SARA LEON
& ASSOCIATES, LLC

May 14, 2019

Via Electronic Mail and Hand Delivery
Local Government Assistance & Economic Analysis
Texas Comptroller of Public Accounts
111 E. 17th Street
Austin, Texas 78774

Re: Application for a Chapter 313 Value Limitation Agreement between the Prairiland Independent School District and Samson Solar Energy II LLC

First Year of Qualifying Time Period: 2020
First Year of Limitation: 2022

Dear Local Government Assistance and Economic Analysis Division:

The Prairiland Independent School District Board of Trustees approved the enclosed Application for Limitation on Appraised Value of Property for School District Maintenance and Operations Taxes at a duly called meeting held on May 13, 2019. The Application was determined to be complete on May 13, 2019. The proposed project is the construction of a solar electric generating facility in Lamar County, Texas.

A copy is being provided to the Lamar County Appraisal District by copy of this correspondence. The Board of Trustees believes this project will be beneficial to the District and looks forward to your review and certification of this Application.

Thanks so much for your kind attention to this matter.

Respectfully submitted,

Sara Hardner Leon

Enclosures

cc: *Via Electronic Mail: j.patton@lamarcad.org*
Jerry Patton, Chief Appraiser, Lamar County Appraisal District

Via Electronic Mail: jballard@prairiland.net
Jeff Ballard, Superintendent of Schools, Prairiland Independent School District

Via Electronic Mail: jwilliams@invenergyllc.com
James Williams, Vice President of Development, Invenergy LLC

Via Electronic Mail: bcure@invenergyllc.com
Bristi Cure, Director of Renewable Development, Invenergy LLC

Via Electronic Mail: adam.h.glatz@ey.com
Adam Glatz, Senior Manager, Ernst & Young LLP

APPLICATION TAB ORDER FOR REQUESTED ATTACHMENTS	
TAB	**ATTACHMENT**
1	Pages 1 through 11 of Application
2	Proof of Payment of Application Fee
3	Documentation of Combined Group membership under Texas Tax Code 171.0001(7), history of tax default, delinquencies and/or material litigation *(if applicable)*
4	Detailed description of the project
5	Documentation to assist in determining if limitation is a determining factor
6	Description of how project is located in more than one district, including list of percentage in each district and, if determined to be a single unified project, documentation from the Office of the Governor *(if applicable)*
7	Description of Qualified Investment
8	Description of Qualified Property
9	Description of Land
10	Description of all property not eligible to become qualified property *(if applicable)*
11	Maps that clearly show: a) Project vicinity b) Qualified investment including location of tangible personal propertry to be placed in service during the qualifying time period and buildings to be constructed during the qualifying time period c) Qualified property including location of new buildings or new improvements d) Existing property e) Land location within vicinity map f) Reinvestment or Enterprise Zone within vicinity map, showing the actual or proposed boundaries and size **Note:** Electronic maps should be high resolution files. Include map legends/markers.
12	Request for Waiver of Job Creation Requirement and supporting information *(if applicable)*
13	Calculation of three possible wage requirements with TWC documentation
14	Schedules A1, A2, B, C and D completed and signed Economic Impact *(if applicable)*
15	Economic Impact Analysis, other payments made in the state or other economic information *(if applicable)*
16	Description of Reinvestment or Enterprise Zone, including: a) evidence that the area qualifies as a enterprise zone as defined by the Governor's Office b) legal description of reinvestment zone* c) order, resolution or ordinance establishing the reinvestment zone* d) guidelines and criteria for creating the zone* *** To be submitted with application or before date of final application approval by school board**
17	Signature and Certification page, signed and dated by Authorized School District Representative and Authorized Company Representative *(applicant)*

Samson Solar Energy II LLC

Application for Appraised Value Limitation on Qualified Property

To

Prairiland ISD

Tab #1

Application pages attached

Application for Appraised Value Limitation on Qualified Property

(Tax Code, Chapter 313, Subchapter B or C)

INSTRUCTIONS: This application must be completed and filed with the school district. In order for an application to be processed, the governing body (school board) must elect to consider an application, but — by Comptroller rule — the school board may elect to consider the application only after the school district has received a completed application. Texas Tax Code, Section 313.025 requires that any completed application and any supplemental materials received by the school district must be forwarded within seven days to the Comptroller of Public Accounts.

If the school board elects to consider the application, the school district must:

- notify the Comptroller that the school board has elected to consider the application. This notice must include:
  - the date on which the school district received the application;
  - the date the school district determined that the application was complete;
  - the date the school board decided to consider the application; and
  - a request that the Comptroller prepare an economic impact analysis of the application;
- provide a copy of the notice to the appraisal district;
- must complete the sections of the application reserved for the school district and provide information required in the Comptroller rules located at 34 Texas Administrative Code (TAC) Section 9.1054; and
- forward the original hard copy of the completed application to the Comptroller in a three-ring binder with tabs, as indicated on page 9 of this application, separating each section of the documents, in addition to an electronic copy on CD. See 34 TAC Chapter 9, Subchapter F.

The governing body may, at its discretion, allow the applicant to supplement or amend the application after the filing date, subject to the restrictions in 34 TAC Chapter 9, Subchapter F.

When the Comptroller receives the notice and required information from the school district, the Comptroller will publish all submitted application materials on its website. The Comptroller is authorized to treat some application information as confidential and withhold it from publication on the Internet. To do so, however, the information must be segregated and comply with the other requirements set out in the Comptroller rules. For more information, see guidelines on Comptroller's website.

The Comptroller will independently determine whether the application has been completed according to the Comptroller's rules (34 TAC Chapter 9, Subchapter F). If the Comptroller finds the application is not complete, the Comptroller will request additional materials from the school district. Pursuant to 9.1053(a)(1)(C), requested information shall be provided within 20 days of the date of the request. When the Comptroller determines that the application is complete, it will send the school district a notice indicating so. The Comptroller will determine the eligibility of the project, issue a certificate for a limitation on appraised value to the school board regarding the application and prepare an economic impact evaluation by the 90th day after the Comptroller receives a complete application—as determined by the Comptroller.

The school board must approve or disapprove the application not later than the 150th day after the application review start date (the date the application is finally determined to be complete), unless an extension is granted. The Comptroller and school district are authorized to request additional information from the applicant that is reasonably necessary to issue a certificate, complete the economic impact evaluation or consider the application at any time during the application review period.

Please visit the Comptroller's website to find out more about the program at comptroller.texas.gov/economy/local/ch313/. There are links to the Chapter 313 statute, rules, guidelines and forms. Information about minimum limitation values for particular districts and wage standards may also be found at that site.

SECTION 1: School DIstrict Information

1. Authorized School District Representative

May 13, 2019
Date Application Received by District

Jeff
First Name

Ballard
Last Name

Superintendent
Title

Prairiland Independent School District
School District Name

466 FM 196 South, Pattonville, Texas 75468
Street Address

466 FM 196 South, Pattonville, Texas 75468
Mailing Address

Pattonville
City

Texas
State

75468
ZIP

(903) 652-6476
Phone Number

(903) 652-3738
Fax Number

Mobile Number (optional)

jballard@prairiland.net
Email Address

2. Does the district authorize the consultant to provide and obtain information related to this application? . . . . . ☑ Yes ☐ No

SECTION 1: School DIstrict Information *(continued)*

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

Sara
First Name

Leon
Last Name

Attorney
Title

Sara Leon & Associates, LLC
Firm Name

(512) 637 - 4244
Phone Number

Fax Number

Mobile Number *(optional)*

sleon@saraleonlaw.com
Email Address

4. On what date did the district determine this application complete? . . . . . May 13, 2019

5. Has the district determined that the electronic copy and hard copy are identical? . . . . . ☑ Yes ☐ No

SECTION 2: Applicant Information

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

James
First Name

Williams
Last Name

Vice President of Development
Title

Invenergy LLC
Organization

1401 17th Street, Suite 1100
Street Address

1401 17th Street, Suite 1100
Mailing Address

Denver
City

CO
State

80202
ZIP

(303) 557-4488
Phone Number

Fax Number

Mobile Number *(optional)*

jwilliams@invenergyllc.com
Business Email Address

2. Will a company official other than the authorized company representative be responsible for responding to future information requests? . . . . . ☑ Yes ☐ No

2a. If yes, please fill out contact information for that person.

Bristi
First Name

Cure
Last Name

Director, Renewable Development
Title

Invenergy LLC
Organization

One South Wacker Drive, Suite 1800
Street Address

One South Wacker Drive, Suite 1800
Mailing Address

Chicago
City

IL
State

60606
ZIP

(303) 557- 4489
Phone Number

Fax Number

Mobile Number *(optional)*

bcure@invenergyllc.com
Business Email Address

3. Does the applicant authorize the consultant to provide and obtain information related to this application? . . . . . ☑ Yes ☐ No

SECTION 2: Applicant Information (continued)

4. Authorized Company Consultant *(If Applicable)*

First Name: Adam
Last Name: Glatz
Title: Senior Manager
Firm Name: Ernst & Young LLP
Phone Number: (512) 542-7787
Fax Number: (855) 856-7894
Business Email Address: adam.h.glatz@ey.com

SECTION 3: Fees and Payments

1. Has an application fee been paid to the school district? ☑ Yes ☐ No

   The total fee shall be paid at time of the application is submitted to the school district. Any fees not accompanying the original application shall be considered supplemental payments.

   1a. If yes, attach in **Tab 2** proof of application fee paid to the school district.

For the purpose of questions 2 and 3, "payments to the school district" include any and all payments or transfers of things of value made to the school district or to any person or persons in any form if such payment or transfer of thing of value being provided is in recognition of, anticipation of, or consideration for the agreement for limitation on appraised value.

