



LYNN M. MOAK, PARTNER

DANIEL T. CASEY, PARTNER

July 29, 2020

Texas Comptroller of Public Accounts
Local Government Assistance & Economic Analysis Division
P.O. Box 13528
Austin, Texas 78711-3528

RE: *1435-Amendment004Execution001 to the Harrold Independent School District from Western Trail Wind, LLC*

To the Local Government Assistance & Economic Analysis Division:

Please find enclosed Amendment004Execution001 to the Harold Independent School District from Western Trail Wind, LLC. The following changes have been made:

- Tab 1
 - i. Page 3 Section 2 #4 – Updated consultant contact information
 - ii. Page Section 4 #4a – Added the Seymour ISD application (which was submitted after this application was deemed complete)
- Tab 4 – Updated number of turbines, number of MW, and added additional school district and county where the project has been expanded
- Tab 6 - Updated number of turbines, number of MW, and added additional school district and county where the project has been expanded. Added a map of the entire project area.
- Tab 7,8 – Updated number of turbines, number of MW, and added additional school district and county where the project has been expanded
- Tab 11 – Updated maps with latest layout and Reinvestment Zone boundary
- Tab 12 – Updated number of jobs letter. Note the number of jobs committed to be created for the entire project or within the district is not changing
- Tab 16 – Updated information with new Reinvestment Zone

Thank you for your assistance in this matter. If you have any questions or need additional information, please feel free to contact me.

Sincerely,

A handwritten signature in blue ink that reads "Daniel T. Casey".

Daniel T. Casey
School District Consultant

cc: Ms. Sandy Burkett, Chief Appraiser, Wilbarger County Appraisal District

www.moakcasey.com

SECTION 2: Applicant Information (continued)

4. Authorized Company Consultant (If Applicable)

First Name _____ Last Name _____

Title _____

Firm Name _____

Phone Number _____ Fax Number _____

Business Email Address _____

SECTION 3: Fees and Payments

1. Has an application fee been paid to the school district? Yes No

The total fee shall be paid at time of the application is submitted to the school district. Any fees not accompanying the original application shall be considered supplemental payments.

1a. If yes, attach in **Tab 2** proof of application fee paid to the school district.

For the purpose of questions 2 and 3, "payments to the school district" include any and all payments or transfers of things of value made to the school district or to any person or persons in any form if such payment or transfer of thing of value being provided is in recognition of, anticipation of, or consideration for the agreement for limitation on appraised value.

2. Will any "payments to the school district" that you may make in order to receive a property tax value limitation agreement result in payments that are not in compliance with Tax Code §313.027(i)? Yes No N/A
3. If "payments to the school district" will only be determined by a formula or methodology without a specific amount being specified, could such method result in "payments to the school district" that are not in compliance with Tax Code §313.027(i)? Yes No N/A

SECTION 4: Business Applicant Information

1. What is the legal name of the applicant under which this application is made? _____
2. List the Texas Taxpayer I.D. number of entity subject to Tax Code, Chapter 171 (11 digits) _____
3. List the NAICS code _____
4. Is the applicant a party to any other pending or active Chapter 313 agreements? Yes No
- 4a. If yes, please list application number, name of school district and year of agreement _____

SECTION 5: Applicant Business Structure

1. Identify Business Organization of Applicant (corporation, limited liability corporation, etc) _____
2. Is applicant a combined group, or comprised of members of a combined group, as defined by Tax Code §171.0001(7)? Yes No
- 2a. If yes, attach in **Tab 3** a copy of Texas Comptroller Franchise Tax Form No. 05-165, No. 05-166, or any other documentation from the Franchise Tax Division to demonstrate the applicant's combined group membership and contact information.
3. Is the applicant current on all tax payments due to the State of Texas? Yes No
4. Are all applicant members of the combined group current on all tax payments due to the State of Texas? Yes No N/A
5. If the answer to question 3 or 4 is no, please explain and/or disclose any history of default, delinquencies and/or any material litigation, including litigation involving the State of Texas. (If necessary, attach explanation in **Tab 3**)

Texas Comptroller of Public Accounts

Data Analysis and
Transparency
Form 50-296-A

SECTION 1: School District Information *(continued)*

3. Authorized School District Consultant *(If Applicable)*

First Name Last Name

Title

Firm Name

Phone Number Fax Number

Mobile Number *(optional)* Email Address

4. On what date did the district determine this application complete?

5. Has the district determined that the electronic copy and hard copy are identical? Yes No

SECTION 2: Applicant Information

1. Authorized Company Representative *(Applicant)*

First Name Last Name

Title Organization

Street Address

Mailing Address

City State ZIP

Phone Number Fax Number

Mobile Number *(optional)* Business Email Address

2. Will a company official other than the authorized company representative be responsible for responding to future information requests? Yes No

2a. If yes, please fill out contact information for that person.

First Name Last Name

Title Organization

Street Address

Mailing Address

City State ZIP

Phone Number Fax Number

Mobile Number *(optional)* Business Email Address

3. Does the applicant authorize the consultant to provide and obtain information related to this application? Yes No

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

Print Name (Authorized School District Representative)

Title

sign here

Signature (Authorized School District Representative)

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

Print Name (Authorized Company Representative (Applicant)) Philip Moore

Title Sr. Vice President

sign here

Signature (Authorized Company Representative (Applicant)) [Handwritten Signature]

Date July 21, 2020



GIVEN under my hand and seal of office this, the

21 day of July 2020 [Handwritten Signature] Notary Public in and for the State of Texas My Commission expires: 5-11-2023

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.

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 David Thweath
Print Name (Authorized School District Representative)

Superintendent
Title

sign here [Signature]
Signature (Authorized School District Representative)

7-27-2020
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 Philip Moore
Print Name (Authorized Company Representative (Applicant))

Sr. Vice President
Title

sign here [Signature]
Signature (Authorized Company Representative (Applicant))

July 21, 2020
Date



GIVEN under my hand and seal of office this, the 21 day of July, 2020
[Signature]
Notary Public in and for the State of Texas
My Commission expires: 5-11-2023

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.

Tab Item 4

Detailed Description of the Project

Provide a detailed description of the scope of the proposed project, including, at a minimum, the type and planned use of real and tangible personal property, the nature of the business, a timeline for property construction or installation, and any other relevant information.

Western Trail Wind, LLC ("Western Trail Wind") is requesting a Chapter 313 Appraised Value Limitation Agreement from Harrold ISD for a proposed renewable energy project using wind turbines (the "Project") to be constructed partially in Harrold and Vernon ISDs (Wilbarger County) and partially in Seymour ISD (Baylor County). The portion of the Project located in Harrold ISD is the subject of this application. The portions of the Project located in Vernon ISD and Seymour ISD are the subject of separate applications being filed simultaneously with this application.

