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January 7, 2019

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

RE: 1296-Amended application to the Robert Lee Independent School District from Grape Creek Wind, LLC

To the Local Government Assistance & Economic Analysis Division:

Enclosed is Amendment001 to Robert Lee ISD from Grape Creek Wind, LLC. The following changes have been made:

Application page 5, Section 9

- Updated Question 1

Application page 6, Section 12

- Updated Question 3 and Updated Tab 16

Application page 7, Section 14

- Updated Wages and Updated Tab 13

- New Signature Page

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

Sincerely,

Kevin O'Hanlon
School District Consultant

Cc: Coke County Appraisal District
Grape Creek Wind Farm

Tab 1

Updated Pages 5, 6, and 7

See attached.

SECTION 9: Projected Timeline

1. Application approval by school board 9/20/2018
2. Commencement of construction Q1 2020
3. Beginning of qualifying time period 1/1/2020
4. First year of limitation 2021
5. Begin hiring new employees Q1 2021
6. Commencement of commercial operations Q4 2020
7. Do you propose to construct a new building or to erect or affix a new improvement after your application review start date *(date your application is finally determined to be complete)*? . . . . . ☑ Yes ☐ No

   Note: Improvements made before that time may not be considered qualified property.
8. When do you anticipate the new buildings or improvements will be placed in service? Q1 2020

SECTION 10: The Property

1. Identify county or counties in which the proposed project will be located — Coke County
2. Identify Central Appraisal District (CAD) that will be responsible for appraising the property — Coke County
3. Will this CAD be acting on behalf of another CAD to appraise this property? . . . . . ☐ Yes ☑ No
4. List all taxing entities that have jurisdiction for the property, the portion of project within each entity and tax rates for each entity:

   County: Coke, 0.68541, 100% *(Name, tax rate and percent of project)*

   City: N/A *(Name, tax rate and percent of project)*

   Hospital District: West Coke Hosp., 0.249923, 100% *(Name, tax rate and percent of project)*

   Water District: Coke Cty Underground Water, 0.01254, 100% *(Name, tax rate and percent of project)*

   Other *(describe)*: N/A *(Name, tax rate and percent of project)*

   Other *(describe)*: N/A *(Name, tax rate and percent of project)*
5. Is the project located entirely within the ISD listed in Section 1? . . . . . ☐ Yes ☑ No

   5a. If no, attach in **Tab 6** additional information on the project scope and size to assist in the economic analysis.
6. Did you receive a determination from the Texas Economic Development and Tourism Office that this proposed project and at least one other project seeking a limitation agreement constitute a single unified project (SUP), as allowed in §313.024(d-2)? . . . . . ☐ Yes ☑ No

   6a. If yes, attach in **Tab 6** supporting documentation from the Office of the Governor.

SECTION 11: Investment

NOTE: The minimum amount of qualified investment required to qualify for an appraised value limitation and the minimum amount of appraised value limitation vary depending on whether the school district is classified as Subchapter B or Subchapter C, and the taxable value of the property within the school district. For assistance in determining estimates of these minimums, access the Comptroller's website at **comptroller.texas.gov/economy/local/ch313/**.

1. At the time of application, what is the estimated minimum qualified investment required for this school district? 20,000,000.00
2. What is the amount of appraised value limitation for which you are applying? 25,000,000.00

   Note: The property value limitation amount is based on property values available at the time of application and may change prior to the execution of any final agreement.
3. Does the qualified investment meet the requirements of Tax Code §313.021(1)? . . . . . ☑ Yes ☐ No
4. Attach a description of the qualified investment [See §313.021(1).] The description must include:
   a. a specific and detailed description of the qualified investment you propose to make on the property for which you are requesting an appraised value limitation as defined by Tax Code §313.021 (**Tab 7**);
   b. a description of any new buildings, proposed new improvements or personal property which you intend to include as part of your minimum qualified investment (**Tab 7**); and
   c. a detailed map of the qualified investment showing location of tangible personal property to be placed in service during the qualifying time period and buildings to be constructed during the qualifying time period, with vicinity map (**Tab 11**).
5. Do you intend to make at least the minimum qualified investment required by Tax Code §313.023 (or §313.053 for Subchapter C school districts) for the relevant school district category during the qualifying time period? . . . . . ☑ Yes ☐ No

SECTION 12: Qualified Property

1. Attach a detailed description of the qualified property. [See §313.021(2)] (If qualified investment describes qualified property exactly, you may skip items a, b and c below.) The description must include:
   - 1a. a specific and detailed description of the qualified property for which you are requesting an appraised value limitation as defined by Tax Code §313.021 (**Tab 8**);
   - 1b. a description of any new buildings, proposed new improvements or personal property which you intend to include as part of your qualified property (**Tab 8**); and
   - 1c. a map of the qualified property showing location of new buildings or new improvements with vicinity map (**Tab 11**).
2. Is the land upon which the new buildings or new improvements will be built part of the qualified property described by §313.021(2)(A)? . . . . . ☐ Yes ☑ No
   - 2a. If yes, attach complete documentation including:
     - a. legal description of the land (**Tab 9**);
     - b. each existing appraisal parcel number of the land on which the new improvements will be constructed, regardless of whether or not all of the land described in the current parcel will become qualified property (**Tab 9**);
     - c. owner (**Tab 9**);
     - d. the current taxable value of the land. Attach estimate if land is part of larger parcel (**Tab 9**); and
     - e. a detailed map showing the location of the land with vicinity map (**Tab 11**).
3. Is the land on which you propose new construction or new improvements currently located in an area designated as a reinvestment zone under Tax Code Chapter 311 or 312 or as an enterprise zone under Government Code Chapter 2303? . . . . ☑ Yes ☐ No
   - 3a. If yes, attach the applicable supporting documentation:
     - a. evidence that the area qualifies as a enterprise zone as defined by the Governor's Office (**Tab 16**);
     - b. legal description of reinvestment zone (**Tab 16**);
     - c. order, resolution or ordinance establishing the reinvestment zone (**Tab 16**);
     - d. guidelines and criteria for creating the zone (**Tab 16**); and
     - e. a map of the reinvestment zone or enterprise zone boundaries with vicinity map (**Tab 11**)
   - 3b. If no, submit detailed description of proposed reinvestment zone or enterprise zone with a map indicating the boundaries of the zone on which you propose new construction or new improvements to the Comptroller's office within 30 days of the application date. What is the anticipated date on which you will submit final proof of a reinvestment zone or enterprise zone? . . . . . _____

SECTION 13: Information on Property Not Eligible to Become Qualified Property

1. In **Tab 10**, attach a specific and detailed description of all **existing property**. This includes buildings and improvements existing as of the application review start date (the date the application is determined to be complete by the Comptroller). The description must provide sufficient detail to locate all existing property on the land that will be subject to the agreement and distinguish existing property from future proposed property.

2. In **Tab 10**, attach a specific and detailed description of all **proposed new property that will not become new improvements** as defined by TAC 9.1051. This includes proposed property that: functionally replaces existing or demolished/removed property; is used to maintain, refurbish, renovate, modify or upgrade existing property; or is affixed to existing property; or is otherwise ineligible to become qualified property. The description must provide sufficient detail to distinguish existing property (question 1) and all proposed new property that cannot become qualified property from proposed qualified property that will be subject to the agreement (as described in Section 12 of this application).

3. For the property not eligible to become qualified property listed in response to questions 1 and 2 of this section, provide the following supporting information in **Tab 10**:
   - a. maps and/or detailed site plan;
   - b. surveys;
   - c. appraisal district values and parcel numbers;
   - d. inventory lists;
   - e. existing and proposed property lists;
   - f. model and serial numbers of existing property; or
   - g. other information of sufficient detail and description.

4. Total estimated market value of existing property (that property described in response to question 1): . . . . . $ 0.00
5. In **Tab 10**, include an appraisal value by the CAD of all the buildings and improvements existing as of a date within 15 days of the date the application is received by the school district.

6. Total estimated market value of proposed property not eligible to become qualified property *(that property described in response to question 2)*: . . . . . $ 0.00

Note: Investment for the property listed in question 2 may count towards qualified investment in Column C of Schedules A-1 and A-2, if it meets the requirements of 313.021(1). Such property cannot become qualified property on Schedule B.

SECTION 14: Wage and Employment Information

1. What is the estimated number of permanent jobs (more than 1,600 hours a year), with the applicant or a contractor of the applicant, on the proposed qualified property during the last complete quarter before the application review start date (date your application is finally determined to be complete)? 0

2. What is the last complete calendar quarter before application review start date:

   ☐ First Quarter ☑ Second Quarter ☐ Third Quarter ☐ Fourth Quarter of 2018 (year)

3. What were the number of permanent jobs (more than 1,600 hours a year) this applicant had in Texas during the most recent quarter reported to the Texas Workforce Commission (TWC)? 0

   Note: For job definitions see TAC §9.1051 and Tax Code §313.021(3).

