

**AMENDMENT TO  
RESOLUTION AND FINDINGS OF FACT  
of the  
CHILDRESS INDEPENDENT SCHOOL DISTRICT  
BOARD OF TRUSTEES  
UNDER CHAPTER 313 OF THE TEXAS TAX CODE  
ON THE APPLICATION FOR APPRAISED VALUE LIMITATION  
ON QUALIFIED PROPERTY  
SUBMITTED BY CHILDRESS SOLAR PARK, LLC**

STATE OF TEXAS §  
COUNTY OF CHILDRESS §  
CHILDRESS INDEPENDENT SCHOOL DISTRICT §

**PREAMBLE**

On the 12th day of December, 2018, a public meeting of the Board of Trustees of the Childress Independent School District (the “Board”) was held to solicit input from interested parties on the amended application by Childress Solar Park, LLC (“Childress Solar Park” or “Applicant”) for an appraised value limitation on qualified property under Chapter 313 of the Texas Tax Code. The meeting was duly posted in accordance with the provisions of the Texas Open Meetings Act, Chapter 551, Texas Government Code. At the meeting, the Board considered the amended application by Childress Solar Park (the “**Amended Application**”) to amend the Agreement for Limitation On Appraised Value Of Property For School District Maintenance And Operations Taxes, dated as of February 12, 2018 (the “**Agreement**”). The Board of Trustees solicited input into its deliberations from interested parties within the District. After hearing presentations from the District’s administrative staff and receiving impact from consultants retained by the District to advise the Board in this matter and reviewing the Comptroller’s Amended Economic Impact Analysis of November 13, 2018, under Texas Tax Code §313.026 and 34 T.A.C. §9.1054, the Board of Trustees of the Childress Independent School District (the “**District**”) makes the following Amendment (“**Findings Amendment**”) to the February 12, 2018 Resolution and Findings of Fact (“**Findings**”). Undefined capitalized terms herein shall have the meaning given to them in the Agreement;

Pursuant to Section 10.2 of the Agreement, the Applicant has provided notice to the District of its request to (i) amend Section 2.3.D. (Tax Limitation Period) and Section 2.3.E. (Final Termination Date) of the Agreement to allow the Tax Limitation Period to commence on January 1, 2020; (ii) decrease the number of full-time jobs in line with industry standards; and (v) make the resulting required changes to Section 2.3 and **EXHIBIT 5** of the Agreement;

The District desires to amend the Findings in conjunction with amending the Agreement;

On December 17, 2018, after conducting a public hearing and providing interested persons an opportunity to be heard on the matter, the Board of Trustees determined after review of the Comptroller’s Amended Certificate Decision and Economic Impact Analysis, and in consideration

of its own analysis of Childress Solar Park’s Amended Application and all other related documentation relating thereto, the Board makes the following Findings Amendment:

1. **Findings Amendment.** The following provisions of the Findings are hereby modified, revised, amended, supplemented, and replaced as follows:

- a. References to Number of Jobs. All references in the Findings to ten (10) qualifying jobs are hereby modified and replaced with the number of New Qualifying Jobs specified in Amended Tab 12 of the Application, being three (3) New Qualifying Jobs, and specifically Board Finding No. 3, shall be amended as follows:

**Board Finding Number 3.**

*The Applicant will create three (3) new qualifying jobs, which Applicant affirms will meet all of the requirements set out in Texas Tax Code §313.021(3), including: (1) at least 1,600 hours of work per year; (2) provision of group health benefit plan with at least 80% of the premium paid by Applicant; (3) pay an annual wage of \$39,111 (\$752 per week)<sup>1</sup>, an amount equal to at least 110% of the County average weekly wage for manufacturing jobs as defined under §313.021(5)(A); (4) are not created to replace a previous employee; and (5) are not transferred from another area of Texas to the project described the Application.*

See Attachments A and D.

- b. Board Finding No. 18. A new Board Finding Number 18 shall be added as follows:

**Board Finding Number 18.**

*The new qualifying jobs creation requirement under § 313.051(b) exceeds the industry standard for the number of employees reasonably necessary for the operation of the Applicant’s facility described in the Application, and Applicant qualifies for a waiver of the new jobs requirement pursuant to § 313.025(f-1).*

The new qualifying jobs creation requirement under § 313.051(b) exceeds the industry standard for the number of employees reasonably necessary for the operation of the Applicant’s facility described in the Application, and Applicant qualifies for a waiver of the new jobs requirement pursuant to § 313.025(f-1).