The installed capacity of the proposed project is expected to be approximately 366.6 megawatts (MW). While turbine type and size have yet to be finalized, the current plan is to utilize approximately one hundred thirty (130) GE 2.82 MW wind turbine generators with 89 m towers and rotors of 127m diameter. The Project is anticipated to cover 25,000 acres of privately-owned land, all currently used as farmland or pasture, and such uses can continue as the Project is designed to be compatible with such activities. Construction of the Project is expected to commence in October 2020 and is anticipated to be complete in December of 2021. The siting of the wind turbine generators is currently proposed to be allocated among the school districts as follows:

Vernon ISD

44 turbines for a total of 124.08 MW

Harrold ISD

37 turbines for a total of 104.34 MW

Seymour ISD

49 turbines for a total of 138.18 MW

In addition to the wind turbines, the Project will also include the following improvements in Harrold ISD:

- a series of new access roads to the turbines
- underground electrical collection cables (located throughout the Project area)
- project substation
- overhead transmission line connecting to a substation at the Point of Interconnection

Tab Item 6

The overall project is anticipated to have a capacity of 366.6 MW consisting of one hundred thirty (130) GE 2.82 MW wind turbine generators. The siting of the turbines will be allocated among the school districts as follows:

Vernon ISD

44 turbines for a total of 124.08 MW

Harrold ISD

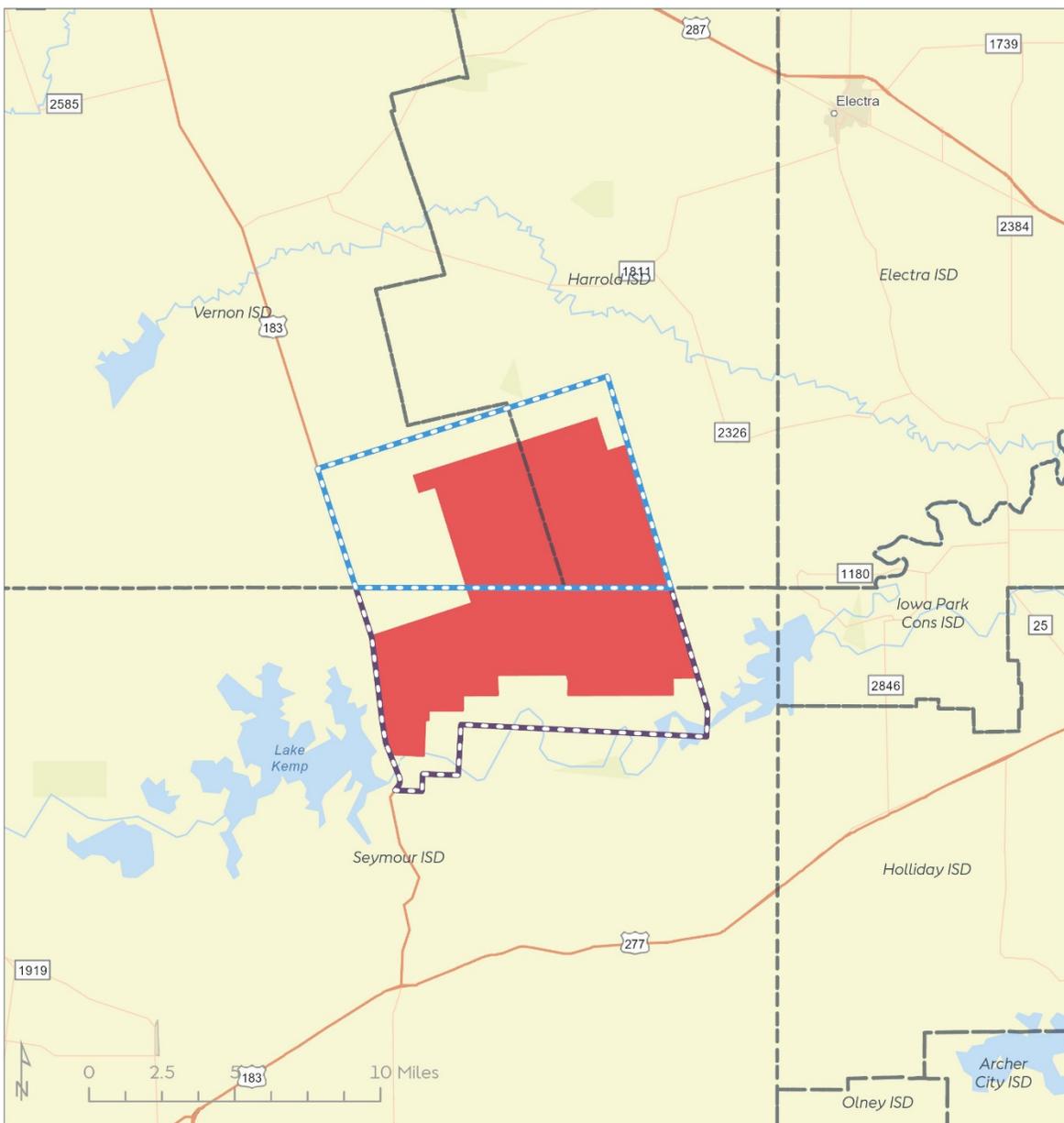
37 turbines for a total of 104.34 MW

Seymour ISD

49 turbines for a total of 138.18 MW

Based on the location of the turbines shown above, 33.8% of the Project is in Vernon ISD, 28.5% of the Project in Harrold ISD, and 37.7% of the project is in Seymour ISD.

62.3% of the Project is in Wilbarger County and 37.7% of the Project is in Baylor County.



Western Trail Wind Project

Wilbarger,
Baylor counties, Texas
July 2020

Not for construction. Map for reference
and discussion purposes only.

Legend

-  Western Trail Wind 2020 Reinvestment Zone in Wilbarger County
-  Baylor County Western Trail Reinvestment Zone
-  ISD Boundary
-  Project Area

Reinvestment Zones

Texas Independent
School Districts



Tab Item 7

Description of Qualified Investment

Western Trail Wind, LLC plans to construct a 366.6 MW wind farm consisting of 130 turbines in Wilbarger County and Baylor County within the boundaries of Vernon ISD, Harrold ISD, and Seymour ISD.

The applicant is requesting an appraised value limitation on all the qualified investment and the qualified property constructed or placed upon the real property within Harrold ISD. For purposes of this application, the Project anticipates using General Electric (GE) 2.82 MW turbines. The qualified investment in Harrold ISD is expected to include approximately thirty-seven (37) GE 2.82 MW wind turbine generators, including 89m towers, nacelles, rotors with 127m rotor diameter, and reinforced concrete foundations, pads, underground and overhead electric collection cables, met towers, and control systems as necessary for the commercial generation of electricity. While the turbine locations have not yet been finalized, they are expected to be sited in a series of rows running approximately east to west in the Southeastern part of Wilbarger county and Northeastern part of Baylor County. The map in Tab 11 shows the preliminary turbine locations. The exact placement of these turbines, as well as the exact specifications, heights, and component parts, is subject to ongoing planning, soil and geotechnical studies, and engineering and will be determined before construction commences.

