GLENN HEGAR TEXAS COMPTROLLER OF PUBLIC ACCOUNTS

P.O. Box 13528 • Austin, TX 78711-3528

August 2, 2018

Dr. Donald Rhodes
Superintendent
Damon Independent School District
P.O. Box 429
Damon, Texas 77430

Re: Certificate for Limitation on Appraised Value of Property for School District Maintenance and Operations taxes by and between Damon Independent School District and Wagyu Solar, LLC, Application 1243

Dear Superintendent Rhodes:

On May 23, 2018, the Comptroller issued written notice that Wagyu Solar, LLC (applicant) submitted a completed application (Application 1243) for a limitation on appraised value under the provisions of Tax Code Chapter 313.[1] This application was originally submitted on October 26, 2017, to the Damon Independent School District (school district) by the applicant.

This presents the results of the Comptroller's review of the application and determinations required:

1) under Section 313.025(h) to determine if the property meets the requirements of Section 313.024 for eligibility for a limitation on appraised value under Chapter 313, Subchapter C; and
2) under Section 313.025(d), to issue a certificate for a limitation on appraised value of the property and provide the certificate to the governing body of the school district or provide the governing body a written explanation of the Comptroller's decision not to issue a certificate, using the criteria set out in Section 313.026.

Determination required by 313.025(h)

Sec. 313.024(a)	Applicant is subject to tax imposed by Chapter 171.
Sec. 313.024(b)	Applicant is proposing to use the property for an eligible project.

[1] All Statutory references are to the Texas Tax Code, unless otherwise noted.

Sec. 313.024(d)	Applicant has requested a waiver to create the required number of new qualifying jobs and pay all jobs created that are not qualifying jobs a wage that exceeds the county average weekly wage for all jobs in the county where the jobs are located.
Sec. 313.024(d-2)	Not applicable to Application 1243.

Based on the information provided by the applicant, the Comptroller has determined that the property meets the requirements of Section 313.024 for eligibility for a limitation on appraised value under Chapter 313, Subchapter C.

Certificate decision required by 313.025(d)

Determination required by 313.026(c)(1)

The Comptroller has determined that the project proposed by the applicant is reasonably likely to generate tax revenue in an amount sufficient to offset the school district's maintenance and operations *ad valorem tax* revenue lost as a result of the agreement before the 25th anniversary of the beginning of the limitation period, see Attachment B.

Determination required by 313.026(c)(2)

The Comptroller has determined that the limitation on appraised value is a determining factor in the applicant's decision to invest capital and construct the project in this state, see Attachment C.

Based on these determinations, the Comptroller issues a certificate for a limitation on appraised value. This certificate is contingent on the school district's receipt and acceptance of the Texas Education Agency's determination per 313.025(b-1).

The Comptroller's review of the application assumes the accuracy and completeness of the statements in the application. If the application is approved by the school district, the applicant shall perform according to the provisions of the Texas Economic Development Act Agreement (Form 50-826) executed with the school district. The school district shall comply with and enforce the stipulations, provisions, terms, and conditions of the agreement, applicable Texas Administrative Code and Chapter 313, per TAC 9.1054(i)(3).

This certificate is no longer valid if the application is modified, the information presented in the application changes, or the limitation agreement does not conform to the application. Additionally, this certificate is contingent on the school district approving and executing the agreement by December 31, 2018.

Note that any building or improvement existing as of the application review start date of May 23, 2018, or any tangible personal property placed in service prior to that date may not become "Qualified Property" as defined by 313.021(2) and the Texas Administrative Code.

Should you have any questions, please contact Will Counihan, Director, Data Analysis & Transparency, by email at will.counihan@cpa.texas.gov or by phone toll-free at 1-800-531-5441, ext. 6-0758, or at 512-936-0758.

Sincerely,

Mike Reissig
Deputy Comptroller

Enclosure

cc: Will Counihan

Amended Attachment A – Economic Impact Analysis

The following tables summarize the Comptroller's economic impact analysis of Wagyu Solar, LLC (project) applying to Damon Independent School District (district), as required by Tax Code, 313.026 and Texas Administrative
Code 9.1055(d)(2).

Table 1 is a summary of investment, employment and tax impact of Wagyu Solar, LLC.

Applicant	Wagyu Solar LLC
Tax Code, 313.024 Eligibility Category	Renewable Energy Electric Generation
School District	Damon ISD
Estimated 2016-2017 Average Daily Attendance	164
County	Brazoria
Proposed Total Investment in District	$110,000,000
Proposed Qualified Investment	$110,000,000
Limitation Amount	$10,000,000
Qualifying Time Period (Full Years)	2019-2020
Number of new qualifying jobs committed to by applicant	3*
Number of new non-qualifying jobs estimated by applicant	0
Average weekly wage of qualifying jobs committed to by applicant	$1,211
Minimum weekly wage required for each qualifying job by Tax Code, 313.021(5)(B)	$1,211
Minimum annual wage committed to by applicant for qualified jobs	$62,975
Minimum weekly wage required for non-qualifying jobs	$1,067
Minimum annual wage required for non-qualifying jobs	$55,472
Investment per Qualifying Job	$36,666,667
Estimated M&O levy without any limit (15 years)	$8,494,200
Estimated M&O levy with Limitation (15 years)	$2,457,000
Estimated gross M&O tax benefit (15 years)	$6,037,200

** Applicant is requesting district to waive requirement to create minimum number of qualifying jobs pursuant to Tax Code, 313.025 (f-1).*

Table 2 is the estimated statewide economic impact of Wagyu Solar, LLC (modeled).

	Employment			Personal Income		
Year	Direct	Indirect + Induced	Total	Direct	Indirect + Induced	Total
2018	50	40	90	$1,787,500	$3,339,453	$5,126,953
2019	153	126	279.297	$5,551,425	$11,294,278	$16,845,703
2020	3	9	12	$188,925	$2,374,552	$2,563,477
2021	3	5	8	$188,925	$1,520,059	$1,708,984
2022	3	(5)	-2	$188,925	$909,708	$1,098,633
2023	3	(3)	0	$188,925	$665,567	$854,492
2024	3	(5)	-2	$188,925	$299,356	$488,281
2025	3	(1)	2	$188,925	$55,216	$244,141
2026	3	(1)	2	$188,925	$55,216	$244,141
2027	3	(3)	0	$188,925	$55,216	$244,141
2028	3	(1)	2	$188,925	$55,216	$244,141
2029	3	(7)	-4	$188,925	$55,216	$244,141
2030	3	(3)	0	$188,925	-$433,066	-$244,141
2031	3	(3)	0	$188,925	-$188,925	$0
2032	3	(3)	0	$188,925	-$433,066	-$244,141
2033	3	(3)	0	$188,925	-$188,925	$0
2034	3	(5)	-2	$188,925	-$677,206	-$488,281

Source: CPA REMI, Wagyu Solar, LLC

Table 3 examines the estimated direct impact on ad valorem taxes to the region if all taxes are assessed.

