

FINDINGS
OF THE
KNIPPA INDEPENDENT SCHOOL DISTRICT
BOARD OF TRUSTEES
UNDER THE
TEXAS ECONOMIC DEVELOPMENT ACT
ON THE APPLICATION FOR APPRAISED VALUE LIMITATION
SUBMITTED BY
OCI SUNRAY, LLC
(TEXAS TAXPAYER ID: # 32071529922)
(APPLICATION #1439)

AUGUST 6, 2020

FINDINGS
OF THE
KNIPPA INDEPENDENT SCHOOL DISTRICT
BOARD OF TRUSTEES
UNDER THE
TEXAS ECONOMIC DEVELOPMENT ACT

STATE OF TEXAS §

COUNTY OF UVALDE §

PREAMBLE

On the 6th day of August 2020, a public meeting of the Board of Trustees (“Board”) of the Knippa Independent School District (“District”) was held. The meeting was duly posted in accordance with the provisions of the Texas Open Meetings Act, Chapter 551, Texas Government Code. At the meeting, the Board took up and considered the Application (as amended, the “Application”) of OCI Sunray, LLC (“Applicant”) for a limitation on appraised value on qualified property, pursuant to Chapter 313 of the Texas Tax Code. The Board heard presentations from the District’s administrative staff to advise the Board in this matter.

The Board considered the presentations made at the meeting, the Comptroller's recommendation and the economic impact evaluation and makes the following findings with respect to the Application in accordance with the Texas Economic Development Act, Texas Tax Code Chapter 313, and the Administrative regulations promulgated by the Texas Comptroller of Public Accounts published at 34 Texas Administrative Code Part 1, Chapter 9, Subchapter F:

1. On October 10, 2019 the District received an application for appraised value limitation on qualified property (“Application”) on the form prescribed by the Comptroller from Applicant pursuant to Chapter 313 of the Texas Tax Code. A copy of the Application is attached hereto as Exhibit A.
2. The Board acknowledged receipt of the Application, along with the requisite application fee, as established pursuant to Texas Tax Code Section 313.025(a)(1).
3. The Board elected to consider the Application.
4. The Application was delivered to the Texas Comptroller of Public Accounts (“Comptroller”) for review pursuant to Texas Tax Code Section 313.025(b).

5. Pursuant to a request received from the Comptroller, an Application amendment was submitted to the Comptroller on March 30, 2020 and a Supplement was submitted to the Comptroller on July 21, 2020.
6. The Application (as amended) was reviewed by the Comptroller pursuant to Texas Tax Code Sections 313.025 and 313.026. After review, the Comptroller's Office, by letter dated May 22, 2020, recommended that the Board approve the Application. A copy of the Comptroller's letter along with the Comptroller's economic impact analysis completed pursuant to Texas Tax Code Section 313.025(b) is attached to these findings as Exhibit B. The Board has considered such evaluation.
7. The District's School Finance Consultant performed an independent economic impact analysis pursuant to Texas Tax Code Section 313.025(b). The Board has considered such evaluation. A copy of the economic impact evaluation is attached to these findings as Exhibit C.
8. After receipt of the Application, the District entered into negotiations with Applicant over the specific language to be included in an Agreement for Limitation on Appraised Value of Property for School District Maintenance and Operations Taxes ("Agreement"), pursuant to Chapter 313 of the Texas Tax Code, including appropriate revenue protection provisions for the District. The proposed Agreement is attached to these findings as Exhibit D.
9. The Agreement was reviewed by the Comptroller. After review, the Comptroller's office, in a letter dated July 28, 2020, approved the Agreement.

FINDINGS

Findings as to each of the criterion listed in Texas Tax Code Section 313.025 and Texas Administrative Code Title 34, §9.1054. Based in the representation of Applicant set out in the Application attached as Exhibit A, the Comptroller's approval and Economic Impact Analysis attached as Exhibit B, the District Consultant's independent economic impact analysis attached as Exhibit C and the Franchise Tax Account Status attached as Exhibit E, the Board of Trustees finds:

1. That the Comptroller recommends approval of the Application.
2. That there is a strong and positive relationship between the Applicant's industry and the types of qualifying jobs to be created by the Applicant and the long-term economic growth plans of the State.
3. That, based on the representations in the Application, the Applicant could locate or relocate the Project to another state or another region of this state.
4. That the Project will result in revenue gains by the school district and that the economic effects on the local and regional tax base are that the tax base will increase as a result of the Project and additional employment.
5. That there exists a small but undetermined possibility that the Project could have an impact on enrollment from families that might temporarily relocate during the construction phase, but that any impact during the operation phase can be absorbed by current facilities.

6. That the projected market value of the qualified property of the Applicant as determined by the Comptroller is \$168,000,000.
7. That the proposed limitation on appraised value for the qualified property of the Applicant is \$20,000,000.00.
8. That the projected dollar amount of District maintenance and operation taxes that would be imposed on the qualified property, for each year of the Agreement, if the property does not receive a limitation on appraised value is \$12,342,270 as shown on Exhibit B, Attachment A, Table 3.
9. That the projected dollar amount of the taxes that would be imposed on the qualified property, for each tax year of the Agreement, if the property receives a limitation on appraised value is \$4,004,601 as shown on Exhibit B, Attachment A, Table 4.
10. That the total amount of taxes projected to be lost or gained by the District over the life of the Agreement computed by subtracting the projected taxes if the property receives a tax limitation from the projected taxes if the property does not receive a tax limitation is \$8,337,669, as shown on Exhibit B, Attachment A, Table 4.
11. The Applicant is eligible for the limitation on the appraised value of the Applicant's qualified property. Applicant's qualified property is eligible for a limitation on appraised value under Texas Tax Code § 313.024 as a renewable energy electric generation project.
12. The Project proposed by the Applicant is reasonably likely to generate tax revenue in an amount sufficient to offset the school district maintenance and operations ad valorem tax revenue lost as a result of the Agreement before the 25th anniversary of the beginning of the limitation period.
13. The limitation of appraised value is a determining factor in the Applicant's decision to invest capital and construct the Project in this state.
14. The job creation requirement of ten (10) new jobs exceeds the industry standard for the number of employees reasonably necessary for the operation of the Project described in the Application. Pursuant to Texas tax Code Section 313.025(f-1), the Board waives the new job creation requirement in Tax Code Section 313.051(b).
15. Applicant will create one (1) new qualifying jobs, and Applicant has confirmed that such jobs will meet all of the requirements of Texas tax Code § 313.021(3).
16. That the Project will be located within an area designated as a reinvestment zone pursuant to Texas Tax Code Chapter 312.
17. The information in the Application submitted by Applicant is true and correct.
18. The proposed Agreement for Limitation on Appraised Value of Property for School District Maintenance and Operations Taxes ("Agreement"), attached hereto as Exhibit D, meets

all of the requirements set out in Texas Tax Code § 313.027, including adequate and appropriate revenue protection provisions for the District.

19. The proposed Agreement is in the form of the template Texas Economic Development Act Agreement adopted by the Comptroller as of January 2020, and the Comptroller has verified that the Agreement complies with the provisions of Chapter 313 of the Texas Tax Code and 34 Texas Administrative Code Chapter 9, Subchapter F.

20. Considering the purpose and effect of the law and the terms of the Agreement, granting the Application and entering the Agreement are in the best interest of the District and the State.

21. The Applicant, OCI Sunray, LLC (Tex. Taxpayer ID #32071529922) is an entity subject to Chapter 171, Texas Tax Code and is certified to be in good standing with the Texas Comptroller of Public Accounts. A copy of the Comptroller's Franchise Tax Account Status is attached as Exhibit E.

22. There are no conflicts of interest on the Board at the time of its consideration of the Agreement.

23. It is hereby found, determined and declared that sufficient written notice of the date, time, place and subject of the meeting of the Board of Trustees at which these Findings were made was posted at a place convenient and readily accessible at all times to the general public for the time required by law preceding this meeting, as required by chapter 551, Texas Government Code, and that this meeting has been open to the public as required by law at all times during which these Findings were made and the subject matter thereof has been discussed, considered and formally acted upon. The Board of Trustees further ratifies, approves and confirms such written notice and posting thereof.

[Remainder of this page left intentionally blank]

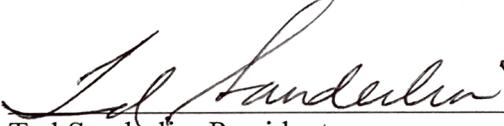
[Orders and signatures follow]

It is therefore **ORDERED** that:

1. The Findings above, including the recitals set out in the Preamble, are adopted and approved by the Board of Trustees.
2. The Application of OCI Sunray, LLC for a limitation on the appraised value for school district maintenance and operations ad valorem tax purposes of qualified property is approved.
3. The Agreement attached hereto as Exhibit D is approved and the Board President is designated and directed to sign the Agreement on behalf of the District.
4. These findings and the Exhibits referred to herein be attached to the Official Minutes of this meeting, and maintained in the permanent records of the Board of Trustees of the District.

Dated the 6th day of August 2020.

KNIPPA INDEPENDENT SCHOOL DISTRICT

By: 
Ted Sanderlin, President

ATTEST:

By: 
Merlynn Verstuyft, Secretary

AGREEMENT FOR LIMITATION ON APPRAISED VALUE OF PROPERTY FOR SCHOOL DISTRICT
MAINTENANCE AND OPERATIONS TAXES by and between KNIPPA INDEPENDENT SCHOOL DISTRICT
and OCI SUNRAY, LLC

EXHIBIT A

Application for Appraised Value Limitation on Qualified Property



October 17, 2019

Mr. John Villarreal
Chapter 313 Manager
Local Government Assistance and
Economic Development Division
Texas Comptroller of Public Accounts
111 E. 17th Street
Austin, Texas 78774

*VIA FEDERAL EXPRESS
AND VIA E-MAIL DELIVERY:
John.Villarreal@cpa.texas.gov*

Re: Knippa Independent School District (“District”) / Tax Limitation Agreement:
OCI Sunray, LLC (“Applicant”)

Dear Mr. Villarreal:

Pursuant to Tax Code §313.025(b) and 34 TAC Rules §9.1053(a)(2) and 9.1054(c), attached are the following:

1. One (1) copy of the Application for Appraised Value Limitation on Qualified Property (“Application”) containing non-confidential information submitted to the Knippa Independent District by OCI Sunray, LLC for public posting.
2. One (1) copy of confidential Application Materials submitted under separate cover.
3. One (1) electronically digitized copy of the Application containing non-confidential materials, including pertinent financial schedules in Excel format.
4. One (1) electronically digitized and clearly marked copy of the confidential materials **not** for public posting.

Confidentiality Transmittal

Please note the Applicant has submitted a request to keep a portion of Tab 11 confidential under Section 552.104 of the Texas Government Code. In accordance with 34 TAC 9.1053, the information that is the subject of this request is segregated from the materials submitted contemporaneously with this application, that is, the proprietary commercial information regarding the competitive siting decisions for the possible project. The confidential materials are being submitted separately to protect against unintended disclosure.

Mr. John Villarreal
October 17, 2019
Page 2

Section 552.104 of the Texas Government Code provides that information is excepted from disclosure if it would give advantage to a competitor. For the same reasons stated above, the Applicant contends that maintaining the confidential status of the underlying data is critical to maintaining OCI Sunray, LLC's competitive position in the market. The Applicant contends that the public release of this information would cause the company to suffer substantial competitive harm and weaken its position in competitive siting decisions.

The Application was received on October 10, 2019. The Board of Trustees of the District elected to consider the application on October 10, 2019. The District determined the Application was complete on October 14, 2019.

The District requests that the Comptroller provide an economic impact evaluation.

By copy of this letter, we are notifying the Applicant that the District has submitted the Application to the Comptroller and to the Uvalde County Appraisal District.

Please call if you have any questions.

Sincerely,


EDDY HERNANDEZ PEREZ

EHP/paw
Enclosures

cc: Elda Alejandro, Interim Superintendent of Schools, San Perlita Independent School District
(Via Certified Mail No. 7017 2620 0000 2496 6697; Return Receipt Requested)

Chris Grammer, Culwell Consulting
(Via Certified Mail No. 7017 2620 0000 2496 6703; Return Receipt Requested)

Blas Ortiz, Popp Hutcheson PLC
(Via Certified Mail No. 7017 2620 0000 2496 6710; Return Receipt Requested)

Sabah Mahmood, OPI Solar Power, LLC
(Via Certified Mail No. 7017 2620 0000 2496 6727; Return Receipt Requested)

Uvalde County Appraisal District
Chief Appraiser: Alberto Mireles
209 N. High Street
Uvalde, Texas 78801-5207
(VIA U.S. POSTAL SERVICE)

TAB 01

OCI SUNRAY, LLC

CHAPTER 313

APPLICATION FOR APPRAISED
VALUE LIMITATION ON QUALIFIED PROPERTY

KNIPPA INDEPENDENT SCHOOL DISTRICT

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 his 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

October 10, 2019

Date Application Received by District

Elda

Alejandro

First Name

Last Name

Superintendent

Title

Knippa Independent School District

School District Name

100 Kessler Lane

Street Address

100 Kessler Lane

Mailing Address

Knippa

TX

78870

City

State

ZIP

(830) 934-2176

(830) 934-2490

Phone Number

Fax Number

Elda.Alejandro@knippaisd.net

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)

<u>Eddy</u> First Name	<u>Hernandez-Perez</u> Last Name
<u>Associate</u> Title	
<u>Walsh Gallegos Trevino Russo & Kyle P.C</u> Firm Name	
<u>(210) 979-6633</u> Phone Number	<u>(210) 979-7024</u> Fax Number
<u></u> Mobile Number (optional)	<u>EPerez@wabsa.com</u> Email Address

4. On what date did the district determine this application complete? October 14, 2019
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)

<u>Sabah</u> First Name	<u>Mahmood</u> Last Name
<u>Sr. Director, Project Development and EPC</u> Title	
<u>300 Convent St., Suite 1900</u> Street Address	
<u>300 Convent St., Suite 1900</u> Mailing Address	
<u>San Antonio</u> City	<u>Texas</u> State
<u>(210) 453-3162</u> Phone Number	<u>78205</u> ZIP
<u></u> Mobile Number (optional)	<u>smahmood@ocisolarpower.com</u> 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.

<u>James</u> First Name	<u>Scott</u> Last Name
<u>Sr. Project Development Manager</u> Title	
<u>300 Convent St., Suite 1900</u> Street Address	
<u>300 Convent St., Suite 1900</u> Mailing Address	
<u>San Antonio</u> City	<u>Texas</u> State
<u>(210) 453-3202</u> Phone Number	<u>78205</u> ZIP
<u></u> Mobile Number (optional)	<u>jscott@ocisolarpower.com</u> 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)

Blas	Ortiz
First Name	Last Name
Property Tax Incentives Manager	
Title	
Popp Hutcheson PLLC	
Firm Name	
(512) 473-2661	(512) 879-8013
Phone Number	Fax Number
blas.ortiz@property-tax.com	
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? OCI SunRay LLC
2. List the Texas Taxpayer I.D. number of entity subject to Tax Code, Chapter 171 (11 digits) 32071529922
3. List the NAICS code 221114
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) Limited Liability Company
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:

<input type="checkbox"/> Land has no existing improvements	<input checked="" type="checkbox"/> Land has existing improvements (<i>complete Section 13</i>)
<input type="checkbox"/> Expansion of existing operation on the land (<i>complete Section 13</i>)	<input type="checkbox"/> 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 Q1 2020
 - 2. Commencement of construction Q1 2021
 - 3. Beginning of qualifying time period 01/01/2021
 - 4. First year of limitation 01/01/2022
 - 5. Begin hiring new employees Q3 2021
 - 6. Commencement of commercial operations Q4 2021
 - 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? Q4 2021

SECTION 10: The Property

- 1. Identify county or counties in which the proposed project will be located Uvalde County
- 2. Identify Central Appraisal District (CAD) that will be responsible for appraising the property Uvalde County Appraisal District
- 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: <u>UVALDE CO, 0.6158, 100%</u> <small>(Name, tax rate and percent of project)</small>	City: <u>N/A</u> <small>(Name, tax rate and percent of project)</small>
Hospital District: _____ <small>(Name, tax rate and percent of project)</small>	Water District: <u>UVALDE CO UWCD, 0.0126, 100%</u> <small>(Name, tax rate and percent of project)</small>
Other (describe): <u>UVALDE CO ROAD, 0.135, 100%</u> <small>(Name, tax rate and percent of project)</small>	Other (describe): <u>SWTJC, 0.1614, 100%</u> <small>(Name, tax rate and percent of project)</small>
- 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? 10,000,000.00
 - 2. What is the amount of appraised value limitation for which you are applying? 20,000,000.00
- 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? _____ Application approval date

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): \$ 290,145.00
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): \$ 0.00

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)? 0
2. What is the last complete calendar quarter before application review start date:
 First Quarter Second Quarter Third Quarter Fourth Quarter of 2019
(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)? 0
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? 1
5. What is the number of new non-qualifying jobs you are estimating you will create? 0
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 661.50
 b. 110% of the average weekly wage for manufacturing jobs in the county is 606.93
 c. 110% of the average weekly wage for manufacturing jobs in the region is 901.24
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? 46,864.40
10. What is the annual wage you are committing to pay for each of the new qualifying jobs you create on the qualified property? 46,865.00
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**.

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 02

Proof of Payment 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 03

Combined Group membership documentation

-Not Applicable-

TAB 04

Project Description

TAB 04 - PROJECT DESCRIPTION:

This proposed project provides for the design and construction of a solar energy facility, and associated infrastructure, with an approximate total generation capacity of 200 megawatts AC located in a proposed, contiguous reinvestment zone. The total estimated qualified investment for this project will be located within the boundaries of Knippa Independent School District.

If approved, the project will be executed in one phase and estimated to commence construction on or about Q1 2021 with completion on or about Q4 2021.

Site Information:

If approved, the proposed solar energy facility would be constructed in what is generally described as approx. 1,900 acres of vacant and/or irrigated cropland located exclusively within *Precinct No. 3, Uvalde County, Texas*. The legal description of the proposed reinvestment zone can be found in Tab 16.

Proposed Improvements and Tangible Personal Property:

Potential project-related improvements and tangible personal property for which this value limitation is sought includes, but is not limited to, the following: photovoltaic solar panel modules, DC to AC inverters, tracker racking systems, mounting structures, medium- and high-voltage electric cabling, substation, high voltage transformer, switchgear, transmission equipment, telecom, SCADA equipment, high voltage transmission line, meteorological equipment, other associated safety, operations, and maintenance equipment.

Additional support infrastructure related to the project may also include: underground collection systems for cables, perimeter fencing, foundations, and security equipment. All qualified property and investment would reside within the contiguous reinvestment zone and school district boundary.

Items For Which Value Limitation Is Requested:

The Applicant requests that a value limitation be approved for all items mentioned above as well as any additional qualified project-related items.

TAB 05

Limitation as a determining factor

TAB 05 - LIMITATION AS A DETERMINING FACTOR:

OCI Solar Power, LLC (“OCISP”), the solar power platform of OCI Company Ltd., is the exclusive owner of OCI SunRay, LLC and an experienced pioneer in developing, constructing, financing, owning and operating utility-scale solar photovoltaic (“PV”) facilities in the United States and abroad. Founded in 2011, OCISP became the first developer to bring utility scale solar to Texas by signing a Power Purchase Agreement with the City of San Antonio, acting through the largest municipal gas and electric provider in the U.S., CPS Energy. The following year, OCISP initiated the “Alamo Project”, a series of eight solar facilities to be constructed in Texas and totaling 560 megawatts (MW). The Alamo Project saw the completion of Alamo 6, the largest dual-axis solar farm in the United States. Finally, in 2015 it entered China’s decentralized solar PV generation market by completing a 2.6 MW facility in Jiaxing, Zhejiang China.

OCISP’s global presence and business diversification provide ample opportunities for capital investment in marketable regions with competitive incentives packages. There is ongoing deliberation regarding the proposed capital investment for the OCI SunRay project since other avenues for investment in alternative sites are still available. Currently, OCISP is evaluating expanding in markets where it has been successful with earlier developments including Georgia and New Jersey. OCISP is also evaluating strong market opportunities in Missouri, Illinois, Indiana, Pennsylvania, Maryland, Virginia and North Carolina. All of these opportunities compete for available development capital.

Essential project attributes directly affecting return on investment are considered during the solar development process. Critical project economic factors include low wholesale power prices in Texas, attaining third-party investment, energy market competition, and high Texas property tax burdens. Therefore, tax incentives play a vital role in the development of utility-scale solar energy projects. The Chapter 313 value limitation incentive program is specifically considered an important component that contributes to the viability, marketability, and success of this type of project. To help mitigate the challenges associated with solar development in Texas, OCISP has determined that the Chapter 313 value limitation incentive plays a significant function in the decision to invest capital for the OCI SunRay project.

Finally, OCISP is in the process of conducting certain preliminary studies at the proposed location. Local and state regulatory permits, other due diligence items, and tax incentive agreements will be pursued, when appropriate.

TAB 06

Description of Project located in more than one District

TAB 06 - DESCRIPTION OF PROJECT LOCATED IN MORE THAN ONE DISTRICT:

N/A

TAB 07

Description of Qualified Investment

TAB 07 - DESCRIPTION OF QUALIFIED INVESTMENT:

This proposed project provides for the design and construction of a solar energy facility, and associated infrastructure, with an approximate total generation capacity of 200 megawatts AC located in a proposed, contiguous reinvestment zone. The total estimated qualified investment for this project will be located within the boundaries of Knippa Independent School District.

If approved, the project will be executed in one phase and estimated to commence construction on or about Q1 2021 with completion on or about Q4 2021.

Site Information:

If approved, the proposed solar energy facility would be constructed in what is generally described as approx. 1,900 acres of vacant and/or irrigated cropland located exclusively within *Precinct No. 3, Uvalde County, Texas*. The legal description of the proposed reinvestment zone can be found in Tab 16.

Potential project-related improvements and tangible personal property for which this value limitation is sought includes, but is not limited to, the following:

- Photovoltaic solar panel modules (approx. 710,000 based on current panel technology configuration);
- DC to AC inverters;
- Tracker racking systems and mounting structures;
- medium- and high-voltage electric cabling;
- Substation;
- High voltage transformer;
- Switchgear;
- Transmission equipment;
- Telecom and SCADA equipment;
- High voltage transmission line;
- Meteorological equipment; and
- other associated safety, operations, and maintenance equipment.

Additional support infrastructure related to the project may also include:

- underground collection systems for cables;
- perimeter fencing;
- foundations; and
- security equipment

Based on the current project configuration and attributes, the productive life range for this project is estimated at 30-35 years.

TAB 08

Description of Qualified Property

TAB 08 - DESCRIPTION OF QUALIFIED PROPERTY:

This proposed project provides for the design and construction of a solar energy facility, and associated infrastructure, with an approximate total generation capacity of 200 megawatts AC located in a proposed, contiguous reinvestment zone. The total estimated qualified investment for this project will be located within the boundaries of Knippa Independent School District.

If approved, the project will be executed in one phase and estimated to commence construction on or about Q1 2021 with completion on or about Q4 2021.

Site Information:

If approved, the proposed solar energy facility would be constructed in what is generally described as approx. 1,900 acres of vacant and/or irrigated cropland located exclusively within *Precinct No. 3, Uvalde County, Texas*. The legal description of the proposed reinvestment zone can be found in Tab 16.

Potential project-related improvements and tangible personal property for which this value limitation is sought includes, but is not limited to, the following:

- Photovoltaic solar panel modules (approx. 710,000 based on current panel technology configuration);
- DC to AC inverters;
- Tracker racking systems and mounting structures;
- medium- and high-voltage electric cabling;
- Substation;
- High voltage transformer;
- Switchgear;
- Transmission equipment;
- Telecom and SCADA equipment;
- High voltage transmission line;
- Meteorological equipment; and
- other associated safety, operations, and maintenance equipment.

Additional support infrastructure related to the project may also include:

- underground collection systems for cables;
- perimeter fencing;
- foundations; and
- security equipment

Based on the current project configuration and attributes, the productive life range for this project is estimated at 30-35 years.

TAB 09

Description of Land

TAB 09 - DESCRIPTION OF LAND:

The associated land accounts for the proposed project are generally described as vacant and/or irrigated cropland located within Uvalde County, Texas, Knippa Independent School District, and the proposed contiguous reinvestment zone. The legal description of the land can be found in Tab 16. Currently, there are no existing project-related or Applicant-owned improvements on the land designated for the proposed project. The land upon which the new buildings or new improvements will be built is not part of the qualified property.

Below are the Uvalde County Appraisal District parcel identification numbers for the designated land:

- 19334
- 19335
- 19338
- 19339
- 19340
- 19341
- 19342
- 19343
- 19353
- 19354
- 20287
- 20329
- 20330
- 20939
- 20951
- 21936

TAB 10

Description of any Existing Improvements

Uvalde CAD Property Search

Property ID: 19334 For Year 2019

Map



Property Details

Account	
Property ID:	19334
Legal Description:	A0242 ABSTRACT 0242 SURVEY 667 A-242 S-667 117.58 AC
Geographic ID:	A0242-0002-00
Agent Code:	
Type:	Real
Location	
Address:	FM 1049 (B4) CR302 FM 1049 (b S KNIPPA, TX
Map ID:	2014
Neighborhood CD:	KKD00
Owner	
Owner ID:	150563
Name:	CARGIL STEVE
Mailing Address:	PO BOX 1146 UVALDE, TX 78802-1146
% Ownership:	100.0%
Exemptions:	For privacy reasons not all exemptions are shown online.

Property Values

Improvement Homesite Value:	\$0
Improvement Non-Homesite Value:	\$28,470
Land Homesite Value:	\$0
Land Non-Homesite Value:	\$4,867
Agricultural Market Valuation:	\$363,650
Market Value:	\$396,987
Ag Use Value:	\$50,729
Appraised Value:	\$84,066
Homestead Cap Loss:	\$0
Assessed Value:	\$84,066

DISCLAIMER Information provided for research purposes only. Legal descriptions and acreage amounts are for appraisal district use only and should be verified prior to using for legal purpose and or documents. Please contact the Appraisal District to verify all information for accuracy.

Property Taxing Jurisdiction

Entity	Description	Tax Rate	Market Value	Taxable Value	Estimated Tax	Freeze Ceiling
CAD	Appraisal District	0.000000	\$396,987	\$84,066	\$0.00	
GU	COUNTY OF UVALDE	0.615700	\$396,987	\$84,066	\$517.59	
IK	KNIPPA ISD	1.208500	\$396,987	\$84,066	\$1,015.94	
S1	SWTJC	0.016140	\$396,987	\$84,066	\$13.57	
SE	UVALDE CO UNDGR WATER CONS DIS	0.012600	\$396,987	\$84,066	\$10.59	
SU	UVALDE CO. ROAD/FLD	0.120200	\$396,987	\$84,066	\$101.05	

Total Tax Rate: 1.973140 **Estimated Taxes With Exemptions:** \$1,658.74 **Estimated Taxes Without Exemptions:** \$7,833.11

Property Improvement - Building

Description: FARM & RANCH IMPROVEM ON ACREA **Type:** FARM & RANCH IMPROVEM ON ACREA **State Code:** D2 **Living Area:** 950.00sqft
Value: \$28,470

Type	Description	Class CD	Year Built	SQFT
SHE	SHED BUILDING	*	2008	950.00
ESB	ENCL EQUIPMENT SHED BUILDIN	ESB	0	950.00
OSS	OPEN SHED-STEEL	*	2008	2,850.00

Property Land

Type	Description	Acres	Sqft	Eff Front	Eff Depth	Market Value	Prod. Value
IRRCP	IRRIGATED CROPLAND	94.49	4,115,984.40	0.00	0.00	\$306,578	\$47,498
FM	FM	1.5	65,340.00	0.00	0.00	\$4,867	\$0
DRYCROP	DRY CROPLAND	17.59	766,220.40	0.00	0.00	\$57,072	\$3,231

Property Roll Value History

Year	Improvements	Land Market	Ag Valuation	Appraised	HS Cap Loss	Assessed
2020	N/A	N/A	N/A	N/A	N/A	N/A
2019	\$28,470	\$368,517	\$50,729	\$84,066	\$0	\$84,066
2018	\$29,538	\$368,517	\$49,857	\$84,262	\$0	\$84,262
2017	\$30,250	\$368,517	\$48,493	\$83,610	\$0	\$83,610
2016	\$30,961	\$309,553	\$45,160	\$80,209	\$0	\$80,209
2015	\$30,961	\$309,553	\$46,979	\$82,028	\$0	\$82,028
2014	\$32,928	\$181,244	\$51,774	\$87,014	\$0	\$87,014
2013	\$33,411	\$181,244	\$49,914	\$85,637	\$0	\$85,637
2012	\$33,895	\$181,244	\$48,719	\$84,926	\$0	\$84,926
2011	\$34,378	\$181,244	\$48,561	\$85,251	\$0	\$85,251

Property Deed History

Deed Date	Type	Description	Grantor	Grantee	Volume	Page	Number
1/29/2007	SPEC	SPECIAL WARRANTY DEED	GERBER JOSEPH JR	CARGIL STEVE			2007000430
11/1/1988	UNK	UNKNOWN		GERBER, JOSEPH JR.	0289	0751	

Estimated Tax Due

****ATTENTION****

Indicated amount may not reflect delinquent tax due beyond a 5-year history. Partial payments or contract payments may not be reflected. Quarter payments that are made according to Section 31.031 of the Texas Property Tax Code are not considered delinquent.

****PRIOR TO MAKING FULL OR PARTIAL PAYMENTS PLEASE CONTACT OUR OFFICE FOR A CURRENT AMOUNT DUE****

****WE CANNOT GUARANTEE THE ACCURACY OF THE AMOUNT DUE LISTED BELOW****

If Paid: 9/24/2019 

 Pay Previous Years Taxes ()

Year	Taxing Jurisdiction	Taxable Value	Base Tax	Base Taxes Paid	Base Tax Due	Discount/Penalty & Interest	Attorney Fees	Amount Due
2020	Appraisal District	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2020	COUNTY OF UVALDE	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2020	KNIPPA ISD	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2020	SWTJC	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2020	UVALDE CO UNDGR WATER CONS DIS	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2020	UVALDE CO. ROAD/FLD	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	2020 Total:		N/A	N/A	N/A	N/A	N/A	N/A
2019	Appraisal District	\$84,066	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2019	COUNTY OF UVALDE	\$84,066	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2019	KNIPPA ISD	\$84,066	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2019	SWTJC	\$84,066	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2019	UVALDE CO UNDGR WATER CONS DIS	\$84,066	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2019	UVALDE CO. ROAD/FLD	\$84,066	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	2019 Total:		N/A	N/A	N/A	N/A	N/A	N/A
2018	Appraisal District	\$84,262	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2018	COUNTY OF UVALDE	\$84,262	\$518.81	\$518.81	\$0.00	\$0.00	\$0.00	\$0.00
2018	KNIPPA ISD	\$84,262	\$1,103.84	\$1,103.84	\$0.00	\$0.00	\$0.00	\$0.00
2018	SWTJC	\$84,262	\$139.20	\$139.20	\$0.00	\$0.00	\$0.00	\$0.00

2018	UVALDE CO UNDGR WATER CONS DIS	\$84,262	\$10.28	\$10.28	\$0.00	\$0.00	\$0.00	\$0.00
2018	UVALDE CO. ROAD/FLD	\$84,262	\$101.28	\$101.28	\$0.00	\$0.00	\$0.00	\$0.00
	2018 Total:		\$1,873.41	\$1,873.41	\$0.00	\$0.00	\$0.00	\$0.00
2017	Appraisal District	\$83,610	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2017	COUNTY OF UVALDE	\$83,610	\$518.97	\$518.97	\$0.00	\$0.00	\$0.00	\$0.00
2017	KNIPPA ISD	\$83,610	\$1,095.29	\$1,095.29	\$0.00	\$0.00	\$0.00	\$0.00
2017	SWTJC	\$83,610	\$138.12	\$138.12	\$0.00	\$0.00	\$0.00	\$0.00
2017	UVALDE CO UNDGR WATER CONS DIS	\$83,610	\$10.03	\$10.03	\$0.00	\$0.00	\$0.00	\$0.00
2017	UVALDE CO. ROAD/FLD	\$83,610	\$100.50	\$100.50	\$0.00	\$0.00	\$0.00	\$0.00
	2017 Total:		\$1,862.91	\$1,862.91	\$0.00	\$0.00	\$0.00	\$0.00
2016	Appraisal District	\$80,209	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2016	COUNTY OF UVALDE	\$80,209	\$464.00	\$464.00	\$0.00	\$0.00	\$0.00	\$0.00
2016	KNIPPA ISD	\$80,209	\$1,050.74	\$1,050.74	\$0.00	\$0.00	\$0.00	\$0.00
2016	SWTJC	\$80,209	\$128.33	\$128.33	\$0.00	\$0.00	\$0.00	\$0.00
2016	UVALDE CO UNDGR WATER CONS DIS	\$80,209	\$9.63	\$9.63	\$0.00	\$0.00	\$0.00	\$0.00
2016	UVALDE CO. ROAD/FLD	\$80,209	\$101.62	\$101.62	\$0.00	\$0.00	\$0.00	\$0.00
	2016 Total:		\$1,754.32	\$1,754.32	\$0.00	\$0.00	\$0.00	\$0.00
2015	Appraisal District	\$82,028	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2015	COUNTY OF UVALDE	\$82,028	\$474.53	\$474.53	\$0.00	\$0.00	\$0.00	\$0.00
2015	KNIPPA ISD	\$82,028	\$1,074.57	\$1,074.57	\$0.00	\$0.00	\$0.00	\$0.00
2015	SWTJC	\$82,028	\$106.64	\$106.64	\$0.00	\$0.00	\$0.00	\$0.00
2015	UVALDE CO UNDGR WATER CONS DIS	\$82,028	\$12.30	\$12.30	\$0.00	\$0.00	\$0.00	\$0.00
2015	UVALDE CO. ROAD/FLD	\$82,028	\$103.93	\$103.93	\$0.00	\$0.00	\$0.00	\$0.00
	2015 Total:		\$1,771.97	\$1,771.97	\$0.00	\$0.00	\$0.00	\$0.00
2014	Appraisal District	\$87,014	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2014	COUNTY OF UVALDE	\$87,014	\$543.84	\$543.84	\$0.00	\$0.00	\$0.00	\$0.00
2014	KNIPPA ISD	\$87,014	\$1,139.89	\$1,139.89	\$0.00	\$0.00	\$0.00	\$0.00
2014	SWTJC	\$87,014	\$113.12	\$113.12	\$0.00	\$0.00	\$0.00	\$0.00
2014	UVALDE CO UNDGR WATER CONS DIS	\$87,014	\$13.57	\$13.57	\$0.00	\$0.00	\$0.00	\$0.00
2014	UVALDE CO. ROAD/FLD	\$87,014	\$110.25	\$110.25	\$0.00	\$0.00	\$0.00	\$0.00
	2014 Total:		\$1,920.67	\$1,920.67	\$0.00	\$0.00	\$0.00	\$0.00
2013	Appraisal District	\$85,637	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2013	COUNTY OF UVALDE	\$85,637	\$544.56	\$544.56	\$0.00	\$0.00	\$0.00	\$0.00
2013	KNIPPA ISD	\$85,637	\$1,121.84	\$1,121.84	\$0.00	\$0.00	\$0.00	\$0.00
2013	SWTJC	\$85,637	\$111.33	\$111.33	\$0.00	\$0.00	\$0.00	\$0.00
2013	UVALDE CO UNDGR WATER CONS DIS	\$85,637	\$13.36	\$13.36	\$0.00	\$0.00	\$0.00	\$0.00
2013	UVALDE CO. ROAD/FLD	\$85,637	\$108.50	\$108.50	\$0.00	\$0.00	\$0.00	\$0.00
	2013 Total:		\$1,899.59	\$1,899.59	\$0.00	\$0.00	\$0.00	\$0.00
2012	Appraisal District	\$84,926	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2012	COUNTY OF UVALDE	\$84,926	\$540.13	\$540.13	\$0.00	\$0.00	\$0.00	\$0.00
2012	KNIPPA ISD	\$84,926	\$1,112.53	\$1,112.53	\$0.00	\$0.00	\$0.00	\$0.00
2012	SWTJC	\$84,926	\$110.40	\$110.40	\$0.00	\$0.00	\$0.00	\$0.00
2012	UVALDE CO UNDGR WATER CONS DIS	\$84,926	\$13.67	\$13.67	\$0.00	\$0.00	\$0.00	\$0.00
2012	UVALDE CO. ROAD/FLD	\$84,926	\$107.60	\$107.60	\$0.00	\$0.00	\$0.00	\$0.00
	2012 Total:		\$1,884.33	\$1,884.33	\$0.00	\$0.00	\$0.00	\$0.00
2011	Appraisal District	\$85,251	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2011	COUNTY OF UVALDE	\$85,251	\$542.37	\$542.37	\$0.00	\$0.00	\$0.00	\$0.00

2011	KNIPPA ISD	\$85,251	\$937.76	\$937.76	\$0.00	\$0.00	\$0.00	\$0.00
2011	SWTJC	\$85,251	\$110.83	\$110.83	\$0.00	\$0.00	\$0.00	\$0.00
2011	UVALDE CO UNDGR WATER CONS DIS	\$85,251	\$13.81	\$13.81	\$0.00	\$0.00	\$0.00	\$0.00
2011	UVALDE CO. ROAD/FLD	\$85,251	\$108.01	\$108.01	\$0.00	\$0.00	\$0.00	\$0.00
	2011 Total:		\$1,712.78	\$1,712.78	\$0.00	\$0.00	\$0.00	\$0.00

DISCLAIMER

DISCLAIMER Information provided for research purposes only. Legal descriptions and acreage amounts are for appraisal district use only and should be verified prior to using for legal purpose and or documents. Please contact the Appraisal District to verify all information for accuracy.

