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October 27, 2014

Stephanie Jones  
Economic Development and Analysis Division  
Texas Comptroller of Public Accounts  
111 E. 17th St.  
Austin, TX 78774

*Via Email and Federal Express*

Re: App 1017-Big Spring ISD –Gunsight Mountain Wind Energy, LLC  
Amendment No. 001 to Application

Dear Ms. Jones,

Enclosed please find supplemental pages provided by the Applicant for the Chapter 313 Application submitted by Gunsight Mountain Wind Energy, LLC to Big Spring ISD (the "Application"). Specifically, the Applicant has provided the Resolution and Order along with the Guidelines and Criteria for the Howard County Reinvestment Zone to amend the information provided under Tab 16.

A CD containing these documents is also enclosed. This Amendment, dated October 27, 2014 and numbered 001, is the first amendment to the Application. Please let me know if you require any additional information.

Sincerely,

A handwritten signature in black ink, appearing to read "Audie Sciumbato", with a stylized flourish at the end.

Audie Sciumbato, PhD

Enclosures  
HYKRONYG0D3O5U  
cc: Evan Horn

COMMISSIONER'S COURT OF HOWARD COUNTY  
HOWARD COUNTY COURTHOUSE  
BIG SPRING, TEXAS

RESOLUTION AND ORDER

**DESIGNATING REINVESTMENT ZONE**

The Commissioner's Court of Howard County, Texas, meeting in regular session on the 14 day of July, 2014, considered the following resolution:

**WHEREAS**, the Commissioners Court of Howard County, Texas (the "County") desires to make available tax abatement relief in the area which is the subject of this Resolution and Order to encourage the development of primary employment and to attract major investment in the County; and

**WHEREAS**, the County has elected to become eligible to participate in tax abatements under the provisions of the Texas Property Redevelopment and Tax Abatement Act (Chapter 312 of the Texas Tax Code) (the "Act"); and

**WHEREAS**, the County adopted Guidelines and Criteria governing tax abatement agreements in a resolution dated on or about June 9, 2014 (the "Guidelines and Criteria"); and

**WHEREAS**, a public hearing is required by the Act prior to approval of a reinvestment zone; and

**WHEREAS**, the County (a) timely published or posted all applicable notices of public hearing regarding the designation of the attached real estate described in the attached Exhibit A as a reinvestment zone for tax abatement purposes, and (b) timely notified all applicable presiding officers of the governing body of each taxing unit that includes in its boundaries real property that may be included in the proposed reinvestment zone; and

**WHEREAS**, the property described on Exhibit A meets the criteria established in the Guidelines and Criteria; and

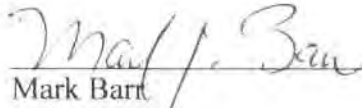
**WHEREAS**, the designation of the reinvestment zone would contribute to the retention or expansion of primary employment or would attract major investment in the reinvestment zone that would be of benefit to the property described on Exhibit A and would contribute to the economic development of the County; and


**WHEREAS**, all interested members of the public were given an opportunity to make comment at the public hearing;


**NOW, THEREFORE, BE IT ORDERED, by the Commissioner's Court of Howard County, Texas, that:**

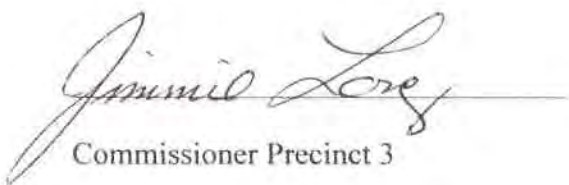
- (1) The County hereby designates the property located in Howard County, Texas, having the property description in Exhibit A attached to this Resolution and Order as a Reinvestment Zone under the Howard County Guidelines and Criteria for tax abatements, having determined that (a) the property described on Exhibit A meets the criteria established in the Howard County Guidelines and Criteria for tax abatements, and (b) the designation of such Reinvestment Zone would contribute to the retention or expansion of primary employment or would attract major investment in the Reinvestment Zone that would be of benefit to the property described on Exhibit A and would contribute to the economic development of the County; and further
- (2) The Reinvestment Zone established by the Resolution and Order shall be known as "Gun Sight Mtn".