In addition to the wind turbines, the project will also include the following qualified investment in Harrold ISD:

- Access roads to the turbines
- Underground electrical collection cables
- Project substation
- Overhead transmission line connecting the project substation to the Point of Interconnection

Tab Item 8

Description of Qualified Property

Western Trail Wind, LLC plans to construct a 366.6 MW wind farm consisting of 130 turbines in Wilbarger County and Baylor County within the boundaries of Vernon ISD, Harrold ISD, and Seymour ISD.

The applicant is requesting an appraised value limitation on all the qualified investment and the qualified property constructed or placed upon the real property within Harrold ISD. For purposes of this application, the Project anticipates using General Electric (GE) 2.82 MW turbines. The qualified investment in Harrold ISD is expected to include approximately thirty-seven (37) GE 2.82 MW wind turbine generators, including 89m towers, nacelles, rotors with 127m rotor diameter, and reinforced concrete foundations, pads, underground and overhead electric collection cables, met towers, and control systems as necessary for the commercial generation of electricity. While the turbine locations have not yet been finalized, they are expected to be sited in a series of rows running approximately east to west in the Southeastern part of Wilbarger county and Northeastern part of Baylor County. The map in Tab 11 shows the preliminary turbine locations. The exact placement of these turbines, as well as the exact specifications, heights, and component parts, is subject to ongoing planning, soil and geotechnical studies, and engineering and will be determined before construction commences.

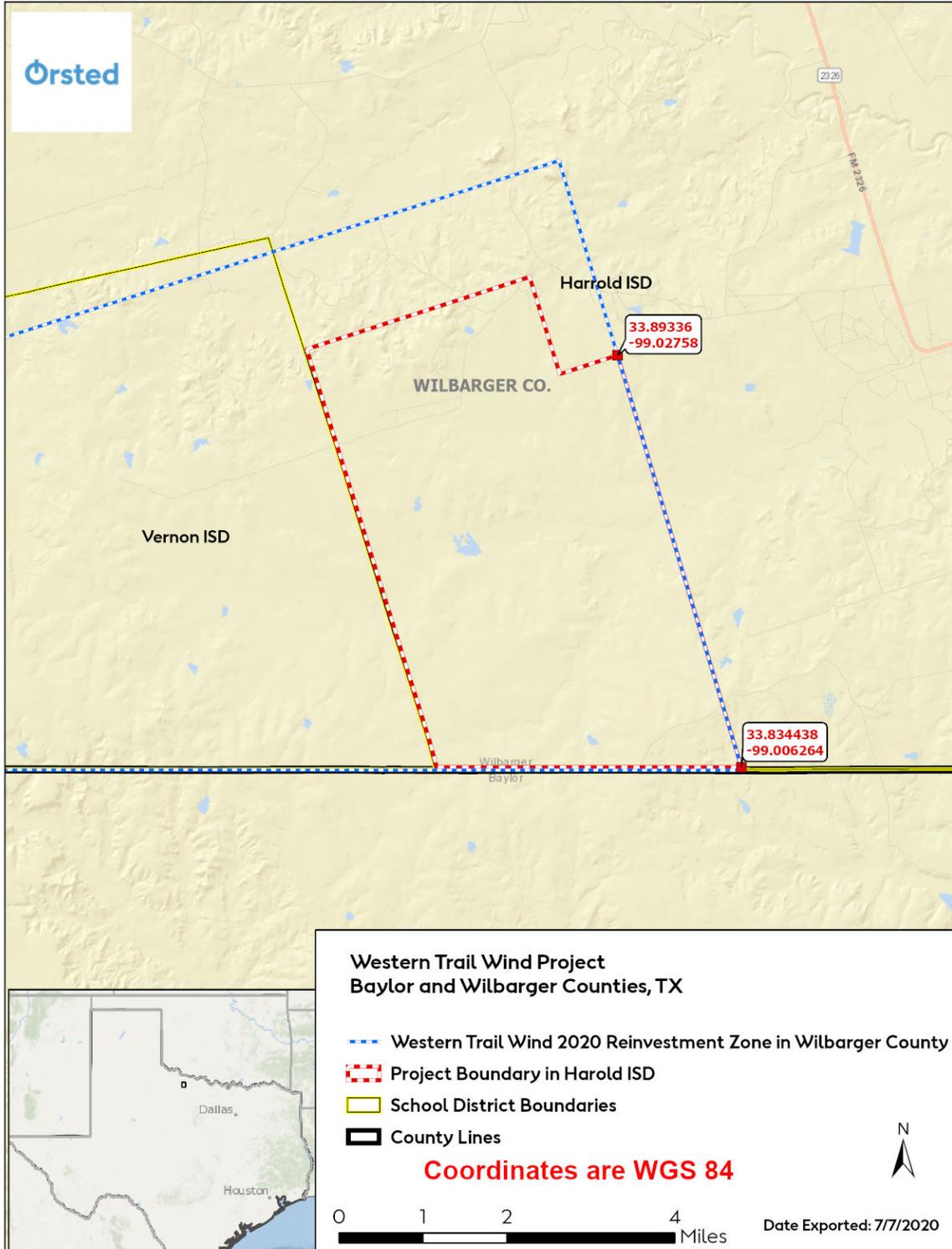
In addition to the wind turbines, the project will also include the following qualified investment in Harrold ISD:

- Access roads to the turbines
- Underground electrical collection cables
- Project substation
- Overhead transmission line connecting the project substation to the Point of Interconnection

