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October 8, 2015

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

*Via Email and Federal Express*

**RECEIVED**

**OCT 09 2015**

**Data Analysis &  
Transparency Division**

Re: 313 Application – Broadview Energy JN LLC

Dear Jenny, John and Stephanie:

Enclosed please find an application for appraised value limitation on qualified property submitted to Walcott ISD by Broadview Energy JN LLC, on October 1, 2015, along with the schedules in Excel format. A CD containing these documents is also enclosed.

The Walcott ISD Board elected to accept the application on October 1, 2015. The application was determined to be complete on October 8, 2015. We ask that the Comptroller's Office prepare the economic impact report for this development.

A copy of the application will also be submitted to the Deaf Smith County Appraisal District in accordance with 34 Tex. Admin. Code §9.1054. Please feel free to contact me if you have any questions or concerns.

Sincerely,

A handwritten signature in blue ink that reads "Fred A. Stormer". The signature is fluid and cursive, with the first name "Fred" and last name "Stormer" clearly legible.

Fred A. Stormer

Encl.

JLOPW7570D2GIR

cc: Chief Appraiser, Deaf Smith County Appraisal District  
Brandon Westlake, Cummings Westlake, LLC

**BROADVIEW ENERGY JN LLC**

**CHAPTER 313 APPLICATION  
FOR APPRAISED VALUE LIMITATION  
TO WALCOTT ISD**

**TAB 1**

Pages 1 through 9 of application.



# Application for Appraised Value Limitation on Qualified Property

(Tax Code, Chapter 313, Subchapter B or C)

Economic Development  
and Analysis  
**Form 50-296-A**

**INSTRUCTIONS:** This application must be completed and filed with the school district. In order for an application to be processed, the governing body (school board) must elect to consider an application, but — by Comptroller rule — the school board may elect to consider the application only after the school district has received a completed application. Texas Tax Code, Section 313.025 requires that any completed application and any supplemental materials received by the school district must be forwarded within seven days to the Comptroller of Public Accounts.

If the school board elects to consider the application, the school district must:

- notify the Comptroller that the school board has elected to consider the application. This notice must include:
  - the date on which the school district received the application;
  - the date the school district determined that the application was complete;
  - the date the school board decided to consider the application; and
  - a request that the Comptroller prepare an economic impact analysis of the application;
- provide a copy of the notice to the appraisal district;
- must complete the sections of the application reserved for the school district and provide information required in the Comptroller rules located at 34 Texas Administrative Code (TAC) Section 9.1054; and
- forward the original hard copy of the completed application to the Comptroller in a three-ring binder with tabs, as indicated on page 9 of this application, separating each section of the documents, in addition to an electronic copy on CD. See 34 TAC Chapter 9, Subchapter F.

The governing body may, at its discretion, allow the applicant to supplement or amend the application after the filing date, subject to the restrictions in 34 TAC Chapter 9, Subchapter F.

When the Comptroller receives the notice and required information from the school district, the Comptroller will publish all submitted application materials on its website. The Comptroller is authorized to treat some application information as confidential and withhold it from publication on the Internet. To do so, however, the information must be segregated and comply with the other requirements set out in the Comptroller rules. For more information, see guidelines on Comptroller's website.

The Comptroller will independently determine whether the application has been completed according to the Comptroller's rules (34 TAC Chapter 9, Subchapter F). If the Comptroller finds the application is not complete, the Comptroller will request additional materials from the school district. Pursuant to 9.1053(a)(1)(C), requested information shall be provided within 20 days of the date of the request. When the Comptroller determines that the application is complete, it will send the school district a notice indicating so. The Comptroller will determine the eligibility of the project, issue a certificate for a limitation on appraised value to the school board regarding the application and prepare an economic impact evaluation by the 90th day after the Comptroller receives a complete application—as determined by the Comptroller.

The school board must approve or disapprove the application not later than the 150th day after the application review start date (the date the application is finally determined to be complete), unless an extension is granted. The Comptroller and school district are authorized to request additional information from the applicant that is reasonably necessary to issue a certificate, complete the economic impact evaluation or consider the application at any time during the application review period.

Please visit the Comptroller's website to find out more about the program at [www.texasahead.org/tax\\_programs/chapter313/](http://www.texasahead.org/tax_programs/chapter313/). There are links to the Chapter 313 statute, rules, guidelines and forms. Information about minimum limitation values for particular districts and wage standards may also be found at that site.

## SECTION 1: School District Information

### 1. Authorized School District Representative

October 1, 2015

Date Application Received by District

Dr. Billy

First Name

Superintendent

Title

Walcott Independent School District

School District Name

4275 Hwy 214

Street Address

4275 Hwy 214

Mailing Address

Hereford

City

806-289-5222

Phone Number

Mobile Number (optional)

McLaughlin

Last Name

TX

State

806-289-5224

Fax Number

darla.bryant@region16.net

Email Address

79045

ZIP

2. Does the district authorize the consultant to provide and obtain information related to this application? .....



Yes



No

## SECTION 1: School District Information *(continued)*

### 3. Authorized School District Consultant *(If Applicable)*

<u>Audie</u>	<u>Sciumbato</u>
First Name	Last Name
<u>Attorney</u>	
Title	
<u>Underwood Law Firm, P.C.</u>	
Firm Name	
<u>806-364-2626</u>	<u>806-364-9368</u>
Phone Number	Fax Number
	<u>audie.sciumbato@uwlaw.com</u>
	Email Address
<u>Mobile Number (optional)</u>	<u>October 8, 2015</u>

4. On what date did the district determine this application complete? ..... October 8, 2015
5. Has the district determined that the electronic copy and hard copy are identical? ..... ☒ Yes ☐ No

## SECTION 2: Applicant Information

### 1. Authorized Company Representative *(Applicant)*

<u>Blake</u>	<u>Rasmussen</u>
First Name	Last Name
<u>Authorized Signatory</u>	<u>Broadview Energy JN LLC</u>
Title	Organization
<u>1600 Smith St., Suite 4025</u>	
Street Address	
<u>1600 Smith St., Suite 4025</u>	
Mailing Address	
<u>Houston</u>	<u>TX</u>
City	State
<u>713-308-4254</u>	<u>77002</u>
Phone Number	ZIP
	Fax Number
	<u>blake.rasmussen@patternenergy.com</u>
	Business Email Address
<u>Mobile Number (optional)</u>	

2. Will a company official other than the authorized company representative be responsible for responding to future information requests? ..... ☐ Yes ☒ No

2a. If yes, please fill out contact information for that person.

<u>Ward</u>	<u>Marshall</u>
First Name	Last Name
<u>Director, Business Development</u>	<u>Broadview Energy JN LLC</u>
Title	Organization
<u>1600 Smith St., Suite 4025</u>	
Street Address	
<u>1600 Smith St., Suite 4025</u>	
Mailing Address	
<u>Houston</u>	<u>TX</u>
City	State
<u>713-308-4256</u>	<u>77002</u>
Phone Number	ZIP
	Fax Number
	<u>ward.marshall@patternenergy.com</u>
	Business Email Address
<u>Mobile Number (optional)</u>	

3. Does the applicant authorize the consultant to provide and obtain information related to this application? ..... ☒ Yes ☐ No

**SECTION 2: Applicant Information (continued)****4. Authorized Company Consultant (If Applicable)**

Wes

Jackson

First Name

Last Name

Partner

Title

Cummings Westlake LLC

Firm Name

(713) 266-4456

(713) 266-2333

Phone Number

Fax Number

wjackson@cwlp.net

Business Email Address

**SECTION 3: Fees and Payments**

1. Has an application fee been paid to the school district? ☒ Yes ☐ No

The total fee shall be paid at time of the application is submitted to the school district. Any fees not accompanying the original application shall be considered supplemental payments.

1a. If yes, attach in **Tab 2** proof of application fee paid to the school district.

For the purpose of questions 2 and 3, "payments to the school district" include any and all payments or transfers of things of value made to the school district or to any person or persons in any form if such payment or transfer of thing of value being provided is in recognition of, anticipation of, or consideration for the agreement for limitation on appraised value.

2. Will any "payments to the school district" that you may make in order to receive a property tax value limitation agreement result in payments that are not in compliance with Tax Code §313.027(i)? ☐ Yes ☒ No ☐ N/A
3. If "payments to the school district" will only be determined by a formula or methodology without a specific amount being specified, could such method result in "payments to the school district" that are not in compliance with Tax Code §313.027(i)? ☐ Yes ☒ No ☐ N/A

**SECTION 4: Business Applicant Information**

1. What is the legal name of the applicant under which this application is made? Broadview Energy JN LLC
2. List the Texas Taxpayer I.D. number of entity subject to Tax Code, Chapter 171 (11 digits) 32058483077
3. List the NAICS code 221115
4. Is the applicant a party to any other pending or active Chapter 313 agreements? ☐ Yes ☒ No
- 4a. If yes, please list application number, name of school district and year of agreement

**SECTION 5: Applicant Business Structure**

1. Identify Business Organization of Applicant (corporation, limited liability corporation, etc) Limited Liability Company
2. Is applicant a combined group, or comprised of members of a combined group, as defined by Tax Code §171.0001(7)? ☒ Yes ☐ No
- 2a. If yes, attach in **Tab 3** a copy of Texas Comptroller Franchise Tax Form No. 05-165, No. 05-166, or any other documentation from the Franchise Tax Division to demonstrate the applicant's combined group membership and contact information.
3. Is the applicant current on all tax payments due to the State of Texas? ☒ Yes ☐ No
4. Are all applicant members of the combined group current on all tax payments due to the State of Texas? ☒ Yes ☐ No ☐ N/A
5. If the answer to question 3 or 4 is no, please explain and/or disclose any history of default, delinquencies and/or any material litigation, including litigation involving the State of Texas. (If necessary, attach explanation in **Tab 3**)

## SECTION 6: Eligibility Under Tax Code Chapter 313.024

1. Are you an entity subject to the tax under Tax Code, Chapter 171? ☒ Yes ☐ No
2. The property will be used for one of the following activities:
  - (1) manufacturing ☐ Yes ☒ No
  - (2) research and development ☐ Yes ☒ No
  - (3) a clean coal project, as defined by Section 5.001, Water Code ☐ Yes ☒ No
  - (4) an advanced clean energy project, as defined by Section 382.003, Health and Safety Code ☐ Yes ☒ No
  - (5) renewable energy electric generation ☒ Yes ☐ No
  - (6) electric power generation using integrated gasification combined cycle technology ☐ Yes ☒ No
  - (7) nuclear electric power generation ☐ Yes ☒ No
  - (8) a computer center that is used as an integral part or as a necessary auxiliary part for the activity conducted by applicant in one or more activities described by Subdivisions (1) through (7) ☐ Yes ☒ No
  - (9) a Texas Priority Project, as defined by 313.024(e)(7) and TAC 9.1051 ☐ Yes ☒ No
3. Are you requesting that any of the land be classified as qualified investment? ☐ Yes ☒ No
4. Will any of the proposed qualified investment be leased under a capitalized lease? ☐ Yes ☒ No
5. Will any of the proposed qualified investment be leased under an operating lease? ☐ Yes ☒ No
6. Are you including property that is owned by a person other than the applicant? ☐ Yes ☒ No
7. Will any property be pooled or proposed to be pooled with property owned by the applicant in determining the amount of your qualified investment? ☐ Yes ☒ No

## SECTION 7: Project Description

1. In **Tab 4**, attach a detailed description of the scope of the proposed project, including, at a minimum, the type and planned use of real and tangible personal property, the nature of the business, a timeline for property construction or installation, and any other relevant information.
2. Check the project characteristics that apply to the proposed project:
 

☒ Land has no existing improvements

☐ Land has existing improvements (*complete Section 13*)

☐ Expansion of existing operation on the land (*complete Section 13*)

☐ Relocation within Texas

## SECTION 8: Limitation as Determining Factor

1. Does the applicant currently own the land on which the proposed project will occur? ☐ Yes ☒ No
2. Has the applicant entered into any agreements, contracts or letters of intent related to the proposed project? ☐ Yes ☒ No
3. Does the applicant have current business activities at the location where the proposed project will occur? ☐ Yes ☒ No
4. Has the applicant made public statements in SEC filings or other documents regarding its intentions regarding the proposed project location? ☐ Yes ☒ No
5. Has the applicant received any local or state permits for activities on the proposed project site? ☐ Yes ☒ No
6. Has the applicant received commitments for state or local incentives for activities at the proposed project site? ☐ Yes ☒ No
7. Is the applicant evaluating other locations not in Texas for the proposed project? ☒ Yes ☐ No
8. Has the applicant provided capital investment or return on investment information for the proposed project in comparison with other alternative investment opportunities? ☐ Yes ☒ No
9. Has the applicant provided information related to the applicant's inputs, transportation and markets for the proposed project? ☐ Yes ☒ No
10. Are you submitting information to assist in the determination as to whether the limitation on appraised value is a determining factor in the applicant's decision to invest capital and construct the project in Texas? ☒ Yes ☐ No