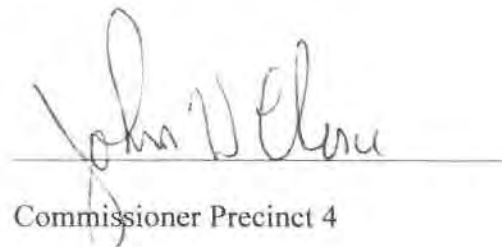
The foregoing Resolution and Order was lawfully moved by Commissioner Cline, duly seconded by Commissioner Garcia, and duly adopted by the Commissioner's Court of Howard County, Texas, on the 14<sup>th</sup> day of June, 2014.

  
Mark Bart  
County Judge

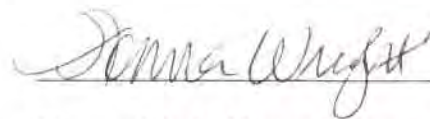
  
Commissioner Precinct 1

  
Commissioner Precinct 2

  
Commissioner Precinct 3

  
Commissioner Precinct 4

The foregoing Resolution and Order is a true and correct copy of the Resolution and Order passed by the Commissioner's Court in open and regular session at the Howard County Courthouse at 10:00 A. m. on the 14<sup>th</sup> day of July, 2014.

  
County Clerk, Howard County, Texas



## Exhibit A

### **Description of Reinvestment Zone**

The Reinvestment Zone is described by Abstract, Survey, Block, and Section Number in the first part of this Exhibit A. A map of the Reinvestment Zone is included at the end of this Exhibit A.

<u>Abstract</u>	<u>Survey</u>	<u>Block</u>	<u>Section</u>
1566	T&P RR CO	32 T2N	28
289	T&P RR CO	32 T3N	29
1231	T&P RR CO	32 T3N	30
1360	T&P RR CO	32 T3N	34
346	T&P RR CO	33 T3N	25
291	T&P RR CO	32 T3N	33
1251	T&P RR CO	33 T3N	26
1660	T&P RR CO	32 T32	26
197	T&P RR CO	31 T3N	37
1286	T&P RR CO	31 T3N	32
288	T&P RR CO	32 T3N	27
1049	T&P RR CO	31 T3N	38
1541	T&P RR CO	31 T3N	38
195	T&P RR CO	31 T3N	31
198	T&P RR CO	31 T3N	39
1297	T&P RR CO	32 T3N	36
1288	T&P RR CO	31 T3N	40
292	T&P RR CO	32 T3N	35
1217	T&P RR CO	31 T3N	48
199	T&P RR CO	31 T3N	41
202	T&P RR CO	31 T3N	47
1287	T&P RR CO	31 T3N	42
1216	T&P RR CO	31 T3N	46
1234	T&P RR CO	33 T3N	30
348	T&P RR CO	33 T3N	29
1237	T&P RR CO	33 T3N	28
347	T&P RR CO	33 T3N	27
1235	T&P RR CO	33 T3N	34
351	T&P RR CO	33 T3N	35
1315	T&P RR CO	33 T3N	36
290	T&P RR CO	32 T3N	31
1316	T&P RR CO	32 T3N	32
295	T&P RR CO	32 T3N	41
1314	T&P RR CO	32 T3N	40
350	T&P RR CO	33 T3N	33
1253	T&P RR CO	32 T3N	42
1252	T&P RR CO	33 T3N	32
352	T&P RR CO	33 T3N	37
1357	T&P RR CO	32 T3N	46
349	T&P RR CO	33 T3N	31
297	T&P RR CO	32 T3N	45
1007	T&P RR CO	33 T3N	38