Table 3 Estimated Direct Ad Valorem Taxes without property tax incentives

Year	Estimated Taxable Value for I&S	Estimated Taxable Value for M&O		Damon ISD I&S Tax Levy	Damon ISD M&O Tax Levy	Damon ISD M&O and I&S Tax Levies	Brazoria County Tax Levy	Brazoria County Road & Bridge Tax Levy	Port Freeport Tax Levy	West Brazoria County Drainage District #11 Tax Levy	Brazoria County Emergency Services District #1 Tax Levy	Brazoria County Emergency Services District #2 Tax Levy	Estimated Total Property Taxes
			Tax Rate*	0.0000	1.1700		0.3802	0.0600	0.0401	0.0200	0.0792	0.0750	
2020	$101,200,000	$101,200,000		$0	$1,184,040	$1,184,040	$384,797	$60,720	$40,581	$20,240	$80,169	$75,900	$1,846,447
2021	$92,400,000	$92,400,000		$0	$1,081,080	$1,081,080	$351,336	$55,440	$37,052	$18,480	$73,197	$69,300	$1,685,886
2022	$83,600,000	$83,600,000		$0	$978,120	$978,120	$317,876	$50,160	$33,524	$16,720	$66,226	$62,700	$1,525,325
2023	$74,800,000	$74,800,000		$0	$875,160	$875,160	$284,415	$44,880	$29,995	$14,960	$59,255	$56,100	$1,364,765
2024	$66,000,000	$66,000,000		$0	$772,200	$772,200	$250,954	$39,600	$26,466	$13,200	$52,284	$49,500	$1,204,204
2025	$57,200,000	$57,200,000		$0	$669,240	$669,240	$217,494	$34,320	$22,937	$11,440	$45,313	$42,900	$1,043,644
2026	$48,400,000	$48,400,000		$0	$566,280	$566,280	$184,033	$29,040	$19,408	$9,680	$38,342	$36,300	$883,083
2027	$39,600,000	$39,600,000		$0	$463,320	$463,320	$150,573	$23,760	$15,880	$7,920	$31,370	$29,700	$722,523
2028	$30,800,000	$30,800,000		$0	$360,360	$360,360	$117,112	$18,480	$12,351	$6,160	$24,399	$23,100	$561,962
2029	$22,000,000	$22,000,000		$0	$257,400	$257,400	$83,651	$13,200	$8,822	$4,400	$17,428	$16,500	$401,401
2030	$22,000,000	$22,000,000		$0	$257,400	$257,400	$83,651	$13,200	$8,822	$4,400	$17,428	$16,500	$401,401
2031	$22,000,000	$22,000,000		$0	$257,400	$257,400	$83,651	$13,200	$8,822	$4,400	$17,428	$16,500	$401,401
2032	$22,000,000	$22,000,000		$0	$257,400	$257,400	$83,651	$13,200	$8,822	$4,400	$17,428	$16,500	$401,401
2033	$22,000,000	$22,000,000		$0	$257,400	$257,400	$83,651	$13,200	$8,822	$4,400	$17,428	$16,500	$401,401
2034	$22,000,000	$22,000,000		$0	$257,400	$257,400	$83,651	$13,200	$8,822	$4,400	$17,428	$16,500	$401,401
			Total	$0	$8,494,200	$8,494,200	$2,760,499	$435,600	$291,126	$145,200	$575,123	$544,500	$13,246,248

Source: CPA, Wagyu Solar, LLC

*Tax Rate per $100 Valuation

Table 4 examines the estimated direct impact on ad valorem taxes to the school district, Brazoria County, Brazoria County Road & Bridge, Port Freeport, West Brazoria County Drainage District #11, Brazoria County Emergency Services District #1 and Brazoria County Emergency Services District #2, with all property tax incentives sought using estimated market value from the application. The project has applied for a value limitation under Chapter 313, Tax Code and tax abatement with the county.

The difference noted in the last line is the difference between the totals in Table 3 and Table 4.

Table 4 Estimated Direct Ad Valorem Taxes with all property tax incentives sought													
Year	Estimated Taxable Value for I&S	Estimated Taxable Value for M&O		Damon ISD I&S Tax Levy	Damon ISD M&O Tax Levy	Damon ISD M&O and I&S Tax Levies	Brazoria County Tax Levy	Brazoria County Road & Bridge Tax Levy	Port Freeport Tax Levy	West Brazoria County Drainage District #11 Tax Levy	Brazoria County Emergency Services District #1 Tax Levy	Brazoria County Emergency Services District #2 Tax Levy	Estimated Total Property Taxes
			Tax Rate*	0.0000	1.1700		0.3802	0.0600	0.0401	0.0200	0.0792	0.0750	
2020	$101,200,000	$10,000,000		$0	$117,000	$117,000	$0	$60,720	$40,581	$20,240	$80,169	$75,900	$394,610
2021	$92,400,000	$10,000,000		$0	$117,000	$117,000	$0	$55,440	$37,052	$18,480	$73,197	$69,300	$370,470
2022	$83,600,000	$10,000,000		$0	$117,000	$117,000	$0	$50,160	$33,524	$16,720	$66,226	$62,700	$346,330
2023	$74,800,000	$10,000,000		$0	$117,000	$117,000	$71,104	$44,880	$29,995	$14,960	$59,255	$56,100	$393,294
2024	$66,000,000	$10,000,000		$0	$117,000	$117,000	$125,477	$39,600	$26,466	$13,200	$52,284	$49,500	$423,527
2025	$57,200,000	$10,000,000		$0	$117,000	$117,000	$108,747	$34,320	$22,937	$11,440	$45,313	$42,900	$382,657
2026	$48,400,000	$10,000,000		$0	$117,000	$117,000	$92,017	$29,040	$19,408	$9,680	$38,342	$36,300	$341,787
2027	$39,600,000	$10,000,000		$0	$117,000	$117,000	$150,573	$23,760	$15,880	$7,920	$31,370	$29,700	$376,203
2028	$30,800,000	$10,000,000		$0	$117,000	$117,000	$117,112	$18,480	$12,351	$6,160	$24,399	$23,100	$318,602
2029	$22,000,000	$10,000,000		$0	$117,000	$117,000	$83,651	$13,200	$8,822	$4,400	$17,428	$16,500	$261,001
2030	$22,000,000	$22,000,000		$0	$257,400	$257,400	$83,651	$13,200	$8,822	$4,400	$17,428	$16,500	$401,401
2031	$22,000,000	$22,000,000		$0	$257,400	$257,400	$83,651	$13,200	$8,822	$4,400	$17,428	$16,500	$401,401
2032	$22,000,000	$22,000,000		$0	$257,400	$257,400	$83,651	$13,200	$8,822	$4,400	$17,428	$16,500	$401,401
2033	$22,000,000	$22,000,000		$0	$257,400	$257,400	$83,651	$13,200	$8,822	$4,400	$17,428	$16,500	$401,401
2034	$22,000,000	$22,000,000		$0	$257,400	$257,400	$83,651	$13,200	$8,822	$4,400	$17,428	$16,500	$401,401
			Total	$0	$2,457,000	$2,457,000	$1,166,938	$435,600	$291,126	$145,200	$575,123	$544,500	$5,615,487
			Diff	$0	$6,037,200	$6,037,200	$1,593,561	$0	$0	$0	$0	$0	$7,630,761

Source: CPA, Wagyu Solar, LLC
*Tax Rate per $100 Valuation

Disclaimer: This examination is based on information from the application submitted to the school district and forwarded to the comptroller. It is intended to meet the statutory requirement of Chapter 313 of the Tax Code and is not intended for any other purpose.

Attachment B – Tax Revenue before 25th Anniversary of Limitation Start

This represents the Comptroller's determination that Wagyu Solar LLC (project) is reasonably likely to generate, before the 25th anniversary of the beginning of the limitation period, tax revenue in an amount sufficient to offset the school district maintenance and operations ad valorem tax revenue lost as a result of the agreement. This evaluation is based on an analysis of the estimated M&O portion of the school district property tax levy and direct, indirect and induced tax effects from project employment directly related to this project, using estimated taxable values provided in the application.

