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KEVIN O'HANLON
CERTIFIED, CIVIL APPELATE
CERTIFIED, CIVIL TRIAL

August 15, 2017

Local Government Assistance & Economic
Analysis Texas Comptroller of Public Accounts
P.O. Box 13528
Austin, Texas 78711-3528

RE: Application 1202 from Seymour Hills Wind Project, LLC to Seymour Independent
School District

To the Local Government Assistance & Economic Analysis Division:

In response to request for clarification or correction, please find enclosed Amendment 1 to
Application 1202.

Item #1.1- Section 14: Wage and Employment Information – The applicant has updated wage data
found in Section 14 of the application, revised Tab 13, as well as submitted a revised Schedule C.

Item # 1.2 – Section 14: Wage and Employment Information – The annual wage calculated for all
jobs in a county has been updated.

Item #2 and #3– Tabs 7/8 have been updated

Item #4 – Tab 14 –The Applicant has resubmitted Schedules A2, B and C.

A copy of the amended application will be submitted to the Baylor County Appraisal District.

Sincerely,

A handwritten signature in black ink, appearing to read 'Kevin O'Hanlon', written over a horizontal line.

Kevin O'Hanlon
School District Consultant

Cc: Baylor County Appraisal District
Seymour Hills Wind Project, LLC

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 2017
(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? 3
- 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 650.25
 - b. 110% of the average weekly wage for manufacturing jobs in the county is Not Available
 - c. 110% of the average weekly wage for manufacturing jobs in the region is 1,061.99
- 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? 55,223.00
- 10. What is the annual wage you are committing to pay for each of the new qualifying jobs you create on the qualified property? 55,223.00
- 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**.

TAB 7*Description of Qualified Investment*

Seymour Hills Wind Project, LLC plans to construct up to a 100 MW wind farm in Baylor County.

This application covers all qualified property within Seymour ISD necessary for the commercial operations of the proposed wind farm described in Tab 4. Up to approximately one hundred megawatts (100 MW) will be located in Seymour ISD. Turbine placement is subject to change. For purposes of this application, the Project anticipates using 2.5 MW turbines manufactured by GE with an estimated 40 turbines located in Seymour ISD. Seymour Hills is also constructing approximately 2 miles of generation transmission tie line that will be in Seymour ISD.

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, 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.

**SEYMOUR HILLS WIND PROJECT, LLC
TAB 13 TO CHAPTER 313 APPLICATION - SEYMOUR ISD**

CHAPTER 313 WAGE CALCULATION - ALL JOBS - ALL INDUSTRIES

QUARTER	YEAR	AVG WEEKLY WAGES*	ANNUALIZED
FIRST	2016	\$ 622	\$ 32,344
SECOND	2016	\$ 637	\$ 33,124
THIRD	2016	\$ 649	\$ 33,748
FOURTH	2016	\$ 693	\$ 36,036
AVERAGE		\$ 650.25	\$ 33,813

CHAPTER 313 WAGE CALCULATION - MANUFACTURING JOBS

Not Available

CHAPTER 313 WAGE CALCULATION - REGIONAL WAGE RATE

REGION	YEAR	AVG WEEKLY WAGES*	ANNUALIZED
NORTEX	2016	\$ 965	\$ 50,203
		X 110%	110%
		\$ 1,061.99	\$ 55,223

* 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
2016	1st Qtr	Baylor County	Private	00	0	10	Total, All Industries	\$622
2016	2nd Qtr	Baylor County	Private	00	0	10	Total, All Industries	\$637
2016	3rd Qtr	Baylor County	Private	00	0	10	Total, All Industries	\$649
2016	4th Qtr	Baylor County	Private	00	0	10	Total, All Industries	\$693