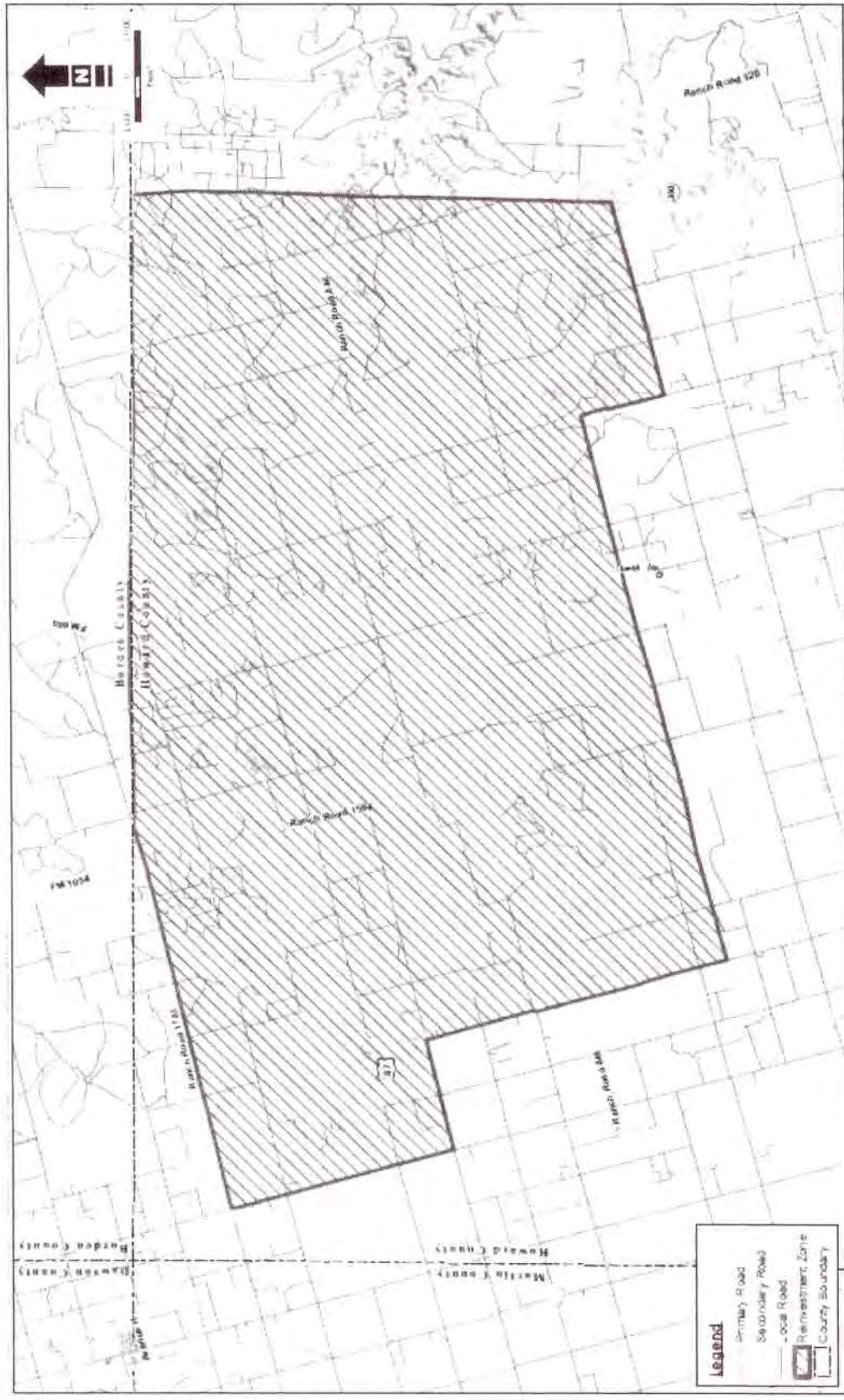
353	T&P RR CO	33 T3N	39
1455	T&P RR CO	32 T3N	44
1708	T&P RR CO	32 T3N	44
1223	T&P RR CO	32 T3N	44
1250	T&P RR CO	33 T3N	40
296	T&P RR CO	32 T3N	43
354	T&P RR CO	33 T3N	41
994	T&P RR CO	33 T3N	48
1236	T&P RR CO	33 T3N	42
264	T&P RR CO	32 T2N	3
357	T&P RR CO	33 T3N	47
1225	T&P RR CO	33 T3N	46
265	T&P RR CO	32 T2N	5
356	T&P RR CO	33 T3N	45
1067	T&P RR CO	32 T2N	6
1224	T&P RR CO	33 T3N	34
318	T&P RR CO	33 T2N	1
355	T&P RR CO	33 T3N	43
1232	T&P RR CO	33 T2N	2
319	T&P RR CO	33 T2N	3
1005	T&P RR CO	32 T2N	8
1086	T&P RR CO	33 T2N	4
266	T&P RR CO	32 T2N	7
1673	T&P RR CO	33 T2N	12
1327	T&P RR CO	33 T2N	12
267	T&P RR CO	32 T2N	9
323	T&P RR CO	33 T2N	11
1065	T&P RR CO	32 T2N	16
1709	T&P RR CO	33 T2N	10
271	T&P RR CO	32 T2N	17
1710	T&P RR CO	33 T2N	10
1233	T&P RR CO	33 T2N	10
322	T&P RR CO	33 T2N	9
1243	T&P RR CO	32 T2N	18
324	T&P RR CO	33 T2N	13
1106	T&P RR CO	33 T2N	14
273	T&P RR CO	32 T2N	21
325	T&P RR CO	33 T2N	15
1242	T&P RR CO	32 T2N	20
1026	T&P RR CO	33 T2N	16
272	T&P RR CO	32 T2N	19
1105	T&P RR CO	33 T2N	24
329	T&P RR CO	33 T2N	23
1705	T&P RR CO	32 T2N	28
1380	T&P RR CO	32 T2N	28
1295	T&P RR CO	33 T2N	22
328	T&P RR CO	33 T2N	21
1126	T&P RR CO	32 T2N	30
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1099	T&P RR CO	33 T2N	26
330	T&P RR CO	33 T2N	25