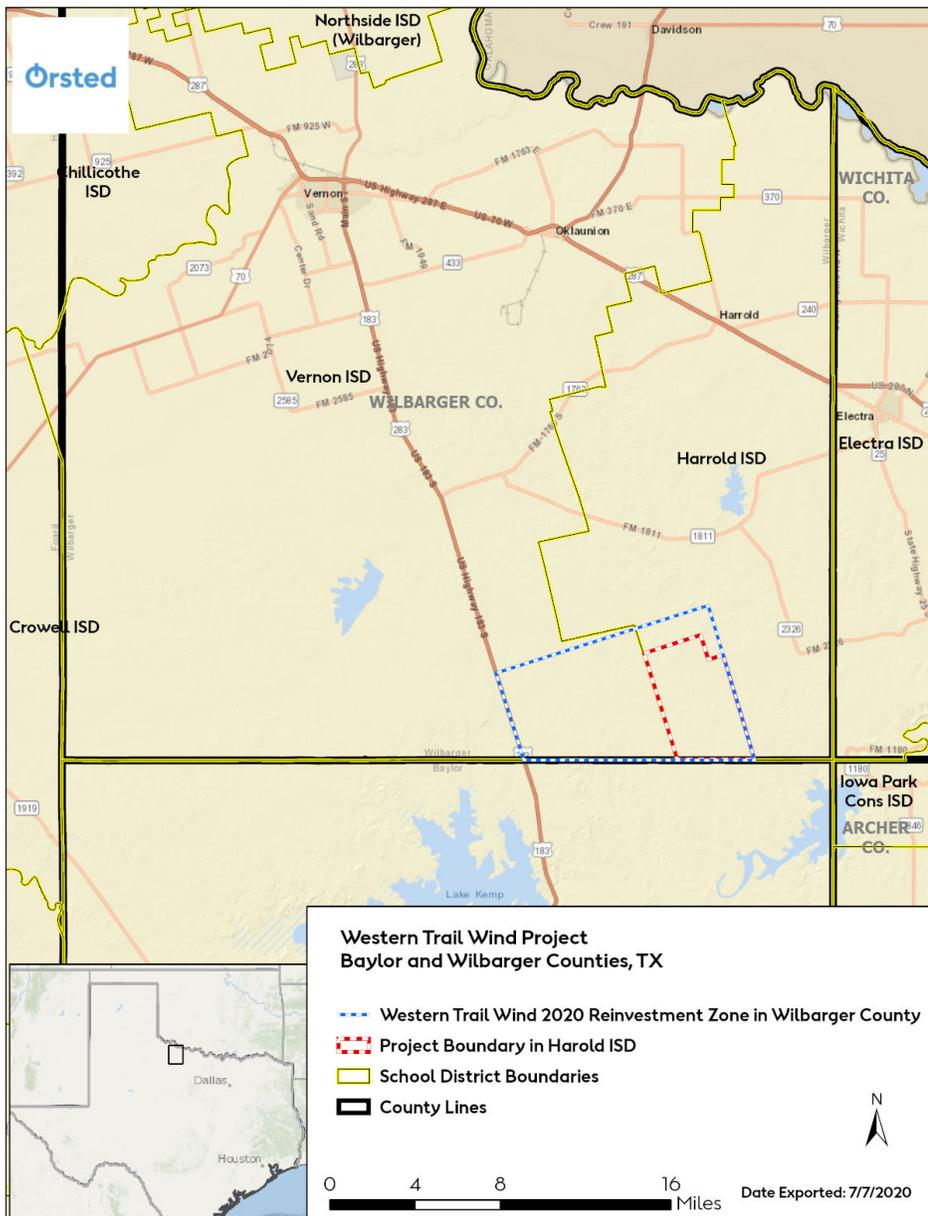
Tab Item 11

Maps

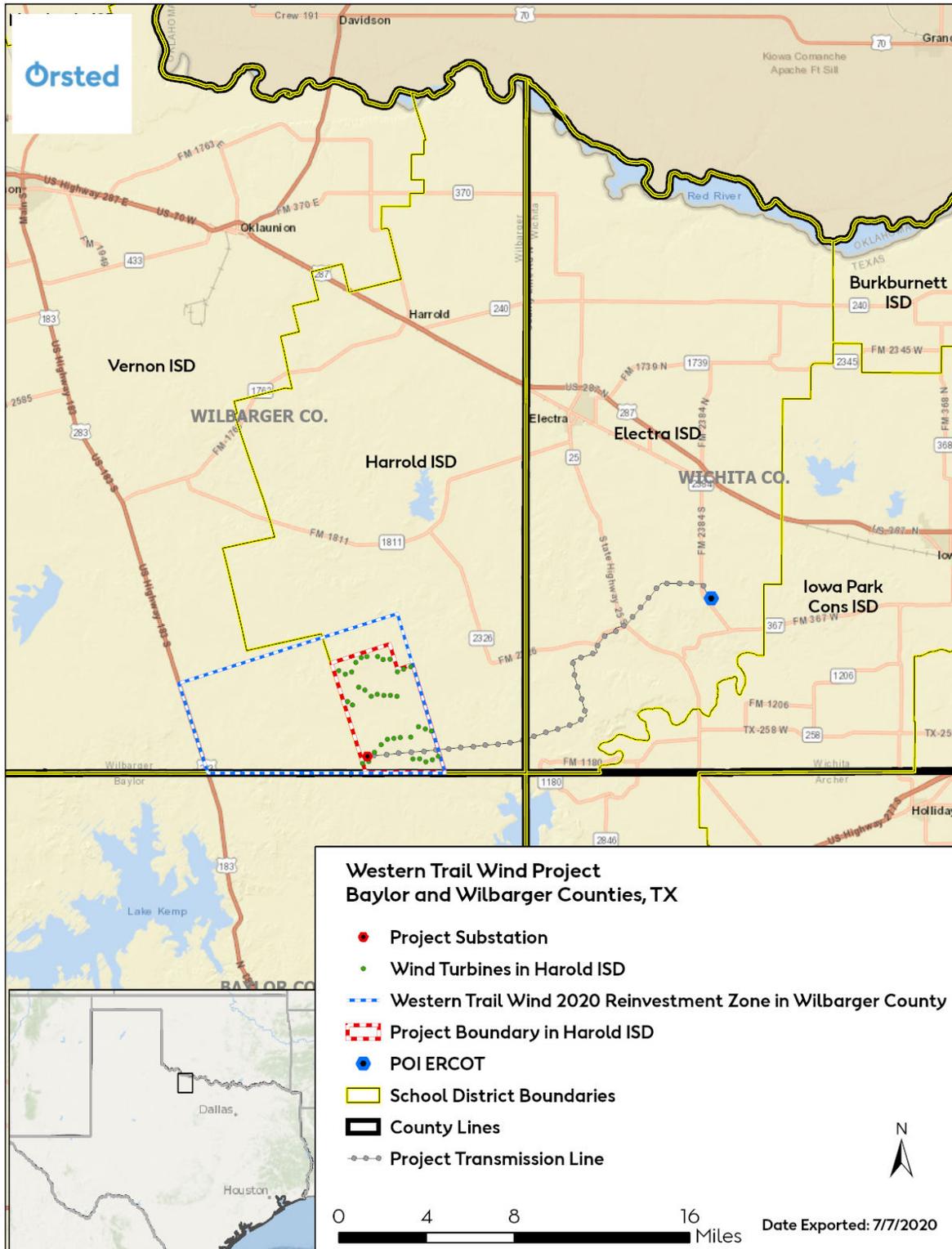
Vicinity Map with Project Boundary within Harrold ISD Coordinates:



Location of Vernon ISD Boundary, Harrold ISD Boundary, Seymour ISD Boundary, Wilbarger County Boundary, Baylor County Boundary, Reinvestment Zone within Wilbarger County, Project Boundary within Harrold ISD:



Improvements in Harrold ISD:



Tab Item 12
Request for Waiver of Job Creation Requirement

July 21, 2020

Superintendent Thweatt
Harrold ISD
18106 Stewart Street
Harrold, TX 76364

Re: Chapter 313 Job Waiver Request

Dear Superintendent Thweatt,

Please consider this letter to be Western Trail Wind, LLC's formal request to waive the minimum new job creation requirement, as provided under Texas Tax Code 313.025(f-1).

