov; JThomas@GarlandTX.gov; COtt@GarlandTX.gov; Mayor@GarlandTX.gov

Audit Report
One90 Firewheel Apartments Phase II

The Texas Department of Housing and Community Affairs provides the following Technical Assistance:

- TAC §10.1203(3)(B) requires that all Audit Reports include contact information for all Responsible Parties. Ensure current contact information for all Responsible Parties is provided in the Audit Report.

TEXAS DEPARTMENT OF HOUSING AND COMMUNITY AFFAIRS

DETAIL FINDINGS AND CORRECTIVE ACTION REPORT

HFC ID: AA26-057-0122
HFC User: Enclave Firewheel WF-II, LP
Property Name: One90 Firewheel Apartment Homes
Address: 1975 W Campbell Road Garland, TX 75044

Regulatory Agreement Date: 4/1/2020
Audit Report Received Date: 7/31/2026
Corrective Action Due Date: 3/17/2027

Audit Report Review Date: 9/18/2027

PROGRAM: HFC

PROPERTY FINDINGS

Finding:	Failure to comply with §10.1203(1)(C)			
Unit #	Non-Compliance Date	Reason	Corrective Action	Correction Date
Property Wide	6/1/2026	TAC §10.1203(1)(C) requires the HFC User to provide the Auditor with all required documents prior to submission of the first Audit Report, including the underwriting assessment, applicable resolutions, board meeting minutes, the Regulatory Agreement, and the one-time exemption application submitted to the Texas Comptroller's office. These documents must be submitted to the Department with the first Audit Report. The Audit Report submitted to the Department did not contain the one-time exemption application submitted to the Texas Comptroller's office.	Submit to the Department a copy of the one-time exemption application submitted to the Texas Comptroller's office.	

Texas Department of Housing and Community Affairs

Housing Finance Corporation (HFC)

Preliminary Summary of Audit

This is a preliminary summary of the Audit Report. TDHCA's review is ongoing and not final. Findings and any required Corrective Action will be addressed in the official Monitoring Report Letter, if applicable.

Reporting Details

Report Due Date:6/1/2026

Current Reporting Year:2026

Occupancy Period Begin Date:1/1/2025

Occupancy Period End Date:12/31/2025

Development & Regulatory

HFC Property NameOne90 Firewheel Apartment Homes

HFC Property Street Address1975 W Campbell Road

HFC City, State ZipGarland, TX 75044

HFC Property CountyDallas

HFC User NameEnclave Firewheel WF-II, LP

Is the Regulatory Agreement (RA) is properly recorded?Yes

Regulatory Agreement Effective Date4/1/2020

Does the development participate in other affordable programs?No

Jurisdictional BoundariesWithin Sponsor Boundaries

If Outside Sponsor Boundaries, has approval been obtained or is the Development in the transition period?NA

PRE or POST May 28, 2025 Development?PRE

Development TypeNew Construction

Occupancy TypeGeneral/Family

Total Number of Units in the Development (ALL Restricted & Unrestricted)123

Affordability Requirements - AMI Percentage by Bedroom Size (Post Developments Only)

	Efficiency	1 Bedroom	2 Bedroom	3 Bedroom	4 Bedroom	Total
80% AMI Units	0	36	27	1	0	64
100% AMI Units	0	0	0	0	0	0
120% AMI Units	0	0	0	0	0	0
140% AMI Units	0	0	0	0	0	0
Other AMI Units: (Add % here)	0	0	0	0	0	0
Market Units	0	25	27	7	0	59
Total Restricted Units	0	36	27	1	0	64
Total Units (Restricted + Market)	0	61	54	8	0	123

Development Contacts

Organization Name	City, State Zip
Property Name	Garland, TX 75044
Texas Comptroller	Austin, TX 78753
Acting - Kelly Hancock	Dallas, TX
Appraisal District	Dallas, TX
Dallas CAO	Rowlett, TX 75089
Individual Auditor	Southlake, TX 76092
Kelly Prejean	Southlake, TX 76092
HFC User	City of Garland
Enclave Firewheel WF-II, LP	City of Garland
HFC Management Company	City of Garland City Council
Integrated Lifestyles	
HFC Sponsor	
City of Garland	
HFC Governing Body of Sponsor	
City of Garland City Council	