331	T&P RR CO	33 T2N	27
1671	T&P RR CO	33 T2N	28
278	T&P RR CO	32 T2N	31
1676	T&P RR CO	33 T2N	28
1408	T&P RR CO	33 T2N	36
1578	T&P RR CO	33 T2N	36
335	T&P RR CO	33 T2N	35
1119	T&P RR CO	33 T2N	28
1441	T&P RR CO	33 T2N	34
1127	T&P RR CO	33 T2N	36
1241	T&P RR CO	32 T2N	32
334	T&P RR CO	33 T2N	33
277	T&P RR CO	32 T2N	29
294	T&P RR CO	32 T3N	39
1413	T&P RR CO	32 T3N	38
293	T&P RR CO	32 T3N	37
1741	T&P RR CO	32 T3N	48
1730	T&P RR CO	32 T3N	48
1424	T&P RR CO	32 T3N	48
1740	T&P RR CO	32 T3N	48
200	T&P RR CO	31 T3N	43
1205	T&P RR CO	31 T2N	44
201	T&P RR CO	31 T3N	45
298	T&P RR CO	32 T3N	47
1204	T&P RR CO	31 T2N	4
178	T&P RR CO	31 T2N	3
1222	T&P RR CO	31 T2N	2
176	T&P RR CO	31 T2N	1
179	T&P RR CO	31 T2N	5
1107	T&P RR CO	31 T2N	6
182	T&P RR CO	31 T2N	11
263	T&P RR CO	32 T2N	1
1108	T&P RR CO	31 T2N	10
181	T&P RR CO	31 T2N	9
1734	T&P RR CO	32 T2N	2
1093	T&P RR COO	32 T2N	2
1050	T&P RR CO	31 T2N	8
180	T&P RR CO	31 T2N	7
1160	T&P RR CO	31 T2N	12
1721	T&P RR CO	32 T2N	4
1064	T&P RR CO	32 T2N	4
183	T&P RR CO	31 T2N	13
1687	T&P RR CO	32 T2N	12
1154	T&P RR CO	31 T2N	14
268	T&P RR CO	32 T2N	11
1698	T&P RR CO	32 T2N	12
184	T&P RR CO	31 T2N	15
1725	T&P RR CO	32 T2N	10
1066	T&P RR CO	32 T2N	10
1686	T&P RR CO	32 T2N	12
1726	T&P RR CO	32 T2N	12

