

# UNDERWOOD

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October 1, 2021

Michelle Luera, Research Analyst  
Economic Development and Analysis Division  
Texas Comptroller of Public Accounts  
111 E. 17th St.  
Austin, TX 78774

*Via Email*

Re: App No. 1404 – Jayton-Girard ISD-Texas Solar Nova 2, LLC

Dear Michelle:

Enclosed please find a hard copy of the fully executed Amendment No. 1 to the Agreement for Limitation on Appraised Value of Property for School District Maintenance and Operations Taxes between the above-noted parties, along with an Amendment to the Resolution and Findings of Fact.

Please feel free to contact us if you require anything further.

Sincerely,



Fred A. Stormer

FAS/ph  
Encl.  
3234507

**AMENDMENT NO. 1**  
**TO AGREEMENT FOR LIMITATION ON APPRAISED VALUE OF PROPERTY FOR**  
**SCHOOL DISTRICT MAINTENANCE AND OPERATIONS TAXES**  
**BETWEEN JAYTON-GIRARD INDEPENDENT SCHOOL DISTRICT**  
**AND TEXAS SOLAR NOVA 2, LLC**  
*(Comptroller Application No. 1404)*

This **AMENDMENT NO. 1 TO THE AGREEMENT FOR LIMITATION ON APPRAISED VALUE OF PROPERTY FOR SCHOOL DISTRICT MAINTENANCE AND OPERATIONS TAXES** (this “**Amendment No. 1**”) is entered into by and between **JAYTON-GIRARD INDEPENDENT SCHOOL DISTRICT** (the “**District**”), a lawfully created independent school district of the State of Texas operating under and subject to the TEXAS EDUCATION CODE, and **TEXAS SOLAR NOVA 2, LLC**, a Texas limited liability company, Texas Taxpayer Identification Number 32070952885 (“**Applicant**”). The Applicant and the District may hereafter be referred together as the “**Parties**” and individually as a “**Party**.” Undefined capitalized terms herein shall have the meaning given to them in the Agreement (as defined below).

**WHEREAS**, on or about February 20, 2020, pursuant to Chapter 313 of the TEXAS TAX CODE, after conducting a public hearing on the matter, the District made factual findings (the “**Findings of Fact**”), and passed, approved, and executed that certain Agreement for Limitation on Appraised Value of Property for School District Maintenance and Operations Taxes dated February 20, 2020, by and between the District and Applicant (the “**Agreement**”);

**WHEREAS**, pursuant to Section 10.2 of the Agreement, the Applicant has requested to (i) delay the start date of the Tax Limitation Period until January 1, 2024, and (ii) amend Sections 2.3.D and 2.3.E and Exhibit 5, accordingly, to reflect the foregoing change;

**WHEREAS**, the Applicant is requesting to reduce the number of full-time jobs from two (2) jobs to one (1) job to have the number of jobs consistent with industry standards. As such, Applicant has provided the attached Chapter 313 Jobs Waiver Request (Attachment A (Tab 12) and Attachment J) requesting that the District amend its Findings of Fact and the Agreement to reflect one (1) new permanent full-time job;

**WHEREAS**, the Parties agree to modify the Application, Agreement, and Findings of Fact and to confirm that the Application, Agreement and Findings of Fact are amended to the extent necessary to comport with the delay of the start date of the Tax Limitation Period and reduction of the number of jobs;

**WHEREAS**, the Parties notified the Texas Comptroller of Public Accounts (the “**Comptroller**”) of the Amended Application and the request for this Amendment No. 1 on August 17, 2021, and the Comptroller issued its notice of completeness letter on September 10, 2021, issued its amended certification of the Amended Application on September 10, 2021, and approved the form of this Amendment No. 1 on September 10, 2021; and

**WHEREAS**, on September 20, 2021, after conducting a public hearing and providing interested persons an opportunity to be heard on the matter, the Board of Trustees determined that this Amendment No. 1 is in the best interest of the District and the State of Texas and is consistent

with and authorized by Chapter 313 of the TEXAS TAX CODE, and hereby approves this Amendment No. 1 and authorizes the District's representative, whose signature appears below, to execute and deliver such Amendment No. 1 to the Applicant.