Uvalde CAD Property Search

Property ID: 19342 For Year 2019

Map



Source: Esri, DigitalGlobe, GeoEye, Earthstar Geographics, CNES/Airbus DS, USDA, ...

Property Details

Account	
Property ID:	19342
Legal Description:	A0242 ABSTRACT 0242 SURVEY 667 A-242 S-667 2.0
Geographic ID:	A0242-0008-00
Agent Code:	
Type:	Real
Location	
Address:	H90E,
Map ID:	2014
Neighborhood CD:	KKD00
Owner	
Owner ID:	13316
Name:	DICKE LOUIS G JR
Mailing Address:	PO BOX 162 KNIPPA , TX 78870-0162
% Ownership:	100.0%
Exemptions:	HS - Homestead For privacy reasons not all exemptions are shown online.

Property Values

Improvement Homesite Value:	\$68,597
Improvement Non-Homesite Value:	\$0
Land Homesite Value:	\$6,564
Land Non-Homesite Value:	\$0
Agricultural Market Valuation:	\$0
Market Value:	\$75,161
Ag Use Value:	\$0
Appraised Value:	\$75,161
Homestead Cap Loss:	\$0
Assessed Value:	\$75,161

DISCLAIMER Information provided for research purposes only. Legal descriptions and acreage amounts are for appraisal district use only and should be verified prior to using for legal purpose and or documents. Please contact the Appraisal District to verify all information for accuracy.

Property Taxing Jurisdiction

Entity	Description	Tax Rate	Market Value	Taxable Value	Estimated Tax	Freeze Ceiling
CAD	Appraisal District	0.000000	\$75,161	\$75,161	\$0.00	
GU	COUNTY OF UVALDE	0.615800	\$75,161	\$45,161	\$249.75	\$249.75
IK	KNIPPA ISD	1.208500	\$75,161	\$40,161	\$346.01	\$346.01
S1	SWTJC	0.161400	\$75,161	\$72,161	\$87.75	\$87.75
SE	UVALDE CO UNDGR WATER CONS DIS	0.012600	\$75,161	\$45,161	\$5.69	
SU	UVALDE CO. ROAD/FLD	0.135000	\$75,161	\$45,161	\$60.75	\$60.75

Total Tax Rate: 2.133300 **Estimated Taxes With Exemptions:** \$749.95 **Estimated Taxes Without Exemptions:** \$1,603.41

Property Improvement - Building

Description: SINGLE RES BRK-VERY IRREGULAR **Type:** FARM & RANCH IMPROVEM ON ACREA **State Code:** E1 **Living Area:** 1,859.00sqft
Value: \$68,597

Type	Description	Class CD	Exterior Wall	Year Built	SQFT
MA	MAIN AREA	RB4		D 1980	1,859.00
CP	CARPORT	*		0	357.00
SHE	SHED BUILDING	*		0	400.00
SHE	SHED BUILDING	*		0	720.00
OSF	OPEN SHED-FRAME	*		0	160.00

Property Land

Type	Description	Acres	Sqft	Eff Front	Eff Depth	Market Value	Prod. Value
FM	FM	2	87,120.00	0.00	0.00	\$6,564	\$0

Property Roll Value History

Year	Improvements	Land Market	Ag Valuation	Appraised	HS Cap Loss	Assessed
2020	N/A	N/A	N/A	N/A	N/A	N/A
2019	\$68,597	\$6,564	\$0	\$75,161	\$0	\$75,161
2018	\$70,466	\$6,564	\$0	\$77,030	\$0	\$77,030
2017	\$72,335	\$6,564	\$0	\$78,899	\$0	\$78,899
2016	\$74,204	\$5,514	\$0	\$79,718	\$5,409	\$74,309
2015	\$74,204	\$1,629	\$0	\$75,833	\$8,279	\$67,554
2014	\$59,784	\$1,629	\$0	\$61,413	\$0	\$61,413
2013	\$62,055	\$1,629	\$0	\$63,684	\$0	\$63,684
2012	\$64,326	\$1,629	\$0	\$65,955	\$0	\$65,955
2011	\$66,597	\$1,629	\$0	\$68,226	\$0	\$68,226

Property Deed History

Deed Date	Type	Description	Grantor	Grantee	Volume	Page	Number
1/1/1900	UNK	UNKNOWN		DICKE, LOUIS G., JR.			

Estimated Tax Due

****ATTENTION****

Indicated amount may not reflect delinquent tax due beyond a 5-year history. Partial payments or contract payments may not be reflected. Quarter payments that are made according to Section 31.031 of the Texas Property Tax Code are not considered delinquent.

****PRIOR TO MAKING FULL OR PARTIAL PAYMENTS PLEASE CONTACT OUR OFFICE FOR A CURRENT AMOUNT DUE****

****WE CANNOT GUARANTEE THE ACCURACY OF THE AMOUNT DUE LISTED BELOW****

If Paid: 10/9/2019 

Year	Taxing Jurisdiction	Taxable Value	Base Tax	Base Taxes Paid	Base Tax Due	Discount/Penalty & Interest	Attorney Fees	Amount Due
2020	Appraisal District	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2020	COUNTY OF UVALDE	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2020	KNIPPA ISD	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2020	SWTJC	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2020	UVALDE CO UNDGR WATER CONS DIS	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2020	UVALDE CO. ROAD/FLD	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	2020 Total:		N/A	N/A	N/A	N/A	N/A	N/A
2019	Appraisal District	\$75,161	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2019	COUNTY OF UVALDE	\$45,161	\$249.75	\$0.00	\$249.75	\$0.00	\$0.00	\$249.75
2019	KNIPPA ISD	\$40,161	\$346.01	\$0.00	\$346.01	\$0.00	\$0.00	\$346.01
2019	SWTJC	\$72,161	\$87.75	\$0.00	\$87.75	\$0.00	\$0.00	\$87.75
2019	UVALDE CO UNDGR WATER CONS DIS	\$45,161	\$5.69	\$0.00	\$5.69	\$0.00	\$0.00	\$5.69
2019	UVALDE CO. ROAD/FLD	\$45,161	\$60.75	\$0.00	\$60.75	\$0.00	\$0.00	\$60.75
	2019 Total:		\$749.95	\$0.00	\$749.95	\$0.00	\$0.00	\$749.95
2018	Appraisal District	\$77,030	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2018	COUNTY OF UVALDE	\$47,030	\$249.75	\$249.75	\$0.00	\$0.00	\$0.00	\$0.00
2018	KNIPPA ISD	\$42,030	\$346.01	\$346.01	\$0.00	\$0.00	\$0.00	\$0.00
2018	SWTJC	\$74,030	\$87.75	\$87.75	\$0.00	\$0.00	\$0.00	\$0.00
2018	UVALDE CO UNDGR WATER CONS DIS	\$47,030	\$5.74	\$5.74	\$0.00	\$0.00	\$0.00	\$0.00

2018	UVALDE CO. ROAD/FLD	\$47,030	\$56.53	\$56.53	\$0.00	\$0.00	\$0.00	\$0.00
	2018 Total:		\$745.78	\$745.78	\$0.00	\$0.00	\$0.00	\$0.00
2017	Appraisal District	\$78,899	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2017	COUNTY OF UVALDE	\$48,899	\$249.75	\$249.75	\$0.00	\$0.00	\$0.00	\$0.00
2017	KNIPPA ISD	\$43,899	\$346.01	\$346.01	\$0.00	\$0.00	\$0.00	\$0.00
2017	SWTJC	\$75,899	\$87.75	\$87.75	\$0.00	\$0.00	\$0.00	\$0.00
2017	UVALDE CO UNDGR WATER CONS DIS	\$48,899	\$5.87	\$5.87	\$0.00	\$0.00	\$0.00	\$0.00
2017	UVALDE CO. ROAD/FLD	\$48,899	\$58.78	\$58.78	\$0.00	\$0.00	\$0.00	\$0.00
	2017 Total:		\$748.16	\$748.16	\$0.00	\$0.00	\$0.00	\$0.00
2016	Appraisal District	\$74,309	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2016	COUNTY OF UVALDE	\$44,309	\$249.75	\$249.75	\$0.00	\$0.00	\$0.00	\$0.00
2016	KNIPPA ISD	\$39,309	\$346.01	\$346.01	\$0.00	\$0.00	\$0.00	\$0.00
2016	SWTJC	\$71,309	\$87.75	\$87.75	\$0.00	\$0.00	\$0.00	\$0.00
2016	UVALDE CO UNDGR WATER CONS DIS	\$44,309	\$5.32	\$5.32	\$0.00	\$0.00	\$0.00	\$0.00
2016	UVALDE CO. ROAD/FLD	\$44,309	\$56.14	\$56.14	\$0.00	\$0.00	\$0.00	\$0.00
	2016 Total:		\$744.97	\$744.97	\$0.00	\$0.00	\$0.00	\$0.00
2015	Appraisal District	\$67,554	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2015	COUNTY OF UVALDE	\$37,554	\$217.25	\$217.25	\$0.00	\$0.00	\$0.00	\$0.00
2015	KNIPPA ISD	\$32,554	\$346.01	\$346.01	\$0.00	\$0.00	\$0.00	\$0.00
2015	SWTJC	\$64,554	\$83.92	\$83.92	\$0.00	\$0.00	\$0.00	\$0.00
2015	UVALDE CO UNDGR WATER CONS DIS	\$37,554	\$5.63	\$5.63	\$0.00	\$0.00	\$0.00	\$0.00
2015	UVALDE CO. ROAD/FLD	\$37,554	\$47.58	\$47.58	\$0.00	\$0.00	\$0.00	\$0.00
	2015 Total:		\$700.39	\$700.39	\$0.00	\$0.00	\$0.00	\$0.00
2014	Appraisal District	\$61,413	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2014	COUNTY OF UVALDE	\$31,413	\$196.33	\$196.33	\$0.00	\$0.00	\$0.00	\$0.00
2014	KNIPPA ISD	\$36,413	\$477.01	\$477.01	\$0.00	\$0.00	\$0.00	\$0.00
2014	SWTJC	\$58,413	\$75.94	\$75.94	\$0.00	\$0.00	\$0.00	\$0.00
2014	UVALDE CO UNDGR WATER CONS DIS	\$31,413	\$4.90	\$4.90	\$0.00	\$0.00	\$0.00	\$0.00
2014	UVALDE CO. ROAD/FLD	\$31,413	\$39.80	\$39.80	\$0.00	\$0.00	\$0.00	\$0.00
	2014 Total:		\$793.98	\$793.98	\$0.00	\$0.00	\$0.00	\$0.00
2013	Appraisal District	\$63,684	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2013	COUNTY OF UVALDE	\$33,684	\$214.19	\$214.19	\$0.00	\$0.00	\$0.00	\$0.00
2013	KNIPPA ISD	\$38,684	\$504.57	\$504.57	\$0.00	\$0.00	\$0.00	\$0.00
2013	SWTJC	\$60,684	\$78.89	\$78.89	\$0.00	\$0.00	\$0.00	\$0.00
2013	UVALDE CO UNDGR WATER CONS DIS	\$33,684	\$5.25	\$5.25	\$0.00	\$0.00	\$0.00	\$0.00
2013	UVALDE CO. ROAD/FLD	\$33,684	\$42.68	\$42.68	\$0.00	\$0.00	\$0.00	\$0.00
	2013 Total:		\$845.58	\$845.58	\$0.00	\$0.00	\$0.00	\$0.00
2012	Appraisal District	\$65,955	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2012	COUNTY OF UVALDE	\$35,955	\$228.67	\$228.67	\$0.00	\$0.00	\$0.00	\$0.00
2012	KNIPPA ISD	\$40,955	\$504.57	\$504.57	\$0.00	\$0.00	\$0.00	\$0.00
2012	SWTJC	\$62,955	\$81.84	\$81.84	\$0.00	\$0.00	\$0.00	\$0.00
2012	UVALDE CO UNDGR WATER CONS DIS	\$35,955	\$5.79	\$5.79	\$0.00	\$0.00	\$0.00	\$0.00
2012	UVALDE CO. ROAD/FLD	\$35,955	\$45.55	\$45.55	\$0.00	\$0.00	\$0.00	\$0.00
	2012 Total:		\$866.42	\$866.42	\$0.00	\$0.00	\$0.00	\$0.00
2011	Appraisal District	\$68,226	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2011	COUNTY OF UVALDE	\$38,226	\$243.20	\$243.20	\$0.00	\$0.00	\$0.00	\$0.00
2011	KNIPPA ISD	\$43,226	\$475.49	\$475.49	\$0.00	\$0.00	\$0.00	\$0.00

2011	SWTJC	\$65,226	\$84.79	\$84.79	\$0.00	\$0.00	\$0.00	\$0.00
2011	UVALDE CO UNDGR WATER CONS DIS	\$38,226	\$6.19	\$6.19	\$0.00	\$0.00	\$0.00	\$0.00
2011	UVALDE CO. ROAD/FLD	\$38,226	\$48.43	\$48.43	\$0.00	\$0.00	\$0.00	\$0.00
	2011 Total:		\$858.10	\$858.10	\$0.00	\$0.00	\$0.00	\$0.00

DISCLAIMER

DISCLAIMER Information provided for research purposes only. Legal descriptions and acreage amounts are for appraisal district use only and should be verified prior to using for legal purpose and or documents. Please contact the Appraisal District to verify all information for accuracy.

Uvalde CAD Property Search

Property ID: 20329 For Year 2019

Map



Property Details

Account	
Property ID:	20329
Legal Description:	A0336 ABSTRACT 0336 SURVEY 663 2.0
Geographic ID:	A0336-0110-00
Agent Code:	
Type:	Real
Location	
Address:	E90 KNIPPA, TX 78801
Map ID:	2114
Neighborhood CD:	KKD00
Owner	
Owner ID:	14905
Name:	GEMBLER DIETRICH J III
Mailing Address:	ETUX BARBARA J 565 CR 302 KNIPPA , TX 78870-3000
% Ownership:	100.0%
Exemptions:	For privacy reasons not all exemptions are shown online.

Property Values

Improvement Homesite Value:	\$0
Improvement Non-Homesite Value:	\$192,905
Land Homesite Value:	\$0
Land Non-Homesite Value:	\$6,485
Agricultural Market Valuation:	\$0
Market Value:	\$199,390
Ag Use Value:	\$0
Appraised Value:	\$199,390
Homestead Cap Loss: ⓘ	\$0
Assessed Value:	\$199,390

DISCLAIMER Information provided for research purposes only. Legal descriptions and acreage amounts are for appraisal district use only and should be verified prior to using for legal purpose and or documents. Please contact the Appraisal District to verify all information for accuracy.

Property Taxing Jurisdiction

Entity	Description	Tax Rate	Market Value	Taxable Value	Estimated Tax	Freeze Ceiling
CAD	Appraisal District	0.000000	\$199,390	\$199,390	\$0.00	
CK	CITY OF KNIPPA	0.000000	\$199,390	\$199,390	\$0.00	
GU	COUNTY OF UVALDE	0.615800	\$199,390	\$199,390	\$1,227.84	
IK	KNIPPA ISD	1.208500	\$199,390	\$199,390	\$2,409.63	
S1	SWTJC	0.161400	\$199,390	\$199,390	\$321.82	
SE	UVALDE CO UNDGR WATER CONS DIS	0.012600	\$199,390	\$199,390	\$25.12	
SU	UVALDE CO. ROAD/FLD	0.135000	\$199,390	\$199,390	\$269.18	

Total Tax Rate: 2.133300 **Estimated Taxes With Exemptions:** \$4,253.59 **Estimated Taxes Without Exemptions:** \$4,253.59

Property Improvement - Building

Description: SINGLE RES BRK-LONG RECT/IRREG **Type:** FARM & RANCH IMPROVEM ON ACREA **State Code:** E1 **Living Area:** 4,153.00sqft
Value: \$112,401

Type	Description	Class CD	Exterior Wall	Year Built	SQFT
RES	RESIDENTIAL	BV3		B 1981	2,125.00
RES	RESIDENTIAL	DGF2		0	704.00
RES	RESIDENTIAL	CPCH		0	174.00
RES	RESIDENTIAL	CPCH		0	174.00
RES	RESIDENTIAL	AGF2		0	280.00
BARN	BARN	MB3		0	1,200.00
SHED	SHED	SM2		0	900.00
SHED	SHED	SM2		0	400.00
FEN	CHAIN LINKED FENCE	*		0	320.00
RES	RESIDENTIAL	CP3		2017	396.00
RES	RESIDENTIAL	CPCH		2017	300.00

Description: RESIDENTIAL RANCH IMP **Type:** FARM & RANCH IMPROVEM ON ACREA **State Code:** E1 **Living Area:** 1,400.00sqft **Value:** \$80,504

Type	Description	Class CD	Year Built	SQFT
RES	RESIDENTIAL	BV3	2018	1,000.00
RES	RESIDENTIAL	CPCH	2018	400.00

Property Land

Type	Description	Acres	Sqft	Eff Front	Eff Depth	Market Value	Prod. Value
AC3	AC3	2	87,120.00	0.00	0.00	\$6,485	\$0

Property Roll Value History

Year	Improvements	Land Market	Ag Valuation	Appraised	HS Cap Loss	Assessed
2020	N/A	N/A	N/A	N/A	N/A	N/A
2019	\$192,905	\$6,485	\$0	\$199,390	\$0	\$199,390
2018	\$94,720	\$6,485	\$0	\$101,205	\$0	\$101,205
2017	\$97,709	\$6,485	\$0	\$104,194	\$0	\$104,194
2016	\$100,699	\$5,447	\$0	\$106,146	\$0	\$106,146
2015	\$100,699	\$5,447	\$0	\$106,146	\$0	\$106,146
2014	\$98,633	\$5,460	\$0	\$104,093	\$0	\$104,093
2013	\$101,622	\$5,460	\$0	\$107,082	\$0	\$107,082
2012	\$104,612	\$5,460	\$0	\$110,072	\$0	\$110,072
2011	\$107,602	\$5,460	\$0	\$113,062	\$0	\$113,062

Property Deed History

Deed Date	Type	Description	Grantor	Grantee	Volume	Page	Number
3/9/2000	WD	WARRANTY DEED	SCHAWE, MARTIN WM	GEMBLER, DIETRICH J III	0433	0549	
1/1/1900	UNK	UNKNOWN		SCHAWE, MARTIN WM.			

Estimated Tax Due

****ATTENTION****

Indicated amount may not reflect delinquent tax due beyond a 5-year history. Partial payments or contract payments may not be reflected. Quarter payments that are made according to Section 31.031 of the Texas Property Tax Code are not considered delinquent.

****PRIOR TO MAKING FULL OR PARTIAL PAYMENTS PLEASE CONTACT OUR OFFICE FOR A CURRENT AMOUNT DUE****

****WE CANNOT GUARANTEE THE ACCURACY OF THE AMOUNT DUE LISTED BELOW****

If Paid: 10/9/2019 

Pay Previous Years Taxes ()

Pay 2019 Taxes

Year	Taxing Jurisdiction	Taxable Value	Base Tax	Base Taxes Paid	Base Tax Due	Discount/Penalty & Interest	Attorney Fees	Amount Due
2020	Appraisal District	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2020	CITY OF KNIPPA	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2020	COUNTY OF UVALDE	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2020	KNIPPA ISD	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2020	SWTJC	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2020	UVALDE CO UNDGR WATER CONS DIS	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2020	UVALDE CO. ROAD/FLD	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	2020 Total:		N/A	N/A	N/A	N/A	N/A	N/A
2019	Appraisal District	\$199,390	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2019	CITY OF KNIPPA	\$199,390	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2019	COUNTY OF UVALDE	\$199,390	\$1,227.84	\$0.00	\$1,227.84	\$0.00	\$0.00	\$1,227.84
2019	KNIPPA ISD	\$199,390	\$2,409.63	\$0.00	\$2,409.63	\$0.00	\$0.00	\$2,409.63
2019	SWTJC	\$199,390	\$321.82	\$0.00	\$321.82	\$0.00	\$0.00	\$321.82
2019	UVALDE CO UNDGR WATER CONS DIS	\$199,390	\$25.12	\$0.00	\$25.12	\$0.00	\$0.00	\$25.12
2019	UVALDE CO. ROAD/FLD	\$199,390	\$269.18	\$0.00	\$269.18	\$0.00	\$0.00	\$269.18
	2019 Total:		\$4,253.59	\$0.00	\$4,253.59	\$0.00	\$0.00	\$4,253.59
2018	Appraisal District	\$101,205	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2018	CITY OF KNIPPA	\$101,205	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2018	COUNTY OF UVALDE	\$101,205	\$623.11	\$623.11	\$0.00	\$0.00	\$0.00	\$0.00
2018	KNIPPA ISD	\$101,205	\$1,325.79	\$1,325.79	\$0.00	\$0.00	\$0.00	\$0.00
2018	SWTJC	\$101,205	\$167.19	\$167.19	\$0.00	\$0.00	\$0.00	\$0.00
2018	UVALDE CO UNDGR WATER CONS DIS	\$101,205	\$12.35	\$12.35	\$0.00	\$0.00	\$0.00	\$0.00
2018	UVALDE CO. ROAD/FLD	\$101,205	\$121.65	\$121.65	\$0.00	\$0.00	\$0.00	\$0.00
	2018 Total:		\$2,250.09	\$2,250.09	\$0.00	\$0.00	\$0.00	\$0.00
2017	Appraisal District	\$104,194	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2017	CITY OF KNIPPA	\$104,194	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2017	COUNTY OF UVALDE	\$104,194	\$646.73	\$646.73	\$0.00	\$0.00	\$0.00	\$0.00
2017	KNIPPA ISD	\$104,194	\$1,364.94	\$1,364.94	\$0.00	\$0.00	\$0.00	\$0.00
2017	SWTJC	\$104,194	\$172.13	\$172.13	\$0.00	\$0.00	\$0.00	\$0.00
2017	UVALDE CO UNDGR WATER CONS DIS	\$104,194	\$12.50	\$12.50	\$0.00	\$0.00	\$0.00	\$0.00
2017	UVALDE CO. ROAD/FLD	\$104,194	\$125.24	\$125.24	\$0.00	\$0.00	\$0.00	\$0.00
	2017 Total:		\$2,321.54	\$2,321.54	\$0.00	\$0.00	\$0.00	\$0.00
2016	Appraisal District	\$106,146	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2016	CITY OF KNIPPA	\$106,146	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2016	COUNTY OF UVALDE	\$106,146	\$614.06	\$614.06	\$0.00	\$0.00	\$0.00	\$0.00
2016	KNIPPA ISD	\$106,146	\$1,390.51	\$1,390.51	\$0.00	\$0.00	\$0.00	\$0.00
2016	SWTJC	\$106,146	\$169.83	\$169.83	\$0.00	\$0.00	\$0.00	\$0.00
2016	UVALDE CO UNDGR WATER CONS DIS	\$106,146	\$12.74	\$12.74	\$0.00	\$0.00	\$0.00	\$0.00
2016	UVALDE CO. ROAD/FLD	\$106,146	\$134.49	\$134.49	\$0.00	\$0.00	\$0.00	\$0.00
	2016 Total:		\$2,321.63	\$2,321.63	\$0.00	\$0.00	\$0.00	\$0.00
2015	Appraisal District	\$106,146	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

2015	CITY OF KNIPPA	\$106,146	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2015	COUNTY OF UVALDE	\$106,146	\$614.06	\$614.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2015	KNIPPA ISD	\$106,146	\$1,390.51	\$1,390.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2015	SWTJC	\$106,146	\$137.99	\$137.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2015	UVALDE CO UNDGR WATER CONS DIS	\$106,146	\$15.92	\$15.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2015	UVALDE CO. ROAD/FLD	\$106,146	\$134.49	\$134.49	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	2015 Total:		\$2,292.97	\$2,292.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2014	Appraisal District	\$104,093	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2014	CITY OF KNIPPA	\$104,093	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2014	COUNTY OF UVALDE	\$104,093	\$650.59	\$650.59	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2014	KNIPPA ISD	\$104,093	\$1,363.62	\$1,363.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2014	SWTJC	\$104,093	\$135.32	\$135.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2014	UVALDE CO UNDGR WATER CONS DIS	\$104,093	\$16.24	\$16.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2014	UVALDE CO. ROAD/FLD	\$104,093	\$131.89	\$131.89	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	2014 Total:		\$2,297.66	\$2,297.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2013	Appraisal District	\$107,082	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2013	CITY OF KNIPPA	\$107,082	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2013	COUNTY OF UVALDE	\$107,082	\$680.93	\$680.93	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2013	KNIPPA ISD	\$107,082	\$1,402.77	\$1,402.77	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2013	SWTJC	\$107,082	\$139.21	\$139.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2013	UVALDE CO UNDGR WATER CONS DIS	\$107,082	\$16.70	\$16.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2013	UVALDE CO. ROAD/FLD	\$107,082	\$135.67	\$135.67	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	2013 Total:		\$2,375.28	\$2,375.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2012	Appraisal District	\$110,072	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2012	CITY OF KNIPPA	\$110,072	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2012	COUNTY OF UVALDE	\$110,072	\$700.06	\$700.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2012	KNIPPA ISD	\$110,072	\$1,441.94	\$1,441.94	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2012	SWTJC	\$110,072	\$143.09	\$143.09	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2012	UVALDE CO UNDGR WATER CONS DIS	\$110,072	\$17.72	\$17.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2012	UVALDE CO. ROAD/FLD	\$110,072	\$139.46	\$139.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	2012 Total:		\$2,442.27	\$2,442.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2011	Appraisal District	\$113,062	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2011	CITY OF KNIPPA	\$113,062	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2011	COUNTY OF UVALDE	\$113,062	\$719.30	\$719.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2011	KNIPPA ISD	\$113,062	\$1,243.68	\$1,243.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2011	SWTJC	\$113,062	\$146.98	\$146.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2011	UVALDE CO UNDGR WATER CONS DIS	\$113,062	\$18.32	\$18.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2011	UVALDE CO. ROAD/FLD	\$113,062	\$143.25	\$143.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	2011 Total:		\$2,271.53	\$2,271.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

DISCLAIMER

DISCLAIMER Information provided for research purposes only. Legal descriptions and acreage amounts are for appraisal district use only and should be verified prior to using for legal purpose and or documents. Please contact the Appraisal District to verify all information for accuracy.

Search Area: 78788 X Q
Show Results for 2020

1:5
+ -

Home Search Home



Address: 4206 S. 30TH ST, # 4
City: UVALDE, TX 78788
Property Information:
Property ID: 20207
Legal Acquire: 2:30
GIS ID: A2E2015105
Legal Description: 4206 S. 30TH ST, # 4
3.0457143213
Parcel ID:
APN: 000000000000
Bank:
Neighborhood Code: 4206
Neighborhood Code: 4206
Census District: E
City:
Property Location

Uvalde CAD Property Search

Property ID: 20951 For Year 2019

Map



Source: Esri, DigitalGlobe, GeoEye, Earthstar Geographics, CNES/Airbus DS, USDA

Property Details

Account	
Property ID:	20951
Legal Description:	ABSTRACT 0410 SURVEY 665,RIMKUS PLACE
Geographic ID:	A0410-0021-00
Agent Code:	
Type:	Real
Location	
Address:	SW CR 303 CR CK,H90E,C303, TX 78801
Map ID:	2014
Neighborhood CD:	KKD00
Owner	
Owner ID:	18853
Name:	MEYER LONNIE GLENN
Mailing Address:	587 CR 340 KNIPPA , TX 78870-9704
% Ownership:	100.0%
Exemptions:	For privacy reasons not all exemptions are shown online.

Property Values

Improvement Homesite Value:	\$0
Improvement Non-Homesite Value:	\$173
Land Homesite Value:	\$0
Land Non-Homesite Value:	\$0
Agricultural Market Valuation:	\$590,006
Market Value:	\$590,179
Ag Use Value:	\$51,803
Appraised Value:	\$51,976
Homestead Cap Loss:	\$0
Assessed Value:	\$51,976

DISCLAIMER Information provided for research purposes only. Legal descriptions and acreage amounts are for appraisal district use only and should be verified prior to using for legal purpose and or documents. Please contact the Appraisal District to verify all information for accuracy.

Property Taxing Jurisdiction

Entity	Description	Tax Rate	Market Value	Taxable Value	Estimated Tax	Freeze Ceiling
CAD	Appraisal District	0.000000	\$590,179	\$51,976	\$0.00	
GU	COUNTY OF UVALDE	0.615700	\$590,179	\$51,976	\$320.02	
IK	KNIPPA ISD	1.208500	\$590,179	\$51,976	\$628.13	
S1	SWTJC	0.016140	\$590,179	\$51,976	\$8.39	
SE	UVALDE CO UNDGR WATER CONS DIS	0.012600	\$590,179	\$51,976	\$6.55	
SU	UVALDE CO. ROAD/FLD	0.120200	\$590,179	\$51,976	\$62.48	

Total Tax Rate: 1.973140 **Estimated Taxes With Exemptions:** \$1,025.56 **Estimated Taxes Without Exemptions:** \$11,645.06

Property Improvement - Building

Description: OPEN SHED FRAME **Type:** IMPROVEMENTS ON QUALIFIED AG LAND **State Code:** D2 **Living Area:** 0.00sqft **Value:** \$173

Type	Description	Class CD	Year Built	SQFT
SHED	SHED	SM2	0	288.00

Property Land

Type	Description	Acres	Sqft	Eff Front	Eff Depth	Market Value	Prod. Value
DLCP	DRY LAND CROPLAND	282	12,283,920.00	0.00	0.00	\$590,006	\$51,803

Property Roll Value History

Year	Improvements	Land Market	Ag Valuation	Appraised	HS Cap Loss	Assessed
2020	N/A	N/A	N/A	N/A	N/A	N/A
2019	\$173	\$590,006	\$51,803	\$51,976	\$0	\$51,976
2018	\$115	\$590,006	\$49,841	\$49,956	\$0	\$49,956
2017	\$115	\$590,006	\$47,630	\$47,745	\$0	\$47,745
2016	\$115	\$515,025	\$48,436	\$48,551	\$0	\$48,551
2015	\$115	\$515,025	\$46,998	\$47,113	\$0	\$47,113
2014	\$115	\$515,025	\$44,787	\$44,902	\$0	\$44,902
2013	\$115	\$515,025	\$43,214	\$43,329	\$0	\$43,329
2012	\$115	\$515,025	\$41,539	\$41,654	\$0	\$41,654
2011	\$115	\$515,025	\$41,319	\$41,434	\$0	\$41,434

Property Deed History

Deed Date	Type	Description	Grantor	Grantee	Volume	Page	Number
10/1/1992	O	OTHER SUCH AS FAMILY,ETC		MEYER, LONNIE REVOCABLE TRUST	0320	0727	2015001107
9/1/1991	C	CASH DEED		MEYER, LONNIE & MEYER, LONNIE	0311	0029	
1/1/2000	UNK	UNKNOWN		RIMKUS, A. M.			

