

June 10, 2020

Via Electronic Mail
Ms. Michelle Luera
Senior Research Analyst
Data Analysis and Transparency Division
Texas Comptroller of Public Accounts
Lyndon B. Johnson State Office Building
111 E. 17th Street
Austin, Texas 78774

Re: Application #1385 for Appraised Value Limitation on Qualified Property from Delilah Solar Energy LLC to Rivercrest Independent School District—Amendment #002

First Year of Qualifying Time Period: December 31, 2020 (Stub Year)
First Year of Limitation Period: January 1, 2023

Dear Ms. Luera:

The Applicant Delilah Solar Energy LLC has requested to amend certain portions of the above-referenced Application for Appraised Value Limitation on Qualified Property. The Applicant and Rivercrest Independent School District entered into an Agreement for Limitation on Appraised Value of Property for School District Maintenance and Operations Taxes on May 12, 2020. This amendment reflects updates to the project timeline, acreage, megawatt output, capital investment, project maps, existing improvements and maps, and Schedules A1–D, and a new signature page. Specifically, the proposed changes in the attached Amendment #002 are enumerated below.

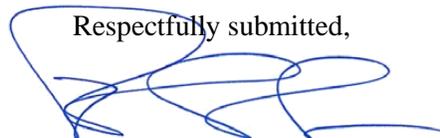
1. **Section 9: Projected Timeline**
 - a. Item 1. Application approval by school board—Q4 2019 changed to May 12, 2020
 - b. Item 2. Commencement of construction—Q1 2020 changed to Q2 2021
 - c. Item 3. Beginning of qualifying time period—January 2, 2020 changed to December 31, 2020
 - d. Item 5. Begin hiring new employees—Q4 2022 changed to Q2 2022
 - e. Item 6. Commencement of commercial operations—Q4 2022 changed to June 1, 2022
2. **Section 13: Information on Property Not Eligible to Become Qualified Property**
 - a. Item 4. Total estimated market value of existing property—\$1,001,832.00 changed to \$320,038.00
 - b. **Tab 10** has been updated to reflect changes made to Section 13.
3. **Tab 4: Detailed Description of Project**
 - a. In the original application, the Applicant proposed to construct a 200 MW solar electric generation facility on 7,305 acres of privately owned land in Red River County, with an estimated \$185 Million of capital investment.
 - b. In the application amendment, the Applicant proposes to construct a 51 MW solar electric generation facility on 648.13 acres of privately owned land in Red River County, with an estimated \$52 Million of capital investment.
4. **Tab 7: Description of Qualified Investment**

- a. In the original application, the Applicant proposed to construct a 200 MW solar electric generation facility on 7,305 acres of privately owned land in Red River County, with an estimated \$185 Million of capital investment.
 - b. In the application amendment, the Applicant proposes to construct a 51 MW solar electric generation facility on 648.13 acres of privately owned land in Red River County, with an estimated \$52 Million of capital investment.
5. **Tab 8: Description of Qualified Property**
- a. In the original application, the Applicant proposed to construct a 200 MW solar electric generation facility on 7,305 acres of privately owned land in Red River County, with an estimated \$185 Million of capital investment.
 - b. In the application amendment, the Applicant proposes to construct a 51 MW solar electric generation facility on 648.13 acres of privately owned land in Red River County, with an estimated \$52 Million of capital investment.
6. **Tab 9: Description of Land**
- a. In the original application, the Applicant proposed to lease 7,305 acres of land.
 - b. In the application amendment, the Applicant proposes to lease 648.13 acres of land.
7. **Tab 10: Description of property not eligible to become qualified property**
- a. Information has been updated to reflect changes made in Section 13.
8. **Tab 11: Maps**
- a. Updated project vicinity, qualified investment, qualified property, existing property, land location within vicinity, and reinvestment zone maps are attached in Amendment #002.
9. **Tab 14: Schedules**
- a. Updated Schedules A1–D are attached in Amendment #002.
10. **Tab 17: Authorized Signatures**
- a. Updated signature page is attached in Amendment #002.

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

Thank you so much for your kind consideration to the foregoing.

Respectfully submitted,



Rick L. Lambert

RLL;sl

cc: *Via Electronic Mail:* rrad@windstream.net
Ms. Christie Ussery, Chief Appraiser, Red River County Appraisal District

Via Electronic Mail: sjessee@rivercrestisd.net
Mr. Stanley Jessee, Superintendent of Schools, Rivercrest Independent School District

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

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



Ernst & Young LLP
Suite 3200
401 Congress Avenue
Austin, TX 78701

Tel: +1 512 478 9881
Fax: +1 512 473 3499
ey.com

Mr. Stanley Jessee
Superintendent
Rivercrest ISD
4100 US Highway 271 S
Bogata, Texas 75417

31 March, 2020

**Application for Appraised Value Limitation on Qualified Property
Delilah Solar Energy LLC - Amendment No. 2 to Application 1385**

Dear Mr. Jessee,

Please see the attached Amendment #2 to the Application for Appraised Value Limitation for Delilah Solar Energy LLC (Application # 1385 per the Comptroller of Public Accounts).

This amendment reflects updates to the project time line, acreage, megawatt output, capital investment, project maps, existing improvements and maps, and Schedules A1-D, and a new signature page.

Please do not hesitate to contact me directly if you have any additional questions regarding this filing, or need any further information.

Sincerely,

Adam Glatz
Senior Manager

Attachment

Copy to: Mr. Rick Lambert, Director, Powell Youngblood & Taylor, LLP
Ms. Shelly Leung, Powell Youngblood & Taylor, LLP
Ms. Bristi Cure, Director, Invenergy LLC

1385 – Rivercrest ISD – Delilah Solar Energy LLC

Amendment 2 to Chapter 313 Application

March 31, **2020**



Delilah Solar Energy LLC
Application for Appraised Value Limitation on Qualified Property
To
Rivercrest ISD

Tab #1
Application pages attached

Texas Comptroller of Public Accounts

Data Analysis and Transparency Form 50-296-A

SECTION 9: Projected Timeline

- 1. Application approval by school board
2. Commencement of construction
3. Beginning of qualifying time period
4. First year of limitation
5. Begin hiring new employees
6. Commencement of commercial operations
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)?
8. When do you anticipate the new buildings or improvements will be placed in service?

SECTION 10: The Property

- 1. Identify county or counties in which the proposed project will be located
2. Identify Central Appraisal District (CAD) that will be responsible for appraising the property
3. Will this CAD be acting on behalf of another CAD to appraise this property?
4. List all taxing entities that have jurisdiction for the property, the portion of project within each entity and tax rates for each entity:
5. Is the project located entirely within the ISD listed in Section 1?
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)?