4. What is the number of new qualifying jobs you are committing to create? 3

5. What is the number of new non-qualifying jobs you are estimating you will create? 0

6. Do you intend to request that the governing body waive the minimum new qualifying job creation requirement, as provided under Tax Code §313.025(f-1)? . . . . . ☑ Yes ☐ No

   6a. If yes, attach evidence in **Tab 12** documenting that the new qualifying job creation requirement above exceeds the number of employees necessary for the operation, according to industry standards.

7. Attach in **Tab 13** the four most recent quarters of data for each wage calculation below, including documentation from the TWC website. The final actual statutory minimum annual wage requirement for the applicant for each qualifying job — which may differ slightly from this estimate — will be based on information from the four quarterly periods for which data were available at the time of the application review start date (date of a completed application). See TAC §9.1051(21) and (22).

   a. Average weekly wage for all jobs (all industries) in the county is 709.50

   b. 110% of the average weekly wage for manufacturing jobs in the county is . . . . . N/A

   c. 110% of the average weekly wage for manufacturing jobs in the region is 865.70

8. Which Tax Code section are you using to estimate the qualifying job wage standard required for this project? . . . . . ☐ §313.021(5)(A) or ☑ §313.021(5)(B)

9. What is the minimum required annual wage for each qualifying job based on the qualified property? 45,016.40

10. What is the annual wage you are committing to pay for each of the new qualifying jobs you create on the qualified property? 45,100.00

11. Will the qualifying jobs meet all minimum requirements set out in Tax Code §313.021(3)? . . . . . ☑ Yes ☐ No

12. Do you intend to satisfy the minimum qualifying job requirement through a determination of cumulative economic benefits to the state as provided by §313.021(3)(F)? . . . . . ☐ Yes ☑ No

    12a. If yes, attach in **Tab 12** supporting documentation from the TWC, pursuant to §313.021(3)(F).

13. Do you intend to rely on the project being part of a single unified project, as allowed in §313.024(d-2), in meeting the qualifying job requirements? . . . . . ☐ Yes ☑ No

    13a. If yes, attach in **Tab 6** supporting documentation including a list of qualifying jobs in the other school district(s).

SECTION 15: Economic Impact

1. Complete and attach Schedules A1, A2, B, C, and D in **Tab 14**. Note: Excel spreadsheet versions of schedules are available for download and printing at URL listed below.
2. Attach an Economic Impact Analysis, if supplied by other than the Comptroller's Office, in **Tab 15**. *(not required)*
3. If there are any other payments made in the state or economic information that you believe should be included in the economic analysis, attach a separate schedule showing the amount for each year affected, including an explanation, in **Tab 15**.

Tab 13

Calculation of three possible wage requirements with TWC documentation

Average Weekly Wage for All Jobs (All Industries) in Coke County

YEAR	PERIOD	AREA	OWNERSHIP	IND-CODE	INDUSTRY	AVG. WEEKLY WAGES
2017	3rd Qtr	Coke	Total All	10	Total, All Industries	$662
2017	4th Qtr	Coke	Total All	10	Total, All Industries	$678
2018	1st Qtr	Coke	Total All	10	Total, All Industries	$740
2018	2nd Qtr	Coke	Total All	10	Total, All Industries	$758
Average						$709.50

110% of $709.50 = $780.45

Quarterly Employment and Wages (QCEW)

Year	Period	Area	Ownership	Division	Level	Ind Code	Industry	Avg Weekly Wages
2017	3rd Qtr	Coke County	Total All	00	0	10	Total, all industries	$662
2017	4th Qtr	Coke County	Total All	00	0	10	Total, all industries	$678

Year	Period	Area	Ownership	Division	Level	Ind Code	Industry	Avg Weekly Wages
2018	1st Qtr	Coke County	Total All	00	0	10	Total, all industries	$740
2018	2nd Qtr	Coke County	Total All	00	0	10	Total, all industries	$758

Quarterly Employment and Wages (QCEW)

Average Weekly Wage for Manufacturing Jobs in Coke County

NOT AVAILABLE IN TRACER

Average Weekly Wage for Manufacturing Jobs in Region

Concho Valley Council of Governments Annual Wage:

$40,924/52 = $787.00

110% of $751.27 = $865.70

(SEE ATTACHED)

2017 Manufacturing Average Wages by Council of Government Region
Wages for All Occupations

COG	Wages	
	Hourly	Annual
Texas	**$26.24**	**$54,587**
1. Panhandle Regional Planning Commission	$23.65	$49,190
2. South Plains Association of Governments	$19.36	$40,262
3. NORTEX Regional Planning Commission	$23.46	$48,789
4. North Central Texas Council of Governments	$26.80	$55,747
5. Ark-Tex Council of Governments	$18.59	$38,663
6. East Texas Council of Governments	$21.07	$43,827
7. West Central Texas Council of Governments	$21.24	$44,178
8. Rio Grande Council of Governments	$18.44	$38,351
9. Permian Basin Regional Planning Commission	$26.24	$54,576
10. Concho Valley Council of Governments	$19.67	$40,924
11. Heart of Texas Council of Governments	$21.53	$44,781
12. Capital Area Council of Governments	$31.49	$65,497
13. Brazos Valley Council of Governments	$17.76	$39,931
14. Deep East Texas Council of Governments	$17.99	$37,428
15. South East Texas Regional Planning Commission	$34.98	$72,755
16. Houston-Galveston Area Council	$28.94	$60,202
17. Golden Crescent Regional Planning Commission	$26.94	$56,042
18. Alamo Area Council of Governments	$22.05	$48,869
19. South Texas Development Council	$15.07	$31,343
20. Coastal Bend Council of Governments	$28.98	$60,276
21. Lower Rio Grande Valley Development Council	$17.86	$37,152
22. Texoma Council of Governments	$21.18	$44,060
23. Central Texas Council of Governments	$19.30	$40,146
24. Middle Rio Grande Development Council	$24.07	$50,058

Source: Texas Occupational Employment and Wages
Data published: July 2018
Data published annually, next update will be July 31, 2019

Note: Data is not supported by the Bureau of Labor Statistics (BLS).
Wage data is produced from Texas OES data, and is not to be compared to BLS estimates.
Data intended for TAC 313 purposes only.

Tab 16

Description of Reinvestment or Enterprise Zone

One reinvestment zone has been established for the Project, but a second reinvestment zone will be required. Both reinvestment zones are shown on the map attached to Tab 11. The first reinvestment zone is named the "Coke County Reinvestment Zone" and was designated on May 8, 2018. Grape Creek Wind, LLC anticipates that the second reinvestment zone in Coke County, to be named "Coke County Reinvestment Zone No. 2," will be designated on or before September 30, 2018.

The following documents are attached as part of this Tab 16:

(1) Coke County Tax Abatement Guidelines and Criteria dated April 10, 2018
(2) Designation of the "Coke County Reinvestment Zone" on May 8, 2018
(3) Designation of the "Coke County Reinvestment Zone No. 2" on August 28, 2018

VOL. 57 PG. 226

RESOLUTION ELECTING TO PARTICIPATE IN TAX ABATEMENT AND ADOPTING GUIDELINES AND CRITERIA

Be it resolved that the Coke County Commissioners' Court hereby elects to become eligible to participate in tax abatements as authorized by Chapter 312 of the Texas Tax Code.

Be it further resolved that the Coke County Commissioners' Court hereby adopts Tax Abatement Guidelines and Criteria as attached hereto and hereby replaces and supersedes any and all prior guidelines and criteria that were in effect prior to this resolution.

Motion by Commissioner WILLIAMS.
Seconded by Commissioner Sefcik.

Passed and approved at a regular meeting of the Coke Count Commissioners' Court, at which a quorum was present on the 10th day of April 2018.

ATTESTED:

Roy Blair, County Judge

Donald Robertson, Commissioner
Precinct 1

Paul Williams, Commissioner
Precinct 2

Marshall Millican, Commissioner
Precinct 3

Joe Sefcik, Commissioner
Precinct 4

VOL. 57 PG. 221

COKE COUNTY

STATE OF TEXAS

TAX ABATEMENT GUIDELINES AND CRITERIA

The purpose of this document is to establish guidelines and a uniform policy of tax abatement for owners or lessees of eligible facilities willing to execute tax abatement contracts designed to provide long-term significant positive economic impact to the community by utilizing the area contractors and work force to the maximum extent feasible, and by developing, redeveloping and improving property except as otherwise provided. All contracts will be identical.

In order to be eligible for designation as a Reinvestment Zone and receive tax abatement, the planned improvements:

1. Must be an Eligible Facility.

2. Must add at least $150,000.00 to the tax roll of eligible property except in regards to the historic downtown area where there are no minimum.

3. Must be reasonably expected to have an increase in positive net economic benefit to Coke County of at least $250,000.00 over the life of the abatement, computed to include (but not limited to) new sustaining payroll and/or capital improvement; and

4. Must not be expected to solely or primarily have the effect of transferring employment from one part of Coke County to another.

In addition to the criteria set forth above, the Coke County Commissioners' Court reserves the right to negotiate a Tax Abatement Agreement in order to compete favorably with other communities.