2. Will any "payments to the school district" that you may make in order to receive a property tax value limitation agreement result in payments that are not in compliance with Tax Code §313.027(i)? ☐ Yes ☑ No ☐ N/A
3. If "payments to the school district" will only be determined by a formula or methodology without a specific amount being specified, could such method result in "payments to the school district" that are not in compliance with Tax Code §313.027(i)? ☐ Yes ☑ No ☐ N/A

SECTION 4: Business Applicant Information

1. What is the legal name of the applicant under which this application is made? Samson Solar Energy II LLC
2. List the Texas Taxpayer I.D. number of entity subject to Tax Code, Chapter 171 *(11 digits)* 32070517324
3. List the NAICS code 221114
4. Is the applicant a party to any other pending or active Chapter 313 agreements? ☐ Yes ☑ No

   4a. If yes, please list application number, name of school district and year of agreement

SECTION 5: Applicant Business Structure

1. Identify Business Organization of Applicant *(corporation, limited liability corporation, etc)* Limited Liability Company
2. Is applicant a combined group, or comprised of members of a combined group, as defined by Tax Code §171.0001(7)? ☑ Yes ☐ No

   2a. If yes, attach in **Tab 3** a copy of Texas Comptroller Franchise Tax Form No. 05-165, No. 05-166, or any other documentation from the Franchise Tax Division to demonstrate the applicant's combined group membership and contact information.
3. Is the applicant current on all tax payments due to the State of Texas? ☑ Yes ☐ No
4. Are all applicant members of the combined group current on all tax payments due to the State of Texas? ☑ Yes ☐ No ☐ N/A
5. If the answer to question 3 or 4 is no, please explain and/or disclose any history of default, delinquencies and/or any material litigation, including litigation involving the State of Texas. *(If necessary, attach explanation in **Tab 3**)*

SECTION 6: Eligibility Under Tax Code Chapter 313.024

1. Are you an entity subject to the tax under Tax Code, Chapter 171? ☑ Yes ☐ No
2. The property will be used for one of the following activities:
   - (1) manufacturing ☐ Yes ☑ No
   - (2) research and development ☐ Yes ☑ No
   - (3) a clean coal project, as defined by Section 5.001, Water Code ☐ Yes ☑ No
   - (4) an advanced clean energy project, as defined by Section 382.003, Health and Safety Code ☐ Yes ☑ No
   - (5) renewable energy electric generation ☑ Yes ☐ No
   - (6) electric power generation using integrated gasification combined cycle technology ☐ Yes ☑ No
   - (7) nuclear electric power generation ☐ Yes ☑ No
   - (8) a computer center that is used as an integral part or as a necessary auxiliary part for the activity conducted by applicant in one or more activities described by Subdivisions (1) through (7) ☐ Yes ☑ No
   - (9) a Texas Priority Project, as defined by 313.024(e)(7) and TAC 9.1051 ☐ Yes ☑ No
3. Are you requesting that any of the land be classified as qualified investment? ☐ Yes ☑ No
4. Will any of the proposed qualified investment be leased under a capitalized lease? ☐ Yes ☑ No
5. Will any of the proposed qualified investment be leased under an operating lease? ☐ Yes ☑ No
6. Are you including property that is owned by a person other than the applicant? ☐ Yes ☑ No
7. Will any property be pooled or proposed to be pooled with property owned by the applicant in determining the amount of your qualified investment? ☐ Yes ☑ No

SECTION 7: Project Description

1. In **Tab 4**, 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.
2. Check the project characteristics that apply to the proposed project:
   - ☑ Land has no existing improvements
   - ☐ Land has existing improvements *(complete Section 13)*
   - ☐ Expansion of existing operation on the land *(complete Section 13)*
   - ☐ Relocation within Texas

SECTION 8: Limitation as Determining Factor

1. Does the applicant currently own the land on which the proposed project will occur? ☐ Yes ☑ No
2. Has the applicant entered into any agreements, contracts or letters of intent related to the proposed project? ☑ Yes ☐ No
3. Does the applicant have current business activities at the location where the proposed project will occur? ☐ Yes ☑ No
4. Has the applicant made public statements in SEC filings or other documents regarding its intentions regarding the proposed project location? ☐ Yes ☑ No
5. Has the applicant received any local or state permits for activities on the proposed project site? ☐ Yes ☑ No
6. Has the applicant received commitments for state or local incentives for activities at the proposed project site? ☐ Yes ☑ No
7. Is the applicant evaluating other locations not in Texas for the proposed project? ☑ Yes ☐ No
8. Has the applicant provided capital investment or return on investment information for the proposed project in comparison with other alternative investment opportunities? ☐ Yes ☑ No
9. Has the applicant provided information related to the applicant's inputs, transportation and markets for the proposed project? ☐ Yes ☑ No
10. Are you submitting information to assist in the determination as to whether the limitation on appraised value is a determining factor in the applicant's decision to invest capital and construct the project in Texas? ☑ Yes ☐ No

Chapter 313.026(e) states "the applicant may submit information to the Comptroller that would provide a basis for an affirmative determination under Subsection (c)(2)." If you answered "yes" to any of the questions in Section 8, attach supporting information in Tab 5.

SECTION 9: Projected Timeline

1. Application approval by school board Q4 2019
2. Commencement of construction . . . . . January 2, 2020
3. Beginning of qualifying time period . . . . . January 2, 2020
4. First year of limitation 2022
5. Begin hiring new employees Q4 2021
6. Commencement of commercial operations Q4 2021
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? Q4 2021

SECTION 10: The Property

1. Identify county or counties in which the proposed project will be located Lamar County
2. Identify Central Appraisal District (CAD) that will be responsible for appraising the property Lamar CAD
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: Lamar County, 0.3940 (100%) *(Name, tax rate and percent of project)*

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

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

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

   Other *(describe)*: Paris Junior College, 0.0850 (100%) *(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? 10,000,000.00
2. What is the amount of appraised value limitation for which you are applying?. 20,000,000.00

   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 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 820.50

   b. 110% of the average weekly wage for manufacturing jobs in the county is 1,202.58

   c. 110% of the average weekly wage for manufacturing jobs in the region is 817.87

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? 42,529.34

10. What is the annual wage you are committing to pay for each of the new qualifying jobs you create on the qualified property? 42,529.34

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**.

Samson Solar Energy II LLC

Application for Appraised Value Limitation on Qualified Property

To

Prairiland ISD

Tab #2

Proof of Payment of Application Fee Paid to School District attached

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Proof of payment of filing fee received by the Comptroller of Public Accounts per TAC Rule §9.1054 (b)(5)

(Page Inserted by Office of Texas Comptroller of Public Accounts)

Samson Solar Energy II LLC

Application for Appraised Value Limitation on Qualified Property

To

Prairiland ISD

Tab #3

Documentation of Combined Group membership

The entity Samson Solar Energy II LLC was formed on April 16, 2019. On the 2019 annual franchise tax report Samson Solar Energy II LLC will be included as an affiliate entity on the consolidated group report for Invenergy Renewables LLC (Texas Taxpayer No. 32066250690). This will be a new filing as Invenergy Renewables LLC was registered with the state of Texas February 14, 2018.

Samson Solar Energy II LLC

Application for Appraised Value Limitation on Qualified Property

To

Prairiland ISD

Tab #4

Detailed Description of Project

Samson Solar Energy II LLC proposes constructing an up to 250 MW solar electric generation facility on up to 5,020 acres of privately-owned land in Lamar 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 45-65 inverters and 450,000 – 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, and other equipment associated with the solar facility.

The capital investment for this project is estimated to be $225 million to $275 million. There will be 100 construction jobs in the second year and 100 construction jobs in the third year, as well as one (1) permanent local job once fully operational. Samson Solar Energy II LLC anticipates the commencement of commercial operations for this project by the fourth quarter of 2021. This project is may be referred to as Samson or Samson Solar Energy in media reports.

Samson Solar Energy II LLC has applied to ERCOT on July 23, 2018 and has received the following IGNR number: 21INR0024.

Samson Solar Energy II LLC

Application for Appraised Value Limitation on Qualified Property

To

Prairiland ISD

Tab #5

Documentation to assist in determining if limitation is a determining factor

Section 8, Question 2: Has the applicant entered into any agreements, contracts or letters of intent related to the proposed project?

Samson Solar Energy II LLC has begun typical due course, early-stage due diligence to explore feasibility of constructing a solar facility at this site. As such, certain contracts have been executed, including agreements to install meteorological monitoring equipment, lease and easement agreements with landowners, and contracts with various contractors for environmental surveys, geotechnical, topographical, and vegetation management analysis. None of these activities, agreements, or contracts obligate Samson Solar Energy II LLC to construct the project.

Section 8, Questions 7 and 10: Is the applicant evaluating other locations not in Texas for the proposed project? Are you submitting information to assist in the determination as to whether the limitation on appraised value is a determining factor in the applicant's decision to invest capital and construct the project in Texas?

Invenergy, as the parent company of Samson Solar Energy II LLC, is North America's largest privately-held renewable energy provider, with a national portfolio of wind, solar, storage, and natural gas projects. With operations in several regions throughout the contiguous United States, Invenergy considers economic return on investment as they decide where to locate development projects.

Without tax incentives such as the Ch.313 Value Limitation on Qualified Property, the economic return for this project is negatively impacted to the point that locating the project in Lamar County becomes unlikely. If Samson Solar Energy II LLC was not able to obtain a value limitation agreement for this project, the project would most likely be terminated and financial resources would be allocated to projects with more favorable economic returns.

Invenergy is currently considering alternative sites outside the State of Texas for solar developments, including locations in the following states: Oklahoma and New Mexico.

Samson Solar Energy II LLC

Application for Appraised Value Limitation on Qualified Property

To

Prairiland ISD

Tab #6

Description of how project is located in more than one district, including list of percentage in each district and, if determined to be a single unified project, documentation from the Office of the Governor (if applicable).

N/A

Samson Solar Energy II LLC

Application for Appraised Value Limitation on Qualified Property

To

Prairiland ISD

Tab #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 45-65 inverters and 450,000 – 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 raking, and other equipment associated with the solar facility.

The capital investment for this project is estimated to be $225 million to $275 million. Samson Solar Energy II LLC anticipates the commencement of commercial operations for this project by the fourth quarter of 2021.

Samson Solar Energy II LLC

Application for Appraised Value Limitation on Qualified Property

To

Prairiland ISD

Tab #8

Description of Qualified Property

Samson Solar Energy II LLC proposes constructing an up to 250 MW solar electric generation facility on up to 5,020 acres of privately-owned land in Lamar 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 45-65 inverters and 450,000 – 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 raking, and other equipment associated with the solar facility.

The capital investment for this project is estimated to be $225 million to $275 million. Samson Solar Energy II LLC anticipates the commencement of commercial operations for this project by the fourth quarter of 2021.

Samson Solar Energy II LLC

Application for Appraised Value Limitation on Qualified Property

To

Prairiland ISD

Tab #9

Description of Land

Samson Solar Energy II LLC will lease up to 5,020 acres of land with local land owners in Lamar County, Texas for the construction and operation of the Project.