Estimated Tax Due

****ATTENTION****

Indicated amount may not reflect delinquent tax due beyond a 5-year history. Partial payments or contract payments may not be reflected. Quarter payments that are made according to Section 31.031 of the Texas Property Tax Code are not considered delinquent.

****PRIOR TO MAKING FULL OR PARTIAL PAYMENTS PLEASE CONTACT OUR OFFICE FOR A CURRENT AMOUNT DUE****

****WE CANNOT GUARANTEE THE ACCURACY OF THE AMOUNT DUE LISTED BELOW****

If Paid: 9/24/2019 

Pay Previous Years Taxes ()

Year	Taxing Jurisdiction	Taxable Value	Base Tax	Base Taxes Paid	Base Tax Due	Discount/Penalty & Interest	Attorney Fees	Amount Due
2020	Appraisal District	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2020	COUNTY OF UVALDE	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2020	KNIPPA ISD	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2020	SWTJC	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2020	UVALDE CO UNDGR WATER CONS DIS	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2020	UVALDE CO. ROAD/FLD	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	2020 Total:		N/A	N/A	N/A	N/A	N/A	N/A
2019	Appraisal District	\$51,976	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2019	COUNTY OF UVALDE	\$51,976	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2019	KNIPPA ISD	\$51,976	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2019	SWTJC	\$51,976	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2019	UVALDE CO UNDGR WATER CONS DIS	\$51,976	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2019	UVALDE CO. ROAD/FLD	\$51,976	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	2019 Total:		N/A	N/A	N/A	N/A	N/A	N/A
2018	Appraisal District	\$49,956	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2018	COUNTY OF UVALDE	\$49,956	\$307.58	\$307.58	\$0.00	\$0.00	\$0.00	\$0.00
2018	KNIPPA ISD	\$49,956	\$654.43	\$654.43	\$0.00	\$0.00	\$0.00	\$0.00

2018	SWTJC	\$49,956	\$82.53	\$82.53	\$0.00	\$0.00	\$0.00	\$0.00
2018	UVALDE CO UNDGR WATER CONS DIS	\$49,956	\$6.09	\$6.09	\$0.00	\$0.00	\$0.00	\$0.00
2018	UVALDE CO. ROAD/FLD	\$49,956	\$60.05	\$60.05	\$0.00	\$0.00	\$0.00	\$0.00
	2018 Total:		\$1,110.68	\$1,110.68	\$0.00	\$0.00	\$0.00	\$0.00
2017	Appraisal District	\$47,745	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2017	COUNTY OF UVALDE	\$47,745	\$296.36	\$296.36	\$0.00	\$0.00	\$0.00	\$0.00
2017	KNIPPA ISD	\$47,745	\$625.46	\$625.46	\$0.00	\$0.00	\$0.00	\$0.00
2017	SWTJC	\$47,745	\$78.87	\$78.87	\$0.00	\$0.00	\$0.00	\$0.00
2017	UVALDE CO UNDGR WATER CONS DIS	\$47,745	\$5.73	\$5.73	\$0.00	\$0.00	\$0.00	\$0.00
2017	UVALDE CO. ROAD/FLD	\$47,745	\$57.39	\$57.39	\$0.00	\$0.00	\$0.00	\$0.00
	2017 Total:		\$1,063.81	\$1,063.81	\$0.00	\$0.00	\$0.00	\$0.00
2016	Appraisal District	\$48,551	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2016	COUNTY OF UVALDE	\$48,551	\$280.87	\$280.87	\$0.00	\$0.00	\$0.00	\$0.00
2016	KNIPPA ISD	\$48,551	\$636.02	\$636.02	\$0.00	\$0.00	\$0.00	\$0.00
2016	SWTJC	\$48,551	\$77.68	\$77.68	\$0.00	\$0.00	\$0.00	\$0.00
2016	UVALDE CO UNDGR WATER CONS DIS	\$48,551	\$5.83	\$5.83	\$0.00	\$0.00	\$0.00	\$0.00
2016	UVALDE CO. ROAD/FLD	\$48,551	\$61.51	\$61.51	\$0.00	\$0.00	\$0.00	\$0.00
	2016 Total:		\$1,061.91	\$1,061.91	\$0.00	\$0.00	\$0.00	\$0.00
2015	Appraisal District	\$47,113	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2015	COUNTY OF UVALDE	\$47,113	\$272.55	\$272.55	\$0.00	\$0.00	\$0.00	\$0.00
2015	KNIPPA ISD	\$47,113	\$617.18	\$617.18	\$0.00	\$0.00	\$0.00	\$0.00
2015	SWTJC	\$47,113	\$61.25	\$61.25	\$0.00	\$0.00	\$0.00	\$0.00
2015	UVALDE CO UNDGR WATER CONS DIS	\$47,113	\$7.07	\$7.07	\$0.00	\$0.00	\$0.00	\$0.00
2015	UVALDE CO. ROAD/FLD	\$47,113	\$59.69	\$59.69	\$0.00	\$0.00	\$0.00	\$0.00
	2015 Total:		\$1,017.74	\$1,017.74	\$0.00	\$0.00	\$0.00	\$0.00
2014	Appraisal District	\$44,902	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2014	COUNTY OF UVALDE	\$44,902	\$280.64	\$280.64	\$0.00	\$0.00	\$0.00	\$0.00
2014	KNIPPA ISD	\$44,902	\$588.21	\$588.21	\$0.00	\$0.00	\$0.00	\$0.00
2014	SWTJC	\$44,902	\$58.37	\$58.37	\$0.00	\$0.00	\$0.00	\$0.00
2014	UVALDE CO UNDGR WATER CONS DIS	\$44,902	\$7.00	\$7.00	\$0.00	\$0.00	\$0.00	\$0.00
2014	UVALDE CO. ROAD/FLD	\$44,902	\$56.89	\$56.89	\$0.00	\$0.00	\$0.00	\$0.00
	2014 Total:		\$991.11	\$991.11	\$0.00	\$0.00	\$0.00	\$0.00
2013	Appraisal District	\$43,329	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2013	COUNTY OF UVALDE	\$43,329	\$275.53	\$275.53	\$0.00	\$0.00	\$0.00	\$0.00
2013	KNIPPA ISD	\$43,329	\$567.61	\$567.61	\$0.00	\$0.00	\$0.00	\$0.00
2013	SWTJC	\$43,329	\$56.33	\$56.33	\$0.00	\$0.00	\$0.00	\$0.00
2013	UVALDE CO UNDGR WATER CONS DIS	\$43,329	\$6.76	\$6.76	\$0.00	\$0.00	\$0.00	\$0.00
2013	UVALDE CO. ROAD/FLD	\$43,329	\$54.90	\$54.90	\$0.00	\$0.00	\$0.00	\$0.00
	2013 Total:		\$961.13	\$961.13	\$0.00	\$0.00	\$0.00	\$0.00
2012	Appraisal District	\$41,654	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2012	COUNTY OF UVALDE	\$41,654	\$264.91	\$264.91	\$0.00	\$0.00	\$0.00	\$0.00
2012	KNIPPA ISD	\$41,654	\$545.67	\$545.67	\$0.00	\$0.00	\$0.00	\$0.00
2012	SWTJC	\$41,654	\$54.15	\$54.15	\$0.00	\$0.00	\$0.00	\$0.00
2012	UVALDE CO UNDGR WATER CONS DIS	\$41,654	\$6.71	\$6.71	\$0.00	\$0.00	\$0.00	\$0.00
2012	UVALDE CO. ROAD/FLD	\$41,654	\$52.78	\$52.78	\$0.00	\$0.00	\$0.00	\$0.00
	2012 Total:		\$924.22	\$924.22	\$0.00	\$0.00	\$0.00	\$0.00
2011	Appraisal District	\$41,434	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

2011	COUNTY OF UVALDE	\$41,434	\$263.61	\$263.61	\$0.00	\$0.00	\$0.00	\$0.00
2011	KNIPPA ISD	\$41,434	\$455.77	\$455.77	\$0.00	\$0.00	\$0.00	\$0.00
2011	SWTJC	\$41,434	\$53.86	\$53.86	\$0.00	\$0.00	\$0.00	\$0.00
2011	UVALDE CO UNDGR WATER CONS DIS	\$41,434	\$6.71	\$6.71	\$0.00	\$0.00	\$0.00	\$0.00
2011	UVALDE CO. ROAD/FLD	\$41,434	\$52.50	\$52.50	\$0.00	\$0.00	\$0.00	\$0.00
	2011 Total:		\$832.45	\$832.45	\$0.00	\$0.00	\$0.00	\$0.00

DISCLAIMER

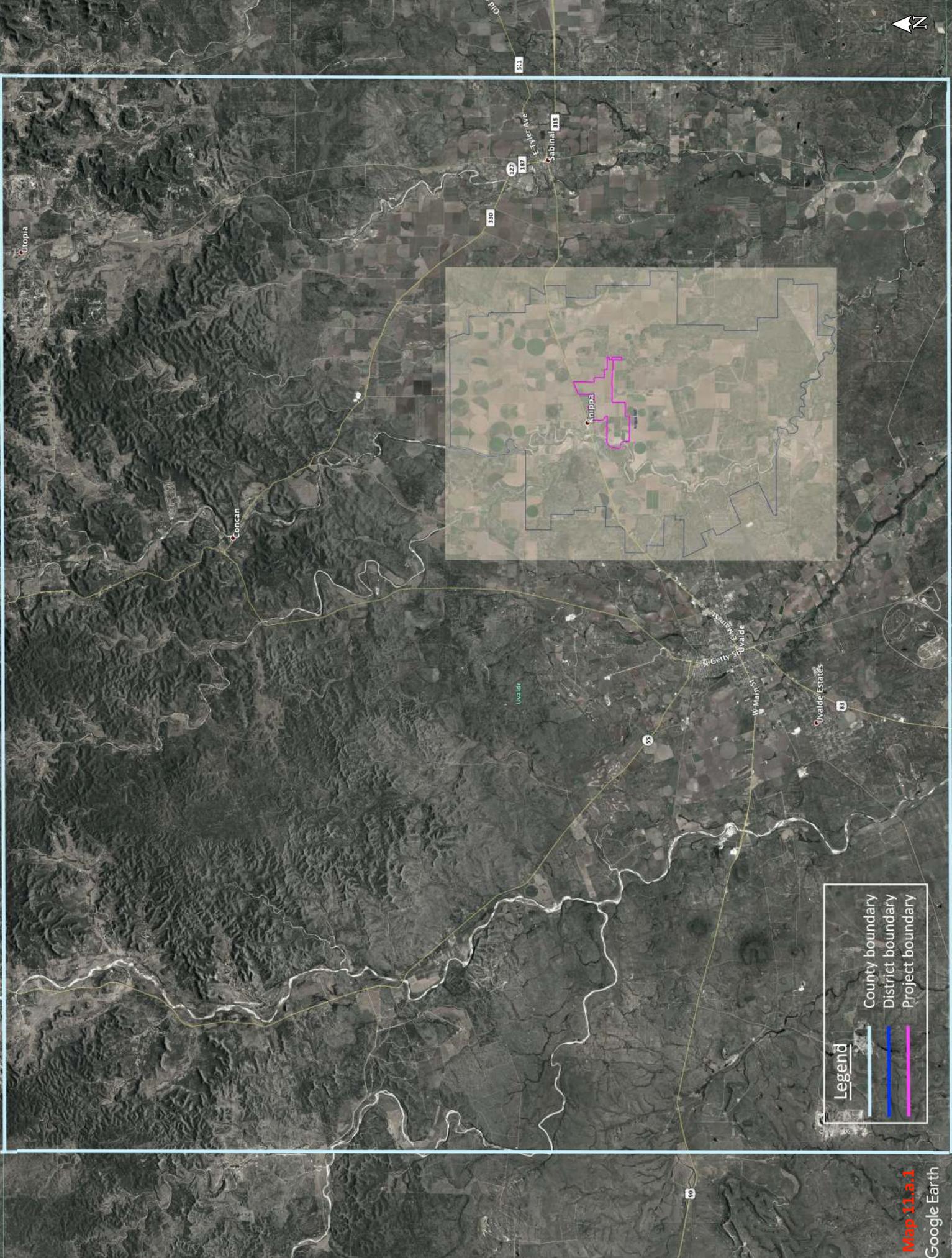
DISCLAIMER Information provided for research purposes only. Legal descriptions and acreage amounts are for appraisal district use only and should be verified prior to using for legal purpose and or documents. Please contact the Appraisal District to verify all information for accuracy.

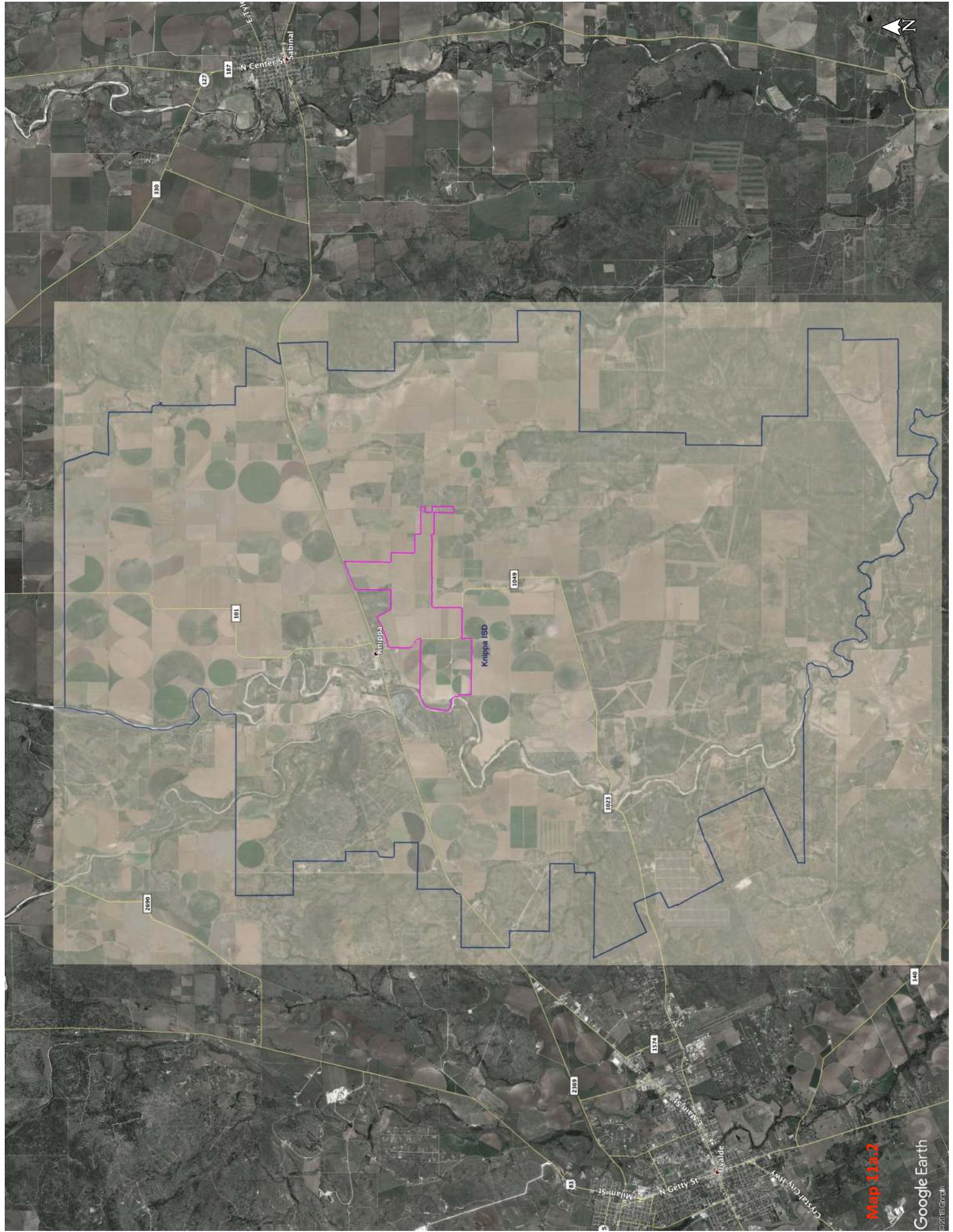
TAB 11

Maps

TAB 11 - MAPS:

- 11.a. 1. Proposed project vicinity map
2. Proposed project vicinity map (zoom)
- 11.b. Qualified Investment (proposed facility footprint)
****CONFIDENTIAL****
- 11.c. Qualified Property (same as 11.b.)
- 11.d. Existing property (not applicable)
- 11.e. Land location within vicinity map
- 11.f. 1. Reinvestment zone within vicinity map
2. Location of proposed project area within ISD boundary





Map 11a.2

Confidentiality Request

In accordance with 34 TAC 9.1053 please accept this as a request for the following items to be deemed confidential and segregated from the remaining value limitation application materials. These items will be submitted separately to protect against unintended disclosure:

Tab 11.b. Qualified Investment and Property project layout

These items depict trade secret information of a specific and proprietary nature that could potentially expose the proposed project to detrimental and unwarranted observation from industry competitors. Therefore, pursuant to Texas Government Code 552.110, we formally request that the aforementioned items be considered confidential, removed and submitted separately from the remaining value limitation application materials.



144

104A

104

103

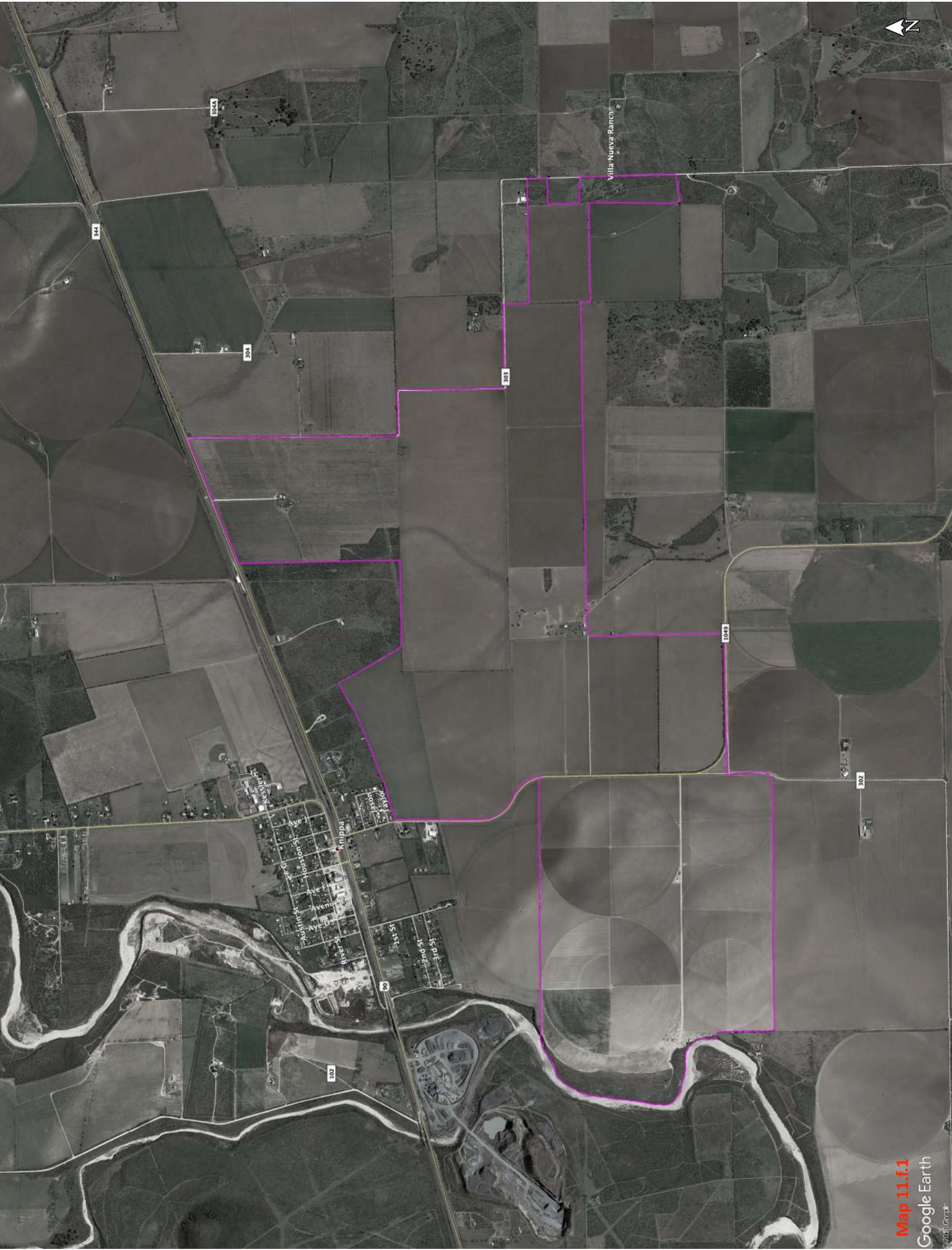
Villa Nueva Ranch

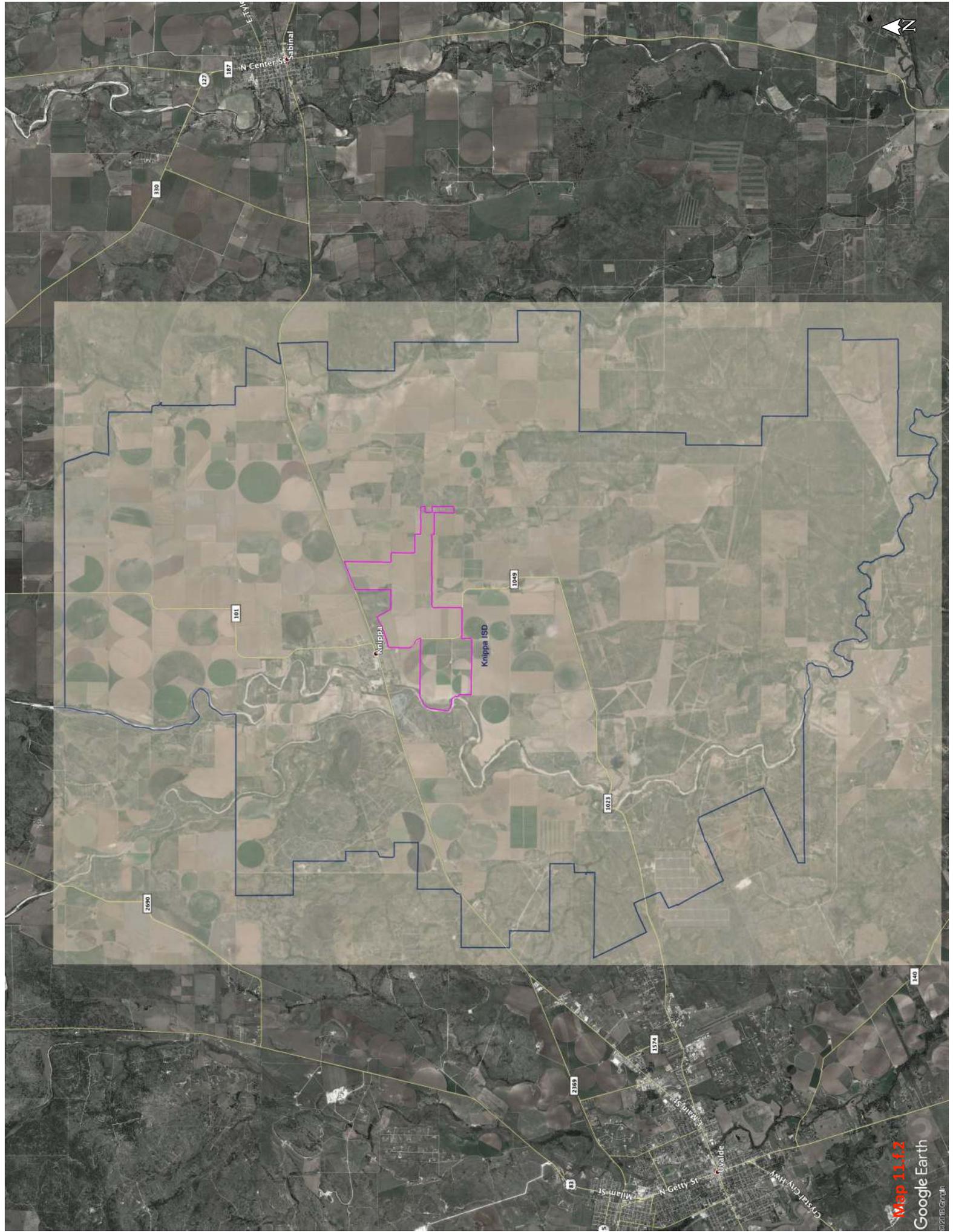
1049

102

102

101





TAB 12

Request for Waiver of Job Creation Requirement



October 10, 2019

Ms. Elda Alejandro, Superintendent
Knippa Independent School District
100 Kessler Lane
Knippa, Texas 78870

Re: Chapter 313 Request for Waiver of Job Creation Requirement for OCI SunRay LLC

Dear Ms. Alejandro,

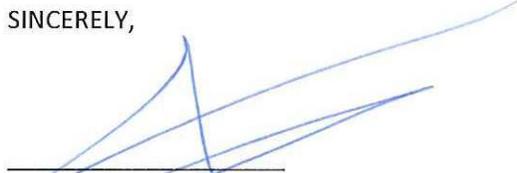
Please accept this letter as a formal request that the Knippa Independent School District's Board of Trustees waive the job requirement provision as allowed by Section 313.025 (f-1) of the Texas Property Tax Code.

OCI SunRay LLC respectfully requests a waiver of the current job creation requirement of 10 permanent, full-time jobs. In accordance with prevailing industry standards for maintenance and operations job requirements, OCI SunRay LLC has committed to create one (1) new, full-time job(s) located onsite and within the boundaries of Knippa ISD. In addition to the on-site qualified technician, off-site personnel may also be utilized to support the project.

Typically, solar energy generation facilities create a substantial number of full and part-time positions during the construction phase. However, the number of qualified technicians tasked with maintaining and operating the facility during commercial operations tends to be much lower. The permanent employees of a solar generation facility maintain and service the photovoltaic solar panels, underground electrical connections, substations, and other related infrastructure associated with the safe and reliable operation of the facility. Permanent employees are also responsible for maintaining on-site vegetation.

The waiver request herein is comparable to essential maintenance and operations employment for a solar generation facility of this size and is affirmed by similar solar facility value limitation applications.

SINCERELY,



Sabah Mahmood
Sr. Director, Project Development and EPC
OCI Solar Power, LLC

TAB 13

Calculation of three possible Wage Requirements and Supporting information

TAB 13 WAGE DATA CALCULATIONS

7.a.

Year	Quarter	County	Ownership	Industry	Avg. Weekly Wages
2018	2	Uvalde	Total All	All Industries	\$ 623
2018	3	Uvalde	Total All	All Industries	\$ 657
2018	4	Uvalde	Total All	All Industries	\$ 689
2019	1	Uvalde	Total All	All Industries	\$ 677
<i>(Mean Avg.)</i>					\$ 661.50 <i>Average Weekly Wage For All Jobs</i>

7.b.

Year	Quarter	County	Ownership	Industry	Avg. Weekly Wages
2018	2	Uvalde	Private	Manufacturing	\$ 529
2018	3	Uvalde	Private	Manufacturing	\$ 544
2018	4	Uvalde	Private	Manufacturing	\$ 560
2019	1	Uvalde	Private	Manufacturing	\$ 574
<i>(Mean Avg.)</i>					\$ 551.75
					110%
					<u>\$ 606.93</u> <i>110% of County Average Weekly Wage for Manufacturing Jobs</i>

7.c.

Year	Middle Rio Grande Development Council	
2018	Manufacturing Average Wages by COG Region	\$ 42,604
<i>Data published: July 2019</i>		110%
		<u>\$ 46,864.40</u> <i>110% of Average Annual Wage for Manufacturing Jobs in Region</i>
		\$ 901.24 <i>110% of Average Weekly Wage for Manufacturing Jobs in Region</i>

*Data from the Texas Workforce Commission's "Tracer" system.

QUARTERLY EMPLOYMENT AND WAGES (QCEW)

Year	Period	Area	Ownership	Industry		Level	Average
				Code	Industry		Weekly Wage
2018	02	Uvalde	Total All	10	Total, All Industries	0	623
2018	03	Uvalde	Total All	10	Total, All Industries	0	657
2018	04	Uvalde	Total All	10	Total, All Industries	0	689
2019	01	Uvalde	Total All	10	Total, All Industries	0	677

Year	Period	Area	Ownership	Industry		Level	Average
				Code	Industry		Weekly Wage
2018	02	Uvalde	Private	31-33	Manufacturing	2	529
2018	03	Uvalde	Private	31-33	Manufacturing	2	544
2018	04	Uvalde	Private	31-33	Manufacturing	2	560
2019	01	Uvalde	Private	31-33	Manufacturing	2	574

**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.

TAB 14

Schedules A1 - D

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

Date: 10-Oct-19
Applicant Name: OCI SunRay LLC
ISD Name: Kolipaa ISD

PROPERTY INVESTMENT AMOUNTS								
(Estimated investment in each year. Do not put cumulative totals.)								
Year	Schod Year (YYYY-YYYY)	Tax Year (Fill in actual tax year below YYYY)	Column A	Column B	Column C	Column D	Column E	
			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 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					
Investment made after filing complete application with district, but before final board approval of application	--	2019	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment made after final board approval of application and before Jan. 1 of first complete tax year of qualifying time period	--	2020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deferral Qualifying Time Period			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Complete tax years of qualifying time period	Q1P1	2021	\$ 168,000,000.00	\$ -	\$ -	\$ -	\$ -	\$ 168,000,000.00
	Q1P2	2022	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Investment through Qualifying Time Period [ENTER this row in Schedule A2]			\$ 168,000,000.00	\$ -	\$ -	\$ -	\$ -	\$ 168,000,000.00
Total Qualified Investment (sum of green cells)			\$ 168,000,000.00					\$ 168,000,000.00

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.
 Column B: Only tangible personal property that is specifically described in the application can become qualified property.
 Column C: The total dollar amount of planned investment each year in buildings or nonremovable component of buildings.
 Column D: Dollar value of other investment that may affect economic impact and total value. Examples of other investment include investment meeting the definition of 313.02(1) but not creating a new improvement as defined by TAC § 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 E: 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: 10-Oct-19
Applicant Name: OCI SunRay LLC
ISD Name: Kibpa ISD

PROPERTY INVESTMENT AMOUNTS									
(Estimated investment in each year. Do not put cumulative totals)									
Year	School Year (YYYY-YYYY)	Tax Year (fill in actual tax year if different from school year)	Column A	Column B	Column C	Column D	Column E		
			New investment (original cost) in tangible personal property that will become Qualified Property	New investment made during this year in buildings or permanent improvements that will become Qualified Property	Other investment made during this year that will 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*			168,000,000.00	-	-	-	-	168,000,000.00	
Each year prior to start of value limitation period**									
0	2019-2020	2019	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0	2020-2021	2020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1	2021-2022	2021	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2/1	2022-2023	2022	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2	2023-2024	2023	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
3	2024-2025	2024	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
4	2025-2026	2025	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5	2026-2027	2026	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
6	2027-2028	2027	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
7	2028-2029	2028	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
8	2029-2030	2029	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
9	2030-2031	2030	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10	2031-2032	2031	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Value limitation period***									
Total Investment made through limitation			168,000,000.00	\$ -	\$ -	\$ -	\$ -	168,000,000.00	
11	2032-2033	2032							
12	2033-2034	2033							
13	2034-2035	2034							
14	2035-2036	2035							
15	2036-2037	2036							
16	2037-2038	2037							
17	2038-2039	2038							
18	2039-2040	2039							
19	2040-2041	2040							
20	2041-2042	2041							
21	2042-2043	2042							
22	2043-2044	2043							
23	2044-2045	2044							
24	2045-2046	2045							
25	2046-2047	2046							
Continue to maintain value presence									
Additional years for 25 year economic impact as required by 313.026(c)(1)									

* 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 time period overlaps the limitation, no investment should be included on this line.
 *** 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 nonmovable 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 91.051. 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.

