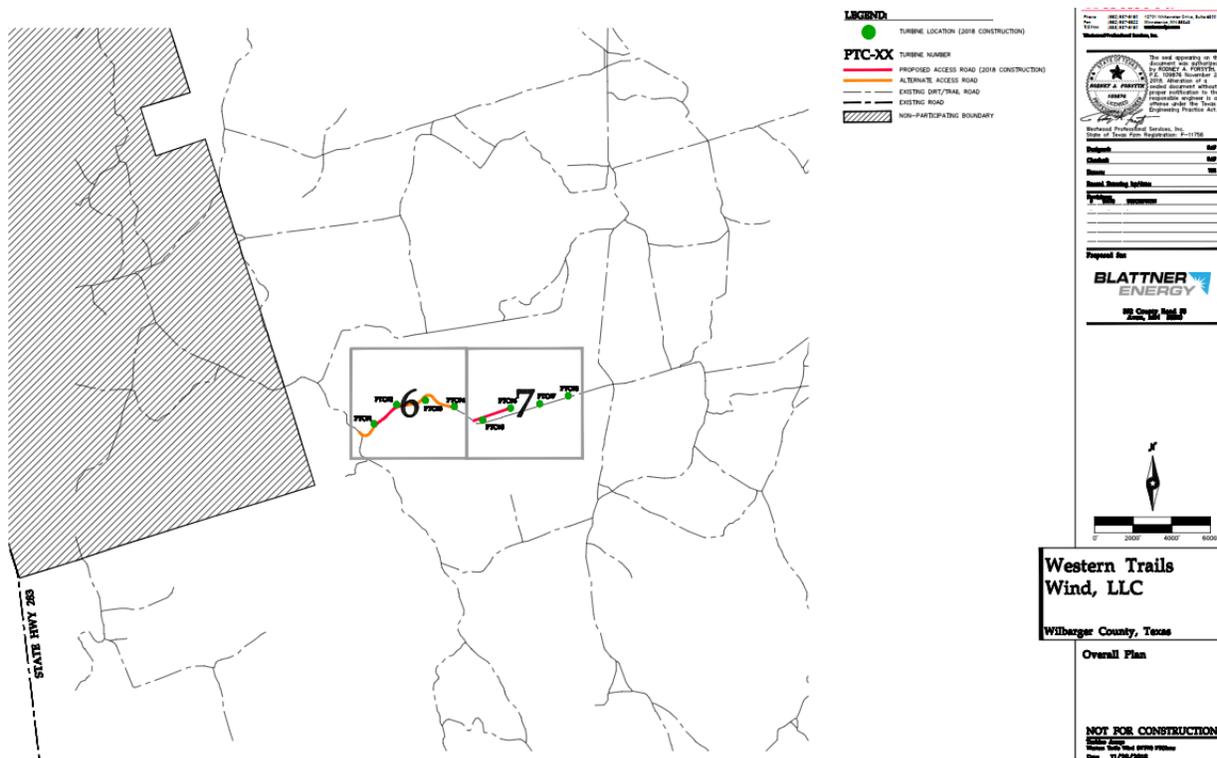


Tab Item 10

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 and completion 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.