Samson Solar Energy II LLC

Application for Appraised Value Limitation on Qualified Property

To

Prairiland ISD

Tab #10

Description of all property not eligible to become qualified property (if applicable)

N/A

Samson Solar Energy II LLC

Application for Appraised Value Limitation on Qualified Property

To

Prairiland ISD

Tab #11

Maps

A. Project vicinity – Attached

B. Qualified investment including location of tangible personal property to be placed in service during the qualifying time period – Attached

C. Qualified property including location of new buildings or new improvements – Attached

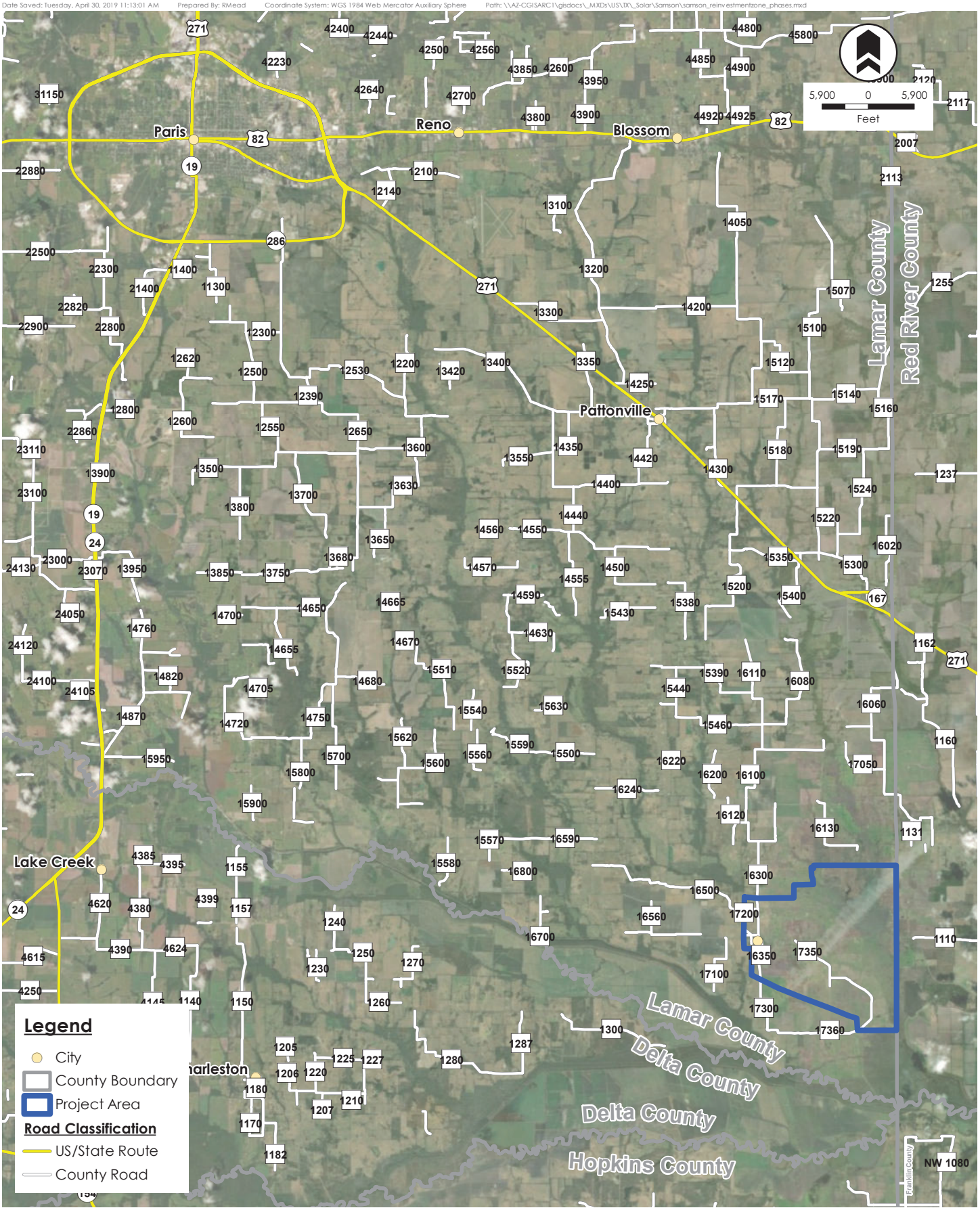
D. Existing property – Attached

E. Land location within vicinity map – Attached

F. Reinvestment zone within vicinity map, showing the actual or proposed boundaries and size – Attached

	2018 TAX RATES	
	INDIVIDUAL RATES	
ENTITIES		RATES
CHISUM ISD		1.2300
NORTH LAMAR ISD		1.0400
PARIS ISD		1.4550
PRAIRILAND ISD (Pattonville)		1.1695
ROXTON ISD		1.2246
CITY OF BLOSSOM (Prairiland ISD)		0.6202
CITY OF DEPORT (Prairiland ISD)		0.7800
CITY OF PARIS		0.55195
CITY OF RENO (North Lamar ISD)		0.49950
CITY OF ROXTON		0.7115
PARIS JUNIOR COLLEGE		0.0850
LAMAR COUNTY		0.3940
HONEY GROVE ISD		1.3591
FANNINDEL		1.2600

Date Saved: Tuesday, April 30, 2019 11:13:01 AM Prepared By: RMead Coordinate System: WGS 1984 Web Mercator Auxiliary Sphere Path: \\AZ-CGISARC1\gisdocs_MXDs\US\TX_Solar\Samson\samson_reinvestmentzone_phases.mxd



Proximity Map - Samson Solar Energy II LLC

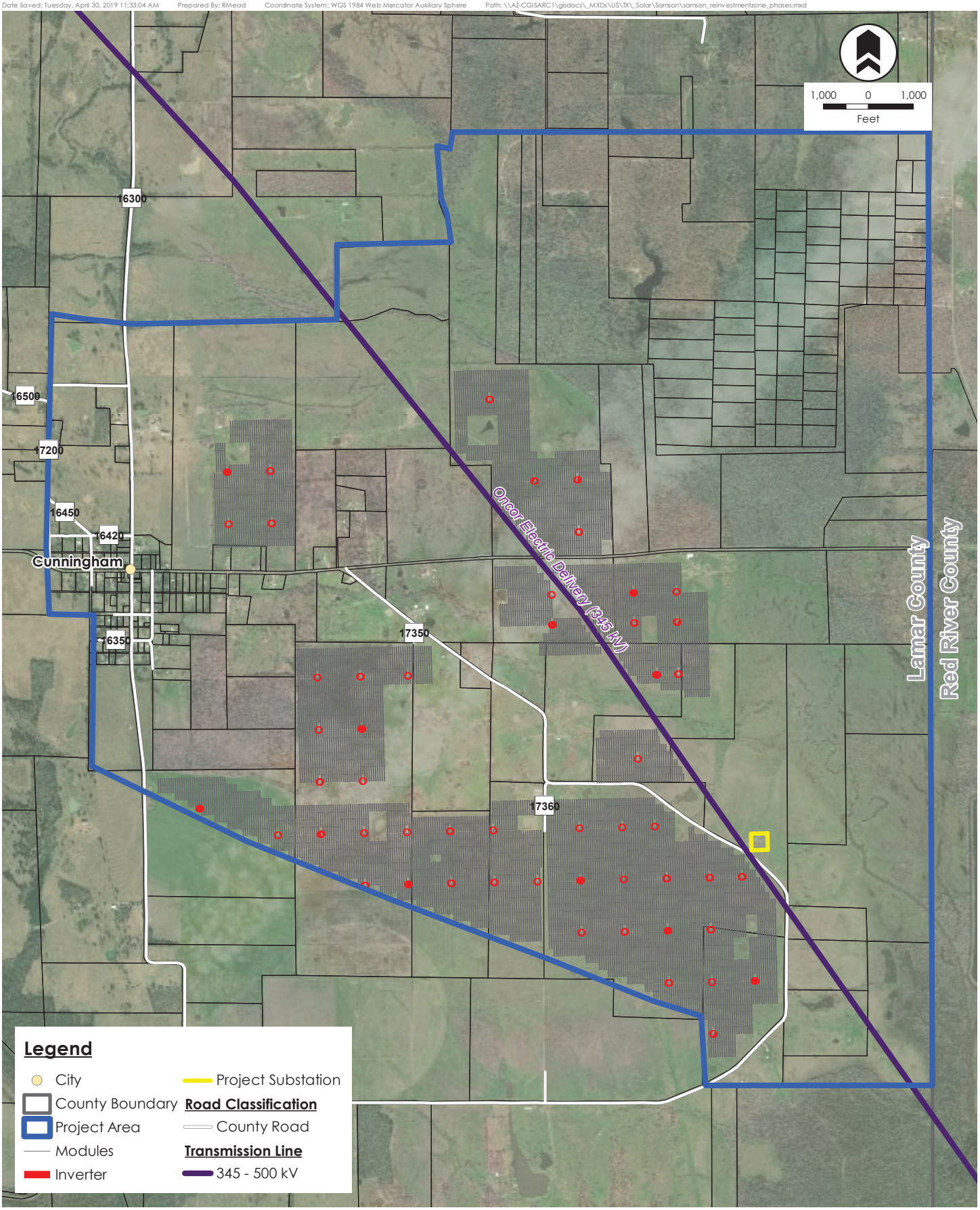
Rev. 00

Samson Solar Energy II LLC Project | Lamar County, Texas

April 30, 2019

Invenergy

Date Saved: Tuesday, April 30, 2019 11:33:04 AM Prepared By: RMead Coordinate System: WGS 1984 Web Mercator Auxiliary Sphere Path: \\AZ-CGISARC1\gisdocs_MXDs\US\TX_Solar\Samson\samson_reinvestmentzone_phases.mxd



