

April 17, 2019

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VIA E-MAIL TO: randal.obrien@gccisd.net

Dr. Randal O'Brien
Superintendent of Schools
Goose Creek Consolidated Independent School District
4544 Interstate 10 East
P.O. Box 30
Baytown, Texas 77522

Re: Chapter 313 Agreement No. 1275 between Goose Creek Consolidated Independent School District (the "School District") and Exxon Mobil Corporation ("Exxon") dated April 2, 2019 (the "Chapter 313 Agreement")

Request to Amend the Application relating to the Chapter 313 Agreement (the "Application") and Amend and Restate the Chapter 313 Agreement

Dear Dr. O'Brien:

Pursuant to Section 10.2 of the Chapter 313 Agreement, Exxon respectfully requests that the Chapter 313 Agreement be amended and restated, and the Application be amended, to reflect the following:

- amend the Application and amend and restate the original Agreement to start the qualifying time period on April 2, 2019 (the Application Approval Date), thereby moving the start of the limitation period from Tax Year 2024 to Tax Year 2022, and make conforming changes to the original Agreement, including moving the due date of the Initial Supplemental Payment from January 31, 2022, to January 31, 2020; and
- amend the Application to update the estimates on Schedule B: Estimated Market and Taxable Value (of Qualified Property Only).

In connection with this request, enclosed please find the following:

- Amendment No. 2 of the Application, which contains the amended pages of the Application to reflect the foregoing and has been executed by Exxon;
- the Excel version of amended Schedules A-1, A-2, B, and C included in the hard copy of Amendment No. 2 of the Application; and

Dr. Randal O'Brien
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 NORTON ROSE FULBRIGHT

- clean and redlined drafts of the Amended and Restated Chapter 313 Agreement (the redlined version is marked against the original Chapter 313 Agreement).

Except for the requested amendment and restatement of the Chapter 313 Agreement and amendment of the Application to reflect the foregoing, no amendments or changes to the Chapter 313 Agreement or the information in the Application are requested.

We look forward to working with you and your counsel and the Texas Comptroller of Public Accounts in connection with this request, including finalization of the necessary documentation in time for the School District Board's regularly scheduled meeting on Monday, May 6, 2019.

Please do not hesitate to contact me should you have any questions regarding this letter or the enclosures.

We very much appreciate the leadership and support of Goose Creek Consolidated Independent School District in working with us to bring this important project to Harris County, Texas.

Thank you for your consideration.

Very truly yours,



Stephen A. Kuntz

Enclosures

cc: Margie M. Grimes (w/enclosures)
Chief Financial Officer
Goose Creek Consolidated Independent School District
VIA E-MAIL TO: Margie.Grimes@gccisd.net

Rick Lambert (w/enclosures)
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Jeffrey D. Farish (w/enclosures)
VIA E-MAIL TO: jeff.d.farish@exxonmobil.com

Ali Mollai (w/enclosures)
VIA E-MAIL TO: ali.mollai@exxonmobil.com

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

Date Application Received by District

First Name

Last Name

Title

School District Name

Street Address

Mailing Address

City

State

ZIP

Phone Number

Fax Number

Mobile Number (optional)

Email Address

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)

First Name Last Name

Title

Firm Name

Phone Number Fax Number

Mobile Number (optional) Email Address

4. On what date did the district determine this application complete?

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)

First Name Last Name

Title Organization

Street Address

Mailing Address

City State ZIP

Phone Number Fax Number

Mobile Number (optional) 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 (optional) Business Email Address

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

SECTION 9: Projected Timeline

- 1. Application approval by school board
2. Commencement of construction
3. Beginning of qualifying time period
4. First year of limitation
5. Begin hiring new employees
6. Commencement of commercial operations
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)?
8. When do you anticipate the new buildings or improvements will be placed in service?

SECTION 10: The Property

- 1. Identify county or counties in which the proposed project will be located
2. Identify Central Appraisal District (CAD) that will be responsible for appraising the property
3. Will this CAD be acting on behalf of another CAD to appraise this property?
4. List all taxing entities that have jurisdiction for the property, the portion of project within each entity and tax rates for each entity:
5. Is the project located entirely within the ISD listed in Section 1?
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)?

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.

- 1. At the time of application, what is the estimated minimum qualified investment required for this school district?
2. What is the amount of appraised value limitation for which you are applying?
3. Does the qualified investment meet the requirements of Tax Code §313.021(1)?
4. Attach a description of the qualified investment [See §313.021(1).] The description must include:
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?