**Chapter 313.026(e) states "the applicant may submit information to the Comptroller that would provide a basis for an affirmative determination under Subsection (c)(2)." If you answered "yes" to any of the questions in Section 8, attach supporting information in Tab 5.**

**SECTION 9: Projected Timeline**

1. Application approval by school board ..... March 2016
  2. Commencement of construction ..... Q2 - 2016
  3. Beginning of qualifying time period ..... March 2016
  4. First year of limitation ..... 2017
  5. Begin hiring new employees ..... Q4 - 2016
  6. Commencement of commercial operations ..... Q4 - 2016
  7. Do you propose to construct a new building or to erect or affix a new improvement after your application review start date (date your application is finally determined to be complete)? ..... ☐ Yes ☒ No
- Note:** Improvements made before that time may not be considered qualified property.
8. When do you anticipate the new buildings or improvements will be placed in service? ..... N/A

**SECTION 10: The Property**

1. Identify county or counties in which the proposed project will be located ..... Deaf Smith County
2. Identify Central Appraisal District (CAD) that will be responsible for appraising the property ..... Deaf Smith CAD
3. Will this CAD be acting on behalf of another CAD to appraise this property? ..... ☐ Yes ☒ No
4. List all taxing entities that have jurisdiction for the property, the portion of project within each entity and tax rates for each entity:
 

County: <u>Deaf Smith County, \$0.51, 100%</u> <small>(Name, tax rate and percent of project)</small>	City: ..... <small>(Name, tax rate and percent of project)</small>
Hospital District: <u>Deaf Smith County Hosp, \$0.3625, 100%</u> <small>(Name, tax rate and percent of project)</small>	Water District: <u>High Plains UWCD#1, \$0.008026, 47%</u> <small>(Name, tax rate and percent of project)</small>
Other (describe): ..... <small>(Name, tax rate and percent of project)</small>	Other (describe): ..... <small>(Name, tax rate and percent of project)</small>
5. Is the project located entirely within the ISD listed in Section 1? ..... ☒ Yes ☐ No
  - 5a. If no, attach in **Tab 6** additional information on the project scope and size to assist in the economic analysis.
6. Did you receive a determination from the Texas Economic Development and Tourism Office that this proposed project and at least one other project seeking a limitation agreement constitute a single unified project (SUP), as allowed in §313.024(d-2)? ..... ☐ Yes ☒ No
  - 6a. If yes, attach in **Tab 6** supporting documentation from the Office of the Governor.

**SECTION 11: Investment**

**NOTE:** The minimum amount of qualified investment required to qualify for an appraised value limitation and the minimum amount of appraised value limitation vary depending on whether the school district is classified as Subchapter B or Subchapter C, and the taxable value of the property within the school district. For assistance in determining estimates of these minimums, access the Comptroller's website at [www.texasahead.org/tax\\_programs/chapter313/](http://www.texasahead.org/tax_programs/chapter313/).

1. At the time of application, what is the estimated minimum qualified investment required for this school district? ..... 5,000,000.00
  2. What is the amount of appraised value limitation for which you are applying? ..... 15,000,000.00
- Note:** The property value limitation amount is based on property values available at the time of application and may change prior to the execution of any final agreement.
3. Does the qualified investment meet the requirements of Tax Code §313.021(1)? ..... ☒ Yes ☐ No
  4. Attach a description of the qualified investment [See §313.021(1).] The description must include:
    - a. a specific and detailed description of the qualified investment you propose to make on the property for which you are requesting an appraised value limitation as defined by Tax Code §313.021 (**Tab 7**);
    - b. a description of any new buildings, proposed new improvements or personal property which you intend to include as part of your minimum qualified investment (**Tab 7**); and
    - c. a detailed map of the qualified investment showing location of tangible personal property to be placed in service during the qualifying time period and buildings to be constructed during the qualifying time period, with vicinity map (**Tab 11**).
  5. Do you intend to make at least the minimum qualified investment required by Tax Code §313.023 (or §313.053 for Subchapter C school districts) for the relevant school district category during the qualifying time period? ..... ☒ Yes ☐ No



## SECTION 12: Qualified Property

1. Attach a detailed description of the qualified property. [See §313.021(2)] (If qualified investment describes qualified property exactly, you may skip items a, b and c below.) The description must include:
  - 1a. a specific and detailed description of the qualified property for which you are requesting an appraised value limitation as defined by Tax Code §313.021 (**Tab 8**);
  - 1b. a description of any new buildings, proposed new improvements or personal property which you intend to include as part of your qualified property (**Tab 8**); and
  - 1c. a map of the qualified property showing location of new buildings or new improvements with vicinity map (**Tab 11**).
2. Is the land upon which the new buildings or new improvements will be built part of the qualified property described by §313.021(2)(A)? ..... ☐ Yes ☒ No
  - 2a. If yes, attach complete documentation including:
    - a. legal description of the land (**Tab 9**);
    - b. each existing appraisal parcel number of the land on which the new improvements will be constructed, regardless of whether or not all of the land described in the current parcel will become qualified property (**Tab 9**);
    - c. owner (**Tab 9**);
    - d. the current taxable value of the land. Attach estimate if land is part of larger parcel (**Tab 9**); and
    - e. a detailed map showing the location of the land with vicinity map (**Tab 11**).
3. Is the land on which you propose new construction or new improvements currently located in an area designated as a reinvestment zone under Tax Code Chapter 311 or 312 or as an enterprise zone under Government Code Chapter 2303? .... ☐ Yes ☒ No
  - 3a. If yes, attach the applicable supporting documentation:
    - a. evidence that the area qualifies as a enterprise zone as defined by the Governor's Office (**Tab 16**);
    - b. legal description of reinvestment zone (**Tab 16**);
    - c. order, resolution or ordinance establishing the reinvestment zone (**Tab 16**);
    - d. guidelines and criteria for creating the zone (**Tab 16**); and
    - e. a map of the reinvestment zone or enterprise zone boundaries with vicinity map (**Tab 11**).
  - 3b. If no, submit detailed description of proposed reinvestment zone or enterprise zone with a map indicating the boundaries of the zone on which you propose new construction or new improvements to the Comptroller's office within 30 days of the application date. What is the anticipated date on which you will submit final proof of a reinvestment zone or enterprise zone? ..... January 2016

## SECTION 13: Information on Property Not Eligible to Become Qualified Property

1. In **Tab 10**, attach a specific and detailed description of all **existing property**. This includes buildings and improvements existing as of the application review start date (the date the application is determined to be complete by the Comptroller). The description must provide sufficient detail to locate all existing property on the land that will be subject to the agreement and distinguish existing property from future proposed property.
2. In **Tab 10**, attach a specific and detailed description of all **proposed new property that will not become new improvements** as defined by TAC 9.1051. This includes proposed property that: functionally replaces existing or demolished/removed property; is used to maintain, refurbish, renovate, modify or upgrade existing property; or is affixed to existing property; or is otherwise ineligible to become qualified property. The description must provide sufficient detail to distinguish existing property (question 1) and all proposed new property that cannot become qualified property from proposed qualified property that will be subject to the agreement (as described in Section 12 of this application).
3. For the property not eligible to become qualified property listed in response to questions 1 and 2 of this section, provide the following supporting information in **Tab 10**:
  - a. maps and/or detailed site plan;
  - b. surveys;
  - c. appraisal district values and parcel numbers;
  - d. inventory lists;
  - e. existing and proposed property lists;
  - f. model and serial numbers of existing property; or
  - g. other information of sufficient detail and description.
4. Total estimated market value of existing property (that property described in response to question 1): ..... \$ 0.00
5. In **Tab 10**, include an appraisal value by the CAD of all the buildings and improvements existing as of a date within 15 days of the date the application is received by the school district.
6. Total estimated market value of proposed property not eligible to become qualified property  
(that property described in response to question 2): ..... \$ 0.00

**Note:** Investment for the property listed in question 2 may count towards qualified investment in Column C of Schedules A-1 and A-2, if it meets the requirements of 313.021(1). Such property cannot become qualified property on Schedule B.

**SECTION 14: Wage and Employment Information**

1. What is the estimated number of permanent jobs (more than 1,600 hours a year), with the applicant or a contractor of the applicant, on the proposed qualified property during the last complete quarter before the application review start date (date your application is finally determined to be complete)? ..... 0
2. What is the last complete calendar quarter before application review start date:  
☐ First Quarter    ☐ Second Quarter    ☒ Third Quarter    ☐ Fourth Quarter of 2015  
(year)
3. What were the number of permanent jobs (more than 1,600 hours a year) this applicant had in Texas during the most recent quarter reported to the Texas Workforce Commission (TWC)? ..... 0  
**Note:** For job definitions see TAC §9.1051 and Tax Code §313.021(3).
4. What is the number of new qualifying jobs you are committing to create? ..... 2
5. What is the number of new non-qualifying jobs you are estimating you will create? ..... 0
6. Do you intend to request that the governing body waive the minimum new qualifying job creation requirement, as provided under Tax Code §313.025(f-1)? ..... ☒ Yes    ☐ No
  - 6a. If yes, attach evidence in **Tab 12** documenting that the new qualifying job creation requirement above exceeds the number of employees necessary for the operation, according to industry standards.
7. Attach in **Tab 13** the four most recent quarters of data for each wage calculation below, including documentation from the TWC website. The final actual statutory minimum annual wage requirement for the applicant for each qualifying job — which may differ slightly from this estimate — will be based on information from the four quarterly periods for which data were available at the time of the application review start date (date of a completed application). See TAC §9.1051(21) and (22).
  - a. Average weekly wage for all jobs (all industries) in the county is ..... 741.00
  - b. 110% of the average weekly wage for manufacturing jobs in the county is ..... 956.00
  - c. 110% of the average weekly wage for manufacturing jobs in the region is ..... 926.98
8. Which Tax Code section are you using to estimate the qualifying job wage standard required for this project? ..... ☐ §313.021(5)(A) or ☒ §313.021(5)(B)
9. What is the minimum required annual wage for each qualifying job based on the qualified property? ..... 48,203.00
10. What is the annual wage you are committing to pay for each of the new qualifying jobs you create on the qualified property? ..... 48,203.00
11. Will the qualifying jobs meet all minimum requirements set out in Tax Code §313.021(3)? ..... ☒ Yes    ☐ No
12. Do you intend to satisfy the minimum qualifying job requirement through a determination of cumulative economic benefits to the state as provided by §313.021(3)(F)? ..... ☐ Yes    ☒ No
  - 12a. If yes, attach in **Tab 12** supporting documentation from the TWC, pursuant to §313.021(3)(F).
13. Do you intend to rely on the project being part of a single unified project, as allowed in §313.024(d-2), in meeting the qualifying job requirements? ..... ☐ Yes    ☒ No
  - 13a. If yes, attach in **Tab 6** supporting documentation including a list of qualifying jobs in the other school district(s).

**SECTION 15: Economic Impact**

1. Complete and attach Schedules A1, A2, B, C, and D in **Tab 14**. Note: Excel spreadsheet versions of schedules are available for download and printing at URL listed below.
2. Attach an Economic Impact Analysis, if supplied by other than the Comptroller's Office, in **Tab 15**. (*not required*)
3. If there are any other payments made in the state or economic information that you believe should be included in the economic analysis, attach a separate schedule showing the amount for each year affected, including an explanation, in **Tab 15**.