Site Layout - Samson Solar Energy II LLC

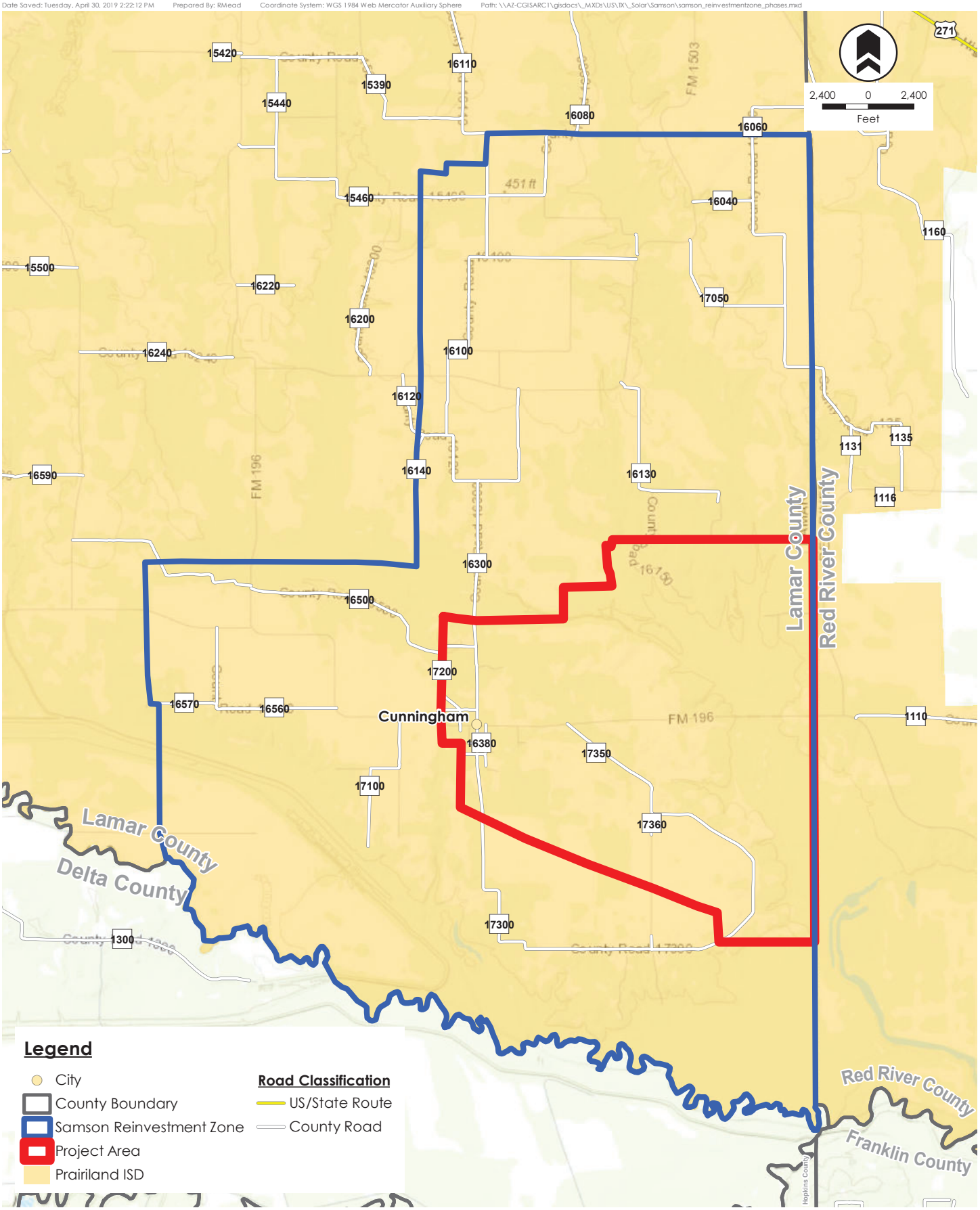
Rev. 00

Samson Solar Energy II LLC Project | Lamar County, Texas

April 30, 2019

Invenergy

Date Saved: Tuesday, April 30, 2019 2:22:12 PM Prepared By: RMead Coordinate System: WGS 1984 Web Mercator Auxiliary Sphere Path: \\AZ-CGISARC1\gisdocs_MXDs\US\TX_Solar\Samson\samson_reinvestmentzone_phases.mxd



Reinvestment Zone - Samson Solar Energy II LLC

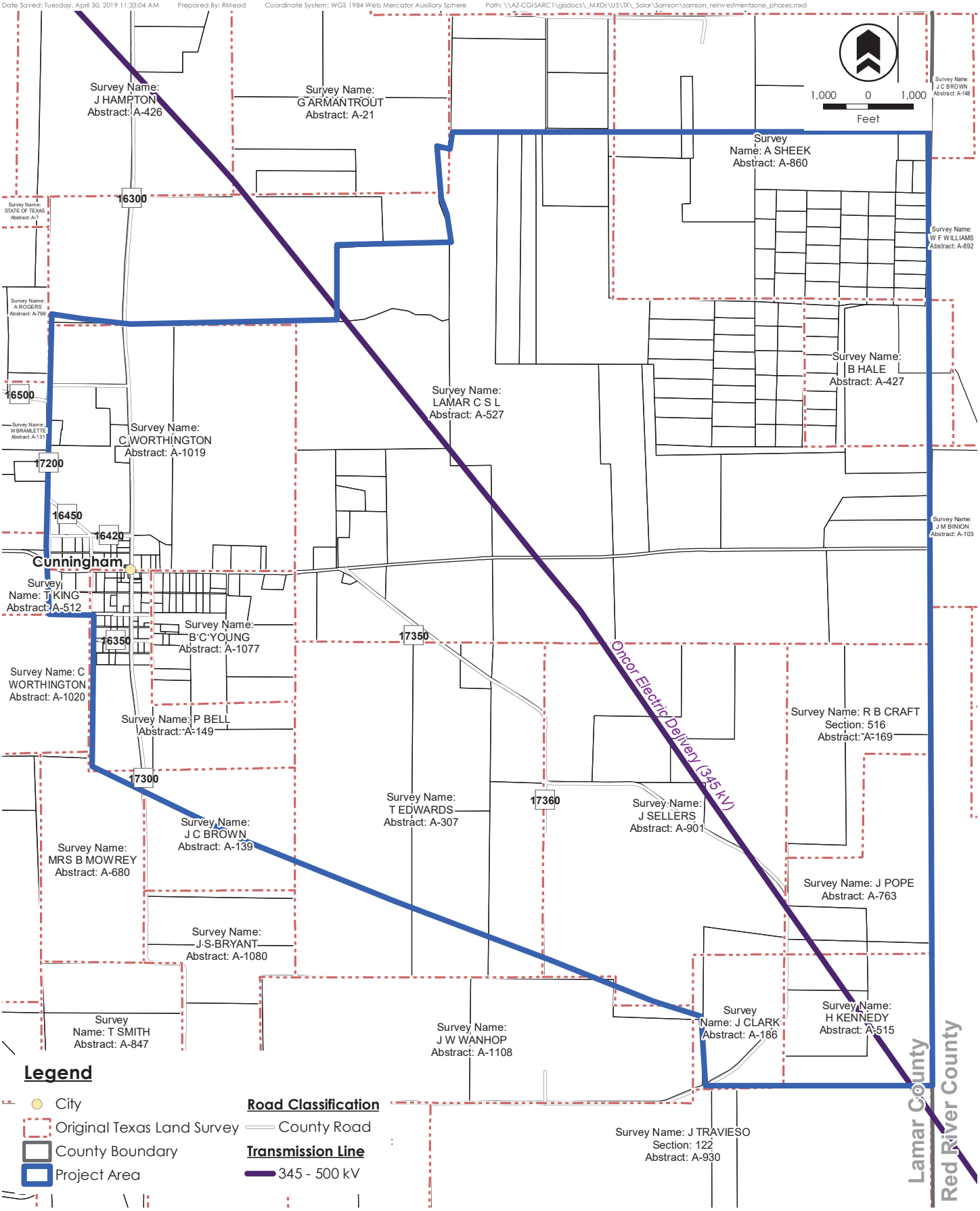
Rev. 00

Samson Solar Energy II LLC | Lamar County, Texas

April 30, 2019

Invenergy

Date Saved: Tuesday, April 30, 2019 11:33:04 AM Prepared By: RMead Coordinate System: WGS 1984 Web Mercator Auxiliary Sphere Path: \\AZ-CGISARC1\gisdocs_MXDs\US\TX_Solar\Samson\samson_reinvestmentzone_phases.mxd



Site Summary - Samson Solar Energy II LLC

Rev. 00

Samson Solar Energy II LLC Project | Lamar County, Texas

April 30, 2019

Invenergy

Samson Solar Energy II LLC

Application for Appraised Value Limitation on Qualified Property

To

Prairiland ISD

Tab #12

Request for Waiver of Job Creation Requirement and supporting information (Attached)

Invenergy

May 13, 2019

Mr. Jeff Ballard
Superintendent
Prairiland Independent School District
466 FM 196 South
Pattonville, Texas 75468

RE: Samson Solar Energy II LLC Job Requirements Waiver Request

Dear Superintendent Ballard:

Please consider this letter to be Samson Solar Energy II 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 service 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 with other facilities, and the sharing of resources among additional similar solar facilities, Invenergy estimates a need for one (1) permanent full-time employee to operate a facility of the size of the Samson Solar Energy II LLC project. As such, Samson Solar Energy II LLC hereby requests that the job creation requirement under Chapter 313 of the Texas Tax Code be waived for this project.

Respectfully,
Samson Solar Energy II LLC

By: _____
James Williams
Vice President of Development

One South Wacker Drive Suite 1900 Chicago, IL 60606 T 312.224.1400 F 312.224.1444 www.invenergyllc.com

Samson Solar Energy II LLC

Application for Appraised Value Limitation on Qualified Property

To

Prairiland ISD

Tab #13

Calculation of three possible wage requirements with TWC documentation

110% of County Average Weekly Wages for All Jobs

Year	Quarter	County	Industry	Avg Weekly Wage	
2018	3rd Qtr	Lamar	Total, All Industries	$	777.00
2018	2nd Qtr	Lamar	Total, All Industries	$	812.00
2018	1st Qtr	Lamar	Total, All Industries	$	797.00
2017	4th Qtr	Lamar	Total, All Industries	$	896.00
			Total	$	3,282.00
			Average	$	820.50

110% of County Average Weekly Wages for Manufacturing Jobs

Year	Period	Area	Industry	Average Weekly Wage	
2018	3rd Qtr	Lamar	Manufacturing	$	1,066.00
2018	2nd Qtr	Lamar	Manufacturing	$	1,123.00
2018	1st Qtr	Lamar	Manufacturing	$	1,039.00
2017	4th Qtr	Lamar	Manufacturing	$	1,145.00
			Total	$	4,373.00
			Average	$	1,093.25
			110% of Average	**$**	**1,202.58**

Building a better working world

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

Year	Region	Industry	Hourly	Annual
2017	Ark-Tex Council of Governments	Manufacturing	$ 18.59	$ 38,663

Average Weekly Wage	$ 743.52
110% of Average	**$ 817.87**

Section 14. Q9 Calculation

110% of Average Weekly Wage for Manufacturing Jobs in Ark-Tex AOG	$ 817.87
x 52 Weeks	52
Minimum required annual wage	**$ 42,529.34**

Building a better working world

Lamar 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	Average Weekly Wage
2017	01	Lamar	Private	Total, All Industries	811
2017	02	Lamar	Private	Total, All Industries	786
2017	03	Lamar	Private	Total, All Industries	825
2017	04	Lamar	Private	Total, All Industries	896
2018	01	Lamar	Private	Total, All Industries	797
2018	02	Lamar	Private	Total, All Industries	812
2018	03	Lamar	Private	Total, All Industries	777

https://texaslmi.com/LMIbyCategory/QCEW

Building a better working world

Lamar 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
2017	01	Lamar	Total All	1013	Manufacturing	1,119
2017	02	Lamar	Total All	1013	Manufacturing	1,128
2017	03	Lamar	Total All	1013	Manufacturing	1,095
2017	04	Lamar	Total All	1013	Manufacturing	1,145
2018	01	Lamar	Total All	1013	Manufacturing	1,039
2018	02	Lamar	Total All	1013	Manufacturing	1,123
2018	03	Lamar	Total All	1013	Manufacturing	1,066

https://texaslmi.com/LMIbyCategory/QCEW

Building a better working world

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

COG	Wages Hourly	Wages 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	$36,931
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	$45,869
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.

