

**AMENDMENT TO
RESOLUTION AND FINDINGS OF FACT
of the
JAYTON-GIRARD INDEPENDENT SCHOOL DISTRICT
BOARD OF TRUSTEES
UNDER CHAPTER 313 OF THE TEXAS TAX CODE
ON THE APPLICATION FOR APPRAISED VALUE LIMITATION
ON QUALIFIED PROPERTY
SUBMITTED BY TEXAS SOLAR NOVA 2, LLC**

STATE OF TEXAS	§
COUNTY OF KENT	§
JAYTON-GIRARD INDEPENDENT SCHOOL DISTRICT	§

PREAMBLE

On the 20th day of September, 2021, a public meeting of the Board of Trustees of the Jayton-Girard Independent School District (the “Board”) was held to solicit input from interested parties on the amended application by Texas Solar Nova 2, LLC (“Texas Solar Nova 2” or “Applicant”) for an appraised value limitation on qualified property under Chapter 313 of the Texas Tax Code. The meeting was duly posted in accordance with the provisions of the Texas Open Meetings Act, Chapter 551, Texas Government Code. At the meeting, the Board considered the amended application by Texas Solar Nova 2 (the “**Amended Application**”) to amend the Agreement for Limitation On Appraised Value Of Property For School District Maintenance And Operations Taxes, dated as of February 20, 2020 (the “**Agreement**”). The Board of Trustees solicited input into its deliberations from interested parties within the District. After hearing presentations from the District’s administrative staff and receiving input from consultants retained by the District to advise the Board in this matter and reviewing the Comptroller’s Amended Economic Impact Analysis of September 10, 2021, under Texas Tax Code §313.026 and 34 T.A.C. §9.1054, the Board of Trustees of the Jayton-Girard Independent School District (the “**District**”) makes the following Amendment (“**Findings Amendment**”) to the February 20, 2020 Resolution and Findings of Fact (“**Findings**”). Undefined capitalized terms herein shall have the meaning given to them in the Agreement;

Pursuant to Section 10.2 of the Agreement, the Applicant has provided notice to the District of its request to (i) amend Section 2.3.D. (Tax Limitation Period) and Section 2.3.E. (Final Termination Date) of the Agreement to allow the Tax Limitation Period to commence on January 1, 2024; (ii) decrease the number of full-time jobs in line with industry standards; (iii) make the resulting required changes to Section 2.3 and **EXHIBIT 5** of the Agreement; and, (iv) make the resulting required changes to the Findings;

The District desires to amend the Findings in conjunction with amending the Agreement;

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 after review of the Comptroller’s Amended Certificate Decision and Economic Impact Analysis, and in consideration

of its own analysis of Texas Solar Nova 2's Amended Application and all other documentation relating thereto, the Board makes the following Findings Amendment:

1. **Findings Amendment.** The following provisions of the Findings are hereby modified, revised, amended, supplemented, and replaced as follows:

- a. References to Number of Jobs. All references in the Findings to two (2) qualifying jobs are hereby modified and replaced with the number of New Qualifying Jobs specified in Amended Tab 12 of the Application, being one (1) New Qualifying Job, and specifically Board Findings Numbers 3 and 4, shall be amended as follows:

Board Finding Number 3.

The new qualifying jobs creation requirement under § 313.051(b) exceeds the industry standard for the number of employees reasonably necessary for the operation of the Applicant's facility described in the Application, and Applicant qualifies for a waiver of the new jobs requirement pursuant to § 313.025(f-1).

In support of this Finding, Applicant submitted, as Tab 12 to its Amended Application, information regarding the industry standard for the number of jobs for a project with qualified property of this size and type. The Application states that for a project of the size and type described in the Application, the project will require less than ten (10) permanent jobs. Applicant reports in Tab 12 of the Amended Application that 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 the Amended Application is in line with the industry standard for a project this size, which is one permanent job per 350MW. This is evidenced by at least one other previously filed limitation agreement application by a solar developer who also requested a waiver of job requirements. In addition, the Applicant reports 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. Therefore, consistent with solar industry standards and based on the anticipated needs of the planned 200 MW facility, Texas Solar Nova 2, LLC is committed to creating one (1) new qualifying job. A copy of Tab 12 submitted with the Amended Application is attached hereto as Attachment J.

See also Attachments A (Tab 4), and D.

Board Finding Number 4.

The Applicant will create one (1) new qualifying job, which Applicant affirms will meet all of the requirements set out in Texas Tax Code §313.021(3), including: (1) at least 1,600 hours of work per year; (2) provision of group health benefit plan with at least 80% of the premium paid by Applicant; (3) pay an annual wage of \$49,974.10 (\$961.04 per week), an amount equal to at least 110% of the Regional average weekly wage for manufacturing jobs as defined under §313.021(5)(B); (4) is not created to replace a previous employee; and (5) is not transferred from another area of Texas to the project described the Application.

See Attachments A, D and J.

- b. Attachment J. Attachment J, being the attached Job Waiver Request, is hereby amended to remove and replace the prior Job Waiver Request.

2. **Effect.** Except as modified and amended by the terms of this Findings Amendment, all of the other Findings shall remain in full force and effect. The Findings and this Findings Amendment shall be deemed to constitute a single instrument or document. Should there be any inconsistency between the terms of this Findings Amendment and the Findings; the terms of this Findings Amendment shall prevail.

IT IS THEREFORE ORDERED, this Findings Amendment, including the recitals and statements, are adopted and approved as the full and complete Findings of the Jayton-Girard Independent School District Board of Trustees, and the Board of Trustees has made the above factual Findings in accordance with the Texas Tax Code § 313.025(e) and Texas Administrative Code 34, Chapter 9, subchapter F; and,

IT IS FURTHER ORDERED that this Findings Amendment is made a part of the official minutes of this meeting, and shall be maintained in the permanent records of the Jayton-Girard Independent School District Board of Trustees and that a copy this Findings Amendment shall be delivered to the Texas Comptroller to be posted to the Texas Comptroller's internet website.

IT IS FURTHER ORDERED that a copy of this Findings Amendment shall be recorded with the Findings in the official Minutes of the meeting of February 20, 2020.

[Signatures follow on the next page]

Dated this 20th day of September, 2021.

Jayton-Girard Independent School District

By L'rae Lee
Signature

L'rae Lee, Board President
Printed Name and Title

Attest:

By 
Signature

Jeff Arnold Sec.
Printed Name and and Title

LIST OF ATTACHMENTS

<i>Attachment</i>	<i>Description</i>
A (Tab 12) and J	Job Waiver Request



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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