



LYNN M. MOAK, PARTNER

DANIEL T. CASEY, PARTNER

October 1, 2019

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

RE: *Chapter 313 Application Submitted to the Harrold ISD Independent School District from Western Trail Wind, LLC*

To the Local Government Assistance & Economic Analysis Division:

By copy of this letter forwarding this application for review to the Comptroller's Office, the Harrold Independent School District is notifying Western Trail Wind, LLC of its intent to consider the Chapter 313 application for appraised value limitation on qualified property, should a positive certificate be issued by the Comptroller. The Applicant submitted the Application to the School District on June 5, 2019. The Board voted to accept the application on July 29, 2019. The application has been determined complete as of September 30, 2019. We request that the Comptroller's Office prepare the economic impact analysis for this application.

The Applicant has provided the schedules in both electronic format and paper copies. The electronic copy is identical to the hard copy that will be hand delivered to the Comptroller's Office. A copy of the application will be submitted to the Wilbarger County Appraisal District.

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

Sincerely,

Daniel T. Casey
School District Consultant

cc: Ms. Sandy Burkett, Chief Appraiser, Wilbarger County Appraisal District
Mr. Charlie Smith, Senior Director of Development, Lincoln Clean Energy, LLC
Mr. David Thweatt, Superintendent, Harrold ISD
Ms. April Philley, Eichelbaum Wardell Hansen Powell and Mehl, P.C.

www.moakcasey.com

Phone 512-485-7878

901 S. Mopac Expwy ★ Bldg. III Suite 310 ★ Austin, TX 78746

Fax 512-485-7888

APPLICATION TAB ORDER FOR REQUESTED ATTACHMENTS

TAB	ATTACHMENT
1	Pages 1 through 11 of Application
2	Proof of Payment of Application Fee
3	Documentation of Combined Group membership under Texas Tax Code 171.0001(7), history of tax default, delinquencies and/or material litigation <i>(if applicable)</i>
4	Detailed description of the project
5	Documentation to assist in determining if limitation is a determining factor
6	Description of how project is located in more than one district, including list of percentage in each district and, if determined to be a single unified project, documentation from the Office of the Governor <i>(if applicable)</i>
7	Description of Qualified Investment
8	Description of Qualified Property
9	Description of Land
10	Description of all property not eligible to become qualified property <i>(if applicable)</i>
11	<p>Maps that clearly show:</p> <ul style="list-style-type: none"> a) Project vicinity b) Qualified investment including location of tangible personal property to be placed in service during the qualifying time period and buildings to be constructed during the qualifying time period c) Qualified property including location of new buildings or new improvements d) Existing property e) Land location within vicinity map f) Reinvestment or Enterprise Zone within vicinity map, showing the actual or proposed boundaries and size <p>Note: Electronic maps should be high resolution files. Include map legends/markers.</p>
12	Request for Waiver of Job Creation Requirement and supporting information <i>(if applicable)</i>
13	Calculation of three possible wage requirements with TWC documentation
14	Schedules A1, A2, B, C and D completed and signed Economic Impact <i>(if applicable)</i>
15	Economic Impact Analysis, other payments made in the state or other economic information <i>(if applicable)</i>
16	<p>Description of Reinvestment or Enterprise Zone, including:</p> <ul style="list-style-type: none"> a) evidence that the area qualifies as a enterprise zone as defined by the Governor's Office b) legal description of reinvestment zone* c) order, resolution or ordinance establishing the reinvestment zone* d) guidelines and criteria for creating the zone* <p>* To be submitted with application or before date of final application approval by school board</p>
17	Signature and Certification page, signed and dated by Authorized School District Representative and Authorized Company Representative <i>(applicant)</i>

Tab Item 1

Pages 1 through 11 of Application

Application for Appraised Value Limitation on Qualified Property

(Tax Code, Chapter 313, Subchapter B or C)

INSTRUCTIONS: This application must be completed and filed with the school district. In order for an application to be processed, the governing body (school board) must elect to consider an application, but — by Comptroller rule — the school board may elect to consider the application only after the school district has received a completed application. Texas Tax Code, Section 313.025 requires that any completed application and any supplemental materials received by the school district must be forwarded within seven days to the Comptroller of Public Accounts.

If the school board elects to consider the application, the school district must:

- notify the Comptroller that the school board has elected to consider the application. This notice must include:
 - the date on which the school district received the application;
 - the date the school district determined that the application was complete;
 - the date the school board decided to consider the application; and
 - a request that the Comptroller prepare an economic impact analysis of the application;
- provide a copy of the notice to the appraisal district;
- must complete the sections of the application reserved for the school district and provide information required in the Comptroller rules located at 34 Texas Administrative Code (TAC) Section 9.1054; and
- forward the original hard copy of the completed application to the Comptroller in a three-ring binder with tabs, as indicated on page 9 of this application, separating each section of the documents, in addition to an electronic copy on CD. See 34 TAC Chapter 9, Subchapter F.

The governing body may, at its discretion, allow the applicant to supplement or amend the application after the filing date, subject to the restrictions in 34 TAC Chapter 9, Subchapter F.

When the Comptroller receives the notice and required information from the school district, the Comptroller will publish all submitted application materials on its website. The Comptroller is authorized to treat some application information as confidential and withhold it from publication on the Internet. To do so, however, the information must be segregated and comply with the other requirements set out in the Comptroller rules. For more information, see guidelines on Comptroller's website.

The Comptroller will independently determine whether the application has been completed according to the Comptroller's rules (34 TAC Chapter 9, Subchapter F). If the Comptroller finds the application is not complete, the Comptroller will request additional materials from the school district. Pursuant to 9.1053(a)(1)(C), requested information shall be provided within 20 days of the date of the request. When the Comptroller determines that the application is complete, it will send the school district a notice indicating so. The Comptroller will determine the eligibility of the project, issue a certificate for a limitation on appraised value to the school board regarding the application and prepare an economic impact evaluation by the 90th day after the Comptroller receives a complete application—as determined by the Comptroller.

The school board must approve or disapprove the application not later than the 150th day after the application review start date (the date the application is finally determined to be complete), unless an extension is granted. The Comptroller and school district are authorized to request additional information from the applicant that is reasonably necessary to issue a certificate, complete the economic impact evaluation or consider the application at any time during the application review period.

Please visit the Comptroller's website to find out more about the program at comptroller.texas.gov/economy/local/ch313/. There are links to the Chapter 313 statute, rules, guidelines and forms. Information about minimum limitation values for particular districts and wage standards may also be found at that site.

