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SARA LEON  
& ASSOCIATES, LLC

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February 19, 2020

*Via Electronic Mail: [Tabita.Collazo@cpa.texas.gov](mailto:Tabita.Collazo@cpa.texas.gov)*

Ms. Tabita Collazo  
Research Analyst  
Economic Development & Local Government  
Data Analysis & Transparency Division  
Texas Comptroller of Public Accounts  
111 E. 17th Street  
Austin, Texas 78774

Re: Agreement No. 1336 between Barbers Hill Independent School District and Lone Star NGL Asset Holdings II, LLC (Frac VIII) – Amendment 001

Dear Ms. Collazo:

Enclosed please find Amendment 001 to Agreement No. 1336. Enumerated below are the changes for your review:

1. *Tab 1, Section 1 Authorized School District Consultant: Contact Information Updated;*
2. *Tab 4 Detailed Description of Project: Capacity Updated;*
3. *Tab 7 Description of Qualified Investment: Capacity Updated;*
4. *Tab 8 Description of Qualified Property: Capacity Updated;*
5. *Tab 14 Schedules A1-D: Investment Updated on Schedules A1, A2, & B; and*
6. *Tab 17 Signatures and Certification: A new executed signature page is attached.*

Thanks so much for your kind attention to this matter.

Sincerely yours,



Sara Hardner Leon

SHL/vr  
Enclosures

Ms. Tabita Collazo  
February 19, 2020  
Page 2

cc: *Via Electronic Mail: gpoole@bhisd.net*  
Dr. Greg Poole  
Superintendent of Schools  
Barbers Hill Independent School District

*Via Electronic Mail: bmcmanus@bhisd.net*  
Ms. Rebecca McManus  
Assistant Superintendent of Finance  
Barbers Hill Independent School District

*Via Electronic Mail: megan.mckavanagh@energytransfer.com*  
Ms. Megan McKavanagh  
Property Tax Manager  
Energy Transfer Partners, LP

*Via Electronic Mail: Mike@keatax.com*  
Mr. Mike Fry  
Director of Energy Services  
K.E. Andrews & Company

**SECTION 1: School District Information (continued)**

**3. Authorized School District Consultant (If Applicable)**

Sara	Leon
First Name	Last Name
Attorney	
Title	
Sara Leon & Associates, LLC	
Firm Name	
512.637.4244	512.637.4245
Phone Number	Fax Number
	saraleongroup@saraleonlaw.com
Mobile Number (optional)	Email Address
4. On what date did the district determine this application complete? .....	January 23, 2019
5. Has the district determined that the electronic copy and hard copy are identical? .....	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

**SECTION 2: Applicant Information**

**1. Authorized Company Representative (Applicant)**

Mark	Apostle
First Name	Last Name
Assistant Controller	Energy Transfer Partners, L.P.
Title	Organization
800 E. Sonterra Blvd., Suite 400	
Street Address	
800 E. Sonterra Blvd., Suite 400	
Mailing Address	
San Antonio	Texas
City	State
210-572-0456	78258-3941
Phone Number	ZIP
	210-403-6664
Mobile Number (optional)	Fax Number
	mark.apostle@energytransfer.com
	Business Email Address
2. Will a company official other than the authorized company representative be responsible for responding to future information requests? .....	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2a. If yes, please fill out contact information for that person.	

Megan	McKavanagh
First Name	Last Name
Property Tax Manager	Energy Transfer Partners, L.P.
Title	Organization
800 E. Sonterra Blvd., Suite 400	
Street Address	
800 E. Sonterra Blvd., Suite 400	
Mailing Address	
San Antonio	Texas
City	State
210-572-0457	78258-3941
Phone Number	ZIP
	210-403-6664
Mobile Number (optional)	Fax Number
	megan.mckavanagh@energytransfer.com
	Business Email Address

3. Does the applicant authorize the consultant to provide and obtain information related to this application? .....

Yes  No



## Tab 4

### *Detailed Description of the Project*

Attach a detailed description of the scope of the proposed project, including, at a minimum, the type and planned use of real and tangible personal property, the nature of the business, a timeline for property construction or installation, and any other relevant information.

In compliance with the criteria and guidelines set forth in Title 3, Chapter 313 of the Texas Property Tax Code, Frac VIII requests an appraised value limitation from Barbers Hill Independent School District. Lone Star NGL Asset Holdings, LLC is proposing to construct a NGL fractionator in Chambers County, Texas. The facility will be located in the western portion of the county. Additionally, the entirety of the project will be within Barbers Hill Independent School District. Please find attached in Tab 11 maps that further define the location of the facility.

Frac VIII will be a NGL fractionator with a total plant capacity of 150,000 barrels per day located within a reinvestment zone in Chambers County, Texas. Construction is anticipated to commence in October 2019. The hiring of new employees will begin in April 2020, and the purchase of equipment and machinery will also begin in April 2019. Construction is projected to be complete by November 2020, when the plant will also be fully operational.

Lone Star NGL Asset Holdings, LLC (Frac VIII) requests that this application includes but is not limited to the following components of this project:

- Deethanizer
- Depropanizer
- Debutanizer
- Associated Towers
- Heat Medium
- Gasoline Treater
- Compression Equipment

### **NGL Fractionation**

NGL fractionation is the process of manufacturing raw NGL mix produced by natural gas processing plants into discrete NGL purity components (i.e., ethane, propane, normal butane, iso-butane, and natural gasoline).

### **Fractionation Process**

The fractionation process is accomplished by applying heat and pressure to the mixture of raw NGL hydrocarbons and separating each discrete product at the different boiling points for each NGL component of the mixture. The raw NGL mixture is passed through a specific series of distillation towers: deethanizer, depropanizer, debutanizer, and deisobutanizer. The name of each of these towers corresponds to the NGL component that is separated in that tower. The raw NGL mixture first passes through the deethanizer, where its temperature is increased to



## Tab 7

### *Description of Qualified Investment*

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- Deethanizer
- Depropanizer
- Debutanizer
- Associated Towers
- Heat Medium
- Gasoline Treater
- Compression Equipment
- Warehouse/O&M Building

Please Note: The qualified investment described is within the project boundary.

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AUSTIN • DALLAS • DENVER



component (propane) is separated. This process is repeated until the mixture of liquids has been separated into its purity components. This facility will also be built with the necessary equipment to produce International Grade Propane.

### **Demand for NGL's**

Sources of U.S. NGL demand include petrochemical consumption, gasoline blending, heating and fuel, and exports. Demand is driven by the petrochemical industry, which accounts for 40-50% of total consumption. The U.S. petrochemical industry uses NGL products as feedstock (i.e. raw material) to produce ethylene, propylene, and butadiene (also known as olefins).

The following factors influence demand for each individual NGL component:

- **Ethane.** Essentially all of the ethane extracted from natural gas liquids is consumed by the petrochemical industry as a feedstock for ethylene production. (Ethylene is a building block for polyethylene, which is the most popular plastic in the world).
- **Propane.** Approximately 25-30% of propane is used as a feedstock by the petrochemical industry to produce ethylene and propylene. (Like ethylene, propylene is an important building block used in the manufacture of plastics.) The bulk of remaining demand for propane is primarily as a heating fuel in the residential and commercial markets.
- **Normal butane.** Normal butane is used as a petrochemical feedstock for the production of ethylene and butadiene (used to make synthetic rubber), as a blendstock for motor gasoline, and as a feedstock to create isobutene.
- **Isobutane.** Isobutane has the same molecular formula as a normal butane, but a different structural formula (i.e., atoms are rearranged). Isobutane is used refinery alkylation to enhance the octane content of motor gasoline.
- **Natural gasoline:** Natural gasoline is used primarily as a blendstock.



## Tab 8

### *Description of Qualified Property*

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Please note: the qualified property described is within the project boundary.

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Frac VIII Schematic



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Frac VIII Schematic



# Tab 14

*Schedules A1-D*

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

PROPERTY INVESTMENT AMOUNTS									
(Estimated investment in each year. Do not put cumulative totals.)									
Year	Sched Year (YYYY-YYYY)	Tax Year (Fill in actual tax year) (YYYY)	Column A New investment (original cost) to improve existing property or services during this year that will become Qualified Property	Column B New investment made during this year in buildings or permanent nonremovable components of buildings that will become Qualified Property	Column C Other new investment made during this year that will not become Qualified Property (SEE NOTE)	Column D Other new investment made during this year that may become Qualified Property (SEE NOTE)	Column E Total Investment (Sum of Columns A+B+C+D)		
Investment made before filing complete application with district			Not eligible to become Qualified Property						
Investment made after filing complete application with district, but before final board approval of application	2019-2020	2019	\$ 50,000,000.00						
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	2020	\$ 285,000,000.00						
	QTP2	2021	\$ -						
<b>Total Investment through Qualifying Time Period [ENTER this row in Schedule A2]</b>			\$ 335,000,000.00					\$ 335,000,000.00	
<b>Total Qualified Investment (sum of green cells)</b>			\$ 335,000,000.00					\$ 335,000,000.00	

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.  
 Column B: Only tangible personal property that is specifically described in the application can become qualified property.  
 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 31.03.02(1) but not creating a new improvement as defined by TAC 9.1051. This is proposed property that functionally replaces existing property; is used to maintain, rebuild, renovate, modify or upgrade existing property; or is added 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: 1/16/2020  
Applicant Name: Lone Star NGL Asset Holdings II, LLC (Frac VIII)  
ISD Name: Barbers Hill ISD

Agreement# 1336, Barbers Hill ISD, Amendment One, 1-16-2020

PROPERTY INVESTMENT AMOUNTS (Estimated investment in each year. Do not put cumulative totals.)									
Year	School Year (YYYY-YYYY)	Tax Year (Fill in actual tax year below)	Column A		Column B		Column C	Column D	Column E
			New investment (original cost) in tangible personal property placed in service during this year that will become Qualified Property	Enter amounts from Schedule A1 in the row below	New investment made during this year in buildings or other improvements that will become Qualified Property	Other investment made during this year that will not become Qualified Property (SEE NOTE)	Other investment made during this year that will become Qualified Property (SEE NOTE)	Total Investment (A+B+C+D)	
	TOTALS FROM SCHEDULE A1		\$ 335,000,000.00						\$ 335,000,000.00
0	2019-2020	2019	\$ 50,000,000						\$ 50,000,000
0	2020-2021	2020	\$ 285,000,000						\$ 285,000,000
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			\$ 335,000,000.00						\$ 335,000,000.00
11	2031-2032	2031							
12	2032-2033	2032							
13	2033-2034	2033							
14	2034-2035	2034							
15	2035-2036	2035							
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.  
 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 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.

