

UNDERWOOD

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May 16, 2019

John Villarreal
Gary Price
Stephanie Jones
Economic Development and Analysis Division
Texas Comptroller of Public Accounts
111 E. 17th St.
Austin, TX 78774

Via Email and Federal Express

Re: 313 Application – Lazbuddie Wind Energy LLC

Dear John, Gary and Stephanie:

Enclosed please find an application for appraised value limitation on qualified property submitted to Lazbuddie ISD by Lazbuddie Wind Energy LLC on May 14, 2019, along with the schedules in Excel format. A CD containing these documents is also enclosed.

The Lazbuddie ISD Board elected to accept the application on May 14, 2019. The application was determined to be complete on May 16, 2019. We ask that the Comptroller's Office prepare the economic impact report for this application.

A copy of the application will also be submitted to the Parmer County Appraisal District in accordance with 34 Tex. Admin. Code §9.1054. Please feel free to contact me if you have any questions or concerns.

Sincerely,



Fred A. Stormer

Encl.
0D2FTE

cc: Chief Appraiser, Parmer County Appraisal District
Julia Kimmerly, Sr. Manager, Invenergy LLC
Adam Glatz, Ernst & Young, LP

via US Mail
via email: jkimmerly@invenergyllc.com
via email: adam.h.glatz@ey.com

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 <i>(if applicable)</i>
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 <i>(if applicable)</i>
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 <i>(if applicable)</i>
11	<p>Maps that clearly show:</p> <ul style="list-style-type: none"> a) Project vicinity b) Qualified investment including 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 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 <p>Note: Electronic maps should be high resolution files. Include map legends/markers.</p>
12	Request for Waiver of Job Creation Requirement and supporting information <i>(if applicable)</i>
13	Calculation of three possible wage requirements with TWC documentation
14	Schedules A1, A2, B, C and D completed and signed Economic Impact <i>(if applicable)</i>
15	Economic Impact Analysis, other payments made in the state or other economic information <i>(if applicable)</i>
16	<p>Description of Reinvestment or Enterprise Zone, including:</p> <ul style="list-style-type: none"> 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* <p>* To be submitted with application or before date of final application approval by school board</p>
17	Signature and Certification page, signed and dated by Authorized School District Representative and Authorized Company Representative <i>(applicant)</i>



Lazbuddie Wind Energy LLC
Application for Appraised Value Limitation on Qualified Property
To
Lazbuddie 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 14, 2019

Date Application Received by District

Steve

First Name

Wolf

Last Name

Superintendent

Title

Lazbuddie Independent School District

School District Name

675 FM 1172

Street Address

P.O. Box 9

Mailing Address

Lazbuddie

City

806-965-2156

Phone Number

TX

State

79053

ZIP

Fax Number

steve.wolf@lazbuddieisd.org

Email Address

Mobile Number (optional)

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)

<u>Fred</u> First Name	<u>Stormer</u> Last Name
<u>Attorney</u> Title	
<u>Underwood Law Firm, P.C.</u> Firm Name	
<u>806-379-0306</u> Phone Number	<u>806-379-0316</u> Fax Number
	<u>fred.stormer@uwlaw.com</u> Email Address
<u>Mobile Number (optional)</u>	

4. On what date did the district determine this application complete? May 16, 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)

<u>James</u> First Name	<u>Williams</u> Last Name
<u>Vice President of Development</u> Title	<u>Invenergy LLC</u> Organization
<u>1401 17th Street, Suite 1100</u> Street Address	
<u>1401 17th Street, Suite 1100</u> Mailing Address	
<u>Denver</u> City	<u>CO</u> State
<u>303-557-4488</u> Phone Number	<u>80202</u> ZIP
<u>Mobile Number (optional)</u>	<u>303-557-4488</u> Fax Number
	<u>jwilliams@invenergyllc.com</u> 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.

<u>Julia</u> First Name	<u>Kimmerly</u> Last Name
<u>Senior Manager, Renewable Development</u> Title	<u>Invenergy LLC</u> Organization
<u>1401 17th Street, Suite 1100</u> Street Address	
<u>1401 17th Street, Suite 1100</u> Mailing Address	
<u>Denver</u> City	<u>CO</u> State
<u>303-557-4485</u> Phone Number	<u>80202</u> ZIP
<u>Mobile Number (optional)</u>	<u>303-557-4485</u> Fax Number
	<u>jkimmerly@invenergyllc.com</u> 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)

Adam <hr/> First Name Senior Manager <hr/> Title Ernst & Young LLP <hr/> Firm Name 512-542-7787 <hr/> Phone Number adam.h.glatz@ey.com <hr/> Business Email Address	Glatz <hr/> Last Name <hr/> 855-856-7894 <hr/> Fax Number
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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? Lazbuddie Wind Energy LLC
2. List the Texas Taxpayer I.D. number of entity subject to Tax Code, Chapter 171 (11 digits) 32070403335
3. List the NAICS code 221115
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:

<input type="checkbox"/> Land has no existing improvements	<input checked="" type="checkbox"/> Land has existing improvements (<i>complete Section 13</i>)
<input type="checkbox"/> Expansion of existing operation on the land (<i>complete Section 13</i>)	<input type="checkbox"/> 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 Q3 2019
- 2. Commencement of construction July 1, 2020
- 3. Beginning of qualifying time period July 1, 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 Parmer County
- 2. Identify Central Appraisal District (CAD) that will be responsible for appraising the property Parmer 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: Parmer County, \$0.4397/\$100 (100%) City: N/A
(Name, tax rate and percent of project) (Name, tax rate and percent of project)
 Hospital District: Parmer Hospital, \$0.2545/\$100 (100%) Water District: High Plains, \$0.0067/\$100 (100%)
(Name, tax rate and percent of project) (Name, tax rate and percent of project)
 Other (describe): Parmer FMR, \$0.1095/\$100 (100%) Other (describe): _____
(Name, tax rate and percent of project) (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 [x] 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 [x] 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? ... June 15, 2019

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): ... \$ 1,701,063.00
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): ... \$ 1,701,063.00

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 _____
(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? 5
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 836.50
 - b. 110% of the average weekly wage for manufacturing jobs in the county is 1,311.75
 - c. 110% of the average weekly wage for manufacturing jobs in the region is 1,040.56
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? 54,109.00
10. What is the annual wage you are committing to pay for each of the new qualifying jobs you create on the qualified property? 55,000.00
11. Will the qualifying jobs meet all minimum requirements set out in Tax Code §313.021(3)? Yes No
12. Do you intend to satisfy the minimum qualifying job requirement through a determination of cumulative economic benefits to the state as provided by §313.021(3)(F)? Yes No
 - 12a. If yes, attach in **Tab 12** supporting documentation from the TWC, pursuant to §313.021(3)(F).
13. Do you intend to rely on the project being part of a single unified project, as allowed in §313.024(d-2), in meeting the qualifying job requirements? Yes No
 - 13a. If yes, attach in **Tab 6** supporting documentation including a list of qualifying jobs in the other school district(s).

SECTION 15: Economic Impact

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



Lazbuddie Wind Energy LLC
Application for Appraised Value Limitation on Qualified Property
To
Lazbuddie ISD

Tab #2
Proof of Payment of Application Fee Paid to School District attached

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)



Lazbuddie Wind Energy LLC
Application for Appraised Value Limitation on Qualified Property
To
Lazbuddie ISD

Tab #3

Documentation of Combined Group membership

The entity Lazbuddie Wind Energy LLC was formed April 9, 2019. On the 2019 annual franchise tax report Lazbuddie Wind Energy 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.



Lazbuddie Wind Energy LLC
Application for Appraised Value Limitation on Qualified Property
To
Lazbuddie ISD

Tab #4

Detailed Description of Project

Lazbuddie Wind Energy LLC proposes constructing a wind power farm with an output of up to 235MW on up to 65,000 acres of privately-owned land in Parmer County.

The proposed qualified investment consists of 40-90 wind turbines.

Other improvements include wind turbines, towers, foundations, roadways, buildings and offices, anemometer towers, computer equipment, furniture, company vehicles, electrical transmission cables and towers and electrical substations. A portion of the transmission lines may extend into other counties.