	Tax Year	Estimated ISD M&O Tax Levy Generated (Annual)	Estimated ISD M&O Tax Levy Generated (Cumulative)	Estimated ISD M&O Tax Levy Loss as Result of Agreement (Annual)	Estimated ISD M&O Tax Levy Loss as Result of Agreement (Cumulative)
Limitation Pre-Years	2017	$0	$0	$0	$0
	2018	$0	$0	$0	$0
	2019	$160,875	$160,875	$0	$0
Limitation Period (10 Years)	2020	$117,000	$277,875	$1,067,040	$1,067,040
	2021	$117,000	$394,875	$964,080	$2,031,120
	2022	$117,000	$511,875	$861,120	$2,892,240
	2023	$117,000	$628,875	$758,160	$3,650,400
	2024	$117,000	$745,875	$655,200	$4,305,600
	2025	$117,000	$862,875	$552,240	$4,857,840
	2026	$117,000	$979,875	$449,280	$5,307,120
	2027	$117,000	$1,096,875	$346,320	$5,653,440
	2028	$117,000	$1,213,875	$243,360	$5,896,800
	2029	$117,000	$1,330,875	$140,400	$6,037,200
Maintain Viable Presence (5 Years)	2030	$257,400	$1,588,275	$0	$6,037,200
	2031	$257,400	$1,845,675	$0	$6,037,200
	2032	$257,400	$2,103,075	$0	$6,037,200
	2033	$257,400	$2,360,475	$0	$6,037,200
	2034	$257,400	$2,617,875	$0	$6,037,200
Additional Years as Required by 313.026(c)(1) (10 Years)	2035	$257,400	$2,875,275	$0	$6,037,200
	2036	$257,400	$3,132,675	$0	$6,037,200
	2037	$257,400	$3,390,075	$0	$6,037,200
	2038	$257,400	$3,647,475	$0	$6,037,200
	2039	$257,400	$3,904,875	$0	$6,037,200
	2040	$257,400	$4,162,275	$0	$6,037,200
	2041	$257,400	$4,419,675	$0	$6,037,200
	2042	$257,400	$4,677,075	$0	$6,037,200
	2043	$257,400	$4,934,475	$0	$6,037,200
	2044	$257,400	$5,191,875	$0	$6,037,200

$5,191,875	is less than	$6,037,200

Analysis Summary	
Is the project reasonably likely to generate tax revenue in an amount sufficient to offset the M&O levy loss as a result of the limitation agreement?	No

NOTE: The analysis above only takes into account this project's estimated impact on the M&O portion of the school district property tax levy directly related to this project.

Source: CPA, Wagyu Solar LLC

	Employment			Personal Income			Revenue & Expenditure		
Year	Direct	Indirect + Induced	Total	Direct	Indirect + Induced	Total	Revenue	Expenditure	Net Tax Effect
2018	50	40	90	$1,787,500	$3,339,453	$5,126,953	259399.4	-160217.3	$419,617
2019	153	126	279.297	$5,551,425	$11,294,278	$16,845,703	869751	-427246.1	$1,296,997
2020	3	9	12	$188,925	$2,374,552	$2,563,477	68664.6	259399.4	-$190,735
2021	3	5	8	$188,925	$1,520,059	$1,708,984	30517.6	236511.2	-$205,994
2022	3	(5)	-2	$188,925	$909,708	$1,098,633	-30517.6	198364.3	-$228,882
2023	3	(3)	0	$188,925	$665,567	$854,492	-38147	160217.3	-$198,364
2024	3	(5)	-2	$188,925	$299,356	$488,281	-30517.6	144958.5	-$175,476
2025	3	(1)	2	$188,925	$55,216	$244,141	-38147	122070.3	-$160,217
2026	3	(1)	2	$188,925	$55,216	$244,141	-38147	91552.7	-$129,700
2027	3	(3)	0	$188,925	$55,216	$244,141	-76293.9	45776.4	-$122,070
2028	3	(1)	2	$188,925	$55,216	$244,141	-68664.6	15258.8	-$83,923
2029	3	(7)	-4	$188,925	$55,216	$244,141	-83923.3	-7629.4	-$76,294
2030	3	(3)	0	$188,925	-$433,066	-$244,141	-114440.9	-53405.8	-$61,035
2031	3	(3)	0	$188,925	-$188,925	$0	-99182.1	-76293.9	-$22,888
2032	3	(3)	0	$188,925	-$433,066	-$244,141	-129699.7	-91552.7	-$38,147
2033	3	(3)	0	$188,925	-$188,925	$0	-144958.5	-144958.5	$0
2034	3	(5)	-2	$188,925	-$677,206	-$488,281	-183105.5	-167846.7	-$15,259
2035	3	(7)	-4	$188,925	-$1,165,488	-$976,563	-228881.8	-198364.3	-$30,518
2036	3	(7)	-4	$188,925	-$921,347	-$732,422	-221252.4	-259399.4	$38,147
2037	3	(5)	-2	$188,925	-$1,165,488	-$976,563	-244140.6	-282287.6	$38,147
2038	3	(11)	-8	$188,925	-$1,897,909	-$1,708,984	-259399.4	-320434.6	$61,035
2039	3	(9)	-6	$188,925	-$1,653,769	-$1,464,844	-274658.2	-366210.9	$91,553
2040	3	(11)	-8	$188,925	-$2,630,331	-$2,441,406	-320434.6	-419616.7	$99,182
2041	3	(7)	-4	$188,925	-$2,386,191	-$2,197,266	-335693.4	-465393.1	$129,700
2042	3	(9)	-6	$188,925	-$2,386,191	-$2,197,266	-350952.1	-473022.5	$122,070
2043	3	(15)	-12	$188,925	-$2,630,331	-$2,441,406	-366210.9	-503540	$137,329
2044	3	(19)	-16	$188,925	-$3,118,613	-$2,929,688	-366210.9	-511169.4	$144,959
2045	3	(17)	-14	$188,925	-$3,606,894	-$3,417,969	-411987.3	-564575.2	$152,588
						Total	**-$3,227,234**	**-$4,219,055**	**$991,822**
							$6,183,697	is greater than	**$6,037,200**

Analysis Summary

Is the project reasonably likely to generate tax revenue in an amount sufficient to offset the M&O levy loss as a result of the limitation agreement? Yes

Disclaimer: This examination is based on information from the application submitted to the school district and forwarded to the comptroller. It is intended to meet the statutory requirement of Chapter 313 of the Tax Code and is not intended for any other purpose.

Attachment C – Limitation as a Determining Factor

Tax Code 313.026 states that the Comptroller may not issue a certificate for a limitation on appraised value under this chapter for property described in an application unless the comptroller determines that "the limitation on appraised value is a determining factor in the applicant's decision to invest capital and construct the project in this state." This represents the basis for the Comptroller's determination.

Methodology

Texas Administrative Code 9.1055(d) states the Comptroller shall review any information available to the Comptroller including:

- the application, including the responses to the questions in Section 8 (Limitation as a Determining Factor);
- public documents or statements by the applicant concerning business operations or site location issues or in which the applicant is a subject;
- statements by officials of the applicant, public documents or statements by governmental or industry officials concerning business operations or site location issues;
- existing investment and operations at or near the site or in the state that may impact the proposed project;
- announced real estate transactions, utility records, permit requests, industry publications or other sources that may provide information helpful in making the determination; and
- market information, raw materials or other production inputs, availability, existing facility locations, committed incentives, infrastructure issues, utility issues, location of buyers, nature of market, supply chains, other known sites under consideration.