The governing body of a school district may waive the new jobs creation requirement in Section 313.021(2)(A)(iv)(b) or 313.051(b) and approve an application if the governing body makes a finding 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 that is described in this application. Wind energy projects create many full-time jobs during the construction phase, but these jobs are temporary by nature. Once the project is in operation, a small crew of full-time employees will maintain and operate the facility. Approximately one full time employee is needed per 20 wind turbines installed during the operations of a wind energy project. We expect to install thirty-seven (37) turbines throughout Harrold ISD for the project. As such, we can commit to creating two (2) full-time positions to fill the project's needs in Harrold ISD. All would be qualifying jobs as described in Section 313.021(3) of the Texas Tax Code.

The applicant requests that the Harrold ISD's Board of Trustees make such a finding and waive the job creation requirement. This waiver request is in line with industry standards for the job requirements for a wind energy facility of this size, as evidenced by limitation agreement applications that have been filed by other wind energy developers, and by documentation related to the development and operation of wind generation facilities.

The project stands to provide significant benefits to the community with respect to increased tax base and the ongoing royalty payments it will make to local landowners.

Kind Regards,



Lucas Buseck
Project Developer
Western Trail Wind, LLC

Tab Item 16

Description of Reinvestment Zone

The entire portion of the Project in Harrold ISD lies within the reinvestment zone established by order on March 23, 2020 in Wilbarger County. Documentation for the Reinvestment Zone is attached. Documentation for the Wilbarger County Guidelines and Criteria for Tax Abatement is attached.

MAR 26 2020

RESOLUTION AND ORDER DESIGNATING THE
WESTERN TRAIL WIND 2020 REINVESTMENT ZONE
IN THE JURISDICTION OF WILBARGER COUNTY, TEXAS

By Magdalene Case Deputy

STATE OF TEXAS }
 }
COUNTY OF WILBARGER }

WHEREAS, the Commissioners Court of Wilbarger County, Texas (the “County”) has elected to become eligible to participate in tax abatement agreements under the provisions of the Texas Property Redevelopment and Tax Abatement Act (Chapter 312 of the Texas Tax Code) (the “Act”); and,

WHEREAS, the County has adopted guidelines and criteria governing tax abatement agreements in a resolution dated on or about March 23rd, 2020 (the “Guidelines and Criteria”); and,

WHEREAS, a public hearing is required by Chapter 312 of the Texas Tax Code prior to approval of a reinvestment zone; and

WHEREAS, the County (a) timely published or posted all applicable notices of public hearing regarding the designation of the real estate described in the attached Exhibit A as a reinvestment zone for tax abatement purposes, and (b) timely notified all applicable presiding officers of the governing body of each taxing unit that includes in its boundaries real property that may be included in the proposed reinvestment zone;

WHEREAS, the improvements proposed by Western Trail Wind, LLC are feasible and of benefit to the reinvestment zone after expiration of an abatement agreement; and

WHEREAS, the property described on Exhibit A meets the criteria established in the Guidelines and Criteria for a reinvestment zone; and

WHEREAS, the designation of the reinvestment zone would contribute to the retention or expansion of primary employment or would attract major investment in the reinvestment zone that would be of benefit to the property described on Exhibit A and would contribute to the economic development of the County; and

WHEREAS, all interested members of the public were given an opportunity to make comment at the public hearing.

NOW, THEREFORE, BE IT ORDERED, by the Commissioners Court of Wilbarger County, that:

1. The County hereby designates the property located in Wilbarger County, Texas, having the property description in Exhibit A attached to this Order as a reinvestment zone under the County’s Guidelines and Criteria, having determined that (a) the property described on Exhibit A meets the criteria established in the Guidelines and Criteria, and (b) the designation of such reinvestment zone would contribute to the retention or expansion of primary employment or would attract major investment in the reinvestment zone that would be of benefit to the property described on Exhibit A and that would contribute to the economic development of the County and that the improvements sought are feasible and practical.
2. The reinvestment zone created by this Order to include the real property described in Exhibit A shall be known as the “Western Trail Wind 2020 Reinvestment Zone.”

The foregoing Resolution was lawfully moved by John Wright, duly seconded by Josh Patterson, and duly adopted by the Wilbarger County Commissioner's Court, the 23rd day of March 2020.