Auditor Qualifications & Affiliations

Does the Auditor have a current Certified Occupancy Specialist (COS) or equivalent certification?Yes

Has the Auditor provided a resume demonstrating housing compliance audit experience?Yes

Is the Auditor free from any financial, ownership, or management interest in the Development or any Responsible Party?Yes

Is the Auditor currently serving, or has the Auditor previously served, as the Management Agent for this Development?No

Has the HFC User complied with the three-year rotation and, if applicable, the two-year cooling-off requirement?Yes

Income & Rents Limits

Does the Regulatory Agreement specify income limits?Yes

Are the income limits adjusted for household size?Yes

Are the income limits based on HUD income limits?Yes

Did the Development comply with the Available Unit Rule when a household became over-income?Yes

Does the Regulatory Agreement specify rent limits for Restricted Units?Yes

Are the rent limits based on HUD rental limits?Yes

Are restricted unit rents ≤30% of the applicable income limit (adjusted for household size)?Yes

Are rent limit adjusted for family size, as determined by HUD?Yes

What is the family-size adjustment specified by the Development's Regulatory Agreement?HUD Impacted Household Size Table

Fees

Does Rent charged to income-restricted tenants include any recurring fees or charges?Yes

If "Yes", are any recurring fees or charges required as a condition of occupancy?Yes

Units & Occupancy

Restricted Units Occupied Units61

Restricted Vacant Units3

Total Restricted Units64

Non-Restricted Occupied Units53

Non-Restricted Vacant Units6

Total Non-Restricted Units59

Triggering Events: Acquisition and Ownership Transfer

Did a triggering event occur during the reporting period or any prior Tax Year?No

Set Asides

Date first occupied by one or more tenants?2/1/2024

Is the Development currently in lease up?No

Do Restricted Units have comparable square footage and floor plans as Non-Restricted Units?Yes

Are Restricted Units equal in finishes and equipment to Non-Restricted units?Yes

Do Restricted Units have equal amenity and program access as Non-Restricted Units?Yes

Are Restricted Units proportionally distributed by unit type and income category?Yes

Did the Auditor receive photographic evidence and written certification confirming unit comparability?Yes

Set-Aside - Select Only One Option

Option 1:

At least 10% of units reserved for HH not earning more than 60% AMI

At least 40% of units reserved for HH not earning more than 80% AMI

Option 2:

At least 10% of units reserved for HH not earning more than 50% AMI

At least 40% of units reserved for HH not earning more than 100% AMI

Audit Sample Summary

Audit Sample

Item

Overall Sample meets minimum requirements?YES

Move-in Sample meets minimum requirements?YES

Recertification Sample meets minimum requirements?YES

Is the Development currently in lease-up?No

Texas Department of Housing and Community Affairs (TDHCA) Observations - DEPARTMENT USE ONLY

Preliminary summary. TDHCA review is ongoing and not final.

Report Due Date:6/1/2026

Current Reporting Year:2026

Audit Received Date:7/31/2026

PRELIMINARY COMPLIANCE INDICATORS

Reporting

Is the Development required to submit an Audit Report?Yes

Did the Development submit an Audit Report by the deadline, with approved extensions?Yes

Does the Audit Report cover the full prior reporting year ending December 31 and include a rent roll for the same period?Yes

Does the Audit Report include contact information for all Responsible Parties?No

Was the Audit Report submitted in the Department-prescribed manner through the Department's file transfer system (Serv-U/File Serve)?Yes

Was the annual service fee (\$35 per Restricted Unit in the sample or \$500 minimum) submitted with the Audit Report?Yes

Did the Audit Report include a one-time exemption application submitted to the Texas Comptroller's Office?No

Did the first Audit Report include all required supporting documentation?No

Auditor

Does the Auditor meet independence and qualification standards?Yes

Geographic Boundaries

Is the Development within sponsor boundaries, or—if outside those boundaries—has required approval been obtained or is the Development within the applicable transition period?Select One

Overall Chapter 394 Status:Noncompliant: See Detail

TDHCA Notes/Notations:Findings Report

None