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

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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	0	2020-2021	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	1	2021-2022	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	2/1	2022-2023	\$ -	\$ -	\$ 154,560,000	\$ 154,560,000	\$ 154,560,000	\$ 20,000,000
	2	2023-2024	\$ -	\$ -	\$ 150,292,800	\$ 150,292,800	\$ 150,292,800	\$ 20,000,000
Value Limitation Period	3	2024-2025	\$ -	\$ -	\$ 138,660,480	\$ 138,660,480	\$ 138,660,480	\$ 20,000,000
	4	2025-2026	\$ -	\$ -	\$ 121,227,120	\$ 121,227,120	\$ 121,227,120	\$ 20,000,000
	5	2026-2027	\$ -	\$ -	\$ 105,917,280	\$ 105,917,280	\$ 105,917,280	\$ 20,000,000
	6	2027-2028	\$ -	\$ -	\$ 90,634,320	\$ 90,634,320	\$ 90,634,320	\$ 20,000,000
	7	2028-2029	\$ -	\$ -	\$ 72,727,200	\$ 72,727,200	\$ 72,727,200	\$ 20,000,000
Continue to maintain viable presence	8	2029-2030	\$ -	\$ -	\$ 57,556,800	\$ 57,556,800	\$ 57,556,800	\$ 20,000,000
	9	2030-2031	\$ -	\$ -	\$ 47,496,960	\$ 47,496,960	\$ 47,496,960	\$ 20,000,000
	10	2031-2032	\$ -	\$ -	\$ 41,242,320	\$ 41,242,320	\$ 41,242,320	\$ 20,000,000
	11	2032-2033	\$ -	\$ -	\$ 40,387,200	\$ 40,387,200	\$ 40,387,200	\$ 40,387,200
	12	2033-2034	\$ -	\$ -	\$ 33,600,000	\$ 33,600,000	\$ 33,600,000	\$ 33,600,000
Additional years for 25 year economic impact as required by 313.026(c)(1)	13	2034-2035	\$ -	\$ -	\$ 33,600,000	\$ 33,600,000	\$ 33,600,000	\$ 33,600,000
	14	2035-2036	\$ -	\$ -	\$ 33,600,000	\$ 33,600,000	\$ 33,600,000	\$ 33,600,000
	15	2036-2037	\$ -	\$ -	\$ 33,600,000	\$ 33,600,000	\$ 33,600,000	\$ 33,600,000
	16	2037-2038	\$ -	\$ -	\$ 33,600,000	\$ 33,600,000	\$ 33,600,000	\$ 33,600,000
	17	2038-2039	\$ -	\$ -	\$ 34,070,400	\$ 34,070,400	\$ 34,070,400	\$ 34,070,400
18	2039-2040	\$ -	\$ -	\$ 34,288,800	\$ 34,288,800	\$ 34,288,800	\$ 34,288,800	
19	2040-2041	\$ -	\$ -	\$ 34,572,720	\$ 34,572,720	\$ 34,572,720	\$ 34,572,720	
20	2041-2042	\$ -	\$ -	\$ 35,184,240	\$ 35,184,240	\$ 35,184,240	\$ 35,184,240	
21	2042-2043	\$ -	\$ -	\$ 35,293,440	\$ 35,293,440	\$ 35,293,440	\$ 35,293,440	
22	2043-2044	\$ -	\$ -	\$ 35,599,200	\$ 35,599,200	\$ 35,599,200	\$ 35,599,200	
23	2044-2045	\$ -	\$ -	\$ 36,188,880	\$ 36,188,880	\$ 36,188,880	\$ 36,188,880	
24	2045-2046	\$ -	\$ -	\$ 36,734,880	\$ 36,734,880	\$ 36,734,880	\$ 36,734,880	
25	2046-2047	\$ -	\$ -	\$ 38,045,280	\$ 38,045,280	\$ 38,045,280	\$ 38,045,280	

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

	Construction		Non-Qualifying Jobs		Qualifying Jobs	
	Column A	Column B	Column C	Column D	Column E	
Year	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	
0	2019-2020	2019	0	0	\$ -	
0	2020-2021	2020	0	0	\$ -	
1	2021-2022	2021	0	1	\$ 46,865.00	
2/1	2022-2023	2022	0	1	\$ 46,865.00	
2	2023-2024	2023	0	1	\$ 46,865.00	
3	2024-2025	2024	0	1	\$ 46,865.00	
4	2025-2026	2025	0	1	\$ 46,865.00	
5	2026-2027	2026	0	1	\$ 46,865.00	
6	2027-2028	2027	0	1	\$ 46,865.00	
7	2028-2029	2028	0	1	\$ 46,865.00	
8	2029-2030	2029	0	1	\$ 46,865.00	
9	2030-2031	2030	0	1	\$ 46,865.00	
10	2031-2032	2031	0	1	\$ 46,865.00	
11 through 25	2032-2047	2032-2046	0	1	\$ 46,865.00	

Each year prior to start of Value Limitation Period *Insert as many rows as necessary.*

Value Limitation Period *The qualifying time period could overlap the value limitation period.*

Years Following Value Limitation Period

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 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)?

C1b. Will the applicant avail itself of the provision in 313.021(3)(F)?

Yes No

Yes No

Yes No

Schedule D: Other Incentives (Estimated)

Date: 10-Oct-19
 Applicant Name: OCI SunRay LLC
 ISD Name: Knippa ISD

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: City: Other:					
Tax Code Chapter 312	County:Uvalde County City: Other:	2022	10 Years (Estimated)	\$ 453,068.87	265,208.28 \$	187,860.59
Local Government Code Chapters 380/381	County: City: Other:					
Freeport Exemptions						
Non-Annexation Agreements						
Enterprise Zone/Project						
Economic Development Corporation						
Texas Enterprise Fund						
Employee Recruitment						
Skills Development Fund						
Training Facility Space and Equipment						
Infrastructure Incentives						
Permitting Assistance						
Other:						
Other:						
Other:						
Other:						
TOTAL				\$ 453,068.87	\$ 265,208.28	\$ 187,860.59

Additional information on incentives for this project:

The above estimated levies are based on a twenty-five year projection for a potential, full 10-year Chapter 312 tax abatement agreement with Uvalde County. The above calculation is adjusted for depreciation.

TAB 15

Economic Impact Study

-Pending, Not Attached-

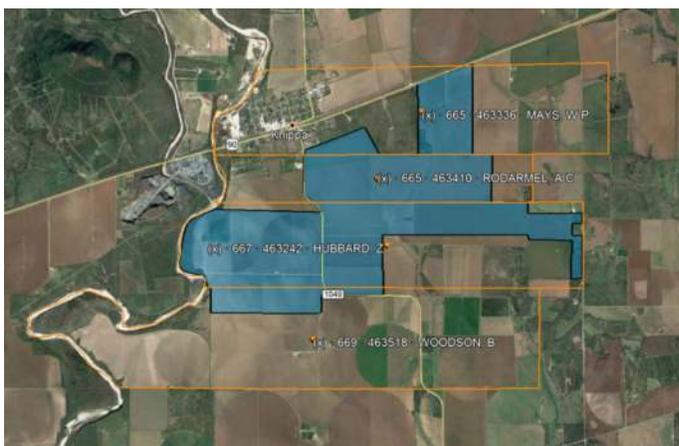
TAB 16

Description of Reinvestment Zone

LEGAL DESCRIPTION:



Sunray Reinvestment Zone Proposal			
Owner Name	Parcel #	Legal Description	Acres
Gembler Dietrich J III	20329	A0336 ABSTRACT 0336 SURVEY 663 2.0	2
Gembler Dietrich J III	20330	A0336 ABSTRACT 0336 SURVEY 663 215	213
Meyer Lonnie Glenn	20951	ABSTRACT 0410 SURVEY 665, RIMKUS PLACE	282
Meyer Lonnie Glenn	19354	A0242 ABSTRACT 0242 SURVEY 667 RIMKUS PLACE 2.73	2.73
Milam Adam Lee Knippa and Knippa David Michael	20287	A0336 ABSTRACT 0336 SURVEY 663 A-336 5-663 50.34	50.34
Milam Adam Lee Knippa and Knippa David Michael	20939	A0410 ABSTRACT 0410 SURVEY 665 A-410 5-665 149.46	149.46
Cargil Steve	19353	A0242 ABSTRACT 0242 SURVEY 667 (S. FARM) PALO SPEC ASSETS28-2237 95.34% UI TO TRUST 4.66% UI TO GERBER, JOE JR 408.69	408.69
Cargil Steve	19334	A0242 ABSTRACT 0242 SURVEY 667 A-242 5-667 117.58 AC	117.58
Cargil Steve	21936	A0518 ABSTRACT 0518 SURVEY 669 A-518 5-667 101.2	101.2
Dicke Charles Darwin and Dicke Kyle Landon	19343	A0242 ABSTRACT 0242 SURVEY 667 A-242 5-667 164.565	164.56
Dicke Louis G Jr	19339	A0242 ABSTRACT 0242 SURVEY 667 A-242 5-667 131.22	131.22
Dicke Louis G Jr	19342	A0242 ABSTRACT 0242 SURVEY 667 A-242 5-667 2.0	2
Dicke Louis G Jr	19335	A0242 ABSTRACT 0242 SURVEY 667 A-242 5-667 53.885	53.883
Dicke Herman William	19341	A0242 ABSTRACT 0242 SURVEY 667 A-242 5-667 101.11	101.11
Dicke Herman William	19338	A0242 ABSTRACT 0242 SURVEY 667 A-242 5-667 30.752	30.75
Logan Emma Elise	19340	A0242 ABSTRACT 0242 SURVEY 667 A-242 5-667 87.71	87.71
Total Acres in Reinvestment Zone:			1898.233



Reinvestment Zone Consists in Following Abstracts:			
Abstract Number	Survey Name	Survey Number	
463336	Mays, W P	665	
463410	Rodarmel, A C	665	
463242	Hubbard, Z	667	
463518	Woodson, B	669	

TAB 17

Signature and Certification Page

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 Eida Alejandro Print Name (Authorized School District Representative) Int. Supt Title

sign here Eida Alejandro Signature (Authorized School District Representative) 10-10-19 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 Sabah Mahmood Print Name (Authorized Company Representative (Applicant)) Sr. Director, Project Development and EPC Title

sign here Signature (Authorized Company Representative (Applicant)) 10/10/2019 Date



(Notary Seal)

GIVEN under my hand and seal of office this, the

10 day of October, 2019

Notary Public in and for the State of Texas

My Commission expires: June 15, 2022

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.

AGREEMENT FOR LIMITATION ON APPRAISED VALUE OF PROPERTY FOR SCHOOL DISTRICT
MAINTENANCE AND OPERATIONS TAXES by and between KNIPPA INDEPENDENT SCHOOL DISTRICT
and OCI SUNRAY, LLC

EXHIBIT A-1

Amendment 001 to Application for Appraised Value
Limitation on Qualified Property



WALSH GALLEGOS
TREVINO RUSSO & KYLE P.C.

March 30, 2020

Ms. Ginger Flowers
Research Analyst
Economic Development & Local Government
Data Analysis & Transparency Division
Texas Comptroller of Public Accounts
111 East 17th Street
Austin, Texas 78774

*VIA EMAIL DELIVERY: Ginger.Flowers@cpa.state.tx.us
and VIA U.S. POSTAL SERVICE DELIVERY*

Re: Application #1439—Knippa Independent School District (“District”) / Tax Limitation Agreement: OCI Sunray, LLC (“Applicant”)

Dear Ms. Flowers:

Pursuant to your email correspondence dated December 6, 2019, please see below and attached for the requested additional information and clarification related to the above-mentioned application materials submitted to your office on October 17, 2019. In particular, please note the following amendments to Application #1439:

1. Section 12, Question 3b amended to include letter from Knippa ISD regarding creation of reinvestment zone;
2. Section 14, Question 7 and Tab 13, amended to reflect the 4 most recent quarter wages;
3. Tab, 4, 7 and 8 amended language to “eligible ancillary and necessary equipment.”
4. Updated Schedule D;
5. Tab 11 updated maps to include legends; and
7. Fully Executed Signature page.

Thank you for your consideration. Please feel free to contact me directly if you have any additional questions.

Sincerely,



EDDY HERNANDEZ PEREZ

EHP/arm
Enclosure

AGREEMENT FOR LIMITATION ON APPRAISED VALUE OF PROPERTY FOR SCHOOL DISTRICT
MAINTENANCE AND OPERATIONS TAXES by and between KNIPPA INDEPENDENT SCHOOL DISTRICT
and OCI SUNRAY, LLC

EXHIBIT A-2

Supplement 001 to Application for Appraised Value
Limitation on Qualified Property

POPP | HUTCHESON PLLC

The Property Tax Firm

July 21, 2020

VIA EMAIL

Economic Development & Local Government
Data Analysis & Transparency Division
Texas Comptroller of Public Accounts
111 East 17th Street
Austin, Texas 78774

Re: Supplement No. 1 - Application No. 1439, Knippa Independent School District and OCI SunRay LLC

To Whom It May Concern:

Enclosed please find the approved legal description for Tab 16, Description of Reinvestment Zone, for Application No. 1439 for Knippa Independent School District and OCI SunRay, LLC.

Please contact us with questions related to this matter.

Sincerely,
POPP HUTCHESON PLLC



Blas J. Ortiz
Property Tax Incentives Manager

Enclosures

LEGAL DESCRIPTION:



Survey Reinvestment Zone Proposal			
Owner Name	Parcel #	Legal Description	Acres
Gembler Dietrich J III	20329	40336 ABSTRACT 0336 SURVEY 663 2 0	2
Gembler Dietrich J III	20330	40136 ABSTRACT 0336 SURVEY 663 2 15	213
Meyer Lonnie Glenn	20951	ABSTRACT 0610 SURVEY 661 R MILLS PLACE	282
Meyer Lonnie Glenn	19354	40242 ABSTRACT 0242 SURVEY 667 R MILLS PLACE 2 73	2.73
Milam Adam Lee Krippa and Krippa David Michael	20787	40336 ABSTRACT 0336 SURVEY 663 R 300 S-058 30 54	50.34
Milam Adam Lee Krippa and Krippa David Michael	20939	40420 ABSTRACT 0420 SURVEY 665 R 420 S-065 349 46	149.46
Cargil Steve	19353	40242 ABSTRACT 0242 SURVEY 667 S 1/4AMP PAID SPEC ABSTRACT 20 2227 86 34% 61 TO TRUST 4 66% L1 TO GEMBLER JOE JR 409 03	408.69
Cargil Steve	19334	40242 ABSTRACT 0242 SURVEY 667 A-242 S-067 117 56 42	117.58
Cargil Steve	21936	40518 ABSTRACT 0518 SURVEY 669 R 518 S-067 321 2	101.2
Dicke Charles Darwin and Dicke Kyle Landon	19343	40242 ABSTRACT 0242 S-HEVEY 667 A-242 S-067 384 515	164.56
Dicke Louis G Jr	19339	40242 ABSTRACT 0242 SURVEY 667 A-242 S-067 122 22	131.22
Dicke Louis G Jr	19342	40242 ABSTRACT 0242 SURVEY 667 A-242 S-067 2 0	2
Dicke Louis G Jr	19325	40242 ABSTRACT 0242 SURVEY 667 A-242 S-067 53 883	53.883
Dicke Herman William	19341	40242 ABSTRACT 0242 SURVEY 667 A-242 S-067 5-1 11	101.11
Dicke Herman William	19338	40242 ABSTRACT 0242 SURVEY 667 A-242 S-067 70 753	30.75
Logan Emma Elise	19340	40242 ABSTRACT 0242 SURVEY 667 A-242 S-067 87 71	87.71
Total Acres in Reinvestment Zone:			1898.233



Reinvestment Zone Consists in Following Abstracts:		
Abstract Number	Survey Name	Survey Number
463336	Moya, W P	665
463410	Podarmer, A C	665
463242	Hubbard, Z	667
463518	Woodson, B	669



Via Electronic Mail

February 3, 2020

Hon. Judge William Mitchell
Uvalde County Commissioners Court
Courthouse Plaza, Box 3
Uvalde, Texas 788001

Re: Reinvestment Zone

Dear Judge Mitchell & Uvalde County Commissioners Court,

Please accept this letter as a request for the designation of a reinvestment zone for OCI Solar Power, LLC's proposed renewable energy project, Project SunRay. Enclosed for your reference and agenda record is a copy of the requested reinvestment zone boundary map and legal description. It's our understanding that the reinvestment zone can be designated once the County's guidelines and criteria for granting tax abatements is reauthorized by commissioners court.

Please contact us with questions regarding this matter. We appreciate your support.

SINCERELY,

A handwritten signature in blue ink, appearing to read "James Scott", is written over a horizontal line.

James Scott
Senior Project Development Manager
OCI Sol LLC

Enclosures

OCI SOLAR POWER LLC



MINUTES

BE IT REMEMBERED that on the 23rd day of March, 2020, the Honorable Commissioners Court of Uvalde County, Texas convened in the Commissioners Courtroom of the Uvalde County Courthouse. The following members were in attendance:

William R. Mitchell, *County Judge*
Randy Scheide, *Commissioner Pct. #1*
Mariano Pargas Jr., *Commissioner Pct. #2*
Jerry W. Bates, *Commissioner Pct. #3*
Ronnie Garza, *Commissioner Pct. #4*
John Dodson, *County Attorney*
Valerie Del Toro Romero, *County Clerk and Ex-Officio Clerk of
the Commissioner's Court*

Also present were: *County Treasurer* Joni Deorsam, *Tax Assessor-Collector* Rita C. Verstuyft, *County Auditor* Alice Chapman and *Road Administrator* Dee Kirkpatrick.

Absent:

1. Consider and act upon call to order, invocation and pledge of allegiance:

The Honorable William R. Mitchell called the meeting of March 23, 2020 to order at 10 AM followed with the invocation led by Minister Chris Potter of the Church of Christ in Concan, Texas, then Judge Mitchell continued with the Pledge of Allegiance to the United States flag and Texas Pledge of Allegiance.

2. Consider and act upon approval of minutes:

Motion by Commissioner Bates to approve the minutes of March 9, 2020.
Seconded by Commissioner Pargas.
Motion carried (4-0).

3. Consider and act upon public hearing concerning proposed guidelines and criteria for granting tax abatement in reinvestment zones:

County Attorney John Dodson outlined the revised and proposed guidelines and criteria for granting a tax abatement in reinvestment zones as allowed by statute. The Court opened the public hearing for discussion at 10:08 AM. A public participation form was received from Louis G. Dicke, Jr., Barbara Gemblar, Steve Cargil and Diana Olvedo-Karau. Each individual was allowed three minutes to address the Court. Louise G. Dicke, Jr. withdrew his request and Steve Cargil provided the Court copies of an example referred to as Payment in Lieu of Taxes (PILOT) for consideration. The Court closed the public hearing at 10:16 AM.

No action taken.

4. Consider and act upon adoption of guidelines and criteria for granting tax abatement in reinvestment zone:

The revised and proposed Uvalde County guidelines and criteria for granting a tax abatement in reinvestment zones were reviewed and considered by the Court for approval.

Motion by Commissioner Bates to approve the recommended guidelines and criteria for granting tax abatement in reinvestment zones.

Seconded by Commissioner Garza.

Motion carried (4-0). See Attached Exhibit A.

5. Consider and act upon request of OCI for designation of reinvestment zone for solar project:

OCI Solar Power, LLC submitted to the Court a request for consideration of a proposed renewable energy project referred to as the Sunray Reinvestment Zone Proposal including 1898.233 total acres located in the south central (Knippa) area of Uvalde County to be designated a reinvestment zone for OCI Solar Power, LLC. A map of the proposed zone and a legal description of the property is attached. Representatives from OCI Solar Power, LLC did not appear before the Court to outline their request. Commissioner Scheide requested action be taken on information provided to the Court from a written request dated February 3, 2020 received from OCI Solar Power, LLC.

Motion by Commissioner Bates to approve request of OCI Solar Power, LLC.

Seconded by Commissioner Scheide.

Motion carried (3-1) with Commissioner Pargas voting no. See Attached Exhibit B.

6. Consider and act upon declaration of local disaster for public health emergency:

An Executive Order Declaration of Local Disaster for Public Health Emergency pursuant to section 418.108(a) of the Texas Government Code outlining a novel coronavirus now designated SARS-CoV2 which causes the disease COVID-19 has spread through the world and has now been declared a pandemic by the World Health Organization. The state of disaster requires that certain emergency protective measures be taken pursuant to the Texas Disaster Act of 1975 relating to Emergency Management and Public Health. The Court approved the executive order dated March 17, 2020 valid for seven days signed by Uvalde County Judge William R. Mitchell and extended this order for an additional thirty days.

Motion by Commissioner Garza to approve and extend Executive Order Declaration of Local Disaster for Public Health Emergency.

Seconded by Commissioner Pargas.

Motion carried (4-0). See Attached Exhibit C.

7. Consider and act upon granting 2020 historic tax incentives to qualifying properties:

Director of Planning and Development Susan Anderson with the City of Uvalde requested consideration of a list of properties inspected by the City of Uvalde and recommended approval of these properties for the 2020 Historic Tax Incentive. The County of Uvalde, together with the City of Uvalde, grant a 25% tax exemption pursuant to the Texas Property

Tax Code, Section 11.24 on improvements of the assessed property tax value. Structures are required to be listed in the National Historical Register or Recorded Texas Historical Landmarks. Applicants are required to apply on a yearly basis and must meet the maintenance and eligibility requirements. The following is a list of addresses considered:

201 North Getty Street (Rexall)
218 North Getty Street (Benson House)
300 South Getty Street (Donut Palace)
301 South Getty Street (Coca Cola)
103-114 North East Street (Leader News)
116 & 122 North East Street (Kessler Courtyard)
127 North West Street (Evans Law)
109 East Nopal Street (Hair & Nail Studio)
100 East Main Street (Local Landmark)

Motion by Commissioner Pargas to approve the properties listed for a historic tax incentive.
Seconded by Commissioner Bates.

Motion carried (4-0). See Attached Exhibit D

8. Consider and act upon approving Constable 3 Racial Profiling Report status:

Texas Code of Criminal Procedure §2.132 requires the chief administrator of an agency, regardless of whether the administrator is elected, employed or appointed to submit an annual report of the information collected relating to motor vehicle stops in which a ticket, warning or arrest is made as a result of those stops, including information relating to the race or ethnicity of the individual detained. The Court reviewed and approved a racial profiling exempt report submitted by Constable Pct. 3 Jimmy Magnum.

Motion by Commissioner Bates to approve racial profiling report.

Seconded by Commissioner Garza.

Motion carried (4-0)

9. Consider and act upon Road Administrators report:

Road Administrator Dee Kirkpatrick informed the Court that work was completed on the two sinkhole repairs at the Fairplex and the department is patching holes and cutting brush throughout the county.

No action taken.

10. Consider and act upon line item budget amendments:

No amendments were presented to the court for consideration at this time.

No action was taken.

11. Consider and act upon payment of bills:

Motion by Commissioner Garza to approve payment of bills.
Seconded by Commissioner Bates.
Motion carried (4-0).

12. Consider and act upon approval of monthly reports:

Monthly reports on file for review in the office of the Uvalde County Clerk were presented for approval.
Motion by Commissioner Bates to approve monthly reports.
Seconded by Commissioner Pargas.
Motion carried (4-0).

13. Consider and act upon payroll approval:

Motion by Commissioner Bates to approve payroll.
Seconded by Commissioner Garza.
Motion carried (4-0).

14. Consider and act upon resolutions and proclamations:

The Court approved resolutions in honor of the memory of the following individuals:

Armando Castillo †
Shirley Cooper †
Carolyn Ridout †
Anna Rivera †
Raul Samarripa †

With no further business, the meeting of March 23, 2020 was adjourned.

Exhibits identified under a specific agenda item are included as supporting documentation of the action taken by the Uvalde County Commissioners Court and are placed after the minutes and before the last page titled Commissioners Court Order.

**GUIDELINES AND CRITERIA FOR GRANTING TAX ABATEMENTS
IN REINVESTMENT ZONES
FOR
UVALDE COUNTY, TEXAS**

I. PURPOSE

Uvalde County hereinafter referred to as "County", is committed to the promotion of quality development in all parts of the community and to improving the quality of life for its citizens. In order to help meet these goals, the County will consider recommending tax phase-in, which includes the designation of reinvestment zones, application for tax abatements and entering into tax abatement agreements, to stimulate growth and development. It is the intent of the County, that such incentives will be provided in accord with the procedures and criteria outlined in this document. However, nothing in these Guidelines and Criteria shall imply or suggest being construed to imply or suggest that tax entities are under any obligation to provide any incentives to any applicant. All such applicants for tax phase-in incentives shall be considered on an individual basis for both the qualification for abatement and the amount of any abatement.

II. DEFINITIONS

The attached Glossary is a list of words with their definitions that are found in this document, and the Glossary is incorporated herein by reference.

III. GUIDELINES AND CRITERIA

In order to be eligible for designation as a reinvestment zone and receive tax abatement, the planned improvement as a minimum must meet the following:

(a) Be an Authorized Facility. A facility may be eligible for abatement if it is a(n):

- Aquaculture/Agriculture Facility,
- Distribution Center Facility,
- Manufacturing Facility,
- Office Building,
- Regional Entertainment/Tourism Facility,
- Research Facility,
- Regional Service Facility,
- Historic Building in designated area,
- Wind Energy Facility,
- Solar Energy Facility
- Residential Commercial Property, or
- Other Basic Industry.

(b) The project must add at least \$100,000 in taxable value to the property.

In consideration of the request for designation as a reinvestment zone and to receive tax abatement, the following factors will also be considered:

- (1) Jobs. The projected new jobs created including the number of jobs, the retention of existing jobs, the type of jobs, the average payroll, the total payroll and the number of local persons hired.
- (2) Fiscal Impact. The amount of real and personal property value that will be added to the tax roll for both eligible and ineligible property, the amount of direct sales tax that will be generated, the infrastructure improvements by the County that will be required by the facility, the infrastructure improvements made by the facility, and the compatibility of the project with the County's master plan for development.
- (3) Community Impact.
 - The pollution, if any, as well as other negative environmental impacts affecting the health and safety of the community that will be created by the project;
 - The revitalization of a depressed area;
 - The business opportunities of existing local vendors;
 - The alternative development possibilities for proposed site;
 - The impact on other taxing entities; and/or
 - Whether the improvement is expected to solely or primarily have the effect of transferring employment from one part of Uvalde County to another.

IV. ABATEMENT AUTHORIZED

- (a) Authorized Date. A facility shall be eligible for tax abatement if it has applied for such abatement prior to the commencement of construction; provided, that such facility meets the criteria granting tax abatement in reinvestment zones created in Uvalde County pursuant to these Guidelines and Criteria for a period not to exceed ten years.
- (b) Creation of New Value. Abatement may only be granted for the additional value of eligible property improvements made subsequent to the filing of an application for tax abatement and specified in the abatement agreement between the County and the property owner or lessee (and lessor if required pursuant to IV (E), subject to such limitations as the Guidelines and Criteria may require.
- (c) New and Existing Facilities. Abatement may be granted for new facilities and improvements to existing facilities for purposes of modernization or expansion. If the modernization project includes facility replacement, the abated value shall be the value of the new unit(s) less the value of the old unit(s).

- (d) Eligible Property. Abatement may be extended to the value of the following: new, expanded or modernized buildings and structures, fixed machinery and equipment, site improvements plus that office space and related fixed improvements necessary to the operation and administration of the facility, and all other real and tangible personal property permitted by Chapter 312 of the Texas Tax Code.
- (e) Ineligible Property. The following types of property shall be fully taxable and ineligible for abatement:
- Base value of real estate as valued by the appraisal district in the year immediately preceding abatement,
 - Animals,
 - Inventories,
 - Supplies
 - Tools,
 - Furnishings and other forms of moveable personal property,
 - Vehicles,
 - Vessels,
 - Aircraft,
 - Housing or residential property (except residential commercial property built for resale),
 - Hotel/motels,
 - Fauna,
 - Flora,
 - Retail facilities,
 - Property to be rented or leased except as provided in Part IV(f),
 - Any improvements including those to produce, store or distribute natural gas or fluids that are not integral to the operation of the facility,
 - Property owned or used by the State of Texas or its political subdivisions or by any organization owned, operated or directed by a political subdivision of the State of Texas.
- (f) Owned/Leased Facilities. If a leased facility is granted an abatement, the agreement shall be executed with the lessor and lessee.
- (g) Value and Term of Abatement. Abatement shall be granted effective with the January 1 valuation date immediately following the date of execution of the agreement. The value of new eligible properties shall be abated according to the approved agreement between applicant and the governing body. The governing body, in its sole discretion, shall determine the amount of any abatement.

The abatement may be extended through an initial agreement and a subsequent agreement as may be required to comply with state law regarding the term of the reinvestment zone.

- (h) Construction in Progress. If a qualifying facility has not been placed in service as of January 1 following execution of the abatement agreement, the taxpayer may apply for a one-year extension of the term of abatement. Said extension must be applied for prior to the end of the calendar year in which the abatement agreement is executed.
- (i) Taxability. From the execution of the abatement contract to the end of the agreement period, taxes shall be payable as follows:
 - (1) The value of ineligible property as provided in Part IV (e) shall be fully taxable.
 - (2) The base year value of existing eligible property as determined each year shall be fully taxable.
 - (3) The additional value of new eligible property shall be taxable in the manner described in Part IV(g)

V. APPLICATION FOR TAX ABATEMENT

- (a) Any present or potential owner of lessee of taxable property in Uvalde County may request the creation of reinvestment zone and tax abatement by filing written request with either the County or applicable taxing entity.
- (b) The application shall consist of a completed application form accompanied by:
 - (1) A general description of the proposed use and the general nature and extent of the modernization, expansion or new improvements to the undertaken;
 - (2) A descriptive list of the improvements which will be a part of the facility;
 - (3) A map and property description or a site plan;
 - (4) A time schedule for undertaking and completing the planned improvements;
 - (5) In the case of modernizing existing facilities, a statement of the assessed value of the facility, separately stated for real and personal property, shall be given for the tax year immediately preceding the application; and,
 - (6) The application form may require such financial and other information as deemed appropriate for evaluating the financial capacity and other factors of the applicant.

- (7) The application submitted to Uvalde County shall be accompanied by a non-refundable application fee of \$1,000.00 payable to the Uvalde County Clerk.
- (c) Upon receipt of a completed application, the jurisdiction receiving such application shall notify in writing the presiding officer of the legislative body of each affected jurisdiction. Before acting upon the application, the jurisdiction receiving such application shall through public hearings afford the applicant and the designated representative of any affected jurisdiction the opportunity to show cause why the abatement should or should not be granted. Notice of public hearings shall be clearly identified on an agenda of the legislative body of the jurisdiction receiving such application to be posted at least seventy-two (72) hours prior to the hearing.
- (d) The jurisdiction receiving the application shall approve or disapprove the application for tax abatement within sixty (60) days after receipt of the application. The presiding officer of the legislative body of the jurisdiction receiving such application shall notify the applicant of the approval or disapproval promptly thereafter.
- (e) A request for a reinvestment zone for the purpose of abatement shall not be granted if the jurisdiction receiving the application finds that the request for the abatement was filed after the commencement of construction, alteration, or installation of improvements related to a proposed modernization expansion of new facility.
- (f) Variance. Requests for variance from the provisions of Subsections (a) through (e) of Part V may be made in written form to the presiding officer of the jurisdiction receiving the application. Such request shall include a complete description of the circumstances explaining why the applicant should be granted a variance. Approval of a request for variance requires a three-fourths (3/4) vote of the governing body of the affected jurisdiction as provided in State Statutes.

VI. PUBLIC HEARING

- (a) Should any affected jurisdiction be able to show cause in the public hearing why the granting of abatement will have a substantial adverse effect on its bonds, tax revenue, service incapacity or the provision of service, that showing shall be reason for the jurisdiction receiving the application to deny the granting of ad valorem tax abatement.
- (b) Neither a reinvestment zone nor an abatement agreement shall be authorized if it is determined that:

- (1) There would be a substantial adverse affect on the provision of a government service or tax base of an affected jurisdiction.
- (2) The applicant has insufficient financial capacity.
- (3) Planned or potential use of the property would constitute a hazard to public safety, health or morals.
- (4) Planned or potential use of the property violates other governmental codes or laws.

VII. AGREEMENT

- (a) After approval of the tax abatement application, the County shall formally pass a resolution and execute an agreement with the owner and/or lessee of the facility which shall include:
 - (1) Estimated value to be abated and the base year value.
 - (2) Percent of value to be abated each year as provided in Part IV (g) of these Guidelines and Criteria.
 - (3) The commencement date and the termination date of abatement.
 - (4) The proposed use of the facility, nature of construction, time schedule for undertaking and completing the planned improvements, map, property description and improvements list as provided in Part V of these Guidelines and Criteria.
 - (5) Contractual obligations in the event of default, violation of terms or conditions, delinquent taxes recapture, administration and assignment as provided herein and other provisions that may be required for uniformity or by state law.
 - (6) Amount of investment and/or average number of jobs involved for the period of abatement.
 - (7) Said contract shall meet all the requirements of Texas Tax Code Sec. 312et seq.
- (b) Such agreement shall be executed within thirty (30) days after the later of the date applicant has forwarded all necessary information to the jurisdiction receiving the application or the date of the approval of the application.
- (c) Each affected jurisdiction shall make its own determination of abatement which shall not bind any other affected jurisdiction.

VIII. RECAPTURE

- (a) In the event that the facility is completed and begins producing product or service, but subsequently discontinues producing product or service for any reason excepting fire, explosion or other casualty or accident or natural disaster for a period of more than one (1) year during the abatement period, then the agreement shall terminate and so shall the abatement of taxes for the calendar year during which the agreement is terminated. The taxes otherwise abated for that calendar year shall be paid to each affected jurisdiction within the County within sixty (60) days from the date of termination.
- (b) Should the jurisdiction establishing a reinvestment zone and signing a tax abatement agreement determine that a company or individual is in default according to the terms and conditions of its agreement, the jurisdiction shall notify the company or individual in writing at the address stated in the agreement, and if such is not cured within sixty (60) days from the date of such notice (“Cure Period”), then the agreement shall be terminated. Further, it will be a default under a tax abatement granted pursuant to these Guidelines and Criteria if the owner of the eligible property subject to the abatement is delinquent in paying and undisputed taxes to any taxing authority in Uvalde County, Texas.
- (c) In the event that the company or individual:
 - (1) allows its ad valorem taxes owed the County or an affected jurisdiction to become delinquent and fails to timely and properly follow the legal procedures for their protest and/or contest; or
 - (2) violates any of the terms and conditions of the abatement agreement and fails to cure same during the Cure Period;

The agreement shall be terminated, and all taxes previously abated by virtue of the agreement will be recaptured and paid within sixty (60) days of the termination.

IX. ADMINISTRATION

- (a) The Chief Appraiser of the Uvalde County Appraisal District shall annually determine an assessment of the real and personal property comprising the reinvestment zone. Each year the company or individual receiving abatement shall furnish the assessor with such information as may be necessary for abatement, including the number of new or retained employees associated with the facility. Once value has been established, the Chief Appraiser shall notify the affected jurisdictions which levy taxes on the amount of the assessment.

- (b) The agreement shall stipulate that employees and/or designated representatives of the jurisdiction establishing the reinvestment zone and entering into a tax abatement agreement will have access to the reinvestment zone during the term of the abatement to inspect the facility to determine if the terms and conditions of the agreement are being met. All inspections will be made only after the giving of twenty-four (24) hours prior notice and will only be conducted in such manner as to not unreasonably interfere with the construction and/or operation of the facility. All County inspections will be made with one or more representatives of the company or individual and in accordance with its safety standards.
- (c) Upon completion of construction the jurisdiction establishing the reinvestment zone and entering into a tax abatement agreement shall annually evaluate each facility and report possible violations of the contract and/or agreement to each affected jurisdiction.
- (d) All proprietary information acquired by an affected jurisdiction for purposes of monitoring compliance with the terms and conditions of an abatement agreement shall be considered confidential.
- (e) Timely comply with all rules and deadlines as required by the Chief Appraiser of the Uvalde County Appraisal and State law.

X. ASSIGNMENT

- (a) Abatement may be transferred and assigned by the holder to a new owner or lessee of the same facility upon the prior approval by resolution of each affected jurisdiction, subject to the financial capacity of the assignee and provided that all conditions and obligations in the abatement agreement are guaranteed by the execution of a new contractual agreement with each affected jurisdiction. Failure to obtain said approval prior to any assignment shall be a cause for default of the agreement and be subject to the provisions of section VIII of these guidelines.
- (b) The contractual agreement with the new owner or lessee shall not exceed the termination date of the abatement agreement with the original owner and/or lessee.
- (c) No assignment or transfer shall be approved if the parties to the existing agreement, the new owner or new lessee are liable to any affected jurisdiction for outstanding taxes or other obligations.
- (d) Approval shall not be unreasonably withheld.

XI. SUNSET PROVISION

- (a) These Guidelines and Criteria are effective March 23, 2020 and will remain in force for two (2) years, at which time all reinvestment zones and tax abatement contracts created pursuant hereto will be reviewed by each affected jurisdiction to determine whether the goals have been achieved. Based on that review, these Guidelines and Criteria may be modified, renewed or eliminated, providing that such actions shall not affect existing contracts.
- (b) These Guidelines and Criteria do not amend any existing Industrial District Contracts or agreements with the owners of real property in areas deserving of specific attention as agreed by the affected jurisdiction.
- (c) Prior to the date for review, as defined above, these Guidelines and Criteria may be modified by a three-fourths (3/4) vote of the affected taxing authorities, as provided for under the laws of the State of Texas.

XII. SEVERABILITY AND LIMITATIONS

- (a) In the event that any section, clause, sentence, paragraph or any part of these Guidelines and Criteria shall for any reason, be adjudged by any court of competent jurisdiction to be invalid, such invalidity shall not affect, impair, or invalidate the remainder of these Guidelines and Criteria.
- (b) Property that is in a reinvestment zone that is owned or leased by the following cannot benefit from a tax abatement:
 - (1) A member of the governing body of a municipality or by a member of a planning board or commission of the municipality; or
 - (2) A member of the commissioner's court or a member of a planning board or commission of the County is excluded from property tax abatement.
- (c) If these Guidelines and Criteria have omitted any mandatory requirements of the applicable tax abatement laws of the State of Texas, then such requirements are hereby incorporated as a part of this Guideline Statement.

GLOSSARY

- (a) "Abatement" means the full or partial exemption from ad valorem taxes of certain real property in a reinvestment zone designated by the County or a City for economic development purposes.
- (b) "Aquaculture/Agriculture Facility" means buildings, structures and major earth structure improvements, including fixed machinery and equipment, the primary purpose of which is of food and/or fiber products in commercially marketable quantities
- (c) "Affected jurisdiction" means Uvalde County and any municipality, or school district, the majority of which is located in Uvalde County that levies ad valorem taxes upon and/or provides services to property located within the proposed or existing reinvestment zone designated by Uvalde County or any municipality.
- (d) "Agreement" means a contractual agreement between a property owner and/or lessee and the affected jurisdiction for the purpose of tax abatement.
- (e) "Base year value" means the assessed value of eligible property on January 1 preceding the execution of the agreement plus the agreed upon value of eligible property improvements made after January 1 but before the filing of an application for tax abatement.
- (f) "Deferred maintenance" means improvements necessary for continued operations which do not improve productivity or alter the process technology.
- (g) "Distribution Center Facility" means building and structures, including machinery and equipment, used or to be primarily to receive, store, service or distribute goods or materials owned by the facility, from which a majority of revenues generated by activity at the facility are derived from outside Uvalde County.
- (h) "Expansion" means the addition of buildings, structures, machinery or equipment for purposes of increasing production capacity.
- (i) "Facility" means property improvements completed or in the process of construction which together comprise an integral whole.
- (j) "Manufacturing Facility" means buildings and structures, including machinery and equipment, the primary purpose of which is or will be the manufacture of tangible goods or materials or the processing of such goods or materials by physical or chemical change.
- (k) "Modernization" means the upgrading and or replacement of existing facilities which increases the productive input or output, updates the technology or substantially lowers the unit cost of the operation. Modernization may result from the construction, alteration or installation of buildings, structures, fixed machinery or

equipment. It shall not be for the purpose of reconditioning, refurbishing or repairing.

- (l) "New Facility" means improvements to real estate previously undeveloped which is placed into service by means other than or in conjunction with expansion or modernization.
- (m) "New Job(s)" means a newly created employment position on a full-time permanent basis. Two or more part-time permanent employees totaling an average of not less than 40 hours per week may be considered as one full-time permanent employee.
- (n) "Office Building" means a new office building.
- (o) "Other Basic Industry" means buildings and structures, including fixed machinery and equipment not elsewhere described, used or to be used for the production of products or services which serve a market primarily outside the County and results in the creation of new permanent jobs and new wealth in the County.
- (p) "Regional Entertainment/Tourism Facility" means buildings and structures, including fixed machinery and equipment, used or to be used to provide entertainment and/or tourism related services, from which a majority of revenues generated by activity at the facility are derived from outside Uvalde County.
- (q) "Research Facility" means buildings and structures, including fixed machinery and equipment, used or to be used primarily for research or experimentation to improve or develop new tangible goods or materials or to improve or develop the production processes thereto.
- (r) "Residential Commercial Property" means a minimum of five single family dwellings, constructed in a single subdivision, constructed for immediate resale and does not include property constructed for rental.
- (s) "Regional Service Facility" means buildings and structures, including fixed machinery and equipment, used or to be used to provide a service from which a majority of revenues generated by activity at the facility are derived from outside Uvalde County.
- (t) "Energy Facility" means buildings and structures, including but not limited to wind energy generating turbines, solar energy panels, electric transmission lines, electric power substations, electrical gathering equipment, communications systems and roads, fixed machinery and equipment, used or to be used to provide electrical energy.

Adopted by the Uvalde County Commissioners Court on this the 23rd day of March, 2020.



William R. Mitchell

WILLIAM R. MITCHELL
UVALDE COUNTY JUDGE

FILED

This 23 day of March A.D. 2020

at 1:07 o'clock PM

VALERIE DEL TORO ROMERO
County Clerk, Uvalde County, Texas

By: Valerie Del Toro Romero
Uvalde County Clerk

AGREEMENT FOR LIMITATION ON APPRAISED VALUE OF PROPERTY FOR SCHOOL DISTRICT
MAINTENANCE AND OPERATIONS TAXES by and between KNIPPA INDEPENDENT SCHOOL DISTRICT
and OCI SUNRAY, LLC

EXHIBIT B

Comptroller's Letter and Economic Impact Analysis



GLENN HEGAR TEXAS COMPTROLLER OF PUBLIC ACCOUNTS

P.O.Box 13528 • Austin, TX 78711-3528

May 22, 2020

Elda Alejandro
Superintendent
Knippa Independent School District
100 Kessler lane
Knippa, Texas 78870

Re: Certificate for Limitation on Appraised Value of Property for School District Maintenance and Operations taxes by and between Knippa Independent School District and OCI Sunray, LLC, Application 1439

Dear Superintendent Alejandro:

On April 10, 2020, the Comptroller issued written notice that OCI Sunray, LLC (applicant) submitted a completed application (Application 1439) for a limitation on appraised value under the provisions of Tax Code Chapter 313.¹ This application was originally submitted on October 10, 2019, to the Knippa Independent School District (school district) by the applicant.

This presents the results of the Comptroller's review of the application and determinations required:

- 1) under Section 313.025(h) to determine if the property meets the requirements of Section 313.024 for eligibility for a limitation on appraised value under Chapter 313, Subchapter C; and
- 2) under Section 313.025(d), to issue a certificate for a limitation on appraised value of the property and provide the certificate to the governing body of the school district or provide the governing body a written explanation of the Comptroller's decision not to issue a certificate, using the criteria set out in Section 313.026.

Determination required by 313.025(h)

Sec. 313.024(a) Applicant is subject to tax imposed by Chapter 171.
Sec. 313.024(b) Applicant is proposing to use the property for an eligible project.

¹ All Statutory references are to the Texas Tax Code, unless otherwise noted.

Sec. 313.024(d) Applicant has requested a waiver to create the required number of new qualifying jobs and pay all jobs created that are not qualifying jobs a wage that exceeds the county average weekly wage for all jobs in the county where the jobs are located.

Sec. 313.024(d-2) Not applicable to Application 1439.

Based on the information provided by the applicant, the Comptroller has determined that the property meets the requirements of Section 313.024 for eligibility for a limitation on appraised value under Chapter 313, Subchapter C.

Certificate decision required by 313.025(d)

Determination required by 313.026(c)(1)

The Comptroller has determined that the project proposed by the applicant is reasonably likely to generate tax revenue in an amount sufficient to offset the school district's maintenance and operations *ad valorem tax* revenue lost as a result of the agreement before the 25th anniversary of the beginning of the limitation period, see Attachment B.

Determination required by 313.026(c)(2)

The Comptroller has determined that the limitation on appraised value is a determining factor in the applicant's decision to invest capital and construct the project in this state, see Attachment C.

Based on these determinations, the Comptroller issues a certificate for a limitation on appraised value. This certificate is contingent on the school district's receipt and acceptance of the Texas Education Agency's determination per 313.025(b-1).

The Comptroller's review of the application assumes the accuracy and completeness of the statements in the application. If the application is approved by the school district, the applicant shall perform according to the provisions of the Texas Economic Development Act Agreement (Form 50-826) executed with the school district. The school district shall comply with and enforce the stipulations, provisions, terms, and conditions of the agreement, applicable Texas Administrative Code and Chapter 313, per TAC 9.1054(i)(3).

This certificate is no longer valid if the application is modified, the information presented in the application changes, or the limitation agreement does not conform to the application. Additionally, this certificate is contingent on the school district approving and executing the agreement by December 31, 2020.

Note that any building or improvement existing as of the application review start date of April 10, 2020, or any tangible personal property placed in service prior to that date may not become "Qualified Property" as defined by 313.021(2) and the Texas Administrative Code.

Should you have any questions, please contact Will Counihan, Director, Data Analysis & Transparency, by email at will.counihan@cpa.texas.gov or by phone toll-free at 1-800-531-5441, ext. 6-0758, or at 512-936-0758.

Sincerely,

DocuSigned by:

11EA6DEF0EC441E...
Lisa Craven
Deputy Comptroller

Enclosure

cc: Will Counihan

Attachment A - Economic Impact Analysis

The following tables summarize the Comptroller's economic impact analysis of OCI Sunray, LLC (project) applying to Knippa Independent School District (district), as required by Tax Code, 313.026 and Texas Administrative Code 9.1055(d)(2).

Table 1 is a summary of investment, employment and tax impact of OCI Sunray, LLC.

Applicant	OCI Sunray, LLC
Tax Code, 313.024 Eligibility Category	Renewable Energy - Solar
School District	Knippa ISD
2018-2019 Average Daily Attendance	416
County	Uvalde
Proposed Total Investment in District	\$168,000,000
Proposed Qualified Investment	\$168,000,000
Limitation Amount	\$20,000,000
Qualifying Time Period (Full Years)	2021-2022
Number of new qualifying jobs committed to by applicant	1*
Number of new non-qualifying jobs estimated by applicant	0
Average weekly wage of qualifying jobs committed to by applicant	\$901
Minimum weekly wage required for each qualifying job by Tax Code, 313.021(5)(B)	\$901
Minimum annual wage committed to by applicant for qualified jobs	\$46,865
Minimum weekly wage required for non-qualifying jobs	\$681.50
Minimum annual wage required for non-qualifying jobs	\$35,438
Investment per Qualifying Job	\$168,000,000
Estimated M&O levy without any limit (15 years)	\$12,342,270
Estimated M&O levy with Limitation (15 years)	\$4,004,601
Estimated gross M&O tax benefit (15 years)	\$8,337,669

* Applicant is requesting district to waive requirement to create minimum number of qualifying jobs pursuant to Tax Code, 313.025 (f-1).

Table 2 is the estimated statewide economic impact of OCI Sunray, LLC (modeled).

Year	Employment			Personal Income		
	Direct	Indirect + Induced	Total	Direct	Indirect + Induced	Total
2021	200	150	350	\$6,000,000	\$14,260,000	\$20,260,000
2022	1	13	13.67	\$46,865	\$2,763,135	\$2,810,000
2023	1	5	6	\$46,865	\$1,783,135	\$1,830,000
2024	1	1	2	\$46,865	\$1,173,135	\$1,220,000
2025	1	5	6	\$46,865	\$1,053,135	\$1,100,000
2026	1	1	2	\$46,865	\$683,135	\$730,000
2027	1	3	4	\$46,865	\$933,135	\$980,000
2028	1	5	6	\$46,865	\$683,135	\$730,000
2029	1	1	2	\$46,865	\$683,135	\$730,000
2030	1	5	6	\$46,865	\$443,135	\$490,000
2031	1	3	4	\$46,865	\$683,135	\$730,000
2032	1	7	8	\$46,865	\$443,135	\$490,000
2033	1	3	4	\$46,865	\$193,135	\$240,000
2034	1	5	6	\$46,865	\$443,135	\$490,000
2035	1	1	2	\$46,865	-\$46,865	\$0
2036	1	3	4	\$46,865	-\$286,865	-\$240,000

Source: CPA REMI, OCI Sunray, LLC

Table 3 examines the estimated direct impact on ad valorem taxes to the region if all taxes are assessed.

Year	Estimated Taxable Value for I&S	Estimated Taxable Value for M&O	Tax Rate*	Knippa ISD I&S Tax Levy	Knippa ISD M&O Tax Levy	Knippa ISD M&O and I&S Tax Levies	Uvalde County Tax Levy	Uvalde Co UWCD Tax Levy	SWTJC Tax Levy	Estimated Total Property Taxes
				0.1400	1.0685		0.6158	0.0126	0.1614	
2022	\$154,560,000	\$154,560,000		\$216,384	\$1,651,474	\$1,867,858	\$951,780	\$19,475	\$249,460	\$3,088,572
2023	\$150,292,800	\$150,292,800		\$210,410	\$1,605,879	\$1,816,288	\$925,503	\$18,937	\$242,573	\$3,003,301
2024	\$138,660,480	\$138,660,480		\$194,125	\$1,481,587	\$1,675,712	\$853,871	\$17,471	\$223,798	\$2,770,852
2025	\$121,227,120	\$121,227,120		\$169,718	\$1,295,312	\$1,465,030	\$746,517	\$15,275	\$195,661	\$2,422,482
2026	\$105,917,280	\$105,917,280		\$148,284	\$1,131,726	\$1,280,010	\$652,239	\$13,346	\$170,950	\$2,116,545
2027	\$90,634,320	\$90,634,320		\$126,888	\$968,428	\$1,095,316	\$558,126	\$11,420	\$146,284	\$1,811,146
2028	\$72,727,200	\$72,727,200		\$101,818	\$777,090	\$878,908	\$447,854	\$9,164	\$117,382	\$1,453,308
2029	\$57,556,800	\$57,556,800		\$80,580	\$614,994	\$695,574	\$354,435	\$7,252	\$92,897	\$1,150,158
2030	\$47,496,960	\$47,496,960		\$66,496	\$507,505	\$574,001	\$292,486	\$5,985	\$76,660	\$949,132
2031	\$41,242,320	\$41,242,320		\$57,739	\$440,674	\$498,413	\$253,970	\$5,197	\$66,565	\$824,145
2032	\$40,387,200	\$40,387,200		\$56,542	\$431,537	\$488,079	\$248,704	\$5,089	\$65,185	\$807,057
2033	\$33,600,000	\$33,600,000		\$47,040	\$359,016	\$406,056	\$206,909	\$4,234	\$54,230	\$671,429
2034	\$33,600,000	\$33,600,000		\$47,040	\$359,016	\$406,056	\$206,909	\$4,234	\$54,230	\$671,429
2035	\$33,600,000	\$33,600,000		\$47,040	\$359,016	\$406,056	\$206,909	\$4,234	\$54,230	\$671,429
2036	\$33,600,000	\$33,600,000		\$47,040	\$359,016	\$406,056	\$206,909	\$4,234	\$54,230	\$671,429
			Total	\$1,617,143	\$12,342,270	\$13,959,413	\$7,113,121	\$145,543	\$1,864,335	\$23,082,413

Source: CPA, OCI Sunray, LLC

*Tax Rate per \$100 Valuation

Table 4 examines the estimated direct impact on ad valorem taxes to the school district and Uvalde County, with all property tax incentives sought being granted using estimated market value from the application. The project has applied for a value limitation under Chapter 313, Tax Code.

The difference noted in the last line is the difference between the totals in Table 3 and Table 4.

Year	Estimated Taxable Value for I&S	Estimated Taxable Value for M&O		Knippa ISD I&S Tax Levy	Knippa ISD M&O Tax Levy	Knippa ISD M&O and I&S Tax Levies	Uvalde County Tax Levy	Uvalde Co UWCD Tax Levy	SWTJC Tax Levy	Estimated Total Property Taxes
			Tax Rate*	0.1400	1.0685		0.6158	0.0126	0.1614	
2022	\$154,560,000	\$20,000,000		\$216,384	\$213,700	\$430,084	\$951,780	\$19,475	\$249,460	\$1,650,799
2023	\$150,292,800	\$20,000,000		\$210,410	\$213,700	\$424,110	\$925,503	\$18,937	\$242,573	\$1,611,122
2024	\$138,660,480	\$20,000,000		\$194,125	\$213,700	\$407,825	\$853,871	\$17,471	\$223,798	\$1,502,965
2025	\$121,227,120	\$20,000,000		\$169,718	\$213,700	\$383,418	\$746,517	\$15,275	\$195,661	\$1,340,870
2026	\$105,917,280	\$20,000,000		\$148,284	\$213,700	\$361,984	\$652,239	\$13,346	\$170,950	\$1,198,519
2027	\$90,634,320	\$20,000,000		\$126,888	\$213,700	\$340,588	\$558,126	\$11,420	\$146,284	\$1,056,418
2028	\$72,727,200	\$20,000,000		\$101,818	\$213,700	\$315,518	\$447,854	\$9,164	\$117,382	\$889,918
2029	\$57,556,800	\$20,000,000		\$80,580	\$213,700	\$294,280	\$354,435	\$7,252	\$92,897	\$748,863
2030	\$47,496,960	\$20,000,000		\$66,496	\$213,700	\$280,196	\$292,486	\$5,985	\$76,660	\$655,327
2031	\$41,242,320	\$20,000,000		\$57,739	\$213,700	\$271,439	\$253,970	\$5,197	\$66,565	\$597,171
2032	\$40,387,200	\$40,387,200		\$56,542	\$431,537	\$488,079	\$248,704	\$5,089	\$65,185	\$807,057
2033	\$33,600,000	\$33,600,000		\$47,040	\$359,016	\$406,056	\$206,909	\$4,234	\$54,230	\$671,429
2034	\$33,600,000	\$33,600,000		\$47,040	\$359,016	\$406,056	\$206,909	\$4,234	\$54,230	\$671,429
2035	\$33,600,000	\$33,600,000		\$47,040	\$359,016	\$406,056	\$206,909	\$4,234	\$54,230	\$671,429
2036	\$33,600,000	\$33,600,000		\$47,040	\$359,016	\$406,056	\$206,909	\$4,234	\$54,230	\$671,429
			Total	\$1,617,143	\$4,004,601	\$5,621,745	\$7,113,121	\$145,543	\$1,864,335	\$14,744,744
			Diff	\$0	\$8,337,669	\$8,337,669	\$0	\$0	\$0	\$8,337,669

Assumes School Value Limitation and Tax Abatements with the County.

Source: CPA, OCI Sunray, LLC

*Tax Rate per \$100 Valuation

Disclaimer: This examination is based on information from the application submitted to the school district and forwarded to the comptroller. It is intended to meet the statutory requirement of Chapter 313 of the Tax Code and is not intended for any other purpose.

Attachment B – Tax Revenue before 25th Anniversary of Limitation Start

This represents the Comptroller’s determination that OCI Sunray, LLC (project) is reasonably likely to generate, before the 25th anniversary of the beginning of the limitation period, tax revenue in an amount sufficient to offset the school district maintenance and operations ad valorem tax revenue lost as a result of the agreement. This evaluation is based on an analysis of the estimated M&O portion of the school district property tax levy and direct, indirect and induced tax effects from project employment directly related to this project, using estimated taxable values provided in the application.

	Tax Year	Estimated ISD M&O Tax Levy Generated (Annual)	Estimated ISD M&O Tax Levy Generated (Cumulative)	Estimated ISD M&O Tax Levy Loss as Result of Agreement (Annual)	Estimated ISD M&O Tax Levy Loss as Result of Agreement (Cumulative)
Limitation Pre-Years	2019	\$0	\$0	\$0	\$0
	2020	\$0	\$0	\$0	\$0
	2021	\$0	\$0	\$0	\$0
Limitation Period (10 Years)	2022	\$213,700	\$213,700	\$1,437,774	\$1,437,774
	2023	\$213,700	\$427,400	\$1,392,179	\$2,829,952
	2024	\$213,700	\$641,100	\$1,267,887	\$4,097,839
	2025	\$213,700	\$854,800	\$1,081,612	\$5,179,451
	2026	\$213,700	\$1,068,500	\$918,026	\$6,097,477
	2027	\$213,700	\$1,282,200	\$754,728	\$6,852,205
	2028	\$213,700	\$1,495,900	\$563,390	\$7,415,595
	2029	\$213,700	\$1,709,600	\$401,294	\$7,816,890
	2030	\$213,700	\$1,923,300	\$293,805	\$8,110,695
	2031	\$213,700	\$2,137,000	\$226,974	\$8,337,669
Maintain Viable Presence (5 Years)	2032	\$431,537	\$2,568,537	\$0	\$8,337,669
	2033	\$359,016	\$2,927,553	\$0	\$8,337,669
	2034	\$359,016	\$3,286,569	\$0	\$8,337,669
	2035	\$359,016	\$3,645,585	\$0	\$8,337,669
	2036	\$359,016	\$4,004,601	\$0	\$8,337,669
Additional Years as Required by 313.026(c)(1) (10 Years)	2037	\$359,016	\$4,363,617	\$0	\$8,337,669
	2038	\$364,042	\$4,727,659	\$0	\$8,337,669
	2039	\$366,376	\$5,094,035	\$0	\$8,337,669
	2040	\$369,410	\$5,463,445	\$0	\$8,337,669
	2041	\$375,944	\$5,839,388	\$0	\$8,337,669
	2042	\$377,110	\$6,216,499	\$0	\$8,337,669
	2043	\$380,377	\$6,596,876	\$0	\$8,337,669
	2044	\$386,678	\$6,983,554	\$0	\$8,337,669
	2045	\$392,512	\$7,376,067	\$0	\$8,337,669
	2046	\$406,514	\$7,782,580	\$0	\$8,337,669
		\$7,782,580	is less than	\$8,337,669	
Analysis Summary					
Is the project reasonably likely to generate tax revenue in an amount sufficient to offset the M&O levy loss as a result of the limitation agreement?					No

Source: CPA, OCI Sunray, LLC

Year	Employment			Personal Income			Revenue & Expenditure		
	Direct	Indirect + Induced	Total	Direct	Indirect + Induced	Total	Revenue	Expenditure	Net Tax Effect
2021	200	150	350	\$6,000,000	\$14,260,000	\$20,260,000	1030000	-650000	\$1,680,000
2022	1	13	13.67	\$46,865	\$2,763,135	\$2,810,000	110000	240000	-\$130,000
2023	1	5	6	\$46,865	\$1,783,135	\$1,830,000	90000	230000	-\$140,000
2024	1	1	2	\$46,865	\$1,173,135	\$1,220,000	90000	210000	-\$120,000
2025	1	5	6	\$46,865	\$1,053,135	\$1,100,000	80000	190000	-\$110,000
2026	1	1	2	\$46,865	\$683,135	\$730,000	110000	180000	-\$70,000
2027	1	3	4	\$46,865	\$933,135	\$980,000	140000	140000	\$0
2028	1	5	6	\$46,865	\$683,135	\$730,000	140000	120000	\$20,000
2029	1	1	2	\$46,865	\$683,135	\$730,000	150000	140000	\$10,000
2030	1	5	6	\$46,865	\$443,135	\$490,000	140000	110000	\$30,000
2031	1	3	4	\$46,865	\$683,135	\$730,000	140000	100000	\$40,000
2032	1	7	8	\$46,865	\$443,135	\$490,000	120000	80000	\$40,000
2033	1	3	4	\$46,865	\$193,135	\$240,000	120000	50000	\$70,000
2034	1	5	6	\$46,865	\$443,135	\$490,000	110000	40000	\$70,000
2035	1	1	2	\$46,865	-\$46,865	\$0	60000	20000	\$40,000
2036	1	3	4	\$46,865	-\$286,865	-\$240,000	50000	-30000	\$80,000
2037	1	1	2	\$46,865	\$193,135	\$240,000	60000	-40000	\$100,000
2038	1	3	4	\$46,865	-\$46,865	\$0	60000	-40000	\$100,000
2039	1	3	4	\$46,865	\$443,135	\$490,000	60000	-60000	\$120,000
2040	1	1	2	\$46,865	\$443,135	\$490,000	50000	-80000	\$130,000
2041	1	7	8	\$46,865	\$193,135	\$240,000	30000	-100000	\$130,000
2042	1	1	2	\$46,865	-\$46,865	\$0	30000	-100000	\$130,000
2043	1	(1)	0	\$46,865	-\$536,865	-\$490,000	-20000	-100000	\$80,000
2044	1	(5)	-4	\$46,865	-\$46,865	\$0	-20000	-90000	\$70,000
2045	1	(3)	-2	\$46,865	-\$536,865	-\$490,000	-50000	-160000	\$110,000
2046	1	(5)	-4	\$46,865	-\$1,026,865	-\$980,000	50000	-130000	\$180,000
2047	1	3	4	\$46,865	\$933,135	\$980,000	120000	-140000	\$260,000
2048	1	7	8	\$46,865	\$933,135	\$980,000	80000	-160000	\$240,000
						Total	\$3,130,000	-\$30,000	\$3,160,000
							\$10,942,580	is greater than	\$8,337,669
Analysis Summary									
Is the project reasonably likely to generate tax revenue in an amount sufficient to offset the M&O levy loss as a result of the limitation agreement?									Yes

Disclaimer: This examination is based on information from the application submitted to the school district and forwarded to the comptroller. It is intended to meet the statutory requirement of Chapter 313 of the Tax Code and is not intended for any other purpose.

Attachment C – Limitation as a Determining Factor

Tax Code 313.026 states that the Comptroller may not issue a certificate for a limitation on appraised value under this chapter for property described in an application unless the comptroller determines that “the limitation on appraised value is a determining factor in the applicant's decision to invest capital and construct the project in this state.” This represents the basis for the Comptroller’s determination.

Methodology

Texas Administrative Code 9.1055(d) states the Comptroller shall review any information available to the Comptroller including:

- the application, including the responses to the questions in Section 8 (Limitation as a Determining Factor);
- public documents or statements by the applicant concerning business operations or site location issues or in which the applicant is a subject;
- statements by officials of the applicant, public documents or statements by governmental or industry officials concerning business operations or site location issues;
- existing investment and operations at or near the site or in the state that may impact the proposed project;
- announced real estate transactions, utility records, permit requests, industry publications or other sources that may provide information helpful in making the determination; and
- market information, raw materials or other production inputs, availability, existing facility locations, committed incentives, infrastructure issues, utility issues, location of buyers, nature of market, supply chains, other known sites under consideration.

Determination

The Comptroller **has determined** that the limitation on appraised value is a determining factor in the OCI Sunray, LLC’s decision to invest capital and construct the project in this state. This is based on information available, including information provided by the applicant. Specifically, the comptroller notes the following:

- OCI Solar Power, LLC (“OCISP”), the solar power platform of OCI Company Ltd., is the exclusive owner of OCI Sun Ray, LLC and an experienced pioneer in developing, constructing, financing, owning and operating utility-scale solar photovoltaic (“PV”) facilities in the United States and abroad.
- Per OCI Solar Power, LLC in Tab 5 of their Application for a Limitation on Appraised Value:
 - A. “There is ongoing deliberation regarding the proposed capital investment for the OCI Sun Ray project since other avenues for investment in alternative sites are still available. Currently, OCISP is evaluating expanding in markets where it has been successful with earlier developments including Georgia and New Jersey. OCISP is also evaluating strong market opportunities in Missouri, Illinois, Indiana, Pennsylvania, Maryland, Virginia and North Carolina. All of these opportunities compete for available development capital.”
 - B. “Essential project attributes directly affecting return on investment are considered during the solar development process. Critical project economic factors include low wholesale power prices in Texas, attaining third-party investment, energy market competition, and high Texas property tax burdens. Therefore, tax incentives play a vital role in the development of utility-scale solar energy projects. The Chapter 313 value limitation incentive program is specifically considered an important component that contributes to the viability, marketability, and success of this type of project. To help mitigate the challenges associated with solar development in Texas, OCISP has determined that the Chapter 313 value limitation incentive plays a significant function in the decision to invest capital for the OCI Sun Ray project.”
- OCI Sunray, LLC is not known by any other project names. The Project has applied to ERCOT and the IGR number is 21INR0395 and was assigned on August 20, 2019.

Supporting Information

- a) Section 8 of the Application for a Limitation on Appraised Value
- b) Attachments provided in Tab 5 of the Application for a Limitation on Appraised Value
- c) Additional information provided by the Applicant or located by the Comptroller

Disclaimer: This examination is based on information from the application submitted to the school district and forwarded to the comptroller. It is intended to meet the statutory requirement of Chapter 313 of the Tax Code and is not intended for any other purpose.

Supporting Information

Section 8 of the Application for
a Limitation on Appraised Value

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:

<input type="checkbox"/> Land has no existing improvements	<input checked="" type="checkbox"/> Land has existing improvements (<i>complete Section 13</i>)
<input type="checkbox"/> Expansion of existing operation on the land (<i>complete Section 13</i>)	<input type="checkbox"/> 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.

Supporting Information

Attachments provided in Tab 5
of the Application for a
Limitation on Appraised Value

TAB 05 - LIMITATION AS A DETERMINING FACTOR:

OCI Solar Power, LLC (“OCISP”), the solar power platform of OCI Company Ltd., is the exclusive owner of OCI SunRay, LLC and an experienced pioneer in developing, constructing, financing, owning and operating utility-scale solar photovoltaic (“PV”) facilities in the United States and abroad. Founded in 2011, OCISP became the first developer to bring utility scale solar to Texas by signing a Power Purchase Agreement with the City of San Antonio, acting through the largest municipal gas and electric provider in the U.S., CPS Energy. The following year, OCISP initiated the “Alamo Project”, a series of eight solar facilities to be constructed in Texas and totaling 560 megawatts (MW). The Alamo Project saw the completion of Alamo 6, the largest dual-axis solar farm in the United States. Finally, in 2015 it entered China’s decentralized solar PV generation market by completing a 2.6 MW facility in Jiaxing, Zhejiang China.

OCISP’s global presence and business diversification provide ample opportunities for capital investment in marketable regions with competitive incentives packages. There is ongoing deliberation regarding the proposed capital investment for the OCI SunRay project since other avenues for investment in alternative sites are still available. Currently, OCISP is evaluating expanding in markets where it has been successful with earlier developments including Georgia and New Jersey. OCISP is also evaluating strong market opportunities in Missouri, Illinois, Indiana, Pennsylvania, Maryland, Virginia and North Carolina. All of these opportunities compete for available development capital.