Greg Tyra
GREG TYRA
County Judge

John Wright
John Wright
Commissioner Precinct 1

Phillip Graf
Phillip Graf
Commissioner Precinct 2

Kelly Neel
Kelly Neel
Commissioner Precinct 3

Josh Patterson
Josh Patterson
Commissioner Precinct 4

ATTEST: Jana Kennon
COUNTY CLERK OF WILBARGER COUNTY

Deputy Clerk: Jana Kennon
Print Name: Jana Kennon
Wilbarger County Clerk



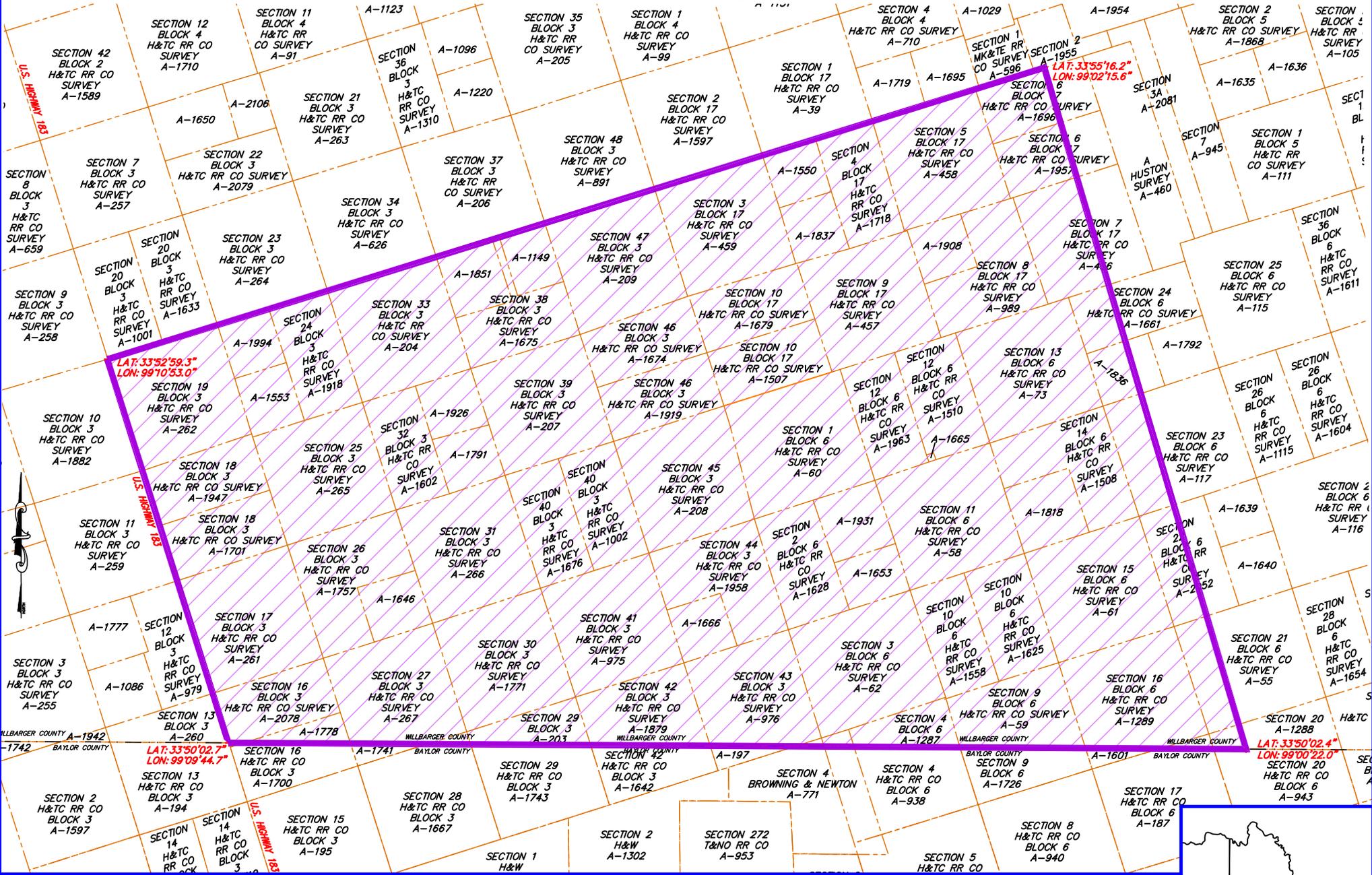
Exhibit A

WESTERN TRAIL RZ **WILBARGER COUNTY, TEXAS**
All or Portions of the following Sections - See Attached Map

SECTION	BLOCK	SURVEY	ABSTRACT	COUNTY
20	6	H&TC RR CO	A-1288	WILBARGER
17	6	H&TC RR CO		WILBARGER
21	6	H&TC RR CO	A-55	WILBARGER
16	6	H&TC RR CO	A-1289	WILBARGER
9	6	H&TC RR CO	A-59	WILBARGER
4	6	H&TC RR CO	A-1287	WILBARGER
4		BROWNING & NEWTON		WILBARGER
43	3	H&TC RR CO	A-976	WILBARGER
42	3	H&TC RR CO	A-1879	WILBARGER
29	3	H&TC RR CO	A-203	WILBARGER
28	3	H&TC RR CO		WILBARGER
27	3	H&TC RR CO	A-267	WILBARGER
16	3	H&TC RR CO	A-1778 & A-2078	WILBARGER
30	3	H&TC RR CO	A-1771	WILBARGER
41	3	H&TC RR CO	A-975	WILBARGER
44	3	H&TC RR CO	A-1958 & A-1666	WILBARGER
2	6	H&TC RR CO	A-1628, A-1931 & A-1653	WILBARGER
3	6	H&TC RR CO	A-62	WILBARGER
10	6	H&TC RR CO	A-1558 & A-1625	WILBARGER
11	6	H&TC RR CO	A-58	WILBARGER
14	6	H&TC RR CO	A-1508 & A-1818	WILBARGER
15	6	H&TC RR CO	A-61	WILBARGER
22	6	H&TC RR CO	A-2052	WILBARGER
23	6	H&TC RR CO	A-117	WILBARGER
24	6	H&TC RR CO	A-1661 & A-1836	WILBARGER
13	6	H&TC RR CO	A-73	WILBARGER
12	6	H&TC RR CO	A-1963, A-1510 & A-1665	WILBARGER
1	6	H&TC RR CO	A-60	WILBARGER
45	3	H&TC RR CO	A-208	WILBARGER
40	3	H&TC RR CO	A-1676 & A-1002	WILBARGER
31	3	H&TC RR CO	A-266	WILBARGER
26	3	H&TC RR CO	A-1757 & A-1646	WILBARGER
17	3	H&TC RR CO	A-261	WILBARGER
18	3	H&TC RR CO	A-1947 & A-1701	WILBARGER
25	3	H&TC RR CO	A-265	WILBARGER
32	3	H&TC RR CO	A-1602, A-1926 & A-1791	WILBARGER
39	3	H&TC RR CO	A-207	WILBARGER
46	3	H&TC RR CO	A-1674 & A-1919	WILBARGER
10	17	H&TC RR CO	A-1679 & A-1507	WILBARGER
9	17	H&TC RR CO	A-457	WILBARGER
8	17	H&TC RR CO	A-989 & A-1908	WILBARGER
7	17	H&TC RR CO	A-456	WILBARGER
6	17	H&TC RR CO	A-1696 & A-1957	WILBARGER
5	17	H&TC RR CO	A-458	WILBARGER
4	17	H&TC RR CO	A-1718, A-1550 & A-1837	WILBARGER
3	17	H&TC RR CO	A-459	WILBARGER
47	3	H&TC RR CO	A-209	WILBARGER
38	3	H&TC RR CO	A-1675, A-1851 & A-1149	WILBARGER
33	3	H&TC RR CO	A-204	WILBARGER
24	3	H&TC RR CO	A-1918, A-1994 & A-1153	WILBARGER

19	3	H&TC RR CO	A-262	WILBARGER
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REINVESTMENT ZONE MAP



WESTERN TRAIL WIND

Reinvestment Zone Map
 Situated in
 WILBARGER COUNTY, TEXAS

rev. DATE: 02/22/2020

MAP LEGEND

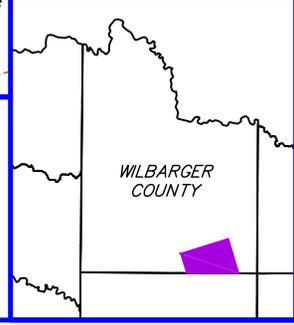
 REINVESTMENT ZONE

 OTLS (SECTION/ABSTRACT LINES)

