

# LEON | ALCALA

ATTORNEYS AT LAW

May 8, 2025

*Via Electronic Mail*

Local Government Assistance & Economic Analysis  
Texas Comptroller of Public Accounts  
111 E. 17<sup>th</sup> Street  
Austin, Texas 78774  
[chapter.313@cpa.texas.gov](mailto:chapter.313@cpa.texas.gov)

Re: Agreement No. 1282 between Barbers Hill Independent School District and  
Oneok Hydrocarbon, LLC – Amendment After Execution 001

Dear Local Government Assistance and Economic Analysis Division:

Enclosed, please find Amendment After Execution 001 to the above-referenced Agreement. Per Applicant's request, the parties seek to amend the Application and Agreement to reflect a change in the number of qualified jobs for the project from 15 to 10. Please see below for changes to the application for your review:

1. Tab 1: Section 2 – Applicant Information
  - Business Applicant Information Updated
2. Tab 1: Section 14 – wage and Employment Information
  - Number of new qualifying jobs updated from 15 to 10
3. Tab 14: Schedule C – Employment Information
  - Number of new qualifying jobs updated from 15 to 10
4. Tab 17: Signatures and Certification
  - Updated Signature Page

Thank you for your consideration and attention to this matter.

Respectfully submitted,



Eddy Hernandez Perez  
Leon | Alcala, PLLC

Enclosures



April 4, 2025

Barbers Hill ISD  
ATT: Dr. Greg Poole  
P.O. Box 1108  
Mont Belvieu, TX 77580

**RE: #1282\_Amendment After Execution No. 1\_Barbers Hill ISD\_Oneok Hydrocarbon, LLC**

Superintendent Dr. Greg Poole:

Please find attached Amendment No. 1 for Agreement #1282 \_ Barbers Hill ISD\_ Oneok Hydrocarbon, LLC. We kindly request that you review and consider the following changes:

- Tab 1: Section 2: Applicant Information
  - Authorized Company Representatives Updated
- Tab 1: Section 14: Wage and Employment Information
  - Number of new qualifying jobs updated from 15 to 10
- Tab 14: Schedule C: Employment Information
  - Number of new qualifying jobs updated from 15 to 10
- Tab 17: Signatures and Certification
  - Signature Page Updated

If you have any questions, please do not hesitate to contact us. Thank you!

Sincerely,

A handwritten signature in black ink that reads "Mike Fry". The signature is written in a cursive, slightly slanted style.

Mike Fry-Director, Energy Services  
[mfry@keatax.com](mailto:mfry@keatax.com)

## Tab 1: Pages 1-11 of the Application

Texas Comptroller of Public Accounts

Data Analysis and  
Transparency  
Form 50-296-A

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 <i>(optional)</i>	Email Address

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

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 <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

Texas Comptroller of Public Accounts

Data Analysis and  
Transparency  
Form 50-296-A

SECTION 14: Wage and Employment Information

1. What is the number of new qualifying jobs you are committing to create? .....
2. What is the number of new non-qualifying jobs you are estimating you will create? (See TAC 9.1051(14)) .....
3. 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
  - 3a. If yes, attach evidence of industry standard 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.
4. Attach in **Tab 13** the four most recent quarters of data for each wage calculation below, including documentation from the Texas Workforce Commission 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 available at the time of the application review start date (date of a completed application). See TAC §9.1051(21) and (22). **Note:** If a more recent quarter of information becomes available before the application is deemed complete, updated wage information will be required.
  - a. Non-qualified job wages
    - average weekly wage for all jobs (all industries) in the county is .....
  - b. Qualifying job wage minimum option §313.021(5)(A)
    - 110% of the average weekly wage for manufacturing jobs in the county is .....
  - c. Qualifying job wage minimum option §313.021(5)(B)
    - 110% of the average weekly wage for manufacturing jobs in the region is .....
5. 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)
6. What is the minimum required annual wage for each qualifying job based on the qualified property? .....
7. What is the annual wage you are committing to pay for each of the new qualifying jobs you create on the qualified property? .....
8. Will the qualifying jobs meet all minimum requirements set out in Tax Code §313.021(3)? ..... ☐ Yes ☐ No
9. 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
  - 9a. If yes, attach in **Tab 13** supporting documentation from the TWC, pursuant to §313.021(3)(F).
10. 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
  - 10a. 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, and C 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 an entity other than the Comptroller's office, in **Tab 15**. (*not required*)
3. If there are any other payments made in the state or economic information that you believe should be included in the economic analysis, attach a separate schedule showing the amount for each year affected, including an explanation, in **Tab 15**.