In support of this Finding, Applicant submitted information as amended Tab 12 to its Application regarding the industry standard for the number of jobs for a project with qualified property of this size and type. Applicant states that a project of the

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<sup>1</sup> Comptroller values are rounded from those reported by Applicant in Tab 1, §14.

size and type described in the Application will require less than ten (10) permanent jobs. Applicant reports in the amended Tab 12 that solar energy 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 operations commences. Applicant reports that the industry standard for employment is typically one (1) full time employee for approximately every 90 MW of capacity and that three (3) full-time positions are needed to operate a 240 MW facility. Applicant reports that it has committed to create three (3) total jobs for this 240 MW project, which is consistent with industry standards. A copy of the Amended Tab 12 submitted with the Application is attached hereto as Attachment K.

- c. Board Waiver of Job Requirement. The following additional Order is hereby added as the penultimate Order to the Findings:

IT IS FURTHER ORDERED that the new jobs requirement pursuant to §313.051(b) is hereby WAIVED; and,

- d. Attachment K. Attachment K, being the attached Job Waiver Request, is hereby added.

2. **Effect.** Except as modified and amended by the terms of this Findings Amendment, all of the other Findings shall remain in full force and effect. The Findings and this Findings Amendment shall be deemed to constitute a single instrument or document. Should there be any inconsistency between the terms of this Findings Amendment and the Findings; the terms of these Findings Amendment shall prevail.

IT IS THEREFORE ORDERED, this Findings Amendment, including the recitals and statements, are adopted and approved as the full and complete Findings of the Childress Independent School District Board of Trustees, and the Board of Trustees has made the above factual Findings in accordance with the Texas Tax Code § 313.025(e) and Texas Administrative Code 34, Chapter 9, subchapter F; and,

IT IS FURTHER ORDERED that this Findings Amendment is made a part of the official minutes of this meeting, and shall be maintained in the permanent records of the Childress Independent School District Board of Trustees and that a copy this Findings Amendment shall be delivered to the Texas Comptroller to be posted to the Texas Comptroller's internet website.

IT IS FURTHER ORDERED that a copy of this Findings Amendment shall be recorded with the official Minutes of the meeting at which they have been approved and a copy of this Findings Amendment shall also be recorded with the Findings in the official Minutes of the meeting of February 12, 2018.

Dated this 17th day of December, 2018.

Childress Independent School District

By Mark Keys  
*Signature*

Mark Keys, President  
*Printed Name and Title*

Attest:

By Carol Freeman  
*Signature*

Carol Freeman, Secretary  
*Printed Name and Title*

## LIST OF ATTACHMENTS

<i>Attachment</i>	<i>Description</i>
K	Job Waiver Request



**CUMMINGS WESTLAKE**  
PROPERTY TAX ADVISORS

October 18, 2018

Mr. Rick Teran  
Superintendent  
Childress Independent School District  
308 Third Street NW  
Childress, TX 79201

**Re: Chapter 313 Jobs Waiver Request**

Dear Superintendent Teran,

Childress Solar Park, LLC requests that the Childress 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.

Childress Solar Park, LLC requests that the Board of Trustees make such a finding and waive the job creation requirement for 10 permanent jobs. In line with industry standards for job requirements, Childress Solar Park, LLC has committed to create three total jobs for the project.

Solar energy 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 industry standard for employment is typically one full-time employee for approximately every 90MW of capacity. This number will vary depending on the operations and maintenance requirements of the solar equipment selected as well as the support and technical assistance offered by the solar panel manufacturer. The permanent employees of a solar project maintain and service the solar panels and associated power collection equipment, underground electrical connections, substations

and other infrastructure associated with the safe and reliable operation of the project. In addition to the onsite employees, there may be managers or technicians who support the project from offsite locations.

Sincerely,

A handwritten signature in blue ink, appearing to read "Sam Gregson".

Sam Gregson  
Senior Consultant  
Cummings Westlake, LLC