 ROAD

 COUNTY LINE

1" = 6000'



MAR 26 2020

By Mazal Cose Deputy

**RESOLUTION AND ORDER REAUTHORIZING AMENDED AND RESTATED
GUIDELINES AND CRITERIA FOR GRANTING PROPERTY TAX ABATEMENTS
IN THE JURISDICTION OF WILBARGER COUNTY, TEXAS**

STATE OF TEXAS }
 }
COUNTY OF WILBARGER }

WHEREAS, the Property Redevelopment and Tax Abatement Act (the "Act"), Chapter 312 of the Texas Tax Code, authorizes counties, cities, and other taxing units to provide temporary property tax abatement for limited periods of time as an inducement for the development or redevelopment of a property; and,

WHEREAS, the Act further requires that in order to become eligible to participate in tax abatement, a county or other taxing unit must adopt guidelines and criteria for property tax abatement agreements; and,

WHEREAS Wilbarger County adopted Amended and Restated Guidelines and Criteria for Granting Tax Abatements on April 27, 2015, and re-adopted the same guidelines and criteria on August 17, 2017 (the "Guidelines and Criteria"); and,

WHEREAS, the Commissioners Court of Wilbarger County desires to adopt and reauthorize the Amended and Restated Guidelines and Criteria in this resolution and order.

NOW, THEREFORE, BE IT ORDERED, by the Commissioners Court of Wilbarger County, that the County ORDERS adoption and reauthorization of the Amended and Restated Guidelines and Criteria for Granting Tax Abatement and Reinvestment Zones attached hereto as Exhibit A in accordance with the requirements of the Act.

The foregoing Resolution was lawfully moved by John Wright, duly seconded by Josh Patterson, and duly adopted by the Wilbarger County Commissioner's Court, the 23rd day of March 2020.

Greg Tyra
GREG TYRA
County Judge

John Wright
John Wright
Commissioner Precinct 1

Phillip Graf
Phillip Graf
Commissioner Precinct 2

Kelly Neel
Kelly Neel
Commissioner Precinct 3

Josh Patterson
Josh Patterson
Commissioner Precinct 4

ATTEST: Jana Kennon
COUNTY CLERK OF WILBARGER COUNTY
Deputy Clerk: Mazal Cose
Print Name: Jana Kennon
Wilbarger County Clerk



Guidelines & Criteria For Granting Tax Abatements And Reinvestment Zones

Wilbarger County, Texas

Preamble

Pursuant to Chapter 312 of the Texas Tax Code, Wilbarger County may consider an application for tax abatement, designate a reinvestment zone and enter into a tax abatement agreement as provided in these Guidelines and Criteria.

I. Abatement Application Procedure

(a) **Who May Apply.** Any present or potential owner or lessee of taxable property in Wilbarger County may submit an application for tax abatement conforming to the requirements outlined herein.

(b) **Eligible Property.** Abatement may only be granted for the following property constructed or otherwise put in place after the effective date of the tax abatement agreement: new, expanded or modernized buildings and structures, fixed machinery and equipment; site improvements; related fixed improvements; other tangible items necessary to the operation and administration of the project or facility; and all other real and tangible personal property permitted by Chapter 312 of the Texas Tax Code. Property owned or leased by any member of the Commissioners Court may not be subject to a tax abatement agreement.

(c) **Application Provisions.** The application shall consist of a completed Wilbarger County Tax Abatement Application Form, which shall contain the following:

(1) information showing how the project meets the requirements of the criteria outlined in Section II below;

(2) a map and description of the property;

(3) a time schedule for completing the planned improvements;

(4) the estimated taxable value or range of values of the project or facility; and

(5) basic financial information about the principles sufficient to enable evaluation of the applicant's financial capacity.

(6) the application shall be accompanied by an application fee of \$1,000.00 payable to Wilbarger County.

(d) **Procedure for Application Consideration.** The procedure for consideration by the County of a Tax Abatement Application is as follows:

(1) An applicant may request a Tax Abatement Application from the County Judge's Secretary.

(2) After an applicant completes the Tax Abatement Application, applicant provides a copy to each member of the Wilbarger County Commissioners Court and the County Judge's Secretary.

(3) After receipt of an application, the Commissioners Court determines within forty-five (45) days how to proceed with the application. The Commissioners Court shall choose either to deny the application, consider the application, or consider the application on an expedited basis.

(A) **Denial of application.** If the Commissioners Court chooses to deny the application, it shall make a finding by majority vote at a regularly scheduled meeting that the application does not meet the requirements of the criteria provided below in Section II;

(B) **Consideration of application.** If the Commissioners Court determines that the application should be further considered, the County Judge shall schedule a hearing to obtain public input on the application. At least seven (7) days prior to the hearing, the County must send written notice to the presiding officers of all taxing units with jurisdiction over the property for which an abatement is sought and, if a new reinvestment zone is to be established, must publish notice of the hearing time, place and subject in the local newspaper. At the hearing, the Commissioners Court evaluates the application against the criteria in Section II and decides whether to designate the property for which the abatement is sought as a reinvestment zone. If the reinvestment zone is not designated, the application fails, although it may be amended and resubmitted. If the reinvestment zone is designated, the Commissioners Court shall pass an order to that effect and may then arrange to consider for approval the tax abatement agreement between the applicant and the county at its next regularly scheduled meeting. At least seven days prior to entering into a tax abatement agreement, the County must give written notice of its intent to do so to the presiding officers of all taxing units with jurisdiction over the property for which abatement is sought, along with a copy of the proposed tax abatement agreement. At the regularly scheduled meeting, the Commissioners Court may finally vote by simple majority to enter into the tax abatement agreement or to decline the application. An approved tax abatement agreement may be executed in the same manner as other contracts made by the county.

(C) **Expedited consideration of application.** If the County determines that the application should receive expedited consideration, the County Judge shall schedule an opportunity to obtain public input on the application at the Commissioners Court's next meeting. At least seven (7) days prior to the meeting, the County must send written notice to the presiding officers of all taxing units with jurisdiction over the property for which an abatement is sought and, if a new reinvestment zone is to be established, must publish notice of the hearing time, place and subject in the local newspaper. Also within said time period the County must give written notice of its intent to enter into a tax abatement agreement to the presiding officers of all taxing units with jurisdiction over the property for which an abatement is sought, along with a copy of the proposed tax abatement agreement. During the regularly scheduled meeting, the Commissioners Court evaluates the application against the criteria in Section II and decides whether to designate the property for which the abatement is sought as a reinvestment zone. If the reinvestment zone is designated, the Commissioner Court shall pass an order to that effect and may then immediately consider for approval the tax abatement agreement between the applicant and the County. After consideration, the Commissioners Court may finally vote by simple majority to enter into the tax abatement agreement, or to decline the application. An approved tax abatement agreement may be executed in the same manner as other contracts made by the County.