Only that increase in the fair market value of the property directly resultant from the development, redevelopment and improvements specified in the contract will be eligible for abatement, and then only to the extent that such increase exceeds any reduction in the fair market value of the other property of the applicant located within the jurisdiction creating the Reinvestment Zone.

All abatement contracts will be no longer than allowed by law.

It is the goal of Coke County to grant tax abatements on the same terms and conditions as the other taxing units having jurisdiction of the property. However, nothing herein shall limit the discretion of the Coke County Commissioners Court to consider, adopt, modify or refine any tax abatement request.

This policy is effective as of April 10, 2018, and shall at all times be kept current with regard to the needs of Coke County and reflective of the official views of the County Commissioners' Court, and shall be reviewed every two (2) years.

The adoption of these guidelines and criteria by the Coke County Commissioners' Court does not:

1. Limit the discretion of the governing body to decide whether to enter into a specific tax abatement agreement;

2. Limit the discretion of the governing body to delegate to its employees the authority to determine whether or not the governing body should consider a particular application or request for tax abatement; or

3. Create any property, contract or other legal right in any person to have the governing body consider or grant a specific application or request for tax abatement.

SECTION I. DEFINITIONS

A. "Abatement" means the full or partial exemption from ad valorem taxes of certain property in a reinvestment zone designated by Coke County for economic development purposes.

B. "Agreement" means a contractual agreement between a property owner and/or lessee and Coke County.

C. "Base Year Value" means the assessed value on the eligible property as of January 1 preceding the execution of the agreement.

D. "Deferred Maintenance" means improvements necessary for continued operation which do not improve productivity or alter the process technology.

E. "Eligible Facilities" means new, expanded, or modernized buildings and structures, including fixed machinery and equipment, which is reasonably likely as a result of granting the abatement to contribute to the retention or expansion of primary employment or to attract major investment in the reinvestment zone that would be a benefit to the property and that would contribute to the economic development of Coke County, but does not include facilities which are intended to be primarily to provide goods or services to residents for existing businesses located in Coke County such as, but not limited to, restaurants and retail sales establishments. Eligible facilities may include, but shall not be limited to:

Aquaculture/Agriculture Facility,
Distribution Center Facility,
Manufacturing Facility,

Office Building,
Regional Entertainment/Tourism Facility,
Research Service Facility,
Regional Service Facility,
Historic building in designated area,
Wind Energy Facility, or
Other Basic Industry.

F. "Expansion" means the addition of building structures, machinery, equipment, or payroll for purposes of increasing production capacity.

G. "Facility" means property improvement(s) completed or in the process of construction which together comprise an interregional whole.

H. "Modernization" means a complete or partial demolition of facilities and the complete or partial reconstruction or installation of a facility of similar or expanded production capacity. Modernization may result from the construction, alteration, or installation of buildings, structures, machinery, or equipment, or both.

I. "New Facility" means a property previously undeveloped which is placed into service by means other than or in conjunction with expansion or modernization.

J. "Productive Life" means the number of years property improvement(s) is/are expected to be in service in a facility.

SECTION II. ABATEMENT AUTHORIZED

A. Eligible Facilities. Upon application, Eligible Facilities shall be considered for tax abatement as hereinafter provided.

B. Creation of New Values. Abatement may only be granted for the additional value of eligible property improvement(s) made subsequent to and specified in an abatement agreement between Coke County and the property owner or lessee, subject to such limitations as Coke County may require.

C. New and Existing Facilities. Abatement may be granted for the additional value of eligible property improvement(s) made subsequent to and specified in an abatement agreement between Coke County and the property owner or lessee, subject to such limitations as Coke County may require.

D. Eligible Property. Abatement may be extended to the value of new, expanded, or modernized buildings, structures, fixed machinery and equipment, site improvements, and related fixed improvements necessary to the operation and administration of the facility, and all other real and tangible personal property permitted by Chapter 312 of the Texas Tax Code.

E. Ineligible Property. The following types of property shall be fully taxable and

ineligible for tax abatement: land; animals; inventories, supplies; tools; furnishings; and other forms of moveable personal property; vehicles; vessels; aircraft; deferred maintenance investments; housing and property to be rented or leased, except as provided in Section II(F); property owned or used by the State of Texas.

F. Owned/Leased Facilities. If a leased facility is granted abatement, the agreement shall be executed with the lessor and the lessee. If the land is leased, but the facility constructed or installed thereon is owned by the lessee, the lessee shall execute the agreement.

G. Economic Qualifications. In order to be eligible for designation as a reinvestment zone and receive tax abatement, the planned improvement:

(1) Must be an Eligible Facility.

(2) Must add at least $150,000.00 to the tax roll of eligible property except in regards to the historic downtown area where there are no minimum.

(3) Must be reasonably expected to have an increase in positive net economic benefit to Coke County of at least $250,000.00 over the life of the abatement, computed to include (but not limited to) new sustaining payroll and/or capital improvement. The creation of (number and type) of new jobs will also factor into the decision to grant an abatement; and

(4) Must not be expected to solely or primarily have the effect of transferring employment from one part of Coke County to another.

H. Standards for Tax Abatement. The following factors, among others, will be considered in determining whether to grant tax abatement:

(1) Value of existing improvements, if any;

(2) Type and value of proposed improvements;

(3) Productive life of proposed improvements;

(4) Number of existing jobs to be retained by proposed improvements;

(5) Number and type of new jobs to be created by proposed improvements;

(6) Amount of local payroll to be created;

(7) Whether the new jobs to be created will be filled by persons residing or projected to reside within affected taxing jurisdiction;

(8) Amount by which property tax base valuation will be increased during the term of abatement and after abatement, which shall include a definitive commitment that

such valuation shall not, in any case, be less than $250,000.00;

(9) The costs to be incurred by Coke County to provide facilities directly resulting from the new improvements;

(10) The amount of ad valorem taxes to be paid to Coke County during the abatement period considering (a) the existing values, (b) the percentage of new value abated, (c) the abatement period, and (d) the value after expiration of the abatement period;

(11) The population growth of Coke County that occurs directly as a result of new improvements;

(12) The types and values of public improvements, if any, to be made by applicant seeking abatement;

(13) Whether the proposed improvements compete with existing businesses to the detriment of the local economy;

(14) The impact on the business opportunities of existing business;

(15) The attraction of other new businesses to the area;

(16) The overall compatibility with the zoning ordinances and comprehensive plan for the area;

(17) Whether the project obtains all necessary permits from the applicable environmental agencies.

Each eligible facility shall be reviewed on its merits utilizing the factors provided above. After such review, abatement may be denied entirely or may be granted to the extent deemed appropriate after full evaluation.

I. Denial of Abatement. Neither a reinvestment zone nor abatement agreement shall be authorized if it is determined that:

(1) There would be substantial adverse effect on the provision of government services or tax base;

(2) The applicant has insufficient financial capacity;

(3) Violation of other codes or laws; or

(4) Any other reason deemed appropriate by Coke County.

J. Taxability. From the execution of the abatement to the end of the agreement

period, taxes shall be payable as follows:

(1) The value of ineligible property as provided in Section II(E) shall be fully taxable; and

(2) The base year value of existing eligible property as determined each year shall be fully taxable.

(3) The additional value of new eligible property shall be fully taxable at the end of the abatement period.

SECTION III. APPLICATION

A. Any present or potential owner of taxable property in Coke County may request the creation of a reinvestment zone and tax abatement by filing a written application with the County Judge of Coke County.

B. The application shall consist of a general description of the new improvements to be undertaken; a descriptive list of the improvements for which an abatement is requested; a list of the kind, number and location of all proposed improvements of a property; a map and property description; and a time schedule for undertaking and completing the proposed improvements. In the case of modernization, a statement of the assessed value of the facility, separately stated for real and personal property, shall be given for the tax year immediately preceding the application. The County may require such financial and other information as deemed appropriate for evaluating the financial capacity and other factors pertaining to the applicant, to be attached to the application. The completed application must be accompanied by the payment of a non-refundable application fee for administrative costs associated with the processing of the tax abatement request. All checks in payment of the administrative fee shall be made payable to Coke County. For abatement requests for improvements with a planned value equal to or in excess of $l,000,000.00, the fee shall be One Thousand and No/l00 Dollars ($1,000.00). For requests with a planned value of less than $1,000,000.00, the fee shall be five hundred and no/100 Dollars ($500.00)

C. Coke County shall give notice as provided by the Property Tax Code, including written notice to the presiding officer of the governing body of each taxing unit in which the property to be subject to the agreement is located, not later than the seven (7) days before acting upon the application.

D. If a city within Coke County designates a reinvestment zone within its corporate limits and enters into or proposes to enter into an abatement agreement with a present or potential owner of a taxable property, such present or potential owner of taxable property may request tax abatement by Coke County by following the same application process described in Section III(A) hereof. No other notice or hearing shall be required except compliance with the open meetings act, unless the Commissioners' Court deems them necessary in a particular case.