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. Randal O'Brien

Print Name (Authorized School District Representative)

Superintendent of Schools

Title

sign here

Randal O'Brien

Signature (Authorized School District Representative)

April 18, 2019

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

Darren D. Owen

Print Name (Authorized Company Representative (Applicant))

Property Tax Division Manager

Title

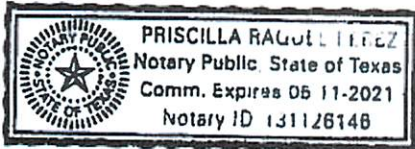
sign here

Darren Owen

Signature (Authorized Company Representative (Applicant))

Date

4/16/2019



(Notary Seal)

GIVEN under my hand and seal of office this, the

16 day of April, 2019

Priscilla R. Perez, *Priscilla R. Perez*

Notary Public in and for the State of Texas

My Commission expires: 05-11-2021

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.

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

Date **4/16/2019**

Applicant Name **Exxon Mobil Corporation**

Amendment No. 2 - Goose Creek CISD No. 1275, Exxon Mobil Corporation - 04/16/2019

Form 50-296A

ISD Name **Goose Creek Consolidated Independent School District**

Revised May 2014

PROPERTY INVESTMENT AMOUNTS								
(Estimated Investment in each year. Do not put cumulative totals.)								
				Column A	Column B	Column C	Column D	Column E
	Year	School Year (YYYY-YYYY)	Tax Year (Fill in actual tax year below) YYYY	New investment (original cost) in tangible personal property placed in service during this year that will become Qualified Property	New investment made during this year in buildings or permanent nonremovable components of buildings that will become Qualified Property	Other new investment made during this year that will <u>not</u> become Qualified Property [SEE NOTE]	Other new investment made during this year that may become Qualified Property [SEE NOTE]	Total Investment (Sum of Columns A+B+C+D)
Investment made before filing complete application with district		Year preceding the first complete tax year of the qualifying time period (assuming no deferrals of qualifying time period)	2019	Not eligible to become Qualified Property			[The only other investment made before filing complete application with district that may become Qualified Property is land.]	
Investment made after filing complete application with district, but before final board approval of application	--							
Investment made after final board approval of application and before Jan. 1 of first complete tax year of qualifying time period				\$ 514,000,000	\$ 32,000,000			\$ 546,000,000
Complete tax years of qualifying time period	QTP1	2020-2021	2020	\$ 693,000,000	\$ 32,000,000			\$ 725,000,000
	QTP2	2021-2022	2021	\$ 601,000,000				\$ 601,000,000
Total Investment through Qualifying Time Period [ENTER this row in Schedule A2]				\$ 1,808,000,000	\$ 64,000,000			\$ 1,872,000,000
				Enter amounts from TOTAL row above in Schedule A2				
Total Qualified Investment (sum of green cells)				\$ 1,872,000,000				

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

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

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

Column C: Dollar value of other investment that may affect economic impact and total value. Examples of other 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)

Date **4/16/2019**

Applicant Name **Exxon Mobil Corporation**

Amendment No. 2 - Goose Creek CISD No. 1275, Exxon Mobil Corporation - 04/16/2019

Form 50-296A

ISD Name **Goose Creek Consolidated Independent School District**

Revised May 2014

PROPERTY INVESTMENT AMOUNTS								
(Estimated Investment in each year. Do not put cumulative totals.)								
				Column A	Column B	Column C	Column D	Column E
	Year	School Year (YYYY-YYYY)	Tax Year (Fill in actual tax year below) YYYY	New investment (original cost) in tangible personal property placed in service during this year that will become Qualified Property	New investment made during this year in buildings or permanent nonremovable components of buildings that will become Qualified Property	Other investment made during this year that will <u>not</u> become Qualified Property [SEE NOTE]	Other investment made during this year that will become Qualified Property (SEE NOTE)	Total Investment (A+B+C+D)
Total Investment from Schedule A1*	--	TOTALS FROM SCHEDULE A1		\$ 1,808,000,000	\$ 64,000,000			\$ 1,872,000,000
Each year prior to start of value limitation period** <small>Insert as many rows as necessary</small>	0	2019-2020	2019					
Each year prior to start of value limitation period** <small>Insert as many rows as necessary</small>	0	2020-2021	2020					
Each year prior to start of value limitation period** <small>Insert as many rows as necessary</small>	0	2021-2022	2021					
Value limitation period***	1	2022-2023	2022					
	2	2023-2024	2023					
	3	2024-2025	2024					
	4	2025-2026	2025					
	5	2026-2027	2026					
	6	2027-2028	2027					
	7	2028-2029	2028					
	8	2029-2030	2029					
	9	2030-2031	2030					
	10	2031-2032	2031					
Total Investment made through limitation				\$ 1,808,000,000	\$ 64,000,000			\$ 1,872,000,000
Continue to maintain viable presence	11	2032-2033	2032					
	12	2033-2034	2033					
	13	2034-2035	2034					
	14	2035-2036	2035					
	15	2036-2037	2036					
Additional years for 25 year economic impact as required by 313.026(c)(1)	16	2037-2038	2037					
	17	2038-2039	2038					
	18	2039-2040	2039					
	19	2040-2041	2040					
	20	2041-2042	2041					
	21	2042-2043	2042					
	22	2043-2044	2043					
	23	2044-2045	2044					
	24	2045-2046	2045					
	25	2046-2047	2046					