*Tab 14: Schedules A1, A2, B, & C completed and signed Economic Impact (if applicable)*

Please See Attached.

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

Date: 4/4/2025  
Applicant Name Oneok Hydrocarbon LP  
ISD Name Barbers Hill ISD

Form 50-296A  
Revised Feb 2020

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 <b>tangible personal property</b> placed in service during this year that will become Qualified Property	New investment made during this year in <b>buildings or permanent nonremovable components of buildings</b> 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)	2018	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				\$ -	\$ -	\$ -	\$ -	\$ -
Complete tax years of qualifying time period	QTP1	2019-2020	2019	\$ 120,000,000.00	\$ -	\$ -	\$ -	\$ 120,000,000.00
	QTP2	2020-2021	2020	\$ 145,000,000.00	\$ -	\$ -	\$ -	\$ 145,000,000.00
Total Investment through Qualifying Time Period [ENTER this row in Schedule A2]				\$ 265,000,000.00	\$ -	\$ -	\$ -	\$ 265,000,000.00
				Enter amounts from TOTAL row above in Schedule A2				
Total Qualified Investment (sum of green cells)				\$ 265,000,000.00				

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: 4/4/2025  
Applicant Name Oneok Hydrocarbon LP  
ISD Name Barbers Hill ISD

Form 50-296A  
Revised Feb. 2020

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 <b>tangible personal property</b> placed in service during this year that will become Qualified Property	New investment made during this year in <b>buildings or permanent nonremovable components of buildings</b> 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		Enter amounts from TOTAL row in Schedule A1 in the row below				
				\$ 265,000,000.00				\$ 265,000,000.00
Each year prior to start of value limitation period** <small>Insert as many rows as necessary</small>	0	2018-2019	2018	\$ -				\$ -
Each year prior to start of value limitation period** <small>Insert as many rows as necessary</small>	0	2019-2020	2019	\$ 120,000,000.00				\$ 120,000,000.00
Each year prior to start of value limitation period** <small>Insert as many rows as necessary</small>	0	2020-2021	2020	\$ 145,000,000.00				\$ 145,000,000.00
Value limitation period***	1	2021-2022	2021					
	2	2022-2023	2022					
	3	2023-2024	2023					
	4	2024-2025	2024					
	5	2025-2026	2025					
	6	2026-2027	2026					
	7	2027-2028	2027					
	8	2028-2029	2028					
	9	2029-2030	2029					
	10	2030-2031	2030					
Total Investment made through limitation				\$ 265,000,000.00				\$ 265,000,000.00
Continue to maintain viable presence	11	2031-2032	2031					
	12	2032-2033	2032					
	13	2033-2034	2033					
	14	2034-2035	2034					
	15	2035-2036	2035					
Additional years for 25 year economic impact as required by 313.026(c)(1)	16	2036-2037	2036					
	17	2037-2038	2037					
	18	2038-2039	2038					
	19	2039-2040	2039					
	20	2040-2041	2040					
	21	2041-2042	2041					
	22	2042-2043	2042					
	23	2043-2044	2043					
	24	2044-2045	2044					
	25	2045-2046	2045					

All investments made through the qualifying time period are captured and totaled on Schedule A1 [blue box] and incorporated into this schedule in the **first row**.  
Only investment made during deferrals of the start of the limitation (after the end of qualifying time period but before the start of the Value Limitation Period) should be included in the "year prior to start of value limitation period" row(s). If the limitation starts at the end of the qualifying time period or the qualifying time period overlaps the limitation, no investment should be included on this line.

