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September 29, 2017

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

RE: Application to the Roscoe Collegiate Independent School District from Mesquite Star Special, LLC

To the Local Government Assistance & Economic Analysis Division:

By copy of this letter transmitting the application for review to the Comptroller's Office, the Roscoe Collegiate Independent School District is notifying Mesquite Star Special, LLC of its intent to consider the application for appraised value limitation on qualified property should a positive certificate be issued by the Comptroller. The electronic copy is identical to the hard copy that will be hand delivered.

The Applicant submitted the Application to the school district on September 18, 2017. The Board voted to accept the application on September 18, 2017. The application has been determined complete as of September 29, 2017. Please prepare the economic impact report.

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

Sincerely,



Kevin O'Hanlon
School District Consultant

Cc: Fisher County Appraisal District
Mesquite Star Special, LLC

MESQUITE STAR SPECIAL, LLC

**CHAPTER 313 APPLICATION
FOR APPRAISED VALUE LIMITATION
TO Roscoe Collegiate ISD**

COMPTROLLER

MESQUITE STAR SPECIAL, LLC

Chapter 313 Application to Roscoe Collegiate ISD

Cummings Westlake, LLC

TAB 1

Pages 1 through 9 of application.

Application for Appraised Value Limitation on Qualified Property

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

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 comptroller.texas.gov/economy/local/ch313/. 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

September 18, 2017

Date Application Received by District

Dr. Kim

First Name

Alexander

Last Name

Superintendent

Title

Roscoe CISD

School District Name

1101 W. 7th Street

Street Address

PO Box 579

Mailing Address

Roscoe

City

325-766-3629

Phone Number

TX

State

325-766-3138

Fax Number

79545

ZIP

kda@roscoe.esc14.net

Email Address

Mobile Number (optional)

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)*

Dan	Casey
First Name	Last Name
Partner	
Title	
Moak Casey and Associates	
Firm Name	
512-485-7878	512-485-7888
Phone Number	Fax Number
	dcasey@moakcasey.com
	Email Address
Mobile Number <i>(optional)</i>	

4. On what date did the district determine this application complete? September 29, 2017
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)*

Seth	Riklin	
First Name	Last Name	
President & CEO	Hill Country Wind Power, LP	
Title	Organization	
3820 American Drive, Suite 320		
Street Address		
3820 American Drive, Suite 320		
Mailing Address		
Plano	TX	75075
City	State	ZIP
214-367-5330		
Phone Number	Fax Number	
	sriklin@hcwind.com	
Mobile Number <i>(optional)</i>	Business Email Address	

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.

First Name	Last Name	
Title	Organization	
Street Address		
Mailing Address		
City	State	ZIP
Phone Number	Fax Number	
Mobile Number <i>(optional)</i>	Business Email Address	

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)

Sam

First Name

Gregson

Last Name

Senior Consultant

Title

Cummings Westlake LLC

Firm Name

713-266-4456

Phone Number

sgregson@cwlp.net

Business Email Address

713-266-2333

Fax Number

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? Mesquite Star Special, LLC
2. List the Texas Taxpayer I.D. number of entity subject to Tax Code, Chapter 171 (11 digits) 32064548236
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 Corporation
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 December 2017
2. Commencement of construction 3Q 2018
3. Beginning of qualifying time period 2018
4. First year of limitation 2020
5. Begin hiring new employees 4Q 2019
6. Commencement of commercial operations December 2019
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? December 2019

SECTION 10: The Property

1. Identify county or counties in which the proposed project will be located Fisher
2. Identify Central Appraisal District (CAD) that will be responsible for appraising the property Fisher 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: Fisher; 100%; \$.92708 City:
(Name, tax rate and percent of project) (Name, tax rate and percent of project)
- Hospital District: Fisher County Hosp. Dist.; 100%; \$.28020 Water District:
(Name, tax rate and percent of project) (Name, tax rate and percent of project)
- Other (describe): Other (describe):
(Name, tax rate and percent of project) (Name, tax rate and percent of project)
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 comptroller.texas.gov/economy/local/ch313/.

1. At the time of application, what is the estimated minimum qualified investment required for this school district? 30,000,000.00
2. What is the amount of appraised value limitation for which you are applying? 30,000,000.00
- 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 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**);
 - 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
 - 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? _____

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 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 738.00
- b. 110% of the average weekly wage for manufacturing jobs in the county is **Manufacturing Data is Unavailable**
- c. 110% of the average weekly wage for manufacturing jobs in the region is 894.00
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? 46,466.00
10. What is the annual wage you are committing to pay for each of the new qualifying jobs you create on the qualified property? 46,466.00
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**.

MESQUITE STAR SPECIAL, LLC

Chapter 313 Application to Roscoe Collegiate ISD

Cummings Westlake, LLC

TAB 2

Proof of Payment of Application Fee

Please find on the attached page, copy of the check for the \$75,000 application fee to Roscoe Collegiate Independent School District.

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)*

MESQUITE STAR SPECIAL, LLC

Chapter 313 Application to Roscoe Collegiate ISD

Cummings Westlake, LLC

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

**Franchise Tax Account Status**

As of : 08/21/2017 11:29:18

This Page is Not Sufficient for Filings with the Secretary of State

MESQUITE STAR SPECIAL, LLC	
Texas Taxpayer Number	32064548236
Mailing Address	3820 AMERICAN DR STE 310 PLANO, TX 75075-6105
Right to Transact Business in Texas	ACTIVE
State of Formation	DE
Effective SOS Registration Date	08/10/2017
Texas SOS File Number	0802789572
Registered Agent Name	SETH J RIKLIN
Registered Office Street Address	3820 AMERICAN DRIVE, SUITE 310 PLANO, TX 75075

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.

The Mesquite Star Special, LLC Wind Project is a proposed wind energy generation project which would be located in Fisher County, Texas. The Project is anticipated to consist of 41 wind turbines which when operational will be capable of generating 140MW. Additional Project facilities will include a Project Operations and Maintenance Facility, a main project substation, and an approximate 3.3-mile transmission line to connect the project to the existing electrical grid.

The Project is situated in southern Fisher County. The Project area is comprised primarily of rangeland, utilized for grazing and hunting and is well suited for a wind farm. The project will be located on approximately 27,000 acres of private land which will be leased under a 30-year wind lease. The project is planned to be interconnected to Lone Star Transmission's 138kV system which intersects the southwest portion of the project area.

A full suite of studies is underway to verify project viability including but not limited to environmental studies, cultural resource studies, biological studies, aviation studies, telecommunications studies and wind resource assessment studies. Following an approximate 15-month construction process, and once operational the Project is anticipated to be capable of sell electricity into the Texas wholesale power market beginning in Q4 2019, and have an expected life exceeding 25 years. The proposed project will include, but is not limited to, the following:

- Planned 140MW-AC in size;
- Project Roads;
- 41 Wind Turbines 19 of which will be located in Roscoe CISD;
- Underground Medium and high-voltage electric cabling;
- Project substation which will include a high-voltage transformer, switchgear, transmission equipment, telecommunications and SCADA equipment, among other things;
- High-voltage transmission line connecting the project to the grid (gen tie) (Will be located in Roby ISD);
- Operations and maintenance (O&M) building including telecommunications and computing equipment, among other things (will be located in Roby ISD);
- Meteorological equipment to measure weather conditions and wind speeds; and
- Associated equipment to safely operate, maintain and deliver electricity to the grid.

TAB 5**Documentation to assist in determining if limitation is a determining factor.**

The applicant is in final stages of a sale transaction for the development rights of the project. The transaction, which is anticipated to close in the next month, is with a leading independent power producer and national wind and solar developer with the ability to locate projects of this type in other states in the US with strong wind resources. The applicant's counterparty is actively developing and constructing other projects throughout the US. The transaction (and thus construction of this project) requires this appraised value limitation in order to move forward with constructing this project in Texas. Specifically, without the available tax incentives, the economics of the project become unappealing to investors and the likelihood of constructing the project in Texas becomes unlikely. Property taxes can be the highest operating expense for a wind generation facility as wind facilities do not have any associated fuel costs for the production of electricity, and with Texas wholesale electricity prices already below the national average in Texas, it is necessary to limit the property tax liabilities for a wind project in order to be able to offer electricity at prices that are marketable to Texas customers at competitive rates, including power sales under a bi-lateral contract. Markets such as California that have state wide available subsidies for renewable energy projects, and which have higher average contracted power rates, offer an attractive incentive for developers to build projects in those markets over Texas. Other states being evaluated for this project are Washington, New Mexico, Nebraska, Oklahoma, Pennsylvania and West Virginia.

The property tax liabilities of a project without tax incentives in Texas lowers the return to investors and financiers to an unacceptable level at today's contracted power rates under a power purchase agreement. As such, the applicant is not able to finance and build its project in Texas even with a signed power purchase agreement because of the low price in the power purchase agreement. Without the tax incentive, the applicant would be forced to abandon the project and spend its development capital and prospective investment funds in other states where the rate of return is higher on a project basis.

This is true even if the entity is able to contract with an off-taker under a power purchase agreement because the low rate contracted for is not financeable without the tax incentives. More specifically, a signed power purchase agreement in the Texas market is at a much lower rate than other states because of competitively low electricity prices. Other states have high electricity prices where a developer can obtain a PPA with a much higher contracted rate, combined with state subsidies, the other states offer a much higher rate of return for the project financiers. Without the tax incentives in Texas, a project with a power purchase agreement becomes unfinanceable.

MESQUITE STAR SPECIAL, LLC

Chapter 313 Application to Roscoe Collegiate ISD

Cummings Westlake, LLC

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) Fisher County | - 100% |
| 2) Fisher County Hospital | - 100% |
| 3) Roscoe CISD | - 46% |
| 4) Roby ISD | - 54% |

TAB 7

Description of Qualified Investment

The Mesquite Star Special, LLC Wind Project is a proposed wind energy generation project which would be located in Fisher County, Texas. The Project is anticipated to consist of 41 wind turbines which when operational will be capable of generating 140MW. Additional Project facilities will include a Project Operations and Maintenance Facility, a main project substation, and an approximate 3.3-mile transmission line to connect the project to the existing electrical grid.

The Project is situated in southern Fisher County. The Project area is comprised primarily of rangeland, utilized for grazing and hunting and is well suited for a wind farm. The project will be located on approximately 27,000 acres of private land which will be leased under a 30-year wind lease. The project is planned to be interconnected to Lone Star Transmission's 138kV system which intersects the southwest portion of the project area.

A full suite of studies is underway to verify project viability including but not limited to environmental studies, cultural resource studies, biological studies, aviation studies, telecommunications studies and wind resource assessment studies. Following an approximate 17-month construction process, and once operational the Project is anticipated to be capable of sell electricity into the Texas wholesale power market beginning in December 2019, and have an expected life exceeding 25 years. The proposed project will include, but is not limited to, the following:

- Planned 140MW-AC in size;
- Project Roads;
- 41 Wind Turbines, 19 of which will be located in Roscoe CISD;
- Underground Medium and high-voltage electric cabling;
- Project substation which will include a high-voltage transformer, switchgear, transmission equipment, telecommunications and SCADA equipment, among other things;
- High-voltage transmission line connecting the project to the grid (gen tie)(Will be located in Roby ISD);
- Operations and maintenance (O&M) building including telecommunications and computing equipment, among other things(Will be located in Roby ISD);
- Meteorological equipment to measure weather conditions and wind speeds; and
- Associated equipment to safely operate, maintain and deliver electricity to the grid.

MESQUITE STAR SPECIAL, LLC

Chapter 313 Application to Roscoe Collegiate ISD

Cummings Westlake, LLC

TAB 8

Description of Qualified Property

(See Tab 7)

MESQUITE STAR SPECIAL, LLC

Chapter 313 Application to Roscoe Collegiate ISD

Cummings Westlake, LLC

TAB 9

Description of Land

PORTION	SECTION	BLOCK	ACRES	SURVEY	ABSTRACT
ALL	124	3	637	O. ETHEREDGE	A-1327
ALL	132	3	639	M. SCHWARTZ	A-1446
S/2 S/2	171	3	200	H & TC RR CO.	A-243
ALL	173	3	640	H & TC RR CO.	A-244
ALL	174	3	640	A. TURBEVILLE	A-1601
ALL	176	3	640	S. BRYON	A-1296
ALL	179	3	640	H & TC RR CO.	A-247
NW/4	180	3	160	N. JOHNSTON	A-1532
NE/4	180	3	160	J. SPARKS	A-1456
SW/4	180	3	160	I. LAMBERT	A-1392
SE/4	180	3	160	J. TROTTER	A-1662
ALL	181	3	639	H & TC RR CO.	A-248
W/2 NW/4	182	3	80	R. RAWLINGS	A-1767
E/2	182	3	320	J. HENDRIX	A-1676
E/2 NW/4	182	3	80	R. RAWLINGS	A-1767
SW/4	182	3	160	R. RAWLINGS	A-1767
W/2	209	3	295	H & TC RR CO.	A-262
WEST 2/3	210	3	444.6	H. WILSON	A-1697
ALL	211	3	590.559	H & TC RR CO.	A-263
W/2 SW/4	212	3	80	G. YOUNG	A-1788
E/2 SW/4	212	3	80	B. KIDD	A-1742
E/2	212	3	321	F. MURRAY/I. BRASHEAR	A-1568/A-1727
NW/4	212	3	160	B. RAWLINGS	A-1579
ALL	213	3	663	H & TC RR CO.	A-264
ALL	214	3	635.9	J. BERROTH	A-1497
ALL	215	3	640	H & TC RR CO.	A-265
ALL	216	3	649.2	J. CURRY	A-1317
ALL	218	3	658.5	H & TC RR CO.	A-1304
NE/2	219	3	295	H & TC RR CO.	A-267
E/2	220	3	331.3	D. GEORGE	A-1817
ALL	249	3	640	H & TC RR CO.	A-176
ALL	250	3	657	H & TC RR CO.	A-1429
ALL	251	3	635	H & TC RR CO.	A-177
W/2	254	3	320	T. BONNER	A-1842
ALL	265	3	320	H & TC RR CO.	A-227
ALL	266	3	330.2	J. BIGGS	A-908
ALL	267	3	319.2	H & TC RR CO.	A-185
ALL	268	3	319	L. ELAM	A-1623
ALL	269	3	320	H & TC RR CO.	A-184
ALL	270	3	320	L. ELAM	A-1325
ALL	271	3	312	H & TC RR CO.	A-186

NW/4	6	22	160	J. WALKER	A-1737
SW/4	6	22	160	J. WALKER	A-1605
SE/4	6	22	160	G. HINSHAW	A-1366
NE/4	6	22	160	G. HINSHAW	A-1367
ALL	1	23	640	T.& P. RR. CO.	A-340
E/2	2	23	320	G. MORGAN	A-1563
W/2	2	23	319	G. MORGAN	A-1562
ALL	3	23	632.86	T.& P. RR. CO.	A-341
SW/4	4	23	160	S. JOHNSON	A-1802
SE/4	4	23	160	W. BENNETT	A-1836
NE/4	4	23	164.75	W. BROWER	A-1295
NW/4	4	23	164.75	J. MCGLOTHKIN	A-1653
N/2	9	23	329.5	T.& P. RR. CO.	A-395
NE PORTION	10	23	160	G. WILSON	A-1840
N/2 SE PORTION	10	23	98	R. MORGAN	A-1564
NW PORTION	10	23	207.6	J. ALLEN	A-1613
ALL	11	23	622	T.& P. RR. CO.	A-674
ALL	1	N	658	J. POSEY	A-453
PORTION	1	N	138	J. POSEY	A-451
W/2	11	Y	320	T.& P. RR. CO.	A-344
ALL	12	Y	640	R. MAULDIN	A-1407
ALL	13	Y	528	T.& P. RR. CO.	A-345
ALL	14	Y	640	T.& P. RR. CO.	A-1421
ALL	15	Y	545	T.& P. RR. CO.	A-346
SW/4	16	Y	160	T.& P. RR. CO.	A-703
E/W	16	Y	313	T.& P. RR. CO.	A-1634
NW/4	16	Y	152	T.& P. RR. CO.	A-1888
ALL	47	Y	439.4	T.& P. RR. CO.	A-353
ALL	48	Y	515.6	J. LINN	A-1393
ALL	49	Y	582.1	T.& P. RR. CO.	A-354
ALL	50	Y	600	G. PYRON	A-1720
ALL	51	Y	480	T.& P. RR. CO.	A-355
ALL	51	Y	155.6	J. TURNER	A-1602
ALL	52	Y	160	J. ALLDREDGE	A-1846
ALL	52	Y	160	J. MAULDIN	A-1408
PORTIONS	1		524.4	COLORADO CATTLE CO.	A-474
ALL	2		674.4	COLORADO CATTLE CO.	A-473
ALL			162.6	R. CLAYTON	A-406

MESQUITE STAR SPECIAL, LLC

Chapter 313 Application to Roscoe Collegiate ISD

Cummings Westlake, LLC

TAB 10

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

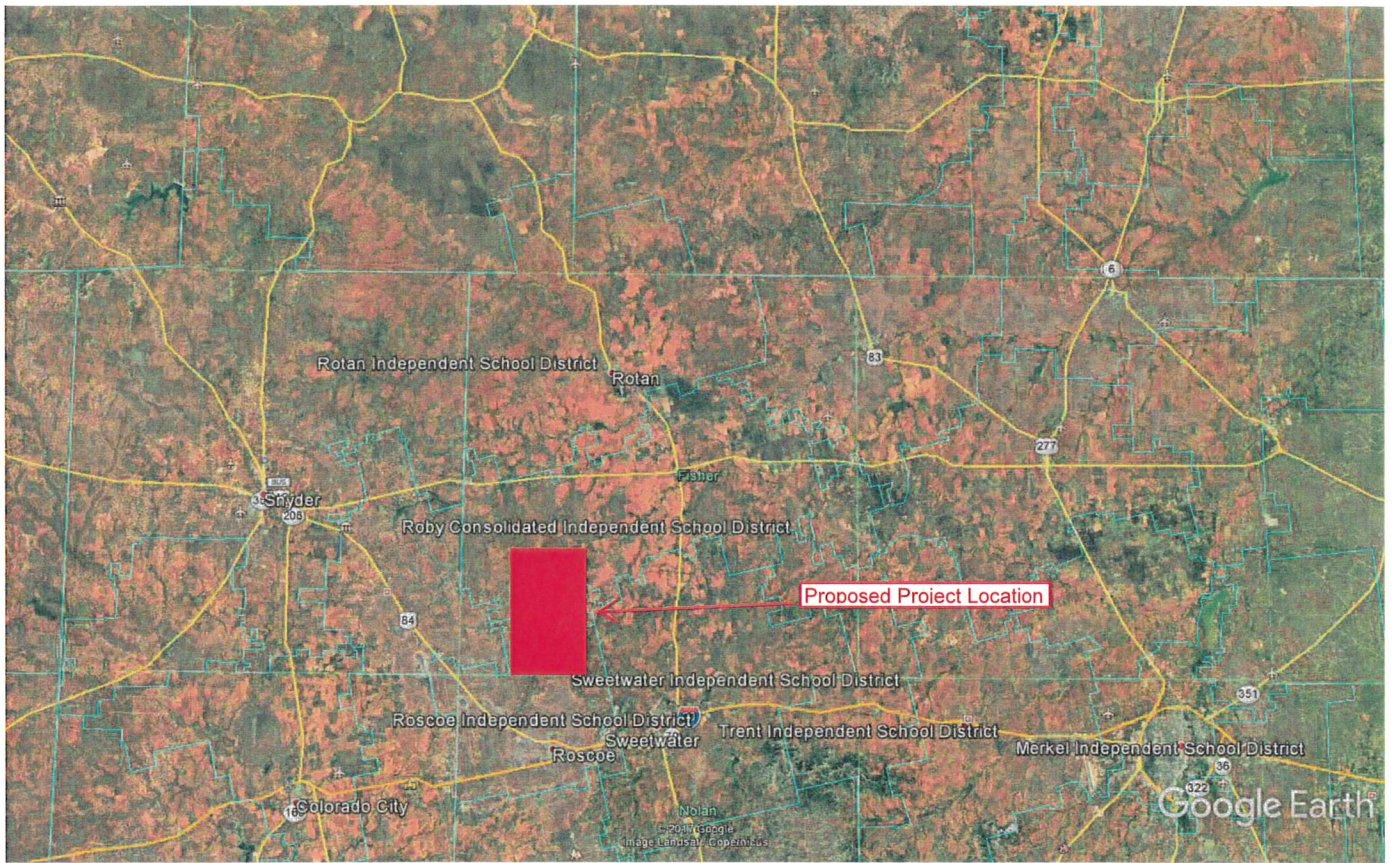
None

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

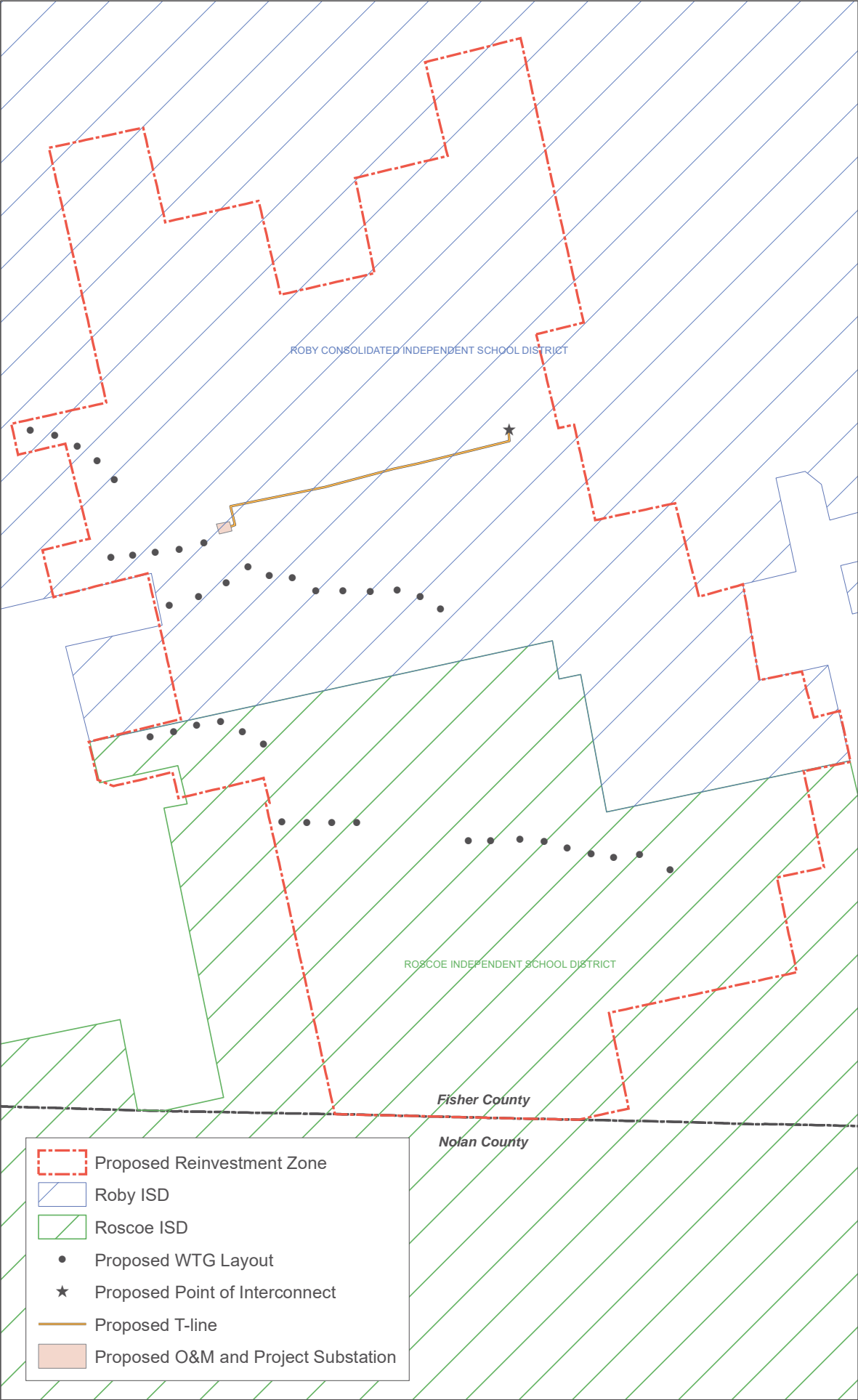
Project Vicinity Map - Tab 11a



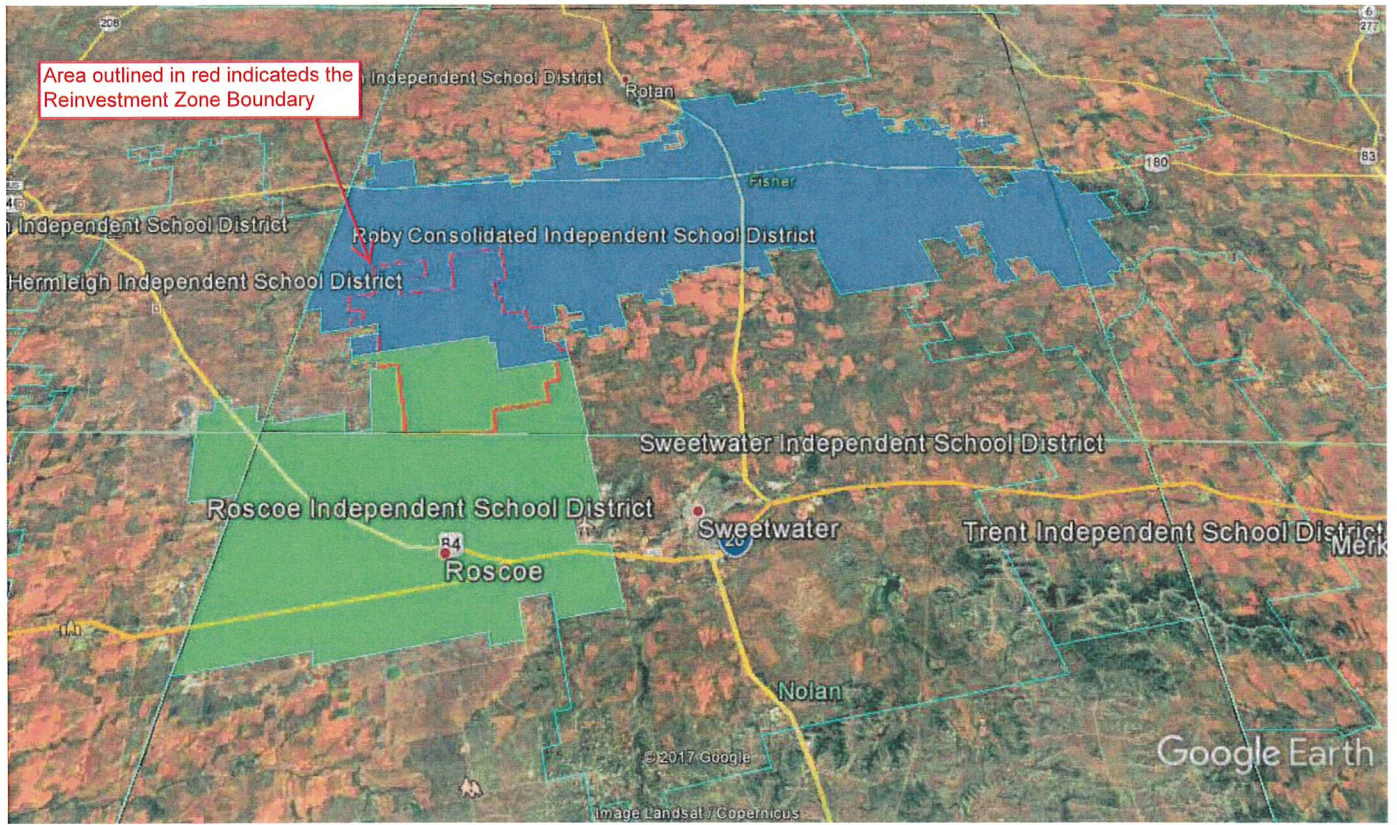
Google Earth

miles
km





Reinvestment Zone within Vicinity Map - Tab 11f



Google Earth



MESQUITE STAR SPECIAL, LLC

Chapter 313 Application to Roscoe Collegiate ISD

Cummings Westlake, LLC

TAB 12

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

See Attached

CUMMINGS WESTLAKE LLC

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

September 12, 2017

Dr. Kim Alexander
Superintendent
Roscoe Collegiate Independent School District
700 Elm Street
Roscoe, TX 79545

Re: Chapter 313 Jobs Waiver Request

Dear Superintendent Alexander,

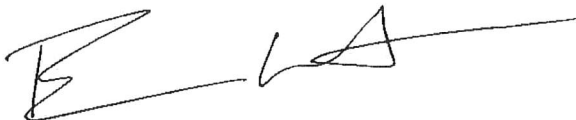
Hill Country Mesquite Generation, LLC requests that the Roscoe Collegiate Independent School District's Board of Trustees waive the job requirement provision as allowed by Section 313.025(f-1) of the Tax Code. This waiver would be based on the school district's board findings that the jobs creation requirement 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.

Hill Country Mesquite Generation, 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, Hill Country Mesquite Generation, LLC has committed to create five total jobs for the project. Three of those jobs will be in Roscoe Collegiate Independent School District.

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 industry standard for employment is typically one full-time employee for approximately every 15 turbines. This number will vary depending on the operations and maintenance requirements of the turbines selected as well as the support and technical assistance offered by the turbine manufacturer. The permanent employees of a wind project maintain and service wind turbines, 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,



Brandon Westlake
Senior Consultant
Cummings Westlake, LLC

MESQUITE STAR SPECIAL, LLC

Chapter 313 Application to Roscoe Collegiate ISD

Cummings Westlake, LLC

TAB 13

Calculation of three possible wage requirements with TWC documentation

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

MESQUITE STAR SPECIAL, LLC
TAB 13 TO CHAPTER 313 APPLICATION

FISHER COUNTY
CHAPTER 313 WAGE CALCULATION - ALL JOBS - ALL INDUSTRIES

QUARTER	YEAR	AVG WEEKLY WAGES*	ANNUALIZED
FIRST	2017	\$ 724	\$ 37,648
SECOND	2016	\$ 708	\$ 36,816
THIRD	2016	\$ 742	\$ 38,584
FOURTH	2017	\$ 776	\$ 40,352
AVERAGE		\$ 738	\$ 38,350

FISHER COUNTY
CHAPTER 313 WAGE CALCULATION - MANUFACTURING JOBS

Data Not Available			
QUARTER	YEAR	AVG WEEKLY WAGES*	ANNUALIZED
FIRST	2016		\$ -
SECOND	2016		\$ -
THIRD	2016		\$ -
FOURTH	2016		\$ -
AVERAGE			
		X 110%	110%
		\$ -	\$ -

CHAPTER 313 WAGE CALCULATION - REGIONAL WAGE RATE










YEAR	AVG WEEKLY WAGES*	ANNUALIZED
2016	\$ 812	\$ 42,242
	X 110%	110%
	\$ 893.58	\$ 46,466

* 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
2017	1st Qtr	Fisher County	Total All	00	0	10	Total, all industries	\$724
2016	2nd Qtr	Fisher County	Total All	00	0	10	Total, all industries	\$708
2016	3rd Qtr	Fisher County	Total All	00	0	10	Total, all industries	\$742
2016	4th Qtr	Fisher County	Total All	00	0	10	Total, all industries	\$776

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

110% X \$42,242 = \$46,466

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.

MESQUITE STAR SPECIAL, LLC

Chapter 313 Application to Roscoe Collegiate ISD

Cummings Westlake, LLC

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

Schedule A1: Total Investment for Economic Impact (through the Qualifying Time Period)

PROPERTY INVESTMENT AMOUNTS					(Estimated investment in each year. Do not put cumulative totals.)				
					Column A	Column B	Column C	Column D	Column E
Investment made before filing complete application with district	Year	School Year (YYYY-YYYY)	Tax Year (Fill in last tax year below) YYYY		New investment (original cost) in tangible personal property placed during this year that will become Qualified Property	New investment made during this year in buildings or permanent nonmovable components of buildings that will become Qualified Property	Other new investment made during this year that will 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)
Investment made after filing complete application with district, but before final board approval of application	-	Year preceding the first complete tax year of the qualifying time period (last ending date of deferral of qualifying time period)	2017		0	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					0	0	0	0	0
Complete tax years of qualifying time period	QTP1	2018-2019	2018		36,500,000	0	0	0	36,500,000
	QTP2	2019-2020	2019		44,750,000	0	0	0	44,750,000
Total Investment through Qualifying Time Period [ENTER this row in Schedule A2]					81,250,000	0	0	0	81,250,000
Total Qualified Investment (sum of green cells)					81,250,000	Enter amounts from TOTAL row above in Schedule A2			

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 nonmovable 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.

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.

Schedule A2: Total Investment for Economic Impact (including Qualified Property and other investments)

PROPERTY/INVESTMENT AMOUNTS					
(Estimated Investment in each year. Do not put cumulative totals.)					
	Column A	Column B	Column C	Column D	Column E
	Column A New investment (original cost) in tangible personal property placed in service during this year that will become Qualified Property	Column B New investment made during this year in buildings or permanent nonremovable components of buildings that will become Qualified Property	Column C Other investment made during this year that will not 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)
Total Investment from Schedule A1*	-	81,250,000	0	0	81,250,000
Each year prior to start of value limitation period** <i>Insert as many rows as necessary</i>	0	2018-2019	2018		
	0	2019-2020	2019		
	1	2020-2021	2020		
	2	2021-2022	2021		
	3	2022-2023	2022		
	4	2023-2024	2023		
	5	2024-2025	2024		
	6	2025-2026	2025		
	7	2026-2027	2026		
	8	2027-2028	2027		
Value limitation period***	9	2028-2029	2028		
	10	2029-2030	2029		
	Total Investment made through limitation				81,250,000
	11	2030-2031	2030		
	12	2031-2032	2031		
	13	2032-2033	2032		
	14	2033-2034	2033		
	15	2034-2035	2034		
	16	2035-2036	2035		
	17	2036-2037	2036		
	18	2037-2038	2037		
	19	2038-2039	2038		
	20	2039-2040	2039		
	21	2040-2041	2040		
	22	2041-2042	2041		
	23	2042-2043	2042		
	24	2043-2044	2043		
	25	2044-2045	2044		
Additional years for 25 year economic impact as required by 313.028(c)(1)					

* 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 elements of the start of the limitation (later 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 weren't 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 313.02(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 #6 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)

Date
Applicant Name
ISD Name

9/12/2017
MESQUITE STAR SPECIAL, LLC
ROSCOE CISD

Form 50-296A
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
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
Each year prior to start of Value Limitation Period <i>Insert as many rows as necessary</i>	0	2019-2020	2019	0	0	0	0	0
Value Limitation Period	1	2020-2021	2020	0	0	79,625,000	79,625,000	79,625,000
	2	2021-2022	2021	0	0	74,051,000	74,051,000	74,051,000
	3	2022-2023	2022	0	0	68,867,000	68,867,000	68,867,000
	4	2023-2024	2023	0	0	64,046,000	64,046,000	64,046,000
	5	2024-2025	2024	0	0	59,563,000	59,563,000	59,563,000
	6	2025-2026	2025	0	0	55,394,000	55,394,000	55,394,000
	7	2026-2027	2026	0	0	51,516,000	51,516,000	51,516,000
	8	2027-2028	2027	0	0	47,910,000	47,910,000	47,910,000
	9	2028-2029	2028	0	0	44,556,000	44,556,000	44,556,000
	10	2029-2030	2029	0	0	41,437,000	41,437,000	41,437,000
Continue to maintain viable presence	11	2030-2031	2030	0	0	39,365,000	39,365,000	39,365,000
	12	2031-2032	2031	0	0	37,397,000	37,397,000	37,397,000
	13	2032-2033	2032	0	0	35,527,000	35,527,000	35,527,000
	14	2033-2034	2033	0	0	33,751,000	33,751,000	33,751,000
	15	2034-2035	2034	0	0	32,063,000	32,063,000	32,063,000
	16	2035-2036	2035	0	0	30,460,000	30,460,000	30,460,000
	17	2036-2037	2036	0	0	28,937,000	28,937,000	28,937,000
	18	2037-2038	2037	0	0	27,490,000	27,490,000	27,490,000
	19	2038-2039	2038	0	0	26,116,000	26,116,000	26,116,000
	20	2039-2040	2039	0	0	24,810,000	24,810,000	24,810,000
Additional years for 25 year economic impact as required by 313.026(c)(1)	21	2040-2041	2040	0	0	23,570,000	23,570,000	23,570,000
	22	2041-2042	2041	0	0	22,392,000	22,392,000	22,392,000
	23	2042-2043	2042	0	0	21,272,000	21,272,000	21,272,000
	24	2043-2044	2043	0	0	20,312,500	20,312,500	20,312,500
	25	2044-2045	2044	0	0	20,312,500	20,312,500	20,312,500

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.

Date
Applicant Name
ISD Name

9/12/2017
MESQUITE STAR SPECIAL, LLC
ROSCOE CISD

Schedule C: Employment Information

Form 50-296A
Revised May 2014

SCHOOL NAME	SCHOOL CODE	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	150 FTE	40,000	0	0	0		
	0	2019-2020	2019	150 FTE	40,000	0	0	0		
Value Limitation Period The qualifying time period could overlap the value limitation period.	1	2020-2021	2020	N/A	N/A	0	3	46,466		
	2	2021-2022	2021	N/A	N/A	0	3	46,466		
	3	2022-2023	2022	N/A	N/A	0	3	46,466		
	4	2023-2024	2023	N/A	N/A	0	3	46,466		
	5	2024-2025	2024	N/A	N/A	0	3	46,466		
	6	2025-2026	2025	N/A	N/A	0	3	46,466		
	7	2026-2027	2026	N/A	N/A	0	3	46,466		
	8	2027-2028	2027	N/A	N/A	0	3	46,466		
	9	2028-2029	2028	N/A	N/A	0	3	46,466		
	10	2029-2030	2029	N/A	N/A	0	3	46,466		
Years Following Value Limitation Period	11 through 25	2030-2044	2030-2044	N/A	N/A	0	3	46,466		

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)

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)?

<input checked="" type="checkbox"/>	Yes	<input type="checkbox"/>	No
<input checked="" type="checkbox"/>	Yes	<input type="checkbox"/>	No
<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No

Date
 Applicant Name
 ISD Name

9/12/2017
 MESQUITE STAR SPECIAL, LLC
 ROSCOE CISD

Schedule D: Other Incentives (Estimated)

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: Fisher County	2020	10 Years	\$ 544,165	\$ 303,700	\$ 240,465
	City:	N/A	N/A	N/A	N/A	N/A
	Other: Fisher County Hosp. District	2020	10 Years	\$ 164,470	\$ 91,750	\$ 72,720
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	N/A
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
TOTAL				\$ 708,635		\$ 313,185

Additional information on incentives for this project:

County Terms: Mesquite Star Special, LLC expects to apply for and receive a 100% abatement of all ad valorem taxes and will make annual PILOT payment to the County based on the schedule as follows:
 Years 1 through 5 - \$1,200/MW, Year 6 - \$1,500/MW, Year 7 - \$2,000/MW, Years 8 through 10 - \$2,500/MW
Fisher County Hospital District: Mesquite Star Special, LLC has applied for expects to receive a 100% abatement of all ad valorem taxes and will make annual PILOT payment to the District based on the schedule as follows: Years 1 through 5 - \$1,200/MW, Year 6 - \$1,500/MW, Year 7 - \$2,000/MW, Years 8 through 10 - \$2,500/MW

MESQUITE STAR SPECIAL, LLC

Chapter 313 Application to Roscoe Collegiate ISD

Cummings Westlake, LLC

TAB 15

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

None

MESQUITE STAR SPECIAL, LLC

Chapter 313 Application to Roscoe Collegiate ISD

Cummings Westlake, LLC

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) See Attached

16 c) See Attached

16 d) See Attached

16b) Legal Description of Reinvestment Zone

PORTION	SECTION	BLOCK	ACRES	SURVEY	ABSTRACT
ALL	124	3	637	O. ETHEREDGE	A-1327
ALL	132	3	639	M. SCHWARTZ	A-1446
S/2 S/2	171	3	200	H & TC RR CO.	A-243
ALL	173	3	640	H & TC RR CO.	A-244
ALL	174	3	640	A. TURBEVILLE	A-1601
ALL	176	3	640	S. BRYON	A-1296
ALL	179	3	640	H & TC RR CO.	A-247
NW/4	180	3	160	N. JOHNSTON	A-1532
NE/4	180	3	160	J. SPARKS	A-1456
SW/4	180	3	160	I. LAMBERT	A-1392
SE/4	180	3	160	J. TROTTER	A-1662
ALL	181	3	639	H & TC RR CO.	A-248
W/2 NW/4	182	3	80	R. RAWLINGS	A-1767
E/2	182	3	320	J. HENDRIX	A-1676
E/2 NW/4	182	3	80	R. RAWLINGS	A-1767
SW/4	182	3	160	R. RAWLINGS	A-1767
W/2	209	3	295	H & TC RR CO.	A-262
WEST 2/3	210	3	444.6	H. WILSON	A-1697
ALL	211	3	590.559	H & TC RR CO.	A-263
W/2 SW/4	212	3	80	G. YOUNG	A-1788
E/2 SW/4	212	3	80	B. KIDD	A-1742
E/2	212	3	321	F. MURRAY/I. BRASHEAR	A-1568/A-1727
NW/4	212	3	160	B. RAWLINGS	A-1579
ALL	213	3	663	H & TC RR CO.	A-264
ALL	214	3	635.9	J. BERROTH	A-1497
ALL	215	3	640	H & TC RR CO.	A-265
ALL	216	3	649.2	J. CURRY	A-1317
ALL	218	3	658.5	H & TC RR CO.	A-1304
NE/2	219	3	295	H & TC RR CO.	A-267
E/2	220	3	331.3	D. GEORGE	A-1817
ALL	249	3	640	H & TC RR CO.	A-176
ALL	250	3	657	H & TC RR CO.	A-1429
ALL	251	3	635	H & TC RR CO.	A-177
W/2	254	3	320	T. BONNER	A-1842
ALL	265	3	320	H & TC RR CO.	A-227
ALL	266	3	330.2	J. BIGGS	A-908
ALL	267	3	319.2	H & TC RR CO.	A-185
ALL	268	3	319	L. ELAM	A-1623
ALL	269	3	320	H & TC RR CO.	A-184
ALL	270	3	320	L. ELAM	A-1325
ALL	271	3	312	H & TC RR CO.	A-186

NW/4	6	22	160	J. WALKER	A-1737
SW/4	6	22	160	J. WALKER	A-1605
SE/4	6	22	160	G. HINSHAW	A-1366
NE/4	6	22	160	G. HINSHAW	A-1367
ALL	1	23	640	T. & P. RR. CO.	A-340
E/2	2	23	320	G. MORGAN	A-1563
W/2	2	23	319	G. MORGAN	A-1562
ALL	3	23	632.86	T. & P. RR. CO.	A-341
SW/4	4	23	160	S. JOHNSON	A-1802
SE/4	4	23	160	W. BENNETT	A-1836
NE/4	4	23	164.75	W. BROWER	A-1295
NW/4	4	23	164.75	J. MCGLOTHKIN	A-1653
N/2	9	23	329.5	T. & P. RR. CO.	A-395
NE PORTION	10	23	160	G. WILSON	A-1840
N/2 SE PORTION	10	23	98	R. MORGAN	A-1564
NW PORTION	10	23	207.6	J. ALLEN	A-1613
ALL	11	23	622	T. & P. RR. CO.	A-674
ALL	1	N	658	J. POSEY	A-453
PORTION	1	N	138	J. POSEY	A-451
W/2	11	Y	320	T. & P. RR. CO.	A-344
ALL	12	Y	640	R. MAULDIN	A-1407
ALL	13	Y	528	T. & P. RR. CO.	A-345
ALL	14	Y	640	T. & P. RR. CO.	A-1421
ALL	15	Y	545	T. & P. RR. CO.	A-346
SW/4	16	Y	160	T. & P. RR. CO.	A-703
E/W	16	Y	313	T. & P. RR. CO.	A-1634
NW/4	16	Y	152	T. & P. RR. CO.	A-1888
ALL	47	Y	439.4	T. & P. RR. CO.	A-353
ALL	48	Y	515.6	J. LINN	A-1393
ALL	49	Y	582.1	T. & P. RR. CO.	A-354
ALL	50	Y	600	G. PYRON	A-1720
ALL	51	Y	480	T. & P. RR. CO.	A-355
ALL	51	Y	155.6	J. TURNER	A-1602
ALL	52	Y	160	J. ALLDREDGE	A-1846
ALL	52	Y	160	J. MAULDIN	A-1408
PORTIONS	1		524.4	COLORADO CATTLE CO.	A-474
ALL	2		674.4	COLORADO CATTLE CO.	A-473
ALL			162.6	R. CLAYTON	A-406

16d) Guidelines and Criteria

RESOLUTION

Adopting the Guidelines and Criteria for Granting Tax Abatement in Reinvestment Zones

Designated Within the Boundaries of the County of Fisher, Texas

On this the 26th day of July, 2017, the Commissioners Court of Fisher County, Texas convened in a regular session with the following members thereof present:

KEN HOLT, County Judge;

GORDON PIPPIN, Commissioner, Precinct 1;

BILLY HENDERSON, Commissioner, Precinct 2;

PRESTON MARTIN, Commissioner, Precinct 3;

SCOTT FEAGAN, Commissioner, Precinct 4;

When the following proceedings, among others, were had, to-wit:

WHEREAS, the creation and retention of job opportunities that bring new wealth is of the highest civic priority; and

WHEREAS, new jobs and investment will benefit the area economy, provide needed opportunities, strengthen the real estate market, and generate tax revenue to support local services; and

WHEREAS, the County of Fisher must compete with other localities across the nation currently offering tax inducements to attract new businesses and industries and modernization projects; and

WHEREAS, any tax incentives offered in the County of Fisher would reduce needed tax revenue unless strictly limited in application to those new and existing businesses and industries that bring new wealth to the community; and

WHEREAS, the abatement of property taxes, when offered to attract new jobs created by additional industrial and business investments will enhance the local economy and provide a base to encourage improved diversification in the County of Fisher; and

WHEREAS, V.T.C.A., Tax Code § 312.002 requires the establishment of Guidelines and Criteria governing tax abatement agreements by the County before entering into a tax abatement agreement or designation of an area as a reinvestment zone and adoption of a resolution stating that the County elects to become eligible to participate in tax abatement; and

WHEREAS, to assure a common, coordinated effort to promote the economic development of the County of Fisher, Guidelines and Criteria should be in form and content acceptable to and in concert with the Guidelines and Criteria of governing bodies of every other taxing unit exercising ad valorem taxing authority within the County of Fisher.

Now therefore, the following Guidelines and Criteria for granting tax abatement in reinvestment zones designated within the County are hereby promulgated.

GUIDELINES AND CRITERIA FOR GRANTING TAX ABATEMENTS IN REINVESTMENT ZONES

FISHER COUNTY, TEXAS

I. Purpose

The County of Fisher is committed to the promotion of quality development in all areas of the county, as well as improving the quality of life for its citizens. In order to help meet these goals, will consider recommending tax phase-in, which includes the designation of reinvestment zones, application for tax abatements and entering into tax abatement agreements, to stimulate growth and development. It is the intent of Fisher County that such incentives will be provided in accord with the procedures and criteria outlined in this document. However, nothing in these Guidelines and Criteria shall imply or suggest to be construed to imply or suggest that tax entities are under any obligation to provide any incentives to any applicant. All such applicants for tax phase-in incentives shall be considered on an individual basis for both the qualification for abatement and the amount of any abatement. This policy is effective as of July 26, 2017, and shall at all times be kept current with regard to the needs of Fisher County and reflective of the official views of the County Commissioners Court and shall be reviewed every two years.

II. Definitions

The attached Glossary is a list of words with their definitions that are found in this document, and the Glossary is incorporated herein by reference.

III. Guidelines and Criteria

In order to be eligible for designation as a reinvestment zone and receive tax abatement, the planned improvement as a minimum must meet the following:

(A) Be an Authorized Facility. A facility may be eligible for abatement if it is a(n):

Aquaculture/Agriculture Facility,
Distribution Center Facility,
Manufacturing Facility,
Office Building,
Regional Entertainment/Tourism Facility,
Research Facility,
Regional Service Facility,
Wind Energy Facility, or
Other Basic Industry.

- (B) Must be reasonably expected to have an increase in positive net economic benefit to Fisher County of at least \$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) new jobs will also factor into the decision to grant an abatement.

In addition to the criteria set forth above, the Fisher County Commissioners Court reserves the right to negotiate a tax abatement agreement in order to compete favorable with other communities.

In consideration of the request for designation as a reinvestment zone and to receive tax abatement, the following factors will also be considered:

- (1) Jobs. The projected new jobs created including the number of jobs, the retention of existing jobs, the type of jobs, the average payroll, the total payroll and the number of local persons hired.
- (2) Fiscal Impact. The amount of real and personal property value that will be added to the tax roll for both eligible and ineligible property, the amount of direct sales that will be generated, the infrastructure improvements by the City/County that will be required by the facility, the infrastructure improvements made by the facility, and the compatibility of the project with the City's/County's master plan for development.
- (3) Community Impact. The pollution, if any, as well as other negative environmental impacts affecting the health and safety of the community that will be created by the project:
 - The revitalization of a depressed area;
 - The business opportunities of existing local vendors;
 - The alternative development possibilities for proposed site;
 - The impact on other taxing entities; and/or
 - Whether the improvement is expected to solely or primarily have the effect of transferring employment from one part of Fisher County to another.