1/16/2020

Date  
Applicant Name  
ISD Name

Lone Star NGL Asset Holdings II, LLC (Frac VIII)  
Barbers Hill ISD

Schedule B: Estimated Market And Taxable Value (of Qualified Property Only)

Form 50-296A  
Revised May 2014

	Year	School Year (YYYY-YYYY)	Tax Year (Fill in actual tax year) YYYY	Qualified Property		Estimated Taxable Value		
				Estimated Market Value of Land	Estimated Total Market Value of 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 /insert as many rows as necessary	0	2019-2020	2019					
	0	2020-2021	2020					
Value Limitation Period	1	2021-2022	2021		\$ 20,000,000	\$ 20,000,000	\$ 20,000,000	\$ 20,000,000
	2	2022-2023	2022		\$ 335,000,000	\$ 335,000,000	\$ 335,000,000	\$ 80,000,000
	3	2023-2024	2023		\$ 324,950,000	\$ 324,950,000	\$ 324,950,000	\$ 80,000,000
	4	2024-2025	2024		\$ 314,900,000	\$ 314,900,000	\$ 314,900,000	\$ 80,000,000
	5	2025-2026	2025		\$ 304,850,000	\$ 304,850,000	\$ 304,850,000	\$ 80,000,000
	6	2026-2027	2026		\$ 294,800,000	\$ 294,800,000	\$ 294,800,000	\$ 80,000,000
	7	2027-2028	2027		\$ 284,750,000	\$ 284,750,000	\$ 284,750,000	\$ 80,000,000
	8	2028-2029	2028		\$ 274,700,000	\$ 274,700,000	\$ 274,700,000	\$ 80,000,000
	9	2029-2030	2029		\$ 264,650,000	\$ 264,650,000	\$ 264,650,000	\$ 80,000,000
	10	2030-2031	2030		\$ 254,600,000	\$ 254,600,000	\$ 254,600,000	\$ 80,000,000
	11	2031-2032	2031		\$ 244,550,000	\$ 244,550,000	\$ 244,550,000	\$ 80,000,000
	12	2032-2033	2032		\$ 234,500,000	\$ 234,500,000	\$ 234,500,000	\$ 234,500,000
	13	2033-2034	2033		\$ 224,450,000	\$ 224,450,000	\$ 224,450,000	\$ 224,450,000
	14	2034-2035	2034		\$ 214,400,000	\$ 214,400,000	\$ 214,400,000	\$ 214,400,000
	15	2035-2036	2035		\$ 204,350,000	\$ 204,350,000	\$ 204,350,000	\$ 204,350,000
	16	2036-2037	2036		\$ 194,300,000	\$ 194,300,000	\$ 194,300,000	\$ 194,300,000
	17	2037-2038	2037		\$ 184,250,000	\$ 184,250,000	\$ 184,250,000	\$ 184,250,000
	18	2038-2039	2038		\$ 174,200,000	\$ 174,200,000	\$ 174,200,000	\$ 174,200,000
	19	2039-2040	2039		\$ 164,150,000	\$ 164,150,000	\$ 164,150,000	\$ 164,150,000
	20	2040-2041	2040		\$ 154,100,000	\$ 154,100,000	\$ 154,100,000	\$ 154,100,000
	21	2041-2042	2041		\$ 144,050,000	\$ 144,050,000	\$ 144,050,000	\$ 144,050,000
	22	2042-2043	2042		\$ 134,000,000	\$ 134,000,000	\$ 134,000,000	\$ 134,000,000
	23	2043-2044	2043		\$ 123,950,000	\$ 123,950,000	\$ 123,950,000	\$ 123,950,000
	24	2044-2045	2044		\$ 113,900,000	\$ 113,900,000	\$ 113,900,000	\$ 113,900,000
	25	2045-2046	2045		\$ 103,850,000	\$ 103,850,000	\$ 103,850,000	\$ 103,850,000

Additional years for 25 year economic impact as required by 313.026(c)(1)

Continue to maintain viable presence

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.



# Tab 17

## *Signatures and Certification*

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

[Handwritten Signature]  
Signature (Authorized School District Representative)

1/30/2020  
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

Megan McKavanagh  
Print Name (Authorized Company Representative (Applicant))

Sr. Manager Property Tax  
Title

sign here

[Handwritten Signature]  
Signature (Authorized Company Representative (Applicant))

Jan. 24, 2020  
Date



(Notary Seal)

GIVEN under my hand and seal of office this, the

24 day of January 2020  
Beverly M Hernandez  
Notary Public in and for the State of Texas

My Commission expires: 9.3.2022

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.