SECTION 1: School District Information

1. Authorized School District Representative

Date Application Received by District

First Name

Last Name

Title

School District Name

Street Address

Mailing Address

City

State

ZIP

Phone Number

Fax Number

Mobile Number (optional)

Email Address

2. Does the district authorize the consultant to provide and obtain information related to this application?

☐

Yes

☐

No

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 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**)

SECTION 6: Eligibility Under Tax Code Chapter 313.024

1. Are you an entity subject to the tax under Tax Code, Chapter 171? ☐ Yes ☐ No
2. The property will be used for one of the following activities:
- (1) manufacturing ☐ Yes ☐ No
- (2) research and development ☐ Yes ☐ No
- (3) a clean coal project, as defined by Section 5.001, Water Code ☐ Yes ☐ No
- (4) an advanced clean energy project, as defined by Section 382.003, Health and Safety Code ☐ Yes ☐ No
- (5) renewable energy electric generation ☐ Yes ☐ No
- (6) electric power generation using integrated gasification combined cycle technology ☐ Yes ☐ No
- (7) nuclear electric power generation ☐ Yes ☐ No
- (8) a computer center that is used as an integral part or as a necessary auxiliary part for the activity conducted by applicant in one or more activities described by Subdivisions (1) through (7) ☐ Yes ☐ No
- (9) a Texas Priority Project, as defined by 313.024(e)(7) and TAC 9.1051 ☐ Yes ☐ No
3. Are you requesting that any of the land be classified as qualified investment? ☐ Yes ☐ No
4. Will any of the proposed qualified investment be leased under a capitalized lease? ☐ Yes ☐ No
5. Will any of the proposed qualified investment be leased under an operating lease? ☐ Yes ☐ No
6. Are you including property that is owned by a person other than the applicant? ☐ Yes ☐ No
7. Will any property be pooled or proposed to be pooled with property owned by the applicant in determining the amount of your qualified investment? ☐ Yes ☐ No

SECTION 7: Project Description

1. In **Tab 4**, attach 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.
2. Check the project characteristics that apply to the proposed project:
- ☐ Land has no existing improvements ☐ Land has existing improvements (*complete Section 13*)
- ☐ Expansion of existing operation on the land (*complete Section 13*) ☐ Relocation within Texas

SECTION 8: Limitation as Determining Factor

1. Does the applicant currently own the land on which the proposed project will occur? ☐ Yes ☐ No
2. Has the applicant entered into any agreements, contracts or letters of intent related to the proposed project? ☐ Yes ☐ No
3. Does the applicant have current business activities at the location where the proposed project will occur? ☐ Yes ☐ No
4. Has the applicant made public statements in SEC filings or other documents regarding its intentions regarding the proposed project location? ☐ Yes ☐ No
5. Has the applicant received any local or state permits for activities on the proposed project site? ☐ Yes ☐ No
6. Has the applicant received commitments for state or local incentives for activities at the proposed project site? ☐ Yes ☐ No
7. Is the applicant evaluating other locations not in Texas for the proposed project? ☐ Yes ☐ No
8. Has the applicant provided capital investment or return on investment information for the proposed project in comparison with other alternative investment opportunities? ☐ Yes ☐ No
9. Has the applicant provided information related to the applicant's inputs, transportation and markets for the proposed project? ☐ Yes ☐ No
10. Are you submitting information to assist in the determination as to whether the limitation on appraised value is a determining factor in the applicant's decision to invest capital and construct the project in Texas? ☐ Yes ☐ No

Chapter 313.026(e) states "the applicant may submit information to the Comptroller that would provide a basis for an affirmative determination under Subsection (c)(2)." If you answered "yes" to any of the questions in Section 8, attach supporting information in Tab 5.

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*)? ☐ Yes ☐ No
Note: Improvements made before that time may not be considered qualified property.
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? ☐ Yes ☐ No
4. List all taxing entities that have jurisdiction for the property, the portion of project within each entity and tax rates for each entity:
County: (Name, tax rate and percent of project) City: (Name, tax rate and percent of project)
Hospital District: (Name, tax rate and percent of project) Water District: (Name, tax rate and percent of project)
Other (describe): (Name, tax rate and percent of project) Other (describe): (Name, tax rate and percent of project)
5. Is the project located entirely within the ISD listed in Section 1? ☐ Yes ☐ No
5a. If no, attach in **Tab 6** additional information on the project scope and size to assist in the economic analysis.
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)? ☐ Yes ☐ No
6a. If yes, attach in **Tab 6** supporting documentation from the Office of the Governor.

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. For assistance in determining estimates of these minimums, access the Comptroller's website at comptroller.texas.gov/economy/local/ch313/.

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?
- Note:** The property value limitation amount is based on property values available at the time of application and may change prior to the execution of any final agreement.
3. Does the qualified investment meet the requirements of Tax Code §313.021(1)? ☐ Yes ☐ No
 4. Attach a description of the qualified investment [See §313.021(1).] The description must include:
 - a. a specific and detailed description of the qualified investment you propose to make on the property for which you are requesting an appraised value limitation as defined by Tax Code §313.021 (**Tab 7**);
 - b. a description of any new buildings, proposed new improvements or personal property which you intend to include as part of your minimum qualified investment (**Tab 7**); and
 - c. a detailed map of the qualified investment showing location of tangible personal property to be placed in service during the qualifying time period and buildings to be constructed during the qualifying time period, with vicinity map (**Tab 11**).
 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? ☐ Yes ☐ No

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)? ☐ Yes ☐ No
 - 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? ☐ Yes ☐ No
 - 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.

SECTION 14: Wage and Employment Information

1. What is the estimated number of permanent jobs (more than 1,600 hours a year), with the applicant or a contractor of the applicant, on the proposed qualified property during the last complete quarter before the application review start date (date your application is finally determined to be complete)?
2. What is the last complete calendar quarter before application review start date:
☐ First Quarter ☐ Second Quarter ☐ Third Quarter ☐ Fourth Quarter of _____
(year)
3. What were the number of permanent jobs (more than 1,600 hours a year) this applicant had in Texas during the most recent quarter reported to the Texas Workforce Commission (TWC)?
- Note:** For job definitions see TAC §9.1051 and Tax Code §313.021(3).
4. What is the number of new qualifying jobs you are committing to create?
5. What is the number of new non-qualifying jobs you are estimating you will create?
6. Do you intend to request that the governing body waive the minimum new qualifying job creation requirement, as provided under Tax Code §313.025(f-1)? ☐ Yes ☐ No
- 6a. If yes, attach evidence in **Tab 12** documenting that the new qualifying job creation requirement above exceeds the number of employees necessary for the operation, according to industry standards.
7. Attach in **Tab 13** the four most recent quarters of data for each wage calculation below, including documentation from the TWC website. The final actual statutory minimum annual wage requirement for the applicant for each qualifying job — which may differ slightly from this estimate — will be based on information from the four quarterly periods for which data were available at the time of the application review start date (date of a completed application). See TAC §9.1051(21) and (22).
- a. Average weekly wage for all jobs (all industries) in the county is
- b. 110% of the average weekly wage for manufacturing jobs in the county is
- c. 110% of the average weekly wage for manufacturing jobs in the region is
8. Which Tax Code section are you using to estimate the qualifying job wage standard required for this project? ☐ §313.021(5)(A) or ☐ §313.021(5)(B)
9. What is the minimum required annual wage for each qualifying job based on the qualified property?
10. What is the annual wage you are committing to pay for each of the new qualifying jobs you create on the qualified property?
11. Will the qualifying jobs meet all minimum requirements set out in Tax Code §313.021(3)? ☐ Yes ☐ No
12. Do you intend to satisfy the minimum qualifying job requirement through a determination of cumulative economic benefits to the state as provided by §313.021(3)(F)? ☐ Yes ☐ No
- 12a. If yes, attach in **Tab 12** supporting documentation from the TWC, pursuant to §313.021(3)(F).
13. Do you intend to rely on the project being part of a single unified project, as allowed in §313.024(d-2), in meeting the qualifying job requirements? ☐ Yes ☐ No
- 13a. If yes, attach in **Tab 6** supporting documentation including a list of qualifying jobs in the other school district(s).

