



The chemistry inside innovation™

Scott A. Richardson  
Chief Financial Officer

Celanese Corporation  
222 W. Las Colinas Blvd.  
Ste. 900 North  
Irving, TX 75039  
Phone: 972-443-3878  
[Scott.richardson@celanese.com](mailto:Scott.richardson@celanese.com)

July 6, 2020

Dr. Walter Jackson  
Superintendent, La Porte ISD  
1002 San Jacinto St.  
La Porte, TX 77571

Re: Celanese Ltd. – Chapter 313, Value Limitation Agreement amendment

Dear Superintendent Jackson:

On behalf of Celanese Ltd., please accept the enclosed documents as our formal request for amendment to our agreement executed November 19, 2019 with the La Porte Independent School District for Chapter 313 Value Limitation Agreement.

Due to circumstances beyond our control, the construction timeframe for our project has necessarily been extended by approximately 24 months. The original scope and scale of the project are not anticipated to change. However, in order to remain compliant with the statutory program rules, we are required to request this amendment.

Enclosed documents subject to the amendment are:

- Ch 313 application, Form 50-296-A, page 5, section 9
- Ch 313 application Form 50-298-A, Schedules A1, A2, B and C.

We look forward to your continued consideration and the opportunity to answer any questions you or your Board have at any time.

Sincerely,

A handwritten signature in blue ink, appearing to read "Scott A. Richardson", is written over a light blue circular stamp.

Scott A. Richardson  
Chief Financial Officer  
Celanese Corporation

cc: Mr. Fred Stormer, Underwood Law Firm

## Texas Comptroller of Public Accounts

Data Analysis and  
Transparency  
Form 50-296-A

## SECTION 9: Projected Timeline

- |                                                                                                                                                                                                   |                                                                     |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|
| 1. Application approval by school board .....                                                                                                                                                     | November 19, 2019                                                   |
| 2. Commencement of construction .....                                                                                                                                                             | December 3, 2019                                                    |
| 3. Beginning of qualifying time period .....                                                                                                                                                      | January 1, 2020                                                     |
| 4. First year of limitation .....                                                                                                                                                                 | 2024                                                                |
| 5. Begin hiring new employees .....                                                                                                                                                               | Q1 2020                                                             |
| 6. Commencement of commercial operations .....                                                                                                                                                    | Q4 2023                                                             |
| 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)? ..... | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| <b>Note:</b> 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? .....                                                                                                      | Q3 2023                                                             |

## SECTION 10: The Property

1. Identify county or counties in which the proposed project will be located Harris
2. Identify Central Appraisal District (CAD) that will be responsible for appraising the property Harris County Appraisal District
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: <u>Harris County, \$.41858, 100%</u><br><small>(Name, tax rate and percent of project)</small>            | City: <u>City Of Pasadena, \$.615446, (annexed portion)</u><br><small>(Name, tax rate and percent of project)</small>       |
| Hospital District: <u>Harris County, \$.17108, 100%</u><br><small>(Name, tax rate and percent of project)</small> | <del>Water</del> District: <u>Port of Houston, \$.01155, 100%</u><br><small>(Name, tax rate and percent of project)</small> |
| Other (describe): <u>La Porte ISD, \$1.38, 100%</u><br><small>(Name, tax rate and percent of project)</small>     | Other (describe): <u>Harris County Flood, \$.02877, 100%</u><br><small>(Name, tax rate and percent of project)</small>      |
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/](http://comptroller.texas.gov/economy/local/ch313/).

1. At the time of application, what is the estimated minimum qualified investment required for this school district? ..... 80,000,000.00
2. What is the amount of appraised value limitation for which you are applying? ..... 80,000,000.00
- 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 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**);
  - 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
  - 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

Date 7/6/2020
Applicant Name Celanese Ltd.
ISD Name La Porte

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

1382-laporte-celanese-appamend02-07062020

Form 50-296A
Revised May 2014

Table with 10 columns: Year, School Year, Tax Year, Column A (Tangible personal property), Column B (Buildings or permanent nonremovable components), Column C (Other new investment), Column D (Other new investment), and Column E (Total Investment). Rows include investment made before filing, investment made after filing, investment made after final board approval, and a total row.

For All Columns: List amount invested each year, not cumulative totals.
Column A: This represents the total dollar amount of planned investment in tangible personal property. Only include estimates of investment for "replacement" property if the property is specifically described in the application.
Column B: 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 <b>tangible personal property</b> placed in service during this year that will become Qualified Property	New investment made during this year in <b>buildings or permanent nonremovable components of buildings</b> that will become Qualified Property	Other investment made during this year that will <u>not</u> 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		Enter amounts from TOTAL row in Schedule A1 in the row below				
				\$ 190,000,000				\$ 190,000,000
		2019-2020	2019	\$ 75,000,000				\$ 75,000,000
Each year prior to start of value limitation period** <i>Insert as many rows as necessary</i>	QTP 1	2020-2021	2020	\$ 60,000,000				\$ 60,000,000
	QTP 2	2021-2022	2021	\$ 55,000,000				\$ 55,000,000
	Gap Year 1	2022-2023	2022	\$ 141,000,000				\$ 141,000,000
	Gap Year 2	2023-2024	2023	\$ 48,000,000				\$ 48,000,000
Value limitation period***	VLP -1	2024-2025	2024					\$ -
	2	2025-2026	2025					
	3	2026-2027	2026					
	4	2027-2028	2027					
	5	2028-2029	2028					
	6	2029-2030	2029					
	7	2030-2031	2030					
	8	2031-2032	2031					
	9	2032-2033	2032					
	10	2033-2034	2033					
Total Investment made through limitation				\$ 379,000,000				\$ 379,000,000
Continue to maintain viable presence	11	2034-2035	2034					
	12	2035-2036	2035					
	13	2036-2037	2036					
	14	2037-2038	2037					
	15	2038-2039	2038					
Additional years for 25 year economic impact as required by 313.026(c)(1)	16	2039-2040	2039					
	17	2040-2041	2040					
	18	2041-2042	2041					
	19	2043-2043	2042					
	20	2043-2044	2043					
	21	2044-2045	2044					
	22	2045-2046	2045					
	23	2046-2047	2046					
	24	2047-2048	2047					
	25	2048-2049	2048					

\* 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)

1382-laporte-celanese-appamend02-07062020

Date

7/6/2020

Applicant Name

Colanese Ltd.

Form 50-296A

ISD Name

La Porte

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>		2019-2020	2019						
	QTP 1	2020-2021	2020	\$ 284,855					
	QTP 2	2021-2022	2021	\$ 284,855		\$ 67,500,000	\$ 66,069,855	\$ 66,069,855	\$ 66,069,855
	Gap Year 1	2022-2023	2022	\$ 284,855		\$ 146,000,000	\$ 144,569,855	\$ 144,569,855	\$ 144,569,855
	Gap Year 2	2023-2024	2023	\$ 284,855		\$ 182,000,000	\$ 180,569,855	\$ 180,569,855	\$ 180,569,855
Value Limitation Period	VLP 1	2024-2025	2024	\$ 284,855		\$ 367,630,000	\$ 366,199,855	\$ 366,199,855	\$ 80,000,000
	2	2025-2026	2025	\$ 284,855		\$ 360,277,400	\$ 358,847,255	\$ 358,847,255	\$ 80,000,000
	3	2026-2027	2026	\$ 284,855		\$ 353,071,852	\$ 351,641,707	\$ 351,641,707	\$ 80,000,000
	4	2027-2028	2027	\$ 284,855		\$ 346,010,415	\$ 344,580,270	\$ 344,580,270	\$ 80,000,000
	5	2028-2029	2028	\$ 284,855		\$ 339,090,207	\$ 337,660,062	\$ 337,660,062	\$ 80,000,000
	6	2029-2030	2029	\$ 284,855		\$ 332,308,403	\$ 330,878,258	\$ 330,878,258	\$ 80,000,000
	7	2030-2031	2030	\$ 284,855		\$ 325,662,234	\$ 324,232,089	\$ 324,232,089	\$ 80,000,000
	8	2031-2032	2031	\$ 284,855		\$ 319,148,990	\$ 317,718,845	\$ 317,718,845	\$ 80,000,000
	9	2032-2033	2032	\$ 284,855		\$ 312,766,010	\$ 311,335,865	\$ 311,335,865	\$ 80,000,000
	10	2033-2034	2033	\$ 284,855		\$ 306,510,690	\$ 305,080,545	\$ 305,080,545	\$ 80,000,000
Continue to maintain viable presence	11	2034-2035	2034	\$ 284,855		\$ 300,380,476	\$ 298,950,331	\$ 298,950,331	\$ 298,950,331
	12	2035-2036	2035	\$ 284,855		\$ 294,372,866	\$ 292,942,721	\$ 292,942,721	\$ 292,942,721
	13	2036-2037	2036	\$ 284,855		\$ 288,485,409	\$ 287,055,264	\$ 287,055,264	\$ 287,055,264
	14	2037-2038	2037	\$ 284,855		\$ 282,715,701	\$ 281,285,556	\$ 281,285,556	\$ 281,285,556
	15	2038-2039	2038	\$ 284,855		\$ 277,061,387	\$ 275,631,242	\$ 275,631,242	\$ 275,631,242
Additional years for 25 year economic impact as required by 313.026(c)(1)	16	2039-2040	2039	\$ 284,855		\$ 271,520,159	\$ 270,090,014	\$ 270,090,014	\$ 270,090,014
	17	2040-2041	2040	\$ 284,855		\$ 266,089,756	\$ 264,659,611	\$ 264,659,611	\$ 264,659,611
	18	2041-2042	2041	\$ 284,855		\$ 260,767,961	\$ 259,337,816	\$ 259,337,816	\$ 259,337,816
	19	2043-2043	2042	\$ 284,855		\$ 255,552,602	\$ 254,122,457	\$ 254,122,457	\$ 254,122,457
	20	2043-2044	2043	\$ 284,855		\$ 250,441,550	\$ 249,011,405	\$ 249,011,405	\$ 249,011,405
	21	2044-2045	2044	\$ 284,855		\$ 245,432,719	\$ 244,002,574	\$ 244,002,574	\$ 244,002,574
	22	2045-2046	2045	\$ 284,855		\$ 240,524,064	\$ 239,093,919	\$ 239,093,919	\$ 239,093,919
	23	2046-2047	2046	\$ 284,855		\$ 235,713,583	\$ 234,283,438	\$ 234,283,438	\$ 234,283,438
	24	2047-2048	2047	\$ 284,855		\$ 230,999,311	\$ 229,569,166	\$ 229,569,166	\$ 229,569,166
	25	2048-2049	2048	\$ 284,855		\$ 226,379,325	\$ 224,949,180	\$ 224,949,180	\$ 224,949,180

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.

Date 7/6/2020  
Applicant Name Celanese Ltd.  
ISD Name La Porte

Schedule C: Employment Information

Form 50-296A  
Revised May 2014

				Construction		Non-Qualifying Jobs	Qualifying Jobs	
	Year	School Year (YYYY-YYYY)	Tax Year (Actual tax year) YYYY	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
		2019-2020	2019					
Each year prior to start of Value Limitation Period <i>Insert as many rows as necessary</i>	QTP 1	2020-2021	2020	75 FTE	\$ 70,000			
	QTP 2	2021-2022	2021	100 FTE	\$ 70,000			
Each year prior to start of Value Limitation Period <i>Insert as many rows as necessary</i>	Gap Year 1	2022-2023	2022	400 FTE	\$ 70,000			
Each year prior to start of Value Limitation Period <i>Insert as many rows as necessary</i>	Gap Year 2	2023-2024	2023	400 FTE	\$ 70,000			
Value Limitation Period <i>The qualifying time period could overlap the value limitation period.</i>	VLP 1	2024-2025	2024				25	\$ 66,222.20
	2	2025-2026	2025				25	\$ 66,222.20
	3	2026-2027	2026				25	\$ 66,222.20
	4	2027-2028	2027				25	\$ 66,222.20
	5	2028-2029	2028				25	\$ 66,222.20
	6	2029-2030	2029				25	\$ 66,222.20
	7	2030-2031	2030				25	\$ 66,222.20
	8	2031-2032	2031				25	\$ 66,222.20
	9	2032-2033	2032				25	\$ 66,222.20
	10	2033-2034	2033				25	\$ 66,222.20
Years Following Value Limitation Period	11 through 25	2034-2049	2034-2048				25	\$ 66,222.20

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

- C1.

Are the cumulative number of qualifying jobs listed in Column D less than the number of qualifying jobs required by statute? (25 qualifying jobs in Subchapter B districts, 10 qualifying jobs in Subchapter C districts)

If yes, answer the following two questions:
- C1a.

Will the applicant request a job waiver, as provided under 313.025(f-1)?
- C1b.

Will the applicant avail itself of the provision in 313.021(3)(F)?
- ☐

Yes

☒

No
- ☐

Yes

☒

No
- ☐

Yes

☒

No

Schedule D: Other Incentives (Estimated)

Date 6/10/2019  
Applicant Name Celanese Ltd.  
ISD Name La Porte

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:	N/A	N/A	N/A	N/A	N/A
	City:	N/A	N/A	N/A	N/A	N/A
	Other:	N/A	N/A	N/A	N/A	N/A
Tax Code Chapter 312	County:	N/A	N/A	N/A	N/A	N/A
	City:	N/A	N/A	N/A	N/A	N/A
	Other:	N/A	N/A	N/A	N/A	N/A
Local Government Code Chapters 380/381	County:	N/A	N/A	N/A	N/A	N/A
	City:	N/A	N/A	N/A	N/A	N/A
	Other:	N/A	N/A	N/A	N/A	N/A
Freeport Exemptions		N/A	N/A	N/A	N/A	N/A
Non-Annexation Agreements		N/A	N/A	N/A	N/A	N/A
Enterprise Zone/Project		N/A	N/A	N/A	N/A	N/A
Economic Development Corporation		N/A	N/A		N/A	
Texas Enterprise Fund		N/A	N/A		N/A	
Employee Recruitment		N/A	N/A		N/A	
Skills Development Fund		N/A	N/A		N/A	
Training Facility Space and Equipment		N/A	N/A		N/A	
Infrastructure Incentives		N/A	N/A		N/A	
Permitting Assistance		N/A	N/A		N/A	
Other:		N/A	N/A		N/A	
Other:		N/A	N/A		N/A	
Other:		N/A	N/A		N/A	
Other:		N/A	N/A		N/A	
TOTAL				N/A	N/A	N/A

Additional information on incentives for this project:

## Texas Comptroller of Public Accounts

Data Analysis and  
Transparency  
Form 50-296-A**SECTION 16: Authorized Signatures and Applicant Certification**

After the application and schedules are complete, an authorized representative from the school district and the business should review the application documents and complete this authorization page. Attach the completed authorization page in **Tab 17**.

**NOTE:** If you amend your application, you will need to obtain new signatures and resubmit this page, Section 16, with the amendment request.

**1. Authorized School District Representative Signature**

I am the authorized representative for the school district to which this application is being submitted. I understand that this application is a government record as defined in Chapter 37 of the Texas Penal Code.

print  
here

Walter G. JACKSON

Print Name (Authorized School District Representative)

sign  
here

Walter G. Jackson

Signature (Authorized School District Representative)

Superintendent

Title

July 20, 2020

Date

**2. Authorized Company Representative (Applicant) Signature and Notarization**

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

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

print  
here

Ronnie Berry

Print Name (Authorized Company Representative (Applicant))

sign  
here

RB

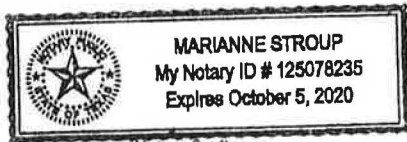
Signature (Authorized Company Representative (Applicant))

VP, Global Tax

Title

7/19/2020

Date



(Notary Seal)

GIVEN under my hand and seal of office this, the

10<sup>th</sup> day of July, 2020

Marianne Stroup

Notary Public in and for the State of Texas

My Commission expires: 10/5/2020

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.