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.

- 1. At the time of application, what is the estimated minimum qualified investment required for this school district?
2. What is the amount of appraised value limitation for which you are applying?
3. Does the qualified investment meet the requirements of Tax Code §313.021(1)?
4. Attach a description of the qualified investment [See §313.021(1).] The description must include:
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?

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)?
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?
3a. If yes, attach the applicable supporting documentation:
a. evidence that the area qualifies as a enterprise zone as defined by the Governor's Office (Tab 16);
b. legal description of reinvestment zone (Tab 16);
c. order, resolution or ordinance establishing the reinvestment zone (Tab 16);
d. guidelines and criteria for creating the zone (Tab 16); and
e. a map of the reinvestment zone or enterprise zone boundaries with vicinity map (Tab 11)
3b. If no, submit detailed description of proposed reinvestment zone or enterprise zone with a map indicating the boundaries of the zone on which you propose new construction or new improvements to the Comptroller's office within 30 days of the application date. What is the anticipated date on which you will submit final proof of a reinvestment zone or enterprise zone?

SECTION 13: Information on Property Not Eligible to Become Qualified Property

- 1. In Tab 10, attach a specific and detailed description of all existing property. This includes buildings and improvements existing as of the application review start date (the date the application is determined to be complete by the Comptroller). The description must provide sufficient detail to locate all existing property on the land that will be subject to the agreement and distinguish existing property from future proposed property.
2. In Tab 10, attach a specific and detailed description of all proposed new property that will not become new improvements as defined by TAC 9.1051. This includes proposed property that: functionally replaces existing or demolished/removed property; is used to maintain, refurbish, renovate, modify or upgrade existing property; or is affixed to existing property; or is otherwise ineligible to become qualified property. The description must provide sufficient detail to distinguish existing property (question 1) and all proposed new property that cannot become qualified property from proposed qualified property that will be subject to the agreement (as described in Section 12 of this application).
3. For the property not eligible to become qualified property listed in response to questions 1 and 2 of this section, provide the following supporting information in Tab 10:
a. maps and/or detailed site plan;
b. surveys;
c. appraisal district values and parcel numbers;
d. inventory lists;
e. existing and proposed property lists;
f. model and serial numbers of existing property; or
g. other information of sufficient detail and description.
4. Total estimated market value of existing property (that property described in response to question 1): \$
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): \$

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.



Delilah Solar Energy LLC
Application for Appraised Value Limitation on Qualified Property
To
Rivercrest ISD

Tab #4

Detailed Description of Project

Delilah Solar Energy LLC proposes constructing an up to 51 MW solar electric generation facility on up to 648.13 acres of privately-owned land in Red River County. This application covers all qualified investment in the reinvestment zone and project boundary within Rivercrest ISD necessary for the commercial operations of the proposed solar farm.

The proposed qualified investment consists of solar photovoltaic modules, a single axis tracking system, driven-pile foundations, DC wiring, DC/AC inverters, medium voltage step-up transformers, AC cabling and a central substation with a high voltage step-up transformer. Upon completion the site will include 36-52 inverters and 360,000 – 800,000 panels depending on the final size of the project built and the associated electrical generating capacity of each panel.

Other improvements include an electrical substation or switchyard, collection cable, foundations and racking, modules, trackers, inverters, transformers, DC & AC collections (above grade and buried), transmission facilities, and roads associated with the solar facility.

The capital investment for this project is estimated to be \$52 million. There will be 100 construction jobs in the first year and 100 construction jobs in the second year as well as one (1) permanent local job once fully operational. Delilah Solar Energy LLC anticipates the commencement of commercial operations for this project by the second quarter of 2022. This project may be referred to as Delilah or Delilah Solar Energy in media reports.

Delilah Solar Energy LLC has applied to ERCOT on November 9, 2018 and has received the following IGNR number: 21INR0221.



Delilah Solar Energy LLC
Application for Appraised Value Limitation on Qualified Property
To
Rivercrest ISD

Tab #7

Description of Qualified Investment

Delilah Solar Energy LLC proposes constructing an up to 51 MW solar electric generation facility on up to 648.13 acres of privately-owned land in Red River County. This application covers all qualified Investment in the reinvestment zone and project boundary within Rivercrest ISD necessary for the commercial operations of the proposed solar farm.

The proposed qualified investment consists of solar photovoltaic modules, a single axis tracking system, driven-pile foundations, DC wiring, DC/AC inverters, medium voltage step-up transformers, AC cabling and a central substation with a high voltage step-up transformer. Upon completion the site will include 36-52 inverters and 360,000 – 800,000 panels depending on the final size of the project built and the associated generating capacity of each panel.

Other improvements include an electrical substation or switchyard, collection cable, foundations and raking, modules, trackers, inverters, transformers, DC & AC collections (above grade and buried), transmission facilities, and roads associated with the solar facility.

The capital investment for this project is estimated to be \$52 million. Delilah Solar Energy LLC anticipates the commencement of commercial operations for this project by the second quarter of 2022.



Delilah Solar Energy LLC
Application for Appraised Value Limitation on Qualified Property
To
Rivercrest ISD

Tab #8

Description of Qualified Property

Delilah Solar Energy LLC proposes constructing an up to 51 MW solar electric generation facility on up to 648.13 acres of privately-owned land in Red River County. This application covers all qualified Investment in the reinvestment zone and project boundary within Rivercrest ISD necessary for the commercial operations of the proposed solar farm.

The proposed qualified investment consists of solar photovoltaic modules, a single axis tracking system, driven-pile foundations, DC wiring, DC/AC inverters, medium voltage step-up transformers, AC cabling and a central substation with a high voltage step-up transformer. Upon completion the site will include 36-52 inverters and 360,000 – 800,000 panels depending on the final size of the project built and the associated generating capacity of each panel.

Other improvements include an electrical substation or switchyard, collection cable, foundations and raking, modules, trackers, inverters, transformers, DC & AC collections (above grade and buried), transmission facilities, and roads associated with the solar facility.

The capital investment for this project is estimated to be \$52 million. Delilah Solar Energy LLC anticipates the commencement of commercial operations for this project by the second quarter of 2022.



Delilah Solar Energy LLC
Application for Appraised Value Limitation on Qualified Property
To
Rivercrest ISD

Tab #9

Description of Land

Delilah Solar Energy LLC has leased 648.13 acres of land with local land owners in Red River County, Texas for the construction and operation of the Project.