SECTION 15: Economic Impact

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

Tab Item 2

Proof of Pyment of Application Fee

Proof of payment of filing fee received by the
Comptroller of Public Accounts per TAC Rule
§9.1054 (b)(5)

*(Page Inserted by Office of Texas Comptroller of
Public Accounts)*

Tab Item 3

Documentation of Combined Group Membership under Texas Tax Code 171.0001(7)

Documentation from Texas Comptroller's Franchise Tax Division to demonstrate combined group membership:

1. Western Trail Wind, LLC is a Delaware Limited Liability Company formed on April 13th, 2018.
2. Western Trail Wind, LLC is registered in the State of Texas as a foreign limited liability company, File Number 802992176, in the Office of the Secretary of State. Taxpayer number 32066890602.
3. Western Trail Wind, LLC has one member with 100% ownership, Lincoln Clean Energy, LLC, which is registered in the State of Texas as a foreign limited liability company, File Number 0802369618, in the Office of the Secretary of State. Taxpayer number 32059303761.
4. Contact information for Western Trail Wind, LLC is as follows:
 - a. Contact: Philip Moore
 - b. Phone: (512) 767 – 7461
 - c. Email: pmoore@lincolnclean.com
5. In addition, we have attached Form 05-166 (Texas Franchise Tax Affiliate Schedule) for Lincoln Clean Energy, LLC. Lincoln Clean Energy, LLC's affiliates are: Tahoka Wind, LLC; Lockett Windfarm, LLC; Willow Springs Wind Farm, LLC; Dermott Wind, LLC; Rockwood Energy Center, LLC; Staked Plains Energy, LLC; SP Energy 1, LLC; Shawnee Energy Center, LLC; Wayside Wind, LLC; Sage Draw Wind, LLC; Antelope Flats Wind, LLC; St. Lawrence Solar; SP Energy DM, LLC; SP Energy ET, LLC; SP Energy GL, LLC; SP Energy PV, LLC; SP Energy TL, LLC; LCE Asset Management Services, LLC; Lincoln Clean Energy Development, LLC; Helena Wind, LLC; Western Trail Wind, LLC; 2W Permian Solar, LLC, and Barranca Wind Energy, LLC



05-165
(Rev. 9-11/3)

Texas Franchise Tax Extension Affiliate List

RESET FORM

PRINT FORM

Tcode 13298 Franchi

FILING REQUIREMENTS

Reporting entity taxpayer number

Report year

Reporting entity taxpayer name

3 2 0 5 9 3 0 3 7 6 1

2 0 1 8

Lincoln Clean Energy, LLC

LEGAL NAME OF AFFILIATE	AFFILIATE'S TEXAS TAXPAYER NUMBER (if none, enter FEI number)	BLACKEN CIRCLE IF AFFILIATE DOES NOT HAVE NEXUS IN TEXAS
1. TAHOKA WIND, LLC	3 2 0 6 1 8 6 2 3 8 2	<input type="radio"/>
2. LOCKETT WINDFARM, LLC	3 2 0 5 7 0 2 5 9 8 6	<input type="radio"/>
3. WILLOW SPRINGS WINDFARM, LLC	3 2 0 5 6 6 9 8 2 6 2	<input type="radio"/>
4. DERMOTT WIND, LLC	3 2 0 5 6 7 6 8 1 1 5	<input type="radio"/>
5. ROCKWOOD ENERGY CENTER, LLC	3 2 0 5 4 4 9 4 9 2 0	<input type="radio"/>
6. STAKED PLAINS ENERGY, LLC	3 2 0 5 9 7 5 9 4 5 9	<input type="radio"/>
7. SP ENERGY 1, LLC	3 2 0 6 0 2 9 4 4 6 2	<input type="radio"/>
8. SHAWNEE ENERGY CENTER, LLC	3 2 0 5 6 7 5 1 3 9 2	<input type="radio"/>
9. WAYSIDE WIND, LLC	3 2 0 5 9 3 4 2 6 8 6	<input type="radio"/>
10. SAGE DRAW WIND, LLC	3 2 0 6 1 8 8 3 3 3 9	<input type="radio"/>
11. ANTELOPE FLATS WIND, LLC	3 2 0 6 1 8 4 2 0 9 5	<input type="radio"/>
12. ST. LAWRENCE SOLAR	3 2 0 5 9 7 7 5 9 0 1	<input type="radio"/>
13. SP ENERGY DM, LLC	3 2 0 6 0 9 5 5 0 0 5	<input type="radio"/>
14. SP ENERGY ET, LLC	3 2 0 6 0 9 5 5 0 5 4	<input type="radio"/>
15. SP ENERGY GL, LLC	3 2 0 6 0 9 5 5 1 1 2	<input type="radio"/>
16. SP ENERGY PV, LLC	3 2 0 6 1 1 1 6 8 3 9	<input type="radio"/>
17. SP ENERGY TL, LLC	3 2 0 6 1 1 1 6 8 5 4	<input type="radio"/>
18. LCE ASSET MANAGEMENT SERVICES, LLC	3 2 0 6 1 5 2 9 2 6 2	<input type="radio"/>
19. LINCOLN CLEAN ENERGY DEVELOPMENT, LLC	3 2 0 5 3 5 1 9 6 7 7	<input type="radio"/>
20. HELENA WIND, LLC	3 2 0 6 6 9 2 1 2 2 5	<input type="radio"/>
21. WESTERN TRAIL WIND, LLC	3 2 0 6 6 8 9 0 6 0 2	<input type="radio"/>

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

Do not file this form when requesting a second extension.

Texas Comptroller Official Use Only



VE/DE

☐

FM

☐





05-165
(Rev. 9-11/3)

Texas Franchise Tax Extension Affiliate List

RESET FORM

PRINT FORM

Tcode 13298 Franchi

FILING REQUIREMENTS

Reporting entity taxpayer number

Report year

Reporting entity taxpayer name

3 2 0 5 9 3 0 3 7 6 1

2 0 1 8

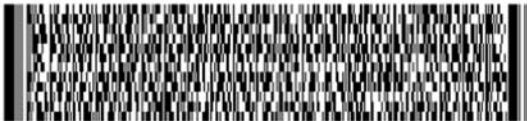
Lincoln Clean Energy, LLC

LEGAL NAME OF AFFILIATE	AFFILIATE'S TEXAS TAXPAYER NUMBER (If none, enter FEI number)	BLACKEN CIRCLE IF AFFILIATE DOES NOT HAVE NEXUS IN TEXAS
1. 2W PERMAN SOLAR, LLC	3 2 0 6 8 4 2 0 1 7 6	<input type="radio"/>
2. BARRANCA WIND ENERGY, LLC	3 2 0 6 7 7 1 6 5 5 8	<input type="radio"/>
3.		<input type="radio"/>
4.		<input type="radio"/>
5.		<input type="radio"/>
6.		<input type="radio"/>
7.		<input type="radio"/>
8.		<input type="radio"/>
9.		<input type="radio"/>
10.		<input type="radio"/>
11.		<input type="radio"/>
12.		<input type="radio"/>
13.		<input type="radio"/>
14.		<input type="radio"/>
15.		<input type="radio"/>
16.		<input type="radio"/>
17.		<input type="radio"/>
18.		<input type="radio"/>
19.		<input type="radio"/>
20.		<input type="radio"/>
21.		<input type="radio"/>

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

Do not file this form when requesting a second extension.

Texas Comptroller Official Use Only



VE/DE ☐ FM ☐



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 ISD (Wilbarger County) and partially in Vernon ISD (Wilbarger County). The portion of the Project located in Harrold ISD is the subject of this application. The portion of the Project located in Vernon ISD is the subject of a separate application being filed simultaneously with this application.