IV. Abatement Authorized

- (A) Authorized Date. A facility shall be eligible for tax abatement if it has applied for such abatement prior to the commencement of construction; provided, that such facility meets the criteria granting tax abatement in reinvestment zones created in Fisher County pursuant to these Guidelines and Criteria for a period not to exceed ten years.
- (B) Creation of New Value. Abatement may only be granted for the additional value of eligible property improvements made subsequent to the filing of an

application for tax abatement and specified in the abatement agreement between the County and/or City and the property owner or lessee (and lessor if required pursuant to IV(E), subject to such limitations as the Guidelines and Criteria may require.

(C) New and Existing Facilities. Abatement may be granted for new facilities and improvements to existing facilities for purposes of modernization or expansion. If the modernization project includes facility replacement, the abated value shall be the value of the new unit(s) less the value of the old unit(s).

(D) Eligibly Property. Abatement may be extended to the value of the following: new expanded or modernized building and structures, fixed machinery and equipment, site improvements plus that office space 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 abatement:

Land,
Animals,
Inventories,
Supplies,
Tools,
Furnishings and other forms of moveable property,
Vehicles,
Vessels,
Aircraft,
Housing or residential property,
Hotels/motels,
Fauna,
Flora,
Retail facilities,
Deferred maintenance investments, property to be rented or leased except as provided in Part IV (f), any improvements including those to produce, store or distribute natural gas or fluids that are not integral to the operation of the facility, property owned or used by the State of Texas or its political subdivision of the State of Texas.

(F) Owned/Leased Facilities. If a leased facility is granted an abatement, the agreement shall be executed with the lessor and lessee.

- (G) **Value and Term of Abatement.** Abatement shall be granted effective with the January 1 valuation date immediately following the date of execution of the agreement. The value of the new eligible properties shall be abated according to the approved agreement between applicant and the governing body. The table in the attached Exhibit "A", incorporated herein by reference, shall be the maximum abatement available, the actual amount of abatement granted is in the sole discretion of the Fisher County Commissioner's Court, shall not exceed said maximum.

The abatement may be extended through an initial agreement and a subsequent agreement as may be required to comply with state law regarding the term of the reinvestment zone.

- (H) **Construction in Progress.** If a qualifying facility has not been placed in service as of January 1 following execution of the abatement agreement, the taxpayer may apply for a one year extension of the term of abatement. Said extension must be applied for prior to the end of the calendar year which the abatement agreement is executed.
- (I) **Taxability.** From the execution of the abatement contract to the end of the agreement period, taxes shall be payable as follows:
- (1) The value of ineligible property as provided in Part IV(e) shall be fully taxable.
 - (2) The base year value of existing eligible property as determined each year shall be fully taxable.
 - (3) The additional value of new eligible property shall be taxable in the manner described in Part IV(g).

V. Application for Tax Abatement

- (A) Any present or potential owner or lessee of taxable property in Fisher County may request the creation of a reinvestment zone and tax abatement by filing written request either with Fisher County or applicable taxing entity.
- (B) The application shall consist of a completed application form accompanied by:
- (1) A general description of the proposed use and the general nature and extent of the modernization, expansion or new improvements to be undertaken.
 - (2) A descriptive list of the improvements which will be a part of the facility;
 - (3) A map and property description or a site plan;
 - (4) A time schedule for undertaking and completing the planned improvements;
 - (5) In the case of modernizing existing facilities, 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; and,

- (6) The application form may require such financial and other information as deemed appropriate for evaluating the financial capacity and other factors of the applicant.
 - (7) The completed Application must be accompanied by the payment of a non-refundable application fee of one thousand and no/100 dollars (\$1,000.00) for administrative costs associated with the processing of the tax abatement request. A check in payment of the administrative fee shall be made payable to Fisher County.
- (C) Upon receipt of a completed application, the jurisdiction receiving such application shall notify in writing the presiding officer of the legislative body of each affected jurisdiction. Before acting upon the application, the jurisdiction receiving such application shall through public hearings afford the applicant and the designated representative of any affected jurisdiction the opportunity to show cause why the abatement should or should not be granted. Notice of the public hearing shall be clearly identified on an agenda of the legislative body of the jurisdiction receiving such application to be posted seven (7) days prior to the hearing.
- (D) The jurisdiction receiving the application shall approve or disapprove the application for tax abatement within forty-five (45) days after receipt of the application. The presiding officer of the legislative body of the jurisdiction receiving such application shall notify the applicant of the approval or disapproval promptly thereafter.
- (E) A request for reinvestment zone for the purpose of abatement shall not be granted if the jurisdiction receiving the application finds that the request was filed after the commencement of construction, alteration, or installation of improvements related to a proposed modernization expansion or new facility.
- (F) Variance. Request for variance from the provisions of Subsections (a) through (e) of Part V may be made in written form to the presiding officer of the jurisdiction receiving the application. Such request shall include a complete description of the circumstances explaining why the applicant should be granted a variance. Approval of a request for variance requires a three-fourths (3/4) vote of the governing body of the affected jurisdiction as provided in state statutes.

VI. Public Hearing

- (A) Should any affected jurisdiction be able to show cause in the public hearing why the granting of abatement will have a substantial adverse effect on its bonds, tax revenue, service incapacity or the provision of service, that showing shall be reason for the jurisdiction receiving the application to deny the granting of ad valorem tax abatement.

(B) Neither a reinvestment zone nor an abatement agreement shall be authorized if its determined that:

- (1) There would be a substantial adverse affect on the provision of a government service or tax base of an affected jurisdiction.
- (2) The applicant has insufficient financial capacity.
- (3) Planned or potential use of the property would constitute a hazard to public safety, health or morals.
- (4) Planned or potential use of the property violates other governmental codes or laws.

VII. Agreement

(A) After approval of the tax abatement application, each affected jurisdiction shall formally pass a resolution and execute an agreement with the owner and/or lessee of the facility which shall include:

- (1) Estimated value to be abated and the base year value.
- (2) Percent of value to be abated each year as provided in Part IV(G) of these Guidelines and Criteria.
- (3) The commencement date and the termination date of abatement.
- (4) The proposed use of the facility, nature of construction, time schedule for the undertaking and completing the planned improvements, map, property description and improvements list as provided in Part V of these Guidelines and Criteria.
- (5) Contractual obligations in the event of default, violation of terms or conditions, delinquent taxes recapture, administration and assignment as provided herein and other provisions that may be required for uniformity or by state law.
- (6) Amount of investment and/or average number of jobs involved for the period of abatement.
- (7) Said contract shall meet all of the requirements of the Texas Tax Code Sed. 312 et seq
- (8) Owner or its construction contractor, if any, shall designate a coordinator of local services who will act as a liaison between any individuals, businesses, and contractors residing or doing business in Fisher County who are interested in obtaining information about providing goods or services related to the construction of the project. Additionally, owner or its construction contractor, if any, shall advertise in local newspapers in Fisher County for local contractors to perform work on the construction of the project.

(B) Such agreement shall be executed within thirty (30) days after the later of the date applicant has forwarded all necessary information to the jurisdiction receiving the application or the date of the approval of the application.

- (C) Each affected jurisdiction shall make its own determination of abatement which shall not bind any other affected jurisdiction.

VIII. Recapture

- (A) In the event that the facility is completed and begins producing product or service, but subsequently discontinues producing product or service for any reason excepting fire, explosion, or other casualty or accident or natural disaster for a period of more than one (1) year during the abatement period, then the agreement is terminated and so shall the abatement of taxes for the calendar year during which the agreement is terminated. The taxes otherwise abated for that calendar year shall be paid to each jurisdiction within the County within sixty (60) days from the date of termination.
- (B) Should the jurisdiction establishing a reinvestment zone and signing a tax abatement agreement determine that a company or individual is in default according to the terms and conditions of its agreement, the jurisdiction shall notify the company or individual in writing at the address stated in the agreement, and if such is not cured within sixty (60) days from the date of such notice ("Cure Period"), then the agreement shall be terminated. Further, it will be a default under a tax abatement granted pursuant to these Guidelines and Criteria if the owner of the eligible property subject to the abatement is delinquent in paying any disputed taxes to any taxing authority in Fisher County, Texas.
- (C) In the event that the company or individual:
- (1) Allows its ad valorem taxes owed the County or an affected jurisdiction to become delinquent and fails to timely and properly follow the legal procedures for their protest and/or contest; or
 - (2) Violates any of the terms and conditions of the abatement agreement and fails to cure same during the Cure Period; the agreement shall be terminated and all taxes previously abated by virtue of the agreement will be recaptured and paid within sixty (60) days of the termination.