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

** Only investment made during deferrals of the start of the limitation (after the end of qualifying time period but before the start of the Value Limitation Period) should be included in the "year prior to start of value limitation period" row(s). If the limitation starts at the end of the qualifying time period or the qualifying

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

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

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

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

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

Column C: Dollar value of other investment that may affect economic impact and total value. Examples of other investment that will not become qualified property include investment meeting the definition of 313.021(1) but not creating a new improvement as defined by TAC 9.1051. This is proposed property that functionally

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

4/16/2019

Applicant Name

Exxon Mobil Corporation

Amendment No. 2 - Goose Creek CISD No. 1275, Exxon Mobil Corporation - 04/16/2019

Form 50-296A

ISD Name

Goose Creek Consolidated Independent School District

Revised May 2014

	Year	School Year (YYYY-YYYY)	Tax Year (Fill in actual tax year) YYYY	Qualified Property			Estimated Taxable Value		
				Estimated Market Value of Land	Estimated Total Market Value of new buildings or other new improvements	Estimated Total Market Value of tangible personal property in the new buildings or "in or on the new improvements"	Market Value less any exemptions (such as pollution control) and before limitation	Final taxable value for I&S after all reductions	Final taxable value for M&O after all reductions
Each year prior to start of Value Limitation Period	0	2019-2020	2019		\$ -	\$ -	\$ -	\$ -	\$ -
Each year prior to start of Value Limitation Period	0	2020-2021	2020		\$ 16,000,000	\$ 110,000,000	\$ 126,000,000	\$ 126,000,000	\$ 126,000,000
Each year prior to start of Value Limitation Period	0	2021-2022	2021		\$ 64,000,000	\$ 260,000,000	\$ 324,000,000	\$ 324,000,000	\$ 324,000,000
Value Limitation Period	1	2022-2023	2022		\$ 62,720,000	\$ 1,177,657,672	\$ 1,114,937,672	\$ 1,114,937,672	\$ 100,000,000
	2	2023-2024	2023		\$ 61,465,600	\$ 1,154,104,519	\$ 1,092,638,919	\$ 1,092,638,919	\$ 100,000,000
	3	2024-2025	2024		\$ 60,236,288	\$ 1,131,022,428	\$ 1,070,786,140	\$ 1,070,786,140	\$ 100,000,000
	4	2025-2026	2025		\$ 59,031,562	\$ 1,108,401,980	\$ 1,049,370,417	\$ 1,049,370,417	\$ 100,000,000
	5	2026-2027	2026		\$ 57,850,931	\$ 1,086,233,940	\$ 1,028,383,009	\$ 1,028,383,009	\$ 100,000,000
	6	2027-2028	2027		\$ 56,693,912	\$ 1,064,509,261	\$ 1,007,815,349	\$ 1,007,815,349	\$ 100,000,000
	7	2028-2029	2028		\$ 55,560,034	\$ 1,043,219,076	\$ 987,659,042	\$ 987,659,042	\$ 100,000,000
	8	2029-2030	2029		\$ 54,448,833	\$ 1,022,354,694	\$ 967,905,861	\$ 967,905,861	\$ 100,000,000
	9	2030-2031	2030		\$ 53,359,857	\$ 1,001,907,601	\$ 948,547,744	\$ 948,547,744	\$ 100,000,000
	10	2031-2032	2031		\$ 52,292,660	\$ 981,869,449	\$ 929,576,789	\$ 929,576,789	\$ 100,000,000
Continue to maintain viable presence	11	2032-2033	2032		\$ 51,246,806	\$ 962,232,060	\$ 910,985,253	\$ 910,985,253	\$ 910,985,253
	12	2033-2034	2033		\$ 50,221,870	\$ 942,987,418	\$ 892,765,548	\$ 892,765,548	\$ 892,765,548
	13	2034-2035	2034		\$ 49,217,433	\$ 924,127,670	\$ 874,910,237	\$ 874,910,237	\$ 874,910,237
	14	2035-2036	2035		\$ 48,233,084	\$ 905,645,117	\$ 857,412,032	\$ 857,412,032	\$ 857,412,032
	15	2036-2037	2036		\$ 47,268,423	\$ 887,532,214	\$ 840,263,792	\$ 840,263,792	\$ 840,263,792
Additional years for 25 year economic impact as required by 313.026(c)(1)	16	2037-2038	2037		\$ 46,323,054	\$ 869,781,570	\$ 823,458,516	\$ 823,458,516	\$ 823,458,516
	17	2038-2039	2038		\$ 45,396,593	\$ 852,385,939	\$ 806,989,346	\$ 806,989,346	\$ 806,989,346
	18	2039-2040	2039		\$ 44,488,661	\$ 835,338,220	\$ 790,849,559	\$ 790,849,559	\$ 790,849,559
	19	2040-2041	2040		\$ 43,598,888	\$ 818,631,455	\$ 775,032,568	\$ 775,032,568	\$ 775,032,568
	20	2041-2042	2041		\$ 42,726,910	\$ 802,258,826	\$ 759,531,916	\$ 759,531,916	\$ 759,531,916
	21	2042-2043	2042		\$ 41,872,372	\$ 786,213,650	\$ 744,341,278	\$ 744,341,278	\$ 744,341,278
	22	2043-2044	2043		\$ 41,034,925	\$ 770,489,377	\$ 729,454,452	\$ 729,454,452	\$ 729,454,452
	23	2044-2045	2044		\$ 40,214,226	\$ 755,079,589	\$ 714,865,363	\$ 714,865,363	\$ 714,865,363
	24	2045-2046	2045		\$ 39,409,942	\$ 739,977,998	\$ 700,568,056	\$ 700,568,056	\$ 700,568,056
	25	2046-2047	2046		\$ 38,621,743	\$ 725,178,438	\$ 686,556,695	\$ 686,556,695	\$ 686,556,695