SECTION IV. AGREEMENT

A. After approval, the Commissioners' Court of Coke County shall formally pass a resolution and execute an agreement with the owner of the facility and lessee as required, which shall:

(1) Include a list of the kind, number and location of all proposed improvements to the property;

(2) Provide access to and authorize inspection of the property by the taxing unit to insure compliance with the agreement;

(3) Limit the use of the property consistent with the taxing unit's development goals;

(4) Provide for recapturing property tax revenues that are lost if the owner fails to make improvements as provided by the agreement;

(5) Include each term that was agreed upon with the property owner and require the owner to annually certify compliance with the terms of the agreement to each taxing unit; and

(6) Allow the taxing unit to cancel or modify the agreement at any time if the property owner fails to comply with the terms of the agreement.

Such agreement shall normally be executed as soon as practicable, but in no event less than sixty (60) days after the applicant has forwarded all necessary information and documentation to the Commissioners' Court.

SECTION V. RECAPTURE

A. In the event that the applicant or its assignee (1) allows its ad valorem taxes owed Coke County to become delinquent and fails to timely and property follow the legal procedures for their protest and/or content; or (2) violates any of the terms and conditions of the abatement agreement and fails to cure during the cure period, the agreement then may be terminated and all taxes previously abated by virtue of the agreement will be recaptured and paid within thirty (30) days of the termination.

B. Should Coke County determine that the applicant or its assignee is in default according to the terms and conditions of its agreement, Coke County shall notify the company or individual in writing at the address stated in the agreement, and if such is not cured within the time set forth in such notice (the "Cure Period"), then the agreement may be terminated.

SECTION VI. ADMINISTRATION

A. The Chief Appraiser of the Coke County Appraisal District will annually determine an assessment of the real and personal property comprising the reinvestment zone.

Each year, the company or individual receiving abatement shall furnish the appraiser with such information as may be necessary for the abatement. Once value has been established, the Chief Appraiser will notify the Commissioners' Court of Coke County of the amount of the assessment.

B. Coke County may execute a contract with any other jurisdiction(s) to inspect the facility to determine if the terms and conditions of the abatement agreement are being met. The abatement agreement shall stipulate that employees and/or designated representatives of Coke County will have access to the reinvestment zone during the term of the abatement to inspect the facility to determine if the terms and conditions of the agreement are being met. All inspections will be made only after the giving of twenty-four (24) hours prior notice and will only be conducted in such manner as to not unreasonably interfere with the construction and/or operation of the facility. All inspections will be made with one or more representatives of the company or individual and in accordance with its safety standards.

C. Upon completion of construction, the designated representative of Coke County shall annually evaluate each facility receiving abatement to insure compliance with the agreement. A formal report shall be made to the Commissioners' Court.

SECTION VII. ASSIGNMENT

The abatement agreement may be transferred and assigned by the holder to a new owner or lessee of the same facility either upon the approval by resolution of the Commissioners' Court of Coke County, or in accordance with the terms of an existing tax abatement agreement. No assignment or transfer shall be approved if the parties to the existing agreement, the new owner or new lessee are liable to any jurisdiction for outstanding taxes or other obligations. Approval shall not be unreasonably delayed or withheld. Notice shall be given to the Commissioners' Court twenty (20) days in advance of any transfer or assignment.

SECTION VIII. SUNSET PROVISION

These Guidelines and Criteria are effective upon the date of their adoption, and shall supersede and replace any and all prior guidelines and criteria for reinvestment zones in Coke County, and hereafter these Guidelines and Criteria shall apply to reinvestment zones created in Coke County. These Guidelines and Criteria shall remain in force for two (2) years, unless amended by three-quarters vote of the Commissioners' Court of Coke County, at which time all reinvestment zones and tax abatement agreements created pursuant to these provisions will be reviewed to determine whether the goals have been achieved. Based on such review, the Guidelines and Criteria will be modified, renewed or eliminated; provided, however, no modification or elimination of the Guidelines and Criteria shall affect tax abatement agreements that have been previously approved until the parties thereto shall agree to amend such agreements.

Adopted April 10, 2018.

Coke County Commissioners' Court:

VOL. 57 PG. 235

Roy Blair, County Judge

Donald Robertson, Commissioner
Precinct 1

Paul Williams, Commissioner
Precinct 2

Marshall Millican, Commissioner
Precinct 3

Joe Sefcik, Commissioner
Precinct 4

VOL. 57 PG. 356

Date: May 8, 2018

The Commissioners' Court of Coke County, Texas

Regular Session

ORDER ESTABLISHING REINVESTMENT ZONE

Motion by Commissioner Williams; seconded by Commissioner Sefcik, that the following action be taken by the Court:

1. That the County designate the property located in Coke County having the description attached to this order as the "Coke County Reinvestment Zone" (Zone) under the Coke County Guidelines and Criteria for Granting Tax Abatements in Reinvestment Zones, having determined that the designation will contribute to the retention or expansion of primary employment and will attract major investment in the Zone that will benefit the Zone and will contribute to the economic development of the County; and

2. That the County declare eligible for property tax abatement all eligible property now or thereafter located in the Zone as authorized by the Coke County Guidelines and Criteria for Granting Tax Abatements in Reinvestment Zones and Chapter 312 of the Texas Tax Code.

Passed and approved at this meeting of the Coke County Commissioners' Court, at which a quorum was present on the 8th day of May, 2018.

ATTESTED:

Roy Blair, County Judge

Donald Robertson, Commissioner
Precinct 1

Paul Williams, Commissioner
Precinct 2

Marshall Millican, Commissioner
Precinct 3

Joe Sefcik, Commissioner
Precinct 4

Grape Creek Reinvestment Zone			
Survey Name	Block	Section	Survey Name
D&SE RR CO	Z	1	
MOORE, R E		1	
MARCH, N M		1	
T&P RR CO	W	10	CHAPMAN, S J JR
D&SE RR CO	Z	10	MC CABE, J Q
T&P RR CO	W	11	
D&SE RR CO	Z	11	
T&P RR CO	W	12	CHAPMAN, S J
D&SE RR CO	Z	12	PRITCHARD, F M
D&SE RR CO	Z	12	ASHURST, J W
T&P RR CO	W	13	
D&SE RR CO	Z	13	
T&P RR CO	W	14	SMITH, S
D&SE RR CO	Z	14	MC CABE, J O
T&P RR CO	W	15	
D&SE RR CO	Z	15	
T&P RR CO	W	16	MC CABE, F S
D&SE RR CO	Z	16	SMITH, T J
D&SE RR CO	Z	17	
D&SE RR CO	Z	18	LYNCH, W M
D&SE RR CO	Z	19	
T&P RR CO	W	19	
D&SE RR CO	Z	2	KNAPP, C W
D&SE RR CO	Z	20	CULLENDER, T E
T&P RR CO	W	20	BYRNE, J D
T&P RR CO	W	20	RAWLS, J R
T&P RR CO	W	21	
D&SE RR CO	Z	21	
T&P RR CO	W	22	SMITH, T J
T&P RR CO	W	22	SMITH, S
D&SE RR CO	Z	22	KINNEBREW, J S
T&P RR CO	W	23	
D&SE RR CO	Z	23	
T&P RR CO	W	24	KNAPP, C W
D&SE RR CO	Z	24	GOULDMAN, N
T&P RR CO	W	25	
D&SE RR CO	Z	25	
D&SE RR CO	Z	26	ASHURST, J W
D&SE RR CO	Z	27	
H&TC RR CO	2	273	
H&TC RR CO	2	274	CHAPMAN, S J
H&TC RR CO	2	275	
H&TC RR CO	2	276	CHAPMAN, S J
D&SE RR CO	Z	28	MC CABE, J Q

Grape Creek Reinvestment Zone			
Survey Name	Block	Section	Survey Name
D&SE RR CO	Z	3	
D&SE RR CO	Z	30	WHITESIDE, T
H&TC RR CO	2	300	KNAPP, J W
H&TC RR CO	2	301	
H&TC RR CO	2	302	CHAPMAN, A S
H&TC RR CO	2	303	
H&TC RR CO	2	304	RAYMER, A D
D&SE RR CO	Z	32	GOULDMAN, N
D&SE RR CO	Z	35	
D&SE RR CO	Z	4	LYNCH, W M
D&SE RR CO	Z	4	LYNCH, W M
D&SE RR CO	Z	4	LYNCH, W M
T&P RR CO	W	40	KNAPP, C W
T&P RR CO	W	41	
T&P RR CO	W	42	SMITH, S
T&P RR CO	W	42	SMITH, S
T&P RR CO	W	43	
T&P RR CO	W	44	SMITH, T J
T&P RR CO	W	45	
D&SE RR CO	Z	5	
H&TC RR CO	16	55	
H&TC RR CO	16	56	RUNNELS, T J
H&TC RR CO	16	57	
D&SE RR CO	Z	6	MC CABE, J Q
H&TC RR CO	16	64	DOTSON, L H
H&TC RR CO	16	64	BEARD, B
H&TC RR CO	16	64	CUNNINGHAM, D S
H&TC RR CO	16	65	
H&TC RR CO	16	66	DICKEY, MRS J S
H&TC RR CO	16	66	RUNNELS, T J
D&SE RR CO	Z	7	
D&SE RR CO	Z	72	COLLYNS, B M
H&TC RR CO	16	72	RUNNELS, T J
H&TC RR CO	16	73	
H&TC RR CO	16	74	ASHURST, J W
H&TC RR CO	16	75	
H&TC RR CO	16	76	TRIPP, W S
H&TC RR CO	16	79	
T&P RR CO	W	8	RAPPLEY, G
D&SE RR CO	Z	8	ASHURST, J W
D&SE RR CO	Z	8	ASHURST, J W
H&TC RR CO	16	80	CUNNINGHAM, D S
H&TC RR CO	16	80	WESTERFIELD, J
H&TC RR CO	16	80	LOAR, E