1017	T&P RR CO	32 T2N	12
1693	T&P RR CO	32 T2N	10
1722	T&P RR CO	31 T2N	16
177	T&P RR CO	31 T2N	21
269	T&P RR CO	32 T2N	13
1159	T&P RR CO	31 T2N	20
1264	T&P RR CO	32 T2N	14
1083	T&P RR CO	31 T2N	16
186	T&P RR CO	31 T2N	19
1301	T&P RR CO	31 T2N	18
978	T&P RR CO	31 T2N	18
1562	T&P RR CO	32 T2N	14
185	T&P RR CO	31 T2N	17
1571	T&P RR CO	32 T2N	14
1186	T&P RR CO	31 T2N	22
187	T&P RR CO	31 T2N	23
1632	T&P RR CO	32 T2N	24
741	T&R RR CO	32 T2N	24
1468	T&P RR CO	31 T2N	18
274	T&P RR CO	32 T2N	23
1302	T&P RR CO	31 T2N	24
1702	T&P RR CO	32 T2N	22
188	T&P RR CO	31 T2N	25
1058	T&P RR CO	32 T2N	22
1061	T&P RR CO	31 T2N	26
1542	T&P RR CO	31 T2N	26
1328	T&P RR CO	31 T2N	30
275	T&P RR CO	32 T2N	25
1701	T&P RR CO	32 T2N	22
1060	T&P RR CO	32 T2N	26
190	T&P RR CO	31 T2N	29
276	T&P RR CO	32 T2N	27
1729	T&P RR CO	31 T2N	28
1300	T&P RR CO	31 T2N	28
1737	T&P RR CO	32 T2N	28
189	T&P RR CO	31 T2N	27
620	T&P RR CO	32 T2N	36
191	T&P RR CO	31 T2N	31
280	T&P RR CO	32 T2N	35
1197	T&P RR CO	31 T2N	32
983	T&P RR CO	31 T2N	32
612	T&P RR CO	32 T2N	34
192	T&P RR CO	31 T2N	33
279	T&P RR CO	32 T2N	33
598	T&P RR CO	31 T1N	34
270	T&P RR CO	32 T2N	15







# Howard County Reinvestment Zone

**Invenergy**  
CONTACT: INVENERGY.COM  
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Map No. 10  
Map 10, 2014

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# Guidelines & Criteria For Granting Tax Abatements

## Dawson County, Texas

### Preamble

Pursuant to Chapter 312 of the Texas Tax Code, Dawson County may consider an application for tax abatement, designate a reinvestment zone, and enter into a tax abatement agreement in accordance with those Guidelines and Criteria. It is the express intent of the Dawson County Commissioners Court to promote economic development, but not at the expense of the County's natural resources or services provided to the general public. No application submitted under the following schedule deemed to have a substantially adverse effect on natural resources in the County or on County infrastructure (including roads and bridges) will be approved, unless the application can demonstrate just cause for such an exception.

### I. Abatement Application Procedure

- (a) Who may apply. Any present or potential owner of taxable real property in Dawson County may submit an application for tax abatement conforming to the requirements herein.
- (b) Eligible Property. Abatement may be granted for the following property: new expanded or modernized buildings and structures, fixed machinery and equipment; site improvements; other tangible items necessary to the operation and administration of the project or facility; and all other real and tangible personal property permitted by Chapter 312 of the Texas Tax Code. Taxes on real property may be abated only to the extent the property's value for a given year exceeds its value for the year in which the agreement is executed. Tangible personal property located on the real property at any time before the period covered by the agreement is not eligible for abatement. Tangible personal property eligible for abatement shall not include inventory or supplies.

Property in a reinvestment zone that is owned or leased by a member of the County Commissioners Court is excluded from property tax abatement.

- (c) Application provisions. The application shall consist of a completed Dawson County Tax Abatement Application Form, which shall contain the following:
  - (1) information showing how the project meets the requirements of the criteria outlined in Section II below;
  - (2) a map and description of the property;
  - (3) a time schedule for completing the planned improvements;
  - (4) the estimated taxable value or range of values of the project or facility; and
  - (5) basic financial information about the applicant sufficient to enable evaluation of the application's financial capacity.