Determination

The Comptroller **has determined** that the limitation on appraised value is a determining factor in the Wagyu Solar, LLC's decision to invest capital and construct the project in this state. This is based on information available, including information provided by the applicant. Specifically, the comptroller notes the following:

- Per Wagyu Solar, LLC, in Tab 5 of their Application for a Limitation on Appraised Value:
  A. "Tax incentives play a vital role in the development of any renewable project, particularly one of this magnitude. The Chapter 313 value limitation incentive, in particular, is considered an important piece that can contribute to the viability, marketability, and success of the project. Critical project economics specific to this project are:
     i. Texas' historically low power prices have become a hindrance despite the decline of solar build costs.
     ii. Additional challenges and costs related to the construction on the land within the proposed designated area.
     iii. High property tax rates.
  B. "In light of these obstacles, the value limitation incentive plays a significant function in the decision to invest capital for this project as it is considered essential to the overall economic analysis."
- Per Wagyu Solar, LLC in Tab 5 of the Application, Cypress Creek Renewables is Wagyu Solar, LLC's parent company. "Cypress Creek Renewables LLC (CCR) is a leader in developing and operating local, community-based solar projects in the United States. ... The decision to invest capital for Project Wagyu is still on-going and therefore the opportunity to consider capital investment for alternative locations is still available."
- A review of the minutes from the October 26, 2017 Board of Trustees meeting, Damon Independent School District indicated the Board voted to accept the application from Wagyu Solar LLC.
- A November 2, 2017 *The County News (West Columbia, TX)* issue reported:
  A. "The district had representatives on hand from Wagyu Solar LLC, a solar farm company interested in building a large project on property that is located on the eastern section of the Damon ISD tax base."

B. "Blas Ortiz from the solar company spoke to the board and explained that this project would encompass approximately 1,400 acres and would take about 8-12 months to complete construction."
C. "An estimated 150-200 jobs would be utilized during the construction with just three full-time permanent jobs after the project is completed."
D. "The company will have an estimated investment in the project of $150,000,000 with an estimated number of panels at 515,500. ... If approved, this project would be slated to start around the fourth quarter of 2018-first quarter of 2019 and would be completed around the end of 2019."

- A review of the minutes from the March 27, 2018 Brazoria County Commissioners Court meeting revealed the following:
  A. Approved two Chapter 381 Economic Development Agreements with Cypress Creek Renewables, LLC
  B. "Cypress Creek Renewables, LLC will construct two solar electric power generation facilities – one located in Precinct 1 and one located in Precinct 4."
  C. "Expend no less than $110,000,000 on development costs for the project located in Precinct 4, and no less than $64,000,000 on development costs for the project located in Precinct 1." Per Wagyu Solar, LLC in Tab 9 of their Application, the description of land matches the legal description for the project located in Precinct 4.
  D. "Create no less than a total of six (6) new permanent operation and maintenance jobs; and create no less than a total of150 construction jobs."
  E. "For each solar electric power generation facility, the County will rebate 100% in Year 1, Year 2, Year 3, 75% in Year 4, and 50% in Year 5, Year 6, Year 7 of property tax on all eligible real and tangible personal property... The rebates will commence on January 1st of the first calendar year following the commencement of the projects."
- An April 1, 2018 *The Facts (Clute, TX)* article states with regard to the project, "Two proposed solar power generation facilities are expected to bring nearly $200 million to the county tax rolls. County commissioners at a meeting this week approved two Chapter 381 agreements with Cypress Creek Renewables LLC, a national provider of local solar energy based in Santa Monica, California. A Chapter 381 agreement allows counties to provide incentives encouraging developers to build in their jurisdictions. The agreement calls for a $110 million facility on CR 23 in Damon, and a $64 million building near Liverpool, County Judge Matt Sebesta said. The project will create six permanent jobs and 150 construction jobs, according to the agreement."
- A March 28, 2018 *Guidry News Service* article similarly reported the following:
  A. "The [Brazoria County] commissioners court voted unanimously to approve economic development agreements with Cypress Creek Renewables, LLC for two projects."
  B. "The projects include construction of two, independent solar electric power generation facilities, one located in Precinct 1, the other in Precinct 4. The project in Precinct 4 is to expend no less than $110 million in development costs, while the other project is to expend no less than $64 million. The projects will create six permanent jobs and 150 construction jobs."
  C. "If conditions are met, the county will rebate 100 percent of property taxes on eligible improvements for three years, 75 percent in the fourth year, and 50 percent for the three remaining years of the agreement."
- An April 2018 *Generator Interconnection Status Report* issued by ERCOT reported the project, in the Full Interconnect Study (FIS) phase, without a Signed Interconnection Agreement as of April 30, 2018.
  A. 18INR0062 (GINR Reference Number) Wagyu Solar LLC (Project Name); Cypress Creek Renewables (Interconnecting Entity); tap 138kV 43380 West Columbia - 44010 WA Parish (Point of Interconnection); Solar (Fuel) 120 MW (Capacity to Grid); 8/2019 (Projected Commercial Operations Date); Complete (Full Interconnect Study Status)
- Supplemental information provided by the applicant indicated the following:
  A. Is the Wagyu Solar LLC project currently known by any other project names? "Prior to being called Wagyu Solar LLC, the project was briefly named 'Willow Solar LLC.'"

B. Has this project applied to ERCOT at this time? If so, please provide the project's GINR number. "The GINR is 18INR0062."

Supporting Information

a) Section 8 of the Application for a Limitation on Appraised Value
b) Attachments provided in Tab 5 of the Application for a Limitation on Appraised Value
c) Additional information provided by the Applicant or located by the Comptroller

Disclaimer: This examination is based on information from the application submitted to the school district and forwarded to the comptroller. It is intended to meet the statutory requirement of Chapter 313 of the Tax Code and is not intended for any other purpose.

Supporting Information

Section 8 of the Application for a Limitation on Appraised Value

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.

Supporting Information

Attachments provided in Tab 5 of the Application for a Limitation on Appraised Value

TAB 05 - LIMITATION AS A DETERMINING FACTOR:

Cypress Creek Renewables LLC (CCR) is a leader in developing and operating local, community-based solar projects in the United States. With unmatched experience, CCR has cultivated a proven and repeatable model for implementing small to large utility scale solar energy projects which are strategically located to yield optimal generation. Currently, CCR has over 5.0 gigawatts of production capacity deployed or in development throughout the United States. These attributes provide excellent flexibility and numerous opportunities for capital investment in a variety of competing geographical regions with budding solar energy markets that offer competitive incentives.

The decision to invest capital for Project Wagyu is still on-going and therefore the opportunity to consider capital investment for alternative locations is still available. Locations in North Carolina, South Carolina, Nevada, and Oregon are being considered as potential alternative sites for this project. When considering the implementation of a project, CCR considers all factors directly affecting the return on investment. A substantial portion of internal analyses focuses on the considerable Texas property tax burden.

Tax incentives play a vital role in the development of any renewable project, particularly one of this magnitude. The Chapter 313 value limitation incentive, in particular, is considered an important piece that can contribute to the viability, marketability, and success of the project. Critical project economics specific to this project are:

- Texas' historically low power prices have become a hindrance despite the decline of solar build costs.
- Additional challenges and costs related to the construction on the land within the proposed designated area.
- High property tax rates.

In light of these obstacles, the value limitation incentive plays a significant function in the decision to invest capital for this project as it is considered essential to the overall economic analysis.

Currently, CCR has plans to pursue local and state regulatory permits and local tax incentive agreements, when appropriate.

