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SARA LEON  
& ASSOCIATES, LLC

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September 10, 2019

*Via Electronic Mail and Hand Delivery: [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 East 17th Street, Room 427  
Austin, Texas 78774

Re: Application #1370 from Samson Solar Energy III LLC to Prairiland Independent School District – Amendment #002 Transmittal

Dear Ms. Collazo:

This letter is in response to your email dated July 31, 2019. Per your request, Samson Solar Energy III LLC has made the following changes to Application #1370. Enumerated below are each of the changes contained in Amendment #002:

1. **Section 14 Wage and Employment Information:** updated to reflect current county and Ark-Tex COG wages
  - Question 7a: wage updated from \$802.25 to \$811.75
  - Question 7b: wage updated from \$1,205.88 to \$1,212.48
  - Question 7c: wage updated from \$817.87 to 824.20
  - Question 9: wage updated from \$42,529.34 to \$42,858.20
  - Question 10: wage updated from \$42,529.34 to \$42,858.20
2. **Tab 11 Maps:** revised legend to reference Project Boundary instead of Project Area
3. **Tab 13 Calculation of Wage Requirements:** updated to reflect current county and Ark-Tex COG wages
4. **Tab 14 Schedules:** updated to reflect current county and Ark-Tex COG wages

Thank you for your kind attention to this matter.

Respectfully submitted,



Sara Hardner Leon

Enclosures

cc: *Via Electronic Mail: [jballard@prairiland.net](mailto:jballard@prairiland.net)*  
Jeff Ballard, Superintendent of Schools, Prairiland Independent School District

*Via Electronic Mail: [jwilliams@invenergyllc.com](mailto:jwilliams@invenergyllc.com)*  
James Williams, Vice President of Development, Invenergy LLC

*Via Electronic Mail: [bcure@invenergyllc.com](mailto:bcure@invenergyllc.com)*  
Bristi Cure, Director of Renewable Development, Invenergy LLC

*Via Electronic Mail: [adam.h.glatz@ey.com](mailto:adam.h.glatz@ey.com)*  
Adam Glatz, Senior Manager, Ernst & Young LLP



Samson Solar Energy III LLC  
Application for Appraised Value Limitation on Qualified Property  
To  
Prairiland ISD

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**Tab #1**  
Application pages attached

Texas Comptroller of Public Accounts

Data Analysis and Transparency Form 50-296-A

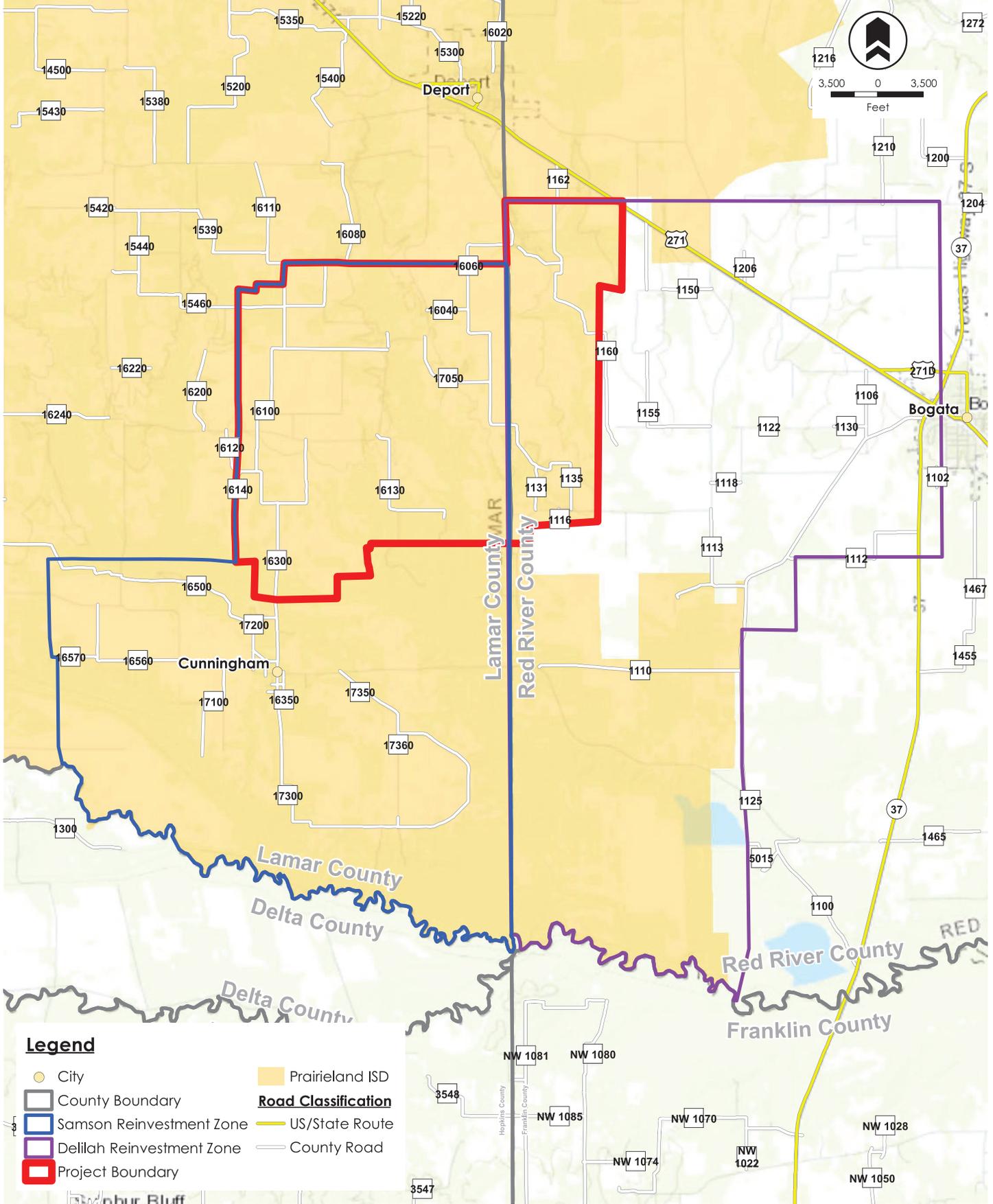
SECTION 14: Wage and Employment Information

