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Dr. R.L. Richards
Superintendent
Muleshoe ISD
514 W. Ave G
Muleshoe, Texas 79347

28 June 2019

Application for Appraised Value Limitation on Qualified Property Willing Solar Energy, LLC - Amendment 1 to Application 1366

Dear Dr. Richards,

Please see the attached Amendment #1 to the Application for Appraised Value Limitation for Willing Solar Energy, LLC (Application # 1366 per the Comptroller of Public Accounts).

This amendment reflects the following changes:

- Application Section 14, Questions 7a and 7b - Wages updated
- Checklist Item #13 backup - Wage tables updated to reflect changes to Application Section 14
- Checklist Items #4, 7, and 8 - Phrase "other equipment associated with solar facility" removed from descriptions
- Jobs Requirement Waiver Request - Revised to clarify industry standard for similarly-situated facilities
- Schedules A2, B, and C - Year references updated
- Application Section 16 - New signature page

Please do not hesitate to contact me directly if you have any additional questions regarding this filing, or need any further information.

Sincerely,

Adam Glatz
Senior Manager

Enclosures

Copy to: Mr. Fred Stormer, Underwood Law Firm
Ms. Julia Kimmerly, Invenergy LLC

1366 – Muleshoe ISD – Willing Solar Energy LLC

Amendment 1 to Chapter 313 Application

June 25, 2019

Texas Comptroller of Public Accounts

Data Analysis and Transparency Form 50-296-A

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 2019
(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? 2
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 764.50
 b. 110% of the average weekly wage for manufacturing jobs in the county is 926.20
 c. 110% of the average weekly wage for manufacturing jobs in the region is 851.70
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? 44,288.20
10. What is the annual wage you are committing to pay for each of the new qualifying jobs you create on the qualified property? 45,000.00
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**.

Willing Solar Energy LLC
Application for Appraised Value Limitation on Qualified Property
To
Muleshoe ISD

CHECKLIST ITEM #4

Detailed Description of Project

Willing Solar Energy LLC proposes constructing an up to 300MW solar electric generation facility on up to 2,600 acres of privately-owned land in Bailey County.

The proposed qualified investment consists of solar photovoltaic modules, a single axis tracking system, driven-pile foundations, DC wiring, DC/AC inverters, medium voltage step-up transformers, AC cabling and a central substation with a high voltage step-up transformer. Upon completion the site will include 60 – 90 inverters and 900,000 – 1,000,000 panels depending on the final size of the project built and the technology used.

Other improvements include an electrical substation or switchyard, collection cable, foundations and racking.

The capital investment for this project is estimated to be \$250 million to \$300 million. This project will create 300-400 construction jobs at peak construction, as well as two permanent local jobs once fully operational. Willing Solar Energy LLC anticipates the commencement of commercial operations for this project by the fourth quarter of 2022.

Willing Solar Energy LLC has applied to the Southwest Power Pool (SPP) and has the following Generation Interconnection Number: GEN-2017-190.

Willing Solar Energy LLC
Application for Appraised Value Limitation on Qualified Property
To
Muleshoe ISD

CHECKLIST ITEM #7

Description of Qualified Investment

The proposed qualified investment consists of solar photovoltaic modules, a single axis tracking system, driven-pile foundations, DC wiring, DC/AC inverters, medium voltage step-up transformers, AC cabling and a central substation with a high voltage step-up transformer. Upon completion the site will include 60 – 90 inverters and 900,000 – 1,000,000 panels depending on the final size of the project built and the technology used.

Other improvements include an electrical substation or switchyard, collection cable, foundations and racking.

The capital investment for this project is estimated to be \$250 million to \$300 million. Willing Solar Energy LLC anticipates the commencement of commercial operations for this project by the fourth quarter of 2022.

Willing Solar Energy LLC
Application for Appraised Value Limitation on Qualified Property
To
Muleshoe ISD

CHECKLIST ITEM #8

Description of Qualified Property

Willing Solar Energy LLC proposes constructing an up to 300MW solar electric generation facility on up to 2,600 acres of privately-owned land in Bailey County.

The proposed qualified property consists of solar photovoltaic modules, a single axis tracking system, driven-pile foundations, DC wiring, DC/AC inverters, medium voltage step-up transformers, AC cabling and a central substation with a high voltage step-up transformer. Upon completion the site will include 60 – 90 inverters and 900,000 – 1,000,000 panels depending on the final size of the project built and the technology used.

Other improvements include an electrical substation or switchyard, collection cable, foundations and racking.

The capital investment for this project is estimated to be \$250 million to \$300 million. Willing Solar Energy LLC anticipates the commencement of commercial operations for this project by the fourth quarter of 2022.



June 17, 2019

Dr. R. L. Richards
Superintendent
Muleshoe Independent School District
514 W. Ave. G
Muleshoe, Texas 79347

RE: Willing Solar Energy LLC Job Requirements Waiver Request Dear

Superintendent Richards:

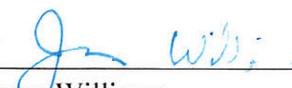
Please consider this letter to be Willing Solar Energy LLC's formal request to waive the minimum new job creation requirement, as provided under Texas Tax Code 313.025(f-1).

Solar projects create a large number of full-time, temporary jobs during the construction phase, but require a small number of highly skilled technicians to operate the solar project once construction operations end and commercial operations have been established. The permanent employees of a solar energy project maintain and solar panels, mounting racks, underground electrical connections, substations and related infrastructure. There are also asset managers who supervise, monitor, and support solar project operations from offsite locations.

Invenergy owns and operates a number of similar facilities in the State of Texas and, based on this experience, the industry standard for the minimum full-time job requirements to operate solar facilities such as those Invenergy owns is approximately 1 full-time job per 250MW of nameplate capacity. In line with this standard, and due to the ability for Willing Solar Energy LLC to share resources among additional solar facilities that may be developed in the area, Invenergy commits to create two (2) permanent full-time employees to operate the Willing Solar Energy LLC facility described in this Application for Value Limitation. As such, Willing Solar Energy LLC hereby requests that the job creation requirement under Chapter 313 of the Texas Tax Code be waived for this project.

Respectfully,

Willing Solar Energy LLC

By: 
James Williams
Vice President of Development

Willing Solar Energy LLC
Application for Appraised Value Limitation on Qualified Property
To
Muleshoe ISD

CHECKLIST ITEM #13

Calculation of three possible wage requirements with TWC documentation

Year	Quarter	County	Industry	Avg Weekly Wage
2018	4th Qtr	Bailey	Total, All Industries	\$ 810.00
2018	3rd Qtr	Bailey	Total, All Industries	\$ 742.00
2018	2nd Qtr	Bailey	Total, All Industries	\$ 754.00
2018	1st Qtr	Bailey	Total, All Industries	\$ 752.00
Total				\$ 3,058.00
Average				\$ 764.50

Year	Period	Area	Industry	Average Weekly Wage
2018	4th Qtr	Bailey	Manufacturing	\$ 816.00
2018	3rd Qtr	Bailey	Manufacturing	\$ 785.00
2018	2nd Qtr	Bailey	Manufacturing	\$ 1,001.00
2018	1st Qtr	Bailey	Manufacturing	\$ 766.00
Total				\$ 3,368.00
Average				\$ 842.00
110% of Average				\$ 926.20

Bailey County Data

Quarterly Census of Employment and Wages (QCEW) Report

Customize the report/Help with Accessibility

Drag a column header and drop it here to group by that column

Year	Period	Area	Ownership	Industry Code	Industry	Average Weekly Wage
2018	01	Bailey	Total All	10	Total, All Industries	752
2018	02	Bailey	Total All	10	Total, All Industries	754
2018	03	Bailey	Total All	10	Total, All Industries	742
2018	04	Bailey	Total All	10	Total, All Industries	810

<https://texaslmi.com/LMIbyCategory/QCEW>

Bailey County Data

Quarterly Census of Employment and Wages (QCEW) Report

Customize the report/Help with Accessibility

Drag a column header and drop it here to group by that column

Year	Period	Area	Ownership	Industry Code	Industry	Average Weekly Wage
2018	01	Bailey	Private	1013	Manufacturing	766
2018	02	Bailey	Private	1013	Manufacturing	1,001
2018	03	Bailey	Private	1013	Manufacturing	785
2018	04	Bailey	Private	1013	Manufacturing	816

<https://texaslmi.com/LMIbyCategory/QCEW>

Date **25-Jun-19**
 Applicant Name **Willing Solar Energy LLC**
 ISD Name **Muleshoe ISD**

Schedule A2: Total Investment for Economic Impact (including Qualified Property and other investments)

1366 – Muleshoe ISD – Willing Solar Energy LLC –
 Amendment 1 - 6.25.2019

Form 50-296A
 Revised May 2014

PROPERTY INVESTMENT AMOUNTS								
(Estimated Investment in each year. Do not put cumulative totals.)								
				Column A	Column B	Column C	Column D	Column E
	Year	School Year (YYYY-YYYY)	Tax Year (Fill in actual tax year below) YYYY	New investment (original cost) in tangible personal property placed in service during this year that will become Qualified Property	New investment made during this year in buildings or permanent nonremovable components of buildings that will become Qualified Property	Other investment made during this year that will 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)
Enter amounts from TOTAL row in Schedule A1 in the row below								
Total Investment from Schedule A1*	--	TOTALS FROM SCHEDULE A1		\$ 259,500,000.00	\$ 500,000.00	\$ -	\$ -	\$ 260,000,000.00
Each year prior to start of value limitation period** <i>Insert as many rows as necessary</i>	0	2019-2020	2019					
	QTP0	2020-2021	2020					
	QTP1	2021-2022	2021	\$ 80,000,000.00				
	QTP2	2022-2023	2022	\$ 179,500,000.00	\$ 500,000.00			
Value limitation period***	1	2023-2024	2023					
	2	2024-2025	2024					
	3	2025-2026	2025					
	4	2026-2027	2026					
	5	2027-2028	2027					
	6	2028-2029	2028					
	7	2029-2030	2029					
	8	2030-2031	2030					
	9	2031-2032	2031					
	10	2032-2033	2032					
Total Investment made through limitation				\$ 259,500,000.00	\$ 500,000.00	\$ -	\$ -	\$ 260,000,000.00
Continue to maintain viable presence	11	2033-2034	2033					
	12	2034-2035	2034					
	13	2035-2036	2035					
	14	2036-2037	2036					
	15	2037-2038	2037					
Additional years for 25 year economic impact as required by 313.026(c)(1)	16	2038-2039	2038					
	17	2039-2040	2039					
	18	2040-2041	2040					
	19	2041-2042	2041					
	20	2042-2043	2042					
	21	2043-2044	2043					
	22	2044-2045	2044					
	23	2045-2046	2045					
	24	2046-2047	2046					
	25	2047-2048	2047					

* 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.

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

Date

25-Jun-19

Applicant Name

Willing Solar Energy LLC

Form 50-296A

ISD Name

Mulshoe ISD

Revised May 2014

	Year	School Year (YYY-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 <i>Insert as many rows as necessary</i>	0	2019-2020	2019						
	QTP0	2020-2021	2020						
	QTP1	2021-2022	2021						
	QTP2	2022-2023	2022			\$ 40,000,000	\$ 40,000,000	\$ 40,000,000	\$ 40,000,000
Value Limitation Period	1	2023-2024	2023		\$ 500,000	\$ 242,060,000	\$ 242,560,000	\$ 242,560,000	\$ 20,000,000
	2	2024-2025	2024		\$ 490,000	\$ 222,664,000	\$ 223,154,000	\$ 223,154,000	\$ 20,000,000
	3	2025-2026	2025		\$ 480,000	\$ 201,734,000	\$ 202,214,000	\$ 202,214,000	\$ 20,000,000
	4	2026-2027	2026		\$ 470,596	\$ 179,114,000	\$ 179,584,596	\$ 179,584,596	\$ 20,000,000
	5	2027-2028	2027		\$ 461,184	\$ 154,700,000	\$ 155,161,184	\$ 155,161,184	\$ 20,000,000
	6	2028-2029	2028		\$ 451,960	\$ 128,336,000	\$ 128,787,960	\$ 128,787,960	\$ 20,000,000
	7	2029-2030	2029		\$ 442,921	\$ 99,866,000	\$ 100,308,921	\$ 100,308,921	\$ 20,000,000
	8	2030-2031	2030		\$ 434,063	\$ 69,108,000	\$ 69,542,063	\$ 69,542,063	\$ 20,000,000
	9	2031-2032	2031		\$ 425,382	\$ 52,000,000	\$ 52,425,382	\$ 52,425,382	\$ 20,000,000
	10	2032-2033	2032		\$ 416,874	\$ 52,000,000	\$ 52,416,874	\$ 52,416,874	\$ 20,000,000
Continue to maintain viable presence	11	2033-2034	2033		\$ 408,536	\$ 52,000,000	\$ 52,408,536	\$ 52,408,536	\$ 52,408,536
	12	2034-2035	2034		\$ 400,366	\$ 52,000,000	\$ 52,400,366	\$ 52,400,366	\$ 52,400,366
	13	2035-2036	2035		\$ 392,358	\$ 52,000,000	\$ 52,392,358	\$ 52,392,358	\$ 52,392,358
	14	2036-2037	2036		\$ 384,511	\$ 52,000,000	\$ 52,384,511	\$ 52,384,511	\$ 52,384,511
	15	2037-2038	2037		\$ 376,821	\$ 52,000,000	\$ 52,376,821	\$ 52,376,821	\$ 52,376,821
Additional years for 25 year economic impact as required by 313.026(c)(1)	16	2038-2039	2038		\$ 369,285	\$ 52,000,000	\$ 52,369,285	\$ 52,369,285	\$ 52,369,285
	17	2039-2040	2039		\$ 361,899	\$ 52,000,000	\$ 52,361,899	\$ 52,361,899	\$ 52,361,899
	18	2040-2041	2040		\$ 354,661	\$ 52,000,000	\$ 52,354,661	\$ 52,354,661	\$ 52,354,661
	19	2041-2042	2041		\$ 347,568	\$ 52,000,000	\$ 52,347,568	\$ 52,347,568	\$ 52,347,568
	20	2042-2043	2042		\$ 340,616	\$ 52,000,000	\$ 52,340,616	\$ 52,340,616	\$ 52,340,616
	21	2043-2044	2043		\$ 333,804	\$ 52,000,000	\$ 52,333,804	\$ 52,333,804	\$ 52,333,804
	22	2044-2045	2044		\$ 327,128	\$ 52,000,000	\$ 52,327,128	\$ 52,327,128	\$ 52,327,128
	23	2045-2046	2045		\$ 320,585	\$ 52,000,000	\$ 52,320,585	\$ 52,320,585	\$ 52,320,585
	24	2046-2047	2046		\$ 314,174	\$ 52,000,000	\$ 52,314,174	\$ 52,314,174	\$ 52,314,174
25	2047-2048	2047		\$ 307,890	\$ 52,000,000	\$ 52,307,890	\$ 52,307,890	\$ 52,307,890	