Supporting Information

Additional information provided by the Applicant or located by the Comptroller

Minutes of Regular Meeting
October 26, 2017

The Board of Trustees
Damon Independent School District

A Regular Meeting of the Board of Trustees of Damon Independent School District was held on Thursday, October 26, 2017, beginning at 7:00 PM in the Damon I.S.D. Board Room, 1211 Mulcahy, Damon, Texas 77430.

1. Meal for the board
2. Bobcat video presentation
   A. Damon Bobcats attend the student council convention.
3. Call to order 7:03 p.m.
   The meeting was called to order at 7:03 p.m. by President Bubba Schneider.
4. Establish a quorum
   Members Present: Bubba Schneider (left at 8:33 pm), BJ Gerjes-Biehunko, Helen Noble, Veronica Arredondo, Leah Pence (arrived at 7:55 pm)
   Members Absent: Linda Pavlicek, Justin Laughrey
   Superintendent: Dr. Donald Rhodes
   Principal: Mr. Dave Demiglio
   Business Office: Kandace Delaney, Dianna Matthys
   Superintendent's Secretary: Annette Elster
   Visitors: Sara Leon-presenter, Lewis Wilkes-presenter, Susan Bowles-presenter, Art Chandler, Casandra Johnson, Nicko Keene, Blas Ortiz
5. Open session for public comment
   None
6. Introduction of school attorney Sara Leon, partner Powell and Leon LLC.
   Dr. Rhodes introduced the school's attorney Sara Leon with Powell and Leon LLC to the board.
7. Acknowledgment of Conflict of Interest Policy BBFA (Legal) and (Local)
   The acknowledgment of Conflict of Interest Policy BBFA (Legal and (Local) will be discussed at the next meeting.
8. Action to Adopt Policy CCG (Local)
   Moved to November meeting.
9. Discussion and possible action to accept an Application for Value Limitation Agreement from Wagyu Solar LLC pursuant to Chapter 313 of the Texas Property Tax Code; authorize the Superintendent of Schools to review the Application for completeness and submit the Application to the Comptroller of Public Accounts; authorize the Superintendent of Schools to approve any request for extension of the

deadline for Board action beyond the 150-day Board review period as may be required.
Motion made by Helen Noble to accept an Application for Value Limitation Agreement from Wagyu Solar LLC pursuant to Chapter 313 of the Texas Property Tax Code; authorize the Superintendent of Schools to review the Application for completeness and submit the Application to the Comptroller of Public Accounts; authorize the Superintendent of Schools to approve any request for extension of the deadline for Board action beyond the 150-day Board review period as may be required.
Seconded by: Veronica Arredondo
For: 4
Against: 0
Abstain: 0
Passed unanimously.

10. Closed Session Consultation with legal counsel regarding an Application for Value Limitation Agreement from Wagyu Solar LLC pursuant to Chapter 313 of the Texas Property Tax Code
No closed session occurred.

11. Discussion and possible action to retain attorneys/consultants Powell & Leon, LLP and Jigsaw Consulting to assist the district in the review and processing of the Application for Value Limitation Agreement from Wagyu Solar LLC pursuant to Chapter 313 of the Texas Property Tax Code.
Motion made by Helen Noble to retain attorneys/consultants Powell & Leon, LLP and Jigsaw Consulting to assist the District in the review and processing of the Application for Value Limitation Agreement from Wagyu Solar LLC pursuant to Chapter 313 of the Texas Property Tax Code.
Seconded by: BJ Gerjes-Biehunko
For: 4
Against: 0
Abstain: 0
Passed unanimously.

12. Hear a report from a representative of Powell and Leon, LLC regarding the financing of a maintenance tax note.
It should be noted for the public that this action does not raise property taxes. This finance action will be paid for from the district's regular operational budget.
School Attorney Sara Leon reported on the financing of a maintenance tax note.

13. Hear a report from Lewis Wilkes, Director, Public Finance with U.S. Capital Advisors, LLC.
Lewis Wilkes reported on the financing of a maintenance tax note.

14. Closed Session: Consultation with legal counsel regarding a maintenance tax note.
No closed session occurred.

15. Consider approval of an engagement letter with U.S. Capital Advisors as finance consultants.
Motion made by Helen Noble to approve an engagement letter with U.S. Capital

From: Editorial
To: Michelle Luera
Subject: Damon ISD Story
Date: Thursday, April 19, 2018 3:04:05 PM

CAUTION: This email originated from outside of the Texas Comptroller's email system.
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Here is the story that ran in our Nov. 2, 2017 issue on Wagyu Solar and their appearance at the Damon ISD meeting in the last part of October in 2017.

Anthony Maenza
The County News

By Art Chandler

The Damon Board of Trustees held its regular monthly public meeting last Thursday.

The district had representatives on hand from Wagyu Solar LLC, a solar farm company interested in building a large project on property that is located on the eastern section of the Damon ISD tax base.

Blas Ortiz from the solar company spoke to the board and explained that this project would encompass approximately 1,400 acres and would take about 8-12 months to complete construction.

An estimated 150-200 jobs would be utilized during the construction with just three full-time permanent jobs after the project is completed.

Community benefits to be derived from the solar farm are thought to be as follows: clean energy, does not require the use of local water resources, potential for local construction labor and procurement of materials, an estimated 35-year useful life of solar panels, and an increased tax base and source of tax revenue.

Wagyu Solar LLC is headquartered in Santa Monica, Ca. but also has offices in Texas as well as other cities in the U.S.

The company will have an estimated investment in the project of $150,000,000. with an estimated number of panels at 515,500. These panels would pivot and thus follow the path of the sun across the sky. If approved, this project would be slated to start around the fourth quarter of 2018-first quarter of 2019 and would be completed around the end of 2019.

Susan Bowles, the special education Director of the Greater Gulf Coast Cooperative also spoke to the board.

Damon ISD is one of four school districts in the coop, along with Needville, Hitchcock, and Danbury. There are nine different categories of training offered to Damon ISD faculty members by the coop and 13 categories of disabilities that qualify students for Special Education. Damon ISD currently has six students that take part in Special Education.

Bowles went on to say that Damon ISD is in need of a special education teacher to help with the education of these students, a position the district has been unable to fill thus far. She said this can possibly be alleviated by the hiring of two teacher aides (for the remainder of the school year). The board followed her recommendation by unanimously passing an amendment to the budget to hire those two aides.

Bowles also stated that special education students should not be segregated and learn at a faster rate when around the general public students, a policy Damon ISD already adheres to.

During the principal's report, principal Dave Demiglio asked for a class size waiver for a class that has exceeded the state's recommendation of 22 students per class by one child to 23. He stated that the teachers were doing a great job and the one extra student had not caused any problems with the class. The waiver was passed unanimously.

Demiglio also talked about the school district's STAAR Camp where students in grades 3-10 can receive tutoring in reading and mathematics. Students are required to bring their homework and any other assignments that are outstanding with them to the camp. However, the camp is not designed to serve as a study hall or silent homework completion. Two teachers will be on hand at each camp (one each for reading and mathematics). Two camps have already been completed.

The upcoming dates (all Saturdays) are the following: 11/11,12/02,12/09,01/06,01/13,01/27,02/03,02/17,03/03,03,24,04,07,04/14,04/28,05/12. Session 1: 10-11:15, 11:15-11:45 lunch, Session 2: 11:45-1 p.m.

Demiglio also stated that the district's parent-teacher conferences were all but 5 percent completed with those parents all but refusing to take part in this important endeavor.