The installed capacity of the proposed project is expected to be approximately 252 megawatts (MW). While turbine type and size have yet to be finalized, the current plan is to utilize approximately ninety (90) 2.8 MW wind turbine generators with 89 m towers and rotors of 127m rotor diameter. The Project is anticipated to cover 20,000 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 December 2020 and is anticipated to be complete in the fourth quarter of 2021. The siting of the wind turbine generators is currently proposed to be allocated among the school districts as follows:

Vernon ISD

54 turbines for a total of 151.2 MW

Harrold ISD

36 turbines for a total of 100.8 MW

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

- An operations and maintenance building (located in Vernon ISD)
- a series of new access roads to the turbines
- underground electrical collection cables (located throughout the Project area)
- meteorological towers
- substation (located in Vernon ISD)
- overhead transmission line connecting to a substation at the Point of Interconnection

Tab Item 5

Documentation to assist in determining if limitation is a determining factor:

Western Trail Wind, LLC is a Delaware limited liability company. Western Trail Wind has one member with 100% ownership, Lincoln Clean Energy, LLC (“LCE”). LCE has successfully developed projects involving over \$1 billion in capital investment in some of the largest electricity markets in the United States, including California, New Jersey, and Texas.

The Applicant for this Project has entered into several contracts related to the project, including long-term lease option agreements with area landowners and service agreements and scopes with various consultants (environmental, airspace, etc.) to assess the suitability of the site, and a request for studies leading to an interconnection agreement with the transmission provider. None of these contracts obligate Applicant to construct the Project, and each of these contracts may be terminated by Applicant without incurring any significant liability.

The Applicant for this Project has obtained, applied, or will apply for the following state and local permits:

- Wichita County Road Use Agreement
- Wilbarger County Tax Abatement 312
- Wilbarger County General Hospital Tax Abatement 312
- Vernon College Tax Abatement 312

The Project has not been known by any other name during its development. The Project applied to ERCOT on November 7, 2018, and it has been assigned GINR number 20INR0142.

For the project to qualify for the federal income tax Production Tax Credit (PTC), the Applicant was required to complete a minimum amount of PTC qualification work before the statutorily imposed deadline of December 31, 2018. This work consisted of earth-moving to prepare eight (8) holes for turbine foundations (though foundations were not installed) and installation of 4,000 linear feet of road connecting two sets of two foundation holes. These preconstruction activities were not deemed taxable improvements by the Wilbarger County Central Appraisal District and no tax bill was delivered.

The Applicant’s completion of the minor amount of PTC work qualification work does not, either legally or financially, commit it to constructing the Project in Wilbarger County.

The Applicant is a national wind developer with the ability to locate projects of this type in other states within the United States and other regions within Texas with favorable wind characteristics. The Applicant is actively assessing and developing other projects outside of Texas that are competing for limited investment funds. This appraised value limitation is critical to the ability of the Project to move forward as currently sited.

Without the available tax incentives, the economics of the Project become far less attractive and the likelihood of selling the electricity at a competitive price will significantly decrease. The Applicant for this project is competing against other developers who have been offered or are in the process of applying for Value Limitation Agreements with other school districts. Obtaining the limitation is critical to the economic and competitive viability of this Project. Without the limitation approval, the Applicant would likely terminate the Project, including the aforementioned contracts, leases, and limited improvements, in order to reallocate resources in areas with more favorable economics.

Tab Item 6

The overall project is anticipated to have a capacity of 250 MW consisting of ninety (90) 2.8 MW wind turbine generators. The siting of the turbines will be allocated among the school districts as follows:

Vernon ISD

54 turbines for a total capacity of 151.2 MW

Harrold ISD

36 turbines for a total capacity of 100.8 MW

Based on the location of the turbines shown above, 60% of the Project is located in Vernon ISD, and 40% of the Project is located in Harrold ISD.

100% of the Project is in Wilbarger County.

The Project's Operations & Maintenance building and substation will be located in Vernon ISD.

Tab Item 7

Description of Qualified Investment

Western Trail Wind, LLC plans to construct a 252 MW wind farm consisting of 90 turbines in Wilbarger county within the boundaries of Vernon ISD and Harrold 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) 2.8 MW turbines. The qualified investment in Harrold ISD is expected to include approximately thirty-six (36) GE 2.8 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 Southwestern part of Wilbarger 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
- Permanent meteorological towers
- Overhead transmission line connecting the project substation to the Point of Interconnection

The approximate location of each of these improvements is shown on the map in Tab 11.

Tab Item 8

Description of Qualified Property

Western Trail Wind, LLC plans to construct a 252 MW wind farm consisting of 90 turbines in Wilbarger county within the boundaries of Vernon ISD and Harrold 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) 2.8 MW turbines. The qualified investment in Harrold ISD is expected to include approximately thirty-six (36) GE 2.8 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 Southwestern part of Wilbarger 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
- Permanent meteorological towers
- Overhead transmission line connecting the project substation to the Point of Interconnection

The approximate location of each of these improvements is shown on the map in Tab 11.

Tab Item 9

Description of Land

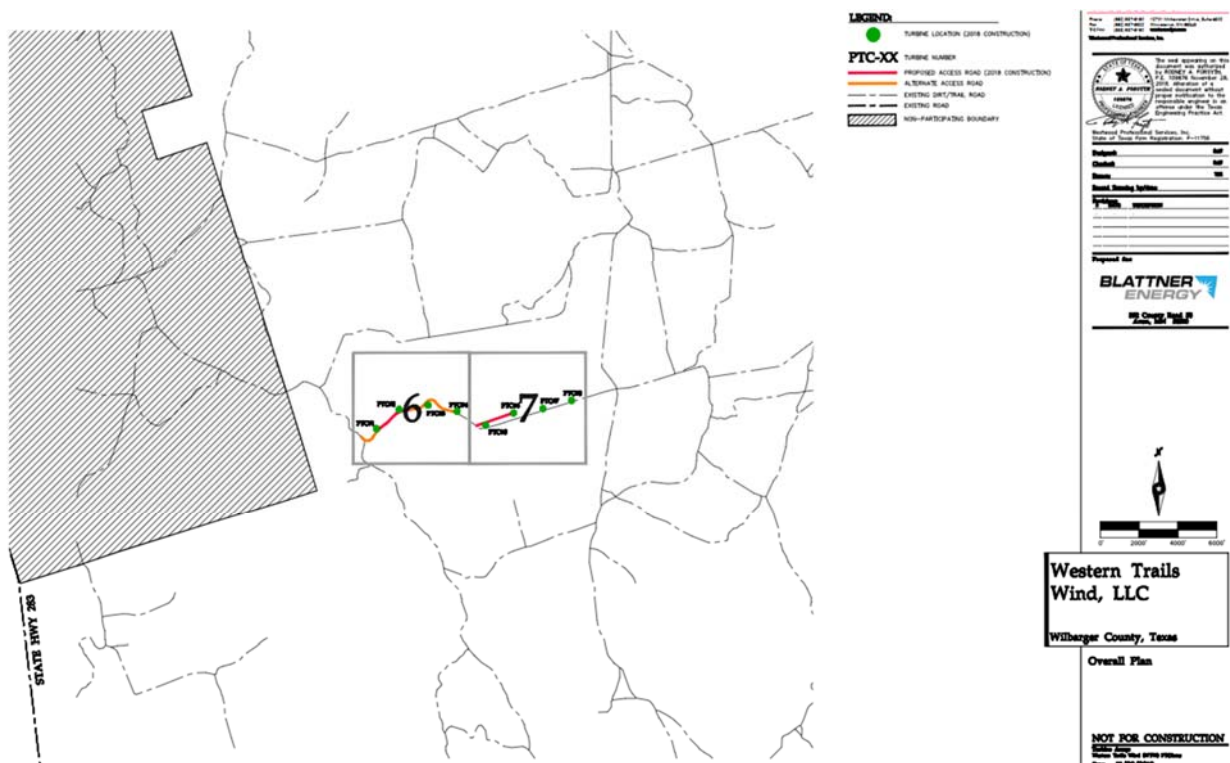
The land will not be part of the qualified property for the Project.