## APPLICATION TAB ORDER FOR REQUESTED ATTACHMENTS

TAB	ATTACHMENT
1	Pages 1 through 11 of Application
2	Proof of Payment of Application Fee
3	Documentation of Combined Group membership under Texas Tax Code 171.0001(7), history of tax default, delinquencies and/or material litigation <i>(if applicable)</i>
4	Detailed description of the project
5	Documentation to assist in determining if limitation is a determining factor
6	Description of how project is located in more than one district, including list of percentage in each district and, if determined to be a single unified project, documentation from the Office of the Governor <i>(if applicable)</i>
7	Description of Qualified Investment
8	Description of Qualified Property
9	Description of Land
10	Description of all property not eligible to become qualified property <i>(if applicable)</i>
11	<p>Maps that clearly show:</p> <ul style="list-style-type: none"> <li>a) Project vicinity</li> <li>b) Qualified investment including location of tangible personal property to be placed in service during the qualifying time period and buildings to be constructed during the qualifying time period</li> <li>c) Qualified property including location of new buildings or new improvements</li> <li>d) Existing property</li> <li>e) Land location within vicinity map</li> <li>f) Reinvestment or Enterprise Zone within vicinity map, showing the actual or proposed boundaries and size</li> </ul> <p><b>Note:</b> Electronic maps should be high resolution files. Include map legends/markers.</p>
12	Request for Waiver of Job Creation Requirement and supporting information <i>(if applicable)</i>
13	Calculation of three possible wage requirements with TWC documentation
14	Schedules A1, A2, B, C and D completed and signed Economic Impact <i>(if applicable)</i>
15	Economic Impact Analysis, other payments made in the state or other economic information <i>(if applicable)</i>
16	<p>Description of Reinvestment or Enterprise Zone, including:</p> <ul style="list-style-type: none"> <li>a) evidence that the area qualifies as a enterprise zone as defined by the Governor's Office</li> <li>b) legal description of reinvestment zone*</li> <li>c) order, resolution or ordinance establishing the reinvestment zone*</li> <li>d) guidelines and criteria for creating the zone*</li> </ul> <p><b>* To be submitted with application or before date of final application approval by school board</b></p>
17	Signature and Certification page, signed and dated by Authorized School District Representative and Authorized Company Representative <i>(applicant)</i>

Proof of payment of filing fee received by the  
Comptroller of Public Accounts per TAC Rule  
§9.1054 (b)(5)

*(Page Inserted by Office of Texas Comptroller of Public  
Accounts)*

**TAB 3**

*Documentation of Combined Group membership under Texas Tax Code 171.0001(7).  
history of tax default, delinquencies and/or material litigation (if applicable)*

See Attached

\*Note – Broadview Energy JN LLC is a recently formed entity and therefore has yet to incur any franchise tax obligations but anticipates filing under the attached group starting next filing cycle.

## Texas Franchise Tax Extension Affiliate List

■ Tcode 13298

■ Reporting entity taxpayer number

■ Report year

Reporting entity taxpayer name

32039702439

2015

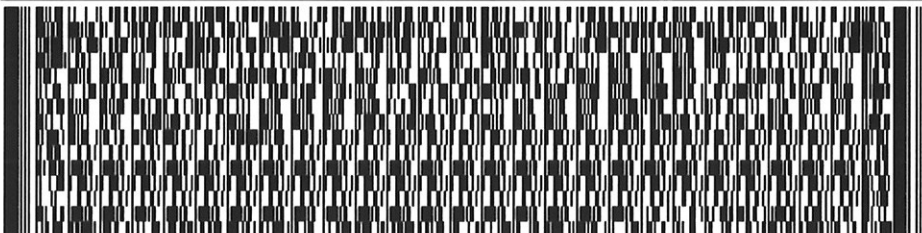
PATTERN ENERGY GROUP LP

LEGAL NAME OF AFFILIATE	AFFILIATE'S TEXAS TAXPAYER NUMBER (If none, enter FEI number)	CHECK BOX IF AFFILIATE DOES NOT HAVE NEXUS IN TEXAS
1. PATTERN ENERGY GROUP HOLDINGS LP	■ 32039702397	■ <input type="checkbox"/>
2. G3 ENERGY, LLC	■ 11342124333	■ <input type="checkbox"/>
3. MAJESTIC WIND POWER 2 LLC	■ 32037567727	■ <input type="checkbox"/>
4. NAVARRO GENERATING LLC	■ 32034712607	■ <input type="checkbox"/>
5. TEXAS GULF WIND 2 LLC	■ 32039155034	■ <input type="checkbox"/>
6. PATTERN ENERGY GP LLC	■ 270279666	■ <input type="checkbox"/>
7. PATTERN TRANSMISSION LP	■ 32053730332	■ <input type="checkbox"/>
8. PATTERN RENEWABLES DEVELOPMENT COMPANY LLC	■ 453058658	■ <input checked="" type="checkbox"/>
9. STATE LINE WIND POWER LLC	■ 000000003	■ <input checked="" type="checkbox"/>
10. TRES VAQUEROS WIND FARMS, LLC	■ 000000004	■ <input checked="" type="checkbox"/>
11. RIPLEY-WESTFIELD WIND LLC	■ 000000005	■ <input checked="" type="checkbox"/>
12. POLE CANYON WIND LLC	■ 000000006	■ <input checked="" type="checkbox"/>
13. POLE CANYON TRANSMISSION INC	■ 264481956	■ <input checked="" type="checkbox"/>
14. PATTERN PUERTO RICO RENEWABLES DEV LLC	■ 32052023432	■ <input checked="" type="checkbox"/>
15. SELDOM SEEN WIND LLC	■ 000000011	■ <input checked="" type="checkbox"/>
16. PATTERN ARGENTINA HOLDINGS LLC	■ 000000018	■ <input checked="" type="checkbox"/>
17. PATTERN LATIN AMERICA LLC	■ 000000019	■ <input checked="" type="checkbox"/>
18. PATTERN RENEWABLES LP	■ 000000022	■ <input checked="" type="checkbox"/>
19. PATTERN TRANSMISSION GP LLC	■ 000000023	■ <input checked="" type="checkbox"/>
20. CENTRAL VALLEY TRANSMISSION LINE LLC	■ 000000024	■ <input checked="" type="checkbox"/>
21. SOUTHERN CROSS TRANSMISSION LLC	■ 000000025	■ <input checked="" type="checkbox"/>

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## Texas Franchise Tax Extension Affiliate List

■ Tcode 13298

■ Reporting entity taxpayer number

■ Report year

Reporting entity taxpayer name

32039702439

2015

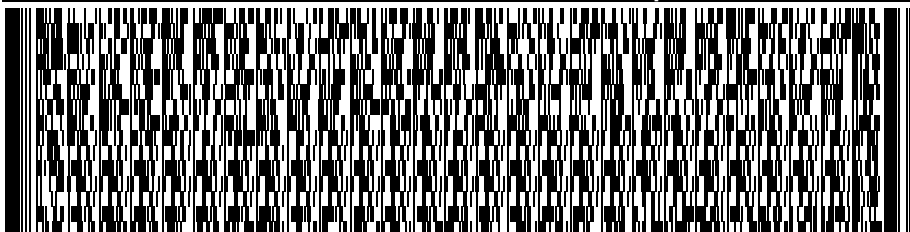
PATTERN ENERGY GROUP LP

LEGAL NAME OF AFFILIATE	AFFILIATE'S TEXAS TAXPAYER NUMBER (If none, enter FEI number)	CHECK BOX IF AFFILIATE DOES NOT HAVE NEXUS IN TEXAS
1. PATTERN RENEWABLES GP LLC	000000028	<input checked="" type="checkbox"/>
2. NAEG EMPLOYEE HOLDCO LLC	000000031	<input checked="" type="checkbox"/>
3. PATTERN CUMBERLAND WIND LLC	000000033	<input checked="" type="checkbox"/>
4. HAWAII INTERISLAND CABLE LLC	000000035	<input checked="" type="checkbox"/>
5. RUSK INTERCONNECTION LLC	000000036	<input checked="" type="checkbox"/>
6. HAWAII RENEWABLES LLC	000000039	<input checked="" type="checkbox"/>
7. MOLOKAI HOLDINGS LLC	000000040	<input checked="" type="checkbox"/>
8. PATTERN WIND RESOURCES LLC	000000041	<input checked="" type="checkbox"/>
9. PATTERN POWER MARKETING LLC	000000042	<input checked="" type="checkbox"/>
10. PATTERN RENEWABLES SUPPLY CO LLC	453058418	<input checked="" type="checkbox"/>
11. HATILLO SOLAR LLC	900892927	<input checked="" type="checkbox"/>
12. BUCK MOUNTAIN WIND ENERGY LLC	000000046	<input checked="" type="checkbox"/>
13. LANAI RENEWABLES LLC	000000054	<input checked="" type="checkbox"/>
14. LANAI RENEWABLES HOLDINGS LLC	000000053	<input checked="" type="checkbox"/>
15. PATTERN HAWAII TRANSMISSION HOLDINGS LLC	000000056	<input checked="" type="checkbox"/>
16. BCDC TRANSMISSION LLC	000000057	<input checked="" type="checkbox"/>
17. PATTERN FR4 HOLDINGS LLC	000000058	<input checked="" type="checkbox"/>
18. PATTERN ALTAMONT WIND LLC	32054522092	<input checked="" type="checkbox"/>
19. PANHANDLE PLEDGOR LLC	000000060	<input checked="" type="checkbox"/>
20. PANHANDLE B HOLDCO 2 LLC	000000061	<input checked="" type="checkbox"/>
21. PANHANDLE ALTERNATE B MEMBER LLC	000000064	<input checked="" type="checkbox"/>

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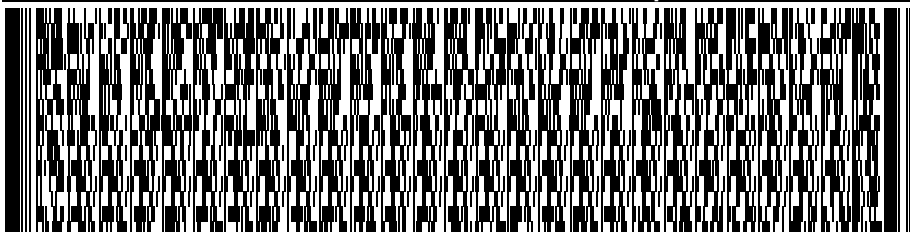
PATTERN ENERGY GROUP LP

LEGAL NAME OF AFFILIATE	AFFILIATE'S TEXAS TAXPAYER NUMBER (If none, enter FEI number)	CHECK BOX IF AFFILIATE DOES NOT HAVE NEXUS IN TEXAS
1. PATTERN PANHANDLE WIND 3 LLC	32050230963	<input type="checkbox"/>
2. PATTERN POWER DEVELOPMENT COMPANY LLC	000000068	<input checked="" type="checkbox"/>
3. KITCHEN CREEK WIND LLC	000000071	<input checked="" type="checkbox"/>
4. CLEGHORN RIDGE WIND LLC	000000072	<input checked="" type="checkbox"/>
5. ECOGEN TRANSMISSION CORP	000000074	<input checked="" type="checkbox"/>
6. PATTERN RENEWABLE HOLDINGS CANADA ULC	000000075	<input checked="" type="checkbox"/>
7. WHITE VALLEY WIND ULC	000000076	<input checked="" type="checkbox"/>
8. PATTERN GULF WIND EQUITY 2 LLC	000000079	<input checked="" type="checkbox"/>
9. PATTERN EQUITY HOLDINGS LLC	273371825	<input checked="" type="checkbox"/>
10. ECOGEN WIND HOLDINGS LLC	000000081	<input checked="" type="checkbox"/>
11. ECOGEN WIND LLC	000000082	<input checked="" type="checkbox"/>
12. PATTERN INTERNATIONAL HOLDINGS COOPERATIEF UA	000000085	<input checked="" type="checkbox"/>
13. HAWAII INTERISLAND CABLE HOLDINGS LLC	000000034	<input checked="" type="checkbox"/>
14. PATTERN CHILE DEVELOPMENT HOLDINGS SPA	000000087	<input checked="" type="checkbox"/>
15. BCAC TRANSMISSION LLC	000000088	<input checked="" type="checkbox"/>
16. FUTTSU HOLDINGS 2 LLC	000000089	<input checked="" type="checkbox"/>
17. FUTTSU HOLDINGS LLC	000000090	<input checked="" type="checkbox"/>
18. PATTERN DEVELOPMENT POWER HOLDINGS LLC	000000091	<input checked="" type="checkbox"/>
19. CARSON WIND LLC FKA PATTERN PANHANDLE WIND 4	32055886694	<input type="checkbox"/>
20. FOWLER RIDGE IV WIND FARM LLC	000000092	<input checked="" type="checkbox"/>
21. LOGAN'S GAP B MEMBER LLC	000000093	<input checked="" type="checkbox"/>

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## Texas Franchise Tax Extension Affiliate List

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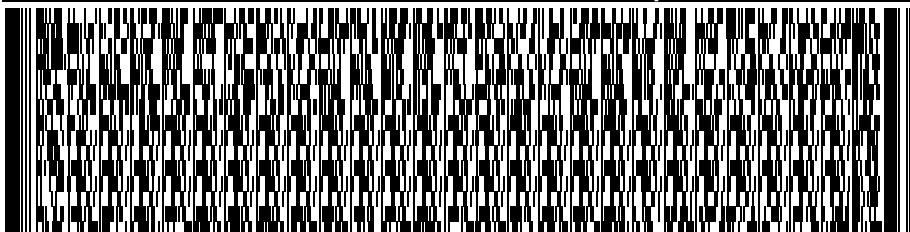
PATTERN ENERGY GROUP LP