Grape Creek Reinvestment Zone			
Survey Name	Block	Section	Survey Name
H&TC RR CO	16	80	LOAR, E
H&TC RR CO	16	81	
H&TC RR CO	16	82	KNAPP, J W
H&TC RR CO	16	83	
H&TC RR CO	16	84	CULLENDER, T E
T&P RR CO	W	9	
D&SE RR CO	Z	9	

RESOLUTION AND ORDER OF THE COMMISSIONERS COURT OF COKE COUNTY, TEXAS DESIGNATING COKE COUNTY REINVESTMENT ZONE NO. 2

A RESOLUTION AND ORDER DESIGNATING A CERTAIN AREA AS A REINVESTMENT ZONE FOR A TAX ABATEMENT IN COKE COUNTY, TEXAS, ESTABLISHING THE BOUNDARIES THEREOF, AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the Commissioners Court of Coke County, Texas, desires to promote the development or redevelopment of a certain contiguous geographic area within its jurisdiction by the creation of a reinvestment zone as authorized by the Property Redevelopment and Tax Abatement Act, as amended (Texas Tax Code § 312.001, *et seq.*) (the "Act"), and the Coke County Guidelines and Criteria for Granting Tax Abatement adopted on April 10, 2018 (the "Guidelines");

WHEREAS, Coke County (the "County") has previously resolved to be eligible to participate in property tax abatements under the Act;

WHEREAS, a public hearing is required by the Act prior to approval of a reinvestment zone;

WHEREAS, on this date, a hearing before the County Commissioners Court was held, such date being at least seven (7) days after the date of publication of the notice of such public hearing in the local newspaper of general circulation in the County and the delivery of written notice to the respective presiding officers of each taxing entity that includes within its boundaries real property that is to be included in the proposed reinvestment zone;

WHEREAS, the County Commissioners Court at such public hearing invited any interested person to appear and speak for or against the creation of the reinvestment zone and whether all or part of the territory described should be included in the proposed reinvestment zone; and

WHEREAS, the proponents of the reinvestment zone offered evidence, both oral and documentary, in favor of all of the foregoing matters relating to the creation of the reinvestment zone and opponents, if any, of the reinvestment zone appeared to contest the creation of the reinvestment zone.

NOW, THEREFORE, BE IT ORDERED, by the Commissioner's Court of Coke County, Texas:

(1) That the facts and recitations contained in the preamble of this Resolution and Order are hereby found and declared to be true and correct.

(2) That the County Commissioners Court, after conducting such hearing and having heard such evidence and testimony, has made the following findings and determinations based on the evidence and testimony presented to it:

a. That the public hearing on adoption of the Coke Reinvestment Zone No. 2 has been properly called, held, and conducted and that notice of such hearing has been published as required by law and mailed to the respective presiding officers of the governing bodies of all taxing units overlapping the territory inside the proposed reinvestment zone;

b. That the boundaries of the Coke Reinvestment Zone No. 2 should be the area described in the legal description and corresponding map attached hereto as Exhibit A, which is incorporated herein by reference for all purposes;

c. That creation of the Coke Reinvestment Zone No. 2 will result in benefits to the County and to land included in the reinvestment zone and that the improvements sought are feasible and practical;

d. That the improvements proposed for the Coke Reinvestment Zone No. 2 are feasible and of benefit to the reinvestment zone after expiration of an abatement agreement; and

e. That the Coke Reinvestment Zone No. 2 meets the criteria set forth in the Act and the Guidelines for the creation of a reinvestment zone in that it is reasonably likely as a result of the designation to contribute to the retention or expansion of primary employment or to attract investment in the zone that would be a benefit to the property and that would contribute to the economic development of the County, and that the entire tract of land is located entirely within an unincorporated area of the County.

(3) That pursuant to the Act and the Guidelines, the County Commissioners Court hereby creates the Coke Reinvestment Zone No. 2, a reinvestment zone for commercial-industrial tax abatement encompassing only the area described on and as shown on the map in Exhibit A, and such reinvestment zone is hereby designated and shall hereafter be referred to as the "Coke Reinvestment Zone No. 2."

(4) That the Coke Reinvestment Zone No. 2 shall take effect on the date of this Resolution and Order and shall remain designated as a commercial-industrial reinvestment zone for a period of five (5) years from such date of designation.

(5) That a written application for the designation of the Coke Reinvestment Zone No. 2 has been received and approved by the County Commissioners Court, or if not received, the requirement to file a written application is hereby waived.

(6) That if any section, paragraph, clause, or provision of this Resolution and Order shall for any reason be held to be invalid or unenforceable, the invalidity or unenforceability of such section, paragraph, clause, or provision shall not affect any of the remaining provisions of this Resolution and Order.

(7) That it is hereby found, determined and declared that a sufficient notice of the date, hour, place and subject, of the meeting of the County Commissioners Court at which this Resolution and Order was adopted was posted at a place convenient and readily accessible at all times as required by the Texas Open Government Act, Texas Government Code, Chapter 551, as amended, and that a public hearing was held prior to the designation of such reinvestment zone and that proper notice of the hearing was published in the official newspaper of general circulation within the County, and furthermore, such notice was in fact delivered to the presiding officer of any affected taxing entity as prescribed by the Property Redevelopment and Tax Abatement Act.

The foregoing Resolution and Order was lawfully moved by Paul Williams **, duly seconded by** Marshall Millican **and duly adopted by the Commissioner's Court of** Coke **County, Texas, on August** 28 **, 2018.**

Roy Blair
County Judge

Donald Robertson
Commissioner Precinct 1

Paul Williams
Commissioner Precinct 2

Marshall Millican
Commissioner Precinct 3

Joe Sefcik
Commissioner Precinct 4

The foregoing Resolution and Order is a true and correct copy of the Resolution and Order passed by the Commissioners' Court in open and regular session at the Coke County Courthouse at 9:06 A.m. on Aug 28, 2018.

Mary Grim
County Clerk, Coke County, Texas

EXHIBIT A
LEGAL DESCRIPTION AND MAP OF
COKE COUNTY REINVESTMENT ZONE NO. 2

The Coke Reinvestment Zone No. 2 is comprised of all or portions of the following parcels located in Coke County, Texas, and as shown on the map attached to this Exhibit A. In the event of discrepancy between the following legal description and the attached map, the map shall control; provided however, the Coke Reinvestment Zone No. 2 shall in no way be deemed to include any portion of any municipality.

Survey	Block	Section		
BURNETT, M		10		
FRANKS, H		2		
MARCH, N M		2		SF 5617
D&SE RR CO	Z	36	RUNNELS, T J	
D&SE RR CO	Z	37		
D&SE RR CO	Z	45		
DAVIDSON, R		45 1/2		
D&SE RR CO	Z	46	MARCH, N M	
D&SE RR CO	Z	44	MARCH, N M	
NEILL, L M		4		SF 13933
D&SE RR CO	Z	47		

EXHIBIT A (CONTINUED)
MAP OF COKE COUNTY REINVESTMENT ZONE NO. 2

SEE ATTACHED MAP

The Coke Reinvestment Zone No. 2 is shown as the shaded area on the attached map.