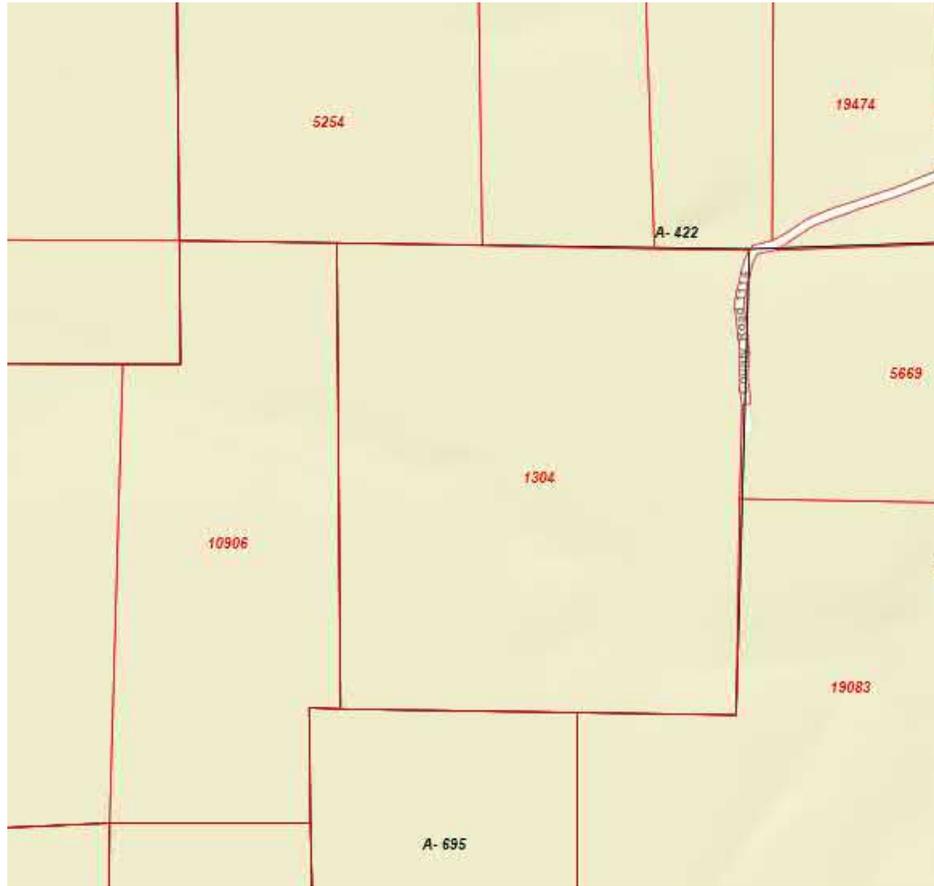
Delilah Solar Energy LLC
Application for Appraised Value Limitation on Qualified Property
To
Rivercrest ISD

Tab #10

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

The existing land improvements include commercial farms, property for cattle operations, and private residences. These improvements are not eligible to become qualified property. Attached are general property tax statements taken from the Red River County Appraisal District website displaying the 2019 appraised values of the existing real property improvements for a total of \$320,038.

Account Number: 0-10023-00000-0010-00 (1304-1/6265)



Property Account Report

RED RIVER APPRAISAL DISTRICT
Date Updated: Friday, September 27, 2019

Appraisal Year: 2019
Account Number: 0-10023-00000-0010-00 (1304-1/6265)

Owner Info

Account Info

Owner Name	HALEY KENNETH L	Deed Date	5/22/1995
Mailing Address	405 COUNTY ROAD 1114 BOGATA, TX 75417-3625	Owner Percentage	100.0%
Situs Address	405 CR 1114	Exemptions	General Homestead
Legal Description	A0023 ADKINS, CHARLES MAP A-17 143.938 ACRES	Deed Vol/Page	*/1
		Last Date To Protest	6/21/2019

Property Value Information

Land	316,664
Improvements	67,037
Personal	
Mineral	
Market Value	383,701
Ag Market	314,464
Ag Productivity	13,579
Timber Market	
Timber Productivity	
Productivity Loss	300,885
Homesite Cap Loss	
Appraised Value	82,816

Current Year Jurisdiction Values

Code	Jurisdiction Name	Appraised	Exemptions	Taxable
	CAD	82,816		82,816
	RED RIVER COUNTY	82,816	10,000	72,816
	RIVERCREST ISD	82,816	15,324	67,492
	ROAD & BRIDGE	82,816	10,000	72,816

Account Number: 0-10414-00000-0100-00 (5209-1/7445)



Property Account Report

RED RIVER APPRAISAL DISTRICT
Date Updated: Friday, September 27, 2019

Appraisal Year: 2019
Account Number: 0-10414-00000-0100-00 (5209-1/7445)

Owner Info

Account Info

Owner Name	HALVERSON MARK RICHARD
Mailing Address	1200 SOUTHWOOD BLVD ARLINGTON, TX 76013
Situs Address	
Legal Description	A0414 HALE, JOSIAH C. MAP A-16 TC-01 23 ACRES

Deed Date	
Owner Percentage	100.0%
Exemptions	
Last Date To Protest	6/21/2019

Property Value Information

Land	69,000
Improvements	2,100
Personal	
Mineral	
Market Value	71,100
Ag Market	34,500
Ag Productivity	1,173
Timber Market	34,500
Timber Productivity	782
Productivity Loss	67,045
Homesite Cap Loss	
Appraised Value	4,055

Current Year Jurisdiction Values

Code	Jurisdiction Name	Appraised	Exemptions	Taxable
	CAD	4,055		4,055
	RED RIVER COUNTY	4,055		4,055
	RIVERCREST ISD	4,055		4,055
	ROAD & BRIDGE	4,055		4,055

Account Number: 0-10422-00000-0010-00 (5247-1/44672)



Property Account Report

RED RIVER APPRAISAL DISTRICT
Date Updated: Friday, September 27, 2019

Appraisal Year: 2019
Account Number: 0-10422-00000-0010-00 (5247-1/44672)

Owner Info

Account Info

Owner Name	ICENOGLÉ JAMES WILLIAM AND LORINDA ROSS ICENOGLÉ	Deed Date	12/3/2003
Mailing Address	14195 FARM ROAD 410 S BOGATA, TX 75417-3653	Owner Percentage	100.0%
Situs Address	14195 FM 410 S	Exemptions	General Homestead
Legal Description	A0422 HARRIS, JOSEPH MAP B-18 TC-02 38.44 ACRES	Deed Vol/Page	*/1
		Last Date To Protest	6/21/2019