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

Schedule C: Employment Information

Date #####
 Applicant Name Exxon Mobil Corporation
 ISD Name Goose Creek Consolidated Independent School District

Amendment No. 2 - Goose Creek CISD No. 1275, Exxon Mobil Corporation - 04/16/2019

Form 50-296A
 Revised May 2014

	Year	School Year (YYYY-YYYY)	Tax Year (Actual tax year) YYYY	Construction		Non-Qualifying Jobs	Qualifying Jobs	
				Column A	Column B	Column C	Column D	Column E
				Number of Construction FTE's or man-hours (specify)	Average annual wage rates for construction workers	Number of non-qualifying jobs applicant estimates it will create (cumulative)	Number of new qualifying jobs applicant commits to create meeting all criteria of Sec. 313.021(3) (cumulative)	Average annual wage of new qualifying jobs
Each year prior to start of Value Limitation Period <i>Insert as many rows as necessary</i>	0	2019-2020	2019	1,600	\$ 109,000		0	
Each year prior to start of Value Limitation Period <i>Insert as many rows as necessary</i>	0	2020-2021	2020	1,700	\$ 120,000		0	
Each year prior to start of Value Limitation Period <i>Insert as many rows as necessary</i>	0	2021-2022	2021	100	\$ 113,000		25	
Value Limitation Period <i>The qualifying time period could overlap the value limitation period.</i>	1	2022-2023	2022				25	\$ 62,971
	2	2023-2024	2023				25	\$ 62,971
	3	2024-2025	2024				25	\$ 62,971
	4	2025-2026	2025				25	\$ 62,971
	5	2026-2027	2026				25	\$ 62,971
	6	2027-2028	2027				25	\$ 62,971
	7	2028-2029	2028				25	\$ 62,971
	8	2029-2030	2029				25	\$ 62,971
	9	2030-2031	2030				25	\$ 62,971
10	2031-2032	2031				25	\$ 62,971	
Years Following Value Limitation Period	11 through 25	2032-2047	2032-2046				25	\$ 62,971

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

- C1.** Are the cumulative number of qualifying jobs listed in Column D less than the number of qualifying jobs required by statute? (25 Yes No
 qualifying jobs in Subchapter B districts, 10 qualifying jobs in Subchapter C districts)
 If yes, answer the following two questions:
- C1a.** Will the applicant request a job waiver, as provided under 313.025(f-1)? Yes No
- C1b.** Will the applicant avail itself of the provision in 313.021(3)(F)? Yes No