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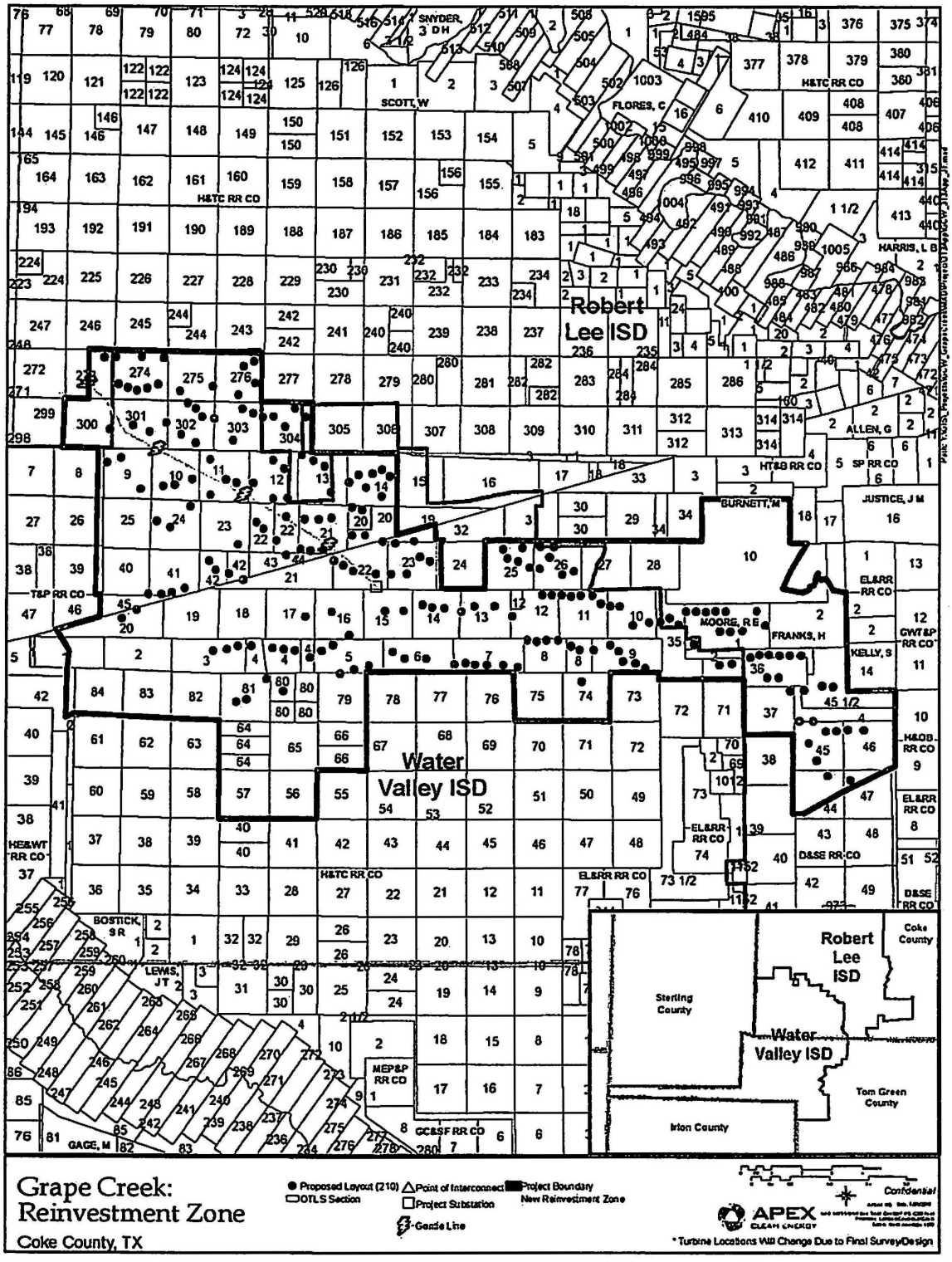
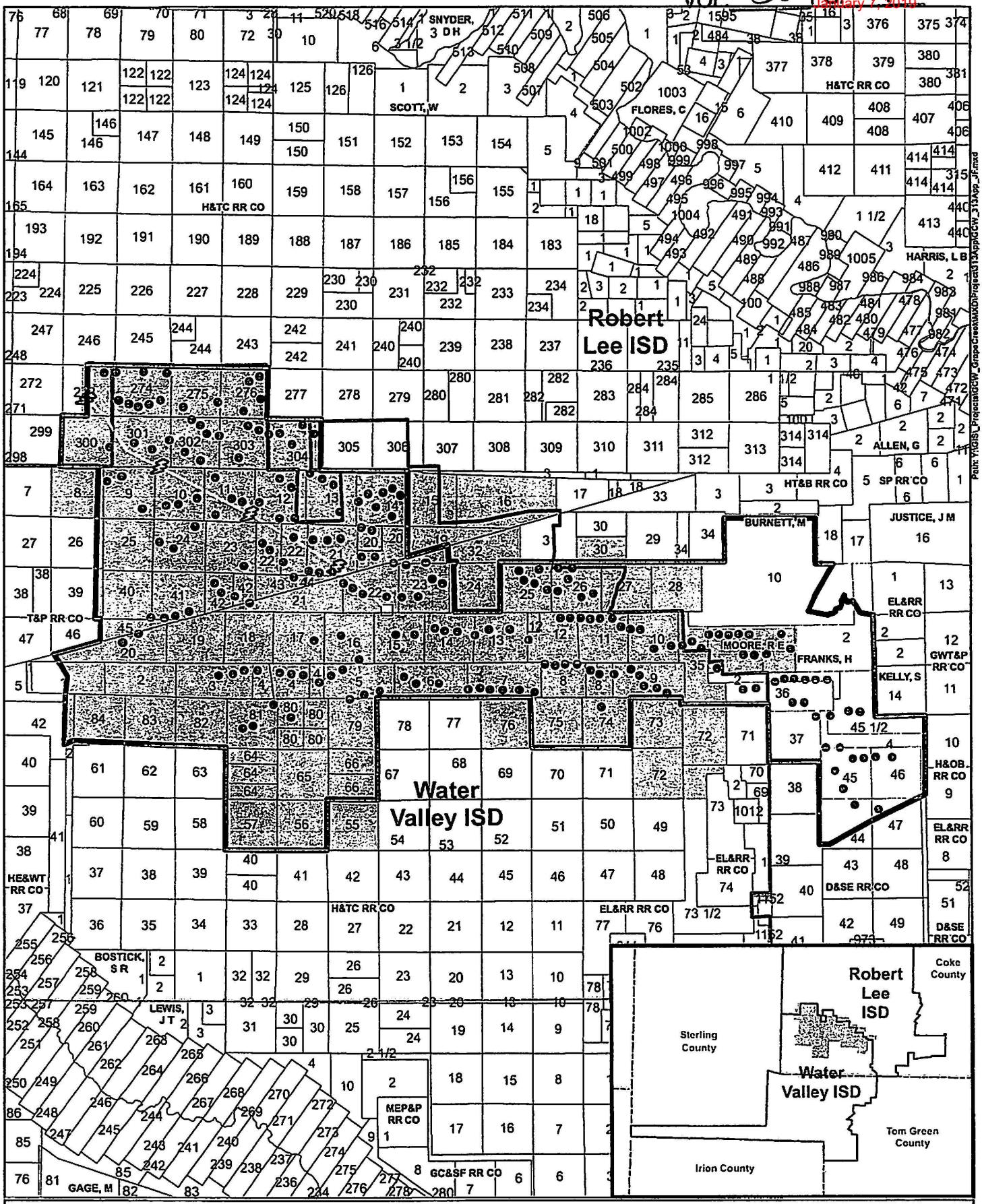

Robert Lee ISD
Water Valley ISD
SNYDER, 3 DH
SCOTT, W
FLORES, C
HARRIS, L B
ALLEN, G
BURNETT, M
JUSTICE, J M
MOORE, R E
FRANKS, H
KELLY, S
BOSTICK, S R
LEWIS, J T
GAGE, M
H&TC RR CO
T&P RR CO
HT&B RR CO
SP RR CO
EL&RR RR CO
GWT&P RR CO
H&OB RR CO
D&SE RR CO
HE&WT RR CO
MEP&P RR CO
GC&SF RR CO
Coke County
Sterling County
Tom Green County
Irion County
Grape Creek: Reinvestment Zone
Coke County, TX
Proposed Layout (210)
Point of Interconnect
Project Boundary
OTLS Section
Project Substation
New Reinvestment Zone
Gentle Line
Confidential
APEX CLEAN ENERGY
*Turbine Locations Will Change Due to Final Survey/Design

VOL. 58 PG. 162

New Reinvestment Zone Sections

L1SURNAM	L2BLOCK	L3SURNUM	L4SURNAM	L5SFORMF	School District
BURNETT, M		10			Robert Lee ISD
FRANKS, H		2			Robert Lee ISD
MARCH, N M		2		SF 5617	Robert Lee ISD
D&SE RR CO	Z	36	RUNNELS,		Robert Lee ISD
D&SE RR CO	Z	37			Robert Lee ISD
D&SE RR CO	Z	45			Robert Lee ISD
DAVIDSON, R		45 1/2			Robert Lee ISD
D&SE RR CO	Z	46	MARCH, N		Robert Lee ISD
D&SE RR CO	Z	44	MARCH, N		Robert Lee ISD
NEILL, L M		4		SF 13933	Robert Lee ISD
D&SE RR CO	Z	47			Robert Lee ISD

VOL. 58 PG. 163



Grape Creek: Reinvestment Zone

Coke County, TX

Proposed Layout (210)
Point of Interconnect
Project Boundary
OTLS Section
Project Substation
New Reinvestment Zone
Original Reinvestment Zone
Gentle Line