The capital investment for this project is estimated to be \$250 million to \$325 million. This project will create 100-175 construction jobs at peak construction, as well as five (5) permanent local jobs once fully operational. Lazbuddie Wind Energy LLC anticipates the commencement of commercial operations for this project by the fourth quarter of 2021. This project is only known as Lazbuddie.

Lazbuddie Wind Energy LLC has applied to the Southwest Power Pool (SPP) on March 31, 2017 and has the following Generation Interconnection Number: GEN-2017-026.



Lazbuddie Wind Energy LLC
Application for Appraised Value Limitation on Qualified Property
To
Lazbuddie 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?

The only agreements that Lazbuddie Wind Energy LLC has entered into for this project are (i) written lease agreements with landowners that permit the installation of wind energy project facilities on the land, and (ii) consultant agreements for feasibility studies, tax matters, legal advice, etc. The written leases may be terminated by Lazbuddie Wind Energy LLC if it elects not to construct the project. None of the agreements described in this paragraph obligate Lazbuddie Wind Energy 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 Lazbuddie Wind Energy 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 Parmer County becomes unlikely. If Lazbuddie Wind Energy 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 wind farm developments, including locations in the following states: Oklahoma.



Lazbuddie Wind Energy LLC
Application for Appraised Value Limitation on Qualified Property
To
Lazbuddie 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



Lazbuddie Wind Energy LLC
Application for Appraised Value Limitation on Qualified Property
To
Lazbuddie ISD

Tab #7

Description of Qualified Investment

The proposed qualified investment consists of 40 - 90 wind turbines.

Other improvements include wind turbines, towers, foundations, roadways, buildings and offices, anemometer towers, computer equipment, furniture, company vehicles, electrical transmission cables and towers and electrical substations. A portion of the transmission lines may extend into other counties.

The capital investment for this project is estimated to be \$250 million to \$325 million. Lazbuddie Wind Energy LLC anticipates the commencement of commercial operations for this project by the fourth quarter of 2021.



Lazbuddie Wind Energy LLC
Application for Appraised Value Limitation on Qualified Property
To
Lazbuddie ISD

Tab #8

Description of Qualified Property

Lazbuddie Wind Energy LLC proposes constructing a wind power farm with an output of up to 235MW on up to 65,000 acres of privately-owned land in Parmer County.

The proposed qualified investment consists of 40 - 90 wind turbines.

Other improvements include wind turbines, towers, foundations, roadways, buildings and offices, anemometer towers, computer equipment, furniture, company vehicles, electrical transmission cables and towers and electrical substations. A portion of the transmission lines may extend into other counties.

The capital investment for this project is estimated to be \$250 million to \$325 million. Lazbuddie Wind Energy LLC anticipates the commencement of commercial operations for this project by the fourth quarter of 2021.



Lazbuddie Wind Energy LLC
Application for Appraised Value Limitation on Qualified Property
To
Lazbuddie ISD

Tab #9

Description of Land

Lazbuddie Wind Energy LLC will lease up to 65,000 acres of land with local land owners in Parmer County, Texas for the construction and operation of the Project.



Lazbuddie Wind Energy LLC

Application for Appraised Value Limitation on Qualified Property

To

Lazbuddie ISD

Tab #10

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

The existing land improvements include pivot irrigations and property for cattle operations. These improvements are not eligible to become qualified property. Attached are general property tax statements taken from the Parmer County Appraisal District website displaying the 2018 appraised values of the existing real property improvements for a total of \$1,701,063.

Parmer CAD Property Search

Property ID: 6570 For Year 2019

📍 Map



Property Details

Account	
Property ID:	6570
Legal Description:	KELLY, LOT NW/CORNER OF SEC 85, ACRES 6.711
Geographic ID:	7-KEL-085-003-000
Agent Code:	
Type:	Real
Location	
Address:	CR 24 AND AA TX
Map ID:	
Neighborhood CD:	NONE
Owner	
Owner ID:	223363
Name:	HEIFER HILL FARMS INC
Mailing Address:	573 CR 24 MULESHOE, TX 79347
% Ownership:	100.0%
Exemptions:	For privacy reasons not all exemptions are shown online.

Property Taxing Jurisdiction

Entity	Description	Tax Rate	Market Value	Taxable Value	Estimated Tax	Freeze Ceiling
CAD	Parmer County Appraisal District	N/A	N/A	N/A	N/A	N/A
GPA	PARMER COUNTY	N/A	N/A	N/A	N/A	N/A
HBC	MULESHOE AREA HOSPITAL	N/A	N/A	N/A	N/A	N/A
RFM	FM ROAD	N/A	N/A	N/A	N/A	N/A
SLZ	LAZBUDDIE ISD	N/A	N/A	N/A	N/A	N/A
WHP	HIGH PLAINS WATER	N/A	N/A	N/A	N/A	N/A

Total Tax Rate: N/A Estimated Taxes With Exemptions: N/A Estimated Taxes Without Exemptions: N/A

Property Improvement - Building

Description: HOMESITE **Type:** REAL **State Code:** E1 **Living Area:** 2,128.00sqft
Value: N/A

Type	Description	Class CD	Year Built	SQFT
MA	MAIN AREA	RF3	0	1,888.00
GA	GARAGE ATTACHED	*	0	312.00
DET GAR	DETACH GARAGE	1	0	400.00
SS	STORAGE SHED	USDPL	0	240.00
PATIO	OPEN PATIO	*	0	84.00

Description: NON HOMESITE **Type:** REAL **State Code:** D2 **Living Area:** 0.00sqft
Value: N/A

Type	Description	Class CD	Year Built	SQFT
BRN	BARN	11L	0	840.00
BRN	BARN	11L	0	1,728.00
BRN	BARN	11L	0	1,920.00
BRN	BARN	SP	2001	0.00
SD	SHED	41L	0	3,640.00
BRN	BARN	SP	0	1,440.00

Property Land

Type	Description	Acres	Sqft	Eff Front	Eff Depth	Market Value	Prod. Value
DC1	DRY CROP 1	5.711	248,771.16	0.00	0.00	N/A	N/A
SP	SPECIAL	1	43,560.00			N/A	N/A

Property Roll Value History

Year	Improvements	Land Market	Ag Valuation	Appraised	HS Cap Loss	Assessed
2019	N/A	N/A	N/A	N/A	N/A	N/A
2018	\$92,934	\$7,461	\$0	\$100,395	\$0	\$100,395
2017	\$88,617	\$7,461	\$560	\$90,927	\$0	\$90,927
2016	\$82,305	\$7,461	\$451	\$84,506	\$0	\$84,506
2015	\$95,545	\$5,669	\$330	\$96,975	\$0	\$96,975
2014	\$94,523	\$4,134	\$344	\$95,767	\$0	\$95,767
2013	\$94,523	\$3,840	\$759	\$96,182	\$0	\$96,182
2012	\$63,586	\$3,693	\$853	\$65,339	\$0	\$65,339
2011	\$62,829	\$3,693	\$823	\$64,552	\$0	\$64,552

Property Deed History

Deed Date	Type	Description	Grantor	Grantee	Volume	Page	Number
12/7/2018	WD	WARRANTY DEED	HUDSON ABBETT	HEIFER HILL FARMS INC	144	289	59608
6/9/2015	WD	WARRANTY DEED	STEWART BRIAN	HUDSON ABBETT	463	114	55988
6/11/2012	WD	WARRANTY DEED	GREGORY CLAUD	STEWART BRIAN	88	449	52261

Parmer CAD Property Search

Property ID: 6898 For Year 2019

Property Details

Account	
Property ID:	6898
Legal Description:	DOUD-KEEFER, LOT NE/4 OF SEC 23, ACRES 160
Geographic ID:	7-0DK-023-002-000
Agent Code:	
Type:	Real
Location	
Address:	
Map ID:	
Neighborhood CD:	NONE
Owner	
Owner ID:	213062
Name:	PRESIDIO FARMS, LLC
Mailing Address:	PO BOX 184 LAZBUDDIE, TX 79053
% Ownership:	100.0%
Exemptions:	For privacy reasons not all exemptions are shown online.

Property Taxing Jurisdiction

Entity	Description	Tax Rate	Market Value	Taxable Value	Estimated Tax	Freeze Ceiling
CAD	Parmer County Appraisal District	N/A	N/A	N/A	N/A	N/A
GPA	PARMER COUNTY	N/A	N/A	N/A	N/A	N/A
HBC	MULESHOE AREA HOSPITAL	N/A	N/A	N/A	N/A	N/A
RFM	FM ROAD	N/A	N/A	N/A	N/A	N/A
SLZ	LAZBUDDIE ISD	N/A	N/A	N/A	N/A	N/A
WHP	HIGH PLAINS WATER	N/A	N/A	N/A	N/A	N/A

Total Tax Rate: N/A Estimated Taxes With Exemptions: N/A Estimated Taxes Without Exemptions: N/A

Property Improvement - Building

Description: DAIRY **Type:** COMMERCIAL **State Code:** F2 **Living Area:** 0.00sqft
Value: N/A

Type	Description	Class CD	Year Built	SQFT
PENS	PENS	*	2008	0.00
SHD	SHADE	*	2008	0.00
FBUNK	FEED BUNK	*	2008	0.00
SHD	SHADE	*	2008	0.00
WELL H	WELL HOUSE	*	2008	0.00
MP	MILK PARLOR	*	2008	0.00
OFF	OFFICE	*	2008	0.00
CONC	CONCRETE	*	2008	0.00
SD	SHED	*	2008	0.00
SCA	SCALE	*	2008	0.00
WB	WIND BREAK FENCE	*	2008	0.00
HOSP	HOSPITAL	*	2008	0.00
SD	SHED	*	2008	0.00
COM	COMMODITY BARN	*	2008	0.00
CONC	CONCRETE	*	2008	0.00
HB	HAY BARN	*	2008	0.00
HB	HAY BARN	*	2012	0.00
SHOP	SHOP	*	2012	0.00

Property Land

Type	Description	Acres	Sqft	Eff Front	Eff Depth	Market Value	Prod. Value
DC2	DRY CROP 2	22	958,320.00	0.00	0.00	N/A	N/A
DC4	DRY CROP 4	10	435,600.00			N/A	N/A
DC7	DRY CROP 7	19	827,640.00	0.00	0.00	N/A	N/A
DC1	DRY CROP 1	99	4,312,440.00	0.00	0.00	N/A	N/A
SP	SPECIAL	10	435,600.00	0.00	0.00	N/A	N/A

Property Roll Value History

Year	Improvements	Land Market	Ag Valuation	Appraised	HS Cap Loss	Assessed
2019	N/A	N/A	N/A	N/A	N/A	N/A
2018	\$1,608,129	\$156,900	\$18,438	\$1,644,067	\$0	\$1,644,067
2017	\$1,610,151	\$178,840	\$18,584	\$1,628,735	\$0	\$1,628,735
2016	\$1,633,367	\$178,840	\$18,677	\$1,652,044	\$0	\$1,652,044
2015	\$1,977,066	\$153,153	\$17,500	\$1,994,566	\$0	\$1,994,566
2014	\$1,953,195	\$103,068	\$17,804	\$1,970,999	\$0	\$1,970,999
2013	\$1,649,126	\$101,634	\$26,806	\$1,675,932	\$0	\$1,675,932
2012	\$1,649,126	\$92,713	\$27,644	\$1,676,770	\$0	\$1,676,770
2011	\$1,450,766	\$95,057	\$26,329	\$1,477,095	\$0	\$1,477,095

Property Deed History

Deed Date	Type	Description	Grantor	Grantee	Volume	Page	Number
7/24/2008	WD	WARRANTY DEED	KIZER MACK	PRESIDIO FARMS, LLC	50	349	46607
5/22/2006	WD	WARRANTY DEED	DOUBLE NICKEL	KIZER MACK	27	490	43170
4/24/1990	WD	WARRANTY DEED	JOHNSON J. R.	JOHNSON JAMES K. ET AL	231	118	
4/3/1984	OT	Other	G. C. JOHNSON EST.	JOHNSON J. R.	205	477	
4/6/1984	OT	Other	W. C. JOHNSON	G. C. JOHNSON EST.	205	510	



Lazbuddie Wind Energy LLC
Application for Appraised Value Limitation on Qualified Property
To
Lazbuddie 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

Note: The locations of the operations and maintenance (O&M) building and project substation shown on reinvestment zone map are preliminary and subject to change based on final project design and layout, but will be located inside the project area boundary. Additionally, a transmission line is being built to connect to the existing transmission line that runs inside the project area boundary.

2018 Tax Rates



Parmer
County Appraisal District

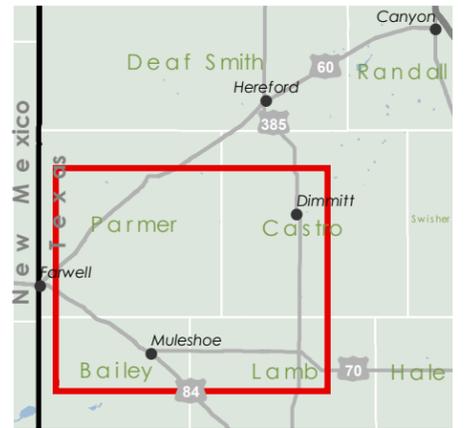
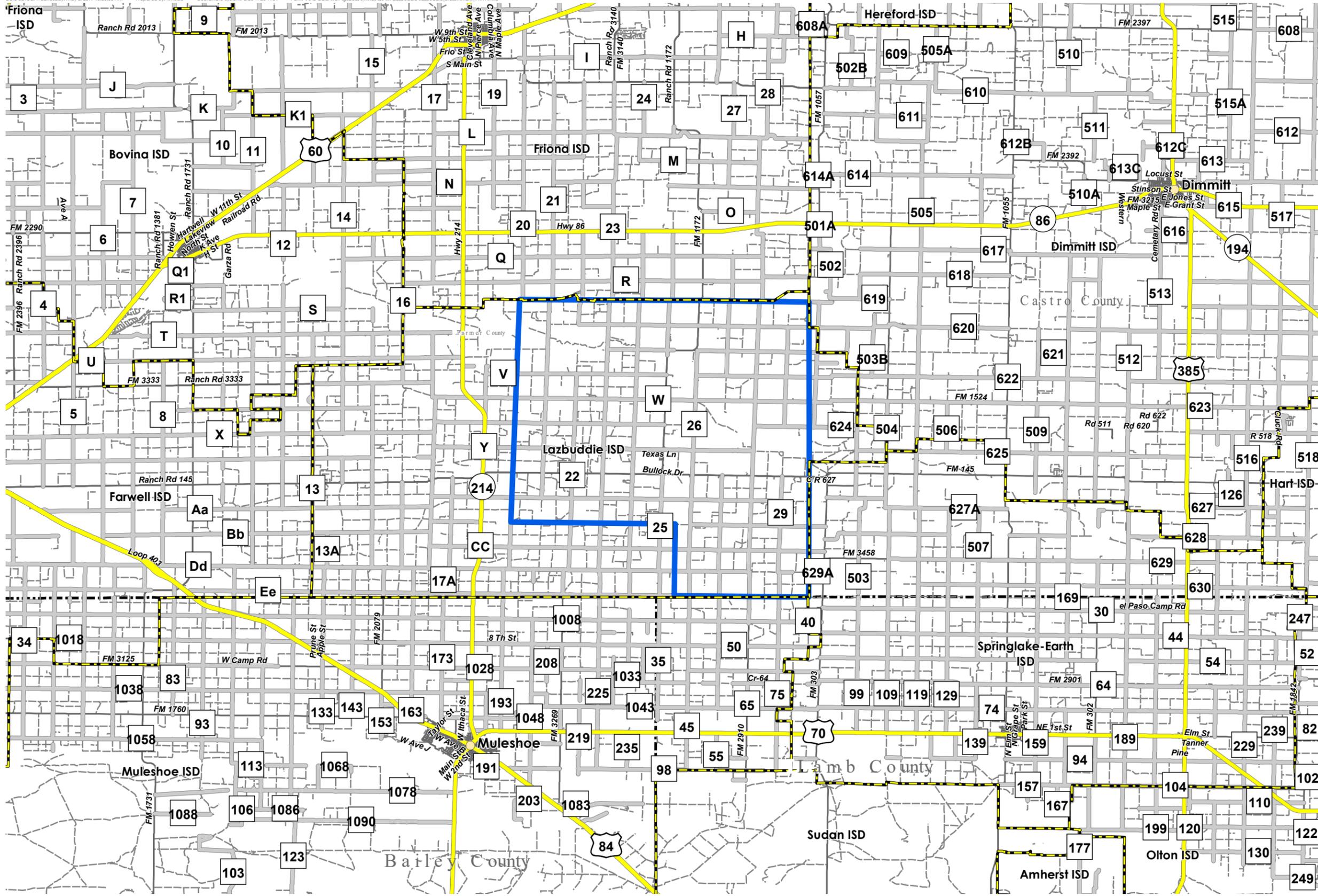


HOME FORMS ▾ CALENDAR ▾ ORGANIZATION ▾ TAX INFORMATION ▾

2018 Parmer CAD Adopted Tax Rates

ENTITY	M&O	I&S	TOTAL	HMSD	OV 65	D/P
CITY OF BOVINA	0.4419	0	0.4419	0	3000	0
CITY OF FRIONA	0.5233	0.1867	0.71	0	3000	3000
CITY OF FARWELL	0.4687	0	0.4687	0	3000	0
PARMER COUNTY	0.4114	0.0283	0.4397	3000	0	0
FARM TO MARKET ROAD	0.1095	0	0.1095	3000	0	0
PARMER COUNTY HOSPITAL	0.115	0.1395	0.2545	5000	10000	10000
FARWELL HOSPITAL	0.0258	0	0.0258	5000	10000	10000
BAILEY COUNTY HOSPITAL	0.32	0.08	0.4	0	0	0
BOVINA ISD	1.04	0	1.04	25000	10000	10000
FARWELL ISD	1.17	0.392	1.562	25000	10000	10000
FRIONA ISD	1.04	0.0524	1.0924	25000	10000	10000
LAZBUDDIE ISD	1.1194	0	1.1194	25000	10000	10000
HIGH PLAINS WATER	0.0067	0	0.0067	3000	0	0
Hereford ISD	1.04	0	1.04	25000	10000	0
Amarillo College	0.05	0	0.05	25000	10000	

Source: <https://www.parmercad.org/statistics>



Legend

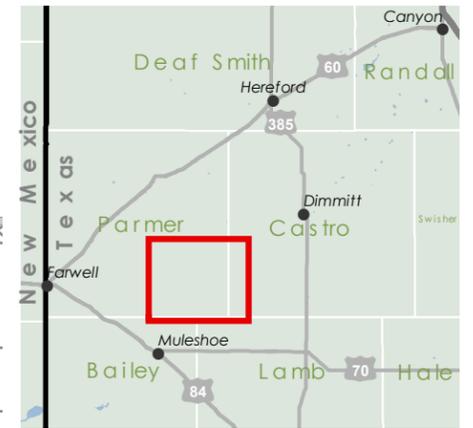
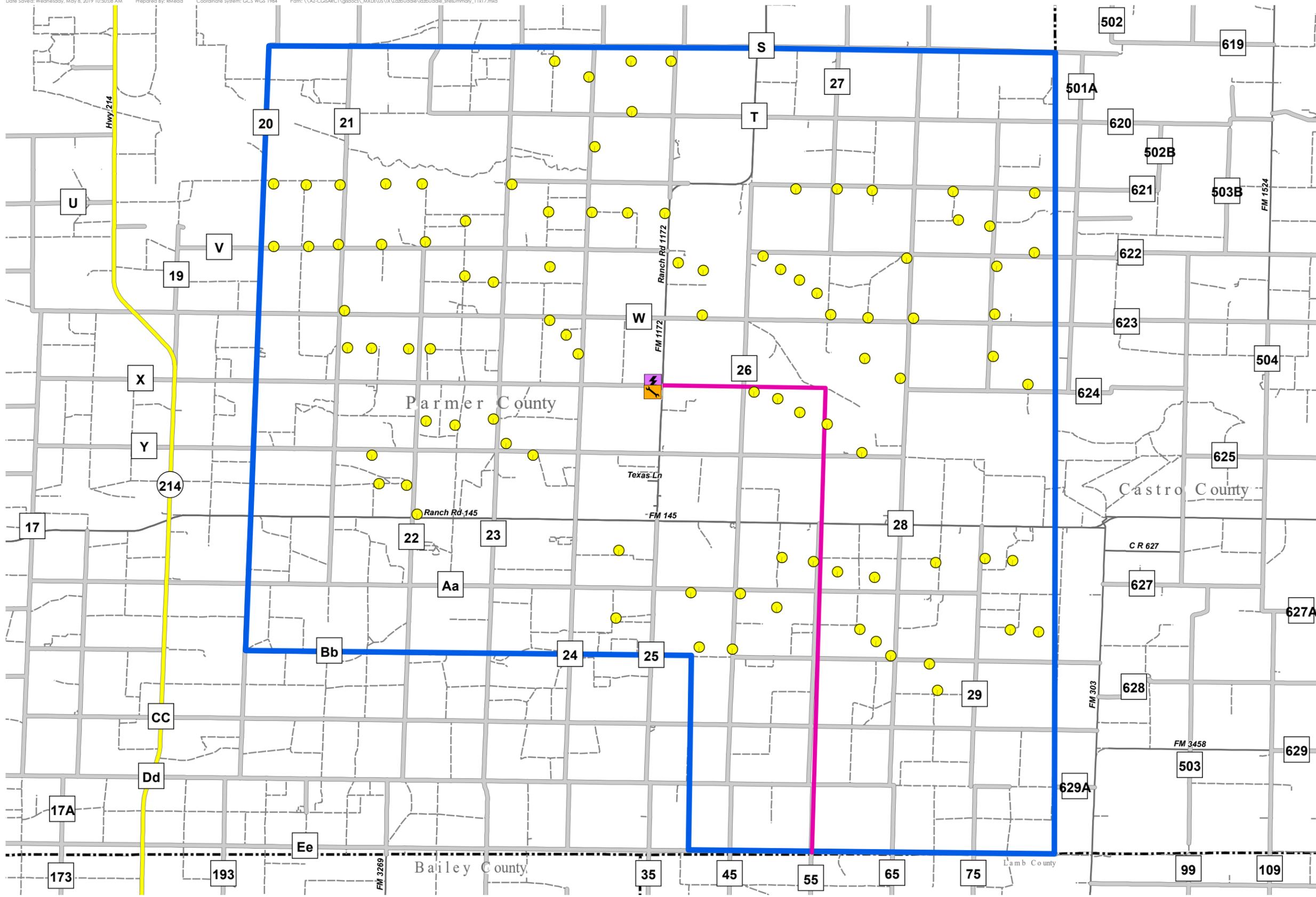
- City/Town
 - School District
 - Project Area
 - County Boundary
- Road Classification**
- US/State Route
 - County Road
 - Local Road
 - Dirt/Unpaved Road

Vicinity Map

Lasbuddle Wind Project | Parmer County, Texas

Rev. 00
May 10, 2019





Legend

- Turbine Location
- O+M Building
- ⚡ Project Substation
- Transmission Line
- ▭ Project Area
- ▭ County Boundary
- Road Classification**
- US/State Route
- County Road
- Local Road
- - - Dirt/Unpaved Road

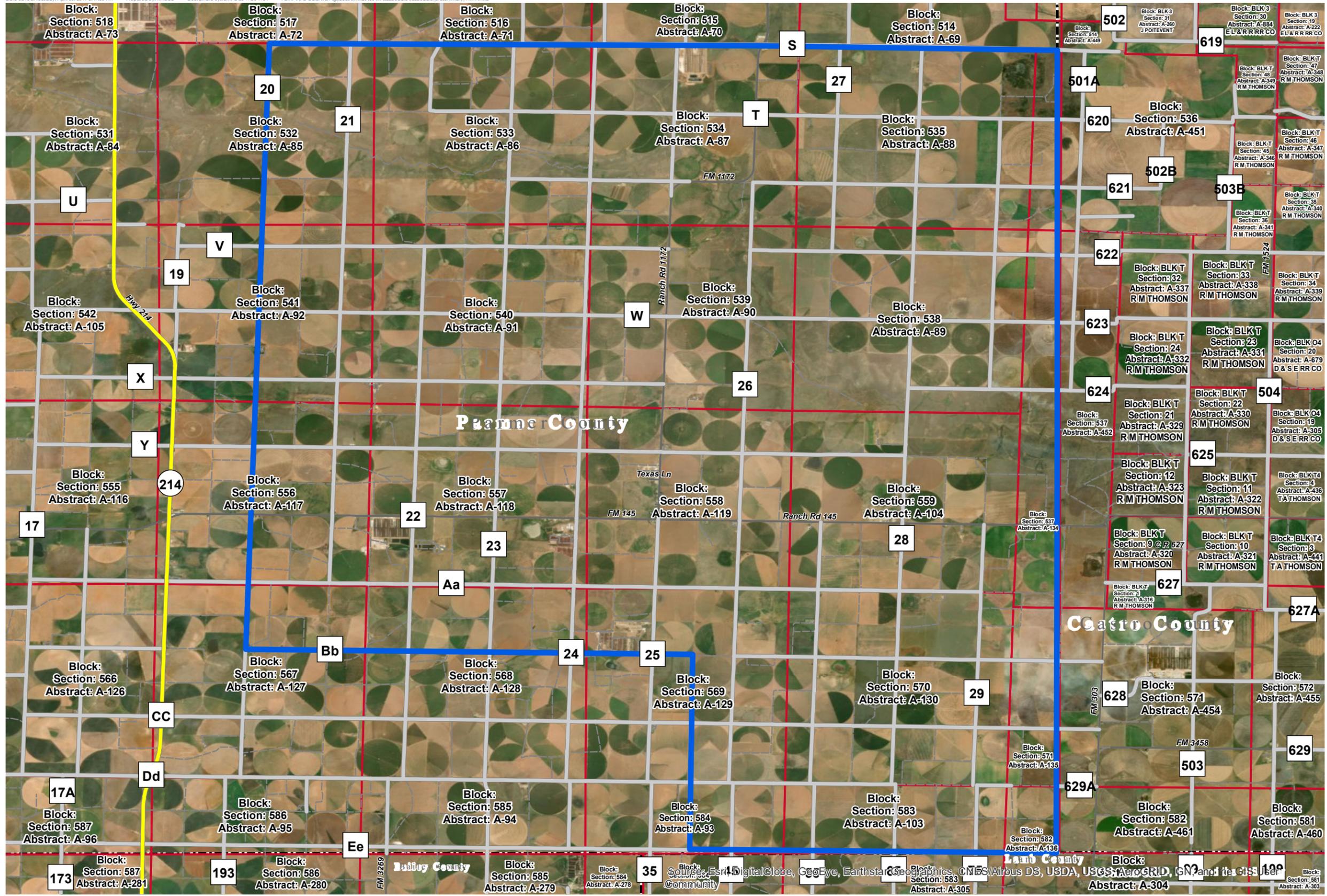
O&M Building, Project Substation, and Transmission Line locations are preliminary and subject to change based on final design. the Project Substation is planned to interconnect to an existing substation via the Transmission Line.

Layout Map

Lazbuddle Wind Project | Parmer County, Texas

Rev. 00
May 08, 2019





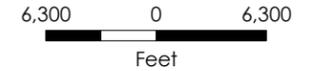
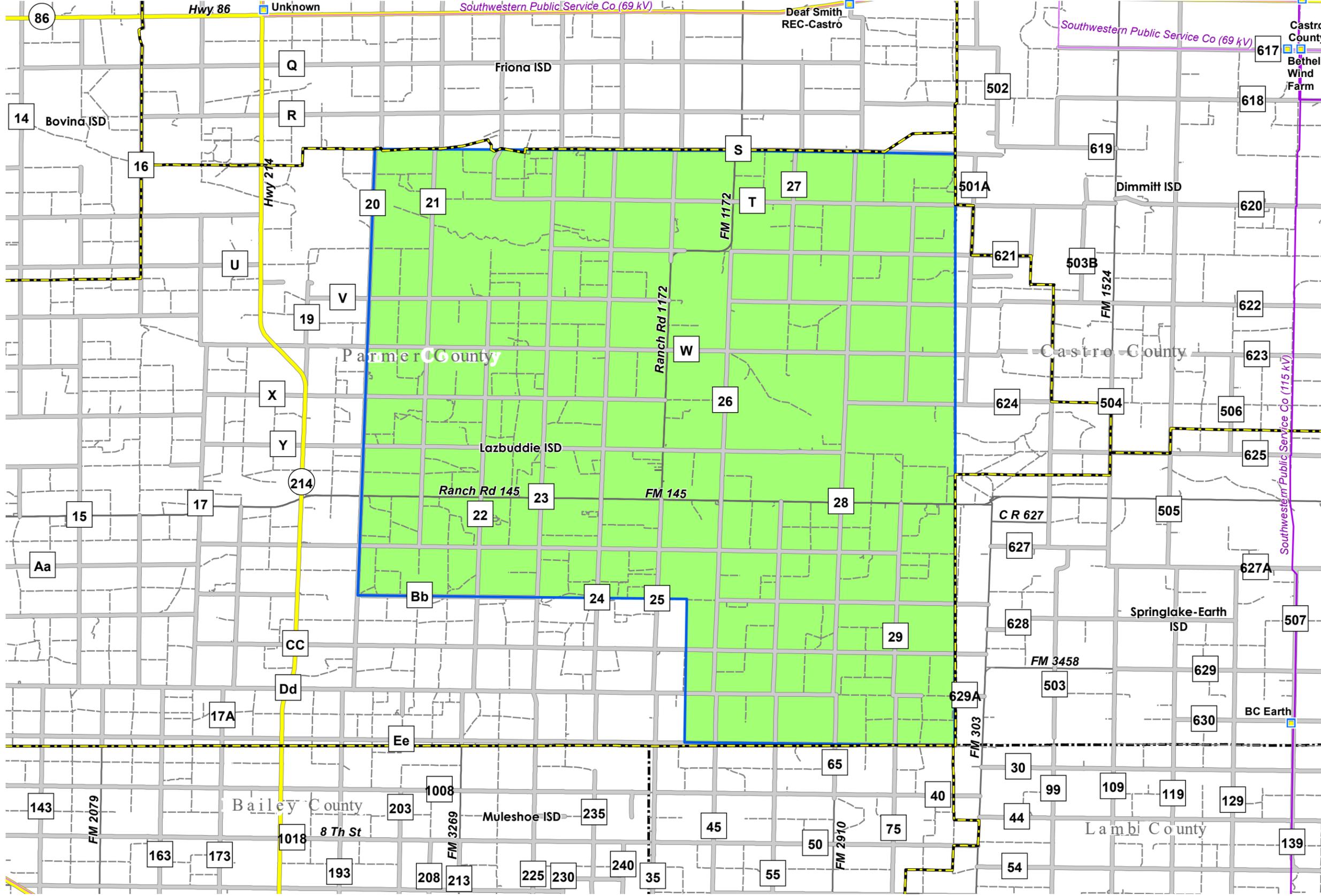
- Legend**
- Project Area
 - County Boundary
 - Original Texas Land Survey
- Road Classification**
- US/State Route
 - County Road
 - Local Road
 - Dirt/Unpaved Road

Project Map

Lazbuddie Wind Project | Parmer County, Texas

Rev. 00
April 30, 2019





- Legend**
- Substation Location
 - School District
 - Project Area
 - County Boundary
 - Reinvestment Zone
- Transmission Line**
- Under 100 kV
 - 100 - 161 kV
- Road Classification**
- US/State Route
 - County Road
 - Local Road
 - Dirt/Unpaved Road

Reinvestment Zone Map

Lazbuddie Wind Project | Parmer County, Texas

Rev. 00
April 24, 2019





Lazbuddie Wind Energy LLC
Application for Appraised Value Limitation on Qualified Property
To
Lazbuddie ISD

Tab #12

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

Invenergy

May 14, 2019

Mr. Steve Wolf
Superintendent
Lazbuddie Independent School District
675 FM1172
Lazbuddie, Texas 79053

RE: Lazbuddie Wind Energy LLC Job Requirements Waiver Request

Dear Superintendent Wolf:

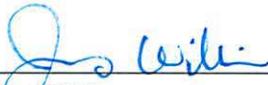
Please consider this letter to be Lazbuddie Wind Energy LLC's formal request to waive the minimum new job creation requirement, as provided under Texas Tax Code 313.025(f-1).

Wind farm 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 wind farm project once construction operations end and commercial operations have been established. The permanent employees of a wind energy project maintain and service wind mills, mounting racks, underground electrical connections, substations and related infrastructure. There are also asset managers who supervise, monitor, and support wind project operations from offsite locations.

Wind industry standard for the number of permanent qualifying jobs necessary for the operation and maintenance of a wind energy facility is less than the minimum new qualifying jobs requirement. Industry standard is that an average wind energy facility will employ approximately one (1) new permanent employee for every fifteen (15) wind turbines installed. Therefore, in line with wind industry standards and based on the anticipated needs of this project, Lazbuddie Wind Energy LLC is committed to creating five (5) new qualifying jobs.

Respectfully,

Lazbuddie Wind Energy LLC

By: 
James Williams
Vice President of Development



Lazbuddie Wind Energy LLC
 Application for Appraised Value Limitation on Qualified Property
 To
 Lazbuddie 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	Parmer	Total, All Industries	\$ 868.00
2018	2nd Qtr	Parmer	Total, All Industries	\$ 842.00
2018	1st Qtr	Parmer	Total, All Industries	\$ 802.00
2017	4th Qtr	Parmer	Total, All Industries	\$ 834.00
Total				\$ 3,346.00
Average				\$ 836.50
110% of Average				\$ 920.15

110% of County Average Weekly Wages for Animal Food Manufacturing Jobs

Year	Period	Area	Industry	Average Weekly Wage
2018	3rd Qtr	Parmer	Animal Food Manufacturing	\$ 1,134.00
2018	2nd Qtr	Parmer	Animal Food Manufacturing	\$ 1,306.00
2018	1st Qtr	Parmer	Animal Food Manufacturing	\$ 1,188.00
2017	4th Qtr	Parmer	Animal Food Manufacturing	\$ 1,142.00
Total				\$ 4,770.00
Average				\$ 1,192.50
110% of Average				\$ 1,311.75



110% of Average Weekly Wage for Manufacturing Jobs in Region (Panhandle Regional Planning Commission AOG)

Year	Region	Industry	Hourly	Annual
2017	Panhandle Regional Planning Commission	Manufacturing	\$23.65	\$ 49,190
		Average Weekly Wage		\$ 945.96
		110% of Average		\$ 1,040.56

Section 14. Q9 Calculation

110% of Average Weekly Wage for Manufacturing Jobs in Panhandle Regional Planning Commission AOG	\$ 1,040.56
x 52 Weeks	52
Minimum required annual wage	\$ 54,109.00

Parmer County Data

Quarterly Census of Employment and Wages (QCEW) Report

[Customize the report/Help with Accessibility](#)

Reset

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

Year	Period	Area	Ownership	Industry	Average Weekly Wage
2017	01	Parmer	Private	Total, All Industries	753
2017	02	Parmer	Private	Total, All Industries	785
2017	03	Parmer	Private	Total, All Industries	809
2017	04	Parmer	Private	Total, All Industries	834
2018	01	Parmer	Private	Total, All Industries	802
2018	02	Parmer	Private	Total, All Industries	842
2018	03	Parmer	Private	Total, All Industries	868

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

Parmer 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	Parmer	Total All	3111	Animal Food Manufacturing	1,314
2017	02	Parmer	Total All	3111	Animal Food Manufacturing	1,129
2017	03	Parmer	Total All	3111	Animal Food Manufacturing	1,199
2017	04	Parmer	Total All	3111	Animal Food Manufacturing	1,142
2018	01	Parmer	Total All	3111	Animal Food Manufacturing	1,188
2018	02	Parmer	Total All	3111	Animal Food Manufacturing	1,306
2018	03	Parmer	Total All	3111	Animal Food Manufacturing	1,134

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

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

COG	Wages	
	Hourly	Annual
Texas	\$26.24	\$54,587
1. Panhandle Regional Planning Commission	\$23.65	\$49,190
2. South Plains Association of Governments	\$19.36	\$40,262
3. NORTEX Regional Planning Commission	\$23.46	\$48,789
4. North Central Texas Council of Governments	\$26.80	\$55,747
5. Ark-Tex Council of Governments	\$18.59	\$38,663
6. East Texas Council of Governments	\$21.07	\$43,827
7. West Central Texas Council of Governments	\$21.24	\$44,178
8. Rio Grande Council of Governments	\$18.44	\$38,351
9. Permian Basin Regional Planning Commission	\$26.24	\$54,576
10. Concho Valley Council of Governments	\$19.67	\$40,924
11. Heart of Texas Council of Governments	\$21.53	\$44,781
12. Capital Area Council of Governments	\$31.49	\$65,497
13. Brazos Valley Council of Governments	\$17.76	\$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>



Lazbuddie Wind Energy LLC
Application for Appraised Value Limitation on Qualified Property
To
Lazbuddie ISD

Tab #14

Schedules A1, A2, B, C and D completed and signed Economic Impact (if applicable)

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 <u>not</u> 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	\$ 80,000,000	\$ -	\$ -	\$ -	\$ 80,000,000	
	QTP2	2021-2022	2021	\$ 169,500,000	\$ 500,000	\$ -	\$ -	\$ 170,000,000	
Total Investment through Qualifying Time Period [ENTER this row in Schedule A2]				\$ 249,500,000	\$ 500,000	\$ -	\$ -	\$ 250,000,000	
				Enter amounts from TOTAL row above in Schedule A2					
Total Qualified Investment (sum of green cells)				\$ 250,000,000					

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.

PROPERTY INVESTMENT AMOUNTS								
(Estimated Investment in each year. Do not put cumulative totals.)								
				Column A	Column B	Column C	Column D	Column E
	Year	School Year (YYYY-YYYY)	Tax Year (Fill in actual tax year below) YYYY	New investment (original cost) in tangible personal property placed in service during this year that will become Qualified Property	New investment made during this year in buildings or permanent nonremovable components of buildings that will become Qualified Property	Other investment made during this year that will not become Qualified Property [SEE NOTE]	Other investment made during this year that will become Qualified Property [SEE NOTE]	Total Investment (A+B+C+D)
Total Investment from Schedule A1*	--	TOTALS FROM SCHEDULE A1		\$ 249,500,000	\$ 500,000	\$ -	\$ -	\$ 250,000,000
Each year prior to start of value limitation period** <i>Insert as many rows as necessary</i>	0	2019-2020	2019	\$ -	\$ -	\$ -	\$ -	\$ -
	0	2020-2021	2020	\$ 80,000,000	\$ -	\$ -	\$ -	\$ 80,000,000
	0	2021-2022	2021	\$ 169,500,000	\$ 500,000	\$ -	\$ -	\$ 170,000,000
Value limitation period***	1							
	2							
	3							
	4							
	5							
	6							
	7							
	8							
	9							
	10							
Total Investment made through limitation				\$ 249,500,000	\$ 500,000	\$ -	\$ -	\$ 250,000,000
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 **14-May-19**
 Applicant Name **Lazbuddie Wind Energy LLC**
 ISD Name **Lazbuddie ISD**

Form 50-296A

Revised May 2014

	Year	School Year (YYYY-YYYY)	Tax Year (Fill in actual tax year) YYYY	Qualified Property			Estimated Taxable Value		
				Estimated Market Value of Land	Estimated Total Market Value of new buildings or other new improvements	Estimated Total Market Value of tangible personal property in the new buildings or "in or on the new improvements"	Market Value less any exemptions (such as pollution control) and before limitation	Final taxable value for I&S after all reductions	Final taxable value for M&O after all reductions
Each year prior to start of Value Limitation Period <i>Insert as many rows as necessary</i>	0	2020-2021	2020				\$ -	\$ -	\$ -
	0	2021-2022	2021			\$ 40,000,000	\$ 40,000,000	\$ 40,000,000	\$ 40,000,000
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 14-May-19
Applicant Name Lazbuddie Wind Energy LLC
ISD Name Lazbuddie ISD

Form 50-296A

Revised May 2014

	Year	School Year (YYYY-YYYY)	Tax Year (Actual tax year) YYYY	Construction		Non-Qualifying Jobs	Qualifying Jobs	
				Column A Number of Construction FTE's or man-hours (specify)	Column B Average annual wage rates for construction workers	Column C Number of non-qualifying jobs applicant estimates it will create (cumulative)	Column D Number of new qualifying jobs applicant commits to create meeting all criteria of Sec. 313.021(3) (cumulative)	Column E Average annual wage of new qualifying jobs
Each year prior to start of Value Limitation Period <i>(insert as many rows as necessary)</i>	0	2020-2021	2020	100 FTE's	\$ 50,000	0	0	
	0	2021-2022	2021	175 FTE's	\$ 50,000	0	0	
Value Limitation Period <i>The qualifying time period could overlap the value limitation period.</i>	1	2022-2023	2022				5	\$ 55,000.00
	2	2023-2024	2023				5	\$ 55,000.00
	3	2024-2025	2024				5	\$ 55,000.00
	4	2025-2026	2025				5	\$ 55,000.00
	5	2026-2027	2026				5	\$ 55,000.00
	6	2027-2028	2027				5	\$ 55,000.00
	7	2028-2029	2028				5	\$ 55,000.00
	8	2029-2030	2029				5	\$ 55,000.00
	9	2030-2031	2030				5	\$ 55,000.00
	10	2031-2032	2031				5	\$ 55,000.00
Years Following Value Limitation Period	11 through 25	2032-2047	2032-2046				5	\$ 55,000.00

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

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

Schedule D: Other Incentives (Estimated)

Date
 Applicant Name
 ISD Name

14-May-19

Lazbuddie Wind Energy LLC
 Lazbuddie 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: Parmer	2022	10 Years	\$ 546,000	approx. 35% abatement	\$ 353,000
	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				\$ 546,000		\$ 353,000

Additional information on incentives for this project:



Lazbuddie Wind Energy LLC
Application for Appraised Value Limitation on Qualified Property
To
Lazbuddie ISD

Tab #15

Economic Impact Analysis, other payments made in the state or other economic information (if applicable)



Lazbuddie Wind Energy LLC
Application for Appraised Value Limitation on Qualified Property
To
Lazbuddie 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 – anticipated designation of reinvestment zone by Parmer County by June 15, 2019.
- c) Order, resolution or ordinance establishing the reinvestment zone – anticipated designation of reinvestment zone by Parmer County by June 15, 2019.
- d) Guidelines and criteria for creating the zone – see attached

RESOLUTION

**PROVIDING THAT PARMER COUNTY, TEXAS (the "COUNTY")
ELECTS TO CONTINUE, RENEW AND EXTEND ITS PRIOR RESOLUTION AND
THE TAX ABATEMENT GUIDELINES AND CRITERIA AS AUTHORIZED BY
CHAPTER 312 OF THE TEXAS TAX CODE**

WHEREAS, a Texas county may enter into tax abatement agreements authorized by Chapter 312 of the Texas Tax Code (the "Code") only if the governing body of such county has previously adopted a resolution stating that the county elects to be eligible to participate in tax abatement and establishes guidelines and criteria relating to such participation;

WHEREAS, the County has previously adopted a resolution and guidelines and criteria on December 10, 2012, stating that the County elects to be eligible to participate in tax abatements, which were renewed and extended on August 10, 2015, and desires to continue, renew and extend such authorization and guidelines and criteria for the County to participate in tax abatements;

**NOW, THEREFORE, BE IT RESOLVED BY THE COUNTY
COMMISSIONERS' COURT OF PARMER COUNTY, TEXAS, THAT:**

1. The County hereby elects to continue, renew and extend its authorization to participate in tax abatements in accordance with Chapter 312 of the Code.
2. The County hereby elects to continue, renew and extend its Tax Abatement Guidelines and Criteria for participating in tax abatements.
3. The County hereby ratifies any and all reinvestment zones created by the County and any and all tax abatement agreements entered into between the County as of the date of approval of this Resolution.
4. This resolution is effective as of the date below.

PASSED AND APPROVED on July 24, 2017.

PARMER COUNTY COMMISSIONERS COURT



Trey Ellis, County Judge

Kirk Frye
Kirk Frye, Commissioner Precinct 1

Steve Cockerham
Steve Cockerham, Commissioner Precinct 2

Kenny White
Kenny White, Commissioner Precinct 3

Lloyd Bradshaw
Lloyd Bradshaw, Commissioner Precinct 4

Attest:

Gerri Bowers
Gerri Bowers, Parmer County Clerk



RESOLUTION 08-10-2015 A

**PROVIDING THAT PARMER COUNTY, TEXAS (the "COUNTY")
ELECTS TO CONTINUE, RENEW AND EXTEND ITS PRIOR RESOLUTION AND
THE TAX ABATEMENT GUIDELINES AND CRITERIA AS AUTHORIZED BY
CHAPTER 312 OF THE TEXAS TAX CODE**

WHEREAS, a Texas county may enter into tax abatement agreements authorized by Chapter 312 of the Texas Tax Code (the "Code") only if the governing body of such county has previously adopted a resolution stating that the county elects to be eligible to participate in tax abatement and establishes guidelines and criteria;

WHEREAS, the County has previously adopted a resolution on December 10, 2012, stating that the County elects to be eligible to participate in tax abatement and desires to continue, renew and extend such authorization for the County to participate in tax abatements;

WHEREAS, the County has previously adopted guidelines and criteria on December 10, 2012, relating to entering into tax abatements and desires to continue, renew and extend its Tax Abatement Guidelines and Criteria for participating in tax abatements;

**NOW, THEREFORE, BE IT RESOLVED BY THE COUNTY
COMMISSIONERS' COURT OF PARMER COUNTY, TEXAS, THAT:**

1. The County hereby elects to continue, renew and extend its authorization to participate in tax abatements in accordance with Chapter 312 of the Code.
2. The County hereby elects to continue, renew and extend its Tax Abatement Guidelines and Criteria for participating in tax abatements.
3. The County hereby ratifies any and all reinvestment zones created by the County and any and all tax abatement agreements entered into between the County as of the date of approval of this Resolution.
4. This resolution is effective as of August 10, 2015.

PASSED AND APPROVED on August 10, 2015.

PARMER COUNTY COMMISSIONERS COURT



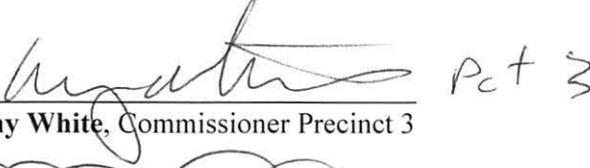
Trey Ellis, County Judge



Kirk Frye, Commissioner Precinct 1



Steve Cockerham, Commissioner Precinct 2



Kenny White, Commissioner Precinct 3



Lloyd Bradshaw, Commissioner Precinct 4

Attest:



Gerri Bowers, Parmer County Clerk



STATE OF TEXAS

PARMER COUNTY

TAX ABATEMENT GUIDELINES AND CRITERIA

Parmer County (the "County") is committed to the promotion of quality development in all parts of Parmer County and to improving the quality of life for its citizens. In order to help meet these goals, the County will consider providing Tax Abatements (as defined below) to stimulate economic development. It is the policy of the County that such an incentive will be provided in accord with the guidelines and criteria outlined in this document. All applicants for Tax Abatements shall be considered on an individual basis.

In order to be eligible for designation as a Reinvestment Zone and receive Tax Abatement, the planned improvement:

1. must be an Eligible Facility (as defined below);
2. must add at least One Million Dollars (\$1,000,000.00) to the tax roll of eligible property;
3. must create no less than five (5) new, permanent, full-time jobs;
4. must be reasonably expected to have an increase in positive net economic benefit to Parmer County of at least One Million Dollars (\$1,000,000.00) over the life of the Abatement, computed to include (but not limited to) new sustaining payroll and/or capital improvement; and
5. must not be expected to solely or primarily have the effect of transferring employment from one part of Parmer County to another.

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

Only that increase in the fair market value of the property that is a direct result of the development, redevelopment, and improvement specified in the Agreement will be eligible for Abatement and then only to the extent that such increase exceeds any reduction in the fair market value of the other property of the applicant located within the jurisdiction creating the reinvestment zone.

All Tax Abatement Agreements will be no longer than allowed by law.

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

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

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

1. limit the discretion of the governing body to decide whether to enter into a specific Tax Abatement Agreement;
2. limit the discretion of the governing body to delegate to its employees the authority to determine whether or not the governing body should consider a particular application or request for Tax Abatement; or
3. create any property, contract, or other legal right in any person to have the governing body consider or grant a specific application or request for Tax Abatement.

SECTION I. DEFINITIONS

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

B. **"Agreement" or "Abatement Agreement"** means a contractual Agreement between a property owner and/or lessee and the County.

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

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

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

- aquaculture/agriculture facility;
- distribution center facility;
- manufacturing facility;
- office building;

regional entertainment/tourism facility;
research service facility;
regional service facility;
historic building in a designated area;
wind energy facility; or
other basic industrial facility.

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

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

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

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

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

SECTION II. ABATEMENT AUTHORIZED

A. **Eligible Facilities.** Upon application, Eligible Facilities shall be considered for Tax Abatement as hereinafter provided.

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

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

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

E. **Ineligible Property.** The following types of property shall be fully taxable and ineligible for Tax Abatement: land; animals; inventories, supplies; tools; furnishings; vehicles;

vessels; aircraft; deferred maintenance investments; housing and property to be rented or leased, except as provided in Section II(F); property owned or used by the State of Texas.

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

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

- (1) must be an Eligible Facility;
- (2) must add at least One Million Dollars (\$1,000,000.00) to the tax roll of eligible property;
- (3) must create no less than five (5) new, permanent, full-time jobs;
- (4) must be reasonably expected to have an increase in positive net economic benefit to Parmer County of at least One Million Dollars (\$1,000,000.00) over the life of the Abatement, computed to include (but not limited to) new sustaining payroll and/or capital improvement. The creation of (number and type) of new jobs will also factor into the decision to grant an Abatement; and
- (5) must not be expected to solely or primarily have the effect of transferring employment from one part of Parmer County to another.

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

- (1) value of existing improvements, if any;
- (2) type and value of proposed improvements;
- (3) productive life of proposed improvements;
- (4) number of existing jobs to be retained by proposed improvements;
- (5) number and type of new jobs to be created by proposed improvements;
- (6) amount of local payroll to be created;
- (7) whether the new jobs to be created will be filled by persons residing or projected to reside within the affected taxing jurisdiction;
- (8) amount by which property tax base valuation will be increased during the term of Abatement and after Abatement, which shall include a definitive commitment

that such valuation shall not, in any case, be less than Five Hundred Thousand Dollars (\$500,000.00);

(9) expenses to be incurred in providing facilities directly resulting from the new improvements;

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

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

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

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

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

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

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

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

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

I. Denial of Abatement. An Abatement Agreement shall not be authorized if it is determined that:

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

(2) the applicant has insufficient financial capacity;

(3) violation of other codes or laws; or

(4) any other reason deemed appropriate by the County.

J. Taxability. From the execution of the Abatement to the end of the Agreement period, taxes shall be payable as follows:

- (1) the value of ineligible property as provided in Section II(E) shall be fully taxable;
- (2) the base year value of existing eligible property as determined each year shall be fully taxable; and
- (3) the additional value of new eligible property shall be fully taxable at the end of the Abatement period.

SECTION III. APPLICATION

A. Any present or potential owner of taxable property in the County may request Tax Abatement by filing a written application with the Commissioners Court.

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

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

D. The application process described in Section III(A) hereof shall be followed regardless of whether a particular reinvestment zone is created by Parmer County or a taxing entity within Parmer County. No other notice or hearing shall be required except compliance with the open meetings act, unless the Commissioners Court deem them necessary in a particular case.

SECTION IV. AGREEMENT

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

- (1) include a list of the kind, number and location of all proposed improvements to the property;
- (2) provide access to and authorize inspection of the property by the taxing unit to insure compliance with the Agreement;
- (3) limit the use of the property consistent with the taxing unit's development goals;
- (4) provide for recapturing property tax revenues that are lost if the owner fails to make improvements as provided by the Agreement;
- (5) include each term that was agreed upon with the property owner and require the owner to annually certify compliance with the terms of the Agreement to each taxing unit; and
- (6) allow the taxing unit to cancel or modify the Agreement at any time if the property owner fails to comply with the terms of the Agreement.

SECTION V. RECAPTURE

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

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

SECTION VI. ADMINISTRATION

A. The Chief Appraiser of the Parmer County Appraisal District will annually determine an assessment of the real and personal property comprising the reinvestment zone. Each year, the company or individual receiving Abatement shall furnish the appraiser with such information as may be necessary for the Abatement. Once value has been established, the Chief Appraiser will notify the Commissioners Court of the amount of the assessment.

B. The County may execute a contract with any other jurisdiction(s) to inspect the facility to determine if the terms and conditions of the Abatement Agreement are being met. The Abatement Agreement shall stipulate that employees and/or designated representatives of the

County will have access to the reinvestment zone during the term of the Abatement to inspect the facility to determine if the terms and conditions of the Agreement are being met. All inspections will be made only after the giving of twenty-four (24) hours prior notice and will only be conducted in such manner as to not unreasonably interfere with the construction and/or operation of the facility. All inspections will be made with one or more representatives of the company or individual and in accordance with its safety standards.

C. Upon completion of construction, a designated representative of the County shall annually evaluate each facility receiving Abatement to insure compliance with the Agreement and shall formally report such evaluations to the Commissioners Court.

SECTION VII. ASSIGNMENT

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

SECTION VIII. SUNSET PROVISION

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

Remainder of Page Intentionally Left Blank

Adopted on this the 10th day of December, 2012.

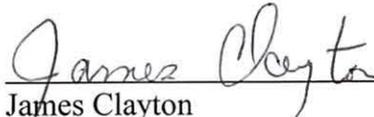
Parmer County Commissioners Court



Trey Ellis
Parmer County Judge



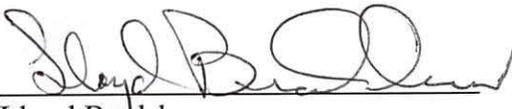
Kirk Frye
Precinct 1 Commissioner



James Clayton
Precinct 2 Commissioner



Ronald Byrd
Precinct 3 Commissioner



Lloyd Bradshaw
Precinct 4 Commissioner

Attest:



Colleen Stover, Parmer County Clerk





Lazbuddie Wind Energy LLC
Application for Appraised Value Limitation on Qualified Property
To
Lazbuddie 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 ▶ Steve Wolf
Print Name (Authorized School District Representative)

Superintendent
Title

sign here ▶ *Steve Wolf*
Signature (Authorized School District Representative)

5/14/2019
Date

2. Authorized Company Representative (Applicant) Signature and Notarization

I am the authorized representative for the business entity for the purpose of filing this application. I understand that this application is a government record as defined in Chapter 37 of the Texas Penal Code. The information contained in this application and schedules is true and correct to the best of my knowledge and belief.

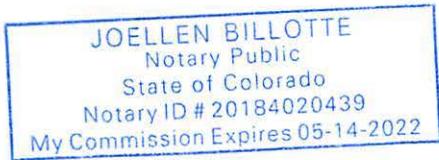
I hereby certify and affirm that the business entity I represent is in good standing under the laws of the state in which the business entity was organized and that no delinquent taxes are owed to the State of Texas.

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

Vice President of Development
Title

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

5/10/2019
Date



(Notary Seal)

GIVEN under my hand and seal of office this, the

10 day of May, 2019

Joellen Billette
Notary Public in and for the State of Texas - CO

My Commission expires: 5-14-22

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