Property Value Information

Land	121,086
Improvements	2,759
Personal	
Mineral	
Market Value	123,845
Ag Market	119,700
Ag Productivity	3,610
Timber Market	
Timber Productivity	
Productivity Loss	116,090
Homesite Cap Loss	
Appraised Value	7,755

Current Year Jurisdiction Values

Code	Jurisdiction Name	Appraised	Exemptions	Taxable
	CAD	7,755		7,755
	RED RIVER COUNTY	7,755	2,478	5,277
	RIVERCREST ISD	7,755	2,478	5,277
	ROAD & BRIDGE	7,755	2,478	5,277

Account Number: 0-10422-00000-0041-00 (5252-1/7463)



Property Account Report

RED RIVER APPRAISAL DISTRICT
Date Updated: Friday, September 27, 2019

Appraisal Year: 2019
Account Number: 0-10422-00000-0041-00 (5252-1/7463)

Owner Info

Account Info

Owner Name	MARTIN CHARLES ANTHONY
Mailing Address	151 COUNTY ROAD 1116 BOGATA, TX 75417-3626
Situs Address	151 CR 1116
Legal Description	A0422 HARRIS, JOSEPH MAP B-18 TC-12 80 ACRES

Deed Date	
Owner Percentage	100.0%
Exemptions	General Homestead
Last Date To Protest	6/21/2019

Property Value Information

Land	200,000
Improvements	162,993
Personal	
Mineral	
Market Value	362,993
Ag Market	197,500
Ag Productivity	8,058
Timber Market	
Timber Productivity	
Productivity Loss	189,442
Homesite Cap Loss	
Appraised Value	173,551

Current Year Jurisdiction Values

Code	Jurisdiction Name	Appraised	Exemptions	Taxable
	CAD	173,551		173,551
	RED RIVER COUNTY	173,551	33,099	140,452
	RIVERCREST ISD	173,551	25,000	148,551
	ROAD & BRIDGE	173,551	36,099	137,452

Account Number: 0-10422-00000-0160-00 (5259-1/7462)



Property Account Report

RED RIVER APPRAISAL DISTRICT
Date Updated: Friday, September 27, 2019

Appraisal Year: 2019
Account Number: 0-10422-00000-0160-00 (5259-1/7462)

Owner Info

Account Info

Owner Name	NEADING KAY BETH	Deed Date	5/14/2019
Mailing Address	104 CR 1114 BOGATA, TX 75417	Owner Percentage	100.0%
Situs Address	104 C R 1114 BOGATA	Exemptions	General Homestead
Legal Description	A0422 HARRIS, JOSEPH MAP B-18 TC-03 1 ACRES	Deed Vol/Page	/0
		Last Date To Protest	6/21/2019

Property Value Information

Land	3,000
Improvements	84,299
Personal	
Mineral	
Market Value	87,299
Ag Market	
Ag Productivity	
Timber Market	
Timber Productivity	
Productivity Loss	
Homesite Cap Loss	
Appraised Value	87,299

Current Year Jurisdiction Values

Code	Jurisdiction Name	Appraised	Exemptions	Taxable
	CAD	87,299		87,299
	RED RIVER COUNTY	87,299	22,460	64,839
	RIVERCREST ISD	87,299	35,000	52,299
	ROAD & BRIDGE	87,299	22,460	64,839

Account Number: 0-10728-00000-0010-00 (8838-1/5565)



Property Account Report

RED RIVER APPRAISAL DISTRICT
Date Updated: Friday, September 27, 2019

Appraisal Year: 2019
Account Number: 0-10728-00000-0010-00 (8838-1/5565)

Owner Info

Account Info

Owner Name	SLATON BILLY DOYLE
Mailing Address	15813 FM 410 SOUTH BOGATA, TX 75417
Situs Address	
Legal Description	ABSTRACT 728 W H ROACH TC-17 50 ACRES

Deed Date	9/15/2009
Owner Percentage	100.0%
Exemptions	
Deed Vol/Page	635/203
Last Date To Protest	6/21/2019

Property Value Information

Land	113,300
Improvements	100
Personal	
Mineral	
Market Value	113,400
Ag Market	113,300
Ag Productivity	4,750
Timber Market	
Timber Productivity	
Productivity Loss	108,550
Homesite Cap Loss	
Appraised Value	4,850

Current Year Jurisdiction Values

Code	Jurisdiction Name	Appraised	Exemptions	Taxable
	CAD	4,850		4,850
	RED RIVER COUNTY	4,850		4,850
	RIVERCREST ISD	4,850		4,850
	ROAD & BRIDGE	4,850		4,850

Account Number: 0-10728-00000-0020-00 (8839-1/52904)



Property Account Report

RED RIVER APPRAISAL DISTRICT
Date Updated: Friday, September 27, 2019

Appraisal Year: 2019
Account Number: 0-10728-00000-0020-00 (8839-1/52904)

Owner Info

Account Info

Owner Name	MARTIN CHARLES A JR & BARBARA REVOCABLE LIVING TRUST
Mailing Address	151 COUNTY ROAD 1116 BOGATA, TX 75417
Situs Address	
Legal Description	ABSTRACT 728 W H ROACH 110.68 ACRES

Deed Date	
Owner Percentage	100.0%
Exemptions	
Last Date To Protest	6/21/2019

Property Value Information

Land	274,700
Improvements	750
Personal	
Mineral	
Market Value	275,450
Ag Market	226,700
Ag Productivity	9,249
Timber Market	48,000
Timber Productivity	1,360
Productivity Loss	264,091
Homesite Cap Loss	
Appraised Value	11,359

Current Year Jurisdiction Values

Code	Jurisdiction Name	Appraised	Exemptions	Taxable
	CAD	11,359		11,359
	RED RIVER COUNTY	11,359		11,359
	RIVERCREST ISD	11,359		11,359
	ROAD & BRIDGE	11,359		11,359