- (d) Procedure for Consideration of Application. The procedure for consideration by the County of a Tax Abatement Application is as follows:

- (1) An applicant may request a Tax Abatement Application from the County Clerk.
- (2) After an applicant completes the Tax Abatement Application, the applicant must provide a copy to each member of the Dawson County Commissioners Court and the County Clerk;
- (3) The Commissioners Court shall issue a determination at any time before the expiration of forty-five (45) days from the date of receipt of the application regarding how to proceed with the application. The Commissioners Court shall choose either to deny the application, consider the application, or consider the application on an expedited basis.

- (a) *Denial of Application.* If the Commissioners Court chooses to deny the application, it shall make a finding by majority vote at a regularly scheduled meeting that, after balancing the criteria described below in Section II, it is the judgment of the Commissioners Court that the application should be denied.
- (b) *Consideration of Application.* If the County determines that the application should be further considered, the Commissioners Court must hold a public hearing to obtain public input on the application. Not later than the seventh (7<sup>th</sup>) day before the date of the hearing, notice of the hearing must be: (1) delivered in writing to the presiding officer of each taxing unit that includes in its boundaries real property that is to be included in the proposed reinvestment zone, and (2) published in a newspaper of general circulation in the County. At the hearing, the Commissioners Court evaluates the application against the criteria in Section II and decides by majority vote whether to designate the property for which the abatement is sought as a reinvestment zone. If the reinvestment zone is designated, the Commissioners Court shall pass an order to that effect. An order designating an area as a reinvestment zone is valid for five years from the date of designation. Once the area is designated as a reinvestment zone, the Commissioners Court may then arrange to consider for approval of the tax abatement agreement between the applicant and the County at its next regularly scheduled meeting. At least seven days prior to entering into a tax abatement agreement, the County must give written notice of its intent to do so to the presiding officer of each taxing unit that includes in its boundaries real property that is to be included in the proposed reinvestment zone, along with a copy of the proposed tax abatement agreement. At the regularly scheduled meeting, the Commissioners Court may finally vote by simple majority to enter into the tax abatement agreement, or to decline. An approved tax abatement agreement may be executed in the same manner as other contracts made by the County. A tax abatement agreement that is declined by the County may be amended and resubmitted to the County.
- (c) *Expedited consideration of application.* If the County determines that the application should receive expedited consideration, the Commissioners Court



may combine the steps described in the preceding paragraph into a single, regularly scheduled meeting of the Commissioners Court, provided the County meets the procedural prerequisites for each step.

- 
- (e) Confidentiality. As required by Chapter 312.003 of the Texas Tax Code, information that is provided to Dawson County in connection with an application or request for tax abatement under this chapter and that describes the specific processes or business activities to be conducted or the equipment or other property to be located on the property for which tax abatement is sought is confidential and not subject to public disclosure until the tax abatement agreement is executed.
  - (f) Effect of error or variance with application procedure. Except where not allowed by state law, the County may waive application procedures or grant procedural variances as they deem appropriate.

## II. Criteria for Designating a Reinvestment Zone and Evaluating Tax Abatement Agreement

- (a) Minimum requirements. To be designated a reinvestment zone, County Commissioners must find by majority vote that the designation would contribute to the retention or expansion of primary employment or would attract major investment in the zone that would be a benefit to the property and that would contribute to the economic development of the County.
- (b) Criteria. In determining whether to designate a reinvestment zone and whether to enter into a tax abatement agreement, the Commissioners Court shall consider the following factors, among others determined appropriate by the Court:
  - (1) the current value of land and existing improvements, if any;
  - (2) the type, value, and purpose of proposed improvements, if any;
  - (3) the productive life of proposed improvements, if any;
  - (4) the impact of proposed improvements and any other proposed expenditures on existing jobs;
  - (5) the number and type of new jobs, if any, to be created by proposed improvements and expenditures;
  - (6) any costs to be incurred by Dawson County, if any, to provide facilities or services directly resulting from the new improvements;
  - (7) the types and values of public improvements, if any, to be made by applicant seeking abatement;
  - (8) an estimate of the amount of ad valorem property taxes to be paid to Dawson County after expiration of the abatement agreement;
  - (9) the impact on the business opportunities of existing businesses and the attraction of new businesses to the area, if any;
  - (10) the overall compatibility with the zoning ordinances and comprehensive plan, if any, for the area; and
  - (11) whether the applicant's proposed facility or improvement or modernization is an industry which is new to Dawson County;
  - (12) the impact upon County infrastructure including roads, bridges, and the use of County Services.