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? ..... 1
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 ..... 811.75  
 b. 110% of the average weekly wage for manufacturing jobs in the county is ..... 1,212.48  
 c. 110% of the average weekly wage for manufacturing jobs in the region is ..... 824.20
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? ..... 42,858.20
10. What is the annual wage you are committing to pay for each of the new qualifying jobs you create on the qualified property? ..... 42,858.20
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**.

Date Saved: Monday, June 17, 2019 10:24:33 AM Prepared By: RMeade Coordinate System: WGS 1984 Web Mercator Auxiliary Sphere Path: \\AZ-CGIS\ARC1\gdocs\MXD\US\TX\Solar\Samson\samson\_reinvestmentzone\_phases.mxd



# Reinvestment Zone - Samson Solar Energy III LLC

Samson Solar Energy III LLC | Lamar & Red River Counties, Texas

Rev. 00

June 19, 2019





Samson Solar Energy III LLC  
Application for Appraised Value Limitation on Qualified Property  
To  
Prairiland ISD

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**Tab #13**

Calculation of three possible wage requirements with TWC documentation

**County Average Weekly Wages for All Jobs**

Year	Quarter	County	Industry	Average Weekly Wage
2019	1st Qtr	Lamar	Total, All Industries	\$ 829.00
2018	4th Qtr	Lamar	Total, All Industries	\$ 838.00
2018	3rd Qtr	Lamar	Total, All Industries	\$ 778.00
2018	2nd Qtr	Lamar	Total, All Industries	\$ 802.00
Total				\$ 3,247.00
Average				\$ <b>811.75</b>

**110% of County Average Weekly Wages for Manufacturing Jobs**

Year	Quarter	County	Industry	Average Weekly Wage
2019	1st Qtr	Lamar	Manufacturing	\$ 1,067.00
2018	4th Qtr	Lamar	Manufacturing	\$ 1,148.00
2018	3rd Qtr	Lamar	Manufacturing	\$ 1,071.00
2018	2nd Qtr	Lamar	Manufacturing	\$ 1,123.00
Total				\$ 4,409.00
Average				\$ 1,102.25
<b>110% of Average</b>				\$ <b>1,212.48</b>



**110% of Average Weekly Wage for Manufacturing Jobs in Region (Ark-Tex AOG)**

Year	Region	Industry	Hourly	Annual
2018	Ark-Tex Council of Governments	Manufacturing	\$ 18.73	\$ 38,962.00

Average Weekly Wage	\$ 749.27
<b>110% of Average</b>	<b>\$ 824.20</b>

**Section 14 Q9 Calculation**

Average Weekly Wage for Manufacturing Jobs in Ark-Tex AOG	\$38,962.00
x 110%	1.1
<b>Minimum required annual wage</b>	<b>\$42,858.20</b>



**Lamar County – All Industries 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	Average Weekly Wage
2018	01	Lamar	Total All	Total, All Industries	789
2018	02	Lamar	Total All	Total, All Industries	802
2018	03	Lamar	Total All	Total, All Industries	778
2018	04	Lamar	Total All	Total, All Industries	838
2019	01	Lamar	Total All	Total, All Industries	829

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

**Lamar County - Manufacturing 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	Lamar	Private	1013	Manufacturing	1,039
2018	02	Lamar	Private	1013	Manufacturing	1,123
2018	03	Lamar	Private	1013	Manufacturing	1,071
2018	04	Lamar	Private	1013	Manufacturing	1,148
2019	01	Lamar	Private	1013	Manufacturing	1,067