Superintendent Donald Rhodes, during his report, stated that after receiving a complaint at the last board meeting about parking issues at the school, he investigated the matter. He said the district had 65 available parking spaces for approximately 45 employees and felt that there was no need for additional spaces at this time.

March 27, 2018

THE COMMISSIONERS' COURT OF BRAZORIA COUNTY

SPECIAL MEETING

ORDER NO. 7.Q.3
RE: Order Authorizing Economic Development Agreements with Cypress Creek Renewables, LLC.

The Court hereby authorizes the County to enter into Economic Development Agreements pursuant to Chapter 381 of the Texas Local Government Code with Cypress Creek Renewables, LLC or an affiliated entity of Cypress Creek Renewable, LLC under the following terms and conditions:

1. Cypress Creek Renewables, LLC will:
    a. construct two, independent solar electric power generation facilities-one located in Precinct 1 and one located in Precinct 4-consisting of photovoltaic solar panel modules, reinforced foundations, single-axis tracking, inverters, transformers, conversion wiring, fencing, lighting and other electrical support infrastructure, various structural foundations, underground collection systems, and transmission lines;
    b. expend no less than $110,000,000 on development costs for the project located in Precinct 4, and no less than $64,000,000 on development costs for the project located in Precinct 1;
    c. create no less than a total of six (6) new permanent operation and maintenance jobs; and
    d. create no less than a total of150 construction jobs.
2. For each solar electric power generation facility, the County will rebate 100% in Year 1, Year 2, Year 3, 75% in Year 4, and 50% in Year 5, Year 6, Year 7 of property tax on all eligible real and tangible personal property described above. The rebates will commence on January 1st of the first calendar year following the commencement of the projects.
3. The County Judge is authorized to sign the Agreements pending final approval by the District Attorney's Office-Civil Division.

The Facts

NEXT UP

Opening of Clute fire station 20 years in the making, officials say

The new $3.9 million central fire and emergency medical s...

County approves tax break for solar power facilities

By Erinn Callahan erinn.callahan@thefacts.com Apr 1, 2018 0

ANGLETON — Two proposed solar power generation facilities are expected to bring nearly $200 million to the county tax rolls.

County commissioners at a meeting this week approved two Chapter 381 agreements with Cypress Creek Renewables LLC, a national provider of local solar energy based in Santa Monica, California. A Chapter 381 agreement allows counties to provide incentives encouraging developers to build in their jurisdictions.

The agreement calls for a $110 million facility on CR 23 in Damon, and a $64 million building near Liverpool, County Judge Matt Sebesta said.

The project will create six permanent jobs and 150 construction jobs, according to the agreement.

"They'll come in and put in the solar panels and put electricity into the grid," Sebesta said.

Commissioners approved a 100 percent tax abatement for the first three years each facility is operating, dropping to 75 percent after the fourth year and 50 percent after the fifth year until the seventh year, the agreement states.

Not only will the projects diversify the county's industrial makeup and bring in alternative sources of electricity, they also will provide a tax base in a largely agricultural, tax-exempt area, Sebesta said.

"They're not providing much tax base because they're running agriculture on those, so they do have those tax exemptions," he said. "This will put close to $200 million on the tax rolls."

As technology advances, solar panels have become much cheaper to produce, Sebesta said.

"The overhead equipment that is needed to tap into that power source is not as expensive as it used to be, so now it can help diversify the energy industry," he said.

Commissioners approved a similar economic development agreement two years ago with Pioneer Green Energy, an Austin-based clean energy company, for a large utility-scale wind farm in Chocolate Bayou.

The first of its kind in the area, the project would consist of 62 turbines — each less than 500 feet tall — on a roughly 13,000-acre tract south of FM 2004 and FM 2917 near Alvin, Pioneer Green Energy Development Manager Patrick Buckley told commissioners at the time.

"They're still progressing but they haven't started construction yet," Sebesta said. "These guys have identified a few sites in Brazoria County."

Erinn Callahan is a reporter for The Facts. Contact her at 979-237-0150.

Erin Callahan

(0) ENTRIES

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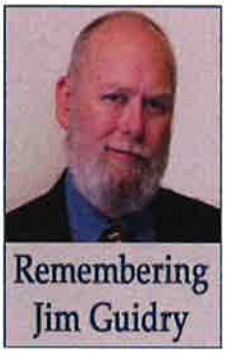
Brazoria County



Brazoria County Commissioner Court

by Garrett Bryce w/photos courtesy Brazoria County Judge's Office
Wednesday, March 28, 2018

Brazoria County Commissioners Court on Tuesday voted unanimously to adopt a resolution supporting recommendations regarding the Gulf Coast Intracoastal Waterway and the Brazos River Flood Gates.

The recommendations include asking the United States Army Corps of Engineers to conduct a rerun of the hydrodynamic model based on the condition that the mouth of the San Bernard River is fully open, as well as re-running a sediment transfer model with the mouth of the river open in order to refine and determine the amount of sediment deposition that will travel through the Gulf Coast Intracoastal Waterway and into the San Bernard estuary.

Other recommendations include federalizing the San Bernard from the waterway to the Gulf of Mexico. **Resolution**

The commissioners court voted unanimously to proclaim April as Child Abuse and Neglect Prevention Month. **Proclamation**

The commissioners court voted unanimously to proclaim March 29 as Vietnam Veterans Day in Brazoria County. **Proclamation**

The commissioners court voted unanimously to appoint Gary Basinger to the Brazoria-Fort Bend Rail District Board of Directors to replace Sean Stockard, who resigned from the board.

The commissioners court voted 4-1, with County Judge Matt Sebesta opposed, to approve an amended order allowing firework sales for the Memorial Day holiday in 2018, but no longer after 2018 and for no additional days at this time.

The commissioners court voted unanimously to approve economic development agreements with Cypress Creek Renewables, LLC for two projects.

The projects include construction of two, independent solar electric power generation facilities, one located in Precinct 1, the other in Precinct 4. The project in Precinct 4 is to expend no less than $110 million in development costs, while the other project is to expend no less than $64 million. The projects will create six permanent jobs and 150 construction jobs.

If conditions are met, the county will rebate 100 percent of property taxes on eligible improvements for three years, 75 percent in the fourth year, and 50 percent for the three remaining years of the agreement.

The commissioners court took no action resulting from closed session discussions regarding potential litigation.

The commissioners court took no action resulting from closed session discussions regarding the purchase of property.

The commissioners court voted unanimously to approve a commercial contract for the sale of property located at 0 Garland Drive in Lake Jackson to Kaspar Construction Group for $150,000, as discussed in closed session.

All other items were approved by unanimous vote. All members were present. **Agenda**

To view a video of the meeting, **Click Here**

Pictured (Top Right): Vietnam Veterans received a Proclamation during Commissioners' Court proclaiming March 29th as "Vietnam Veterans Day" in Brazoria County.

Pictured left to right:
Front row - Andy Smith, Raymond Smith, John Rice, County Judge Matt Sebesta, Robert Rabb, Patrick Trotta, Art Munoz, Jacinto Hernandez
Middle row - Chief Deputy Jeff Adkins, Commissioner David Linder, Pct. 4; Commissioners Stacy Adams, Pct. 3, Kenneth Akerstrom, Glen Moody, Frank Dietz
Back row- Commissioner Dude Payne, Pct.1; Commissioner Ryan Cade, Pct. 2

Pictured (Above Left): Commissioners' Court proclaimed April as 'Child Abuse and Neglect Prevention Month" in Brazoria County. On April 5th at 10 AM a pinwheel display will be placed on the Brazoria County courthouse lawn. Each blue pinwheel displayed, represents a confirmed case of child abuse or neglect in Brazoria County within the last year. The silver pinwheels represent a child that has died from abuse or neglect within the year in the county. Commissioners' Court urges all citizens to work together to help reduce child abuse and neglect in our county.