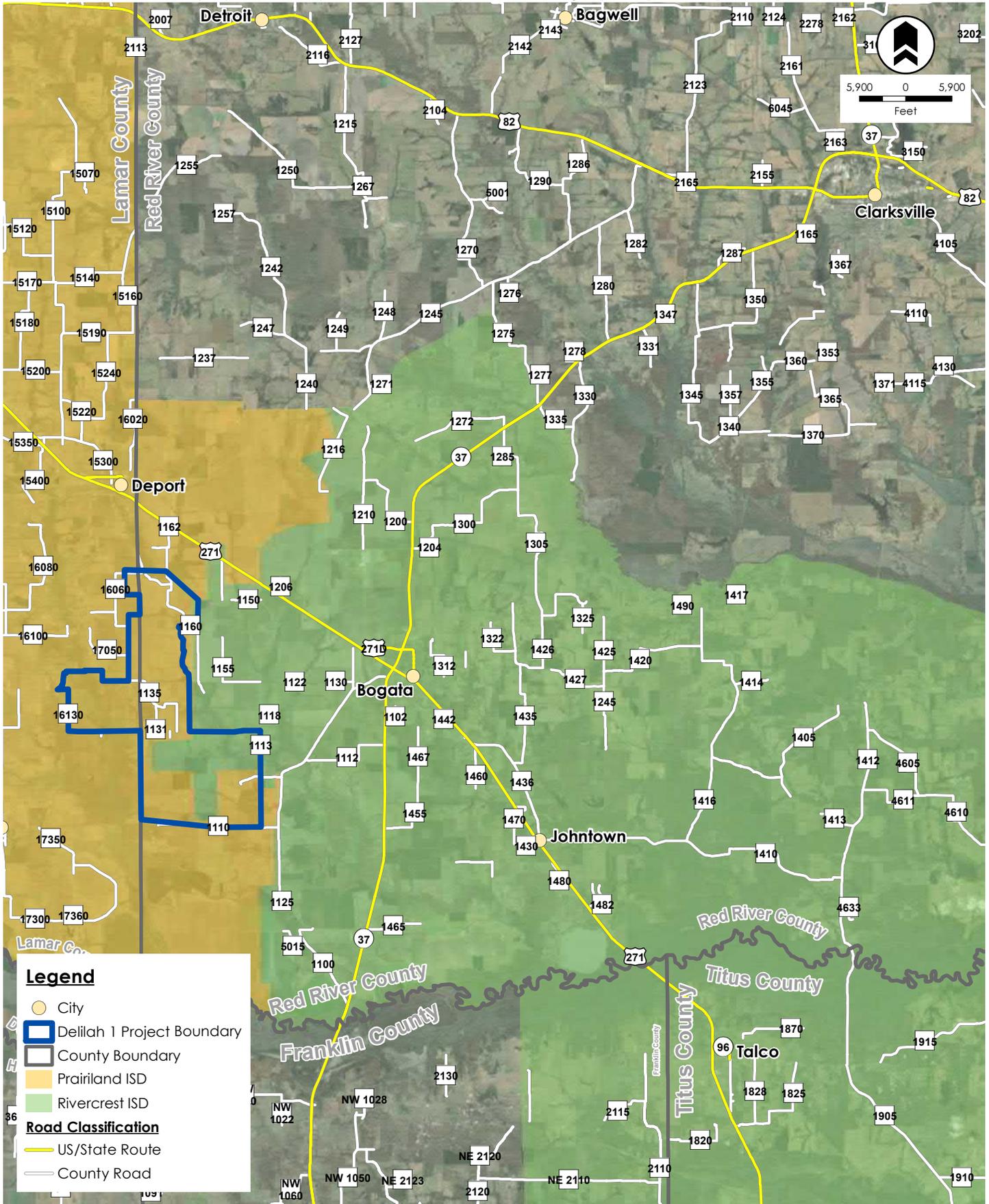
Delilah Solar Energy LLC
Application for Appraised Value Limitation on Qualified Property
To
Rivercrest ISD

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

Date Saved: Tuesday, January 21, 2020 1:34:31 PM Prepared By: RMeard Coordinate System: WGS 1984 Web Mercator Auxiliary Sphere Path: \\AZ-CGIS\ARC\GISdocs\...MXDs\US\TX\Solar\Delilah\delilah_reinvestmzone_let1.mxd



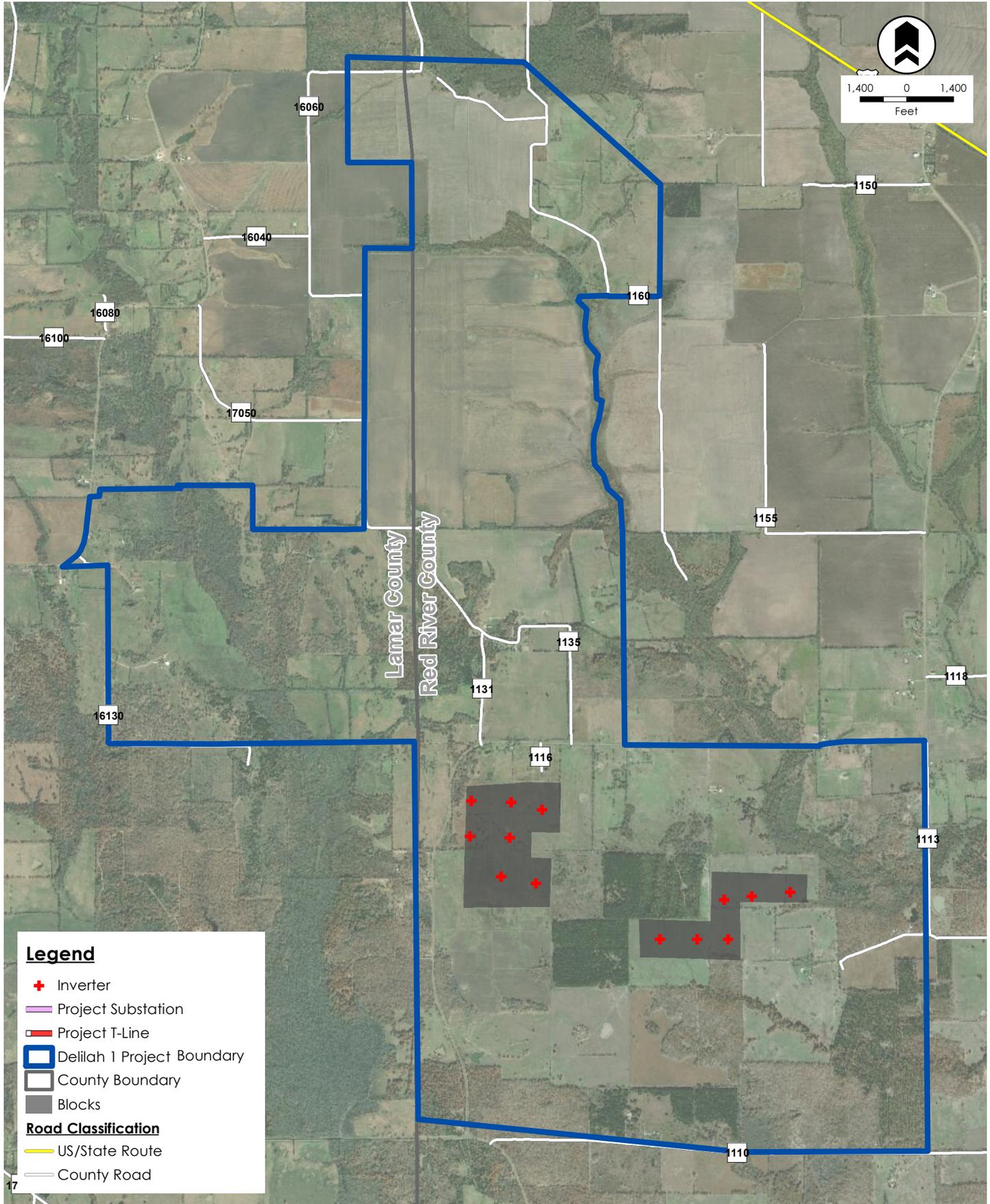
Proximity Map - Delilah Solar Energy I LLC