Tab Item 10

Description of all property not eligible to become qualified property

Applicant completed a minor amount of pre-construction work in December of 2018 at the Project site in order to qualify the Project for the federal income tax Production Tax Credit in accordance with federal law. This pre-construction work consisted of earth-moving to prepare eight (8) holes for turbine foundations (though turbine foundations were not installed) and the installation of 4,000 linear feet of road connecting two sets of two foundation holes. These preconstruction activities were not deemed to have created taxable improvements by the Wilbarger County Central Appraisal District, and no tax bill was delivered. The pre-construction activities did not result in the creation of any Qualified Property.

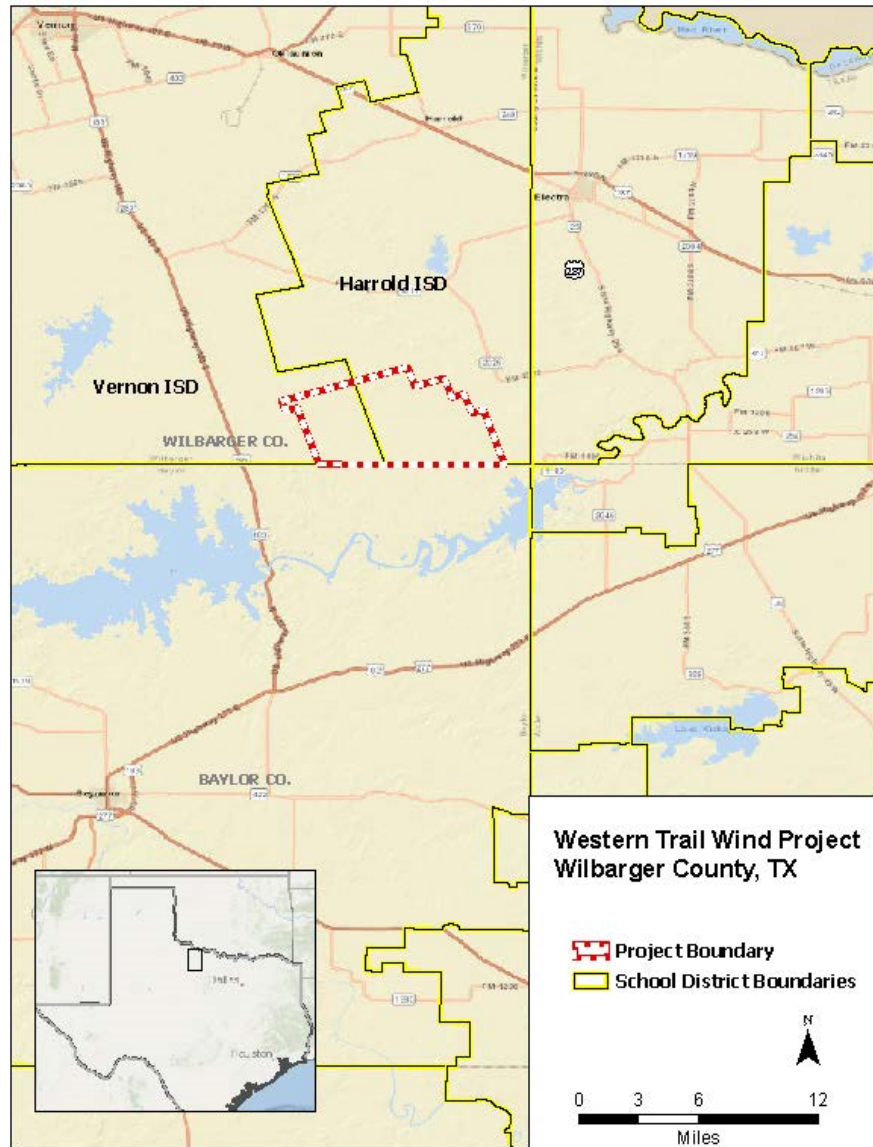
The 2018 pre-construction activities are represented with a map below:



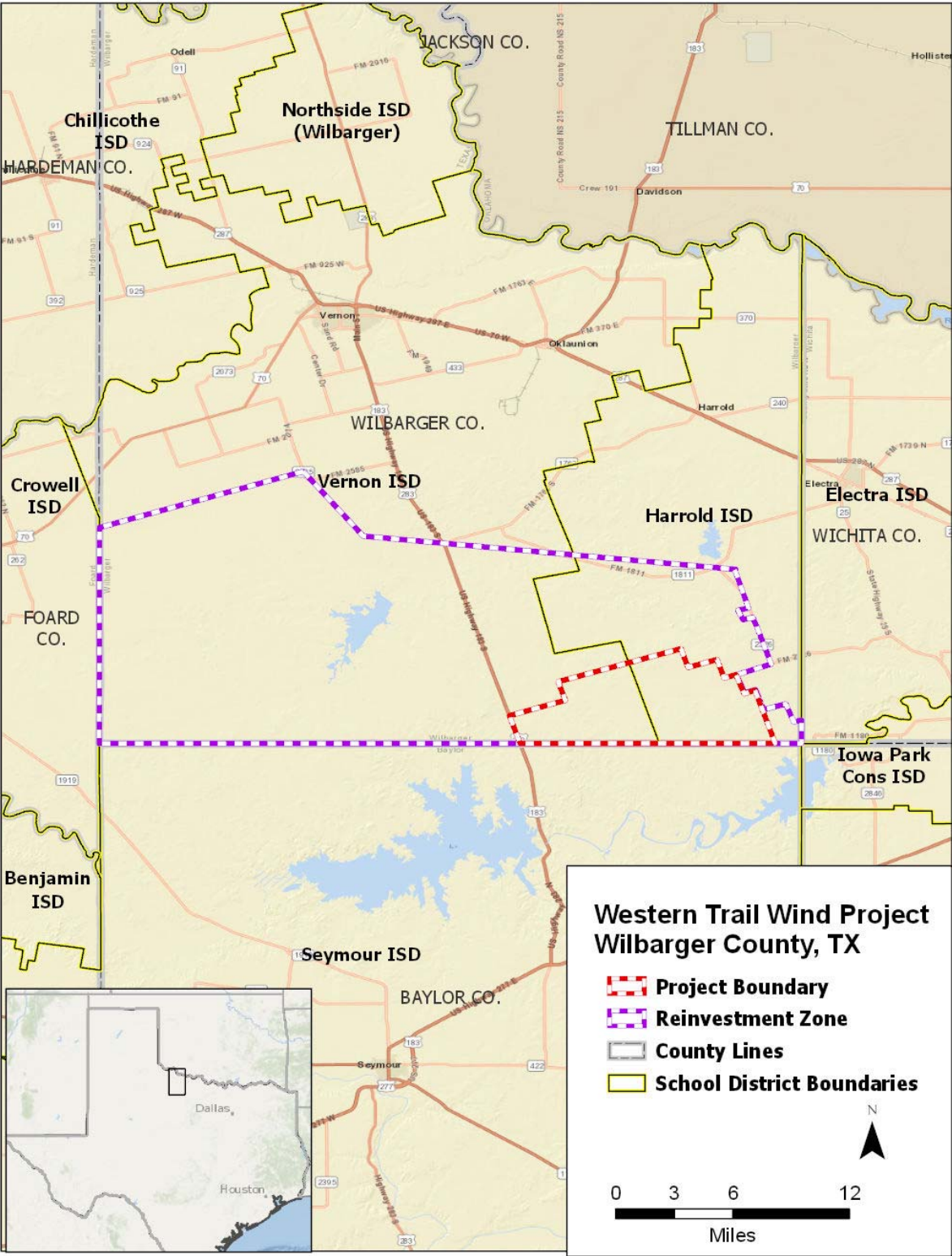
Tab Item 11

Maps

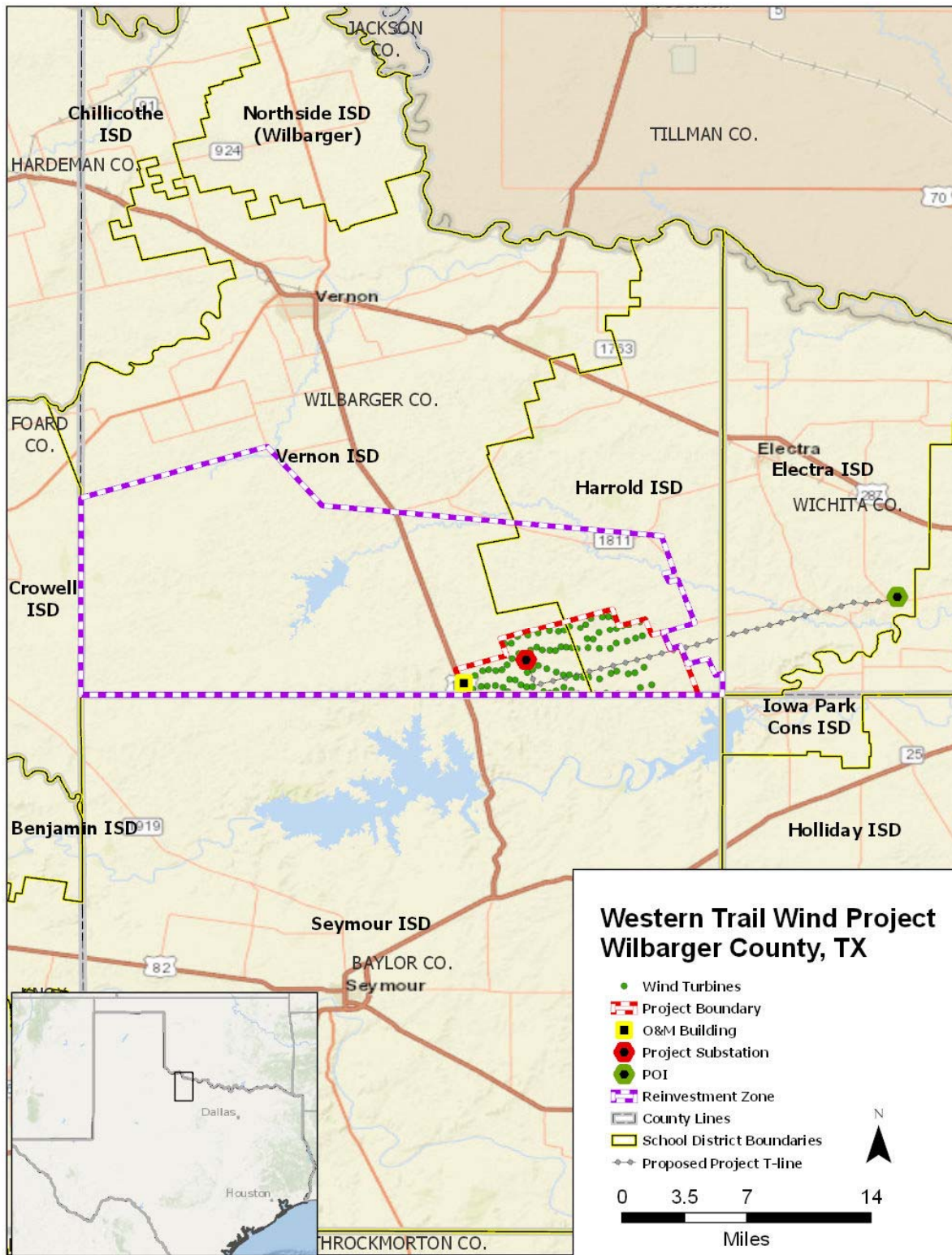
Vicinity Map:



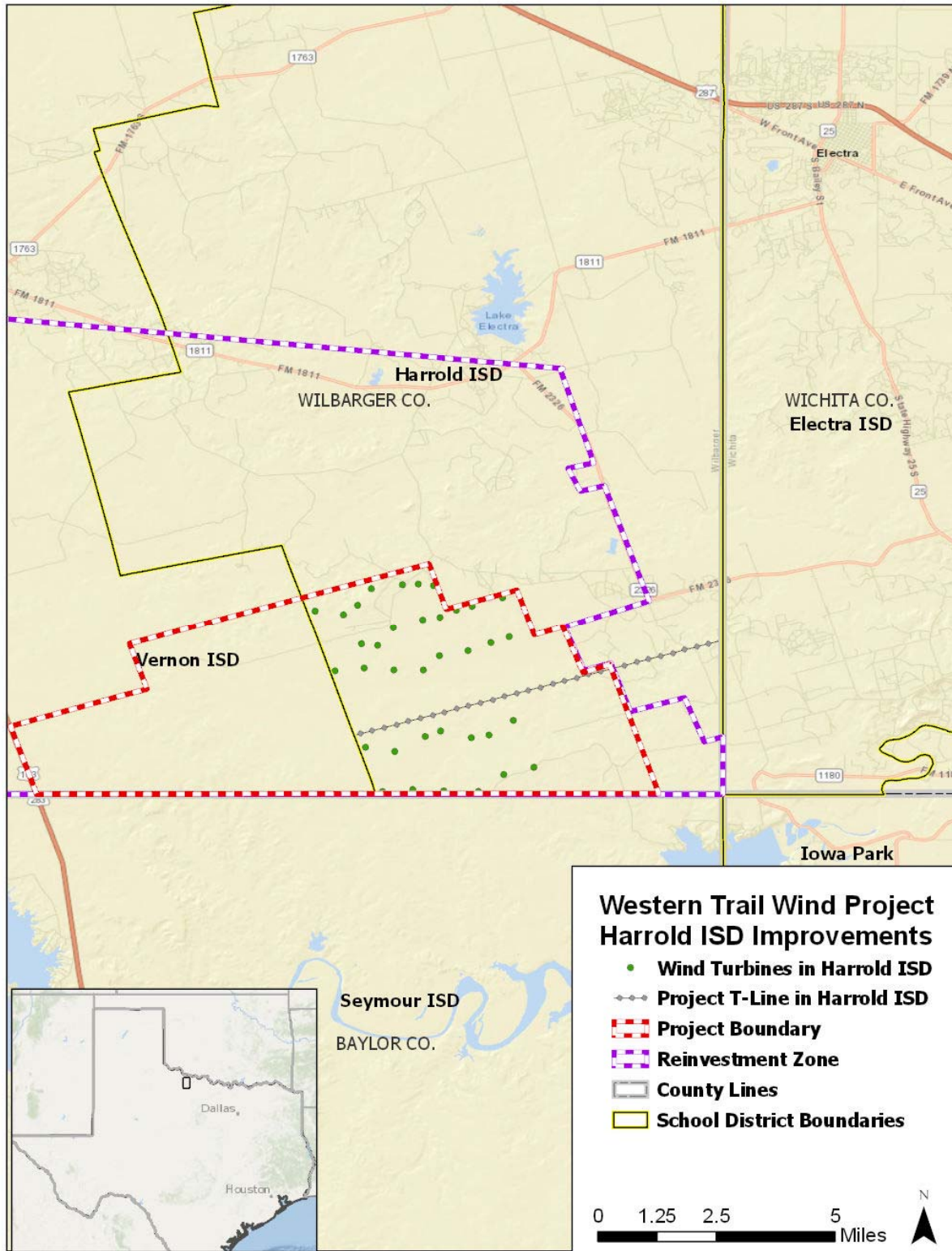
Location of Vernon ISD Boundary, Harrold ISD Boundary, Wilbarger County Boundary, Reinvestment Zones, Project Boundary, Qualified Investment, and Qualified Property:



Improvements in Vernon & Harrold ISD:



Improvements in Harrold ISD:



Tab Item 12
Request for Waiver of Job Creation Requirement

See attached letter. Based on the attached letter, Western Trail Wind, LLC is committing to creating six (6) jobs to support the entire project. Although no individual employees will be assigned specifically to manage the portions of the Project in Vernon ISD or Harrold ISD, based on the number of turbines located in each school district, the created jobs will be allocated among the school districts as follows:

Vernon ISD

4 jobs

Harrold ISD

2 jobs

September 4, 2019

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-l).

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. Based upon our experience in the wind industry, we expect that six (6) employees would be needed to operate a 250 MW facility. Because approximately 40% of the project's wind turbine generators will be in Harrold ISD, we can commit to creating two (2) full-time positions to fill those needs. 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,

Charlie Smith
Development Director
Western Trail Wind, LLC

Tab Item 13

Calculation of three possible wage requirements with TWC documentation

Quarterly Employment and Wages (QCEW)

Average Weekly Wage for All Jobs (All Industries) in Wilbarger County

Year	Period	Area	Ownership	Ind-Code	Industry	Avg. Weekly Wages
2018	2 nd Qtr	Wilbarger	Total All	10	Total, All Industries	\$700
2018	3 rd Qtr	Wilbarger	Total All	10	Total, All Industries	\$705
2018	4 th Qtr	Wilbarger	Total All	10	Total, All Industries	\$729
2019	1 st Qtr	Wilbarger	Total All	10	Total, All Industries	\$741
Average						\$718.75

110% of \$718.75 = \$790.63

Drag a column header and drop it here to group by that column							
Year	Period	Area	Ownership	Industry Code	Industry	Average Weekly Wage	
2018	01	Wilbarger	Total All	10	Total, All Industries	730	
2018	02	Wilbarger	Total All	10	Total, All Industries	700	
2018	03	Wilbarger	Total All	10	Total, All Industries	705	
2018	04	Wilbarger	Total All	10	Total, All Industries	729	
2019	01	Wilbarger	Total All	10	Total, All Industries	741	

Quarterly Employment and Wages (QCEW)

Average Weekly Wage for Manufacturing Jobs in Wilbarger County

Year	Period	Area	Ownership	Ind-Code	Industry	Avg. Weekly Wages
2018	2 nd Qtr	Wilbarger	Private	31-33	Manufacturing	\$949
2018	3 rd Qtr	Wilbarger	Private	31-33	Manufacturing	\$956
2018	1st Qtr	Wilbarger	Private	31-33	Manufacturing	\$969
2019	4th Qtr	Wilbarger	Private	31-33	Manufacturing	\$1,006
Average						\$970

110% of \$970 = \$1,067

Drag a column header and drop it here to group by that column							
Year	Period	Area	Ownership	Industry Code	Industry	Average Weekly Wage	
2018	01	Wilbarger	Private	31-33	Manufacturing	1,159	
2018	02	Wilbarger	Private	31-33	Manufacturing	949	
2018	03	Wilbarger	Private	31-33	Manufacturing	956	
2018	04	Wilbarger	Private	31-33	Manufacturing	969	
2019	01	Wilbarger	Private	31-33	Manufacturing	1,006	

Quarterly Employment and Wages (QCEW)

Average Weekly Wage for Manufacturing Jobs in Region

Wilbarger County is included in the NORTEX Regional Planning Commission. The most recently reported (2018) average wage for the NORTEX Regional Planning Commission is \$52,284.

$$\$52,284 / 52 = \$1,005.46$$

$$110\% \text{ of } \$1,005.46 = \$1,106.01$$

2018 Manufacturing Average Wages by Council of Government Region
Wages for All Occupations

COG	COG Number	Wages	
		Hourly	Annual
Texas		\$27.04	\$56,240
Alamo Area Council of Governments	18	\$22.80	\$47,428
Ark-Tex Council of Governments	5	\$18.73	\$38,962
Brazos Valley Council of Governments	13	\$18.16	\$37,783
Capital Area Council of Governments	12	\$32.36	\$67,318
Central Texas Council of Governments	23	\$19.60	\$40,771
Coastal Bend Council of Governments	20	\$28.52	\$59,318
Concho Valley Council of Governments	10	\$21.09	\$43,874
Deep East Texas Council of Governments	14	\$18.28	\$38,021
East Texas Council of Governments	6	\$21.45	\$44,616
Golden Crescent Regional Planning Commission	17	\$28.56	\$59,412
Heart of Texas Council of Governments	11	\$22.71	\$47,245
Houston-Galveston Area Council	16	\$29.76	\$61,909
Lower Rio Grande Valley Development Council	21	\$17.21	\$35,804
Middle Rio Grande Development Council	24	\$20.48	\$42,604
NORTEX Regional Planning Commission	3	\$25.14	\$52,284
North Central Texas Council of Governments	4	\$27.93	\$58,094
Panhandle Regional Planning Commission	1	\$24.19	\$50,314
Permian Basin Regional Planning Commission	9	\$25.90	\$53,882
Rio Grande Council of Governments	8	\$18.51	\$38,493
South East Texas Regional Planning Commission	15	\$36.26	\$75,430
South Plains Association of Governments	2	\$20.04	\$41,691
South Texas Development Council	19	\$17.83	\$37,088
Texoma Council of Governments	22	\$21.73	\$45,198
West Central Texas Council of Governments	7	\$21.84	\$45,431

Calculated by the Texas Workforce Commission Labor Market and Career Information Department.
Data published: July 2019
Data published annually, next update will be July 31, 2020
Annual wage figure assumes a 40-hour work week.

Note: Data is not supported by the Bureau of Labor Statistics (BLS).
Wage data is produced from Texas Occupational Employment Statistics (OES) data,
and is not to be compared to BLS estimates.
Data intended only for use in implementing Chapter 313, Tax Code.

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 new investment made during this year that will <u>not</u> become Qualified Property [SEE NOTE]	Other new investment made during this year that may become Qualified Property [SEE NOTE]	Total Investment (Sum of Columns A+B+C+D)
Investment made before filing complete application with district				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								\$0
Complete tax years of qualifying time period	2020	2020-2021	2020					\$0
	2021	2021-2022	2021	\$105,600,000	\$0			\$105,600,000
Total Investment through Qualifying Time Period [ENTER this row in Schedule A2]								
				\$105,600,000	\$0	\$0	\$0	\$105,600,000
				Enter amounts from TOTAL row above in Schedule A2				
Total Qualified Investment (sum of green cells)				\$105,600,000				

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

Applicant Name Western Trail Wind, LLC

ISD Name Harrold 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		Enter amounts from TOTAL row in Schedule A1 in the row below				
				\$105,600,000		\$0	\$0	\$105,600,000
Each year prior to start of value limitation period** <small>Insert as many rows as necessary</small>	0	2020-2021	2020					
Each year prior to start of value limitation period** <small>Insert as many rows as necessary</small>	0	2021-2022	2021					
				\$105,600,000		\$0	\$0	\$105,600,000
	1	2022-2023	2022		\$0	\$0	\$0	\$0
	2	2023-2024	2023		\$0	\$0	\$0	\$0
	3	2024-2025	2024		\$0	\$0	\$0	\$0
	4	2025-2026	2025		\$0	\$0	\$0	\$0
	5	2026-2027	2026		\$0	\$0	\$0	\$0
	6	2027-2028	2027		\$0	\$0	\$2,000,000	\$0
	7	2028-2029	2028		\$0	\$0	\$2,000,000	\$0
	8	2029-2030	2029		\$0	\$0	\$2,000,000	\$0
	9	2030-2031	2030		\$0	\$0	\$2,000,000	\$0
	10	2031-2032	2031		\$0	\$0	\$2,000,000	\$0
Total Investment made through limitation				#REF!	#REF!	\$10,000,000	\$0	\$113,600,000
Continue to maintain viable presence	11	2032-2033	2032				\$3,000,000	\$3,000,000
	12	2033-2034	2033				\$3,000,000	\$3,000,000
	13	2034-2035	2034				\$3,000,000	\$3,000,000
	14	2035-2036	2035				\$3,000,000	\$3,000,000
	15	2036-2037	2036				\$3,000,000	\$3,000,000
Additional years for 25 year economic impact as required by 313.026(c)(1)	16	2037-2038	2037				\$3,000,000	\$3,000,000
	17	2038-2039	2038				\$3,000,000	\$3,000,000
	18	2039-2040	2039				\$3,000,000	\$3,000,000
	19	2040-2041	2040				\$3,000,000	\$3,000,000
	20	2041-2042	2041				\$3,000,000	\$3,000,000
	21	2042-2043	2042				\$3,000,000	\$3,000,000
	22	2043-2044	2043				\$3,000,000	\$3,000,000
	23	2044-2045	2044				\$3,000,000	\$3,000,000
	24	2045-2046	2045				\$3,000,000	\$3,000,000
	25	2046-2047	2046				\$3,000,000	\$3,000,000

* 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

*** 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

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.

Revised May 2014

Only include market value for eligible property on this schedule.

Schedule C: Employment Information

Date

Applicant Name

Western Trail Wind, LLC

Form 50-296A

ISD Name

Harrold ISD

Revised May 2014

				Construction		Non-Qualifying Jobs	Qualifying Jobs	
				Column A	Column B	Column C	Column D	Column E
	Year	School Year (YYYY-YYYY)	Tax Year (Actual tax year) YYYY	Number of Construction FTE's or man-hours (specify)	Average annual wage rates for construction workers	Number of non-qualifying jobs applicant estimates it will create (cumulative)	Number of new qualifying jobs applicant commits to create meeting all criteria of Sec. 313.021(3) (cumulative)	Average annual wage of new qualifying jobs
Each year prior to start of Value Limitation Period <i>Insert as many rows as necessary</i>	0	2020-2021	2020					
Each year prior to start of Value Limitation Period <i>Insert as many rows as necessary</i>	0	2021-2022	2021	180 FTEs	\$40,000	0	0	
	1	2022-2023	2022	N/A	N/A	0	2	\$57,512.40
	2	2023-2024	2023	N/A	N/A	0	2	\$57,512.40
	3	2024-2025	2024	N/A	N/A	0	2	\$57,512.40
	4	2025-2026	2025	N/A	N/A	0	2	\$57,512.40
	5	2026-2027	2026	N/A	N/A	0	2	\$57,512.40
	6	2027-2028	2027	N/A	N/A	0	2	\$57,512.40
	7	2028-2029	2028	N/A	N/A	0	2	\$57,512.40
	8	2029-2030	2029	N/A	N/A	0	2	\$57,512.40
	9	2030-2031	2030	N/A	N/A	0	2	\$57,512.40
	10	2031-2032	2031				2	\$57,512.40
Years Following Value Limitation Period	11 through 25	2032-2047	2032-2046	N/A	N/A	0	2	\$57,512.40

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

Western Trail Wind, LLC

Form 50-296A

ISD Name

Harrold ISD

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:	N/A	N/A	N/A	N/A	N/A
	City:	N/A	N/A	N/A	N/A	N/A
	Other:	N/A	N/A	N/A	N/A	N/A
Tax Code Chapter 312	County: Wilbarger County	2022	10 years	\$705,660	\$387,660 (54.93%)	\$318,000
	City:	N/A	N/A	N/A	N/A	N/A
	Other:	N/A	N/A	N/A	N/A	N/A
Local Government Code Chapters 380/381	County:	N/A	N/A	N/A	N/A	N/A
	City:	N/A	N/A	N/A	N/A	N/A
	Other:	N/A	N/A	N/A	N/A	N/A
Freeport Exemptions	N/A	N/A	N/A	N/A	N/A	N/A
Non-Annexation Agreements	N/A	N/A	N/A	N/A	N/A	N/A
Enterprise Zone/Project	N/A	N/A	N/A	N/A	N/A	N/A
Economic Development Corporation	N/A	N/A	N/A		N/A	
Texas Enterprise Fund	N/A	N/A	N/A		N/A	
Employee Recruitment	N/A	N/A	N/A		N/A	
Skills Development Fund	N/A	N/A	N/A		N/A	
Training Facility Space and Equipment	N/A	N/A	N/A		N/A	
Infrastructure Incentives	N/A	N/A	N/A		N/A	
Permitting Assistance	N/A	N/A	N/A		N/A	
Other:	N/A	N/A	N/A		N/A	
Other:	N/A	N/A	N/A		N/A	
Other:	N/A	N/A	N/A		N/A	
Other:	N/A	N/A	N/A		N/A	
TOTAL				\$705,660	\$387,660	\$318,000

Additional information on incentives for this project:

Tab Item 15

Economic Impact Analysis

Not applicable.

Tab Item 16

Description of Reinvestment Zone

The entire project lies within the reinvestment zone established by order on April 22, 2019 in Wilbarger County. Documentation for the Reinvestment Zone is attached. Documentation for the Wilbarger County Guidelines and Criteria for Tax Abatement is attached.

Tab Item 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

David Thweatt
Print Name (Authorized School District Representative)

Superintendent
Title

sign
here

[Signature]
Signature (Authorized School District Representative)

7-29-19
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

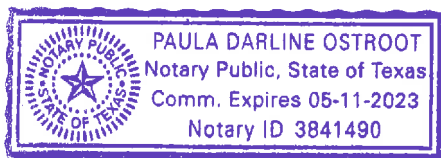
Philip Moore
Print Name (Authorized Company Representative (Applicant))

Sharon Vez President
Title

sign
here

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

June 26, 2019
Date



(Notary Seal)

GIVEN under my hand and seal of office this, the

26 day of June 2019
[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.