**NOW, THEREFORE**, in consideration of the foregoing recitals, the mutual benefits to be derived by the Parties and other good and valuable considerations, the receipt and adequacy of which are hereby acknowledged, and in compliance with Section 10.2 of the Agreement, the undersigned Parties intending to be legally bound, do hereby covenant and agree as follows:

1. **Amendments.** The Agreement is hereby amended as follows:
  - a. **Section 2.3.D.** Section 2.3.D of the Agreement is deleted in its entirety and replaced with the following:
    - D. The Tax Limitation Period for this Agreement:
      1. Starts on January 1, 2024, the first complete Tax Year that begins after the end of Qualifying Time Period; and,
      2. Ends on December 31, 2033.
  - b. **Section 2.3.E.** Section 2.3.E of the Agreement is amended to reflect that the Final Termination Date for this Agreement is December 31, 2038.
  - c. **Exhibit 5.** EXHIBIT 5 to the Agreement is deleted in its entirety and replaced with the attached EXHIBIT 5.
  - d. **References to Number of Jobs in Agreement.** To the extent that the Agreement references the number of qualifying jobs relating to the Project, the Agreement is hereby amended consistent with the modification herein to one (1) new permanent full-time job.
  - e. **References to Number of Jobs in Findings of Fact.** All references in the Findings of Fact, and specifically Findings Numbers 3 and 4, to two (2) jobs are deleted and replaced with one (1) job and the District finds that one (1) new qualifying job exceeds the industry standard, thereby qualifying for a waiver of the new jobs requirement, pursuant to Texas Tax Code §313.025(f-1), and such change will be approved by the District's Board of Trustees in an Amendment to the Findings of Fact.
  - f. **Tab 12 of the Application.** Tab 12 of the Application, being Attachment A to the Findings of Fact relating to the Job Waiver Request, is deleted and replaced with the attached Tab 12. This letter is also added to the Findings of Fact as Exhibit J.
2. **Effect.** Except as modified and amended by the terms of this Amendment No. 1, all of the terms, conditions, provisions and covenants of the Findings of Fact and Agreement are ratified and shall remain in full force and effect, and the Agreement and this Amendment No. 1 shall be deemed to constitute a single instrument or document and the Findings of Fact and this

Amendment No. 1 shall be deemed to constitute a single instrument or document. Should there be any inconsistency between the terms of this Amendment No. 1 and the Agreement or this Amendment No. 1 and the Findings of Fact; the terms of this Amendment No. 1 shall prevail. A copy of this Amendment No. 1 shall be delivered to the Texas Comptroller to be posted to the Texas Comptroller's internet website. A copy of this Amendment No. 1 shall be recorded with the official Minutes of the meeting at which it has been approved and a copy of this Amendment No. 1 shall also be recorded with the Findings of Fact in the official Minutes of the meeting of February 20, 2020.

3. **Binding on Successors and Assigns.** The Agreement, as amended by this Amendment No. 1, shall be binding upon and inure to the benefit of the Parties and each other person and entity having any interest therein during their ownership thereof, and their respective successors and assigns.

4. **Counterparts.** This Amendment No. 1 may be executed in counterparts, each of which shall be deemed an original and all of which when taken together shall constitute one and the same document.

5. **Electronic Delivery.** This Amendment No. 1 may be duly executed and delivered in person, by mail, or by facsimile or other electronic format (including portable document format (pdf) transmitted by email). The executing Party agrees to promptly deliver a complete, executed original or counterpart of this Amendment No. 1 to the other executing Parties. This Amendment No. 1 shall be binding on and enforceable against the executing Party whether or not it delivers such original or counterpart.


*[Signatures follow on the next page]*


IN WITNESS HEREOF, the District and Applicant have caused this Amendment No. 1 to be executed and delivered by their duly authorized representatives as of the Effective Date below.

APPROVED AND EFFECTIVE as of the 20<sup>th</sup> day of September, 2021.

TEXAS SOLAR NOVA 2, LLC

JAYTON-GIRARD INDEPENDENT SCHOOL DISTRICT

BY:   
NAME: Craig Cornelius  
TITLE: President

BY:   
NAME: L'Raee Lee  
TITLE: Board President

DISTRICT ATTEST:

BY:   
NAME: Jeff Arnold  
TITLE: Board Sec.