Delilah Solar Energy Center I LLC | Lamar & Red River Counties, Texas

Rev. 00

January 21, 2020





Legend

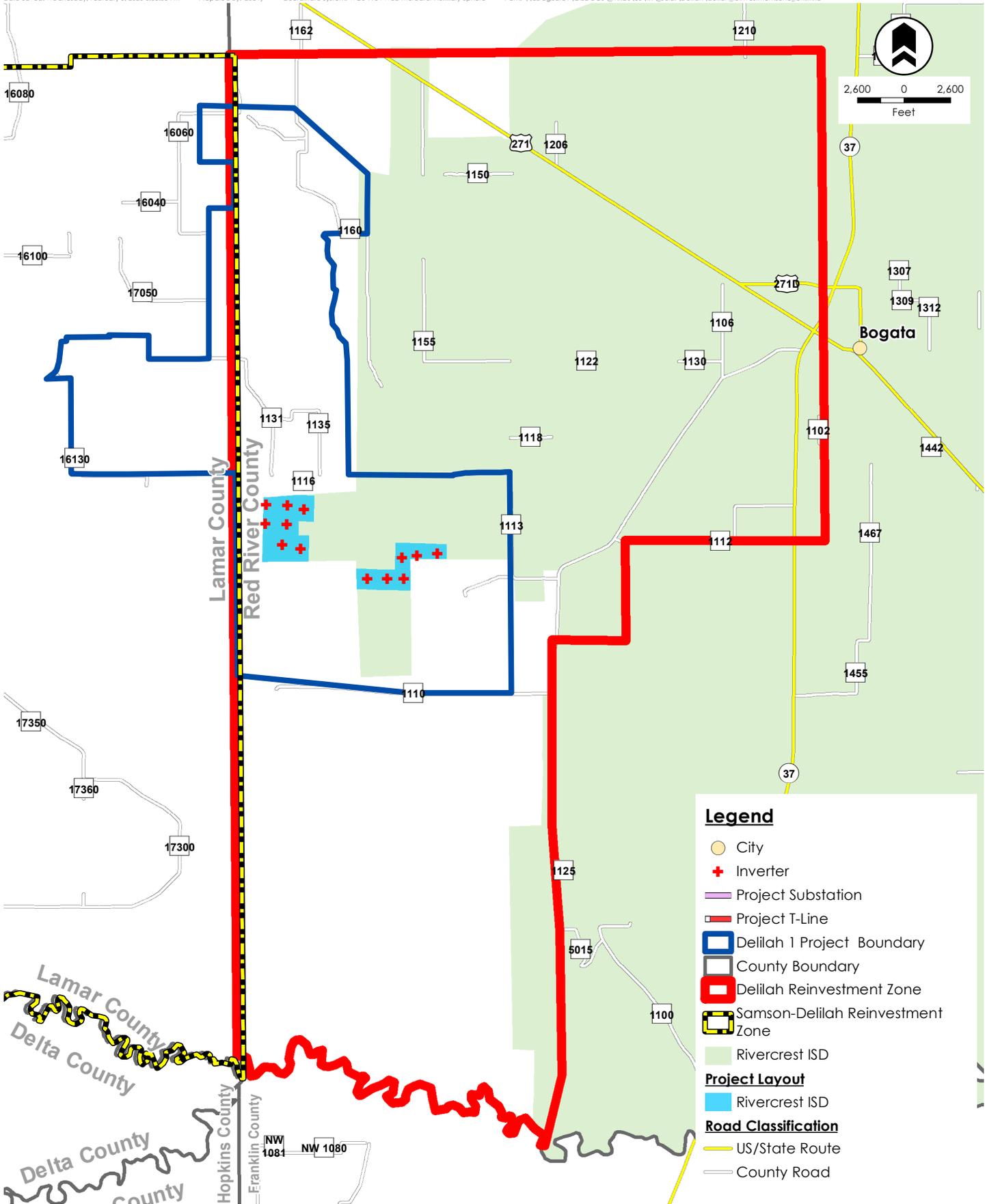
- + Inverter
 - Project Substation
 - Project T-Line
 - Delilah 1 Project Boundary
 - County Boundary
 - Blocks
- Road Classification**
- US/State Route
 - County Road