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

Samson Solar Energy II LLC

Application for Appraised Value Limitation on Qualified Property

To

Prairiland ISD

Tab #14

Schedules A1, A2, B, C, and D completed and signed Economic Impact

See attached.

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

Date 13-May-19
Applicant Name Samson Solar Energy II LLC
ISD Name Prairiland ISD

Form 50-296A
Revised May 2014

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) YYYY	Column A: New investment (original cost) in **tangible personal property** placed in service 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	--	Year preceding the first complete tax year of the qualifying time period (assuming no deferrals of qualifying time period)	2019	Not eligible to become Qualified Property			[The only other investment made before filing complete application with district that may become Qualified Property is land.]	$ -
Investment made after filing complete application with district, but before final board approval of application				$ -	$ -	$ -	$ -	$ -
Investment made after final board approval of application and before Jan. 1 of first complete tax year of qualifying time period					$ -	$ -	$ -	$ -
Complete tax years of qualifying time period	QTP1	2020-2021	2020	$ 115,000,000	$ -	$ -	$ -	$ 115,000,000
	QTP2	2021-2022	2021	$ 114,500,000	$ 500,000	$ -	$ -	$ 115,000,000
Total Investment through Qualifying Time Period [ENTER this row in Schedule A2]				$ 229,500,000	$ 500,000	$ -	$ -	$ 230,000,000
				Enter amounts from TOTAL row above in Schedule A2				
Total Qualified Investment (sum of green cells)				$ 230,000,000				

For All Columns: List amount invested each year, not cumulative totals.

Column A: This represents the total dollar amount of planned investment in tangible personal property. Only include estimates of investment for "replacement" property if the property is specifically described in the application.
Only tangible personal property that is specifically described in the application can become qualified property.

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

Column C: Dollar value of other investment that may affect economic impact and total value. Examples of other investment that will not become qualified property include investment meeting the definition of 313.021(1) but not creating a new improvement as defined by TAC 9.1051. This is proposed property that functionally replaces existing property; is used to maintain, refurbish, renovate, modify or upgrade existing property; or is affixed to existing property—described in SECTION 13, question #5 of the application.

Column D: Dollar value of other investment that may affect economic impact and total value. Examples of other investment that may result in qualified property are land or professional services.

Total Investment: Add together each cell in a column and enter the sum in the blue total investment row. Enter the data from this row into the first row in Schedule A2.

Qualified Investment: For the green qualified investment cell, enter the sum of all the green-shaded cells.

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

Date 13-May-19
Applicant Name Samson Solar Energy II LLC
ISD Name Prairiland ISD

Form 50-296A
Revised May 2014

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) YYYY	Column A New investment (original cost) in **tangible personal property** placed in service 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 investment made during this year that will not become Qualified Property [SEE NOTE]	Column D Other investment made during this year that will become Qualified Property {SEE NOTE}	Column E **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**		$ 229,500,000	$ 500,000	$ -	$ -	$ 230,000,000
Each year prior to start of value limitation period** *Insert as many rows as necessary*	0	2019-2020	2019	$ -	$ -	$ -	$ -	$ -
	0	2020-2021	2020	$ 115,000,000	$ -	$ -	$ -	$ 115,000,000
	0	2021-2022	2021	$ 114,500,000	$ 500,000	$ -	$ -	$ 115,000,000
Value limitation period***	1							
	2							
	3							
	4							
	5							
	6							
	7							
	8							
	9							
	10							
Total Investment made through limitation				$ 229,500,000	$ 500,000	$ -	$ -	$ 230,000,000
Continue to maintain viable presence	11							
	12							
	13							
	14							
	15							
Additional years for 25 year economic impact as required by 313.026(c)(1)	16							
	17							
	18							
	19							
	20							
	21							
	22							
	23							
	24							
	25							

* 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 13-May-19
Applicant Name Samson Solar Energy II LLC
ISD Name Prairiland ISD

Form 50-296A
Revised May 2014

				Qualified Property			Estimated Taxable Value		
	Year	School Year (YYYY-YYYY)	Tax Year (Fill in actual tax year) YYYY	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 *Insert as many rows as necessary*	0	2019-2020	2019			$ -	$ -	$ -	$ -
	0	2020-2021	2020			$ -	$ -	$ -	$ -
	0	2021-2022	2021			$ 57,500,000	$ 57,500,000	$ 57,500,000	$ 57,500,000
Value Limitation Period	1	2022-2023	2022		$ 500,000	$ 213,664,500	$ 214,164,500	$ 214,164,500	$ 20,000,000
	2	2023-2024	2023		$ 490,000	$ 196,543,800	$ 197,033,800	$ 197,033,800	$ 20,000,000
	3	2024-2025	2024		$ 480,200	$ 178,069,050	$ 178,549,250	$ 178,549,250	$ 20,000,000
	4	2025-2026	2025		$ 470,596	$ 158,102,550	$ 158,573,146	$ 158,573,146	$ 20,000,000
	5	2026-2027	2026		$ 461,184	$ 136,552,500	$ 137,013,684	$ 137,013,684	$ 20,000,000
	6	2027-2028	2027		$ 451,960	$ 113,281,200	$ 113,733,160	$ 113,733,160	$ 20,000,000
	7	2028-2029	2028		$ 442,921	$ 88,150,950	$ 88,593,871	$ 88,593,871	$ 20,000,000
	8	2029-2030	2029		$ 434,063	$ 61,001,100	$ 61,435,163	$ 61,435,163	$ 20,000,000
	9	2030-2031	2030		$ 425,382	$ 45,900,000	$ 46,325,382	$ 46,325,382	$ 20,000,000
	10	2031-2032	2031		$ 416,874	$ 45,900,000	$ 46,316,874	$ 46,316,874	$ 20,000,000
Continue to maintain viable presence	11	2032-2033	2032		$ 408,536	$ 45,900,000	$ 46,308,536	$ 46,308,536	$ 46,308,536
	12	2033-2034	2033		$ 400,366	$ 45,900,000	$ 46,300,366	$ 46,300,366	$ 46,300,366
	13	2034-2035	2034		$ 392,358	$ 45,900,000	$ 46,292,358	$ 46,292,358	$ 46,292,358
	14	2035-2036	2035		$ 384,511	$ 45,900,000	$ 46,284,511	$ 46,284,511	$ 46,284,511
	15	2036-2037	2036		$ 376,821	$ 45,900,000	$ 46,276,821	$ 46,276,821	$ 46,276,821
Additional years for 25 year economic impact as required by 313.026(c)(1)	16	2037-2038	2037		$ 369,285	$ 45,900,000	$ 46,269,285	$ 46,269,285	$ 46,269,285
	17	2038-2039	2038		$ 361,899	$ 45,900,000	$ 46,261,899	$ 46,261,899	$ 46,261,899
	18	2039-2040	2039		$ 354,661	$ 45,900,000	$ 46,254,661	$ 46,254,661	$ 46,254,661
	19	2040-2041	2040		$ 347,568	$ 45,900,000	$ 46,247,568	$ 46,247,568	$ 46,247,568
	20	2041-2042	2041		$ 340,616	$ 45,900,000	$ 46,240,616	$ 46,240,616	$ 46,240,616
	21	2042-2043	2042		$ 333,804	$ 45,900,000	$ 46,233,804	$ 46,233,804	$ 46,233,804
	22	2043-2044	2043		$ 327,128	$ 45,900,000	$ 46,227,128	$ 46,227,128	$ 46,227,128
	23	2044-2045	2044		$ 320,585	$ 45,900,000	$ 46,220,585	$ 46,220,585	$ 46,220,585
	24	2045-2046	2045		$ 314,174	$ 45,900,000	$ 46,214,174	$ 46,214,174	$ 46,214,174
	25	2046-2047	2046		$ 307,890	$ 45,900,000	$ 46,207,890	$ 46,207,890	$ 46,207,890

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 13-May-19
Applicant Name Samson Solar Energy II LLC
ISD Name Prairiland ISD

Form 50-296A
Revised May 2014

				Construction		Non-Qualifying Jobs	Qualifying Jobs	
				Column A	**Column B**	**Column C**	**Column D**	**Column E**
	Year	**School Year** (YYYY-YYYY)	**Tax Year** (Actual tax year) YYYY	Number of Construction FTE's or man-hours (specify)	**Average** annual wage rates for construction workers	Number of non-qualifying jobs applicant estimates it will create (cumulative)	Number of new qualifying jobs applicant commits to create meeting all criteria of Sec. 313.021(3) (cumulative)	**Average** annual wage of new qualifying jobs
Each year prior to start of Value Limitation Period *Insert as many rows as necessary*	0	2020-2021	2020	100 FTE's	$ 50,000			
	0	2021-2022	2021	100 FTE's	$ 50,000			
Value Limitation Period *The qualifying time period could overlap the value limitation period.*	1	2022-2023	2022				1	$ 42,529.30
	2	2023-2024	2023				1	$ 42,529.30
	3	2024-2025	2024				1	$ 42,529.30
	4	2025-2026	2025				1	$ 42,529.30
	5	2026-2027	2026				1	$ 42,529.30
	6	2027-2028	2027				1	$ 42,529.30
	7	2028-2029	2028				1	$ 42,529.30
	8	2029-2030	2029				1	$ 42,529.30
	9	2030-2031	2030				1	$ 42,529.30
	10	2031-2032	2031				1	$ 42,529.30
Years Following Value Limitation Period	11 through 25	2032-2047	2032-2046				1	$ 42,529.30

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) ■ Yes ☐ No
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

Schedule D: Other Incentives (Estimated)