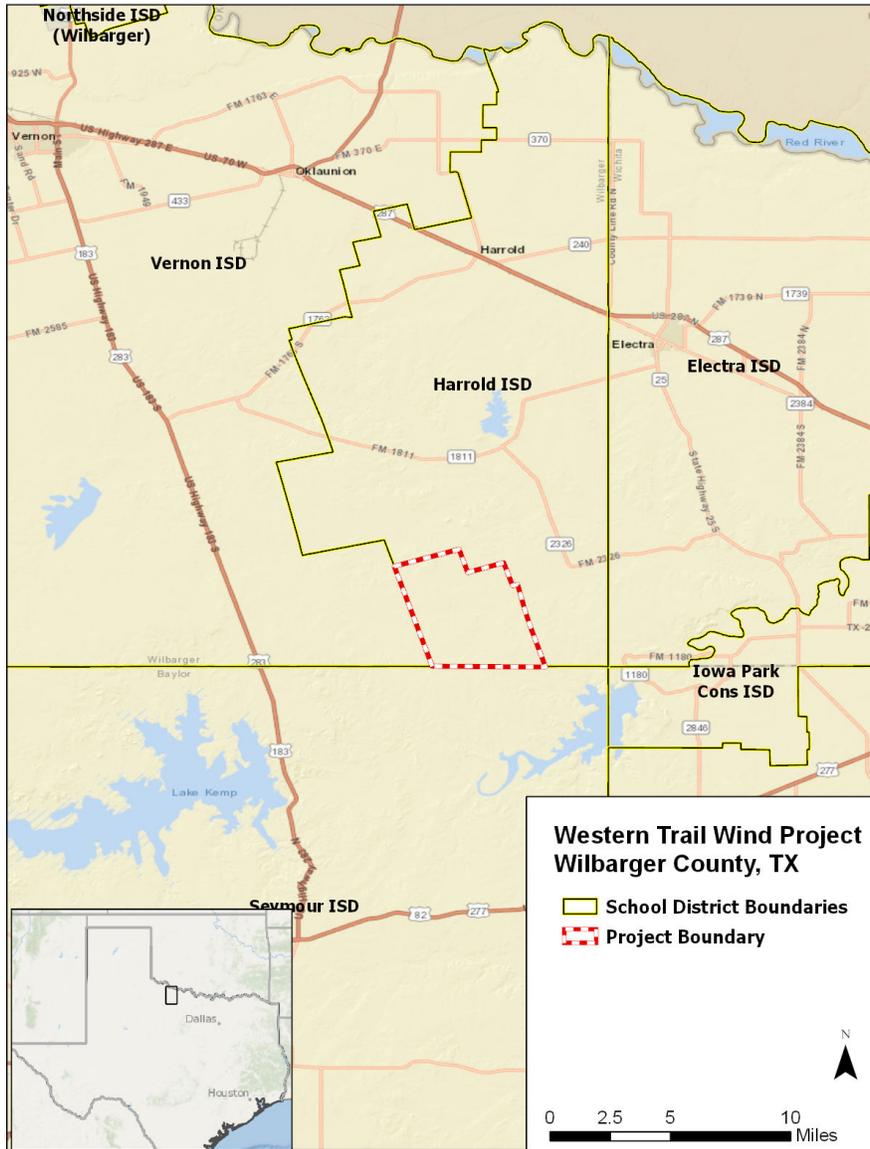
The 2018 pre-construction activities are represented with a map below:



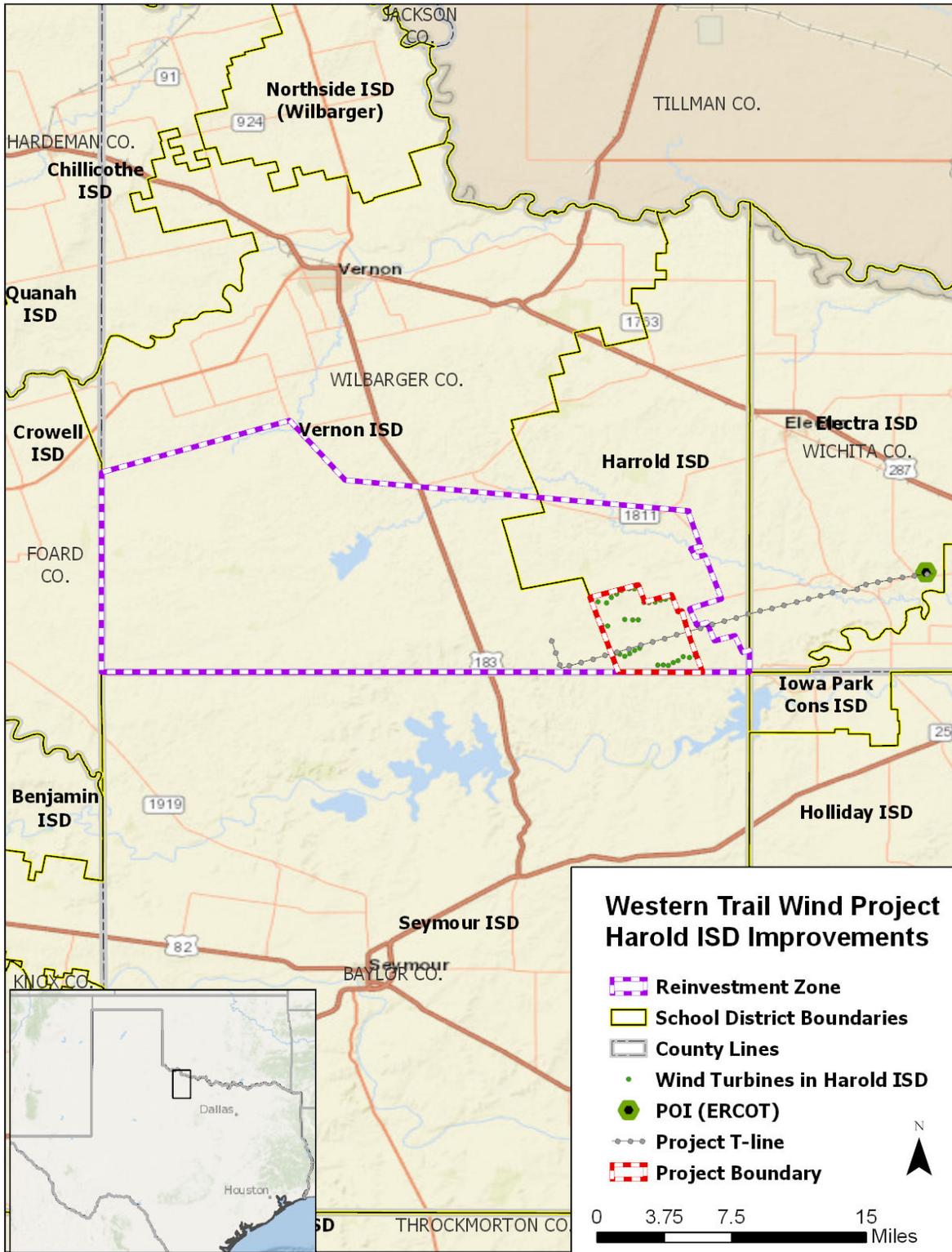
Tab Item 11

Maps

Vicinity Map:



Improvements in Harrold ISD:



Tab Item 12
Request for Waiver of Job Creation Requirement

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-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 15 wind turbines installed during the operations of a wind energy project. We expect to install thirty-six (36) 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,


Charlie Smith
Development Director

Western Trail Wind, LLC

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

Application 1435 - 11/11/19 - Amendment 1

Date

Applicant Name

Western Trail Wind, LLC

Form 50-296A

ISD Name

Harold ISD

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 new investment made during this year that will not 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	2019 (See note 1)	2019-2020	2019	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		
Investment made before filing complete application with district	2020 (see note 2)	2020-2021	2020					
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	2021	2021-2022	2021	\$105,600,000	\$0			\$105,600,000
Complete tax years of qualifying time period	2022	2022-2023	2022					\$0
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				

NOTE 1: Although the application is being filed in 2019, no part of 2019 is part of the Qualifying Time Period.

NOTE 2: The Qualifying Time Period will begin on the Application Approval Date when it occurs in 2020.

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 B: Estimated Market And Taxable Value (of Qualified Property Only)