Essential project attributes directly affecting return on investment are considered during the solar development process. Critical project economic factors include low wholesale power prices in Texas, attaining third-party investment, energy market competition, and high Texas property tax burdens. Therefore, tax incentives play a vital role in the development of utility-scale solar energy projects. The Chapter 313 value limitation incentive program is specifically considered an important component that contributes to the viability, marketability, and success of this type of project. To help mitigate the challenges associated with solar development in Texas, OCISP has determined that the Chapter 313 value limitation incentive plays a significant function in the decision to invest capital for the OCI SunRay project.

Finally, OCISP is in the process of conducting certain preliminary studies at the proposed location. Local and state regulatory permits, other due diligence items, and tax incentive agreements will be pursued, when appropriate.

Supporting Information

Additional information
provided by the Applicant or
located by the Comptroller

COMPTROLLER QUERY RELATED TO TAX CODE CHAPTER 313.026(c)(2)
–Knippa ISD– OCI Sunray, LLC App. #1439

Comptroller Questions (via email on February 13, 2020):

Applicant Response (via email on March 3, 2020):

1. *Is OCI Sunray, LLC currently known by any other project names?*

No

2. *Has this project applied to ERCOT at this time? If so, please provide the project's IGNR number and date it was assigned.*

Yes, Sunray IGNR: 211NR0395 assigned on August 20, 2019.

3. *Please also list any other names by which this project may have been known in the past – in media reports, investor presentations, or any listings with any federal or state agency.*

None (N/A).

AGREEMENT FOR LIMITATION ON APPRAISED VALUE OF PROPERTY FOR SCHOOL DISTRICT
MAINTENANCE AND OPERATIONS TAXES by and between KNIPPA INDEPENDENT SCHOOL DISTRICT
and OCI SUNRAY, LLC

EXHIBIT C

Independent Economic Impact Evaluation

Chapter 313 Financial Impact Study

*A financial analysis of the potential Chapter 313 Agreement
between OCI Sunray LLC and the Knippa Independent School
District*



Prepared June 23, 2020

Overview

On October 10, 2019, the OCI Sunray LLC solar project (Applicant) submitted an application for appraised value limitation on qualified property to the Knippa Independent School District (KISD). The Applicant is requesting KISD agree to limit the maintenance and operations (M&O) taxable value of the Applicant's project for a ten-year period to \$20,000,000. As put forth in the application, the first year of the limitation period would begin in the 2022 tax year. Any potential Ch. 313 agreement will not affect the Applicant's taxable value for Interest and Sinking (I&S) tax rate purposes.

Culwell Consulting was engaged by KISD to analyze the impact of the potential value limitation agreement upon the overall M&O revenue of KISD. An agreement entered into by the parties provides for the protection of any M&O revenue losses due to the granting of the \$20 million value limitation. This report provides the programmatic details, pertinent aspects of the Texas school finance system, and in-depth analysis needed to understand the financial impact of such an agreement upon the KISD M&O general fund.

This analysis concludes that the effect of a value limitation agreement upon the finances of KISD would result in KISD foregoing \$2,471,176 in M&O revenue during the first year of the limitation period. After payout of these losses by the Applicant, the Applicant's tax savings are estimated to be \$5,654,247. This estimate of Applicant tax savings does not account for any supplemental payments made to the KISD.

Background

In 2001, The 77th Texas Legislature passed HB 1200 enacting the Texas Economic Development Act with the intent of attracting qualified economic development to Texas by limiting the M&O taxes paid by the company. Established under Ch. 313 of the Texas Tax Code, the program has become more commonly referred to as Ch. 313.

Several types of projects are eligible to receive value limitations under Chapter 313 of the Tax Code. The Applicant's proposed solar electric energy generation project qualifies under Texas Tax Code 313.024(b)(5).

The Ch. 313 program enables school districts to limit the M&O taxable value of qualified economic development projects for a ten-year period. The State of Texas Comptroller sets the value limitation amount for each school district. As of tax year 2020, KISD may grant a value limitation of \$20 million.

OCI Sunray LLC Application

The application from OCI Sunray LLC was presented to and accepted by the KISD School Board on October 10, 2019. Within the application, the Applicant requested a \$20 million value limitation be applied to their renewable energy solar project beginning in the 2022 tax year. Behind Tab 14 of the Application, Schedule B outlines

the estimated taxable value schedule of the project for a 25-year period. Below is a modified version of Schedule B displaying the years prior to and through five years after the value limitation period.

OCI Sunray LLC Taxable Values, Schedule B of Application

	Year	School Year (YYYY-YYYY)	Tax Year YYYY	Final taxable value for I&S after all reductions	Final taxable value for M&O after all reductions
Year before qualifying time period	0	2019-2020	2019	\$0	\$0
Year before qualifying time period	0	2020-2021	2020	\$0	\$0
Qualifying Time Period	1	2021-2022	2021	\$0	\$0
Value Limitation Period	2/1	2022-2023	2022	\$ 154,560,000	\$ 20,000,000
	2	2023 - 2024	2023	\$ 150,292,800	\$ 20,000,000
	3	2024 - 2025	2024	\$ 138,660,480	\$ 20,000,000
	4	2025 - 2026	2025	\$ 121,227,120	\$ 20,000,000
	5	2026 - 2027	2026	\$ 105,917,280	\$ 20,000,000
	6	2027 - 2028	2027	\$ 90,634,320	\$ 20,000,000
	7	2028 - 2029	2028	\$ 72,727,200	\$ 20,000,000
	8	2029 - 2030	2029	\$ 57,556,800	\$ 20,000,000
	9	2030 - 2031	2030	\$ 47,496,960	\$ 20,000,000
	10	2031-2032	2031	\$ 41,242,320	\$ 20,000,000
Continue to maintain viable presence	11	2032 - 2033	2032	\$ 40,387,200	\$ 40,387,200
	12	2033 - 2034	2033	\$ 33,600,000	\$ 33,600,000
	13	2034 - 2035	2034	\$ 33,600,000	\$ 33,600,000
	14	2035 - 2036	2035	\$ 33,600,000	\$ 33,600,000
	15	2036 - 2037	2036	\$ 33,600,000	\$ 33,600,000

As a result of such limitation being granted, the project will receive two taxable values beginning in the 2022 tax year. One, a valuation of \$20 million for M&O tax purposes, and second, a full taxable value from the local appraisal district for KISD's

I&S tax purposes. This duality will continue for the ten-year limitation period after which the project will be fully taxable for M&O tax purposes. Please note, that any taxable value of the project prior to or after the ten-year limitation period is fully taxable for M&O tax purposes.

Calculation of Revenue Loss

The Ch. 313 Agreement drafted by Walsh Gallegos Trevino Russo & Kyle, P.C. ensures that KISD is protected against any loss in revenue incurred by the district's M&O general fund. The revenue loss provisions of the Agreement require an annual calculation be conducted to capture any loss in M&O revenue that may occur during the ten-year limitation period. If and when a revenue loss occurs, the Agreement requires the Applicant hold the school district harmless and pay the school district this amount.

To account for any such revenue loss, two school finances models are established and the outputs compared. One model serves as the control model utilizing the full M&O taxable value of the project and the second model is set up substituting the limited value of \$20 million for the full taxable value. School district M&O revenue outputs are compared in each year and in the case of a revenue loss, a payment is made.

Data

The project's taxable values are from the estimates put forth in Schedule B, behind Tab 14 of the Applicant's application. School district level data was provided by KISD and reflects those figures used in the 2019-20 school year. In developing the comparison scenarios, all variables and funding factors were held constant with the exception of the project's taxable value and the district's resulting tax collections.

Results

Table 1 displays KISD total M&O revenue after including the full taxable value of the project. Table 2 shows the total M&O revenue after accounting for the \$20 million limitation value.

After comparing each of these two models, a loss in M&O revenue occurs in the first year the value limitation is in place, the 2022-2023 school year (2022 Tax Year). This revenue loss occurs by deducting the funding KISD would receive had the project been fully taxable from the amount of funding received with the value limitation in place.

Table 1 – M&O Revenue at Full Project Taxable Value

	School Year	M&O Revenue from Local Taxes	M&O Revenue from State	Recapture	Total M&O General Fund
Qualifying Time Year 1 Value Limitation Period	2019-2020				
	2020-2021				
	2021-2022	\$857,758	\$4,091,450	\$0	\$4,949,207
	2022-2023	\$2,467,191	\$5,364,897	\$0	\$7,832,088
	2023-2024	\$2,422,757	\$2,856,404	\$0	\$5,279,161
	2024-2025	\$2,301,629	\$2,592,865	\$0	\$4,894,494
	2025-2026	\$2,120,096	\$2,699,553	\$0	\$4,819,649
	2026-2027	\$1,960,674	\$2,880,630	\$0	\$4,841,304
	2027-2028	\$1,801,533	\$3,034,984	\$0	\$4,836,517
	2028-2029	\$1,615,066	\$3,180,118	\$0	\$4,795,184
	2029-2030	\$1,457,201	\$3,366,859	\$0	\$4,824,060
	2030-2031	\$1,352,343	\$3,537,290	\$0	\$4,889,633
	2031-2032	\$1,287,214	\$3,655,420	\$0	\$4,942,634
Maintain Viable Presence	2032-2033	\$1,278,310	\$3,745,663	\$0	\$5,023,973
	2033-2034	\$1,207,634	\$3,724,846	\$0	\$4,932,480
	2034-2035	\$1,207,634	\$3,829,822	\$0	\$5,037,456
	2035-2036	\$1,207,634	\$3,829,822	\$0	\$5,037,456
	2036-2037	\$1,207,634	\$3,829,822	\$0	\$5,037,456

Table 2 – M&O Revenue at Limited Project Taxable Value

	School Year	M&O Revenue from Local Taxes	M&O Revenue from State	Recapture	Total M&O General Fund
Qualifying Time Year 1 Value Limitation Period	2019-2020				
	2020-2021			\$0	\$0
	2021-2022	\$857,758	\$4,091,450	\$0	\$4,949,207
	2022-2023	\$1,066,018	\$4,294,894	\$0	\$5,360,912
	2023-2024	\$1,066,018	\$4,266,815	\$0	\$5,332,833
	2024-2025	\$1,066,018	\$3,971,439	\$0	\$5,037,457
	2025-2026	\$1,066,018	\$3,971,439	\$0	\$5,037,457
	2026-2027	\$1,066,018	\$3,971,439	\$0	\$5,037,457
	2027-2028	\$1,066,018	\$3,971,439	\$0	\$5,037,457
	2028-2029	\$1,066,018	\$3,971,439	\$0	\$5,037,457
	2029-2030	\$1,066,018	\$3,971,439	\$0	\$5,037,457
	2030-2031	\$1,066,018	\$3,971,439	\$0	\$5,037,457
	2031-2032	\$1,066,018	\$3,971,439	\$0	\$5,037,457
Maintain Viable Presence	2032-2033	\$1,278,310	\$4,101,600	\$0	\$5,379,910
	2033-2034	\$1,207,634	\$4,009,943	\$0	\$5,217,577
	2034-2035	\$1,207,634	\$3,829,822	\$0	\$5,037,456
	2035-2036	\$1,207,634	\$3,829,822	\$0	\$5,037,456
	2036-2037	\$1,207,634	\$3,829,822	\$0	\$5,037,456

Table 3 displays the estimated KISD M&O revenue loss against the Applicant’s potential tax savings. The highlighted rows outline the ten-year value limitation period during which revenue loss calculations are required. The column entitled, “School District Revenue Loss,” displays the estimated loss over the course of the limitation period. As shown below, it is estimated that KISD will forego \$2,471,176 in M&O revenue during the 2022-2023 school year. No revenue loss is observed beyond the first year of the limitation period; however, any increase in the project’s taxable value from one year to the next within the limitation period may result in additional revenue losses.

For the ten-year limitation period, the school district’s M&O tax rate is only applied to the \$20 million. The result of which is substantial tax savings for the Applicant. The final column, “Company Tax Savings,” displays the tax savings in each year of the limitation with the Applicant’s total savings over the ten-year period totaling \$5,654,247.

Table 3 - Projected School District Revenue Loss & Company Tax Savings

School Year	Project Full Taxable Value (I&S Value)	Project Limited Tax Value (M&O Value)	M&O Tax Rate	M&O Taxes Paid Before Limitation	M&O Taxes Paid After Limitation	Tax Savings Before District Calculations	School District Revenue Loss	Company Tax Savings Before Supplemental Payment
2019-2020	\$0	\$0	\$1.0683	\$0	\$0	\$0	\$0	\$0
2020-2021	\$0	\$0	\$1.0548	\$0	\$0	\$0	\$0	\$0
2021-2022	\$0	\$0	\$1.0413	\$0	\$0	\$0	\$0	\$0
2022-2023	\$154,560,000	\$20,000,000	\$1.0413	\$1,609,433	\$208,260	\$1,401,173	-\$2,471,176	-\$1,070,003
2023-2024	\$150,292,800	\$20,000,000	\$1.0413	\$1,564,999	\$208,260	\$1,356,739	\$0	\$1,356,739
2024-2025	\$138,660,480	\$20,000,000	\$1.0413	\$1,443,872	\$208,260	\$1,235,612	\$0	\$1,235,612
2025-2026	\$121,227,120	\$20,000,000	\$1.0413	\$1,262,338	\$208,260	\$1,054,078	\$0	\$1,054,078
2026-2027	\$105,917,280	\$20,000,000	\$1.0413	\$1,102,917	\$208,260	\$894,657	\$0	\$894,657
2027-2028	\$90,634,320	\$20,000,000	\$1.0413	\$943,775	\$208,260	\$735,515	\$0	\$735,515
2028-2029	\$72,727,200	\$20,000,000	\$1.0413	\$757,308	\$208,260	\$549,048	\$0	\$549,048
2029-2030	\$57,556,800	\$20,000,000	\$1.0413	\$599,339	\$208,260	\$391,079	\$0	\$391,079
2030-2031	\$47,496,960	\$20,000,000	\$1.0413	\$494,586	\$208,260	\$286,326	\$0	\$286,326
2031-2032	\$41,242,320	\$20,000,000	\$1.0413	\$429,456	\$208,260	\$221,196	\$0	\$221,196
2032-2033	\$40,387,200	\$40,387,200	\$1.0413	\$420,552	\$420,552	\$0	\$0	\$0
2033-2034	\$33,600,000	\$33,600,000	\$1.0413	\$349,877	\$349,877	\$0	\$0	\$0
2034-2035	\$33,600,000	\$33,600,000	\$1.0413	\$349,877	\$349,877	\$0	\$0	\$0
2035-2036	\$33,600,000	\$33,600,000	\$1.0413	\$349,877	\$349,877	\$0	\$0	\$0
2036-2037	\$33,600,000	\$33,600,000	\$1.0413	\$349,877	\$349,877	\$0	\$0	\$0
Totals				\$12,028,082	\$3,902,659	\$8,125,423	-\$2,471,176	\$5,654,247

Note on School Finance

To fund the maintenance and operation of Texas public schools, the state's school finance system relies on local tax collections and state aid. The method of determining state aid is a complex system that further breaks funding into two major components referred to as Tier I and Tier II. Tier I funding is based on the M&O taxes at the compressed rate, program allotments, and ADA and special student populations. Tier II is the enrichment tier based on the tax effort above the school district's compressed rate. State aid works to fill the gap between local revenue and the total funding the school district is entitled to through the state finance system.

In the Spring of 2019, the 86th Texas Legislature passed House Bill 3 which made significant changes to the school finance system in Texas. In passing HB 3, the Legislature sought to equalize funding across school districts, increase teacher compensation, improve learning outcomes, and reduce property taxes.

Of particular note to this analysis, HB 3 now requires the use of current-year local taxable values as opposed to prior-year taxable values when determining state aid. The 2019-20 school year, the first in which this method of calculating state aid was used, differs from the prior school finance system under which state aid was based on the prior year's Comptroller certified property values. However, in specifically addressing the Ch. 313 program, HB 3 states that calculations determining the school districts' revenue loss must continue to use the prior year's Comptroller certified local taxable values when determining the state aid allotted to the school district.

Due to this reliance on prior year values when determining state aid, the first year of the limitation period often results in a loss in revenue for the school district. Under the terms of the agreement, the Applicant is required to hold the district harmless from any such losses. Estimates of revenue losses are based on the current school finance system and the taxable values provided by the Applicant. **Any future changes in the school finances system or increases in the project's taxable value within the limitation period may result in increased revenue losses for the school district.**

Supplemental Payment

Additionally, the two parties are able to negotiate a supplemental payment, which allows for a partial sharing of the Applicant's tax savings with the school district. Under Texas Tax Code 313.027(i), these payments may not exceed \$100 per average daily attendance (ADA) and may only occur from the first year of the qualified time period to the third year after the value limitation expires. In case of school districts with an ADA falling below 500, the tax code allows for a minimum annual payment of \$50,000. The exact terms of the supplemental payment are set in the final Ch. 313 Agreement.

Facilities Impact

The project remains fully taxable for I&S tax purposes over the course of the taxable life of the project. The Applicant has stated in their application their intent to invest a total of \$168 million resulting in a peak taxable value of \$154 million in the 2022-2023 school year. The project's taxable value is assumed to depreciate quickly, with the assessed value at an estimated \$33.6 million by the 2033-34 school year.

Conclusion

The total estimated school district revenue losses of \$2,471,176 and Applicant tax savings of \$5,654,247 are based on the assumptions used in this report. The terms of these calculations are set in the Ch. 313 Agreement; however, each year's calculation requires the use of the concurrent year's school finance system, assessed taxable value of the project, school district level taxable values and tax rates, and school district student population data. Changes to any of these factors may result in revenue losses and company tax savings in different amounts than estimated in this report. Although a school district revenue loss is only estimated in the first year of the limitation, any future changes to the variables listed above may result in additional losses.

The Ch. 313 Agreement drafted by Walsh Gallegos Trevino Russo & Kyle, P.C. ensures that KISD is protected against any loss in revenue and the supplemental payment provisions allow the district to share in the applicant's long-term tax savings. With the Ch. 313 Agreement in place, the proposed solar project is financially beneficial for both the Knippa ISD and the applicant OCI Sunray LLC.

AGREEMENT FOR LIMITATION ON APPRAISED VALUE OF PROPERTY FOR SCHOOL DISTRICT
MAINTENANCE AND OPERATIONS TAXES by and between KNIPPA INDEPENDENT SCHOOL DISTRICT
and OCI SUNRAY, LLC

EXHIBIT D

Tax Limitation Agreement

**AGREEMENT FOR LIMITATION ON APPRAISED VALUE
OF PROPERTY FOR SCHOOL DISTRICT
MAINTENANCE AND OPERATIONS TAXES**

by and between

KNIPPA INDEPENDENT SCHOOL DISTRICT

and

OCI SUNRAY, LLC

(Texas Taxpayer ID #32071529922)

Comptroller Application #1439

Dated

August 6, 2020

**AGREEMENT FOR LIMITATION ON APPRAISED VALUE OF PROPERTY FOR
SCHOOL DISTRICT MAINTENANCE AND OPERATIONS TAXES**

STATE OF TEXAS §
§
COUNTY OF UVALDE §

THIS AGREEMENT FOR LIMITATION ON APPRAISED VALUE OF PROPERTY FOR SCHOOL DISTRICT MAINTENANCE AND OPERATIONS TAXES, hereinafter referred to as this "Agreement," is executed and delivered by and between the **KNIPPA INDEPENDENT SCHOOL DISTRICT**, hereinafter referred to as the "District," a lawfully created independent school district within the State of Texas operating under and subject to the TEXAS EDUCATION CODE, and **OCI SunRay, LLC**, Texas Taxpayer Identification Number **32071529922** hereinafter referred to as the "Applicant." The Applicant and the District are hereinafter sometimes referred to individually as a "Party" and collectively as the "Parties."

RECITALS

WHEREAS, on October 10, 2019, the Superintendent of Schools of the Knippa Independent School District, acting as agent of the Board of Trustees of the District, received from the Applicant an Application for appraised Value Limitation on Qualified Property, pursuant to Chapter 313 of the TEXAS TAX CODE;

WHEREAS, on October 10, 2019, the Board of Trustees has acknowledged receipt of the Application, and along with the requisite application fee as established pursuant to Section 313.025(a) of the TEXAS TAX CODE and Local District Policy CCGB (Local), and agreed to consider the Application;

WHEREAS, the Application was delivered to the Texas Comptroller's Office for review pursuant to Section 313.025 of the TEXAS TAX CODE;

WHEREAS, the District and the Texas Comptroller's Office have determined that the Application is complete and April 10, 2020 is the Application Review Start Date as that term is defined by 34 TEXAS ADMIN. CODE Section 9.1051;

WHEREAS, pursuant to 34 TEXAS ADMIN CODE Section 9.1054, the Application was delivered to the Uvalde County Appraisal District established in Uvalde County, Texas (the "Uvalde County Appraisal District"), pursuant to Section 6.01 of the TEXAS TAX CODE;

WHEREAS, the Texas Comptroller's Office reviewed the Application pursuant to Section 313.025 of the TEXAS TAX CODE, conducted an economic impact evaluation pursuant to Section 313.026 of the TEXAS TAX CODE, and on May 22, 2020, issued a certificate for limitation on

appraised value of the property described in the Application and provided the certificate to the District;

WHEREAS, the District's Board of Trustees, through its adoption of Board Policy CCGB(LOCAL), delegated to the Superintendent of Schools authority to extend the statutory deadline by which the District must consider the Application, and Superintendent of Schools duly extended such deadline to December 31, 2020, and the Comptroller was provided notice of such extension as set out under 34 Texas Admin Code Section 9.1054(d);

WHEREAS, the Board of Trustees has reviewed and carefully considered the economic impact evaluation and certificate for limitation on appraised value submitted by the Texas Comptroller's Office pursuant to Section 313.025 of the TEXAS TAX CODE;

WHEREAS, on August 6, the Board of Trustees conducted a public hearing on the Application at which it solicited input into its deliberations on the Application from all interested parties within the District;

WHEREAS, on August 6, the Board of Trustees made factual findings pursuant to Section 313.025(f) of the TEXAS TAX CODE, including, but not limited to findings that: (i) the information in the Application is true and correct; (ii) the Applicant is eligible for the limitation on appraised value of the Applicant's Qualified Property; (iii) the project proposed by the Applicant is reasonably likely to generate tax revenue in an amount sufficient to offset the District's maintenance and operations ad valorem tax revenue lost as a result of the Agreement before the 25th anniversary of the beginning of the limitation period; (iv) the limitation on appraised value is a determining factor in the Applicant's decision to invest capital and construct the project in this State; and (v) this Agreement is in the best interest of the District and the State of Texas;

WHEREAS, on August 6, pursuant to the provisions of 313.025(f-1) of the TEXAS TAX CODE, the Board of Trustees waived the job creation requirement set forth in Section 313.051(b) of the TEXAS TAX CODE;

WHEREAS, on July 28, the Texas Comptroller's Office approved the form of this Agreement for a Limitation on Appraised Value of Property for School District Maintenance and Operations Taxes;

WHEREAS, on August 6, the Board of Trustees approved the form of this Agreement for a limitation on Appraised Value of Property for School District Maintenance and Operations Taxes, and authorized the Board President and Secretary to execute and deliver such Agreement to the Applicant; and

NOW, THEREFORE, for and in consideration of the premises and the mutual covenants and agreements herein contained, the Parties agree as follows:

ARTICLE I

DEFINITIONS

Section 1.1 DEFINITIONS. Wherever used in this Agreement, the following terms shall have the following meanings, unless the context in which used clearly indicates another meaning. Words or terms defined in 34 TEXAS ADMIN. CODE Section 9.1051 and not defined in this Agreement shall have the meanings provided by 34 TEXAS ADMIN. CODE Section 9.1051.

"Act" means the Texas Economic Development Act set forth in Chapter 313 of the TEXAS TAX CODE, as amended.

"Agreement" means this Agreement, as the same may be modified, amended, restated, amended and restated, or supplemented as approved pursuant to Sections 10.2 and 10.3.

"Applicant" means OCI SUNRAY, LLC, (*Texas Taxpayer ID # 32071529922*), the entity listed in the Preamble of this Agreement and that is listed as the Applicant on the Application as of the Application Approval Date. The term "Applicant" shall also include the Applicant's assigns and successors-in-interest as approved according to Sections 10.2 and 10.3 of this Agreement.

"Applicant's Qualified Investment" means the Qualified Investment of the Applicant during the Qualifying Time Period and as more fully described in **EXHIBIT 3** of this Agreement.

"Applicant's Qualified Property" means the Qualified Property of the Applicant to which the value limitation identified in the Agreement will apply and as more fully described in **EXHIBIT 4** of this Agreement.

"Application" means the Application for Appraised Value Limitation on Qualified Property (Chapter 313, Subchapter B or C of the TEXAS TAX CODE) filed with the District by the Applicant on October 10, 2019. The term includes all forms required by the Comptroller, the schedules attached thereto, and all other documentation submitted by the Applicant for the purpose of obtaining an Agreement with the District. The term also includes all amendments and supplements thereto submitted by the Applicant.

"Application Approval Date" means the date that the Application is approved by the Board of Trustees of the District and as further identified in Section 2.3.B of this Agreement.

"Application Review Start Date" means the later date of either the date on which the District issues its written notice that the Applicant has submitted a completed Application or the date on which the Comptroller issues its written notice that the Applicant has submitted a completed Application and as further identified in Section 2.3.A of this Agreement.

"Appraised Value" shall have the meaning assigned to such term in Section 1.04(8) of the TEXAS TAX CODE.

"Appraisal District" means the Uvalde County Appraisal District.

"Board of Trustees" means the Board of Trustees of the Knippa Independent School District.

"Commercial Operation" means the date on which the Project becomes commercially operational and placed into service, such that all of the following events have occurred and remain simultaneously true and accurate:

- The Project has been constructed, tested, and is fully capable of operating for the purpose of generating electricity for sale on one or more commercial markets;
- The Project has received written authorization from the grid operator for interconnection, integration, and synchronization of the plant with the grid; and
- The Project has obtained all permits, required approvals, and has met all requirements necessary for safely and reliably generating electricity and delivering electricity onto the grid.

"Comptroller" means the Texas Comptroller of Public Accounts, or the designated representative of the Texas Comptroller of Public Accounts acting on behalf of the Comptroller.

"Comptroller's Rules" means the applicable rules and regulations of the Comptroller set forth in Chapter 34 TEXAS ADMIN. CODE Chapter 9, Subchapter F, together with any court or administrative decisions interpreting same.

"County" means Uvalde County, Texas.

"District" or "School District" means the Knippa Independent School District, being a duly authorized and operating school district in the State, having the power to levy, assess, and collect ad valorem taxes within its boundaries and to which Subchapter C of the Act applies. The term also includes any successor independent school district or other successor governmental authority having the power to levy and collect ad valorem taxes for school purposes on the Applicant's Qualified Property or the Applicant's Qualified Investment.

"Final Termination Date" means the last date of the final year in which the Applicant is required to Maintain Viable Presence and as further identified in Section 2.3.E of this Agreement.

"Force Majeure" means acts of God, war, fires, explosions, hurricanes, floods, or other causes that are beyond the reasonable control of either party and that by exercise of due foresight such party could not reasonably have been expected to avoid, and which, by the exercise of all

reasonable due diligence, such party is unable to overcome. Each Party must inform the other in writing with proof of receipt within 60 business days of the existence of such Force Majeure or otherwise waive this right as a defense.

"Land" means the real property described on **EXHIBIT 2**, which is attached hereto and incorporated herein by reference for all purposes.

"Maintain Viable Presence" means (i) the operation during the term of this Agreement of the facility or facilities for which the tax limitation is granted; and (ii) the Applicant's maintenance of jobs and wages as required by the Act and as set forth in its Application.

"Market Value" shall have the meaning assigned to such term in Section 1.04(7) of the TEXAS TAX CODE.

"New Qualifying Jobs" means the total number of jobs to be created by the Applicant after the Application Approval Date in connection with the project that is the subject of its Application that meet the criteria of Qualifying Job as defined in Section 313.021(3) of the TEXAS TAX CODE and the Comptroller's Rules.

"New Non-Qualifying Jobs" means the number of Non-Qualifying Jobs, as defined in 34 TEXAS ADMIN. CODE Section 9.1051(14), to be created by the Applicant after the Application Approval Date in connection with the project which is the subject of its Application.

"Qualified Investment" has the meaning set forth in Section 313.021(1) of the TEXAS TAX CODE, as interpreted by the Comptroller's Rules.

"Qualified Property" has the meaning set forth in Section 313.021(2) of the TEXAS TAX CODE and as interpreted by the Comptroller's Rules and the Texas Attorney General, as these provisions existed on the Application Review Start Date.

"Qualifying Time Period" means the period defined in Section 2.3.C, during which the Applicant shall make investment on the Land where the Qualified Property is located in the amount required by the Act, the Comptroller's Rules, and this Agreement.

"State" means the State of Texas.

"Supplemental Payment" means any payments or transfers of things of value made to the 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 and that is not authorized pursuant to Sections 313.027 (f)(1) or (2) of the TEXAS TAX CODE, and specifically includes any payments required pursuant to Article VI of this Agreement.

"Tax Limitation Amount" means the maximum amount which may be placed as the Appraised Value on the Applicant's Qualified Property for maintenance and operations tax assessment in each Tax Year of the Tax Limitation Period of this Agreement pursuant to Section 313.054 of the TEXAS TAX CODE.

"Tax Limitation Period" means the Tax Years for which the Applicant's Qualified Property is subject to the Tax Limitation Amount and as further identified in Section 2.3.D of this Agreement.

"Tax Year" shall have the meaning assigned to such term in Section 1.04(13) of the TEXAS TAX CODE (*i.e.*, the calendar year).

"Taxable Value" shall have the meaning assigned to such term in Section 1.04(10) of the TEXAS TAX CODE.

Section 1.2 NEGOTIATED DEFINITIONS. Wherever used in Articles IV, V, and VI, the following terms shall have the following meanings, unless the context in which used clearly indicates another meaning or otherwise; provided however, if there is a conflict between a term defined in this section and a term defined in the Act, the Comptroller's Rules, or Section 1.1 of the Agreement, the conflict shall be resolved by reference to Section 10.9.C.

"Applicable School Finance Law" means Chapters 48 and 49 of the TEXAS EDUCATION CODE (previously Chapters 42 and 41, and other applicable provisions), the Texas Economic Development Act (Chapter 313 of the TEXAS TAX CODE); Chapter 403, Subchapter M, of the TEXAS GOVERNMENT CODE applicable to District; and, the Constitution and general laws of the State applicable to the school districts of the State, including specifically, the applicable rules, regulations, and interpretations of the agencies of the State having jurisdiction over any matters relating to the public school systems and school districts of the State, and judicial decisions construing or interpreting any of the above. The term also includes any amendments or successor statutes that may be adopted in the future which impact or alter the calculation of the Applicant's ad valorem tax obligation or the Revenue Protection Amount in Section 4.2 of this Agreement to the District, either with or without the limitation of property values made pursuant to this Agreement.

"Consultant" shall have the same meaning as assigned to such term in Section 4.4 of this Agreement.

"Revenue Protection Amount" means the revenue protection payment required as part of this Agreement as set out in TEXAS EDUCATION CODE Section 48.256(d) and shall have the meaning assigned to such term in Section 4.2 of this Agreement.

"Maintenance and Operations Revenue" or "M&O Revenue" means (i) those revenues which the District receives from the levy of its annual ad valorem maintenance and operations tax pursuant to Section 45.002 of the TEXAS EDUCATION CODE and Article VII § 3 of the TEXAS

CONSTITUTION, plus (ii) all State revenues to which the District is or may be entitled under the applicable provisions of the TEXAS EDUCATION CODE or any other statutory provision as well as any amendment or successor statute to these provisions, as applicable, less (iii) any amounts necessary to reimburse the State of Texas or another school district for the education of additional students pursuant to Chapter 49 of the TEXAS EDUCATION CODE or any other statutory provision as well as any amendment or successor statute to these provisions, as applicable.

“New M&O Revenue” shall have the same meaning as assigned to such term in Section 4.2.A.ii of this Agreement.

“Original M&O Revenue” shall have the same meaning as assigned to such term in Section 4.2.A.i of this Agreement.

ARTICLE II

AUTHORITY, PURPOSE AND LIMITATION AMOUNTS

Section 2.1. AUTHORITY. This Agreement is executed by the District as its written agreement with the Applicant pursuant to the provisions and authority granted to the District in Section 313.027 of the TEXAS TAX CODE.

Section 2.2. PURPOSE. In consideration of the execution and subsequent performance of the terms and obligations by the Applicant pursuant to this Agreement, identified in Sections 2.5 and 2.6 and as more fully specified in this Agreement, the value of the Applicant's Qualified Property listed and assessed by the County Appraiser for the District's maintenance and operation ad valorem property tax shall be the Tax Limitation Amount as set forth in Section 2.4 of this Agreement during the Tax Limitation Period.

Section 2.3. TERM OF THE AGREEMENT.

A. The Application Review Start Date for this Agreement is April 10, 2020, which will be used to determine the eligibility of the Applicant's Qualified Property and all applicable wage standards.

B. The Application Approval Date for this Agreement is August 6, 2020.

C. The Qualifying Time Period for this Agreement:

i. Starts on January 1, 2021, a date not later than January 1 of the fourth Tax Year following the Application Approval Date for deferrals, as authorized by § 313.027(h) of the TEXAS TAX CODE; and

ii. Ends on December 31, 2022, the last day of the second complete Tax Year following the Qualifying Time Period start date.

D. The Tax Limitation Period for this Agreement:

i. Starts on January 1, 2022, the first complete Tax Year that begins after the date of the commencement of Commercial Operation, and

ii. Ends on December 31, 2031, which is the year the Tax Limitation Period starts as identified in Section 2.3.D.i plus 9 years.

E. The Final Termination Date for this Agreement is December 31, 2036, which is the last year of the Tax Limitation Period as defined in Section 2.3.D.ii plus 5 years.