Date 13-May-19

Applicant Name Samson Solar Energy II LLC

ISD Name Prairiland ISD

Form 50-296A

Revised May 2014

State and Local Incentives for which the Applicant intends to apply (Estimated)						
Incentive Description	**Taxing Entity (as applicable)**	**Beginning Year of Benefit**	**Duration of Benefit**	**Annual Tax Levy without Incentive**	**Annual Incentive**	**Annual Net Tax Levy**
Tax Code Chapter 311	County:					
	City:					
	Other:					
Tax Code Chapter 312	County: Lamar	2021	10 Years	$ 492,054	approx. 60% abatement	$ 187,500
	City:					
	Other:					
Local Government Code Chapters 380/381	County:					
	City:					
	Other:					
Freeport Exemptions						
Non-Annexation Agreements						
Enterprise Zone/Project						
Economic Development Corporation						
Texas Enterprise Fund						
Employee Recruitment						
Skills Development Fund						
Training Facility Space and Equipment						
Infrastructure Incentives						
Permitting Assistance						
Other:						
Other:						
Other:						
Other:						
			TOTAL	$ 492,054		$ 187,500

Additional information on incentives for this project:

Samson Solar Energy II LLC

Application for Appraised Value Limitation on Qualified Property

To

Prairiland ISD

Tab #15

Economic Impact Analysis, other payments made in the state or other economic information

To be provided by Comptroller's Office

Samson Solar Energy II LLC

Application for Appraised Value Limitation on Qualified Property

To

Prairiland ISD

Tab #16

Description of Reinvestment or Enterprise Zone, including:

a) Evidence that the area qualifies as an enterprise zone as defined by the Governor's office – N/A

b) Legal description of reinvestment zone – Reinvestment zone was established by Lamar County on April 30, 2019.

c) Order, resolution or ordinance establishing the reinvestment zone - Reinvestment zone was established by Lamar County on April 30, 2019.

d) Guidelines and criteria for creating the zone – See attached

(Updated 01-08-18)

POLICY STATEMENT
CRITERIA AND GUIDELINES FOR TAX ABATEMENT

I. General Purpose and Objectives.

The City of Paris (City) and Lamar County Government (County) (collectively, herein called the "Taxing Jurisdictions") are committed to enhancing the competitiveness and expansion potential of local industry; to attracting and encouraging new manufacturing industry and investment; to improving the City of Paris, Lamar County and its infrastructure, which attracts and supports development; and, to expanding the tax base, employment opportunities, and the overall quality of life for its citizens. Therefore, the governing bodies of the Taxing Jurisdictions will give consideration, on a case-by-case basis, to providing tax abatements to the owners of real and personal property for projects that stimulate economic growth and diversification in the geographic areas served by the Taxing Jurisdictions, according to state law and consistent with these policies, criteria and guidelines.

Tax abatements may be made available to industrial, manufacturing, distribution, service facilities, or any "primary jobs" creating industry as defined by the Economic Development Act of the State of Texas. The facility must be currently in, or locating in the areas served by the Taxing Jurisdictions, and located in a designated Enterprise Zone or Reinvestment Zone. New facilities and structures as well as the expansion and modernization of existing facilities and structures, will be considered. Evaluation of a tax abatement request will be based on the information provided in the tax abatement application. However, the City of Paris and Lamar County are under no obligation to provide tax abatements to any applicant.

The Paris City Council acts as the lead entity for projects located in the City limits. The Lamar County Board of Commissioners acts as the lead entity for projects in Lamar County, which are located outside of the City limits. All governing bodies of the Taxing Jurisdictions have adopted like policies, criteria and guidelines and will consider tax abatement requests that qualify thereunder.

II. Definitions.

Definitions are provided as an Appendix A.

III. Designation of a Reinvestment Zone.

For any facility located within the area served by the Taxing Jurisdictions to be eligible for tax abatement it must meet the criteria for designation as a tax abatement reinvestment zone as set forth in the Property Redevelopment and Tax Abatement Act, Texas Tax Code Chapter 312. The City or County may designate an area as a reinvestment zone in accordance with the criteria and procedural requirements set forth in the Property Redevelopment & Tax Abatement Act, as amended (Texas Tax Code Sec. 312.401 (b)). Pursuant to Texas Tax Code Sec. 312.2011, designation of an area as an enterprise zone under Chapter 2303 of the Texas Government Code constitutes designation of the area as a reinvestment zone without further hearing or procedural requirements other than those provided under said Chapter 2303.

IV. Tax Abatement Authorized.

The Taxing Jurisdictions, through their elected governing bodies, may agree in writing with the owner and/or lessee of taxable real and/or personal property that is located in a reinvestment zone, but that is not in an improvement project financed by tax increment bonds, to exempt from taxation

a portion of the value of the real property, or of personal property located on the real property, or both. The period of the abatement granted under the agreement shall not exceed the term authorized by law. Such agreement will be based on the condition that the owner or lessee of the property makes specific improvements or repairs to the property. An agreement may provide for the exemption of the real property in each year covered by the agreement only to the extent its value for that year exceeds the base year value. An agreement may provide for the exemption of personal property located on the real property in each year covered by the agreement other than personal property that was located on the real property at any time before the period covered by the agreement. Inventory or supplies cannot be abated as personal property.

Tax abatements may only be granted for additional value of eligible property improvements made subsequent to and specified in an abatement agreement between the Taxing Jurisdictions and the property owner or lessee subject to such limitation as the Taxing Jurisdictions may require. The additional value must exceed any reduction in the fair market value of other property of the owner already on the tax roll within the area served by the Taxing Jurisdictions. Change in appraised value does not qualify for abatement except in an instance where a previously vacant authorized facility is utilized. Value added to the tax rolls must come from actual capital expenditures.

Because the Policy Statement Criteria and Guidelines for Tax Abatement are created for the purposes of economic development and the creation and retention of local jobs, the Paris Economic Development Corporation will be the lead in the effort in articulating this policy to prospects and local businesses considering expansion and the possible use of tax abatements. The negotiation of tax abatement agreements will, therefore, be conducted by the Paris Economic Development Corporation's ("PEDC") executive director, in close consultation with the city manager and county judge, each representing their respective jurisdictions. In determining where and how tax abatements will be utilized, the executive director will examine the potential return on the public's investment. Return on public investment will be measured in terms of (i) jobs created, (ii) jobs retained in cases of existing employers within the Taxing Jurisdictions, and (iii) broadening of the tax base and expansion of the economic base (e.g. capital investment, payroll, local spending, etc.).

V. Eligibility Criteria for Tax Abatement for Real and Personal Property

A property owner and/or lessee shall be eligible for tax abatement only upon the following criteria.

Eligibility Criteria for Tax Abatement	
Authorized Facility	1. An authorized facility is used for manufacturing, research, regional distribution, regional services, regional tourist entertainment, other basic industry, or any primary jobs creating industry. (See Appendix A for definitions.) 2. A new authorized facility must be created, or an existing authorized facility must be improved, modernized or expanded. 3. If a leased authorized facility is granted abatement, the agreement may be executed with the lessor and/or lessee, depending upon the particular circumstances of the proposed project. If the agreement is with the lessor, lessor shall demonstrate binding contracts with the lessee to guarantee compliance with the terms of the agreement.
Eligible Property	1. The property involved must be a newly created, or improvements to an existing, authorized facility. 2. Eligible property for which abatement may be granted includes nonresidential real property and/or tangible personal property not located on the real property at any time before the abatement agreement becomes effective. 3. Abatement may be extended to the value of buildings, structures, fixed machinery and equipment, site improvements, tangible personal property, and that office space and related fixed improvements necessary

	to the operation and administration of the authorized facility. 4. Inventory or supplies shall not be eligible for abatement.
Historic Property	For historic property located in the City of Paris Historic District, see Chapter 30, Article IV of the City of Paris Code of Ordinances – Tax Exemption for Historically Significant Sites. Contact the City of Paris, Community Development Department for additional information on these and other programs offered by the City of Paris.
Value and Term of Abatement	1. The governing bodies of the local Taxing Jurisdictions will decide whether to grant a tax abatement to an applicant, and the amount, if any, of such abatement, on a case-by-case basis and in accordance with these Policies, Criteria and Guidelines. 2. The term of abatements granted under any agreement may not exceed that permitted by applicable state law. 3. The amount of the abatement shall be based upon a percentage (0 to 100%) of all or a portion of the eligible property within the authorized facility. 4. Abatements may only be granted for the additional value of eligible real and personal property improvements made pursuant to and listed in the agreement between the Taxing Jurisdictions and property owner and/or lessee, subject to such limitations as the Taxing Jurisdictions may require. 5. Real property tax abatement may be granted only to the extent that its value for each year of the agreement exceeds its value for the year in which the agreement is executed. 6. If a modernization project includes the replacement of improvements within an authorized facility, the value eligible for abatement shall be the value of the new unit(s), less the value of the replaced unit(s).
Abatement Evaluation Criteria	The criteria used to evaluate a proposed project application for abatement includes, but is not limited to: 1. The dollar amount of the increase in the tax roll. 2. The number of jobs created or retained by the employer involved. 3. The possible effect on attracting other taxable improvements into the Taxing Jurisdictions. 4. The nature of and overall effect on the Taxing Jurisdictions. 5. The effect on the safety, health, and morals of the Taxing Jurisdictions' residents. 6. Any substantial long-term adverse effect on the provision of the Taxing Jurisdictions' services or tax bases. 7. Meeting all relevant zoning requirements. 8. Consistent with the comprehensive plan of the City of Paris and County of Lamar. 9. The types and cost of public improvements and services (water and sewer main extensions, streets and roads, etc.) required of the Taxing Jurisdictions. 10. The types and values of public improvements to be furnished by the applicant.
Economic Qualification	To be eligible to receive tax abatement, the planned improvements: 1. Must be reasonably expected to increase the appraised value of the property. 2. Must be expected to prevent the loss of employment, or assist in the retention or creation of jobs in the Taxing Jurisdictions during the term of the agreement. 3. Should not be expected to solely or primarily have the effect of merely transferring existing employment from one part of the Taxing Jurisdictions to another without demonstration of increased future investment (dollars or jobs) or unusual circumstances whereby without such a move employment is likely to be reduced. 4. Must be necessary because capacity cannot be provided efficiently utilizing existing improved property when reasonable allowance is made for necessary improvements or relevant governmental actions.
Taxability	During the term of the agreement, taxes shall be payable as follows: 1. The base year of eligible property as determined each year by the Lamar County Appraisal District, shall be fully taxable. 2. The additional value of eligible property above the base year value shall be taxable in the manner described in the agreement. 3. The Chief Appraiser of the Lamar County Appraisal District shall annually determine an assessment of the real and personal property comprising the reinvestment zone. 4. Each year, the employer, company or individual receiving an abatement pursuant to an agreement shall furnish the assessor with such information as may be necessary to determine the amount of any abatement. 5. Once such value has been established, the Chief Appraiser shall notify the affected Taxing Jurisdictions which levy taxes on such property and also notify the Paris EDC. 6. The employer, owner or lessee of eligible property requesting tax abatement within a reinvestment zone shall, prior to the commencement of eligible property improvements, agree to expend a designated sum of money and to create or retain a certain number of jobs, or annual payroll as further defined below.