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Date

Applicant Name

Western Trail Wind, LLC

Form 50-296A

ISD Name

Harrold ISD

Revised May 2014

	Year	School Year (YYYY-YYYY)	Tax Year (Fill in actual tax year) YYYY	Qualified Property			Estimated Taxable Value		
				Estimated Market Value of Land	Estimated Total Market Value of new buildings or other new improvements	Estimated Total Market Value of tangible personal property in the new buildings or "in or on the new improvements"	Market Value less any exemptions (such as pollution control) and before limitation	Final taxable value for I&S after all reductions	Final taxable value for M&O after all reductions
Each year prior to start of Value Limitation Period <i>Insert as many rows as necessary</i>	0	2019-2020	2019						
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						
Continue to maintain viable presence	1	2022-2023	2022	\$0	\$0	\$103,488,000	\$103,488,000	\$103,488,000	\$20,000,000
	2	2023-2024	2023	\$0	\$0	\$97,278,720	\$97,278,720	\$97,278,720	\$20,000,000
	3	2024-2025	2024	\$0	\$0	\$91,441,997	\$91,441,997	\$91,441,997	\$20,000,000
	4	2025-2026	2025	\$0	\$0	\$85,955,477	\$85,955,477	\$85,955,477	\$20,000,000
	5	2026-2027	2026	\$0	\$0	\$80,798,148	\$80,798,148	\$80,798,148	\$20,000,000
	6	2027-2028	2027	\$0	\$0	\$75,950,259	\$75,950,259	\$75,950,259	\$20,000,000
	7	2028-2029	2028	\$0	\$0	\$71,393,244	\$71,393,244	\$71,393,244	\$20,000,000
	8	2029-2030	2029	\$0	\$0	\$67,109,649	\$67,109,649	\$67,109,649	\$20,000,000
	9	2030-2031	2030	\$0	\$0	\$63,083,070	\$63,083,070	\$63,083,070	\$20,000,000
	10	2031-2032	2031	\$0	\$0	\$59,298,086	\$59,298,086	\$59,298,086	\$20,000,000
	11	2032-2033	2032	\$0	\$0	\$55,740,201	\$55,740,201	\$55,740,201	\$55,740,201
	12	2033-2034	2033	\$0	\$0	\$52,395,789	\$52,395,789	\$52,395,789	\$52,395,789
	13	2034-2035	2034	\$0	\$0	\$49,252,042	\$49,252,042	\$49,252,042	\$49,252,042
	14	2035-2036	2035	\$0	\$0	\$46,296,919	\$46,296,919	\$46,296,919	\$46,296,919
	15	2036-2037	2036	\$0	\$0	\$43,519,104	\$43,519,104	\$43,519,104	\$43,519,104
	16	2037-2038	2037	\$0	\$0	\$40,907,958	\$40,907,958	\$40,907,958	\$40,907,958
	17	2038-2039	2038	\$0	\$0	\$38,453,480	\$38,453,480	\$38,453,480	\$38,453,480
	18	2039-2040	2039	\$0	\$0	\$36,146,271	\$36,146,271	\$36,146,271	\$36,146,271
Additional years for 25 year economic impact as required by 313.026(c)(1)	19	2040-2041	2040	\$0	\$0	\$33,977,495	\$33,977,495	\$33,977,495	\$33,977,495
	20	2041-2042	2041	\$0	\$0	\$31,938,845	\$31,938,845	\$31,938,845	\$31,938,845
	21	2042-2043	2042	\$0	\$0	\$30,022,515	\$30,022,515	\$30,022,515	\$30,022,515
	22	2043-2044	2043	\$0	\$0	\$28,221,164	\$28,221,164	\$28,221,164	\$28,221,164
	23	2044-2045	2044	\$0	\$0	\$26,527,894	\$26,527,894	\$26,527,894	\$26,527,894
	24	2045-2046	2045	\$0	\$0	\$24,936,220	\$24,936,220	\$24,936,220	\$24,936,220
	25	2046-2047	2046	\$0	\$0	\$23,440,047	\$23,440,047	\$23,440,047	\$23,440,047

Notes: Market value in future years is good faith estimate of future taxable value for the purposes of property taxation.

Only include market value for eligible property on this schedule.

Schedule C: Employment Information

Application 1435 - 11/11/19 - Amendment 1

Date

Applicant Name

Western Trail Wind, LLC

Form 50-296A

ISD Name

Harrold ISD

Revised May 2014

	Year	School Year (YYYY-YYYY)	Tax Year (Actual tax year) YYYY	Construction		Non-Qualifying Jobs	Qualifying Jobs	
				Column A	Column B	Column C	Column D	Column E
				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	2019-2020	2019			0	0	
Each year prior to start of Value Limitation Period <i>Insert as many rows as necessary</i>	0	2020-2021	2020			0	0	
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(-1)? Yes No
- C1b.** Will the applicant avail itself of the provision in 313.021(3)(F)? Yes No

Schedule D: Other Incentives (Estimated)

Application 1435 - 11/11/19 - Amendment 1

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: