

UNDERWOOD

FRED STORMER
Phone: 806.379.0306
Fax: 806.379.0316
www.uwlaw.com
Fred.Stormer@uwlaw.com

ADDRESS:
500 S. Taylor Street
Suite 1200, LB 233
Amarillo, TX 79101-2446
MAILING ADDRESS:
P.O. Box 9158
Amarillo, TX 79105-9158

July 29, 2019

Deisy Perez
Economic Development and Analysis Division
Texas Comptroller of Public Accounts
111 E. 17th St.
Austin, TX 78774

Via Email and Federal Express

Re: App 1382-La Porte ISD –Celanese Ltd.
Amendment No. 01 to Application

Dear Ms. Perez,

Enclosed please find amended application pages provided by the Applicant for the Chapter 313 Application submitted by Celanese Ltd. to La Porte ISD (the "Application"), along with a signature page to acknowledge these changes and the revised schedules in Excel format. This Amendment makes the following changes to the Application:

1. Tab 1 - Page 7, Section 14, Nos. 7c, 9, 10 and Schedule C – updated wage data.
2. Tab 11- qualified property maps with project and reinvestment zone boundary overlay.
3. Tab 13 - updated to reflect correct annual wage.
4. Tab 14 – the market value is updated in Schedule B and wage data is updated Schedule C.

A CD containing this Amendment also enclosed. This Amendment, dated July 29, 2019 and numbered 01, is the first amendment to the Application. Please let me know if you require any additional information.

Sincerely,



Fred A. Stormer

Encl.
0D3EH4
cc: Kirk Glasby

via email: kglasbys@dmmainc.com

Texas Comptroller of Public Accounts

Data Analysis and
Transparency
Form 50-296-A

SECTION 14: Wage and Employment Information

1. What is the estimated number of permanent jobs (more than 1,600 hours a year), with the applicant or a contractor of the applicant, on the proposed qualified property during the last complete quarter before the application review start date (date your application is finally determined to be complete)? 0
2. What is the last complete calendar quarter before application review start date:
☐ First Quarter ☐ Second Quarter ☐ Third Quarter ☒ Fourth Quarter of 2018
(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)? 369
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? 25
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 1,356.00
- b. 110% of the average weekly wage for manufacturing jobs in the county is 1,872.00
- c. 110% of the average weekly wage for manufacturing jobs in the region is 1,273.50
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? 66,222.20
10. What is the annual wage you are committing to pay for each of the new qualifying jobs you create on the qualified property? 66,222.20
11. Will the qualifying jobs meet all minimum requirements set out in Tax Code §313.021(3)? ☒ Yes ☐ No
12. Do you intend to satisfy the minimum qualifying job requirement through a determination of cumulative economic benefits to the state as provided by §313.021(3)(F)? ☐ Yes ☒ No
- 12a. If yes, attach in **Tab 12** supporting documentation from the TWC, pursuant to §313.021(3)(F).
13. Do you intend to rely on the project being part of a single unified project, as allowed in §313.024(d-2), in meeting the qualifying job requirements? ☐ Yes ☒ No
- 13a. If yes, attach in **Tab 6** supporting documentation including a list of qualifying jobs in the other school district(s).

SECTION 15: Economic Impact

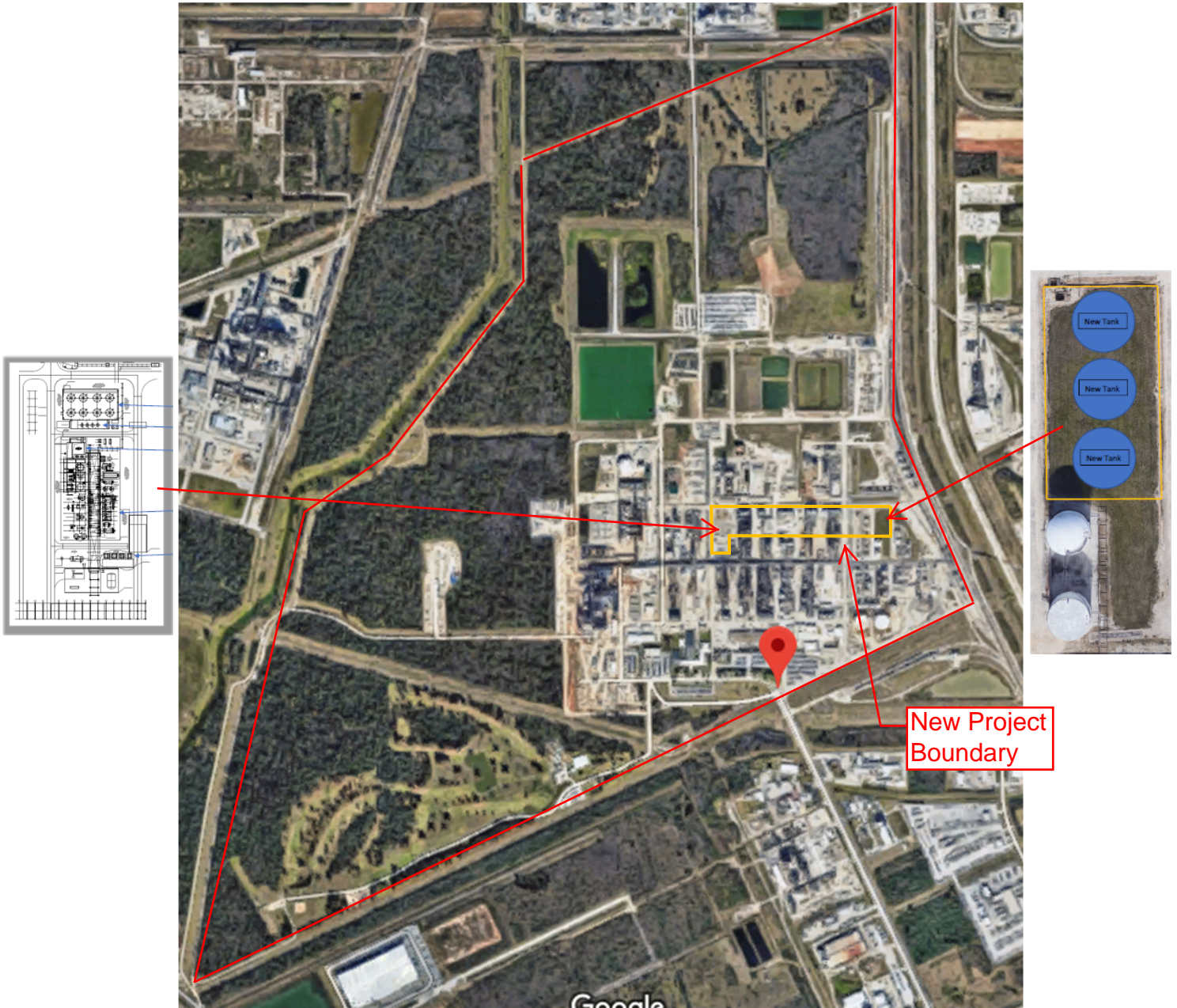
1. Complete and attach Schedules A1, A2, B, C, and D in **Tab 14**. Note: Excel spreadsheet versions of schedules are available for download and printing at URL listed below.
2. Attach an Economic Impact Analysis, if supplied by other than the Comptroller's Office, in **Tab 15**. (*not required*)
3.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

Tab 11 - Qualified 1382-laporte-celanese-appamend01-07292019
Property Map



Tab 11 - Qualified
Property Map

1382-laporte-celanese-appamend01-07292019



Calculations of Wages for Harris County

Based on Most Recent Data Available

Average Weekly Wage for all jobs (all industries) in the County		
Year	Period	Wages
2018	Q1	1,494
2018	Q2	1,269
2018	Q3	1,271
2018	Q4	1,390
Average		\$1,356.00

110% of Average Weekly Wage for Manufacturing jobs in the County		
Year	Period	Wages
2018	Q1	1,921
2018	Q2	1,611
2018	Q3	1,586
2018	Q4	1,690
Average		\$1,702
110% of Average Weekly Wage		\$1,872

110% of Average Weekly Wage for Manufacturing jobs in the Region Houston-Galveston Area Council		
Rate per Hour		\$28.94
110% of Rate Per Hour		\$31.83
Hours per Week		40
110% of Average Weekly Wage		\$1,273.50
Annual Average Wage (52 Weeks)		\$66,222.20

110% of Average Annual Wage for Manufacturing jobs in the Region		
Average Annual Wage		\$60,202.00
110% of Average Annual Wage		\$66,222.20

Minimum Required Annual Wage		\$66,222.20
-------------------------------------	--	--------------------

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

1382-laporte-celanese-appamend01-07292019

Date

7/26/2019

Applicant Name

Celanese 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>	QTP 1	2020-2021	2020	\$ 284,855		\$ -	\$ -	\$ -	\$ 284,855
Value Limitation Period	QTP - VLP 1	2021-2022	2021	\$ 284,855		\$ 200,142,428	\$ 198,427,428	\$ 198,427,428	\$ 80,000,000
	2	2022-2023	2022	\$ 284,855		\$ 380,270,612	\$ 378,555,612	\$ 378,555,612	\$ 80,000,000
	3	2023-2024	2023	\$ 284,855		\$ 372,665,200	\$ 370,950,200	\$ 370,950,200	\$ 80,000,000
	4	2024-2025	2024	\$ 284,855		\$ 365,211,896	\$ 363,496,896	\$ 363,496,896	\$ 80,000,000
	5	2025-2026	2025	\$ 284,855		\$ 357,907,658	\$ 356,192,658	\$ 356,192,658	\$ 80,000,000
	6	2026-2027	2026	\$ 284,855		\$ 350,749,505	\$ 349,034,505	\$ 349,034,505	\$ 80,000,000
	7	2027-2028	2027	\$ 284,855		\$ 343,734,515	\$ 342,019,515	\$ 342,019,515	\$ 80,000,000
	8	2028-2029	2028	\$ 284,855		\$ 336,859,824	\$ 335,144,824	\$ 335,144,824	\$ 80,000,000
	9	2029-2030	2029	\$ 284,855		\$ 330,122,628	\$ 328,407,628	\$ 328,407,628	\$ 80,000,000
	10	2030-2031	2030	\$ 284,855		\$ 323,520,175	\$ 321,805,175	\$ 321,805,175	\$ 80,000,000
Continue to maintain viable presence	11	2031-2032	2031	\$ 284,855		\$ 317,049,772	\$ 315,334,772	\$ 315,334,772	\$ 315,334,772
	12	2032-2033	2032	\$ 284,855		\$ 310,708,776	\$ 308,993,776	\$ 308,993,776	\$ 308,993,776
	13	2033-2034	2033	\$ 284,855		\$ 304,494,601	\$ 302,779,601	\$ 302,779,601	\$ 302,779,601
	14	2034-2035	2034	\$ 284,855		\$ 298,404,709	\$ 296,689,709	\$ 296,689,709	\$ 296,689,709
	15	2035-2036	2035	\$ 284,855		\$ 292,436,615	\$ 290,721,615	\$ 290,721,615	\$ 290,721,615
Additional years for 25 year economic impact as required by 313.026(c)(1)	16	2036-2037	2036	\$ 284,855		\$ 286,587,882	\$ 284,872,882	\$ 284,872,882	\$ 284,872,882
	17	2037-2038	2037	\$ 284,855		\$ 280,856,125	\$ 279,141,125	\$ 279,141,125	\$ 279,141,125
	18	2038-2039	2038	\$ 284,855		\$ 275,239,002	\$ 273,524,002	\$ 273,524,002	\$ 273,524,002
	19	2039-2040	2039	\$ 284,855		\$ 269,734,222	\$ 268,019,222	\$ 268,019,222	\$ 268,019,222
	20	2040-2041	2040	\$ 284,855		\$ 264,339,538	\$ 262,624,538	\$ 262,624,538	\$ 262,624,538
	21	2041-2042	2041	\$ 284,855		\$ 259,052,747	\$ 257,337,747	\$ 257,337,747	\$ 257,337,747
	22	2043-2043	2042	\$ 284,855		\$ 253,871,692	\$ 252,156,692	\$ 252,156,692	\$ 252,156,692
	23	2043-2044	2043	\$ 284,855		\$ 248,794,258	\$ 247,079,258	\$ 247,079,258	\$ 247,079,258
	24	2044-2045	2044	\$ 284,855		\$ 243,818,373	\$ 242,103,373	\$ 242,103,373	\$ 242,103,373
	25	2045-2046	2045	\$ 284,855		\$ 238,942,006	\$ 237,227,006	\$ 237,227,006	\$ 237,227,006

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 **7/26/2019**
Applicant Name **Celanese Ltd.**
ISD Name **La Porte**

Form 50-296A

Revised May 2014

				Construction		Non-Qualifying Jobs	Qualifying Jobs	
				Column A	Column B	Column C	Column D	Column E
	Year	School Year (YYYY-YYYY)	Tax Year (Actual tax year) YYYY	Number of Construction FTE's or man-hours (specify)	Average annual wage rates for construction workers	Number of non-qualifying jobs applicant estimates it will create (cumulative)	Number of new qualifying jobs applicant commits to create meeting all criteria of Sec. 313.021(3) (cumulative)	Average annual wage of new qualifying jobs
Each year prior to start of Value Limitation Period <i>Insert as many rows as necessary</i>	QTP 1	2020-2021	2020	400 FTE	\$ 70,000		0	\$ -
Value Limitation Period <i>The qualifying time period could overlap the value limitation period.</i>	QTP - VLP 1	2021-2022	2021	400 FTE	\$ 70,000		25	\$ 66,222
	2	2022-2023	2022				25	\$ 66,222
	3	2023-2024	2023				25	\$ 66,222
	4	2024-2025	2024				25	\$ 66,222
	5	2025-2026	2025				25	\$ 66,222
	6	2026-2027	2026				25	\$ 66,222
	7	2027-2028	2027				25	\$ 66,222
	8	2028-2029	2028				25	\$ 66,222
	9	2029-2030	2029				25	\$ 66,222
	10	2030-2031	2030				25	\$ 66,222
Years Following Value Limitation Period	11 through 25	2031-2046	2031-2045				25	\$ 66,222

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)?

<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No
<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No
<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No

Celanese Corp & Subsidiaries
Instructions for Filing
Form 05-164
Texas Franchise Tax Extension Request
for the year ended December 31, 2018

You must file your extension electronically. You do not need to file an extension with the state of Texas.

There is no tax due with this application.

DO NOT separately file Form 05-164 with the state of Texas. Doing so will delay the processing of your extension.

TX2019 05-164
Ver. 10.0 (Rev.9-16/9)

Texas Franchise Tax Extension Request

■ **Tcode** 13258 Annual

■ Taxpayer number

■ Report year

Due date

19804207264	2019	05/15/2019
-------------	------	------------

Taxpayer name Celanese Corp & Subsidiaries				Secretary of State file number or Comptroller file number 0800567698
Mailing address 222 W. Las Colinas Blvd, Ste 900N				
City Irving	State TX	Country US	ZIP code plus 4 75039	Blacken box if the address has changed ■ <input type="checkbox"/>
Blacken box if this is a combined report <input checked="" type="checkbox"/>				


If this extension is for a combined group, you must also complete and submit Form 05-165.

Note to mandatory Electronic Fund Transfer(EFT) payers:
When requesting a second extension do not submit an Affiliate List Form 05-165.

1. Extension payment (Dollars and cents)

1. ■

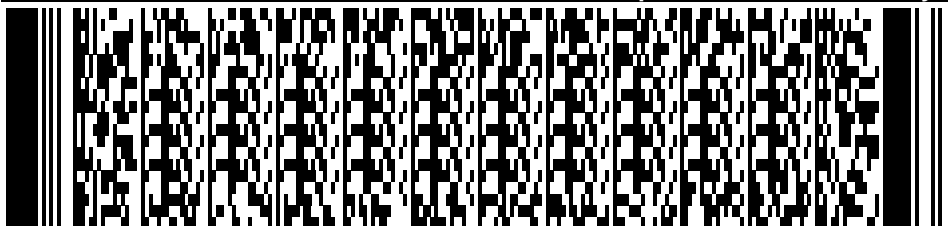
0.00

Print or type name RONNIE BERRY		Area code and phone number (972) 443-4000
I declare that the information in this document and any attachments is true and correct to the best of my knowledge and belief.		Mail original to: Texas Comptroller of Public Accounts P.O. Box 149348 Austin, TX 78714-9348
sign here 	Date	

Instructions for each report year are online at www.comptroller.texas.gov/taxes/franchise/forms. If you have any questions, call 1-800-252-1381.

Taxpayers who paid \$10,000 or more during the preceding fiscal year (Sept. 1 thru Aug. 31) are required to electronically pay their franchise tax.
For more information visit www.comptroller.texas.gov/taxes/franchise/filing-requirements.php.

Texas Comptroller Official Use Only



VE/DE	<input type="checkbox"/>
PM Date	<input type="text"/>



7002

TX2019 05-165
Ver. 10.0 (Rev.9-11/3)

Texas Franchise Tax Extension Affiliate List

Tcode 13298

Reporting entity taxpayer number

Report year

Reporting entity taxpayer name

19804207264

2019

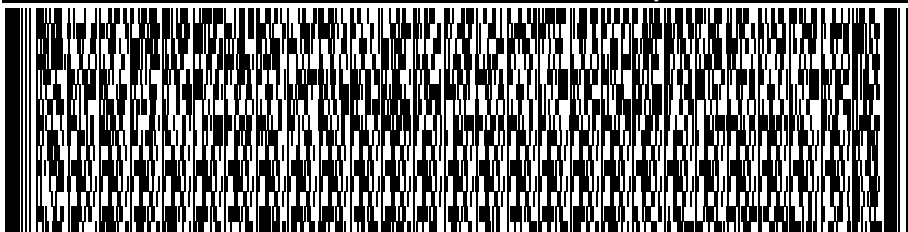
Celanese Corp & Subsidiaries

LEGAL NAME OF AFFILIATE	AFFILIATE'S TEXAS TAXPAYER NUMBER (If none, enter FEI number)	BLACKEN BOX IF AFFILIATE DOES NOT HAVE NEXUS IN TEXAS
1. CELANESE CHEMICALS, INC.	32033579668	<input type="checkbox"/>
2. CELANESE INTERNATIONAL CORPORATION	17526225291	<input type="checkbox"/>
3. CELTRAN, INC.	15608181663	<input type="checkbox"/>
4. TICONA FORTRON, INC.	12231402764	<input type="checkbox"/>
5. TICONA POLYMERS, INC.	11333133582	<input type="checkbox"/>
6. CELANESE LTD	17526225267	<input type="checkbox"/>
7. CELANESE SALES US, LTD	32057499140	<input type="checkbox"/>
8. CELANESE ACETATE, LLC	32017429559	<input type="checkbox"/>
9. CELANESE AMERICAS, LLC	12218627839	<input type="checkbox"/>
10. CELANESE GLOBAL RELOCATION, LLC	32052637744	<input type="checkbox"/>
11. CNA HOLDINGS, LLC	11355684348	<input type="checkbox"/>
12. KEP AMERICAS ENGINEERING PLASTICS, LLC	32052637793	<input type="checkbox"/>
13. CELANESE US HOLDINGS, LLC	32049631933	<input type="checkbox"/>
14. CELANESE EVA PERFORMANCE POLYMERS, LLC	19801017211	<input type="checkbox"/>
15. TICONA LLC	32056180964	<input type="checkbox"/>
16. CE RECEIVABLES LLC	32051811753	<input type="checkbox"/>
17. SO.F.TER HOLDING USA, INC.	32067342108	<input type="checkbox"/>
18. SO.F.TER US, INC.	32067342173	<input type="checkbox"/>
19. RESULTS BASED SUSTAINABILITY LLC	32067342116	<input type="checkbox"/>
20. ACETATE UTP HOLDINGS LLC	32067342090	<input type="checkbox"/>
21. ACETATE US HOLDINGS LLC	32067342074	<input type="checkbox"/>

Note: To file an extension request for a reporting entity and its affiliates, Form 05-164 (Texas Franchise Tax Extension Request) must be submitted with this affiliate list. The filing of this list by itself does not constitute a properly filed Extension Request.

Do not file this form when requesting a second extension.

Texas Comptroller Official Use Only



VE/DE

☐

FM

☐

7002

Texas Franchise Tax Extension Affiliate List

Tcode 13298

Reporting entity taxpayer number

Report year

Reporting entity taxpayer name

19804207264

2019

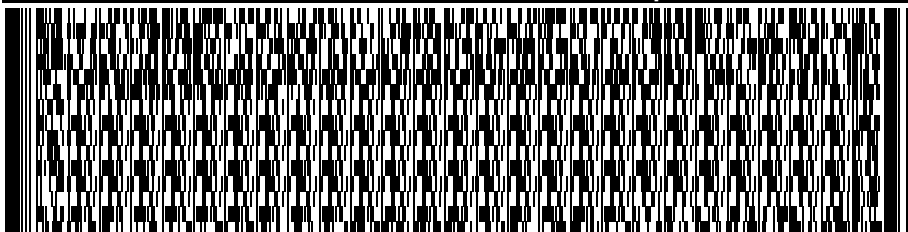
Celanese Corp & Subsidiaries

LEGAL NAME OF AFFILIATE	AFFILIATE'S TEXAS TAXPAYER NUMBER (If none, enter FEI number)	BLACKEN BOX IF AFFILIATE DOES NOT HAVE NEXUS IN TEXAS
1. ACETATE INTERMEDIATE HOLDINGS, LLC	32067342124	<input type="checkbox"/>
2. ACETATE INTERNATIONAL, LLC	32067342132	<input type="checkbox"/>
3. ACETATE SALES U.S. LTD.	32064486924	<input type="checkbox"/>
4. CELANESE INTERNATIONAL HOLDINGS, LLC	980524485	<input checked="" type="checkbox"/>
5. CELANESE SINGAPORE HOLDINGS, LLC	981392451	<input checked="" type="checkbox"/>
6. CELANESE IBERICA HOLDINGS, LLC	981389379	<input checked="" type="checkbox"/>
7.		<input type="checkbox"/>
8.		<input type="checkbox"/>
9.		<input type="checkbox"/>
10.		<input type="checkbox"/>
11.		<input type="checkbox"/>
12.		<input type="checkbox"/>
13.		<input type="checkbox"/>
14.		<input type="checkbox"/>
15.		<input type="checkbox"/>
16.		<input type="checkbox"/>
17.		<input type="checkbox"/>
18.		<input type="checkbox"/>
19.		<input type="checkbox"/>
20.		<input type="checkbox"/>
21.		<input type="checkbox"/>

Note: To file an extension request for a reporting entity and its affiliates, Form 05-164 (Texas Franchise Tax Extension Request) must be submitted with this affiliate list. The filing of this list by itself does not constitute a properly filed Extension Request.

Do not file this form when requesting a second extension.

Texas Comptroller Official Use Only



VE/DE	<input type="checkbox"/>	FM	<input type="checkbox"/>
-------	--------------------------	----	--------------------------



7002

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

Lloyd W. Graham

Print Name (Authorized School District Representative)

sign
here


Signature (Authorized School District Representative)

Superintendent of Schools

Title

29 July 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

Ronnie Berry

Print Name (Authorized Company Representative (Applicant))

sign
here


Signature (Authorized Company Representative (Applicant))

VP, Global Tax

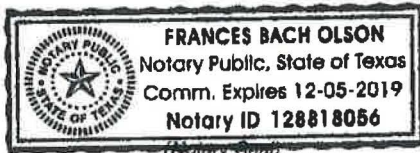
Title

July 26, 2019

Date

GIVEN under my hand and seal of office this, the

26th day of July, 2019



 Notary Public in and for the State of Texas

My Commission expires: December 5, 2019

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.