IX. Administration

- (A) The Chief Appraiser of the Fisher County Appraisal District shall annually determine an assessment of the real and personal property comprising the reinvestment zone. Each year the company or individual receiving abatement shall furnish assessor with such information as may be necessary for abatement, including the number of new or retained employees associated with the facility. Once value has been established, the Chief Appraiser shall notify the affected jurisdictions which levy taxes on the amount of the assessment.

- (B) The agreement shall stipulate that employees and/or designated representatives of the jurisdiction establishing the reinvestment zone and entering into a tax abatement agreement 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 County 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 the jurisdiction establishing the reinvestment zone and entering into a tax abatement agreement shall annually evaluate each facility and report possible violations of the contract and/or agreement to each affected jurisdiction.
- (D) All proprietary information acquired by any affected jurisdiction for the purposes of monitoring compliance with the terms and conditions of an abatement agreement shall be considered confidential.

X. Assignment

- (A) Abatement may be transferred and assigned by the holder to a new owner or lessee of the same facility upon the approval by resolution of each affected jurisdiction, subject to the financial capacity of the assignee and provided that all conditions and obligations in the abatement agreement are guaranteed by the execution of a new contractual agreement with each affected jurisdiction.
- (B) The contractual agreement with the new owner or lessee shall not exceed the termination date of the abatement agreement with the original owner and/or lessee.
- (C) No assignment or transfer shall be approved if the parties to the existing agreement, the new owner or new lessee are liable to any affected jurisdiction for outstanding taxes or other obligations.
- (D) Approval shall not be unreasonably withheld.

XI. Sunset Provision

- (A) These Guidelines and Criteria are effective upon the date of the adoption and will remain in force for two (2) years, at which time all reinvestment zones and tax abatement contracts created pursuant hereto will be reviewed by each affected jurisdiction to determine whether the goals have been achieved. Based

on that review, the Guidelines and Criteria may be modified, renewed or eliminated provided that such actions shall not affect existing contracts.

- (B) These Guidelines and Criteria do not amend any existing agreement contracts or agreements with the owners of real property in areas deserving of specific attention as agreed by the affected jurisdiction.
- (C) Prior to the date for review, as defined above, these Guidelines and Criteria may be modified by a two-thirds (2/3) vote of the affected taxing authorities, as provided for under the laws of the State of Texas.

XII. Severability and Limitations

- (A) In the event that any section, clause, sentence, paragraph or any part of these Guidelines and Criteria shall for any reason, be adjudged by any court of competent jurisdiction to be invalid, such invalidity shall not affect, impair, or invalidate the remainder of these Guidelines and Criteria.
- (B) Property that is in a reinvestment zone that is owned or leased by the following cannot benefit from a tax abatement:
 - (1) A member of the governing body of a municipality or by a member of a planning board or commission of the municipality; or
 - (2) A member of the commissioners court or commission of the County is excluded from property tax abatement.
- (C) If these Guidelines and Criteria have omitted any mandatory requirements of the applicable tax abatement laws of the State of Texas, then such requirements are hereby incorporated as a part of this Guideline Statement.

GLOSSARY

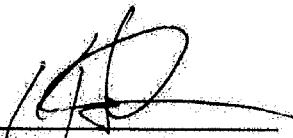
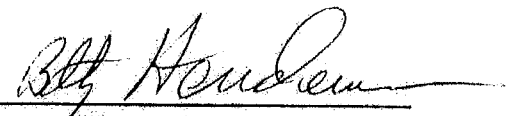
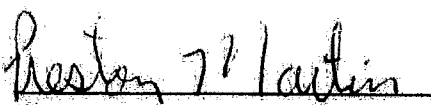
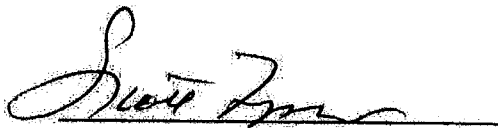
- (a) "Abatement" means the full or partial exemption from ad valorem taxes of certain real property in a reinvestment zone designated by the County or a City for economic development purposes.
- (b) "Aquaculture/Agriculture Facility" means buildings, structures and major earth structure improvements, including fixed machinery and equipment, the primary purpose of which is of food and/or fiber products in commercially marketable quantities.
- (c) "Affected Jurisdiction" means Fisher County and any municipality, or school district, the majority of which is located in Fisher County that levies ad valorem taxes upon and/or provides services to property located within the proposed or existing reinvestment zone designated by Fisher County or any municipality.
- (d) "Agreement" means a contractual agreement between property owner and/or lessee and the affected jurisdiction for the purpose of tax abatement.
- (e) "Base Year Value" means the assessed value of eligible property on January 1 preceding the execution of the agreement plus the agreed upon value of eligible property improvements made after January 1 but before the filing of an application for tax abatement.
- (f) "Deferred Maintenance" means improvements necessary for continued operations which do not improve productivity or alter the process technology.
- (g) "Distribution Center Facility" means building and structures, including machinery and equipment, used or to be primarily to receive, store, service or distribute goods or materials owned by the facility, from which a majority of revenues generated by activity at the facility are derived from outside of Fisher County.
- (h) "Expansion" means the addition of buildings, structures, machinery or equipment for purposes of increasing production capacity.
- (i) "Facility" means property improvements completed or in the process of construction which together comprise an integral whole.
- (j) "Manufacturing Facility" means buildings and structures, including machinery and equipment, the primary purpose of which is or will be the manufacture of tangible goods or materials or the processing of such goods or materials by physical or chemical change.
- (k) "Modernization" means the upgrading and or replacement of existing facilities which increases the productive input or output, updates the technology or substantially lowers

the unit cost of the operation. Modernization may result from the construction, alteration or installation of buildings, structures, fixed machinery or equipment. It shall not be for the purpose of reconditioning, refurbishing or repairing.

- (l) "New Facility" means improvements to real estate previously undeveloped which is placed into service by means other than or in conjunction with expansion or modernization.
- (m) "New Job(s)" means a newly created employment position on a full-time permanent basis. Two or more part-time permanent employees totaling an average of not less than 40 hours per week may be considered as on full-time permanent employee.
- (n) "Office Building" means a new office building.
- (o) "Other Basic Industry" means buildings and structures, including fixed machinery and equipment not elsewhere described, used or to be used for the production of products or services which serve a market primarily outside County and results in the creation of new permanent jobs and new wealth in the County.
- (p) "Regional Entertainment/Tourism Facility" means buildings and structures, including fixed machinery and equipment, used or to be used to provide entertainment and/or tourism related services, from which a majority of revenues generated by activity at the facility are derived from outside Fisher County.
- (q) "Research Facility" means buildings and structures, including fixed machinery and equipment, used or to be used primarily for research or experimentation to improve or develop new tangible goods or materials or to improve or develop the production processes thereto.
- (r) "Regional Service Facility" means buildings and structures, including fixed machinery and equipment, used or to be used to provide a service from which a majority of revenues generated by activity at the facility are derived from outside Fisher County.
- (s) "Wind Energy Facility" means buildings and structures, including but not limited to wind energy generating turbines, electric transmission lines, electric power substations, electrical gathering equipment, communications systems and roads, fixed machinery and equipment, used or to be used to provide electrical energy.

Fisher County Guidelines and Criteria
Adopted July 26, 2017

Fisher County Commissioner's Court


Judge Ken Holt
Comm. Gordon Pippin, Pct 1
Comm. Billy Henderson, Pct 2
Comm. Preston Martin, Pct 3
Comm. Scott Feagan, Pct 4

MESQUITE STAR SPECIAL, LLC

Chapter 313 Application to Roscoe Collegiate ISD

Cummings Westlake, LLC

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. Kim Alexander

Print Name (Authorized School District Representative)

Superintendent

Title

sign
here

Signature (Authorized School District Representative)

9/18/2017

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

Seth Riklin

Print Name (Authorized Company Representative (Applicant))

President and CEO

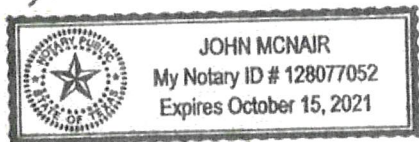
Title

sign
here

Signature (Authorized Company Representative (Applicant))

September 7, 2017

Date



(Notary Seal)

GIVEN under my hand and seal of office this, the

7th day of September

Notary Public in and for the State of Texas

My Commission expires: October 15, 2021

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.