Capital Investment, Payroll and Job Creation Criteria

A tax abatement may be made available to employers who are increasing new capital investment and creating jobs with respect to an authorized facility located anywhere within the area served by the Taxing Jurisdictions based on the following criteria.

1. To be eligible for any tax abatement, there must be a minimum capital investment in the authorized facility of $1,000,000 and at least ten (10) new jobs added to the new employer's labor force.
2. Any project with a capital investment of more than twenty-five million dollars ($25,000,000), AND accompanied by a newly created minimum annual payroll of two and one-half million dollars ($2,500,000), OR creating more than two hundred twenty-five (225) jobs will be individually negotiated.
3. As specified in state law, no abatement will be granted for more than 10 years and the total abatement shall not exceed 100%.
4. A newly created business must be (or will be) located within an enterprise zone or a designated reinvestment zone.
5. The taxing jurisdictions recognize a significant difference in the valuation of real property versus personal property. Because of depreciation schedules, the abatement of personal property could result in a tax exemption. For this reason, the abatement schedule for personal property versus real property may be different. Each industrial account is looked at and valued on an individual basis by the Lamar County Appraisal District (LCAD). The typical depreciation used for industrial accounts by LCAD is as follows:
    a. Computers – 3 year life
    b. Furniture & Fixtures – 10 year life
    c. Vehicles – 7 to 10 year life (depending on type)
    d. Machinery & Equipment – 15 year life (maybe longer or shorter depending on the type)
6. For each abatement request the PEDC will evaluate the equipment (personal property) investment and useful life separate from the real estate (real property) investment to determine the length of the abatement for each.
7. If personal property should become obsolete and be replaced while under an abatement agreement, the replacement personal property is not eligible for abatement.
8. The charts below provide capital investment guidelines to qualify for tax abatement and the related schedule and percentage of abatement.

For Capital Investment ($1M minimum investment AND 10 jobs for new employers.)

Amount of Investment	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
$1,000,000 to $5,000,000	70%	60%	50%	40%	30%	20%	10%
$5,000,001 to $20,000,000	80%	70%	60%	50%	40%	30%	20%
$20,000,001 to $25,000,000	90%	80%	70%	60%	50%	40%	30%
$25,000,001 and Above	***For projects with capital investment above $25M AND $2.5M in new annual payroll OR creating more than 225 new jobs, the term and percentage of the abatement are both negotiable, but cannot exceed 10 years or 100%.***						

9. An additional 20% abatement for new job creation is available based on the following requirements:
   a. A project that creates a minimum of 10 new jobs.
   b. The new job wages are equal to or greater than the current County average wage for all private sector jobs excluding retail trade and accommodation and food services ($41,158 annually for 2013. Source: Texas Workforce Commission via www.tracer2.com. (*Note: This represents 547 companies, 10,470 jobs and 56% of all private sector employment in Lamar County*.)
   c. The taxing jurisdictions and the company must agree to include measuring, tracking and annual reporting of the net job increases (existing jobs plus new jobs) for the entire term of the abatement agreement.

For *Net* New Jobs (New Job Creation and Retention of Existing Jobs)

Net New Jobs	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
1. 10 new jobs minimum. 2. New job wages = or > average annual wages for *private sector* jobs in Lamar County. (Excluding retail, accommodations, food service. See Item 9.b. above.) 3. Agree to maintain existing base and new jobs during the entire term of agreement. 4. *Year 1 cannot exceed 100%.	*20%	20%	20%	20%	20%	20%	20%

VI. Tax Abatement for Existing Employers Regarding Real or Personal Property.

The Taxing Jurisdictions recognize the value of its existing employers to the well-being of the City and County. The Taxing Jurisdictions desire to encourage existing employers to remain in the Taxing Jurisdictions and to improve their respective businesses and industries, as well as their profitability.

Accordingly, if an existing employer (as opposed to a newly created business or industry moving into the Taxing Jurisdictions), owns or leases an authorized facility and has plans to improve such property by constructing new improvements on its real property and/or adding new personal property to its authorized facility which qualify for tax abatement under these Policies, Criteria and Guidelines, such employer may be eligible for tax abatement with respect to such improvements to its real property or its new personal property under the provisions of Article V above, even if no new jobs or newly created minimum annual payroll are created.

In projects involving existing employers, the criteria for tax abatements for improvements to real property and for new personal property at authorized facilities set forth in Article V above shall be

waived, provided state law is fully complied with.

The local taxing jurisdictions encourage existing employers to retain as many jobs and as much existing annual payroll as is economically feasible for the existing employer, while remaining competitive in its industry.

VII. Greenfield projects

In order to encourage the development of greenfield properties and also to be able to expedite certain new projects, the criteria for tax abatements for improvements to real property and for new personal property at authorized facilities set forth in Article V above shall be waived for projects exclusively involving greenfield properties, provided state law is fully complied with.

VIII. Application Process

Application Process	
Eligibility	Any present or potential owner of taxable property in the Taxing Jurisdictions may request tax abatement by filing a written request with the City Manager or County Judge, with a copy of the application forwarded by the applicant to the Executive Director of the Paris EDC.
Form	The application shall consist of a completed application form accompanied by the following: 1. A general description of the improvements to be undertaken together with the projected new value to the property and the type of business operation proposed. 2. A detailed, descriptive list of the improvements for which abatement is requested. 3. A list of the kind, number, and location of all proposed improvements of the property. 4. A list of the number and type of jobs created, including information pertaining to anticipated job transfers (if any). 5. A metes and bounds description and plat of the proposed reinvestment zone that shows all roadways within 200 feet of the reinvestment zone and all existing zoning and land uses within 200 feet of the reinvestment zone. 6. A time schedule for undertaking and completing the proposed improvements. 7. The type and value of any additional economic development incentives requested. 8. Any other information about the proposed project as may be required by the Taxing Jurisdictions or as deemed desirable by the Taxing Jurisdictions.
Review Process	1. All applications will be initially reviewed by the PEDC executive director. 2. An initial project briefing meeting will be conducted between the company's representatives, the PEDC executive director, the city manager, and the county judge. 3. The PEDC executive director will evaluate the request for tax abatement in accordance with these criteria and guidelines and will make his/her recommendation to the Paris City Council and Lamar County Commissioners Court for their review and possible approval. 4. After the Paris City Council has been briefed on the proposed tax abatement offer and they have directed the PEDC executive director to move forward, the Paris City Attorney will draft the initial tax abatement agreement for review by the PEDC Board and representatives of each Taxing Jurisdiction. 5. Electronic versions of the City's abatement agreement will be provided to the County so all agreements have consistent language, terms and conditions. 6. Following review of the draft agreement, it will be sent to the applicant's legal counsel for review and comment. Any changes requested by the tax abatement applicant will be reviewed by the City Attorney. 7. Once the Agreement is finalized, it will be placed on the PEDC Agenda for board recommendation. 8. Once the Tax Abatement Agreement has been acted on by the PEDC Board, the Agreement shall be forwarded to the Paris City Council and Lamar County Commissioner's Court for final consideration and action.
Public Hearing	1. The Taxing Jurisdictions will comply with certain public notices and hearings required as mandated by state law under the Property Redevelopment and Tax Abatement Act prior to

	the designation of a reinvestment zone and execution of a tax abatement agreement. 2. The lead Taxing Jurisdiction (typically the City of Paris) may adopt an ordinance designating a tax abatement reinvestment zone only after notice of a public hearing has been published at least seven (7) days before the date of the hearing, and all other procedural requirements of Chapter 312 of the Texas Tax Code have been satisfied.
Findings	In order to enter into an agreement, the Taxing Jurisdictions must find that: 1. The terms of the proposed agreement comply with these Policies, Criteria and Guidelines. 2. There will be no substantial adverse effect on the provision of Taxing Jurisdictions' services or tax base. 3. That the planned use of the property will not constitute a hazard to public safety, health or morals. 4. Incident to approval of any ordinance designating a reinvestment zone, the Taxing Jurisdictions shall find that the improvements sought are feasible and practical and would be a benefit to the land to be included in the reinvestment zone and to the Taxing Jurisdictions after the expiration of the agreement.
Variances	Requests for variance from the provisions of these Policies, Criteria and Guidelines may be made in writing to the Taxing Jurisdictions; provided, however, that in no event shall the term of any abatement exceed the period authorized by applicable state law. Such request shall include a complete description of the circumstances requiring a variance. Approval of a request for variance shall require the affirmative vote of three-fourths (3/4) of the members of each of the Taxing Jurisdictions' governing body.
Proposed Agreements Decided on Individual Basis	The adoption of these Policies, Criteria and Guidelines by the Taxing Jurisdictions does not limit the discretion of the Taxing Jurisdictions' governing bodies to decide whether to enter into a specific tax abatement agreement. Nor does it limit their discretion to delegate to their employees the authority to determine whether or not the Taxing Jurisdiction should consider a particular application or request for tax abatement, or create any property, contract, or other legal right in any person or entity to have the Taxing Jurisdiction consider or grant a specified application or request for tax abatement.

VIII. Abatement Agreement Terms and Conditions.

Appendix B provides many of the terms and conditions to be included in any formal tax abatement legal agreement.

IX. Amendments to Policies, Criteria and Guidelines

These Policies, Criteria and Guidelines are effective for a two (2) year period from the date of their adoption, unless amended earlier by the affirmative vote of three-fourths (3/4) of the members of each governing body (City, County).