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



**2018 Manufacturing Average Wages by Council of Government Region  
Wages for All Occupations**

COG	COG Number	Wages	
		Hourly	Annual
<b>Texas</b>		<b>\$27.04</b>	<b>\$56,240</b>
<a href="#">Alamo Area Council of Governments</a>	18	\$22.80	\$47,428
<a href="#">Ark-Tex Council of Governments</a>	5	\$18.73	\$38,962
<a href="#">Brazos Valley Council of Governments</a>	13	\$18.16	\$37,783
<a href="#">Capital Area Council of Governments</a>	12	\$32.36	\$67,318
<a href="#">Central Texas Council of Governments</a>	23	\$19.60	\$40,771
<a href="#">Coastal Bend Council of Governments</a>	20	\$28.52	\$59,318
<a href="#">Concho Valley Council of Governments</a>	10	\$21.09	\$43,874
<a href="#">Deep East Texas Council of Governments</a>	14	\$18.28	\$38,021
<a href="#">East Texas Council of Governments</a>	6	\$21.45	\$44,616
<a href="#">Golden Crescent Regional Planning Commission</a>	17	\$28.56	\$59,412
<a href="#">Heart of Texas Council of Governments</a>	11	\$22.71	\$47,245
<a href="#">Houston-Galveston Area Council</a>	16	\$29.76	\$61,909
<a href="#">Lower Rio Grande Valley Development Council</a>	21	\$17.21	\$35,804
<a href="#">Middle Rio Grande Development Council</a>	24	\$20.48	\$42,604
<a href="#">NORTEX Regional Planning Commission</a>	3	\$25.14	\$52,284
<a href="#">North Central Texas Council of Governments</a>	4	\$27.93	\$58,094
<a href="#">Panhandle Regional Planning Commission</a>	1	\$24.19	\$50,314
<a href="#">Permian Basin Regional Planning Commission</a>	9	\$25.90	\$53,882
<a href="#">Rio Grande Council of Governments</a>	8	\$18.51	\$38,493
<a href="#">South East Texas Regional Planning Commission</a>	15	\$36.26	\$75,430
<a href="#">South Plains Association of Governments</a>	2	\$20.04	\$41,691
<a href="#">South Texas Development Council</a>	19	\$17.83	\$37,088
<a href="#">Texoma Council of Governments</a>	22	\$21.73	\$45,198
<a href="#">West Central Texas Council of Governments</a>	7	\$21.84	\$45,431

Calculated by the Texas Workforce Commission Labor Market and Career Information Department.  
Data published: July 2019  
Data published annually, next update will be July 31, 2020  
Annual wage figure assumes a 40-hour work week.

Note: Data is not supported by the Bureau of Labor Statistics (BLS).  
Wage data is produced from Texas Occupational Employment Statistics (OES) data,  
and is not to be compared to BLS estimates.  
Data intended only for use in implementing Chapter 313, Tax Code.

<https://texaslmi.com/Downloads/COGWages.pdf>

**Schedule C: Employment Information**

Date: 13-May-19  
 Applicant Name: Samson Solar Energy III LLC  
 ISD Name: Prairiland 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	2020-2021	2020	100 FTE's	\$ 50,000				
	0	2021-2022	2021	100 FTE's	\$ 50,000				
	1	2022-2023	2022				1	\$	42,858.20
	2	2023-2024	2023				1	\$	42,858.20
	3	2024-2025	2024				1	\$	42,858.20
	4	2025-2026	2025				1	\$	42,858.20
	5	2026-2027	2026				1	\$	42,858.20
	6	2027-2028	2027				1	\$	42,858.20
	7	2028-2029	2028				1	\$	42,858.20
	8	2029-2030	2029				1	\$	42,858.20
	9	2030-2031	2030				1	\$	42,858.20
Years Following Value Limitation Period	10	2031-2032	2031				1	\$	42,858.20
	11 through 25	2032-2047	2032-2046				1	\$	42,858.20

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 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

Jeff Ballard

Print Name (Authorized School District Representative)

Superintendent

Title

sign here

*Jeff Ballard*

Signature (Authorized School District Representative)

9/5/19

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))

8/26/2019

Date



(Notary Seal)

GIVEN under my hand and seal of office this, the

26<sup>th</sup> day of August, 2019

*Brady Weeks*

Notary Public in and for the State of Texas

My Commission expires: 1-19-20

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.

Texas Comptroller of Public Accounts

Data Analysis and Transparency Form 50-296-A

SECTION 16: Authorized Signatures and Applicant Certification

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print here

Jeff Ballard

Print Name (Authorized School District Representative)

Superintendent

Title

sign here

Signature (Authorized School District Representative)

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.

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print here

James Williams

Print Name (Authorized Company Representative (Applicant))

Vice President of Development

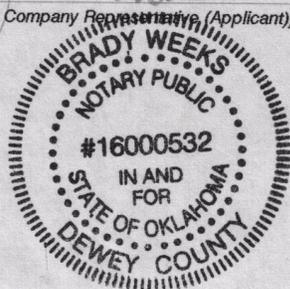
Title

sign here

Signature (Authorized Company Representative (Applicant))

Date

8/26/2019



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