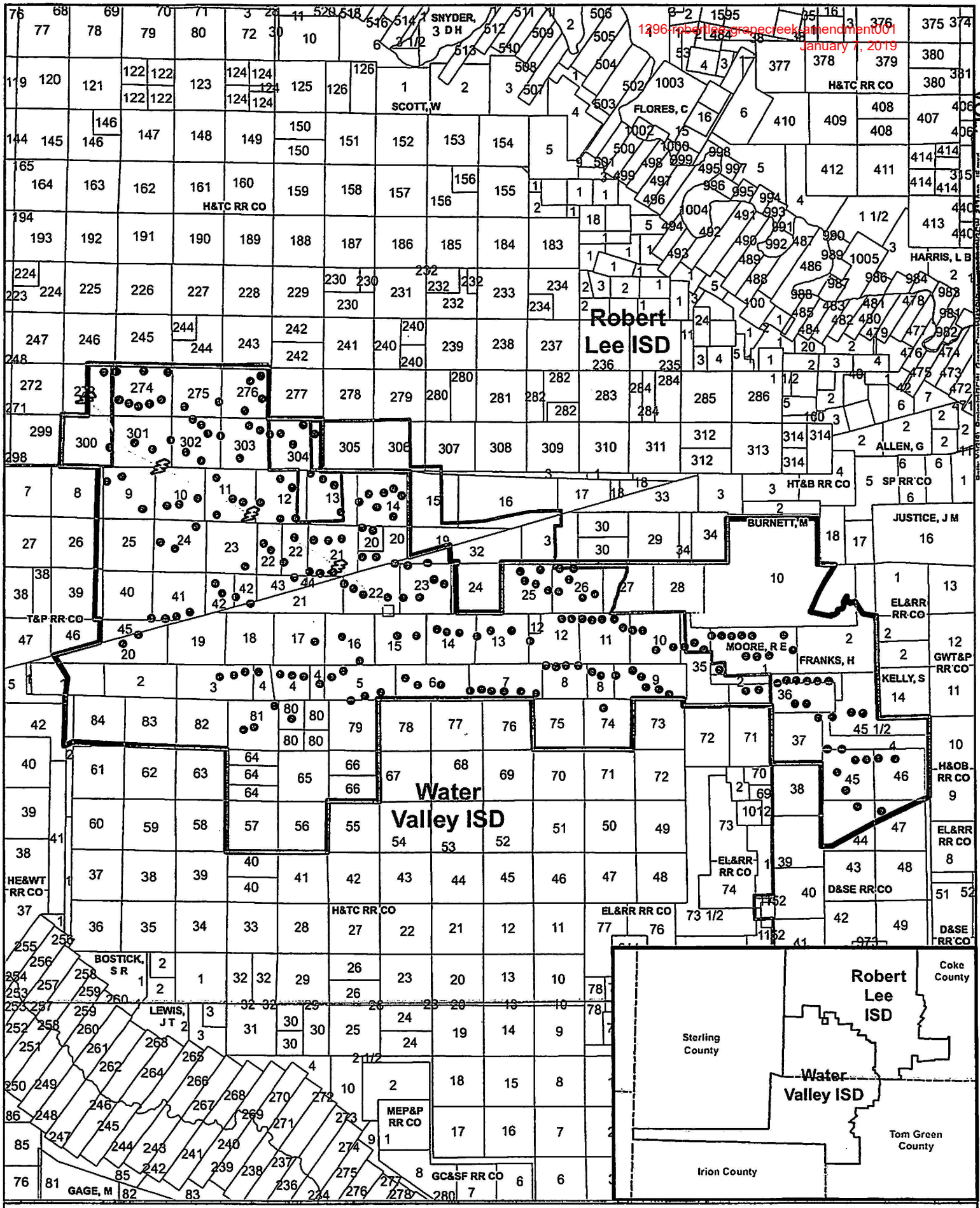
Confidential

APEX CLEAN ENERGY

* Turbine Locations Will Change Due to Final Survey/Design

1296-robertlee-grapecreek-amendment001
January 7, 2019

VOL 58 PG 164



Grape Creek: Reinvestment Zone

Coke County, TX

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Confidential

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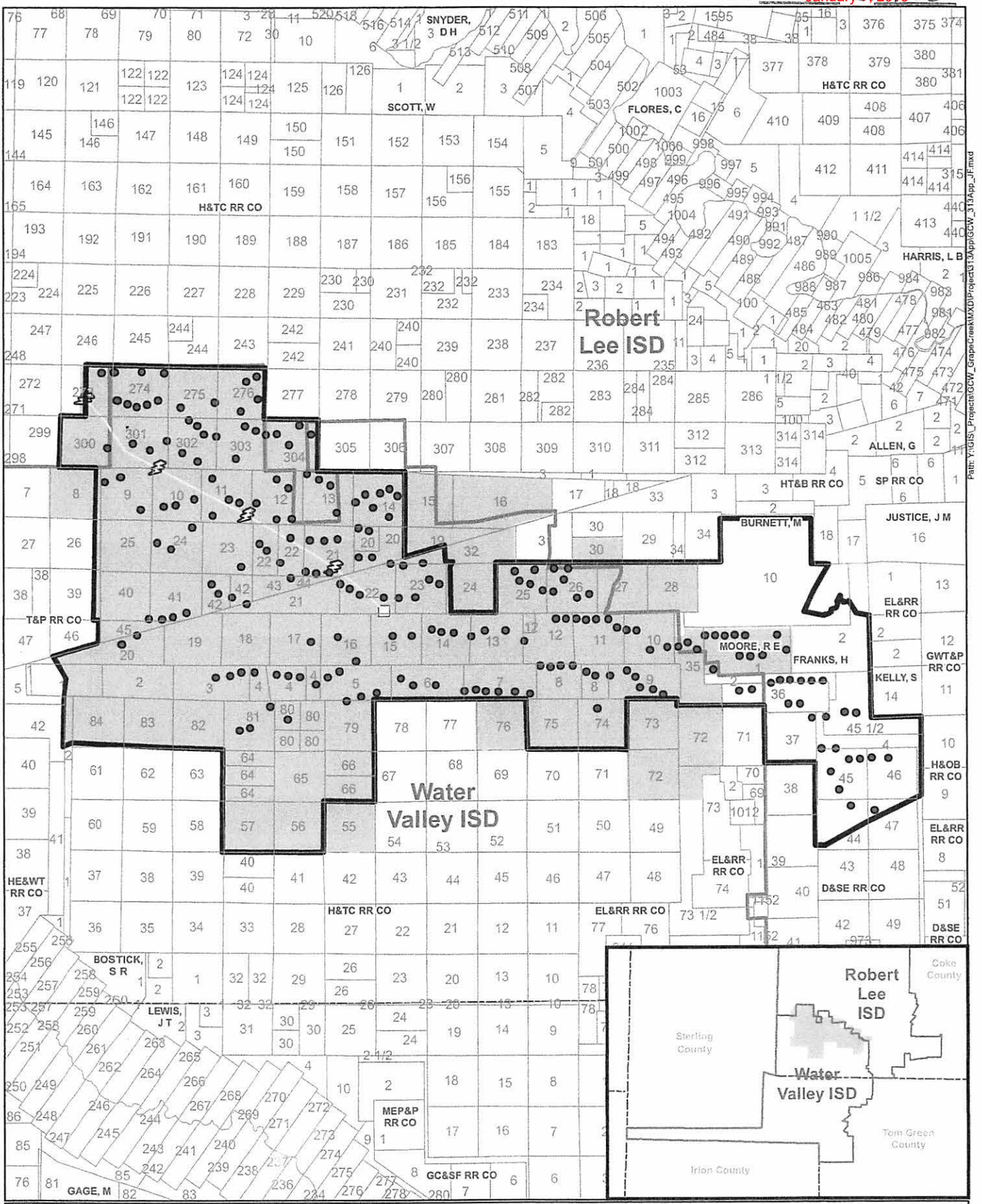

Grape Creek: Reinvestment Zone

Coke County, TX

- Proposed Layout (210)
- OTLS Section
- Point of Interconnect
- Project Substation
- Gentie Line
- Project Boundary
- New Reinvestment Zone
- Original Reinvestment Zone