(D) **Confidentiality.** As required by Section 312.003 of the Texas Tax Code, information that is provided to Wilbarger County in connection with an application or request for tax abatement under this chapter and that describes the specific processes or business activities to be conducted or the equipment or other property to be located on the property for which tax abatement is sought is confidential and not subject to public disclosure until the tax abatement agreement is executed.

II. Criteria for Designating a Reinvestment Zone

(a) Minimum Requirement. To be designated a reinvestment zone, County Commissioners must find by majority vote that the property for which the abatement is sought would contribute to the retention or expansion of primary employment or would attract major investment in the zone that would be a benefit to the property to be included in the zone and would contribute to the economic development of the county as provided in section 312.401(b) of the Texas Tax Code.

(b) Criteria. In determining whether to designate a reinvestment zone and whether to enter into a tax abatement agreement, the Commissioners Court shall consider the following factors, among others determined appropriate by the Court:

- (1) value of land and existing improvements, if any;
- (2) type and value of proposed improvements;
- (3) productive life of proposed improvements;
- (4) number of existing jobs to be retained by proposed improvements.
- (5) number and type of new jobs, if any, to be created by proposed improvements;
- (6) costs to be incurred by Wilbarger County, if any, to provide facilities or services directly resulting from the new improvements;
- (7) types and values of public improvements, if any, to be made by applicant seeking abatement;
- (8) the amount of ad valorem property taxes to be paid to Wilbarger County after expiration of the abatement agreement;
- (9) the impact on the business opportunities of existing businesses and the attraction of new businesses to the area, if any; and
- (10) the overall compatibility with the zoning ordinances and comprehensive plan, if any, for the area.

III. Format for Tax Abatement Agreement

(a) Required Provisions. If the Wilbarger County Commissioners Court designates a reinvestment zone, it may consider and execute a tax abatement agreement with the owner of the designated property and lessee, as appropriate, as outlined above. Any tax abatement agreement shall include at least the following:

- (1) the kind, number and location of all proposed improvements of the property;
- (2) provisions allowing for reasonable access to the property for initial and intermittent inspection purposes by County employees or designated representatives to ensure improvements are made in compliance with the agreement;
- (3) provisions limiting the use of the property consistent with the general purpose of encouraging development or redevelopment of the area during the period of abatement;
- (4) provisions for recapturing property tax revenue lost as a result of the agreement if the owner of the property fails to make the improvements or repairs as provided in the agreement;
- (5) each term agreed to by the recipient of the abatement;
- (6) a requirement that the abatement recipient certify its compliance with the agreement annually to the County; and
- (7) provisions allowing the County to cancel or modify the agreement if the recipient is out of compliance with the agreement.

- (b) **Optional Provisions.** The tax abatement agreement may also contain any or all of the following items, in addition to any others deemed appropriate by the contracting parties:
- (1) the estimated taxable value or range of values for which taxes are to be abated;
 - (2) percent of value to be abated each year;
 - (3) the commencement and termination dates of the abatement;
 - (4) proposed use of the property;
 - (5) nature of construction, time schedule, map and property description;
 - (6) contractual obligations in the event of default or violation of terms or conditions;
 - (7) size of investment and number of temporary and permanent jobs involved, if any;
 - (8) provisions for dispute resolution.

(c) **Duration and Portion of Abatement.** A tax abatement agreement granted by Wilbarger County shall be up to but not exceeding ten (10) years in duration and up to but not exceeding 100% in portion of ad valorem property taxes abated.

(d) **Time Limit.** Such agreement shall be executed within 30 days after passage of the resolution approving the agreement, unless the County and the applicant mutually agree otherwise.

IV. Administration of Tax Abatement Agreement

(a) **Inspections.** County employees or their designated representatives shall have reasonable access to the property for initial and intermittent inspection purposes in order to ensure that the improvements or repairs are made according to the specifications and conditions of the agreement.

(b) **Cure Provisions.** Should Wilbarger County determine that the company or individual receiving the abatement is in default of the tax abatement agreement, it shall notify the company or individual of such default in writing at the address specified in the agreement, and if such is not cured within sixty (60) days of notice, the agreement may be terminated by the County.

(c) **Modification and Termination.** At any time before the expiration of a tax abatement agreement, an agreement may be modified by the parties to include other provisions that could have been included in the original agreement or to delete provisions that were not necessary to the original agreement. The modification must be made by the same procedure by which the original agreement was made. An agreement may also be terminated by the mutual consent of the parties in the same way the agreement was made, or by other means as agreed by the parties according to the provisions of the agreement.

V. Transfer or Assignment

Tax abatement agreements may be assigned to a new owner or lessee of the facility with the written consent of the Commissioners Court. Any assignment shall provide that the assignee shall irrevocably and unconditionally assume all the duties and obligations of the assignor upon the same terms and conditions as set out in the agreement. Any assignment of a tax abatement agreement shall be to an entity that contemplates the same improvements or repairs to the project, except to the extent such improvements or repairs have been completed. No assignment shall be approved if the assignor or the assignee is indebted to the County for ad valorem taxes or other obligations.

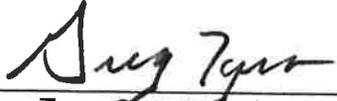
VI. Variances from Guidelines and Criteria

The Commissioners Court shall have the authority to enter into an abatement agreement with terms and conditions that vary from the terms and conditions in these Guidelines and Criteria so long as the Commissioners Court determines that such variances are in the best interests of the County. Any terms or conditions contained in an abatement agreement approved by the Commissioners Court that vary from the terms and conditions in these Guidelines and Criteria shall automatically be deemed to have been granted an approved variance by the Commissioners Court and shall be binding and enforceable as agreed to in the abatement agreement.

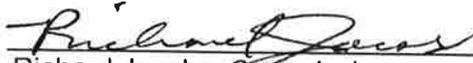
VII. Sunset and Amendment of Guidelines and Criteria

These Guidelines and Criteria are effective upon the date of their adoption and will remain in force for two years, unless amended by three-fourths vote of the Wilbarger County Commissioners Court.

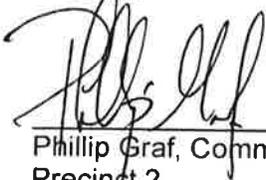
Passed and approved at a regular meeting of the Wilbarger County Commissioners' Court, at which a quorum was present on the 27 day of April, 2015.



Greg Tyra, County Judge



Richard Jacobs, Commissioner,
Precinct 1



Phillip Graf, Commissioner,
Precinct 2



Rodney Johnston, Commissioner,
Precinct 3



Josh Patterson, Commissioner,
Precinct 4