**EXHIBIT 5**  
**AGREEMENT SCHEDULE**

	<u>Year of Agreement</u>	<u>Date of Appraisal</u>	<u>School Year</u>	<u>Tax Year</u>	<u>Summary Description</u>
Limitation Pre-Years	0	January 1, 2019	2019-20	2019	QTP Pre-Year, not part of the QTP
	0	January 1, 2020	2020-21	2020	QTP Pre-Year, not part of the QTP
	0	January 1, 2021	2021-22	2021	QTP Stub Year, QTP begins January 2, 2021
	QTP 1	January 1, 2022	2022-23	2022	QTP year 1
	QTP 2	January 1, 2023	2023-24	2023	QTP year 2, ends December 31, 2023
Limitation Period (10 Years)	1	January 1, 2024	2024-25	2024	\$20 million appraisal limitation
	2	January 1, 2025	2025-26	2025	\$20 million appraisal limitation
	3	January 1, 2026	2026-27	2026	\$20 million appraisal limitation
	4	January 1, 2027	2027-28	2027	\$20 million appraisal limitation
	5	January 1, 2028	2028-29	2028	\$20 million appraisal limitation
	6	January 1, 2029	2029-30	2029	\$20 million appraisal limitation
	7	January 1, 2030	2030-31	2030	\$20 million appraisal limitation
	8	January 1, 2031	2031-32	2031	\$20 million appraisal limitation
	9	January 1, 2032	2032-33	2032	\$20 million appraisal limitation
	10	January 1, 2033	2033-34	2033	\$20 million appraisal limitation
Maintain a Viable Presence (5 Years)	11	January 1, 2034	2034-35	2034	No appraisal limitation; must maintain a viable presence
	12	January 1, 2035	2035-36	2035	No appraisal limitation; must maintain a viable presence
	13	January 1, 2036	2036-37	2036	No appraisal limitation; must maintain a viable presence
	14	January 1, 2037	2037-38	2037	No appraisal limitation; must maintain a viable presence
	15	January 1, 2038	2038-39	2038	No appraisal limitation; must maintain a viable presence

**Agreement for Limitation on Appraised Value**  
Between Jayton-Girard ISD and Texas Solar Nova 2, LLC  
(App No. 1404), September 20, 2021  
Exhibit 5

*Texas Economic Development Act Agreement  
Comptroller Form 50-826 (Jan 2016)*

**FINDINGS OF FACT  
ATTACHMENT A (TAB 12) AND ATTACHMENT J**

1404-jaytongirard-texassolamova2-appamend02-08052021



**CUMMINGS WESTLAKE**  
PROPERTY TAX ADVISORS

July 31, 2021

Layne Sheets  
Jayton-Girard ISD  
700 Madison Ave  
Jayton, TX 79528

Re: Chapter 313 Job Waiver Request

Dear Mr. Sheets,

Texas Solar Nova 2, LLC requests that the Jayton-Girard Independent School District of Trustees waive the job requirement provision as allowed by Section 313.025(f-1) of the tax code. This waiver would be based on the school district's board findings that the jobs creation requirement exceeds the industry standard for the number of employees reasonably necessary for the operation of the facility of the property owner that is described in the application.

Texas Solar Nova 2, LLC requests that the Jayton-Girard Independent School District makes such a finding and waive the job creation requirement for 10 permanent jobs. In line with industry standards for job requirements, Texas Solar Nova 2, LLC has committed to create 1 total job for the project which will be in Jayton-Girard Independent School District.

Solar projects create a large number of full and part-time, but temporary jobs during the construction phase of the project but require a relatively small number of highly skilled technicians to operate and maintain the project after commercial operation commences.

The number of jobs committed to in this application is in line with the industry standard for a project this size, which is one permanent job per 350MW. This is evidenced by previously filed limitation agreement applications by solar developers who also requested a waiver of job requirements. In addition, there are educational materials and other documentation that also suggest that Texas Solar Nova 2, LLC has the appropriate number of jobs for this project at one permanent job per 350MW of installed capacity. The permanent employees of a solar project maintain, and service solar panels, underground electrical connections, substations and other infrastructure associated with the safe and reliable operation of the project. In addition to the onsite employees, there may be managers or technicians who support the project from offsite locations.

Sincerely,

Steven Van Dyck  
Partner

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P: 713.288.4456 W: cwlp.net