Confidential

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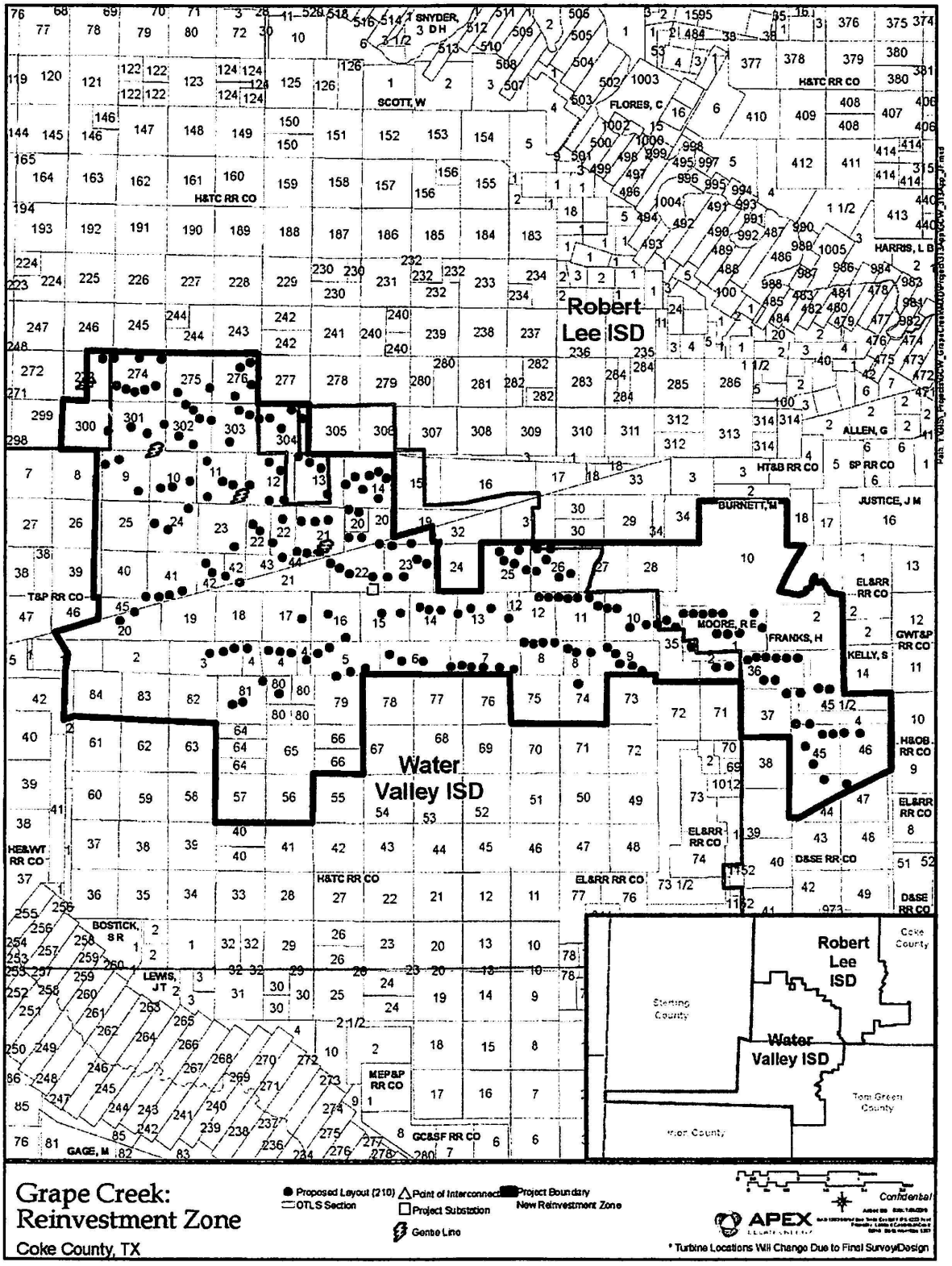
Robert Lee ISD
Water Valley ISD
SNYDER, 3 DH
SCOTT, W
FLORES, C
H&TC RR CO
HARRIS, L B
ALLEN, G
HT&B RR CO
SP RR CO
BURNETT, M
JUSTICE, J M
EL&RR RR CO
MOORE, R E
FRANKS, H
KELLY, S
GWT&P RR CO
H&OB RR CO
D&SE RR CO
T&P RR CO
HE&WT RR CO
BOSTICK, SR
LEWIS, JT
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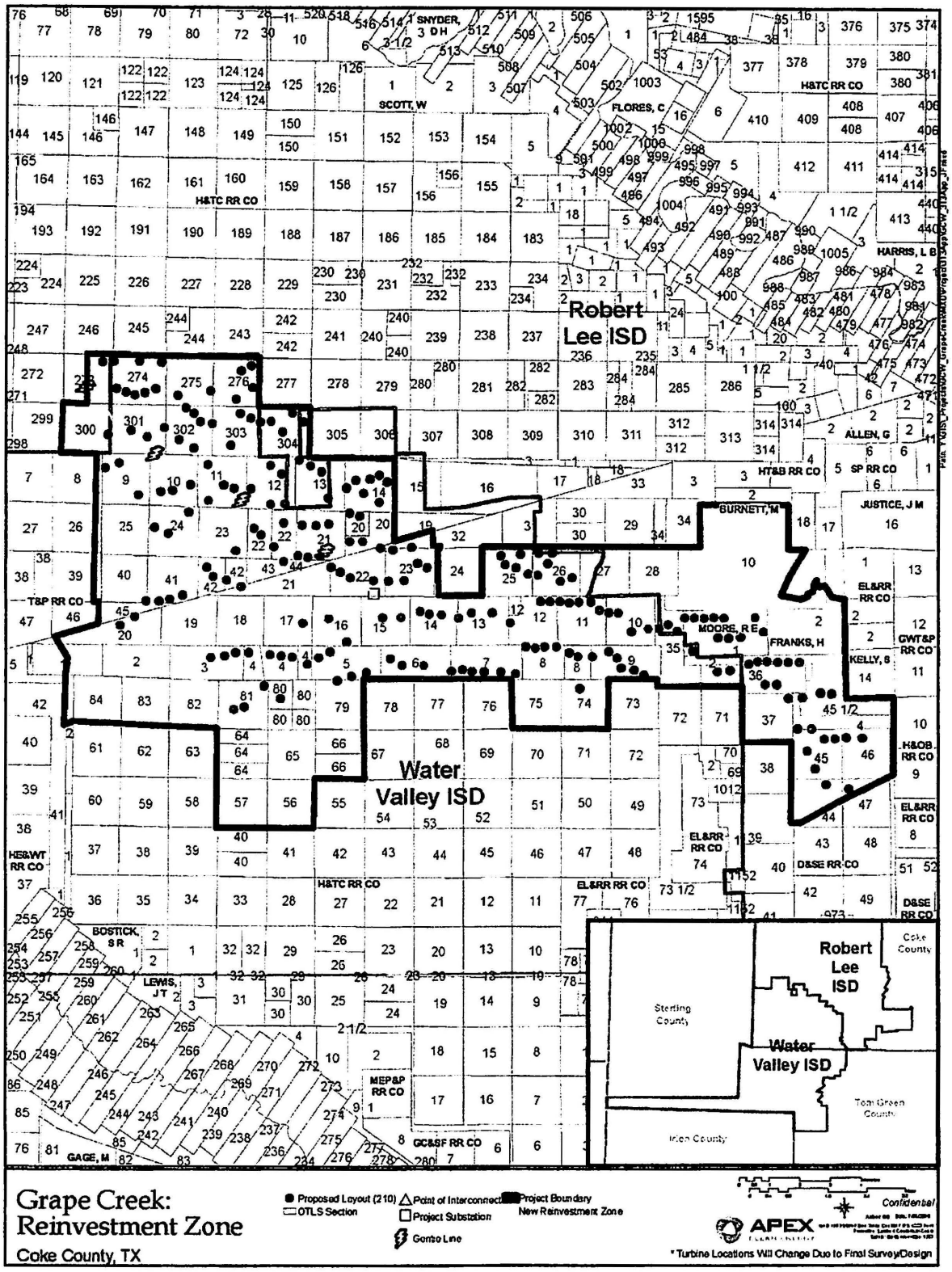
Robert Lee ISD
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SCOTT, W
FLORES, C
H&TC RR CO
HARRIS, L B
ALLEN, G
HT&B RR CO
SP RR CO
BURNETT, M
JUSTICE, J M
EL&RR RR CO
MOORE, R E
FRANKS, H
KELLY, B
GWT&P RR CO
H&OB RR CO
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HE&WT RR CO
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APEX
* Turbine Locations Will Change Due to Final Survey/Design
Coke County
Sterling County
Tom Green County
Irion County

Tab 17

Signature and Certification page

SECTION 16: Authorized Signatures and Applicant Certification

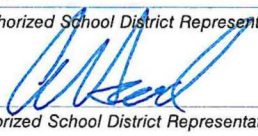
After the application and schedules are complete, an authorized representative from the school district and the business should review the application documents and complete this authorization page. Attach the completed authorization page in **Tab 17. NOTE:** If you amend your application, you will need 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 Aaron Hood — Print Name *(Authorized School District Representative)*

Superintendent — Title

sign here  — Signature *(Authorized School District Representative)*

January 7, 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 _____ — Print Name *(Authorized Company Representative (Applicant))*

_____ — Title

sign here _____ — Signature *(Authorized Company Representative (Applicant))*

_____ — Date

GIVEN under my hand and seal of office this, the

_____ day of _____, _____

_____
Notary Public in and for the State of Texas

(Notary Seal)

My Commission expires: _____

If you make a false statement on this application, you could be found guilty of a Class A misdemeanor or a state jail felony under Texas Penal Code Section 37.10.

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print here ▶ _____ _____

Print Name *(Authorized School District Representative)* | Title

sign here ▶ _____ _____

Signature *(Authorized School District Representative)* | Date

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print here ▶ Mark Goodwin | President

Print Name *(Authorized Company Representative (Applicant))* | Title

sign here ▶ M Goodwin | 12/31/18

Signature *(Authorized Company Representative (Applicant))* | Date

KRISTINA GREGORIO PARKER
NOTARY PUBLIC
REGISTRATION # 7712199
COMMONWEALTH OF VIRGINIA
MY COMMISSION EXPIRES
MARCH 31, 2021

(Notary Seal)

GIVEN under my hand and seal of office this, the

31 day of December, 2018

Kristina Parker

Notary Public in and for the State of ~~Texas~~ Virginia

My Commission expires: 03/31/21

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.