F. This Agreement, and the obligations and responsibilities created by this Agreement, shall be and become effective on the Application Approval Date identified in Section 2.3.B. This Agreement, and the obligations and responsibilities created by this Agreement, terminate on the Final Termination Date identified in Section 2.3.E, unless extended by the express terms of this Agreement.

Section 2.4. TAX LIMITATION. So long as the Applicant makes the Qualified Investment as required by Section 2.5, during the Qualifying Time Period, and unless this Agreement has been terminated as provided herein before such Tax Year, on January 1 of each Tax Year of the Tax Limitation Period, the Appraised Value of the Applicant's Qualified Property for the District's maintenance and operations ad valorem tax purposes shall not exceed the lesser of:

- A. the Market Value of the Applicant's Qualified Property; or
- B. TWENTY MILLION DOLLARS (\$20,000,000.00).

This Tax Limitation Amount is based on the limitation amount for the category that applies to the District on the Application Approval Date, as set out by Section 313.052 of the TEXAS TAX CODE.

Section 2.5. TAX LIMITATION ELIGIBILITY. In order to be eligible and entitled to receive the value limitation identified in Section 2.4 for the Qualified Property identified in Article III, the Applicant shall:

- A. have completed the Applicant's Qualified Investment in the amount of \$10,000,000.00 during the Qualifying Time Period;
- B. have created and maintained, subject to the provisions of Section 313.0276 of the TEXAS TAX CODE, New Qualifying Jobs as required by the Act; and
- c. pay an average weekly wage of at least \$ \$681.50 for all New Non-Qualifying Jobs created by the Applicant.

Section 2.6 TAX LIMITATION OBLIGATIONS. In order to receive and maintain the limitation authorized by Section 2.4, Applicant shall:

- A. provide payments to District sufficient to protect future District revenues through payment of revenue offsets and other mechanisms as more fully described in Article IV;
- C. provide such Supplemental Payments as more fully specified in Article VI;
- D. create and Maintain Viable Presence on or with the Qualified Property and perform additional obligations as more fully specified in Article VIII of this Agreement; and
- E. No additional conditions are identified in the certificate for a limitation on appraised value by the Comptroller for this project.

ARTICLE III

QUALIFIED PROPERTY

Section 3.1. LOCATION WITHIN ENTERPRISE OR REINVESTMENT ZONE. At the time of the Application Approval Date, the Land is within an area designated either as an enterprise zone, pursuant to Chapter 2303 of the TEXAS GOVERNMENT CODE, or a reinvestment zone, pursuant to Chapter 311 or 312 of the TEXAS TAX CODE. The legal description, and information concerning the designation, of such zone is attached to this Agreement as **EXHIBIT 1** and is incorporated herein by reference for all purposes.

Section 3.2. LOCATION OF QUALIFIED PROPERTY AND INVESTMENT. The Land on which the Qualified Property shall be located and on which the Qualified Investment shall be made is described in **EXHIBIT 2**, which is attached hereto and incorporated herein by reference for all purposes. The Parties expressly agree that the boundaries of the Land may not be materially changed from its configuration described in **EXHIBIT 2** unless amended pursuant to the provisions of Section 10.2 of this Agreement.

Section 3.3. DESCRIPTION OF QUALIFIED PROPERTY. The Qualified Property that is subject to the Tax Limitation Amount is described in **EXHIBIT 4**, which is attached hereto and incorporated herein by reference for all purposes. Property which is not specifically described in **EXHIBIT 4** shall not be considered by the District or the Appraisal District to be part of the Applicant's Qualified Property for purposes of this Agreement, unless by official action the Board of Trustees provides that such other property is a part of the Applicant's Qualified Property for purposes of this Agreement in compliance with Section 313.027(e) of the TEXAS TAX CODE, the Comptroller's Rules, and Section 10.2 of this Agreement.

Section 3.4. CURRENT INVENTORY OF QUALIFIED PROPERTY. In addition to the requirements of Section 10.2 of this Agreement, if there is a material change in the Qualified Property described in **EXHIBIT 4**, then within 60 days from the date commercial operation begins, the Applicant shall provide to the District, the Comptroller, the Appraisal District or the State Auditor's Office a specific and detailed description of the tangible personal property, buildings, and/or permanent, nonremovable building components (including any affixed to or incorporated into real property) on the Land to which the value limitation applies including maps or surveys of sufficient detail and description to locate all such described property on the Land.

Section 3.5. QUALIFYING USE. The Applicant's Qualified Property described in Section 3.3 qualifies for a tax limitation agreement under Section 313.024(b)(5) of the TEXAS TAX CODE as a renewable energy electric generating facility.

ARTICLE IV

PROTECTION AGAINST LOSS OF FUTURE DISTRICT REVENUES

Section 4.1. INTENT OF THE PARTIES. Subject to the limitations contained in this Agreement (including Section 7.1), it is the intent of the Parties that the District shall, in accordance with the provisions of TEXAS TAX CODE § 313.027(f)(1), be compensated by the Applicant for any loss that the District incurs in its Maintenance and Operations Revenue as a result of, or on account of,

the Parties' entering into this Agreement. Such compensation shall be independent of, and in addition to, all such other payments as are set forth in Article V and Article VI. Subject only to the limitations contained in this Agreement (including Section 7.1), it is the intent of the Parties that the risk of any negative financial consequence to the District as a result of Applicant's location of Applicant's Qualified Investment and Applicant's Qualified Property in the District and the Parties' entering into this Agreement will be borne by the Applicant and not by the District and be paid by the Applicant to the District in addition to any and all payments due under Article V and Article VI.

Section 4.2. CALCULATING THE AMOUNT OF LOSS OF MAINTENANCE AND OPERATIONS REVENUES BY THE DISTRICT. Subject to the provisions of Section 7.1, the amount to be paid by the Applicant to compensate the District for loss of Maintenance and Operations Revenue resulting from, or on account of, this Agreement for each year during the term of this Agreement (the "Revenue Protection Amount") shall be determined in compliance with the Applicable School Finance Law in effect for such year and according to the following formula:

A. The Revenue Protection Amount owed by the Applicant to the District means the Original M&O Revenue minus the New M&O Revenue;

Where:

(i) "Original M&O Revenue" means the total State and local Maintenance and Operations Revenue that the District would have received for the school year under TEXAS EDUCATION CODE Section 48.256(d) had this Agreement not been entered into by the Parties and the Applicant's Qualified Property and/or the Applicant's Qualified Investment been subject to the District's ad valorem Maintenance and Operations tax rate without any limitation on value at the rate applicable for such Tax Year.

(ii) "New M&O Revenue" means the total State and local Maintenance and Operations Revenue that District actually received for such school year.

B. In making the calculations required by this Section 4.2:

(i) The Taxable Value of property for each school year will be determined under the Applicable School Finance Law.

(ii) For purposes of this calculation, the tax collection rate on the Applicant's Qualified Property and/or the Applicant's Qualified Investment will be presumed to be one hundred percent (100%).

(iii) If, for any year of this Agreement, the difference between the Original M&O Revenue and the New M&O Revenue as calculated under this Section 4.2 results in a negative number, the negative number will be considered to be zero.

(iv) All calculations made under this Section 4.2 of this Agreement will reflect the Limitation on Appraised Value for such year.

(v) For all calculations made for any year during the tax Limitation Period under this Section 4.2, the New M&O Revenue will reflect the Tax

Limitation Amount stated in Section 2.4 for such year. All calculations made under this Section 4.2 shall be made by a methodology which isolates the full M&O Revenue impact caused by this Agreement. The Applicant shall not be responsible to reimburse the District for other revenue losses created by other agreements, or any other factors not contained in this Agreement.

Section 4.3. COMPENSATION FOR LOSS OF OTHER REVENUES. In addition to the amounts determined pursuant to Section 4.2 above, the Applicant, on an annual basis, shall also indemnify and reimburse the District for the following:

- A. All non-reimbursed costs incurred by the District for extraordinary education-related expenses, as set forth in Section 5.1 below;
- B. Any other loss of District revenues which are directly and solely attributable to the payment by the Applicant to or on behalf of any other third party beneficiary; and
- C. Any other cost to the District, including costs under Section 8.6(C) below (but subject to the limitation set forth in Section 4.4 below), which are directly and solely attributable to compliance with State-imposed requirements relating to this Agreement.

Section 4.4. CALCULATIONS TO BE MADE BY THIRD PARTY.

All calculations under this Agreement shall be made annually by an independent third party (the "Consultant") approved each year by the District. The District agrees that for all Tax Years the Consultant selected by the District shall be Culwell Consulting, LLC. If the District desires to select a Consultant other than Culwell Consulting, LLC, such selection must receive the Applicant's consent, which consent shall not be unreasonably withheld, delayed, or conditioned. To the extent not inconsistent with a statutory change to Applicable School Finance Law, all calculations made by the Consultant under this Agreement shall be made using a methodology which isolates only the revenue impact caused by this Agreement. Applicant shall not be responsible to reimburse District for other revenue losses created by other agreements or any other factors.

Applicant shall only be responsible for payment of fees and expenses under this Section 4.7 not to exceed either (i) \$12,000 per year for the years of the Limitation Period and for which the Consultant is required to prepare calculations under Section 4.4; or (ii) \$6,000 per year for years during the Qualifying Time Period and any year following the Limitation Period during which Supplemental Payments are due to the District and/or required reports are due to the State Comptroller on the Project.

Section 4.5. DATA USED FOR CALCULATIONS. The calculations for payments under this Agreement shall be initially based upon the valuations placed upon the Applicant's Qualified Investment and/or the Applicant's Qualified Property by the Appraisal District in its annual certified tax rolls submitted to the District pursuant to TEXAS TAX CODE § 26.01 on or about July 25 of each year of this Agreement. Immediately upon receipt of the valuation information by the District, the District shall submit the valuation information to the Consultant selected under Section 4.4. The certified tax roll data shall form the basis of the calculation of any and all amounts due under this Agreement. All other data utilized by the Consultant to make the calculations contemplated by this Agreement shall be based upon the best available current

estimates. The data utilized by the Consultant shall be adjusted from time to time by the Consultant to reflect actual amounts, subsequent adjustments by the Appraisal District to the District's certified tax rolls or any other changes in student counts, tax collections, or other data.

Section 4.6. DELIVERY OF CALCULATIONS. On or before December 1 of each year for which this Agreement is effective, the Consultant appointed pursuant to Section 4.4 of this Agreement shall forward to the Parties a certification containing the calculations required under Section 4.2, Section 4.3 and Article V of this Agreement in sufficient detail to allow the Parties to understand the manner in which the calculations were made. The Consultant shall simultaneously submit his, her or its invoice for fees for services rendered to the Parties, if any fees are being claimed. Upon reasonable prior notice, the employees and agents of the Applicant shall have access, at all reasonable times, to the Consultant's offices, personnel, books, records, and correspondence pertaining to the calculation and fee for the purpose of verification. The Consultant shall maintain supporting data consistent with generally accepted accounting practices, and the employees and agents of the Applicant shall have the right to reproduce and retain for purpose of audit, any of these documents. The Consultant shall preserve all documents pertaining to the calculation and fee for a period of five (5) years after payment. The Applicant shall not be liable for any of Consultant's costs resulting from a review or audit of the Consultant's books, records, correspondence, or work papers pertaining to the calculations contemplated by this Agreement or the fee paid by the Applicant to the Consultant pursuant to Section 4.7, if such fee is timely paid.

Section 4.7. PAYMENT BY APPLICANT. The Applicant shall pay any amount determined to be due and owing to the District under this Agreement on or before the January 31 next following the tax levy for each year for which this Agreement is effective. By such date, the Applicant shall also pay any amount billed by the Consultant for all calculations under this Agreement under Section 4.6, above, plus any reasonable and necessary legal expenses paid by the District to its attorneys, auditors, or financial consultants (subject to the limitation set forth in Section 4.4 above) for the preparation and filing of any financial reports, disclosures, or Tax Credit or other reimbursement applications filed with or sent to the State of Texas which are, or may be required under the terms or because of the execution of this Agreement.

A. Based on the amount of Qualified Property and the construction schedule of Applicant's Project as set forth in the Application, the Parties anticipate that the Applicant will have a significant Revenue Protection payment in the first year of the Value Limitation Period. Therefore, the Parties agree that the Revenue Protection Payment calculated per the terms in Section 4.2 of this Agreement will be paid in equal halves during the first two years of the Value Limitation Period.

Section 4.8. RESOLUTION OF DISPUTES. Should the Applicant disagree with the certification prepared pursuant to Sections 4.2, 4.3, or Article V, the Applicant may appeal the findings, in writing, to the Consultant within thirty (30) days of receipt of the certification. Within thirty (30) days of receipt of the Applicant's appeal, the Consultant will issue, in writing, a final determination of the certification containing the calculations. Thereafter, the Applicant may appeal the final determination of certification containing the calculations to the District's Board of Trustees, in writing, within thirty (30) days of the final determination of certification containing

the calculations, and shall be without limitation of the Applicant's other rights and remedies available hereunder, at law or in equity.

Section 4.9. EFFECT OF PROPERTY VALUE APPEAL OR OTHER ADJUSTMENT. If at the time the Consultant selected under Section 4.4 makes its calculations under this Agreement, the Applicant has appealed any matter relating to the valuations placed by the Appraisal District on the Applicant's Qualified Property, and such appeal remains unresolved, the Consultant shall base its calculations upon the values placed upon the Applicant's Qualified Property by the Appraisal District. The calculations shall be readjusted, if necessary, based on the outcome of the appeal as set forth below.

If as a result of an appraisal appeal or for any other reason, the Taxable Value of the Applicant's Qualified Investment and/or the Applicant's Qualified Property is changed, once the determination of the new Taxable Value becomes final, the Parties shall immediately notify the Consultant who shall immediately issue new calculations for the applicable year or years using the new Taxable Value. In the event the new calculations result in a change in any amount paid or payable by the Applicant under this Agreement, the Party from whom the adjustment is payable shall remit such amounts to the other Party within thirty (30) days of the receipt of the new calculations from the Consultant.

Section 4.10. EFFECT OF STATUTORY CHANGES. Notwithstanding any other provision in this Agreement, but subject to the limitations contained in Section 7.1, in the event that, by virtue of statutory changes to the Applicable School Finance Law, administrative interpretations by the Comptroller, Commissioner of Education, or the Texas Education Agency, or for any other reason attributable to statutory change, the District will receive less Maintenance and Operations Revenue, or, if applicable, will be required to increase its payment of funds to the State, because of its participation in this Agreement, the Applicant shall make payments to the District, up to the Revenue Protection Amount limit set forth in Section 7.1, that are necessary to offset any negative impact on the District as a result of its participation in this Agreement. Such calculation shall take into account any adjustments to the Revenue Protection Amount calculated for the current fiscal year that should be made in order to reflect the actual impact on the District.

ARTICLE V

PAYMENT OF EXTRAORDINARY EDUCATION-RELATED EXPENSES

Section 5.1. EXTRAORDINARY EDUCATION-RELATED EXPENSES. In addition to the amounts determined pursuant to Section 4.2 above, the Applicant, on an annual basis, shall also indemnify and reimburse the District for all non-reimbursable costs, certified by the District's external auditor to have been incurred by the District for extraordinary education-related expenses directly and solely related to the project that are not directly funded in state aid formulas, including expenses for the purchase of portable classrooms and the hiring of additional personnel to accommodate a temporary increase in student enrollment directly and solely attributable to the project. Applicant shall have the right to contest the findings of the District's external auditor pursuant to Section 4.8 herein.

ARTICLE VI
SUPPLEMENTAL PAYMENTS

Section 6.1. SUPPLEMENTAL PAYMENTS. In addition to undertaking the responsibility for the payment of all of the amounts set forth under Articles IV and V, and as further consideration for the execution of this Agreement by the District, the Applicant shall also be responsible for supplemental payments (the “Supplemental Payments”) set forth in this Article VI.

A. Amounts Exclusive of Indemnity Amounts. It is the express intent of the Parties that the Applicant’s obligation to make Supplemental Payments under this Article VI is separate and independent of the obligation of the Applicant to pay the amounts described in Articles IV and V; provided, however, that all payments under Articles IV and VI are subject to the limitations contained in Section 7.1.

B. Adherence to Statutory Limits on Supplemental Payments. It is the express intent of the Parties that any Supplemental Payments made to or on behalf of the District by the Applicant, under this Article VI, shall not exceed the limit imposed by the provisions of TEXAS TAX CODE § 313.027(i), as such limit is allowed or required to be increased by the Legislature in a future year of this Agreement.

C. Explicit Identification of Payments to District. The Applicant shall not be responsible to the District or to any other person or persons in any form for the payment or transfer of money or any other thing of value in recognition of, anticipation of, or consideration for this Agreement made pursuant to Chapter 313, TEXAS TAX CODE, unless it is explicitly set forth in this Agreement.

Section 6.2. SUPPLEMENTAL PAYMENT LIMITATION.

Notwithstanding the foregoing:

A. the total of the Supplemental Payments made pursuant to this Article shall not exceed for any calendar year of this Agreement an amount equal to the greater of One Hundred Dollars (\$100.00) per student per year in average daily attendance, as defined by Section 42.005 of the TEXAS EDUCATION CODE, or Fifty Thousand Dollars (\$50,000.00) per year times the number of years beginning with the first complete or partial year of the Qualifying Time Period identified in Section 2.3.C and ending with the year for which the Supplemental Payment is being calculated minus all Supplemental Payments previously made Application;

B. Supplemental Payments may only be made during the period starting the first year of the Qualifying Time Period and ending December 31 of the third year following the end of the Tax Limitation Period.

C. The limitation in Section 6.2.A does not apply to amounts described by Section 313.027(f)(1)-(2) of TEXAS TAX CODE as implemented in Articles IV and V of this Agreement.

D. For purposes of this Agreement, the calculation of the limit of the annual Supplemental Payment shall be the greater of \$50,000 or \$100 multiplied by the District’s Average Daily Attendance as calculated pursuant to Section 42.005 of the TEXAS EDUCATION CODE, based upon the District’s Average Daily Attendance for the preceding school year, rounded to the whole number.

SECTION 6.3. STIPULATED SUPPLEMENTAL PAYMENT AMOUNT - SUBJECT TO ANNUAL LIMIT. On or before January 31, 2022 (the payment due date for Tax Year 2021), and continuing thereafter on or before the January 31 of each year for the maximum period permitted under Section 313.027(i) of the TEXAS TAX CODE, except that Applicant agrees to make its final Supplemental Payment for tax year 2034 on or before December 31, 2034. The Applicant shall make a Supplemental Payment to District in an amount equal to the greater of the allowable amounts described in Section 6.2(D).

Section 6.4. ANNUAL LIMITATION. Notwithstanding anything contained in this Agreement to the contrary, and with respect to each Tax Year of the Tax Limitation Period beginning after the first Tax Year of the Tax Limitation Period, in no event shall (i) the sum of the maintenance and operations ad valorem taxes paid by the Applicant to the District for such Tax Year, plus the sum of all payments otherwise due from the Applicant to the District under Articles IV, V, and VI of this Agreement with respect to such Tax Year, exceed (ii) the amount of the maintenance and operations ad valorem taxes that the Applicant would have paid to the District for such Tax Year (determined by using the District's actual maintenance and operations tax rate for such Tax Year) if the Parties had not entered into this Agreement. The calculation and comparison of the amounts described in clauses (i) and (ii) of the preceding sentence shall be included in all calculations made pursuant to Article IV of this Agreement, and in the event the sum of the amounts described in said clause (i) exceeds the amount described in said clause (ii), then the payments otherwise due from the Applicant to the District under Articles IV, V, and VI shall be reduced until such excess is eliminated.

Section 6.5. OPTION TO TERMINATE AGREEMENT. In the event the Applicant determines that it will not commence or complete construction of the Applicant's Qualified Investment, the Applicant shall have the option, prior to the beginning of the Tax Limitation Period, to terminate this Agreement without penalty by notifying the District in writing of its exercise of such option. Additionally, in the event that any payment otherwise due from the Applicant to the District under Article IV, Article V, or Article VI of this Agreement with respect to a Tax Year is subject to reduction in accordance with the provisions of Section 7.1, then the Applicant shall have the option to terminate this Agreement. The Applicant may exercise such option to terminate this Agreement by notifying the District of its election in writing not later than the July 31 of the year following the Tax Year with respect to which a reduction under Section 7.1 is applicable. Any termination of this Agreement under the foregoing provisions of this Section shall be effective immediately prior to the second Tax Year next following the Tax Year in which the reduction giving rise to the option occurred.

ARTICLE VII

ANNUAL LIMITATION OF PAYMENTS BY APPLICANT

Section 7.1. EFFECT OF OPTIONAL TERMINATION. Upon the exercise of the option to terminate, this Agreement shall terminate and be of no further force or effect; provided, however, that:

A. the Parties' respective rights and obligations under this Agreement with respect to the Tax Year or Tax Years (as the case may be) through and including the Tax Year during which such notification is delivered to the District, shall not be impaired or modified as a result of such termination and shall survive such termination unless and until satisfied and discharged; and

B. the provisions of this Agreement regarding payments (including liquidated damages and tax payments), records and dispute resolution shall survive the termination or expiration of this Agreement.

ARTICLE VIII

ADDITIONAL OBLIGATIONS OF APPLICANT

Section 8.1. APPLICANT'S OBLIGATION TO MAINTAIN VIABLE PRESENCE. In order to receive and maintain the limitation authorized by Section 2.4 in addition to the other obligations required by this Agreement, the Applicant shall Maintain Viable Presence in the District commencing at the start of the Tax Limitation Period through the Final Termination Date of this Agreement. Notwithstanding anything contained in this Agreement to the contrary, the Applicant shall not be in breach of, and shall not be subject to any liability for failure to Maintain Viable Presence to the extent such failure is caused by Force Majeure, provided the Applicant makes commercially reasonable efforts to remedy the cause of such Force Majeure.

Section 8.2. REPORTS. In order to receive and maintain the limitation authorized by Section 2.4 in addition to the other obligations required by this Agreement, the Applicant shall submit all reports required from time to time by the Comptroller, listed in 34 TEXAS ADMIN. CODE Section 9.1052 and as currently located on the Comptroller's website, including all data elements required by such form to the satisfaction of the Comptroller on the dates indicated on the form or the Comptroller's website and starting on the first such due date after the Application Approval Date.

Section 8.3. COMPTROLLER'S REPORT ON CHAPTER 313 AGREEMENTS. During the term of this Agreement, both Parties shall provide the Comptroller with all information reasonably necessary for the Comptroller to assess performance under this Agreement for the purpose of issuing the Comptroller's report, as required by Section 313.032 of the TEXAS TAX CODE.

Section 8.4. DATA REQUESTS. Upon the written request of the District, the State Auditor's Office, the Appraisal District, or the Comptroller during the term of this Agreement, the Applicant, the District or any other entity on behalf of the District shall provide the requesting party with all information reasonably necessary for the requesting party to determine whether the Applicant is in compliance with its rights, obligations or responsibilities, including, but not limited to, any employment obligations which may arise under this Agreement.

Section 8.5. SITE VISITS AND RECORD REVIEW. The Applicant shall allow authorized employees of the District, the Comptroller, the Appraisal District, and the State Auditor's Office to have reasonable access to the Applicant's Qualified Property and business records from the Application Review Start Date through the Final Termination Date, in order to inspect the project to determine

compliance with the terms hereof or as necessary to properly appraise the Taxable Value of the Applicant's Qualified Property.

A. All inspections will be made at a mutually agreeable time after the giving of not less than ninety-six (96) hours prior written notice, and will be conducted in such a manner so as not to unreasonably interfere with either the construction or operation of the Applicant's Qualified Property.

B. All inspections may be accompanied by one or more representatives of the Applicant, and shall be conducted in accordance with the Applicant's safety, security, and operational standards. Notwithstanding the foregoing, nothing contained in this Agreement shall require the Applicant to provide the District, the Comptroller, or the Appraisal District with any technical or business information that is proprietary, a trade secret, or is subject to a confidentiality agreement with any third party.

Section 8.6. RIGHT TO AUDIT; SUPPORTING DOCUMENTS; AUTHORITY OF STATE AUDITOR.

By executing this Agreement, implementing the authority of, and accepting the benefits provided by Chapter 313 of the TEXAS TAX CODE, the Parties agree that this Agreement and their performance pursuant to its terms are subject to review and audit by the State Auditor as if they are parties to a State contract and subject to the provisions of Section 2262.154 of the TEXAS GOVERNMENT CODE and Section 313.010(a) of the TEXAS TAX CODE. The Parties further agree to comply with the following requirements:

A. The District and the Applicant shall maintain and retain supporting documents adequate to ensure that claims for the Tax Limitation Amount are in accordance with applicable Comptroller and State of Texas requirements. The Applicant and the District shall maintain all such documents and other records relating to this Agreement and the State's property for a period of four (4) years after the latest occurring date of:

- i. the date of submission of the final payment;
- ii. Final Termination Date; or
- iii. date of resolution of all disputes or payment.

B. During the time period defined under Section 8.6.A, the District and the Applicant shall make available at reasonable times and upon reasonable notice, and for reasonable periods, all information related to this Agreement; the Application; and the Applicant's Qualified Property, Qualified Investment, New Qualifying Jobs, and wages paid for New Non-Qualifying Jobs such as work papers, reports, books, data, files, software, records, calculation, spreadsheets and other supporting documents pertaining to this Agreement, for purposes of inspecting, monitoring, auditing, or evaluating by the Comptroller, State Auditor's Office, State of Texas or their authorized representatives. The Applicant and the District shall cooperate with auditors and other authorized Comptroller and State of Texas representatives and shall provide them with prompt access to all of such property as requested by the Comptroller or the State of Texas. By example and not as an exclusion to other breaches or failures, the Applicant's or the District's failure to comply with this Section shall constitute a Material Breach of this Agreement.

C. In addition to and without limitation on the other audit provisions of this Agreement, the acceptance of tax benefits or funds by the Applicant or the District or any other entity or person directly under this Agreement acts as acceptance of the authority of the State Auditor, under the

direction of the legislative audit committee, to conduct an audit or investigation in connection with those funds. Under the direction of the legislative audit committee, the Applicant or the District or other entity that is the subject of an audit or investigation by the State Auditor must provide the State Auditor with access to any information the State Auditor considers relevant to the investigation or audit. The Parties agree that this Agreement shall for its duration be subject to all rules and procedures of the State Auditor acting under the direction of the legislative audit committee.

D. The Applicant shall include the requirements of this Section 8.6 in its subcontract with any entity whose employees or subcontractors are subject to wage requirements under the Act, the Comptroller's Rules, or this Agreement, or any entity whose employees or subcontractors are included in the Applicant's compliance with job creation or wage standard requirement of the Act, the Comptroller's Rules, or this Agreement.

Section 8.7. FALSE STATEMENTS; BREACH OF REPRESENTATIONS. The Parties acknowledge that this Agreement has been negotiated, and is being executed, in reliance upon the information contained in the Application, and any supplements or amendments thereto, without which the Comptroller would not have approved this Agreement and the District would not have executed this Agreement. By signature to this Agreement, the Applicant:

A. represents and warrants that all information, facts, and representations contained in the Application are true and correct to the best of its knowledge;

B. agrees and acknowledges that the Application and all related attachments and schedules are included by reference in this Agreement as if fully set forth herein; and

C. acknowledges that if the Applicant submitted its Application with a false statement, signs this Agreement with a false statement, or submits a report with a False Statement, or it is subsequently determined that the Applicant has violated any of the representations, warranties, guarantees, certifications, or affirmations included in the Application or this Agreement, the Applicant shall have materially breached this Agreement and the Agreement shall be invalid and void except for the enforcement of the provisions required by Section 9.2 of this Agreement.

ARTICLE IX

MATERIAL BREACH OR EARLY TERMINATION

Section 9.1. EVENTS CONSTITUTING MATERIAL BREACH OF AGREEMENT. The Applicant shall be in Material Breach of this Agreement if it commits one or more of the following acts or omissions (each a "Material Breach"):

A. The Application, any Application Supplement, or any Application Amendment on which this Agreement is approved is determined to be inaccurate as to any material representation, information, or fact or is not complete as to any material fact or representation or such application;

B. The Applicant failed to complete Qualified Investment as required by Section 2.5.A. of this Agreement during the Qualifying Time Period;

C. The Applicant failed to create and maintain the number of New Qualifying Jobs required by the Act;

D. The Applicant failed to create and maintain the number of New Qualifying Jobs specified in Schedule C of the Application;

E. The Applicant failed to pay at least the average weekly wage of all jobs in the county in which the jobs are located for all New Non-Qualifying Jobs created by the Applicant;

F. The Applicant failed to provide payments to the District sufficient to protect future District revenues through payment of revenue offsets and other mechanisms as more fully described in Article IV of this Agreement;

G. The Applicant failed to provide the payments to the District that protect the District from the payment of extraordinary education-related expenses related to the project to the extent and in the amounts that the Applicant agreed to provide such payments in Article V of this Agreement;

H. The Applicant failed to provide the Supplemental Payments to the extent and in the amounts that the Applicant agreed to provide such Supplemental Payments in Article VI of this Agreement;

I. The Applicant failed to create and Maintain Viable Presence on or with the Qualified Property as more fully specified in Article VIII of this Agreement;

J. The Applicant failed to submit the reports required to be submitted by Section 8.2 to the satisfaction of the Comptroller;

K. The Applicant failed to provide the District or the Comptroller with all information reasonably necessary for the District or the Comptroller to determine whether the Applicant is in compliance with its obligations, including, but not limited to, any employment obligations which may arise under this Agreement;

L. The Applicant failed to allow authorized employees of the District, the Comptroller, the Appraisal District, or the State Auditor's Office to have access to the Applicant's Qualified Property or business records in order to inspect the project to determine compliance with the terms hereof or as necessary to properly appraise the Taxable Value of the Applicant's Qualified Property under Sections 8.5 and 8.6;

M. The Applicant failed to comply with a request by the State Auditor's office to review and audit the Applicant's compliance with this Agreement;

N. The Applicant has made any payments to the District or to any other person or persons in any form for the payment or transfer of money or any other thing of value in recognition of, anticipation of, or consideration for this Agreement for limitation on Appraised Value made pursuant to Chapter 313 of the TEXAS TAX CODE, in excess of the amounts set forth in Articles IV, V and VI of this Agreement;

O. The Applicant failed to comply with the conditions included in the certificate for limitation issued by the Comptroller.

Section 9.2. DETERMINATION OF BREACH AND TERMINATION OF AGREEMENT.

A. Prior to making a determination that the Applicant has failed to comply in any material respect with the terms of this Agreement or to meet any material obligation under this Agreement, the District shall provide the Applicant with a written notice of the facts which it believes have caused the breach of this Agreement, and if cure is possible, the cure proposed by the District. After receipt of the notice, the Applicant shall be given ninety (90) days to present any facts or

arguments to the Board of Trustees showing that it is not in breach of its obligations under this Agreement, or that it has cured or undertaken to cure any such breach.

B. If the Board of Trustees is not satisfied with such response or that such breach has been cured, then the Board of Trustees shall, after reasonable notice to the Applicant, conduct a hearing called and held for the purpose of determining whether such breach has occurred and, if so, whether such breach has been cured. At any such hearing, the Applicant shall have the opportunity, together with their counsel, to be heard before the Board of Trustees. At the hearing, the Board of Trustees shall make findings as to:

- i. whether or not a breach of this Agreement has occurred;
- ii. whether or not such breach is a Material Breach;
- iii. the date such breach occurred, if any;
- iv. whether or not any such breach has been cured; and

C. In the event that the Board of Trustees determines that such a breach has occurred and has not been cured, it shall at that time determine:

- i. the amount of recapture taxes under Section 9.4.C (net of all credits under Section 9.4.C);
- ii. the amount of any penalty or interest under Section 9.4.E that are owed to the District; and
- iii. in the event of a finding of a Material Breach, whether to terminate this Agreement.

D. After making its determination regarding any alleged breach, the Board of Trustees shall cause the Applicant to be notified in writing of its determination (a “Determination of Breach and Notice of Contract Termination”) and provide a copy to the Comptroller.

Section 9.3. DISPUTE RESOLUTION.

A. After receipt of notice of the Board of Trustee’s Determination of Breach and Notice of Contract Termination under Section 9.2, the Applicant shall have ninety (90) days in which either to tender payment or evidence of its efforts to cure, or to initiate mediation of the dispute by written notice to the District, in which case the District and the Applicant shall be required to make a good faith effort to resolve, without resort to litigation and within ninety (90) days after the Applicant initiates mediation, such dispute through mediation with a mutually agreeable mediator and at a mutually convenient time and place for the mediation. If the Parties are unable to agree on a mediator, a mediator shall be selected by the senior state district court judge then presiding in Uvalde County, Texas. The Parties agree to sign a document that provides the mediator and the mediation will be governed by the provisions of Chapter 154 of the TEXAS CIVIL PRACTICE AND REMEDIES CODE and such other rules as the mediator shall prescribe. With respect to such mediation, (i) the District shall bear one-half of such mediator’s fees and expenses and the Applicant shall bear one-half of such mediator’s fees and expenses, and (ii) otherwise each Party shall bear all of its costs and expenses (including attorneys’ fees) incurred in connection with such mediation.

B. In the event that any mediation is not successful in resolving the dispute or that payment is not received within the time period described for mediation in Section 9.3.A, either the District or the Applicant may seek a judicial declaration of their respective rights and duties under this Agreement or otherwise, in a judicial proceeding in a state district court in Uvalde County, assert

any rights or defenses, or seek any remedy in law or in equity, against the other Party with respect to any claim relating to any breach, default, or nonperformance of any contract, agreement or undertaking made by a Party pursuant to this Agreement.