### III. Format for Tax Abatement Agreement

(a) Required Provisions. If the Dawson County Commissioners Court designates a reinvestment zone, it may consider and execute a tax abatement agreement with the owner of the designated property as outlined above. Any tax abatement agreement shall include at least the following provisions:

---

- (1) the kind, number and location of all proposed improvements of the property;
- (2) provisions allowing for reasonable access to the property for initial and intermittent inspection purposes by County employees or designated representatives to ensure improvements are made in compliance with the agreement;
- (3) provisions limiting the use of the property consistent with the general purpose of encouraging development or redevelopment of the area during the period of the abatement;
- (4) provisions for recapturing property tax revenue lost as a result of the agreement if the owner of the property fails to make the improvements or repairs as provided in the agreement;
- (5) each term agreed to by the recipient of the abatement;
- (6) a requirement that the abatement recipient certify its compliance with the agreement annually to each taxing unit that is party to the agreement; and
- (7) provisions allowing the County to cancel or modify the agreement if the recipient fails to comply with the agreement.

- (b) Optional Provisions. The tax abatement agreement may also contain any or all of the following items, in addition to any others deemed appropriate by the contracting parties;
- (1) the estimated taxable value or range of values for which taxes are to be abated;
  - (2) the percent of value to be abated each year;
  - (3) the commencement and termination dates of the abatement;
  - (4) the proposed use of the property;
  - (5) a time schedule, map, and property description;
  - (6) contractual obligations in the event of default or violation of terms or conditions;
  - (7) the size of investment and number of temporary and permanent jobs involved, if any;
  - (8) provisions for dispute resolution.

- (c) Duration and portion of abatement. A tax abatement agreement granted by Dawson County shall be up to but not exceeding ten (10) years in duration and up to but not exceeding 100 percent (100%) in portion of ad valorem property taxes abated. At any time before the expiration of the agreement, the parties may agree to modify the

agreement or to delete the provisions that were not necessary to the original agreement. The same procedural prerequisites for approval of the original agreement apply to modification of the agreement.

- (d) Time Limit. Such Agreement shall be executed within 30 days after the passage of the resolution approving the agreement, unless the County and the applicant agree otherwise.
- 

#### **IV. General Provisions**

These guidelines and criteria in no way require the County to enter into any specific tax abatement agreement. The County maintains the discretion to reject any application for tax abatement as it deems appropriate.

#### **V. Sunset and Amendment of Guidelines and Criteria**

These guidelines and criteria are effective upon the date of their adoption and will remain in force for two years, unless amended by a three-fourths vote of the Dawson County Commissioners Court.



Date: 5-15-14

Dawson County Commissioners Court

**RE: Resolution declaring Dawson County eligible to participate in tax abatement**

**RESOLUTION ELECTING TO PARTICIPATE IN TAX ABATEMENT**

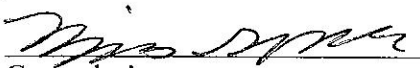
Be it resolved that the Dawson County Commissioners Court elects to become Eligible to participate in tax abatements as authorized by Chapter 312 of the Texas Tax Code.


Motion by Eric W. Miller, seconded by Russell Cox.

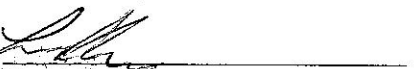
Passed and approved at a regular meeting of the Dawson County Commissioners Court, at which a quorum was present on the 15th day of May 2014.


ATTESTED

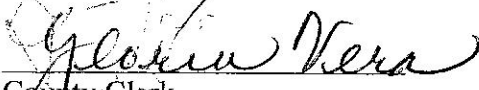
  
Honorable Foy O'Brien, County Judge

  
Commissioner

  
Commissioner

  
Commissioner

  
Commissioner

  
Gloria Vera  
County Clerk