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

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.

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.

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

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.

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:

4/4/2025

Applicant Name

Oneok Hydrocarbon LP

Form 50-296A

ISD Name

Barbers Hill ISD

Revised Feb 2020

	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	2018-2019	2018	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ -	\$ -	\$ 60,000,000.00	\$ 60,000,000.00	\$ 60,000,000.00	\$ 60,000,000.00
Value Limitation Period	1	2021-2022	2021	\$ -	\$ -	\$ 265,000,000.00	\$ 265,000,000.00	\$ 265,000,000.00	\$ 80,000,000.00
	2	2022-2023	2022	\$ -	\$ -	\$ 262,350,000.00	\$ 262,350,000.00	\$ 262,350,000.00	\$ 80,000,000.00
	3	2023-2024	2023	\$ -	\$ -	\$ 259,700,000.00	\$ 259,700,000.00	\$ 259,700,000.00	\$ 80,000,000.00
	4	2024-2025	2024	\$ -	\$ -	\$ 257,050,000.00	\$ 257,050,000.00	\$ 257,050,000.00	\$ 80,000,000.00
	5	2025-2026	2025	\$ -	\$ -	\$ 254,400,000.00	\$ 254,400,000.00	\$ 254,400,000.00	\$ 80,000,000.00
	6	2026-2027	2026	\$ -	\$ -	\$ 251,750,000.00	\$ 251,750,000.00	\$ 251,750,000.00	\$ 80,000,000.00
	7	2027-2028	2027	\$ -	\$ -	\$ 249,100,000.00	\$ 249,100,000.00	\$ 249,100,000.00	\$ 80,000,000.00
	8	2028-2029	2028	\$ -	\$ -	\$ 246,450,000.00	\$ 246,450,000.00	\$ 246,450,000.00	\$ 80,000,000.00
	9	2029-2030	2029	\$ -	\$ -	\$ 243,800,000.00	\$ 243,800,000.00	\$ 243,800,000.00	\$ 80,000,000.00
	10	2030-2031	2030	\$ -	\$ -	\$ 241,150,000.00	\$ 241,150,000.00	\$ 241,150,000.00	\$ 80,000,000.00
Continue to maintain viable presence	11	2031-2032	2031	\$ -	\$ -	\$ 238,500,000.00	\$ 238,500,000.00	\$ 238,500,000.00	\$ 238,500,000.00
	12	2032-2033	2032	\$ -	\$ -	\$ 235,850,000.00	\$ 235,850,000.00	\$ 235,850,000.00	\$ 235,850,000.00
	13	2033-2034	2033	\$ -	\$ -	\$ 233,200,000.00	\$ 233,200,000.00	\$ 233,200,000.00	\$ 233,200,000.00
	14	2034-2035	2034	\$ -	\$ -	\$ 230,550,000.00	\$ 230,550,000.00	\$ 230,550,000.00	\$ 230,550,000.00
	15	2035-2036	2035	\$ -	\$ -	\$ 227,900,000.00	\$ 227,900,000.00	\$ 227,900,000.00	\$ 227,900,000.00
Additional years for 25 year economic impact as required by 313.026(c)(1)	16	2036-2037	2036	\$ -	\$ -	\$ 225,250,000.00	\$ 225,250,000.00	\$ 225,250,000.00	\$ 225,250,000.00
	17	2037-2038	2037	\$ -	\$ -	\$ 222,600,000.00	\$ 222,600,000.00	\$ 222,600,000.00	\$ 222,600,000.00
	18	2038-2039	2038	\$ -	\$ -	\$ 219,950,000.00	\$ 219,950,000.00	\$ 219,950,000.00	\$ 219,950,000.00
	19	2039-2040	2039	\$ -	\$ -	\$ 217,300,000.00	\$ 217,300,000.00	\$ 217,300,000.00	\$ 217,300,000.00
	20	2040-2041	2040	\$ -	\$ -	\$ 214,650,000.00	\$ 214,650,000.00	\$ 214,650,000.00	\$ 214,650,000.00
	21	2041-2042	2041	\$ -	\$ -	\$ 212,000,000.00	\$ 212,000,000.00	\$ 212,000,000.00	\$ 212,000,000.00
	22	2042-2043	2042	\$ -	\$ -	\$ 209,350,000.00	\$ 209,350,000.00	\$ 209,350,000.00	\$ 209,350,000.00
	23	2043-2044	2043	\$ -	\$ -	\$ 206,700,000.00	\$ 206,700,000.00	\$ 206,700,000.00	\$ 206,700,000.00
	24	2044-2045	2044	\$ -	\$ -	\$ 204,050,000.00	\$ 204,050,000.00	\$ 204,050,000.00	\$ 204,050,000.00
	25	2045-2046	2045	\$ -	\$ -	\$ 201,400,000.00	\$ 201,400,000.00	\$ 201,400,000.00	\$ 201,400,000.00