LEGAL NAME OF AFFILIATE	AFFILIATE'S TEXAS TAXPAYER NUMBER (If none, enter FEI number)	CHECK BOX IF AFFILIATE DOES NOT HAVE NEXUS IN TEXAS
1. LOGAN'S GAP HOLDINGS LLC	000000094	<input checked="" type="checkbox"/>
2. LOGAN'S GAP WIND LLC	32045958157	<input type="checkbox"/>
3. MOLOKAI RENEWABLES LLC	000000094	<input checked="" type="checkbox"/>
4. PATTERN CHILE OPERATIONS HOLDINGS LLC	000000095	<input checked="" type="checkbox"/>
5. PATTERN DEVELOPMENT FINANCE COMPANY LLC	000000096	<input checked="" type="checkbox"/>
6. PATTERN DEVELOPMENT JAPAN LLC	000000096	<input checked="" type="checkbox"/>
7. PATTERN DEVELOPMENT JAPAN POWER HOLDINGS LLC	000000097	<input checked="" type="checkbox"/>
8. TSUGARU HOLDINGS LLC	000000098	<input checked="" type="checkbox"/>
9. PANHANDLE WIND HOLDINGS LLC	000000099	<input checked="" type="checkbox"/>
10. PANHANDLE B HOLDCO LLC	000000100	<input checked="" type="checkbox"/>
11. PANHANDLE B MEMBER LLC	000000101	<input checked="" type="checkbox"/>
12. PANHANDLE B MEMBER 2 LLC	000000102	<input checked="" type="checkbox"/>
13. PATTERN ENERGY GROUP LP	32039702439	<input type="checkbox"/>
14. CONEJO SOLAR SPA	000000103	<input checked="" type="checkbox"/>
15. PARC EOLICO FRAY JORGE NORTE SPA	000000104	<input checked="" type="checkbox"/>
16.		<input type="checkbox"/>
17.		<input type="checkbox"/>
18.		<input type="checkbox"/>
19.		<input type="checkbox"/>
20.		<input type="checkbox"/>
21.		<input type="checkbox"/>

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**PATTERN ENERGY GROUP LP  
TX ID: 32039702439**

**STATEMENT ATTACHED TO THE  
TEXAS FRANCHISE TAX AFFILIATE LIST  
FOR THE TAXABLE YEAR ENDED DECEMBER 31, 2014**

Pattern Energy Group LP (TX ID: 32039702439) sold the following entities to Pattern Energy Group Inc (TX ID: 32052068148) during the 2014 tax year. As such, the entities will be listed on the affiliate schedule (05-165) for both Pattern Energy Group LP and Pattern Energy Group Inc.

<b>Entity</b>	<b>Pattern Energy Group LP Ownership</b>	<b>Pattern Energy Group Inc Ownership</b>
Panhandle Wind Holdings LLC	1/1/14 - 6/29/14	6/30/14 -12/31/14
Panhandle B Holdco LLC	1/1/14 - 6/29/14	6/30/14 -12/31/14
Panhandle B Member LLC	1/1/14 - 6/29/14	6/30/14 -12/31/14
Panhandle B Member 2 LLC	1/1/14 - 11/9/14	11/10/14 – 12/31/14
Logan's Gap B Member LLC	1/1/14 – 12/18/14	12/19/14 – 12/31/14
Logan's Gap Holdings LLC	1/1/14 – 12/18/14	12/19/14 – 12/31/14
Logan's Gap Wind LLC	1/1/14 – 12/18/14	12/19/14 – 12/31/14

**TAB 4**

**Detailed Description of the Project**

*Provide a detailed description of the scope of the proposed project, including, at a minimum, the type and planned use of real and tangible personal property, the nature of the business, a timeline for property construction or installation, and any other relevant information.*

Broadview Energy JN LLC (BEJN) is requesting an appraised value limitation from Walcott Independent School District (ISD) for the BEJN Project (the “Project”), a proposed wind powered electric generating facility in Deaf Smith County. The proposed Walcott ISD Project (this application) will be constructed within a Reinvestment Zone that will be created by Deaf Smith County in January 2016. A map showing the location of the proposed project is included in TAB 11.

The proposed Project is anticipated to have a capacity of 82.8 MW located in Walcott ISD and the remaining 98.9 MW located in New Mexico. The project is not requesting a value limitation for the improvements located in New Mexico. The exact number and location of wind turbines and size of each turbine will vary depending upon ongoing wind and siting analysis, turbine manufacturer’s availability, prices, the megawatt generating capacity of the Project when completed and the securing of state and local tax incentives. Current plans are to install 2.3 MW Siemens turbines with an estimated 36 turbines located in Walcott ISD and 43 turbines will be located in New Mexico. The project is not seeking a value limitation on the improvements located in New Mexico. The Applicant requests a value limitation for all materials, facilities and equipment installed for the Project, including but not limited to, wind turbines, towers, foundations, roadways, buildings and offices, meteorological towers, collection system, communication system, electric substation, electric switchyard, electric transformers, transmission line and associated towers, and interconnection facilities.

Full construction of the Project is anticipated to begin in the 2<sup>nd</sup> Quarter of 2016 with completion by December 31, 2016.

*\*NOTE:* The map in TAB 11 shows the potential locations of the 36 wind turbines within Walcott ISD boundaries; however, the final number of turbines and the location of each of these facilities is dependent upon ongoing negotiations with power purchasers and other factors.

**TAB 5**

*Documentation to assist in determining if limitation is a determining factor.*

Pattern Energy is a leading independent power company. We own and operate 16 wind power facilities in the United States, Canada, and Chile that use proven, best-in-class technology and have a total owned capacity of 2,282 MW.

Our seasoned management team has worked together for 10 years and possesses more than 20 years of experience on average in the energy industry. We have developed, financed and managed more than \$12 billion of infrastructure assets, including more than 4,500 MW of wind power projects and facilities. The Pattern Energy team is driven by a creative entrepreneurial spirit which is sustained by years of experience.

Pattern is currently in the early to mid-stages of developing these contiguous projects, primarily being in eastern New Mexico. The total capacity of this wind complex is approximately 545 MW, with 82.8 MW, or 15%, of the total turbines are tentatively sited near the state line in west Texas. The vast majority of this wind complex is located in New Mexico. Without a Limitation of Appraised Value Agreement with Walcott ISD, the rate of return on the Texas portion of the proposed BEJN Project would necessitate a shift of capital (turbines) to New Mexico, where favorable tax incentives are assured.

Pattern is active in various states throughout the U.S., where each project competes for a finite pool of capital investment. State and local tax incentives contribute to the lowering of the cost of power sold to customers and making our investment more viable and marketable. We have many other wind sites in development throughout the country and are continually comparing investment opportunities and market viability of each project based upon project financial metrics.

As a national wind developer, Pattern has the ability to locate projects of this type in other states within the United States and other regions within Texas with favorable wind characteristics. The Applicant is actively assessing and developing other projects that are competing for limited funds. This appraised value limitation is critical to the ability of the proposed Project to move forward as currently sited.

**TAB 6**

Description of how project is located in more than one district, including list of percentage in each district and, if determined to be a single unified project, documentation from the Office of the Governor (if applicable).

- |                                  |        |
|----------------------------------|--------|
| 1) Deaf Smith County             | - 100% |
| 2) Deaf Smith County Hospital    | - 100% |
| 3) High Plains Water District #1 | - 47%  |
| 4) Walcott ISD                   | - 100% |

**TAB 7**

*Description of Qualified Investment*

Broadview Energy JN LLC plans to construct up to an 82.8 MW wind farm in Deaf Smith County.

This application covers all qualified property within Walcott ISD necessary for the commercial operations of the proposed wind farm described in Tab 4. Approximately eighty-two and eight tenths megawatts (82.8 MW) will be located in Walcott ISD, with the remaining ninety-eight and nine tenths (98.9 MW) located in New Mexico. Turbine placement, size and location is subject to change. For purposes of this application, the Project anticipates using 2.3 MW turbines manufactured by Siemens.

This application covers all qualified investment and qualified property necessary for the commercial operations of the wind farm.

Qualified Investment and qualified property includes, but is not limited to, turbines, towers, foundations, transformers, pad mounts, buildings and offices, underground collection systems, electric substation, transmission lines, electrical interconnections, met towers, roads, spare parts, and control systems necessary for commercial generation of electricity.

The map in TAB 11 shows the proposed project area with the preliminary turbine locations. The exact placement of these turbines is subject to ongoing planning, soil studies, and engineering and will be determined before construction begins.

**TAB 8**

*Description of Qualified Property*

(See Tab 7)

**TAB 9**

*Description of Land*

See Attached



# TAB 9 DESCRIPTION OF LAND

## LEGAL DESCRIPTION

TOWNSHIP 3 RANGE 1 SECTION 24 ALL, 640 AC  
TOWNSHIP 3 RANGE 2 SECTION 31 S/2, 320 AC  
TOWNSHIP 2 RANGE 2 SECTION 8 N/2 OF NE/4, 80 AC  
TOWNSHIP 3 RANGE 2 SECTION 27 E/2 (ELDRED, FLOYD, ERNEST), 315.36 AC  
TOWNSHIP 3 RANGE 1 SECTION 35, SW/4 160 AC, (ELDRED, FLOYD, ERNEST)  
TOWNSHIP 2 RANGE 2 SECTION 17 NW/4, 160 AC  
TOWNSHIP 2 RANGE 1 SECTION 30 NW/4, 160 AC  
TOWNSHIP 3 RANGE 1 SECTION 28 SE/4, 160 AC  
TOWNSHIP 3 RANGE 2 SECTION 20 ALL, 640 AC  
TOWNSHIP 3 RANGE 1 SECTION 15 SE PT, 204.87 AC  
TOWNSHIP 2 RANGE 1 SECTION 25, N/2 320 AC  
TOWNSHIP 2 RANGE 2 SECTION 21 W/2 SW/4, 80 AC  
TOWNSHIP 3 RANGE 1 SECTION 14 ALL, 640 AC  
TOWNSHIP 3 RANGE 1 SECTION 22, 630 AC  
TOWNSHIP 2 RANGE 1 SECTION 27 N/2, 320 AC  
TOWNSHIP 3 RANGE 1 SECTION 31 NE/4, 158 AC  
TOWNSHIP 3 RANGE 1 SECTION 21 S/2, 320 AC  
TOWNSHIP 3 RANGE 2 SECTION 21, 640 AC  
TOWNSHIP 3 RANGE 1 SECTION 28 NE/4, 160 AC  
TOWNSHIP 3 RANGE 2 SECTION 23 W/2, 320 AC  
TOWNSHIP 2 RANGE 2 SECTION 7 W/2 OF N/2 OF NE/4, 40 AC  
TOWNSHIP 3 RANGE 1 SECTION 28 NW/4, 160 AC  
TOWNSHIP 2 RANGE 2 SECTION 17, S200 AC OF E/2, 200AC  
TOWNSHIP 2 RANGE 2 SECTION 15 SE/4, 160AC  
TOWNSHIP 2 RANGE 2 SECTION 16 SW/4, 158.16 AC  
TOWNSHIP 2 RANGE 1 SECTION 28 NW/4, 160 AC  
TOWNSHIP 2 RANGE 2 SECTION 8 N/2 SE/4, 80 AC  
TOWNSHIP 2 RANGE 1 SECTION 30 NE/4, 169 AC  
TOWNSHIP 3 RANGE 1 SECTION 20 S/4 S/2, 80 AC  
TOWNSHIP 2 RANGE 2 SECTION 20, E/2 320AC  
TOWNSHIP 2 RANGE 2 SECTION 9 SW/4, 160 AC  
TOWNSHIP 3 RANGE 2 SECTION 34 N PT, 236.4 AC  
TOWNSHIP 2 RANGE 2 SECTION 7 N/2 OF SE/4, 80 AC  
TOWNSHIP 2 RANGE 1 SECTION 29 NW/4, 160 AC  
TOWNSHIP 3 RANGE 1 SECTION 36 W/2 OF E/2, 158.2 AC  
TOWNSHIP 3 RANGE 1 SECTION 29 N/2, 320 AC  
TOWNSHIP 3 RANGE 1 SECTION 20 N/2, 320 AC  
TOWNSHIP 2 RANGE 1 SECTION 21 E/2 & SE/4, 80 AC  
TOWNSHIP 3 RANGE 2 SECTION 30, 3 AC OUT OF CENTER PART  
TOWNSHIP 2 RANGE 1 SECTION 22 S/2, 320 AC  
TOWNSHIP 3 RANGE 1 SECTION 17 SW/4, 160 AC  
TOWNSHIP 2 RANGE 2 SECTION 9, SE/4, 160 AC  
TOWNSHIP 3 RANGE 1 SECTION 27 E/2, 316.4 AC  
TOWNSHIP 3 RANGE 2 SECTION 34 E/2 & S/2 OF SW/4, 396 AC  
TOWNSHIP 2 RANGE 2 SECTION 26 PT OF N/2, 213.34 AC  
TOWNSHIP 2 RANGE 2 SECTION 28 E/2, 180 AC  
TOWNSHIP 3 RANGE 2 SECTION 29 ALL, 632.7 AC  
TOWNSHIP 2 RANGE 2 SECTION 7, N/2 OF SW/4, 80AC  
TOWNSHIP 3 RANGE 2 SECTION 15 ALL, 640 AC  
TOWNSHIP 3 RANGE 1 SECTION 23 ALL, 640 AC  
TOWNSHIP 3 RANGE 1 SECTION 19 E/2, 320 AC  
TOWNSHIP 2 RANGE 1 SECTION 26, NW/4 OF W/2, 159 AC  
TOWNSHIP 3 RANGE 1 SECTION 30 NW/4, 160 AC  
TOWNSHIP 2 RANGE 1 SECTION 13 N/2, 320 AC  
TOWNSHIP 3 RANGE 1 SECTION 27 SW/4, 158.8 AC  
TOWNSHIP 3 RANGE 1 SECTION 35 SE/4 (ELDRED), 160 AC  
TOWNSHIP 2 RANGE 2 SECTION 7 NW/4, 160 AC  
TOWNSHIP 2 RANGE 2 SECTION 15 E/2 NE/4, 80 AC  
TOWNSHIP 3 RANGE 1 SECTION 13 ALL, 640 AC  
TOWNSHIP 3 RANGE 1 SECTION 19 W/2, 301 AC  
TOWNSHIP 3 RANGE 2 SECTION 28 (ELDRED, FLOYD, ERNEST), 629.64 AC  
TOWNSHIP 2 RANGE 2 SECTION 16 TR 2 SE PT, 118.5 AC  
TOWNSHIP 2 RANGE 2 SECTION 8 S/2 SE/4, 80 AC  
PT 168.31AC 17-2N-1E  
W PT 486.45AC 7-2N-1E  
ALL OF 19-2N-1E  
E PT 164.55AC 7-2N-1E  
ALL 8-2N-1E  
ALL 18-2N-1E  
ALL 20-2N-1E  
N2 & SW4 9-2N-1E  
PT 471.69AC 17-2N-1E