Site Map - Delilah Solar Energy LLC

Delilah Solar Energy Center LLC | Lamar and Red River Counties, Texas

Rev. 00
April 14, 2020



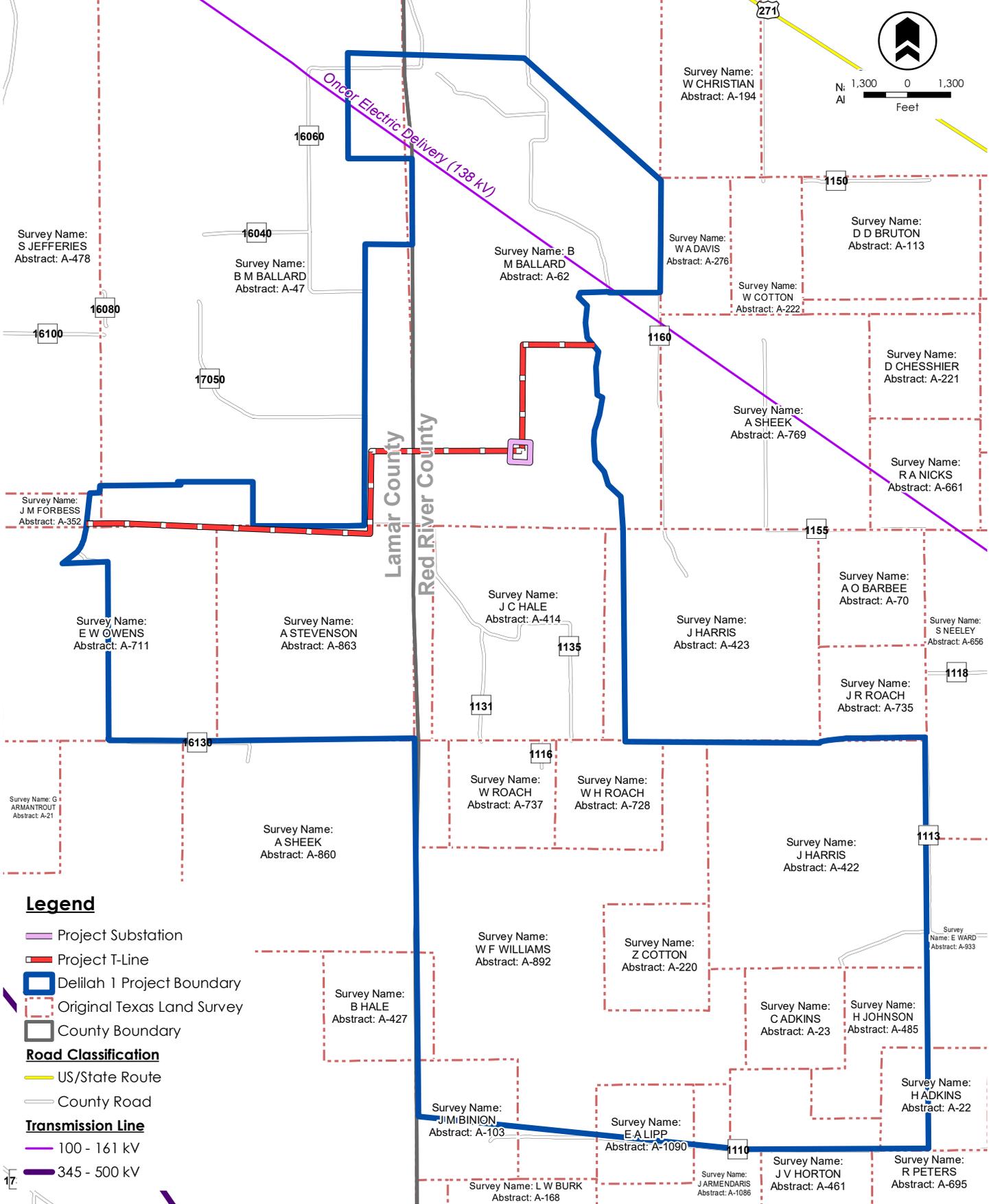


Reinvestment Zone - Delilah Solar Energy LLC

Delilah Solar Energy Center LLC | Lamar and Red River Counties, Texas

Rev. 00
April 14, 2020





Survey Map - Delilah Solar Energy I LLC

Delilah Solar Energy Center I LLC | Lamar & Red River Counties, Texas

Rev. 00
January 21, 2020





Delilah Solar Energy LLC
Application for Appraised Value Limitation on Qualified Property
To
Rivercrest ISD

Tab #14

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

See attached.

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

Date 23-Mar-20
 Applicant Name Delilah Solar Energy LLC
 ISD Name Rivercrest ISD

Form 50-296A
 Revised May 2014

PROPERTY INVESTMENT AMOUNTS									
(Estimated Investment in each year. Do not put cumulative totals.)									
	Year	School Year (YYYY-YYYY)	Tax Year (Fill in actual tax year below) YYYY	Column A New investment (original cost) in tangible personal property placed in service during this year that will become Qualified Property	Column B New investment made during this year in buildings or permanent nonremovable components of buildings that will become Qualified Property	Column C Other new investment made during this year that will <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)	2020	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	2021-2022	2021	\$ 9,534,234	\$ -	\$ -	\$ -	\$ 9,534,234	
	QTP2	2022-2023	2022	\$ 28,602,701	\$ -	\$ -	\$ -	\$ 28,602,701	
Total Investment through Qualifying Time Period [ENTER this row in Schedule A2]				\$ 38,136,935	\$ -	\$ -	\$ -	\$ 38,136,935	
				Enter amounts from TOTAL row above in Schedule A2					
Total Qualified Investment (sum of green cells)				\$ 38,136,935					

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

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

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

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

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

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

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

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

Date 23-Mar-20
 Applicant Name Delilah Solar Energy LLC
 ISD Name Rivercrest ISD

Form 50-296A
 Revised May 2014

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 <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		\$ 38,136,935	\$ -	\$ -	\$ -	\$ 38,136,935
Each year prior to start of value limitation period** <i>Insert as many rows as necessary</i>	0	2020-2021	2020	\$ -	\$ -	\$ -	\$ -	\$ -
	QTP1	2021-2022	2021	\$ 9,534,234	\$ -	\$ -	\$ -	\$ 9,534,234
	QTP2	2022-2023	2022	\$ 28,602,701	\$ -	\$ -	\$ -	\$ 28,602,701
Value limitation period***	1	2023-2024	2023					
	2	2024-2025	2024					
	3	2025-2026	2025					
	4	2026-2027	2026					
	5	2027-2028	2027					
	6	2028-2029	2028					
	7	2029-2030	2029					
	8	2030-2031	2030					
	9	2031-2032	2031					
	10	2032-2033	2032					
Total Investment made through limitation				\$ 38,136,935	\$ -	\$ -	\$ -	\$ 38,136,935
Continue to maintain viable presence	11	2033-2034	2033					
	12	2034-2035	2034					
	13	2035-2036	2035					
	14	2036-2037	2036					
	15	2037-2038	2037					
Additional years for 25 year economic impact as required by 313.026(c)(1)	16	2038-2039	2038					
	17	2039-2040	2039					
	18	2040-2041	2040					
	19	2041-2042	2041					
	20	2042-2043	2042					
	21	2043-2044	2043					
	22	2044-2045	2044					
	23	2045-2046	2045					
	24	2046-2047	2046					
	25	2047-2048	2047					

* 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 **23-Mar-20**
Applicant Name **Delilah Solar Energy LLC**
ISD Name **Rivercrest ISD**