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 4/4/2025  
Applicant Name Oneok Hydrocarbon LP  
ISD Name Barbers Hill ISD

Form 50-296A

Revised Feb 2020

				Construction		Non-Qualifying Jobs	Qualifying Jobs	
				Column A	Column B	Column C	Column D	Column E
	Year	School Year (YYYY-YYYY)	Tax Year (Actual tax year) YYYY	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	0	\$ -	N/A	0	\$ -
Each year prior to start of Value Limitation Period <i>Insert as many rows as necessary</i>	0	2019-2020	2019	500 FTE	\$ 66,222.20	N/A	0	\$ 66,222.20
Each year prior to start of Value Limitation Period <i>Insert as many rows as necessary</i>	0	2020-2021	2020	500 FTE	\$ 66,222.20	N/A	0	\$ 66,222.20
Value Limitation Period <i>The qualifying time period could overlap the value limitation period.</i>	1	2021-2022	2021	0	0	N/A	15	\$ 66,222.20
	2	2022-2023	2022	0	0	N/A	15	\$ 66,222.20
	3	2023-2024	2023	0	0	N/A	15	\$ 66,222.20
	4	2024-2025	2024	0	0	N/A	15	\$ 66,222.20
	5	2025-2026	2025	0	0	N/A	10	\$ 66,222.20
	6	2026-2027	2026	0	0	N/A	10	\$ 66,222.20
	7	2027-2028	2027	0	0	N/A	10	\$ 66,222.20
	8	2028-2029	2028	0	0	N/A	10	\$ 66,222.20
	9	2029-2030	2029	0	0	N/A	10	\$ 66,222.20
	10	2030-2031	2030	0	0	N/A	10	\$ 66,222.20
Years Following Value Limitation Period	11 through 26	2031-2046	2031-2046	0	0	N/A	10	\$ 66,222.20

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

*Tab 17: Signature and Certification Page, Signed and Dated by  
Authorized School District Representative and Authorized  
Company Representative (applicant)*

Please See Attached.

## Texas Comptroller of Public Accounts

Data Analysis and  
Transparency  
Form 50-296-A

## 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

Greg Poole

Print Name (Authorized School District Representative)

Superintendent

Title

sign  
here

Signature (Authorized School District Representative)

Date

5-7-25

## 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

Scott Melton

Print Name (Authorized Company Representative (Applicant))

VP, Tax

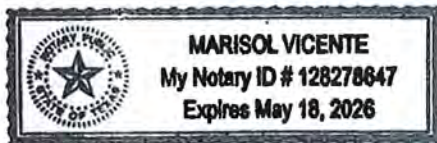
Title

sign  
here

Signature (Authorized Company Representative (Applicant))

Date

4/24/2025



(Notary Seal)

GIVEN under my hand and seal of office this, the

24<sup>th</sup> day of April, 2025

Marisol Vicente

Notary Public in and for the State of Texas

My Commission expires: May 18, 2026

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.