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 25-Jun-19
Applicant Name Willing Solar Energy LLC
ISD Name Muleshoe ISD

Form 50-296A
Revised May 2014

	Year	School Year (YYYY-YYYY)	Tax Year (Actual tax year) YYYY	Construction		Non-Qualifying Jobs	Qualifying Jobs	
				Column A Number of Construction FTE's or man-hours (specify)	Column B Average annual wage rates for construction workers	Column C Number of non-qualifying jobs applicant estimates it will create (cumulative)	Column D Number of new qualifying jobs applicant commits to create meeting all criteria of Sec. 313.021(3) (cumulative)	Column E Average annual wage of new qualifying jobs
Each year prior to start of Value Limitation Period <i>Insert as many rows as necessary</i>	0	2019-2020	2019					
	QTP0	2020-2021	2020					
	QTP1	2021-2022	2021	300 FTE's	\$ 45,000	0	0	
	QTP2	2022-2023	2022	300 FTE's	\$ 45,000	0	0	
Value Limitation Period <i>The qualifying time period could overlap the value limitation period.</i>	1	2023-2024	2023			0	2	\$ 45,000
	2	2024-2025	2024			0	2	\$ 45,000
	3	2025-2026	2025			0	2	\$ 45,000
	4	2026-2027	2026			0	2	\$ 45,000
	5	2027-2028	2027			0	2	\$ 45,000
	6	2028-2029	2028			0	2	\$ 45,000
	7	2029-2030	2029			0	2	\$ 45,000
	8	2030-2031	2030			0	2	\$ 45,000
	9	2031-2032	2031			0	2	\$ 45,000
	10	2032-2033	2032			0	2	\$ 45,000
Years Following Value Limitation Period	11 through 25	2033-2048	2033-2047			0	2	\$ 45,000

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

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

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 ▶ R. L. Richards
Print Name (Authorized School District Representative)

Superintendent
Title

sign here ▶ *R L Richards*
Signature (Authorized School District Representative)

June 27, 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.

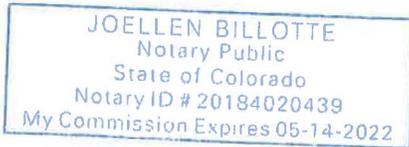
I hereby certify and affirm that the business entity I represent is in good standing under the laws of the state in which the business entity was organized and that no delinquent taxes are owed to the State of Texas.

print here ▶ James Williams
Print Name (Authorized Company Representative (Applicant))

Vice President of Development
Title

sign here ▶ *James Williams*
Signature (Authorized Company Representative (Applicant))

6/17/19
Date



(Notary Seal)

GIVEN under my hand and seal of office this, the

17 day of June, 2019

Joellen Billotte
Notary Public in and for the State of Texas-co

My Commission expires: 5-14-22

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.