**2016 Manufacturing Average Wages by Council of Government Region
Wages for All Occupations**

COG	Wages	
	Hourly	Annual
Texas	\$25.41	\$52,850
1. Panhandle Regional Planning Commission	\$22.52	\$46,834
2. South Plains Association of Governments	\$18.27	\$38,009
3. NORTEX Regional Planning Commission	\$24.14	\$50,203
4. North Central Texas Council of Governments	\$26.06	\$54,215
5. Ark-Tex Council of Governments	\$19.07	\$39,663
6. East Texas Council of Governments	\$20.52	\$42,677
7. West Central Texas Council of Governments	\$20.31	\$42,242
8. Rio Grande Council of Governments	\$19.32	\$40,188
9. Permian Basin Regional Planning Commission	\$26.00	\$54,079
10. Concho Valley Council of Governments	\$18.78	\$39,066
11. Heart of Texas Council of Governments	\$21.14	\$43,962
12. Capital Area Council of Governments	\$30.06	\$62,522
13. Brazos Valley Council of Governments	\$17.66	\$36,729
14. Deep East Texas Council of Governments	\$18.06	\$37,566
15. South East Texas Regional Planning Commission	\$33.42	\$69,508
16. Houston-Galveston Area Council	\$27.52	\$57,246
17. Golden Crescent Regional Planning Commission	\$26.38	\$54,879
18. Alamo Area Council of Governments	\$21.67	\$45,072
19. South Texas Development Council	\$15.02	\$31,235
20. Coastal Bend Council of Governments	\$27.85	\$57,921
21. Lower Rio Grande Valley Development Council	\$17.55	\$36,503
22. Texoma Council of Governments	\$20.98	\$43,648
23. Central Texas Council of Governments	\$18.65	\$38,783
24. Middle Rio Grande Development Council	\$23.05	\$47,950

$\$50,203 \times 110\% = \$55,223$

Source: Texas Occupational Employment and Wages

Data published: July 2017

Data published annually, next update will be July 31, 2018

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.

PROPERTY INVESTMENT AMOUNTS								
(Estimated investment in each year. Do not put cumulative totals.)								
	Year	School Year (YYYY-YYYY)	Tax Year (Fill in actual tax year below) YYYY	Column A	Column B	Column C	Column D	Column E
				New investment (original cost) in tangible personal property placed in service during this year that will become Qualified Property	New investment made during this year in buildings or permanent nonremovable components of buildings that will become Qualified Property	Other investment made during this year that will <u>not</u> become Qualified Property [SEE NOTE]	Other investment made during this year that will become Qualified Property [SEE NOTE]	Total Investment (A+B+C+D)
Total Investment from Schedule A1*	--	TOTALS FROM SCHEDULE A1		126,800,000	700,000	0	0	127,500,000
Each year prior to start of value limitation period** <i>Insert as many rows as necessary</i>	0	2018-2019	2018	0	0	0	0	0
Value limitation period***	1	2019-2020	2019	0	0	0	0	0
	2	2020-2021	2020	0	0	0	0	0
	3	2021-2022	2021	0	0	0	0	0
	4	2022-2023	2022	0	0	0	0	0
	5	2023-2024	2023	0	0	0	0	0
	6	2024-2025	2024	0	0	0	0	0
	7	2025-2026	2025	0	0	0	0	0
	8	2026-2027	2026	0	0	0	0	0
	9	2027-2028	2027	0	0	0	0	0
	10	2028-2029	2028	0	0	0	0	0
Total Investment made through limitation				126,800,000	700,000	0	0	127,500,000
Continue to maintain viable presence	11	2029-2030	2029					0
	12	2030-2031	2030					0
	13	2031-2032	2031					0
	14	2032-2033	2032					0
	15	2033-2034	2033					0
Additional years for 25 year economic impact as required by 313.026(c)(1)	16	2034-2035	2034					0
	17	2035-2036	2035					0
	18	2036-2037	2036					0
	19	2037-2038	2037					0
	20	2038-2039	2038					0
	21	2039-2040	2039					0
	22	2040-2041	2040					0
	23	2041-2042	2041					0
	24	2042-2043	2042					0
	25	2043-2044	2043					0

* 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 that will not become qualified property include 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; 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.

Schedule B: Estimated Market And Taxable Value (of Qualified Property Only)

1202-seymour-seymourhills-amendment001

August 15, 2017 **Form 50-296A**

Date

8/8/2017

Applicant Name

SEYMOUR HILLS WIND PROJECT, LLC

ISD Name

SEYMOUR ISD

Revised May 2014

	Year	School Year (YYYY-YYYY)	Tax Year (Fill in actual tax year) YYYY	Qualified Property			Estimated Taxable Value		
				Estimated Market Value of Land	Estimated Total Market Value of new buildings or other new improvements	Estimated Total Market Value of tangible personal property in the new buildings or "in or on the new improvements"	Market Value less any exemptions (such as pollution control) and before limitation	Final taxable value for I&S after all reductions	Final taxable value for M&O after all reductions
Each year prior to start of Value Limitation Period <i>Insert as many rows as necessary.</i>	0	2018-2019	2018	0	0	0	0	0	0
Value Limitation Period	1	2019-2020	2019	0	679,000	124,950,000	125,629,000	125,629,000	25,000,000
	2	2020-2021	2020	0	662,000	116,204,000	116,866,000	116,866,000	25,000,000
	3	2021-2022	2021	0	645,500	108,070,000	108,715,500	108,715,500	25,000,000
	4	2022-2023	2022	0	629,400	100,505,000	101,134,400	101,134,400	25,000,000
	5	2023-2024	2023	0	613,700	93,470,000	94,083,700	94,083,700	25,000,000
	6	2024-2025	2024	0	598,400	86,927,000	87,525,400	87,525,400	25,000,000
	7	2025-2026	2025	0	583,400	80,842,000	81,425,400	81,425,400	25,000,000
	8	2026-2027	2026	0	568,800	75,183,000	75,751,800	75,751,800	25,000,000
	9	2027-2028	2027	0	554,600	69,920,000	70,474,600	70,474,600	25,000,000
	10	2028-2029	2028	0	540,700	65,026,000	65,566,700	65,566,700	25,000,000
Continue to maintain viable presence	11	2029-2030	2029	0	527,200	61,775,000	62,302,200	62,302,200	62,302,200
	12	2030-2031	2030	0	514,000	58,686,000	59,200,000	59,200,000	59,200,000
	13	2031-2032	2031	0	501,200	55,752,000	56,253,200	56,253,200	56,253,200
	14	2032-2033	2032	0	488,700	52,964,000	53,452,700	53,452,700	53,452,700
	15	2033-2034	2033	0	476,500	50,316,000	50,792,500	50,792,500	50,792,500
Additional years for 25 year economic impact as required by 313.026(c)(1)	16	2034-2035	2034	0	464,600	47,800,000	48,264,600	48,264,600	48,264,600
	17	2035-2036	2035	0	453,000	45,410,000	45,863,000	45,863,000	45,863,000
	18	2036-2037	2036	0	441,700	43,140,000	43,581,700	43,581,700	43,581,700
	19	2037-2038	2037	0	430,700	40,983,000	41,413,700	41,413,700	41,413,700
	20	2038-2039	2038	0	419,900	38,934,000	39,353,900	39,353,900	39,353,900
	21	2039-2040	2039	0	409,400	36,987,000	37,396,400	37,396,400	37,396,400
	22	2040-2041	2040	0	399,200	35,138,000	35,537,200	35,537,200	35,537,200
	23	2041-2042	2041	0	389,200	33,381,000	33,770,200	33,770,200	33,770,200
	24	2042-2043	2042	0	379,500	31,875,000	32,254,500	32,254,500	32,254,500
	25	2043-2044	2043	0	370,000	31,875,000	32,245,000	32,245,000	32,245,000

Notes: Market value in future years is good faith estimate of future taxable value for the purposes of property taxation.
Only include market value for eligible property on this schedule.

Schedule C: Employment Information

Date 8/8/2017
Applicant Name SEYMOUR HILLS WIND PROJECT, LLC
ISD Name SEYMOUR ISD

Form 50-296A

Revised May 2014

	Year	School Year (YYYY-YYYY)	Tax Year (Actual tax year) YYYY	Construction		Non-Qualifying Jobs	Qualifying Jobs	
				Column A	Column B	Column C	Column D	Column E
				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	2018-2019	2018	250	36,000	0	0	0
Value Limitation Period <i>The qualifying time period could overlap the value limitation period.</i>	1	2019-2020	2019	N/A	N/A	0	3	55,223
	2	2020-2021	2020	N/A	N/A	0	3	55,223
	3	2021-2022	2021	N/A	N/A	0	3	55,223
	4	2022-2023	2022	N/A	N/A	0	3	55,223
	5	2023-2024	2023	N/A	N/A	0	3	55,223
	6	2024-2025	2024	N/A	N/A	0	3	55,223
	7	2025-2026	2025	N/A	N/A	0	3	55,223
	8	2026-2027	2026	N/A	N/A	0	3	55,223
	9	2027-2028	2027	N/A	N/A	0	3	55,223
	10	2028-2029	2028	N/A	N/A	0	3	55,223
Years Following Value Limitation Period	11 through 25	2029-2044	2029-2043	N/A	N/A	0	3	55,223

Notes: See TAC 9.1051 for definition of non-qualifying jobs.
Only include jobs on the project site in this school district.

- C1. Are the cumulative number of qualifying jobs listed in Column D less than the number of qualifying jobs required by statute? (25) Yes No
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)? Yes No
- C1b. Will the applicant avail itself of the provision in 313.021(3)(F)? Yes No

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. John Baker

Print Name (Authorized School District Representative)

Superintendent

Title

sign here

Signature (Authorized School District Representative)

Date

8-4-17

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

Matt Riley

Print Name (Authorized Company Representative (Applicant))

Manager

Title

sign here

Signature (Authorized Company Representative (Applicant))

Date

GIVEN under my hand and seal of office this, the

day of

Notary Public in and for the State of Texas

(Notary Seal)

My Commission expires:

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.

SECTION 16: Authorized Signatures and Applicant Certification

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print here

Dr. John Baker

Print Name (Authorized School District Representative)

Superintendent

Title

sign here

Signature (Authorized School District Representative)

Date

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

Matt Riley Derek M. Harding

Print Name (Authorized Company Representative (Applicant))

Manager

Title

sign here

Signature (Authorized Company Representative (Applicant))

Date

August 8, 2017

see attached

GIVEN under my hand and seal of office this, the

day of

Notary Public in and for the State of Texas

(Notary Seal)

My Commission expires:

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.

CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT

CIVIL CODE § 1189

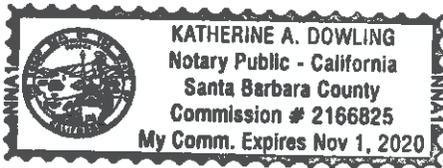
A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California)
County of Santa Barbara)
On August 8, 2017 before me, Katherine A. Dowling, Notary Public
Date Here Insert Name and Title of the Officer
personally appeared Derek M. Harding
Name(s) of Signer(s)

who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.



Signature Katherine A. Dowling
Signature of Notary Public

Place Notary Seal Above

OPTIONAL

Though this section is optional, completing this information can deter alteration of the document or fraudulent reattachment of this form to an unintended document.

Description of Attached Document

Title or Type of Document: _____ Document Date: _____
Number of Pages: _____ Signer(s) Other Than Named Above: _____

Capacity(ies) Claimed by Signer(s)

Signer's Name: _____
 Corporate Officer -- Title(s): _____
 Partner -- Limited General
 Individual Attorney in Fact
 Trustee Guardian or Conservator
 Other: _____
Signer Is Representing: _____

Signer's Name: _____
 Corporate Officer -- Title(s): _____
 Partner -- Limited General
 Individual Attorney in Fact
 Trustee Guardian or Conservator
 Other: _____
Signer Is Representing: _____