## LEGAL DESCRIPTION

TOWNSHIP 2 RANGE 2 SECTION 10 ALL, 640 AC  
TOWNSHIP 2 RANGE 2 SECTION 15 W/2 NE/4, 80 AC  
TOWNSHIP 2 RANGE 2 SECTION 6 SE/4, 160 AC  
TOWNSHIP 3 RANGE 1 SECTION 26 N/2, 320 AC  
TOWNSHIP 3 RANGE 2 SECTION 35, ALL, 640 AC  
TOWNSHIP 3 RANGE 1 SECTION 27 NW/4, 159.6 AC  
TOWNSHIP 3 RANGE 2 SECTION 32, 1 AC  
TOWNSHIP 2 RANGE 2 SECTION 16 NE/4, 150 AC  
TOWNSHIP 2 RANGE 2 SECTION 26, 54 AC  
TOWNSHIP 2 RANGE 2 SECTION 7 S/2 OF NE/4, 80AC  
TOWNSHIP 2 RANGE 2 SECTION 5 E/2, 320 AC  
TOWNSHIP 2 RANGE 2 SECTION 7, S/2 OF SE/4, 80AC  
TOWNSHIP 2 RANGE 1 SECTION 28 NE/4, 160 AC  
TOWNSHIP 2 RANGE 2 SECTION 23 NW/4 & SE/4, 320 AC  
TOWNSHIP 3 RANGE 1 SECTION 33 N/2 & SW/4, 473.4 AC  
TOWNSHIP 3 RANGE 1 SECTION 18 SE/4 & PT W/2, 454.07 AC  
TOWNSHIP 3 RANGE 1 SECTION 15 N PT, 265 AC  
TOWNSHIP 2 RANGE 1 SECTION 29 NE/4, 156 AC  
TOWNSHIP 2 RANGE 2 SECTION 27 PT N/2, 303.88 AC  
TOWNSHIP 2 RANGE 1 SECTION 26, NE/4 & N PT SE/4, 167 AC  
TOWNSHIP 3 RANGE 2 SECTION 28 2.085 ACRES (ERNEST BROWN'S HSE)  
TOWNSHIP 3 RANGE 2 SECTION 19 ALL, 640 AC  
TOWNSHIP 3 RANGE 1 SECTION 32 W/2, 316.4 AC  
TOWNSHIP 3 RANGE 2 SECTION 16 ALL, 640 AC  
TOWNSHIP 2 RANGE 2 SECTION 9 N/2, 320 AC  
TOWNSHIP 2 RANGE 2 SECTION 14 ALL, 640 AC  
TOWNSHIP 2 RANGE 2 SECTION 27, S PT OF N/2, 70.73 AC  
TOWNSHIP 3 RANGE 1 SECTION 20 PT S/2, 240 AC  
TOWNSHIP 3 RANGE 2 SECTION 18 ALL, 640 AC  
TOWNSHIP 2 RANGE 2 SECTION 17 E/2, 120 AC  
TOWNSHIP 2 RANGE 2 SECTION 21 E/2, 319 AC  
TOWNSHIP 2 RANGE 2 SECTION 18 E/2, 320 AC  
TOWNSHIP 3 RANGE 1 SECTION 34 (ELDRED, FLOYD, ERNEST), 624.72 AC  
TOWNSHIP 3 RANGE 2 SECTION 27 W/2, 314.36 AC  
TOWNSHIP 2 RANGE 2 SECTION 21 NW/4, 160 AC  
TOWNSHIP 3 RANGE 2 SECTION 17 ALL, 640 AC  
TOWNSHIP 2 RANGE 2 SECTION 16 TR 1 - 2 W/2, 213 AC  
TOWNSHIP 3 RANGE 2 SECTION 33 N/2 & SW/4, 480 AC  
TOWNSHIP 3 RANGE 1 SECTION 25 ALL, 633 AC  
TOWNSHIP 2 RANGE 2 SECTION 8 S/2 NE/4, 80 AC  
TOWNSHIP 3 RANGE 1 SECTION 15 SWPT, 170.12 AC  
TOWNSHIP 3 RANGE 2 SECTION 22 ALL, 640 AC  
TOWNSHIP 3 RANGE 2 SECTION 32 ALL, 632.72 AC  
TOWNSHIP 3 RANGE 2 SECTION 26 (ELDRED, FLOYD, ERNEST), 629.73 AC  
TOWNSHIP 2 RANGE 2 SECTION 7 E/2 OF N/2 OF NE/4, 40 AC  
TOWNSHIP 2 RANGE 2 SECTION 8 W/2, 320 AC  
SW4 13-2N-1E  
SE4 13-2N-1E  
PT 301.96AC 1-2N-1E  
PT 338.04 1-2N-1E  
W2 6-2N-2E  
ALL 19-2N-2E  
W2 20-2N-2E  
N2 30-2N-2E  
N360 AC EXC S120AC OF E2-29-2N-2E  
S 120AC OF E2 OF N360 29-2N-2E  
W2 EXC S 100AC 28-2N-2E  
SE4 5-2N-1E  
ALL 4-2N-1E  
S2&NE4 15-2N-1E  
N2 35-3N-1E  
S2 26-3N-1E  
S2 29-3N-1E  
SW4 28-3N-1E  
E2 30-3N-1E  
SW4 30-3N-1E  
N2 31-3N-2E  
E2 OF E2 OF 36-3N-1E  
EXC 3AC ALL-30-3N-2E  
NW4 EXC W 417.3' 31-3N-1E  
NW4 EXC W 417.3' 31-3N-1E  
S2 31-3N-1E

## TAB 9 DESCRIPTION OF LAND

### LEGAL DESCRIPTION

SW4 & W2 OF SE4 21-2N-1E  
SE4 33-3N-1E  
SE4 9-2N-1E  
SW4 3-2N-1E  
ALL 10-2N-1E  
ALL 16-2N-1E  
N2 22-2N-1E  
NW4 15-2N-1E  
N2 & SE4 3-2N-1E  
W2 11-2N-1E  
N 480 14-2N-1E  
S 160 14-2N-1E  
ALL 23-2N-1E  
E2 11-2N-1E  
W2 36-3N-1E  
ALL 2-2N-1E  
ALL 12-2N-1E  
ALL 24-2N-1E

### LEGAL DESCRIPTION

ALL 6-2N-1E  
N2 5-2N-1E  
SW4 5-2N-1E  
E2 32-3N-1E  
NE4 18-3N-1E  
N2& SE4 17-3N-1E  
57.8AC OF SW4 16-3N-1E  
NW4 21-3N-1E  
ALL EXC 57.8 AC IN SW4 16-3N-1E  
NE4 21-3N-1E  
TOWNSHIP 2 RANGE 2 SECTION 17 SW/4, 160 AC  
TOWNSHIP 2 RANGE 2 SECTION 18 W/2, 320 AC  
TOWNSHIP 2 RANGE 2 SECTION 7,S/2 OF SW/4,80AC  
TOWNSHIP 3 RANGE 2 SECTION 14 W/2, 320 AC  
TOWNSHIP 2 RANGE 2 SECTION 5 W/2, 320 AC  
TOWNSHIP 2 RANGE 2 SECTION 6 NE/4, 160 AC  
TOWNSHIP 2 RANGE 2 SECTION 21 E/2 SW/4, 80 AC

**TAB 10**

*Description of all property not eligible to become qualified property (if applicable)*

None

**TAB 11**

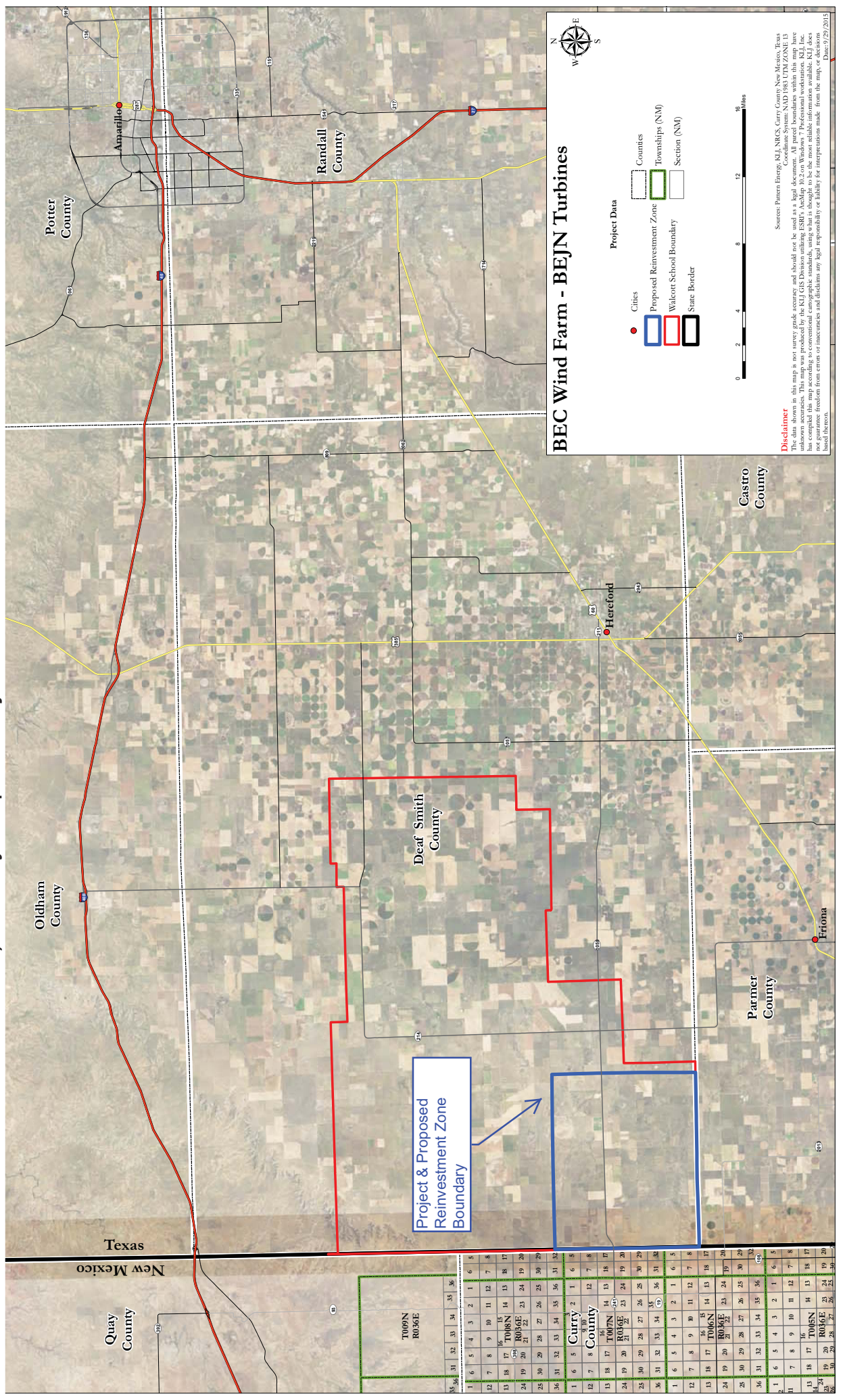
Maps that clearly show:

- a) Project vicinity
- b) Qualified investment including location of new building or new improvements
- c) Qualified property including location of new building or new improvements
- d) Existing property
- e) Land location within vicinity map
- f) Reinvestment or Enterprise Zone within vicinity map, showing the actual or proposed boundaries and size

**11 d)** THERE IS NO EXISTING PROPERTY

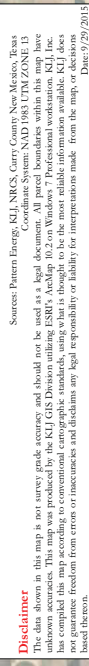
**11 e)** THERE IS NO LAND

# 11 a & f) Vicinity Map of Project and Reinvestment Zone





8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100																																				
17	16	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100												
17	16	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100												
20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100																																																
29	28	27	26	25	24	23	22	21	20	19	18	17	16	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100																																																																																
5	4	3</																																																																																																																														



**TAB 12**

*Request for Waiver of Job Creation Requirement and supporting information (if applicable)*

## CUMMINGS WESTLAKE LLC

12837 Louetta Road, Suite 201 Cypress, Texas 77429-5611 713-266-4456 Fax: 713-266-2333

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September 28, 2015

Dr. Billy McLaughlin  
Walcott Independent School District  
4275 Hwy 214  
Hereford, TX 79045

### **Re: Chapter 313 Job Waiver Request**

Dear Dr. McLaughlin,

Broadview Energy JN LLC (BEJN) requests that the Walcott Independent School District's Board of Trustees waive the job requirement provision as allowed by Section 313.025(f-1) of the tax code. This waiver would be based on the school district's board findings that the jobs creation requirement exceeds the industry standard for the number of employees reasonably necessary for the operation of the facility of the property owner that is described in the application.

BEJN requests that the Walcott Independent School District makes such a finding and waive the job creation requirement for 10 permanent jobs. In line with industry standards for job requirements, BEJN has committed to create 2 total jobs for the project, both of which will be in Walcott ISD.

Wind projects create a large number of full and part-time, but temporary jobs during the construction phase of the project, but require a relatively small number of highly skilled technicians to operate and maintain the project after commercial operation commences.

The number of jobs specified in this application is in line with the industry standards for a wind farm of this scope and size. This is evidenced by previously filed limitation agreement applications by wind developers who also requested a waiver of the job requirements. In addition, there are educational materials and other documentation that also suggest that Mariah East has the appropriate number of jobs for this project.

Sincerely,

J. Weston Jackson  
Partner



**TAB 13**

*Calculation of three possible wage requirements with TWC documentation*

- Deaf Smith County average weekly wage for all jobs (all industries)
- Deaf Smith County average weekly wage for all jobs (manufacturing)
- See attached Council of Governments Regional Wage Calculation and Documentation

**BROADVIEW ENERGY JN LLC**  
**TAB 13 TO CHAPTER 313 APPLICATION**

**DEAF SMITH COUNTY**  
**CHAPTER 313 WAGE CALCULATION - ALL JOBS - ALL INDUSTRIES**

QUARTER	YEAR	AVG WEEKLY WAGES*		ANNUALIZED	
FIRST	2015	\$	731	\$	38,012
SECOND	2014	\$	699	\$	36,348
THIRD	2014	\$	719	\$	37,388
FOURTH	2014	\$	814	\$	42,328
AVERAGE		\$	741	\$	38,519

**DEAF SMITH COUNTY**  
**CHAPTER 313 WAGE CALCULATION - MANUFACTURING JOBS**

QUARTER	YEAR	AVG WEEKLY WAGES*		ANNUALIZED	
FIRST	2015	\$	862	\$	44,824
SECOND	2014	\$	811	\$	42,172
THIRD	2014	\$	872	\$	45,344
FOURTH	2014	\$	931	\$	48,412
AVERAGE		\$	869	\$	45,188
X			110%		110%
		\$	956	\$	49,707

**CHAPTER 313 WAGE CALCULATION - REGIONAL WAGE RATE**

	YEAR	AVG WEEKLY WAGES*		ANNUALIZED	
Panhandle	2014	\$	843	\$	43,821
X			110%		110%
		\$	926.98	\$	48,203

\* SEE ATTACHED TWC DOCUMENTATION

# Quarterly Employment and Wages (QCEW)

Back

Page 1 of 1 (40 results/page)

Year	Period	Area	Ownership	Division	Level	Ind Code	Industry	Avg Weekly Wages
2015	1st Qtr	Deaf Smith County	Private	00	0	10	Total, All Industries	\$731
2014	2nd Qtr	Deaf Smith County	Private	00	0	10	Total, All Industries	\$699
2014	3rd Qtr	Deaf Smith County	Private	00	0	10	Total, All Industries	\$719
2014	4th Qtr	Deaf Smith County	Private	00	0	10	Total, All Industries	\$814

# Quarterly Employment and Wages (QCEW)

Back

Page 1 of 1 (40 results/page)

Year	Period	Area	Ownership	Division	Level	Ind Code	Industry	Avg Weekly Wages
2015	1st Qtr	Deaf Smith County	Private	31	2	31-33	Manufacturing	\$862
2014	2nd Qtr	Deaf Smith County	Private	31	2	31-33	Manufacturing	\$811
2014	3rd Qtr	Deaf Smith County	Private	31	2	31-33	Manufacturing	\$872
2014	4th Qtr	Deaf Smith County	Private	31	2	31-33	Manufacturing	\$931

## 2014 Manufacturing Average Wages by Council of Government Region

### Wages for All Occupations

COG	Wages	
	Hourly	Annual
<b>Texas</b>	<b>\$24.18</b>	<b>\$50,305</b>
<b>1. Panhandle Regional Planning Commission</b>	<b>\$21.07</b>	<b>\$43,821</b>
<a href="#">2. South Plains Association of Governments</a>	\$16.75	\$34,834
<a href="#">3. NORTEX Regional Planning Commission</a>	\$20.23	\$42,077
<a href="#">4. North Central Texas Council of Governments</a>	\$25.32	\$52,672
<a href="#">5. Ark-Tex Council of Governments</a>	\$17.80	\$37,017
<a href="#">6. East Texas Council of Governments</a>	\$19.87	\$41,332
<a href="#">7. West Central Texas Council of Governments</a>	\$19.41	\$40,365
<a href="#">8. Rio Grande Council of Governments</a>	\$17.82	\$37,063
<a href="#">9. Permian Basin Regional Planning Commission</a>	\$23.65	\$49,196
<a href="#">10. Concho Valley Council of Governments</a>	\$18.70	\$38,886
<a href="#">11. Heart of Texas Council of Governments</a>	\$20.98	\$43,636
<a href="#">12. Capital Area Council of Governments</a>	\$28.34	\$58,937
<a href="#">13. Brazos Valley Council of Governments</a>	\$17.57	\$36,547
<a href="#">14. Deep East Texas Council of Governments</a>	\$17.76	\$36,939
<a href="#">15. South East Texas Regional Planning Commission</a>	\$29.21	\$60,754
<a href="#">16. Houston-Galveston Area Council</a>	\$26.21	\$54,524
<a href="#">17. Golden Crescent Regional Planning Commission</a>	\$23.31	\$48,487
<a href="#">18. Alamo Area Council of Governments</a>	\$19.46	\$40,477
<a href="#">19. South Texas Development Council</a>	\$13.91	\$28,923
<a href="#">20. Coastal Bend Council of Governments</a>	\$25.12	\$52,240
<a href="#">21. Lower Rio Grande Valley Development Council</a>	\$16.25	\$33,808
<a href="#">22. Texoma Council of Governments</a>	\$20.51	\$42,668
<a href="#">23. Central Texas Council of Governments</a>	\$18.02	\$37,486
<a href="#">24. Middle Rio Grande Development Council</a>	\$20.02	\$41,646

110% x \$43,821  
= \$48,203

Source: Texas Occupational Employment and Wages

Data published: July 2015

Data published annually, next update will be July 31, 2016

Note: Data is not supported by the Bureau of Labor Statistics (BLS).

Wage data is produced from Texas OES data, and is not to be compared to BLS estimates.

Data intended for TAC 313 purposes only.

**TAB 14**

*Schedules A1, A2, B, C and D completed and signed Economic Impact (if applicable)*

See attached Schedules A1, A2, B, C and D

PROPERTY INVESTMENT AMOUNTS							
(Estimated Investment in each year. Do not put cumulative totals.)							
		Column A	Column B	Column C	Column D	Column E	
		New investment (original cost) in <b>tangible personal property</b> placed in service during this year that will become Qualified Property	New investment made during this year in <b>buildings or permanent nonremovable components of buildings</b> that will become Qualified Property	Other new investment made during this year that will <u>not</u> become Qualified Property [SEE NOTE]	Other new investment made during this year that may become Qualified Property [SEE NOTE]	Total Investment (Sum of Columns A+B+C+D)	
Year	Tax Year (Fill in actual tax year below) YYYY	School Year (YYYY-YYYY)					
Investment made before filing complete application with district		Year preceding the first complete tax year of the qualifying time period (assuming no deferrals of qualifying time period)	Not eligible to become Qualified Property		[The only other investment made before filing complete application with district that may become Qualified Property is land.]	0	
Investment made after filing complete application with district, but before final board approval of application	-		0	0	0	0	
Investment made after final board approval of application and before Jan. 1 of first complete tax year of qualifying time period			111,780,000	0	0	111,780,000	
Complete tax years of qualifying time period	QTP1	2017-2018	0	0	0	0	
	QTP2	2018-2019	0	0	0	0	
Total Investment through Qualifying Time Period [ENTER this row in Schedule A2]			111,780,000	0	0	111,780,000	
			Enter amounts from TOTAL row above in Schedule A2				
Total Qualified Investment (sum of green cells)			111,780,000				

For All Columns: List amount invested each year, not cumulative totals.

Column A: This represents the total dollar amount of planned investment in tangible personal property. Only include estimates of investment for "replacement" property if the property is specifically described in the application.

Only tangible personal property that is specifically described in the application can become qualified property.

Column B: The total dollar amount of planned investment each year in buildings or nonremovable component of buildings.

Column C: Dollar value of other investment that may affect economic impact and total value. Examples of other investing property—described in SECTION 13, question #5 of the application.

functionally replaces existing property; is used to maintain, refurbish, renovate, modify or upgrade existing property; or is affixed to existing property—described in SECTION 13, question #5 of the application.

Column D: Dollar value of other investment that may affect economic impact and total value. Examples of other investment that may result in qualified property are land or professional services.

Total Investment: Add together each cell in a column and enter the sum in the blue total investment row. Enter the data from this row into the first row in Schedule A2.

Qualified Investment: For the green qualified investment cell, enter the sum of all the green-shaded cells.