Pictured left to right: Sharon Wilkerson, Michele Allison, Commissioner David Linder, Pct. 4; Commissioner Stacy Adams, Pct. 3; County Judge Matt Sebesta, Nancy Davis, Greg Anderson, Jacinda Reckaway - Cps Foster Adopt Supervisor; Commissioner Dude Payne, Pct. 1; Commissioner Ryan Cade, Pct. 2.

Trending Stories

Harris County Commissioners Court today voted unanimously...
March 27, 2018

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March 27, 2018

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Texas Governor Greg Abbott today visited JSW Group...
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Texas Governor Greg Abbott today spoke to the Rotary...
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Bay Area Houston
Transportation Partnership

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Generator Interconnection Status Report **April 2018**

Date: 5/1/2018 2:16:41 PM

All Projects, in the Full Interconnect Study (FIS) phase, without a Signed Interconnection Agreement as of April 30, 2018

GINR Reference Number	Project Name*	Interconnecting Entity	Point of Interconnection (POI)	County	Fuel	Capacity to Grid (MW)	Projected COD Month/Year (as specified by the resource developer)	FIS Report Status
18INR0077	Colorado Bend 2 retune	Exelon		Wharton	GAS	45	6/2018	Incomplete
18INR0076	Wolf Hollow 2 retune	Exelon		Hood	GAS	44	6/2018	Incomplete
17INR0070	Desert Sky repower	Invenergy		Pecos	WIND	7	6/2018	Complete
17INR0069	Trent repower	Invenergy		Nolan	WIND	6	6/2018	Complete
17INR0067	Sweetwater 1 repower	Leeward Energy	180151 Sweetwater1 34.5kV	Nolan	WIND	0	6/2018	Complete
17INR0065	Capricorn III repower	Nextera		Sterling	WIND	0	6/2018	Complete
17INR0064	Capricorn II repower	Nextera		Sterling	WIND	0	6/2018	Complete
17INR0060	Horse Hollow IV repower	Nextera		Taylor	WIND	0	6/2018	Complete
17INR0058	Horse Hollow II repower	Nextera		Taylor	WIND	0	6/2018	Complete
17INR0057	Red Canyon repower	Nextera		Borden	WIND	0	6/2018	Complete
17INR0104	Capricorn 4 repower	Nextera		Coke	WIND	0	7/2018	Complete
17INR0103	Horse 3 repower	Nextera		Taylor	WIND	0	7/2018	Complete
17INR0101	Horse 1 repower	Nextera		Taylor	WIND	0	7/2018	Complete
17INR0063	Capricorn I repower	Nextera		Sterling	WIND	0	7/2018	Complete
17INR0061	Capricorn IV repower	Nextera		Sterling	WIND	9	7/2018	Complete
17INR0056	Callahan repower	Nextera		Taylor	WIND	0	7/2018	Complete
17INR0054	Capricorn I & III repower	Nextera	180757 Capricorn Ridge 3 138kV	Sterling	WIND	32	7/2018	Complete
17INR0053	HH3 (HHGT increase)	Nextera	7046 Kendal 345kV	Taylor	WIND	44	7/2018	Complete
17INR0052	HH1 (HHGT increase)	Nextera	6216 Bluff Creek 138kV	Taylor	WIND	44	7/2018	Complete
18INR0075	Gulf Wind 1 Repower	Pattern Energy		Kenedy	WIND	0	8/2018	Incomplete
18INR0072	Blue Summit Repower	Nextera	140382 Blue Summit 1.6 34.5kV	Wilbarger	WIND	10	12/2018	Incomplete
18INR0070	Blue Summit II	Nextera	61001 Jim Treece 345kV	Wilbarger	WIND	102	12/2018	Incomplete
19INR0173	Magnet Wind	Seventus	Lane City 138kV	Wharton	WIND	125	3/2019	Incomplete
18INR0055	Long Draw Solar	BNB Renewables	59900 Long Draw 345kV	Borden	SOLAR	225	3/2019	Incomplete
18INR0023	Lost Mines Wind	RES Americas	60708 Orsted 345kV - Big Hill	Schleicher	WIND	201	3/2019	Incomplete
19INR0094	GSE Three Solar	Alpin Sun	6044 Turkey 69kV	Hall	SOLAR	50	4/2019	Incomplete
19INR0057	Old Bloomington Road	Castleman Power	8143 Dupont 138kV	Victoria	GAS	100	4/2019	Incomplete
19INR0056	Chamon Phase 2	Castleman Power	40260 Chamon 138kV	Harris	GAS	100	4/2019	Incomplete
16INR0036	Pecan Creek 1 Gas	NTE Energy	tap 345kV 11420 Sweetwater - 11406 Central Bluff	Nolan	GAS	280	4/2019	Incomplete
18INR0053	Fort Bend Solar	Lendlease Energy	tap 138kV 44541 Orchard - 44190 E Bernard	Fort Bend	SOLAR	240	5/2019	Incomplete
16INR0111	Las Lomas Wind	Enerverse	8957 Lopeno 138kV	Starr	WIND	200	5/2019	Incomplete
20INR0011	Ranchero Wind	Scout Clean Energy	tap 345kV 76002 Bakersfield - 76005 Schneeman	Crockett	WIND	250	6/2019	Incomplete
19INR0036	Oxbow Solar	BNB Renewables	59905 Faraday 345kV	Borden	SOLAR	250	6/2019	Incomplete
19INR0028	Normande Solar Farm	8minutenergy	59900 Long Draw 345kV	Borden	SOLAR	300	6/2019	Incomplete
19INR0017	Tri-County Solar	First Solar	tap 138kV 1027 Odessa - 1107 Monahans2T	Crane	SOLAR	207	6/2019	Incomplete
19INR0001	Texas Solar Nova	SunPower	tap 345kV 11305 Dermott - 59904 Cottonwood	Kent	SOLAR	750	6/2019	Incomplete
18INR0045	Misae Solar	Childress Solar LLC	60501 Tesla 345kV	Childress	SOLAR	241	6/2019	Incomplete
18INR0033	Oveja Wind	Invenergy	76005 Schneeman Draw 345kV	Irion	WIND	300	6/2019	Incomplete
18INR0040	Soda Lake Solar 1 and 2	Arrington Solar	Tap 138kV 6601 Rio Pecos - 60014 Spudder	Crane	SOLAR	400	6/2019	Complete
18INR0039	Fowler Ranch	Solar Prime	tap 138kV 60014 Spudder - 76615 Crane	Crane	SOLAR	150	6/2019	Complete
19INR0044	Lily Solar	SunChase Power	tap 138kV 6904 CombinRC - 6908 ScuryRC	Kaufman	SOLAR	150	7/2019	Incomplete
19INR0041	Myrtle Solar	Sunchase Power	42110 Angleton 138kv or line tap to Rosharon 44600	Brazoria	SOLAR	240	7/2019	Incomplete