For a tax abatement application or additional information contact:

Paris Economic Development Corporation
1125 Bonham Street
Paris, Texas 75460
Phone: 903-784-6964
Fax: 903-784-2503
Website: www.paristexasusa.com
Email: parisedc@paristexasusa.com

APPENDIX A

Term	Definition
Abatement or Tax Abatement	The full or partial exemption from ad valorem taxes of certain real and tangible personal property in a Reinvestment Zone designated for economic development purposes.
Agreement or Agreements	The written legal agreement for tax abatement between a property owner and/or lessee and the City of Paris, Lamar County and Paris Junior College.
Authorized Commercial or Industrial Facility	A facility may be eligible for abatement if it is a facility used for manufacturing, research, regional distribution, regional services, regional tourist entertainment, other basic industry, or any primary jobs creating industry (see definitions below). All authorized facility definitions include buildings and structures, including fixed machinery and equipment used in operating the facility.
Authorized Residential Facility	The City Council of the City of Paris may also designate areas of the City where residential properties may be considered for abatement of City taxes only. The City of Paris will approve their residential abatement policies, criteria and guidelines separate from these policies.
Manufacturing Facility	The purpose of which is or will be the manufacture of tangible goods or materials or the processing of such goods or materials by physical or chemical change. Facilities primarily engaged in assembling component parts of manufactured products are also considered manufacturing facilities.
Regional Distribution Facility	Used primarily to receive, store, service, or distribute goods or materials where a majority of the goods or services are distributed to points at least 100 miles from its location in the Taxing Jurisdictions of Paris and Lamar County.
Regional Tourist Entertainment Facility	Used in providing amusement/entertainment through the admission of the general public where the majority of users reside at least 100 miles from the Taxing Jurisdictions and where the majority of users are likely to stay in the Taxing Jurisdictions for more than one day and will therefore likely utilize local restaurants and hotel/motel accommodations.
Research Facility	Used primarily for research or experimentation to improve or develop new tangible goods or materials or to improve or develop the production processes thereto.
Other Basic or Service Industry	Not elsewhere described, used for the production of products or services which result in the creation of new jobs and bring new wealth into the Taxing Jurisdictions (e.g. healthcare-related industries).
Primary Jobs Creating Industry	Any industry creating “primary jobs” defined as a job that is available at a company for which a majority of the products or services of that company are ultimately exported to regional, statewide, national, or international markets infusing new dollars into the local economy.
Base Year Value	The assessed value of eligible property as of January 1, preceding the date of execution of the agreement plus the agreed upon value of eligible property improvements made after January 1, but before the execution of the agreement. The Base Year Value may be adjusted either up or down from year to year as per renditions by the Lamar County Appraisal District.
Employer	The owner or lessee of property, who is applying for tax abatement and who will provide jobs and capital investment within the Reinvestment Zone or within the Enterprise Zone.
Reinvestment Zone	An area where the Taxing Jurisdictions have decided to influence development patterns and attract major investments that will contribute to the development of the area through the use of tax abatement for specified improvements. These statues are found in Chapter 312 of the Texas Tax Code.
Enterprise Zone	An area of land designated as such under Chapter 2303 of the Texas Government Code.
Job or Jobs	A “job” is when an individual works 40 hours per week for an employer, and in the position the individual is provided the benefits normally offered by the employer, such as health insurance, vacation and some form of retirement benefit. A job is not a position filled for the employer as a worker or employee of an employment agency or employment service. "Jobs" also includes "Full-time Equivalent Jobs" defined below.
Full-time Equivalent (FTE) Jobs	The intention of the governing bodies is to provide a company the maximum flexibility in running their business and making business decisions, especially related to staffing. The following definition of FTE will be reflected in all incentive agreements. An FTE is: 1. An individual working 40 hours per week in a job defined above. 2. A number of part-time jobs where the hours worked in each such job is less than 40 hours per

	week, made available by one employer and added together to total 40 hours per week. For example, fourteen (14) part-time jobs made available by one employer where all such part-time jobs added together require a total of 380 hours of work per week (but no such part-time job requires 40 hours of work or more per week), will equal nine and one-half (9.5) FTE jobs (380 hours divided by 40 hours per week equals 9.5). 3. FTE jobs do not require the employee to receive benefits from the employer.
Modernization	The replacement and upgrading of existing facilities, which increases the productive input or output, updates the technology, or substantially lowers the unit cost of operation. Modernization may result from the construction, alteration or installation of buildings, structures, fixed machinery or equipment, but shall not be for the purpose of reconditioning, refurbishing, repairing, or deferred maintenance.
Personal Property	Machinery, equipment, tools, shelving or materials eligible under applicable law for tax abatement, which can be removed from an authorized facility.
Property	Real Property or Personal Property defined herein that is eligible for tax abatement.
Real Property	The land within an Enterprise Zone or a Reinvestment Zone, together with all improvements and fixtures constructed or otherwise situated thereon.
Tax Abatement Advisory Committee	The Tax Abatement Advisory Committee will be convened from time to time by the Paris Economic Development Corporation to study, review and recommend tax abatements to the applicable Taxing Jurisdictions in the City of Paris and Lamar County, Texas. The Tax Abatement Advisory Committee will be composed of one person from each of the Taxing Jurisdictions: the City of Paris (the City Manager or designee), the County of Lamar (the County Judge or designee), Paris Junior College (the President or designee), the Chief Appraiser of the Lamar County Appraisal District, and the Executive Director of the Paris Economic Development Corporation. Recommendations from the Tax Abatement Advisory Committee shall be decided by majority vote of the representatives from the three taxing entities referenced above.

APPENDIX B

Abatement Agreement Terms and Conditions

After approval, the Taxing Jurisdictions shall formally pass an order or resolution and authorize the execution of an agreement with the owner and/or lessee of the authorized facility, which shall include, but not be limited to the following terms and conditions:

Contract Terms & Conditions	
Project Description	The following project specifics will be included: 1. The base year value. 2. Percent of increased value to be abated each year. 3. The commencement date and the termination date of abatement. 4. Amount of investment and average number of jobs involved during the term of the agreement. 5. The proposed use of the authorized facility, nature of construction, time schedule, plat, property description, and improvement list, as provided in the application. 6. A listing of the kind, number, location, and costs of all proposed improvements of the property. 7. A statement limiting the uses of the property consistent with the general purpose of encouraging development or redevelopment of the reinvestment zone during the period that property tax abatement is in effect. 8. That access to the project is provided to allow for the inspection by Taxing Jurisdictions' inspectors and officials in order to ensure that the improvements or repairs are made according to the specifications and conditions of the agreement. 9. That property tax revenue lost as a result of the tax abatement agreement will be recaptured by the Taxing Jurisdictions if the owner of the property fails to make the improvements or repairs as provided by the agreement. 10. Each term agreed to by the owner of the property. 11. A requirement that the owner of the property shall certify annually to the Taxing Jurisdictions that the owner is in compliance with each applicable term of the agreement. 12. Contractual obligations in the event of default, violation of terms or conditions, delinquent taxes, recapture, administration and assignment, or other provisions that may be required by state law, or in the discretion of the Taxing Jurisdictions' governing body. 13. That the Taxing Jurisdictions may cancel or modify the agreement if the property owner fails to comply with the agreement.
Default	If the Taxing Jurisdictions determine that the person or entity receiving an abatement is in default according to the terms and conditions of its agreement, the Taxing Jurisdictions shall notify the company or individual in writing at the address stated in the agreement, and if such default is not cured within a reasonable time specified in such notice ("cure period"), then the agreement may be modified or terminated without further notice. In the event the company or individual allows its ad valorem taxes owed to the Taxing Jurisdictions to become delinquent and fails to timely and properly follow the legal procedures for their protest and/or contest, or violates any of the terms and conditions of the agreement and fails to cure during the cure period, the agreement then may be modified or terminated without further notice, and the agreement may provide a formula for recapture of all or part of the taxes abated. At any time before the expiration, any tax abatement agreement may be terminated by mutual consent of all parties involved in the same manner that the agreement was executed.
Confidentiality of Proprietary Information	Information that is provided to a Taxing Jurisdiction in connection with an application or request for tax abatement under these Policies, Criteria and Guidelines, and that describes the specific processes or business activities to be conducted or the equipment or other property to be located on the property for which tax abatement is sought is confidential and not subject to public disclosure until the agreement is executed. Such information in the custody of the Taxing Jurisdictions after the agreement is executed is not confidential hereunder.
Inspections	The agreement shall stipulate that employees and/ or designated representatives of the Taxing

	Jurisdictions will have access to the reinvestment zone during the term of the agreement to inspect the authorized facility to determine if the terms and conditions of the agreement are being met. All inspections will be made only after the giving of at least twenty-four (24) hours' prior notice and will only be conducted in such a manner as to not unreasonably interfere with the construction and/or operation of the authorized facility. All inspections will be made with one or more representatives of the company or individual and in accordance with its safety standards. Upon completion of construction, the Taxing Jurisdictions shall annually evaluate each authorized facility receiving abatement to ensure compliance with the agreement and report possible violations of the agreement to the Taxing Jurisdictions governing bodies.
Modifications of Agreement	At any time before the expiration of an agreement made under these Policies, Criteria and Guidelines, the agreement may be modified by the parties to the agreement to include other provisions that could have been included in the original agreement or to delete provisions that were contained in the original agreement. The modification must be made by the same procedure by which the original agreement was approved and executed. The original agreement, however, may not be modified to extend the term of the agreement or the term of the abatement granted therein beyond the time permitted by State law.
Assignment	An agreement may be assigned to a new owner or lessee of the authorized facility only with the prior written consent of the Taxing Jurisdictions. Any assignment shall provide that the assignee shall irrevocably and unconditionally assume all the duties and obligations of the assignor upon the same terms and conditions as set out in the agreement, and the Taxing Jurisdictions' approval shall be subject to the determination of the financial capability of such assignee. Any assignment of an agreement shall be to an entity that contemplates the same improvements or repairs to the property, except to the extent such improvements or repairs have been completed. No assignment shall be approved if the assignor or the assignee is indebted to the Taxing Jurisdictions for ad valorem taxes or other obligations, or if any event of default under the agreement remains uncured.
Administration, Contract Review, Monitoring and Reporting	1. Each Taxing Jurisdiction shall be responsible for the administration, review, and monitoring of tax abatement agreements authorized by them Taxing Jurisdictions under these Policies, Criteria and Guidelines. These responsibilities shall include annually verifying participants in tax abatement agreements are in full compliance with the terms of the agreement, including completion and submission of all required documents in a timely manner. 2. The Paris City Attorney shall expeditiously advise the Taxing Jurisdictions in writing of any instances of contract non-compliance by tax abatement participants. In addition, the Paris City Attorney shall, on an annual basis, conduct a performance review of the activities of each tax abatement participant and report the findings of such review to the leadership and governing bodies of each taxing entity. 3. The Taxing Jurisdictions' governing bodies shall retain the right to independently review and audit the activities of tax abatement participants, and shall be responsible for enforcement of the terms of any tax abatement agreement authorized hereunder. 4. Annually the Paris City Attorney shall report to each of the governing bodies on its monitoring and compliance activities and the status of all existing abatement agreements.

Samson Solar Energy II LLC

Application for Appraised Value Limitation on Qualified Property

To

Prairiland ISD

Tab #17

Signature and Certification page, signed and dated by Authorized School District Representative and Authorized Company Representative (applicant)

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 JBallard
Signature *(Authorized School District Representative)*

5/13/19
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
Signature *(Authorized Company Representative (Applicant))*

5/8/19
Date

JOELLEN BILLOTTE
Notary Public
State of Colorado
Notary ID # 20184020439
My Commission Expires 05-14-2022

GIVEN under my hand and seal of office this, the

8 day of May, 2019

Joellen Billotte
Notary Public in and for the State of ~~Texas~~ CO

(Notary Seal)

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.