PROPERTY INVESTMENT AMOUNTS							
(Estimated Investment in each year. Do not put cumulative totals.)							
		Tax Year (Fill in actual tax year below) YYYY	Column A New investment (original cost) in <b>personal property</b> placed in service during this year that will become Qualified Property	Column B New investment made during this year in <b>buildings or permanent nonremovable components of buildings</b> that will become Qualified Property	Column C Other investment made during this year that will <u>not</u> become Qualified Property [SEE NOTE]	Column D Other investment made during this year that will become Qualified Property (SEE NOTE)	Column E Total Investment (A+B+C+D)
	Year	School Year (YYYY-YYYY)	Enter amounts from TOTAL row in Schedule A1 in the row below				
Total Investment from Schedule A1*	--	TOTALS FROM SCHEDULE A1	111,780,000	0	0	0	111,780,000
Each year prior to start of value limitation period** <i>Insert as many rows as necessary</i>	0	2016-2017					
Value limitation period***	1	2017-2018	0	0	1,080,000	0	1,080,000
	2	2018-2019	0	0	1,080,000	0	1,080,000
	3	2019-2020	0	0	1,080,000	0	1,080,000
	4	2020-2021	0	0	1,080,000	0	1,080,000
	5	2021-2022	0	0	1,080,000	0	1,080,000
	6	2022-2023	0	0	1,080,000	0	1,080,000
	7	2023-2024	0	0	1,080,000	0	1,080,000
	8	2024-2025	0	0	1,080,000	0	1,080,000
	9	2025-2026	0	0	1,080,000	0	1,080,000
	10	2026-2027	0	0	1,080,000	0	1,080,000
Total Investment made through limitation			111,780,000	0	10,800,000	0	122,580,000
Continue to maintain viable presence	11	2027-2028			1,440,000		1,440,000
	12	2028-2029			1,440,000		1,440,000
	13	2029-2030			1,440,000		1,440,000
	14	2030-2031			1,440,000		1,440,000
	15	2031-2032			1,440,000		1,440,000
Additional years for 25 year economic impact as required by 313.026(c)(1)	16	2032-2033			1,440,000		1,440,000
	17	2033-2034			1,440,000		1,440,000
	18	2034-2035			1,440,000		1,440,000
	19	2035-2036			1,440,000		1,440,000
	20	2036-2037			1,440,000		1,440,000
	21	2037-2038			1,440,000		1,440,000
	22	2038-2039			1,440,000		1,440,000
	23	2039-2040			1,440,000		1,440,000
	24	2040-2041			1,440,000		1,440,000
	25	2041-2042			1,440,000		1,440,000

\* All investments made through the qualifying time period are captured and totaled on Schedule A1 [blue box] and incorporated into this schedule in the **first row**.

\*\* Only investment made during deferrals of the start of the limitation (after the end of qualifying time period but before the start of the Value Limitation Period) should be included in the "year prior to start of value limitation period" row(s). If the limitation starts at the end of the qualifying time period or the qualifying time period overlaps the limitation, no investment should be included on this line.

\*\*\* If your qualifying time period will overlap your value limitation period, do not also include investment made during the qualifying time period in years 1 and/or 2 of the value limitation period, depending on the overlap. Only include investments/years that were **not** captured on Schedule A1.

For All Columns: List amount invested each year, not cumulative totals. Only include investments in the remaining rows of Schedule A2 that were not captured on Schedule A1.

Column A: This represents the total dollar amount of planned investment in tangible personal property. Only include estimates of investment for "replacement" property if the property is specifically described in the application.  
Only tangible personal property that is specifically described in the application can become qualified property.

Column B: The total dollar amount of planned investment each year in buildings or nonremovable component of buildings.

Column C: Dollar value of other investment that may affect economic impact and total value. Examples of other investment meeting the definition of 313.021(1) but not creating a new improvement as defined by TAC 9.1051. This is proposed property that functionally replaces existing property; is used to maintain, refurbish, renovate, modify or upgrade existing property—described in SECTION 13, question #5 of the application.

Column D: Dollar value of other investment that may affect economic impact and total value. Examples of other investment that may result in qualified property are land or professional services.





## Schedule C: Employment Information

9/28/2015

Date \_\_\_\_\_

BROADVIEW ENERGY JN LLC

Applicant Name

WALCOTT ISD

Form 50-296A

Revised May 2014

				Construction		Non-Qualifying Jobs		Qualifying Jobs	
				Column A	Column B	Column C	Column D	Column E	
	Year	School Year (YYYY-YYYY)	Tax Year (Actual tax year) YYYY	Number of Construction FTE's or man-hours (specify)	Average annual wage rates for construction workers	Number of non-qualifying jobs applicant estimates it will create (cumulative)	Number of new qualifying jobs applicant commits to create meeting all criteria of Sec. 313.021(3) (cumulative)	Average annual wage of new qualifying jobs	
Each year prior to start of Value Limitation Period <i>Insert as many rows as necessary</i>	0	2016-2017	2016	175 FTE	43,000	0	0	0	
	1	2017-2018	2017	N/A	N/A	0	2	48,203	
	2	2018-2019	2018	N/A	N/A	0	2	48,203	
Value Limitation Period <i>The qualifying time period could overlap the value limitation period.</i>	3	2019-2020	2019	N/A	N/A	0	2	48,203	
	4	2020-2021	2020	N/A	N/A	0	2	48,203	
	5	2021-2022	2021	N/A	N/A	0	2	48,203	
	6	2022-2023	2022	N/A	N/A	0	2	48,203	
	7	2023-2024	2023	N/A	N/A	0	2	48,203	
	8	2024-2025	2024	N/A	N/A	0	2	48,203	
	9	2025-2026	2025	N/A	N/A	0	2	48,203	
	10	2026-2027	2026	N/A	N/A	0	2	48,203	
	Years Following Value Limitation Period	11 through 25	2028-2043	2028-2042	N/A	N/A	0	2	48,203

Notes: See TAC 9.1051 for definition of non-qualifying jobs.

Only include jobs on the project site in this school district.

Are the cumulative number of qualifying jobs listed in Column D less than the number of qualifying jobs required by statute?

Are the cumulative number of qualifying jobs listed in Column D less than the number of qualifying jobs in Subchapter B districts, 10 qualifying jobs in Subchapter C districts) qualifying jobs in Subchapter B districts, 10 qualifying jobs in Subchapter C districts)

If yes, answer the following two questions:

**C1a.** Will the applicant request a job waiver, as provided under 313.025(f-1)?

**C1b.** Will the applicant avail itself of the provision in 313.021(3)(F)?

☐ No☒ Yes

(25)

☐ No

☒ X Yes

No 

☐ Yes

**Schedule D: Other Incentives (Estimated)**

<b>Date</b>	9/28/2015	<b>Form 50-296A</b>
<b>Applicant Name</b>	BROADVIEW ENERGY JN LLC	<i>Revised May 2014</i>
<b>ISD Name</b>	WALCOTT ISD	

State and Local Incentives for which the Applicant intends to apply (Estimated)						
Incentive Description	Taxing Entity (as applicable)	Beginning Year of Benefit	Duration of Benefit	Annual Tax Levy without Incentive	Annual Incentive	Annual Net Tax Levy
Tax Code Chapter 311	County:	N/A	N/A	N/A	N/A	N/A
	City:	N/A	N/A	N/A	N/A	N/A
	Other:	N/A	N/A	N/A	N/A	N/A
Tax Code Chapter 312	County: Deaf Smith County	2017	10 Years	Annual Avg. of \$412,000	see detail below	165,600
	City:	N/A	N/A	N/A	N/A	N/A
	Other: Deaf Smith Hospital	2017	10 Years	Annual Avg. of \$293,000	see detail below	175,000
Local Government Code Chapters 380/381	County:	N/A	N/A	N/A	N/A	N/A
	City:	N/A	N/A	N/A	N/A	N/A
	Other:	N/A	N/A	N/A	N/A	N/A
Freeport Exemptions	N/A	N/A	N/A	N/A	N/A	N/A
Non-Annexation Agreements	N/A	N/A	N/A	N/A	N/A	N/A
Enterprise Zone/Project	N/A	N/A	N/A	N/A	N/A	705000
Economic Development Corporation	N/A	N/A	N/A	N/A	N/A	N/A
Texas Enterprise Fund	N/A	N/A	N/A	N/A	N/A	N/A
Employee Recruitment	N/A	N/A	N/A	N/A	N/A	N/A
Skills Development Fund	N/A	N/A	N/A	N/A	N/A	N/A
Training Facility Space and Equipment	N/A	N/A	N/A	N/A	N/A	N/A
Infrastructure Incentives	N/A	N/A	N/A	N/A	N/A	N/A
Permitting Assistance	N/A	N/A	N/A	N/A	N/A	N/A
Other:	N/A	N/A	N/A	N/A	N/A	N/A
Other:	N/A	N/A	N/A	N/A	N/A	N/A
Other:	N/A	N/A	N/A	N/A	N/A	N/A
Other:	N/A	N/A	N/A	N/A	N/A	N/A
<b>TOTAL</b>				705,000		340,600

Additional information on incentives for this project:

<b>County Terms:</b>	Broadview Energy JN LLC expects to apply for an abatement structured as follows: 100% abatement for 10 years with PILOT payment of \$2,000 per installed MW capacity
<b>Hospital Terms:</b>	Broadview Energy JN LLC expects to apply for an abatement structured as follows: 75% abatement for 10 years on M&O portion only of tax rate.

**TAB 15**

*Economic Impact Analysis, other payments made in the state or other economic information (if applicable)*

None

**TAB 16**

*Description of Reinvestment Zone or Enterprise Zone, including:*

- a) Evidence that the area qualifies as a enterprise zone as defined by the Governor's office*
- b) Legal description of reinvestment zone\**
- c) Order, resolution, or ordinance established the reinvestment zone\**
- d) Guidelines and criteria for creating the zone\**

**16 a)** Not Applicable

**16 b)** To be provided once Reinvestment Zone is established

**16 c)** To be provided once Reinvestment Zone is established

## STATE OF TEXAS

### DEAF SMITH COUNTY

#### TAX ABATEMENT GUIDELINES AND CRITERIA

Deaf Smith County (the "County") is committed to the promotion of quality development in all parts of Deaf Smith County and to improving the quality of life for its citizens. In order to help meet these goals, the County will consider providing Tax Abatements (as defined below) to stimulate economic development. It is the policy of the County that such an incentive will be provided in accord with the guidelines and criteria outlined in this document. All applicants for Tax Abatements shall be considered on an individual basis.

In order to be eligible for designation as a Reinvestment Zone and receive Tax Abatement, and unless otherwise approved by the County, the planned improvement:

1. must be an Eligible Facility (as defined below);
2. must add at least Five Hundred Thousand Dollars (\$500,000.00) to the tax roll of eligible property;
3. must be reasonably expected to have an increase in positive net economic benefit to Deaf Smith County of at least One Million Dollars (\$1,000,000.00) over the life of the Abatement, computed to include (but not limited to) new sustaining payroll and/or capital improvement; and
4. must not be expected to solely or primarily have the effect of transferring employment from one part of Deaf Smith County to another.

In addition to the criteria set forth above, the County reserves the right to negotiate a Tax Abatement Agreement in order to compete favorably with other communities.

Only that increase in the fair market value of the property that is a direct result of the development, redevelopment, and improvement specified in the Agreement will be eligible for Abatement and then only to the extent that such increase exceeds any reduction in the fair market value of the other property of the applicant located within the jurisdiction creating the reinvestment zone.

All Tax Abatement Agreements will be no longer than allowed by law.

It is the goal of the County to grant Tax Abatements on the same terms and conditions as the other taxing units having jurisdiction of the property. However, nothing herein shall limit the discretion of the County to consider, adopt, modify, or decline any Tax Abatement request.

This policy is effective as of the 27<sup>th</sup> day of April, 2015, and shall at all times be kept current with regard to the needs of Deaf Smith County and reflective of the official views of the County, and shall be reviewed every two (2) years.

The adoption of these guidelines and criteria by the Commissioners does not:

1. limit the discretion of the governing body to decide whether to enter into a specific Tax Abatement Agreement;
2. limit the discretion of the governing body to delegate to its employees the authority to determine whether or not the governing body should consider a particular application or request for Tax Abatement; or
3. create any property, contract, or other legal right in any person to have the governing body consider or grant a specific application or request for Tax Abatement.

## **SECTION I. DEFINITIONS**

A. **"Abatement" or "Tax Abatement"** means the full or partial exemption from ad valorem taxes of certain property in a reinvestment zone designated for economic development purposes.

B. **"Agreement" or "Abatement Agreement"** means a contractual Agreement between a property owner and/or lessee and the County.

C. **"Base Year Value"** means the assessed value on the eligible property as of January 1 preceding the execution of the Agreement.

D. **"Deferred Maintenance"** means improvements necessary for continued operation which do not improve productivity or alter the process technology.

E. **"Eligible Facilities"** means new, expanded, or modernized buildings and structures, including fixed machinery and equipment, which is reasonably likely as a result of granting the Abatement to contribute to the retention or expansion of primary employment or to attract major investment in the reinvestment zone that would be a benefit to the property and that would contribute to the economic development of Deaf Smith County, but does not include facilities which are intended to be primarily to provide goods or services to residents for existing businesses located in Deaf Smith County such as, but not limited to, restaurants and retail sales establishments. Eligible facilities may include, but shall not be limited to a(n):

- aquaculture/agriculture facility;
- distribution center facility;
- manufacturing facility;
- office building;
- regional entertainment/tourism facility;
- research service facility;
- regional service facility;
- historic building in a designated area;

wind energy facility; or  
other basic industrial facility.

F. **"Expansion"** means the addition of building structures, machinery, equipment, or payroll for purposes of increasing production capacity.

G. **"Facility"** means property improvement(s) completed or in the process of construction which together comprise an interregional whole.

H. **"Modernization"** means a complete or partial demolition of facilities and the complete or partial reconstruction or installation of a facility of similar or expanded production capacity. Modernization may result from the construction, alteration, or installation of buildings, structures, machinery, or equipment.

I. **"New Facility"** means a property previously undeveloped which is placed into service by means other than or in conjunction with Expansion or Modernization.

J. **"Productive Life"** means the number of years property improvement(s) is/are expected to be in service in a facility.

## SECTION II. ABATEMENT AUTHORIZED

A. **Eligible Facilities.** Upon application, Eligible Facilities shall be considered for Tax Abatement as hereinafter provided.

B. **Creation of New Values.** Abatement may only be granted for the additional value of eligible property improvement(s) made subsequent to and specified in an Abatement Agreement between the County and the property owner or lessee, subject to such limitations as the County may require.

C. **New and Existing Facilities.** Abatement may be granted for the additional value of eligible property improvement(s) made subsequent to and specified in an Abatement Agreement between the County and the property owner or lessee, subject to such limitations as the County may require.

D. **Eligible Property.** Abatement may be extended to the value of new, expanded, or modernized buildings, structures, fixed machinery and equipment, site improvements, and related fixed improvements necessary to the operation and administration of the facility, and all other real and tangible personal property permitted by Chapter 312 of the Texas Tax Code.

E. **Ineligible Property.** The following types of property shall be fully taxable and ineligible for Tax Abatement: land; animals; inventories, supplies; tools; furnishings; vehicles; vessels; aircraft; deferred maintenance investments; housing and property to be rented or leased, except as provided in Section II(F); property owned or used by the State of Texas.

F. **Owned/Leased Facilities.** If a leased facility is granted Abatement, the



Agreement shall be executed with the lessor and the lessee. If the land is leased, but the facility constructed or installed thereon is owned by the lessee, the lessee shall execute the Agreement.

G. **Economic Qualifications.** In order to be eligible for designation as a reinvestment zone and receive Tax Abatement, the planned improvement:

- (1) must be an Eligible Facility;
- (2) must add at least Five Hundred Thousand Dollars (\$500,000.00) to the tax roll of eligible property;
- (3) must be reasonably expected to have an increase in positive net economic benefit to Deaf Smith County of at least One Million Dollars (\$1,000,000.00) over the life of the Abatement, computed to include (but not limited to) new sustaining payroll and/or capital improvement. The creation of (number and type) of new jobs will also factor into the decision to grant an Abatement; and
- (4) must not be expected to solely or primarily have the effect of transferring employment from one part of Deaf Smith County to another.

H. **Standards for Tax Abatement.** The following factors, among others, will be considered in determining whether to grant Tax Abatement:

- (1) value of existing improvements, if any;
- (2) type and value of proposed improvements;
- (3) productive life of proposed improvements;
- (4) number of existing jobs to be retained by proposed improvements;
- (5) number and type of new jobs to be created by proposed improvements;
- (6) amount of local payroll to be created;
- (7) whether the new jobs to be created will be filled by persons residing or projected to reside within the affected taxing jurisdiction;
- (8) amount by which property tax base valuation will be increased during the term of Abatement and after Abatement, which shall include a definitive commitment that such valuation shall not, in any case, be less than Five Hundred Thousand Dollars (\$500,000.00);
- (9) expenses to be incurred in providing facilities directly resulting from the new improvements;

(10) the amount of ad valorem taxes to be paid to the County during the Abatement period considering (a) the existing values, (b) the percentage of new value abated, (c) the Abatement period, and (d) the value after expiration of the Abatement period;

(11) the population growth of Deaf Smith County that occurs directly as a result of new improvements;

(12) the types and values of public improvements, if any, to be made by applicant seeking Abatement;

(13) whether the proposed improvements compete with existing businesses to the detriment of the local economy;

(14) the impact on the business opportunities of existing business;

(15) the attraction of other new businesses to the area;

(16) the overall compatibility with the zoning ordinances and comprehensive plan for the area; and

(17) whether the project obtains all necessary permits from the applicable environmental agencies.

Each Eligible Facility shall be reviewed on its merits utilizing the factors provided above. After such review, Abatement may be denied entirely or may be granted to the extent deemed appropriate after full evaluation.

**I. Denial of Abatement.** An Abatement Agreement shall not be authorized if it is determined that:

(1) there would be substantial adverse effect on the provision of government services or tax base;

(2) the applicant has insufficient financial capacity;

(3) violation of other codes or laws; or

(4) any other reason deemed appropriate by the County.

**J. Taxability.** From the execution of the Abatement to the end of the Agreement period, taxes shall be payable as follows:

(1) the value of ineligible property as provided in Section II(E) shall be fully taxable;

(2) the base year value of existing eligible property as determined each year shall be fully taxable; and

(3) the additional value of new eligible property shall be fully taxable at the end of the Abatement period.

### **SECTION III. APPLICATION**

A. Any present or potential owner of taxable property in the County may request Tax Abatement by filing a written application with the Commissioners.

B. The application shall consist of a general description of the new improvements to be undertaken; a descriptive list of the improvements for which an Abatement is requested; a list of the kind, number and location of all proposed improvements of a property; a map and property description; and a time schedule for undertaking and completing the proposed improvements. In the case of modernization, a statement of the assessed value of the facility, separately stated for real and personal property, shall be given for the tax year immediately preceding the application. The Commissioners may require such financial and other information as deemed appropriate for evaluating the financial capacity and other factors pertaining to the applicant, to be attached to the application. The completed application must be accompanied by the payment of a non-refundable application fee for administrative costs and legal fees associated with the processing of the Tax Abatement request. All checks in payment of the administrative fee shall be made payable to the County. The fee for Abatement requests shall be One Thousand and No/100 Dollars (\$1,000.00).

C. The County shall give notice as provided by the Property Tax Code, including written notice to the presiding officer of the governing body of each taxing unit in which the property to be subject to the Agreement is located, not later than seven (7) days before acting upon the application.

D. The application process described in Section III hereof shall be followed regardless of whether a particular reinvestment zone is created by Deaf Smith County or a taxing entity within Deaf Smith County. No other notice or hearing shall be required except compliance with the open meetings act, unless the Commissioners deem them necessary in a particular case.

### **SECTION IV. AGREEMENT**

A. After approval, the Commissioners shall formally pass a resolution and execute an Agreement with the owner of the facility and lessee as required which shall:

(1) include a list of the kind, number and location of all proposed improvements to the property;

(2) provide access to and authorize inspection of the property by the taxing unit to insure compliance with the Agreement;

- (3) limit the use of the property consistent with the taxing unit's development goals;
- (4) provide for recapturing property tax revenues that are lost if the owner fails to make improvements as provided by the Agreement;
- (5) include each term that was agreed upon with the property owner and require the owner to annually certify compliance with the terms of the Agreement to each taxing unit; and
- (6) allow the taxing unit to cancel or modify the Agreement at any time if the property owner fails to comply with the terms of the Agreement.

## **SECTION V. RECAPTURE**

A. In the event that the applicant or its assignee (1) allows its ad valorem taxes owed to become delinquent and fails to timely and properly follow the legal procedures for their protest and/or content; or (2) violates any of the terms and conditions of the Abatement Agreement and fails to cure during the cure period, the Agreement then may be terminated and all taxes previously abated by virtue of the Agreement will be recaptured and paid within thirty (30) days of the termination.

B. Should the County determine that the applicant or its assignee is in default according to the terms and conditions of its Agreement, the County shall notify the company or individual in writing at the address stated in the Agreement, and if such is not cured within the time set forth in such notice (the "Cure Period"), then the Agreement may be terminated.

## **SECTION VI. ADMINISTRATION**

A. The Chief Appraiser of the Deaf Smith County Appraisal District will annually determine an assessment of the real and personal property comprising the reinvestment zone. Each year, the company or individual receiving Abatement shall furnish the appraiser with such information as may be necessary for the Abatement. Once value has been established, the Chief Appraiser will notify the Commissioners of the amount of the assessment.

B. The County may execute a contract with any other jurisdiction(s) to inspect the facility to determine if the terms and conditions of the Abatement Agreement are being met. The Abatement Agreement shall stipulate that employees and/or designated representatives of the County will have access to the reinvestment zone during the term of the Abatement to inspect the facility to determine if the terms and conditions of the Agreement are being met. All inspections will be made only after the giving of twenty-four (24) hours prior notice and will only be conducted in such manner as to not unreasonably interfere with the construction and/or operation of the facility. All inspections will be made with one or more representatives of the company or individual and in accordance with its safety standards.

C. Upon completion of construction, a designated representative of the County shall annually evaluate each facility receiving Abatement to insure compliance with the Agreement and shall formally report such evaluations to the Commissioners.

#### **SECTION VII. ASSIGNMENT**

The Abatement Agreement may be transferred and assigned by the holder to a new owner or lessee of the same facility either upon the approval by resolution of the Commissioners, or in accordance with the terms of an existing Tax Abatement Agreement. No assignment or transfer shall be approved if the parties to the existing Agreement, the new owner, or new lessee are liable to any jurisdiction for outstanding taxes or other obligations. Approval shall not be unreasonably delayed or withheld. Notice shall be given to the Commissioners at least twenty (20) days in advance of any transfer or assignment.

#### **SECTION VIII. SUNSET PROVISION**

These Guidelines and Criteria are effective upon the date of their adoption, and shall supersede and replace any and all prior guidelines and criteria for Tax Abatement in the County. These Guidelines and Criteria shall remain in force for two (2) years, unless amended by three-quarters vote of the Commissioners, at which time all reinvestment zones and Tax Abatement Agreements created pursuant to these provisions will be reviewed to determine whether the goals have been achieved. Based on such review, the Guidelines and Criteria will be modified, renewed or eliminated; provided, however, no modification or elimination of the Guidelines and Criteria shall affect Tax Abatement Agreements that have been previously approved until the parties thereto shall agree to amend such Agreements.

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Adopted on this the 27<sup>th</sup> day of April, 2015.

Deaf Smith County Commissioners

Pat Smith

Pat Smith  
Commissioner, Precinct 1

Jerry O'Connor

Jerry O'Connor  
Commissioner, Precinct 2

Mike Brumley

Mike Brumley  
Commissioner, Precinct 3

Dale Artho

Dale Artho  
Commissioner, Precinct 4

D.J. Wagner

D.J. Wagner  
County Judge

**TAB 17**

*Signature and Certification page, signed and dated by Authorized School District Representative and Authorized Company Representative (applicant)*

See Attached

**SECTION 16: Authorized Signatures and Applicant Certification**

After the application and schedules are complete, an authorized representative from the school district and the business should review the application documents and complete this authorization page. Attach the completed authorization page in **Tab 17**. **NOTE:** If you amend your application, you will need to obtain new signatures and resubmit this page, Section 16, with the amendment request.

**1. Authorized School District Representative Signature**

I am the authorized representative for the school district to which this application is being submitted. I understand that this application is a government record as defined in Chapter 37 of the Texas Penal Code.

**print  
here**

Dr. Billy McLaughlin

Print Name (Authorized School District Representative)

Superintendent

Title

**sign  
here**

*Bill McLaughlin*

Signature (Authorized School District Representative)

Date

10/1/15

**2. Authorized Company Representative (Applicant) Signature and Notarization**

I am the authorized representative for the business entity for the purpose of filing this application. I understand that this application is a government record as defined in Chapter 37 of the Texas Penal Code. The information contained in this application and schedules is true and correct to the best of my knowledge and belief.

I hereby certify and affirm that the business entity I represent is in good standing under the laws of the state in which the business entity was organized and that no delinquent taxes are owed to the State of Texas.

**print  
here**

Blake Rasmussen

Print Name (Authorized Company Representative (Applicant))

Authorized Signatory

Title

**sign  
here**

*Blake Rasmussen*

Signature (Authorized Company Representative (Applicant))

Date

9/28/15



(Notary Seal)

GIVEN under my hand and seal of office this, the

28<sup>th</sup> day of September, 2015

*Deborah Susan Terranova*

Notary Public in and for the State of Texas

My Commission expires: 7-3-17

If you make a false statement on this application, you could be found guilty of a Class A misdemeanor or a state jail felony under Texas Penal Code Section 37.10.