GINR Reference Number	Project Name*	Interconnecting Entity	Point of Interconnection (POI)	County	Fuel	Capacity to Grid (MW)	Projected COD Month/Year (as specified by the resource developer)	FIS Report Status
18INR0065	Goodranch Solar	EDF Renewable Energy	79600 Vealmoor 138kV OR 79640 Vealmoor 345kV	Borden	SOLAR	200	7/2019	Incomplete
18INR0064	Silver Star repower	Bp	150511 Flat Creek 34.5kV	Eastland	WIND	-7	7/2019	Complete
13INR0025	Buffalo Wind 1	National Renewable Solutions	79504 AJ Swope 345kV	Randall	WIND	150	7/2019	Complete
19INR0083	Oberon Solar	174 Power Global	tap 138kV 1292 Ectorharp - 1013 Wolf	Ector	SOLAR	180	8/2019	Incomplete
18INR0058	Texana Solar	Sunchase Power	tap 138kV 8102 El Campo - 8117 Ganado	Wharton	SOLAR	150	8/2019	Incomplete
18INR0050	Mustang Creek Solar	Sunchase Power	5523 ETP 138kV	Jackson	SOLAR	150	8/2019	Incomplete
18INR0062	Wagyu Solar	Cypress Creek Renewables	tap 138kV 43380 West Columbia - 44010 WA Parish	Brazoria	SOLAR	120	8/2019	Complete
19INR0138	Buffalo Gap 4	Aes	66216 Bluff Creek 138kV	Nolan	WIND	175	9/2019	Incomplete
19INR0102	Queen Solar	Cielo	tap 345kV 11028 Odessa - 76000 NMcCamey	Upton	SOLAR	400	9/2019	Incomplete
19INR0099a	Kontiki Wind	TriGlobal	59903 Bearkat 345kV	Glasscock	WIND	255	9/2019	Incomplete
16INR0097	Morada Del Sol Solar	First Solar	tap 345kV 76002 Bakersfield - 76000 NMcCamey	Upton	SOLAR	200	9/2019	Incomplete
18INR0030	Canyon Wind	TriGlobal	11319 ScurryCounty 138kV	Scurry	WIND	360	9/2019	Complete
18INR0029	Armstrong Wind	Big Sky Energy	tap 345kV 79500 Alibates - 79503 Tule Canyon	Armstrong	WIND	253	9/2019	Complete
19INR0166	Loma Pinta II	Enerverse	5705 Fowlerton 138kV	La Salle	WIND	202	10/2019	Incomplete
19INR0142	Bacon Switch Solar	SunChase Power	tap 345kV 6101 Riley - 1425 Fisher OR 138kV 1450 Pleasva – 1485 Ceramic	Wichita	SOLAR	150	10/2019	Incomplete
19INR0120	Sherbino II Wind repower	Bp	131454 Keo_3 138kV	Pecos	WIND	-13	10/2019	Incomplete
19INR0111	Tom Green Solar	EDP Renewables	tap 138kV 6480 SAPS - 60423 Treadwell	Tom Green	SOLAR	150	10/2019	Incomplete
19INR0109	Crockett Solar	EDP Renewables	tap 138kV 6564 Illinois - 76579 Ft Lancaster	Crockett	SOLAR	150	10/2019	Incomplete
19INR0080	Whitehorse Wind	Hill Country Wind	68001 Clayton 345kV	Fisher	WIND	400	10/2019	Incomplete
19INR0053	Hidalgo II Wind	EDP Renewables	161705 Mirasole 345kV	Hidalgo	WIND	51	10/2019	Incomplete
19INR0045	Rayos Del Sol	Tradewind Energy	FIS considered tap Wesmer and Rangerville 138	Cameron	SOLAR	150	10/2019	Incomplete
19INR0029	Phoebe Solar	Longroad Energy	tap 138kV 1250 Yukon - 1252 Vest	Winkler	SOLAR	253	10/2019	Incomplete
19INR0007	Charbray Solar	8minutenergy	1032 Morgan Creek 138kV	Mitchell	SOLAR	200	10/2019	Incomplete
18INR0056	Hallmark Solar	Cypress Creek Renewables	tap 69kV 1824 Neyland - 1826 Cadmil	Hunt	SOLAR	50	10/2019	Incomplete
18INR0042	Kaiser Creek Wind	Calpine	Tap 138kV 6275 Abilene East – 6670 Putnam	Callahan	WIND	100	10/2019	Incomplete
18INR0027	Ponwar Solar Farm	8minutenergy	tap 138kV 76032 NMcCamey - 60361 Santa Rita	Upton	SOLAR	180	10/2019	Incomplete
17INR0025	Reloj Del Sol Wind	EDP Renewables	80220 Cenizo 345kV	Zapata	WIND	202	10/2019	Incomplete
19INR0004	Sanco Solar	8minutenergy	79502 Windmill 345kV	Deaf Smith	SOLAR	400	10/2019	Complete
15INR0063	Easter Wind A	TriGlobal	79502 Windmill 345kV	Castro	WIND	155	10/2019	Complete
19INR0155	Morrow Lake Solar	Sunchase Power	tap 138kV Pearsall 5895 - Miracle 5700	Frio	SOLAR	150	11/2019	Incomplete
19INR0150	Millhouse Solar	Cypress Creek Renewables	tap 69kV 8500 Alice - 8889 Stadium	Jim Wells	SOLAR	113	11/2019	Incomplete
19INR0006	Bluebonnet Solar	One Energy Renewables	tap 138kV 6680 Alamito - 60385 Solstice	Brewster	SOLAR	61	11/2019	Incomplete
18INR0031	Maryneal Wind	Duke Energy	71050 Bitter Creek 345kV	Nolan	WIND	180	11/2019	Incomplete
16INR0081	Mesteno Wind	Duke Energy	80355 Del Sol 345kV	Starr	WIND	202	11/2019	Complete
20INR0008	Yellow Jacket Wind	RES Americas	tap 345kV 7046 Kendal - 60618 Edison	Menard	WIND	200	12/2019	Incomplete
19INR0172	Dillon Gulch	Aes	tap 345kV 11420 Sweetwater East Switch - 11406 Central Bluff Switch	Nolan	WIND	175	12/2019	Incomplete
19INR0171	Concho Valley Solar	Merit SI	tap 138kV 6480 SAPOWER - 6490 Santiago	Tom Green	SOLAR	150	12/2019	Incomplete
19INR0161	Pierce Wind	Seventus	345kV ROW between Hillje & WAP	Wharton	WIND	300	12/2019	Incomplete
19INR0160	Great Dane Wind	Seventus	5546 Danevang 138kV	Wharton	WIND	302	12/2019	Incomplete
19INR0156	Grape Creek Wind	Apex Clean	tap 345kV 76009 TwinB - 76090 Divide	Coke	WIND	524	12/2019	Incomplete
19INR0149	Lapetus Solar	7x Energy	1284 Shafter Lake 138kV	Andrews	SOLAR	115	12/2019	Incomplete
19INR0147	Delong Solar	Eon	tap 345kV 76009 TwinB - 1444 Brown	Tom Green	SOLAR	200	12/2019	Incomplete
19INR0133	Los Porciones II	Terra-Gen	8574 Pomelo 345kV	Hidalgo	WIND	200	12/2019	Incomplete
19INR0132	Los Porciones I	Terra-Gen	8574 Pomelo 345kV	Hidalgo	WIND	200	12/2019	Incomplete

COMPTROLLER QUERY RELATED TO TAX CODE CHAPTER 313.026(c)(2)
– Damon ISD – Wagyu Solar LLC App. #1242 –

Comptroller Questions (via email on May 24, 2018):

1) *Is the Wagyu Solar LLC, project currently known by any other project names?*
2) *Has this project applied to ERCOT at this time? If so, please provide the project's GINR number.*

Applicant Response (via email on May 30, 2018):

1) *Prior to being called Wagyu Solar LLC, the project was briefly named "Willow Solar LLC".*
2) *The GINR is 18INR0062.*