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				Qualified Property			Estimated Taxable Value		
	Year	School Year (YYYY-YYYY)	Tax Year (Fill in actual tax year) YYYY	Estimated Market Value of Land	Estimated Total Market Value of new buildings or other new improvements	Estimated Total Market Value of tangible personal property in the new buildings or "in or on the new improvements"	Market Value less any exemptions (such as pollution control) and before limitation	Final taxable value for I&S after all reductions	Final taxable value for M&O after all reductions
Each year prior to start of Value Limitation Period <i>Insert as many rows as necessary</i>	0	2020-2021	2020			\$ -	\$ -	\$ -	\$ -
	QTP1	2021-2022	2021			\$ -	\$ -	\$ -	\$ -
	QTP2	2022-2023	2022			\$ 9,534,234	\$ 9,534,234	\$ 9,534,234	\$ 9,534,234
Value Limitation Period	1	2023-2024	2023		\$ -	\$ 38,136,935	\$ 38,136,935	\$ 38,136,935	\$ 20,000,000
	2	2024-2025	2024		\$ -	\$ 35,081,065	\$ 35,081,065	\$ 35,081,065	\$ 20,000,000
	3	2025-2026	2025		\$ -	\$ 31,783,510	\$ 31,783,510	\$ 31,783,510	\$ 20,000,000
	4	2026-2027	2026		\$ -	\$ 28,219,694	\$ 28,219,694	\$ 28,219,694	\$ 20,000,000
	5	2027-2028	2027		\$ -	\$ 24,373,229	\$ 24,373,229	\$ 24,373,229	\$ 20,000,000
	6	2028-2029	2028		\$ -	\$ 20,219,540	\$ 20,219,540	\$ 20,219,540	\$ 20,000,000
	7	2029-2030	2029		\$ -	\$ 15,734,046	\$ 15,734,046	\$ 15,734,046	\$ 15,734,046
	8	2030-2031	2030		\$ -	\$ 10,888,075	\$ 10,888,075	\$ 10,888,075	\$ 10,888,075
	9	2031-2032	2031		\$ -	\$ 8,192,682	\$ 8,192,682	\$ 8,192,682	\$ 8,192,682
	10	2032-2033	2032		\$ -	\$ 8,192,682	\$ 8,192,682	\$ 8,192,682	\$ 8,192,682
Continue to maintain viable presence	11	2033-2034	2033		\$ -	\$ 8,192,682	\$ 8,192,682	\$ 8,192,682	\$ 8,192,682
	12	2034-2035	2034		\$ -	\$ 8,192,682	\$ 8,192,682	\$ 8,192,682	\$ 8,192,682
	13	2035-2036	2035		\$ -	\$ 8,192,682	\$ 8,192,682	\$ 8,192,682	\$ 8,192,682
	14	2036-2037	2036		\$ -	\$ 8,192,682	\$ 8,192,682	\$ 8,192,682	\$ 8,192,682
	15	2037-2038	2037		\$ -	\$ 8,192,682	\$ 8,192,682	\$ 8,192,682	\$ 8,192,682
Additional years for 25 year economic impact as required by 313.026(c)(1)	16	2038-2039	2038		\$ -	\$ 8,192,682	\$ 8,192,682	\$ 8,192,682	\$ 8,192,682
	17	2039-2040	2039		\$ -	\$ 8,192,682	\$ 8,192,682	\$ 8,192,682	\$ 8,192,682
	18	2040-2041	2040		\$ -	\$ 8,192,682	\$ 8,192,682	\$ 8,192,682	\$ 8,192,682
	19	2041-2042	2041		\$ -	\$ 8,192,682	\$ 8,192,682	\$ 8,192,682	\$ 8,192,682
	20	2042-2043	2042		\$ -	\$ 8,192,682	\$ 8,192,682	\$ 8,192,682	\$ 8,192,682
	21	2043-2044	2043		\$ -	\$ 8,192,682	\$ 8,192,682	\$ 8,192,682	\$ 8,192,682
	22	2044-2045	2044		\$ -	\$ 8,192,682	\$ 8,192,682	\$ 8,192,682	\$ 8,192,682
	23	2045-2046	2045		\$ -	\$ 8,192,682	\$ 8,192,682	\$ 8,192,682	\$ 8,192,682
	24	2046-2047	2046		\$ -	\$ 8,192,682	\$ 8,192,682	\$ 8,192,682	\$ 8,192,682
	25	2047-2048	2047		\$ -	\$ 8,192,682	\$ 8,192,682	\$ 8,192,682	\$ 8,192,682

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 23-Mar-20
Applicant Name Delilah Solar Energy LLC
ISD Name Rivercrest ISD

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	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	75 FTE's	\$ 38,000.00			
	QTP1	2021-2022	2021	100 FTE's	\$ 38,000.00			
	QTP2	2022-2023	2022	50 FTE's	\$ 38,000.00			
Value Limitation Period <i>The qualifying time period could overlap the value limitation period.</i>	1	2023-2024	2023				1	\$ 38,000.00
	2	2024-2025	2024				1	\$ 38,000.00
	3	2025-2026	2025				1	\$ 38,000.00
	4	2026-2027	2026				1	\$ 38,000.00
	5	2027-2028	2027				1	\$ 38,000.00
	6	2028-2029	2028				1	\$ 38,000.00
	7	2029-2030	2029				1	\$ 38,000.00
	8	2030-2031	2030				1	\$ 38,000.00
	9	2031-2032	2031				1	\$ 38,000.00
	10	2032-2033	2032				1	\$ 38,000.00
Years Following Value Limitation Period	11 through 25	2033-2048	2033-2047				1	\$ 38,000.00

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

23-Mar-20

Delilah Solar Energy LLC
Rivercrest 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: Red River	2023	10 Years	\$ 807,597	100% abatement w/\$187,500 PILOT	\$ 187,500
	City:					
	Other:					
Local Government Code Chapters 380/381	County:					
	City:					
	Other:					
Freeport Exemptions						
Non-Annexation Agreements						
Enterprise Zone/Project						
Economic Development Corporation						
Texas Enterprise Fund						
Employee Recruitment						
Skills Development Fund						
Training Facility Space and Equipment						
Infrastructure Incentives						
Permitting Assistance						
Other:						
Other:						
Other:						
Other:						
TOTAL				\$ 807,597		\$ 187,500

Additional information on incentives for this project:



Delilah Solar Energy LLC
Application for Appraised Value Limitation on Qualified Property
To
Rivercrest 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 ▶

Stanley Jessee
Print Name (Authorized School District Representative)

Superintendent
Title

sign here ▶

Stanley Jessee
Signature (Authorized School District Representative)

5/12/2020
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 ▶

James Williams
Print Name (Authorized Company Representative (Applicant))

Vice President of Development
Title

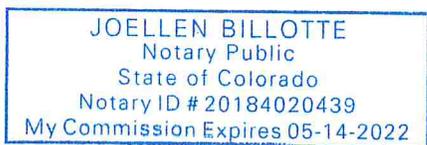
sign here ▶

James Williams
Signature (Authorized Company Representative (Applicant))

4/20/2020
Date

GIVEN under my hand and seal of office this, the

20 day of April, 2020



(Notary Seal)

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.