C. If payments become due under this Agreement and are not received before the expiration of the ninety (90) days provided for such payment in Section 9.3.A, and if the Applicant has not contested such payment calculations under the procedures set forth herein, including judicial proceedings, the District shall have the remedies for the collection of the amounts determined under Section 9.4 as are set forth in Chapter 33, Subchapters B and C, of the TEXAS TAX CODE for the collection of delinquent taxes. In the event that the District successfully prosecutes legal proceedings under this section, the Applicant shall also be responsible for the payment of attorney's fees to the attorneys representing the District pursuant to Section 6.30 of the TEXAS TAX CODE and a tax lien shall attach to the Applicant's Qualified Property and the Applicant's Qualified Investment pursuant to Section 33.07 of the TEXAS TAX CODE to secure payment of such fees.

Section 9.4. CONSEQUENCES OF EARLY TERMINATION OR OTHER BREACH BY APPLICANT.

A. In the event that the Applicant terminates this Agreement without the consent of the District, except as provided in Section 7.1 of this Agreement, the Applicant shall pay to the District liquidated damages for such failure within ninety (90) days after receipt of the notice of breach.

B. In the event that the District determines that the Applicant has failed to comply in any material respect with the terms of this Agreement or to meet any material obligation under this Agreement, the Applicant shall pay to the District liquidated damages, as calculated by Section 9.4.C, prior to, and the District may terminate the Agreement effective on the later of: (i) the expiration of the ninety (90) days provided for in Section 9.3.A, and (ii) thirty (30) days after any mediation and judicial proceedings initiated pursuant to Sections 9.3.A and 9.3.B are resolved in favor of the District.

C. The sum of liquidated damages due and payable shall be the sum total of the District ad valorem taxes for all of the Tax Years for which a tax limitation was granted pursuant to this Agreement prior to the year in which the default occurs that otherwise would have been due and payable by the Applicant to the District without the benefit of this Agreement, including penalty and interest, as calculated in accordance with Section 9.4.E. For purposes of this liquidated damages calculation, the Applicant shall be entitled to a credit for all payments made to the District pursuant to Articles IV, V, and VI. Upon payment of such liquidated damages, the Applicant's obligations under this Agreement shall be deemed fully satisfied, and such payment shall constitute the District's sole remedy.

D. In the event that the District determines that the Applicant has committed a Material Breach identified in Section 9.1, after the notice and mediation periods provided by Sections 9.2 and 9.3, then the District may, in addition to the payment of liquidated damages required pursuant to Section 9.4.C, terminate this Agreement.

E. In determining the amount of penalty or interest, or both, due in the event of a breach of this Agreement, the District shall first determine the base amount of recaptured taxes less all credits under Section 9.4.C owed for each Tax Year during the Tax Limitation Period. The District shall calculate penalty or interest for each Tax Year during the Tax Limitation Period in accordance with the methodology set forth in Chapter 33 of the TEXAS TAX CODE, as if the base amount

calculated for such Tax Year less all credits under Section 9.4.C had become due and payable on February 1 of the calendar year following such Tax Year. Penalties on said amounts shall be calculated in accordance with the methodology set forth in Section 33.01(a) of the TEXAS TAX CODE, or its successor statute. Interest on said amounts shall be calculated in accordance with the methodology set forth in Section 33.01(c) of the TEXAS TAX CODE, or its successor statute.

Section 9.5. LIMITATION OF OTHER DAMAGES. Notwithstanding anything contained in this Agreement to the contrary, in the event of default or breach of this Agreement by the Applicant, the District's damages for such a default shall under no circumstances exceed the amounts calculated under Section 9.4. In addition, the District's sole right of equitable relief under this Agreement shall be its right to terminate this Agreement. The Parties further agree that the limitation of damages and remedies set forth in this Section 9.5 shall be the sole and exclusive remedies available to the District, whether at law or under principles of equity.

Section 9.6. STATUTORY PENALTY FOR INADEQUATE QUALIFIED INVESTMENT. Pursuant to Section 313.0275 of the TEXAS TAX CODE, in the event that the Applicant fails to make \$10,000,000.00 of Qualified Investment, in whole or in part, during the Qualifying Time Period, the Applicant is liable to the State for a penalty. The amount of the penalty is the amount determined by: (i) multiplying the maintenance and operations tax rate of the school district for that tax year that the penalty is due by (ii) the amount obtained after subtracting (a) the Tax Limitation Amount identified in Section 2.4.B from (b) the Market Value of the property identified on the Appraisal District's records for the Tax Year the penalty is due. This penalty shall be paid on or before February 1 of the year following the expiration of the Qualifying Time Period and is subject to the delinquent penalty provisions of Section 33.01 of the TEXAS TAX CODE. The Comptroller may grant a waiver of this penalty in the event of Force Majeure which prevents compliance with this provision.

Section 9.7. REMEDY FOR FAILURE TO CREATE AND MAINTAIN REQUIRED NEW QUALIFYING JOBS. Pursuant to Section 313.0276 of the TEXAS TAX CODE, for any full Tax Year that commences after the project has become operational, in the event that it has been determined that the Applicant has failed to meet the job creation or retention requirements defined in Sections 9.1.C, the Applicant shall not be deemed to be in Material Breach of this Agreement until such time as the Comptroller has made a determination to rescind this Agreement under Section 313.0276 of TEXAS TAX CODE, and that determination is final.

Section 9.8. REMEDY FOR FAILURE TO CREATE AND MAINTAIN COMMITTED NEW QUALIFYING JOBS.

A. In the event that the Applicant fails to create and maintain the number of New Qualifying Jobs specified in Schedule C of the Application, an event constituting a Material Breach as defined in Section 9.1.D, the Applicant and the District may elect to remedy the Material Breach through a penalty payment.

B. Following the notice and mediation periods provided by Sections 9.2 and 9.3, the District may request the Applicant to make a payment to the State in an amount equal to: (i)

multiplying the maintenance and operations tax rate of the school district for that Tax Year that the Material Breach occurs by (ii) the amount obtained after subtracting (a) the Tax Limitation Amount identified in Section 2.4.B from (b) the market value of the property identified on the Appraisal District's records for each tax year the Material Breach occurs.

C. In the event that there is no tax limitation in place for the tax year that the Material Breach occurs, the payment to the State shall be in an amount equal to: (i) multiplying the maintenance and operations tax rate of the School District for each tax year that the Material Breach occurs by (ii) the amount obtained after subtracting (a) the tax limitation amount identified in Section 2.4.B from (b) the Market Value of the property identified on the Appraisal District's records for the last Tax Year for which the Applicant received a tax limitation.

D. The penalty shall be paid no later than 30 days after the notice of breach and is subject to the delinquent penalty provisions of Section 33.01 of the TEXAS TAX CODE.

ARTICLE X

MISCELLANEOUS PROVISIONS

Section 10.1. INFORMATION AND NOTICES.

A. Unless otherwise expressly provided in this Agreement, all notices required or permitted hereunder shall be in writing and deemed sufficiently given for all purposes hereof if (i) delivered in person, by courier (e.g., by Federal Express) or by registered or certified United States Mail to the Party to be notified, with receipt obtained, or (ii) sent by facsimile or email transmission, with notice of receipt obtained, in each case to the appropriate address or number as set forth below. Each notice shall be deemed effective on receipt by the addressee as aforesaid; provided that, notice received by facsimile or email transmission after 5:00 p.m. at the location of the addressee of such notice shall be deemed received on the first business day following the date of such electronic receipt.

B. Notices to the District shall be addressed to the District's Authorized Representative as follows:

Knippa Independent School District
Attention: Superintendent of Schools
Address: 100 Kessler Lane
Knippa, Texas 78870
Phone: (830) 934-2176
E-Mail: elda.alejandro@knippaisd.net

C. Notices to the Applicant shall be addressed to its Authorized Representative as follows:
OCI Solar Power, LLC

Attention: Sabah Mahmood, VP, Project Development, EPC and Ops
Address: 8000 IH-10 West, Suite 1201
San Antonio, Texas 78230
Phone: (210) 453-3162
E-Mail: smahmood@ocisolarpower.com

Attention: James Scott, Sr. Project Development Manager
Address: 8000 IH-10 West, Suite 1201
San Antonio, Texas 78230
Phone: (210) 453-3202
E-mail: jscott@ocisolarpower.com

or at such other address or to such other facsimile transmission number and to the attention of such other person as a Party may designate by written notice to the other.

D. A copy of any notice delivered to the Applicant shall also be delivered to any lender for which the Applicant has provided the District notice of collateral assignment information pursuant to Section 10.3.C, below.

Section 10.2. AMENDMENTS TO APPLICATION AND AGREEMENT; WAIVERS.

A. This Agreement may not be modified or amended except by an instrument or instruments in writing signed by all of the Parties and after completing the requirements of Section 10.2.B. Waiver of any term, condition, or provision of this Agreement by any Party shall only be effective if in writing and shall not be construed as a waiver of any subsequent breach of, or failure to comply with, the same term, condition, or provision, or a waiver of any other term, condition, or provision of this Agreement.

B. By official action of the District's Board of Trustees, the Application and this Agreement may only be amended according to the following:

i. The Applicant shall submit to the District and the Comptroller:

- a. a written request to amend the Application and this Agreement, which shall specify the changes the Applicant requests;
- b. any changes to the information that was provided in the Application that was approved by the District and considered by the Comptroller;
- c. and any additional information requested by the District or the Comptroller necessary to evaluate the amendment or modification;

ii. The Comptroller shall review the request and any additional information for compliance with the Act and the Comptroller's Rules and provide a revised Comptroller certificate for a limitation within 90 days of receiving the revised Application and, if the request to amend the Application has not been approved by the Comptroller by the end of the 90-day period, the request is denied; and

iii. If the Comptroller has not denied the request, the District's Board of Trustees shall approve or disapprove the request before the expiration of 150 days after the request is filed.

C. Any amendment of the Application and this Agreement adding additional or replacement Qualified Property pursuant to this Section 10.2 of this Agreement shall:

- i. require that all property added by amendment be eligible property as defined by Section 313.024 of the TEXAS TAX CODE;
- ii. clearly identify the property, investment, and employment information added by amendment from the property, investment, and employment information in the original Agreement; and

D. The Application and this Agreement may not be amended to extend the value limitation time period beyond its ten-year statutory term.

E. The Comptroller determination made under Section 313.026(c)(2) of the TEXAS TAX CODE in the original certificate for a limitation satisfies the requirement of the Comptroller to make the same determination for any amendment of the Application and this Agreement, provided that the facts upon which the original determination was made have not changed.

Section 10.3. ASSIGNMENT.

A. Any assignment of any rights, benefits, obligations, or interests of the Parties in this Agreement, other than a collateral assignment purely for the benefit of creditors of the project, is considered an amendment to the Agreement and such Party may only assign such rights, benefits, obligations, or interests of this Agreement after complying with the provisions of Section 10.2 regarding amendments to the Agreement. Other than a collateral assignment to a creditor, this Agreement may only be assigned to an entity that is eligible to apply for and execute an agreement for limitation on appraised value pursuant to the provisions of Chapter 313 of the TEXAS TAX CODE and the Comptroller's Rules.

B. In the event of a merger or consolidation of the District with another school district or other governmental authority, this Agreement shall be binding on the successor school district or other governmental authority.

C. In the event of an assignment to a creditor, the Applicant must notify the District and the Comptroller in writing no later than 30 days after the assignment. This Agreement shall be binding on the assignee.

Section 10.4. MERGER. This Agreement contains all of the terms and conditions of the understanding of the Parties relating to the subject matter hereof. All prior negotiations, discussions, correspondence, and preliminary understandings between the Parties and others relating hereto are superseded by this Agreement.

Section 10.5. GOVERNING LAW. This Agreement and the transactions contemplated hereby shall be governed by and interpreted in accordance with the laws of the State of Texas without giving effect to principles thereof relating to conflicts of law or rules that would direct the application of the laws of another jurisdiction. Venue in any legal proceeding shall be in a state district court in Uvalde County.

Section 10.6. AUTHORITY TO EXECUTE AGREEMENT. Each of the Parties represents and warrants that its undersigned representative has been expressly authorized to execute this Agreement for and on behalf of such Party.

Section 10.7. SEVERABILITY. If any term, provision or condition of this Agreement, or any application thereof, is held invalid, illegal, or unenforceable in any respect under any Law (as hereinafter defined), this Agreement shall be reformed to the extent necessary to conform, in each case consistent with the intention of the Parties, to such Law, and to the extent such term, provision, or condition cannot be so reformed, then such term, provision, or condition (or such invalid, illegal

or unenforceable application thereof) shall be deemed deleted from (or prohibited under) this Agreement, as the case may be, and the validity, legality, and enforceability of the remaining terms, provisions, and conditions contained herein (and any other application such term, provision, or condition) shall not in any way be affected or impaired thereby. Upon such determination that any term or other provision is invalid, illegal, or incapable of being enforced, the Parties hereto shall negotiate in good faith to modify this Agreement in an acceptable manner so as to effect the original intent of the Parties as closely as possible so that the transactions contemplated hereby are fulfilled to the extent possible. As used in this Section 10.7, the term “Law” shall mean any applicable statute, law (including common law), ordinance, regulation, rule, ruling, order, writ, injunction, decree, or other official act of or by any federal, state or local government, governmental department, commission, board, bureau, agency, regulatory authority, instrumentality, or judicial or administrative body having jurisdiction over the matter or matters in question.

Section 10.8. PAYMENT OF EXPENSES. Except as otherwise expressly provided in this Agreement, or as covered by the application fee, each of the Parties shall pay its own costs and expenses relating to this Agreement, including, but not limited to, its costs and expenses of the negotiations leading up to this Agreement, and of its performance and compliance with this Agreement.

Section 10.9. INTERPRETATION.

A. When a reference is made in this Agreement to a Section, Article, or Exhibit, such reference shall be to a Section or Article of, or Exhibit to, this Agreement unless otherwise indicated. The headings contained in this Agreement are for reference purposes only and shall not affect in any way the meaning or interpretation of this Agreement.

B. The words “include,” “includes,” and “including” when used in this Agreement shall be deemed in such case to be followed by the phrase, “but not limited to”. Words used in this Agreement, regardless of the number or gender specifically used, shall be deemed and construed to include any other number, singular or plural, and any other gender, masculine, feminine or neuter, as the context shall require.

C. The provisions of the Act and the Comptroller’s Rules are incorporated by reference as if fully set forth in this Agreement. In the event of a conflict, the conflict will be resolved by reference to the following order of precedence:

- i. The Act;
- ii. The Comptroller’s Rules as they exist at the time the Agreement is executed, except as allowed in the definition of Qualified Property in Section 1.1; and
- iii. This Agreement and its Attachments including the Application as incorporated by reference.

Section 10.10. EXECUTION OF COUNTERPARTS. This Agreement may be executed in multiple counterparts, each of which shall be deemed an original, and all of which, taken together, shall constitute but one and the same instrument, which may be sufficiently evidenced by one counterpart.

Section 10.11. PUBLICATION OF DOCUMENTS. The Parties acknowledge that the District is required to publish the Application and its required schedules, or any amendment thereto; all economic analyses of the proposed project submitted to the District; and the approved and executed copy of this Agreement or any amendment thereto, as follows: A. Within seven (7) days of receipt of such document, the District shall submit a copy to the Comptroller for publication on the Comptroller's Internet website; B. The District shall provide on its website a link to the location of those documents posted on the Comptroller's website; C. This Section does not require the publication of information that is confidential under Section 313.028 of the TEXAS TAX CODE.

Section 10.12. CONTROL; OWNERSHIP; LEGAL PROCEEDINGS. The Applicant shall immediately notify the District and Comptroller's office in writing of any actual or anticipated change in the control or ownership of the Applicant and of any legal or administrative investigations or proceedings initiated against the Applicant related to the project regardless of the jurisdiction from which such proceedings originate.

Section 10.13. DUTY TO DISCLOSE. If circumstances change or additional information is obtained regarding any of the representations and warranties made by the Applicant in the Application or this Agreement, or any other disclosure requirements, subsequent to the date of this Agreement, the Applicant's duty to disclose continues throughout the term of this Agreement.

Section 10.14. CONFLICTS OF INTEREST.

A. The District represents that, after diligent inquiry, each local public official or local government officer, as those terms are defined in Chapters 171 and 176 of the TEXAS LOCAL GOVERNMENT CODE, has disclosed any conflicts of interest in obtaining or performing this Agreement and related activities, appropriately recused from any decisions relating to this Agreement when a disclosure has been made, and the performance of this Agreement will not create any appearance of impropriety. The District represents that it, the District's local public officials or local government officer, as those terms are defined in Chapters 171 and 176 of the TEXAS LOCAL GOVERNMENT CODE, have not given, nor intend to give, at any time hereafter, any future employment, gift, loan, gratuity, special discount, trip, favor, or service to a public servant, employee, or representative of the other Party or the State of Texas in connection with this Agreement.

B. The Applicant represents that, after diligent inquiry, each of its agents, as defined in Chapter 176 of the TEXAS LOCAL GOVERNMENT CODE, involved in the representation of the Applicant with the District has complied with the provisions of Chapter 176 of the TEXAS LOCAL GOVERNMENT CODE. The Applicant represents that it and its agents, as defined in Chapter 176 of the TEXAS LOCAL GOVERNMENT CODE, have not given, nor intend to give, at any time hereafter, any future employment, gift, loan, gratuity, special discount, trip, favor, or service to a public servant, employee, or representative of the other Party or the State of Texas in connection with this Agreement.

C. The District and the Applicant each separately agree to notify the other Party and the Comptroller immediately upon learning of any conflicts of interest.

Section 10.15. PROVISIONS SURVIVING EXPIRATION OR TERMINATION. Notwithstanding the expiration or termination (by agreement, breach, or operation of time) of this Agreement, the provisions of this Agreement regarding payments (including liquidated damages and tax payments), reports, records, and dispute resolution of the Agreement shall survive the termination or expiration dates of this Agreement until the following occurs:

- A. all payments, including liquidated damage and tax payments, have been made;
- B. all reports have been submitted;
- C. all records have been maintained in accordance with Section 8.6.A; and
- D. all disputes in controversy have been resolved.

Section 10.16. FACSIMILE OR ELECTRONIC DELIVERY.

A. This Agreement may be duly executed and delivered in person, by mail, or by facsimile or other electronic format (including portable document format (pdf) transmitted by email). The executing Party must promptly deliver a complete, executed original or counterpart of this Agreement to the other executing Parties. This Agreement shall be binding on and enforceable against the executing Party whether or not it delivers such original or counterpart.

B. Delivery is deemed complete as follows:

- i. When delivered if delivered personally or sent by express courier service;
- ii. Three (3) business days after the date of mailing if sent by registered or certified U.S. mail, postage prepaid, with return receipt requested;
- iii. When transmitted if sent by facsimile, provided a confirmation of transmission is produced by the sending machine; or
- iv. When the recipient, by an e-mail sent to the e-mail address for the executing Parties acknowledges having received that e-mail (an automatic “read receipt” does not constitute acknowledgment of an e-mail for delivery purposes).

[Signatures follows on next page]

IN WITNESS WHEREOF, this Agreement has been executed by the Parties in multiple originals on this 6th day of August, 2020.

OCI SUNRAY, LLC

By: _____

Name: Sabah N. Mahmood

Title: VP. Proj Dev, EPC fops

KNIPPA INDEPENDENT SCHOOL DISTRICT

By: _____

Ted Sanderlin, President

Knippa ISD Board of Trustees

ATTEST:

Merlynn Verstuyft

Merlynn Verstuyft, Secretary

Knippa ISD Board of Trustees

EXHIBIT 1

DESCRIPTION AND LOCATION OF ENTERPRISE OR REINVESTMENT ZONE

The legal description of the Reinvestment Zone is located entirely within Uvalde County and more particularly described below as the Legal Description of Reinvestment Zone.

LEGAL DESCRIPTION:



Sunray Reinvestment Zone Proposal			
Owner Name	Parcel #	Legal Description	Acres
Gembler Dietrich J III	20329	A0336 ABSTRACT 0336 SURVEY 663 2.0	2
Gembler Dietrich J III	20330	A0336 ABSTRACT 0336 SURVEY 663 215	213
Meyer Lonnie Glenn	20951	ABSTRACT 0410 SURVEY 665, RIMKUS PLACE	282
Meyer Lonnie Glenn	19354	A0242 ABSTRACT 0242 SURVEY 667 RIMKUS PLACE 2.73	2.73
Milam Adam Lee Knippa and Knippa David Michael	20287	A0336 ABSTRACT 0336 SURVEY 663 A-336 5-663 50.34	50.34
Milam Adam Lee Knippa and Knippa David Michael	20939	A0410 ABSTRACT 0410 SURVEY 665 A-410 5-665 149.46	149.46
Cargil Steve	19353	A0242 ABSTRACT 0242 SURVEY 667 (S. FARM) PALO SPEC ASSETS28-2237 95.34% UI TO TRUST 4.66% UI TO GERBER, JOE JR 408.69	408.69
Cargil Steve	19334	A0242 ABSTRACT 0242 SURVEY 667 A-242 5-667 117.58 AC	117.58
Cargil Steve	21936	A0518 ABSTRACT 0518 SURVEY 669 A-518 5-667 101.2	101.2
Dicke Charles Darwin and Dicke Kyle Landon	19343	A0242 ABSTRACT 0242 SURVEY 667 A-242 5-667 164.565	164.56
Dicke Louis G Jr	19339	A0242 ABSTRACT 0242 SURVEY 667 A-242 5-667 131.22	131.22
Dicke Louis G Jr	19342	A0242 ABSTRACT 0242 SURVEY 667 A-242 5-667 2.0	2
Dicke Louis G Jr	19335	A0242 ABSTRACT 0242 SURVEY 667 A-242 5-667 53.885	53.883
Dicke Herman William	19341	A0242 ABSTRACT 0242 SURVEY 667 A-242 5-667 101.11	101.11
Dicke Herman William	19338	A0242 ABSTRACT 0242 SURVEY 667 A-242 5-667 30.752	30.75
Logan Emma Elise	19340	A0242 ABSTRACT 0242 SURVEY 667 A-242 5-667 87.71	87.71
Total Acres in Reinvestment Zone:			1898.233



Reinvestment Zone Consists in Following Abstracts:			
Abstract Number	Survey Name	Survey Number	
463336	Mays, W P	665	
463410	Rodarmel, A C	665	
463242	Hubbard, Z	667	
463518	Woodson, B	669	



UVALDE COUNTY COMMISSIONERS COURT

RESOLUTION

WHEREAS The County of Uvalde, through the Uvalde County Commissioners Court, desires to encourage the maintenance and upkeep of historic properties located within the County of Uvalde; and

WHEREAS The Texas Property Tax Code, Section 11.24, authorizes local governments to extend exemptions to designated historic properties; and

WHEREAS The Uvalde County Commissioners Court adopted an order providing for such exemptions in 2016;

NOW, THEREFORE, BE IT RESOLVED BY THE UVALDE COUNTY COMMISSIONERS COURT THAT THE FOLLOWING PROPERTIES SHALL RECEIVE A 25% EXEMPTIONS ON PROPERTY IMPROVEMENTS FOR 2020 AS ALLOWD BY THE TEXAS PROPERTY CODE:

- ID 15590 Southern Subdivision Blk C Lots 1A,2A—300 South Getty
- ID 15596 Southern Subdivision Blk D Lots 1,2,3,4—301 South Getty
- ID 14457 Old Town Subdivision Blk 8 Lot 147A—201 North Getty
- ID 14543 Old Town Subdivision Blk 12 Lot 173A and SW Part of 174—218 North Getty
- ID 14520, 14521 Old Town Subdivision Blk 11 Lots 188B, 187A—108-114 N. East St.
- ID 14522, 14523 Old Town Subdivision Blk 11 Lots 188C, 188C, 188A, 189A—
116-122 N. East Street
- ID 14411 Old Town Subdivision Blk 7 Lot 127—127 N. West Street
- ID 14510, 14511 Old Town Subdivision Blk 11 Lots 169A-1, 169A-2—109 East Nopal

APPROVED BY THE UVALDE COUNTY COMMISSIONERS COURT ON THE 23rd DAY OF MARCH, 2020..



Valerie Del Toro Romero
VALERIE DEL TORO ROMERO
UVALDE COUNTY CLERK

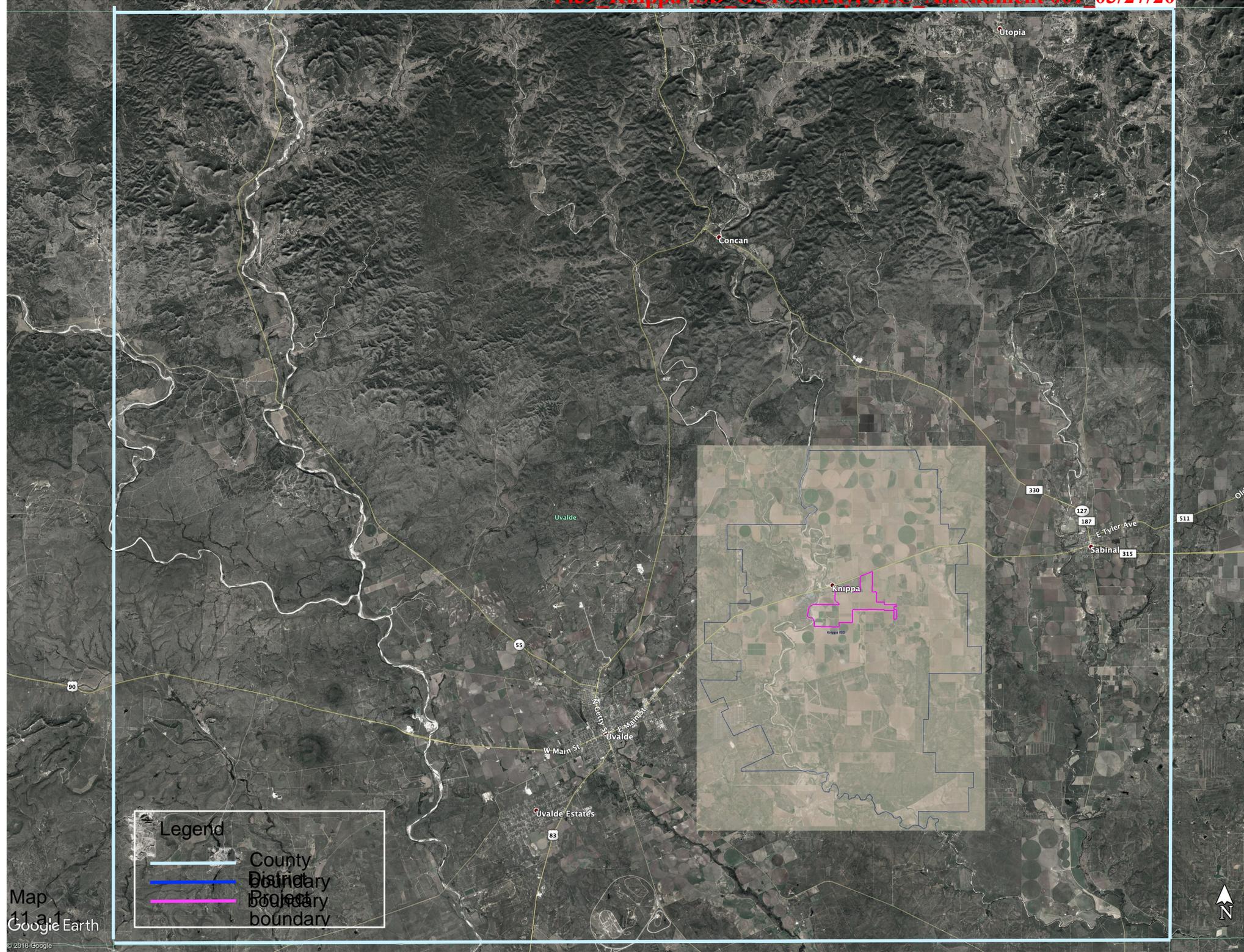
William R. Mitchell

WILLIAM R. MITCHELL
UVALDE COUNTY JUDGE

EXHIBIT 2

DESCRIPTION AND LOCATION OF LAND

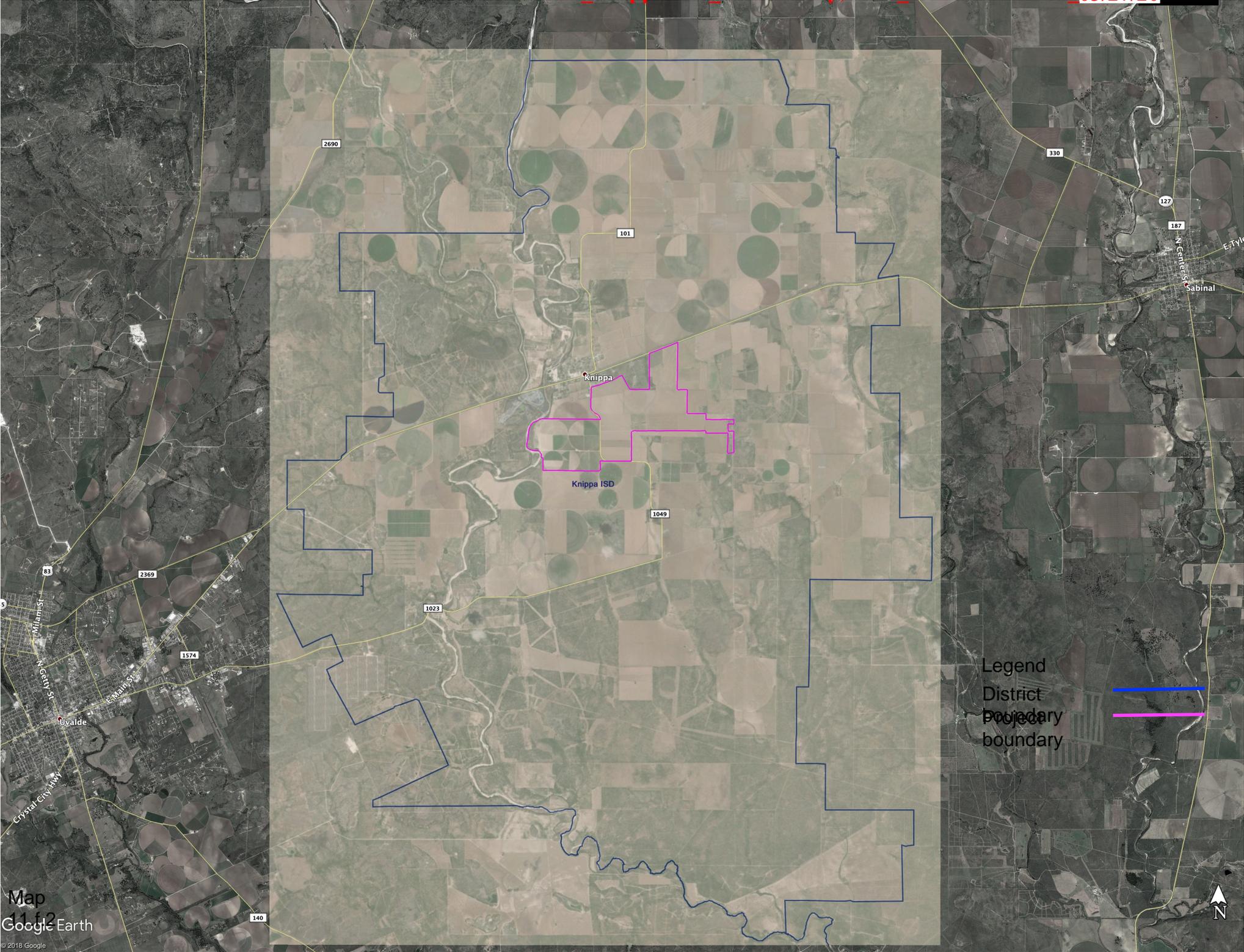
All Qualified Property will be located within the Reinvestment Zone described in Exhibit 1, above.



Legend

- County boundary
- District boundary
- Project boundary





Legend
District boundary
Project boundary

EXHIBIT 3

APPLICANT'S QUALIFIED INVESTMENT

Description of Qualified Investment

This proposed project provides for the design and construction of a solar energy facility, and associated infrastructure, with an approximate total generation capacity of 200 megawatts AC located in a proposed, contiguous reinvestment zone. The total estimated qualified investment for this project will be located within the boundaries of Knippa Independent School District.

If approved, the project will be executed in one phase and estimated to commence construction on or about Q1 2021 with completion on or about Q4 2021.

Site Information:

If approved, the proposed solar energy facility would be constructed in what is generally described as approx. 1,900 acres of vacant and/or irrigated cropland located exclusively within *Precinct No. 3, Uvalde County, Texas*. The legal description of the proposed reinvestment zone can be found in Tab 16.

Potential project-related improvements and tangible personal property for which this value limitation is sought includes the following:

- Photovoltaic solar panel modules (approx.. 710,000 based on current panel technology configuration);
- DC to AC inverters;
- Tracker racking systems and mounting structures;
- Medium-and high-voltage electric cabling;
- Substation;
- High voltage transformer;
- Switchgear;
- Transmission equipment;
- Telecom and SCADA equipment
- High voltage transmission line;
- Meteorological equipment;
- Safety equipment and operations and maintenance equipment; and
- Eligible ancillary and necessary equipment.

Additional support infrastructure related to the project may also include:

- Underground collection systems for cables;
- Perimeter fencing;
- Foundations; and
- Security equipment

Based on the current project configuration and attributes, the productive life range for this project is estimated at 30-35 years.

EXHIBIT 4

DESCRIPTION AND LOCATION OF QUALIFIED PROPERTY

Description of Qualified Property

This proposed project provides for the design and construction of a solar energy facility, and associated infrastructure, with an approximate total generation capacity of 200 megawatts AC located in a proposed, contiguous reinvestment zone. The total estimated qualified investment for this project will be located within the boundaries of Knippa Independent School District.

If approved, the project will be executed in one phase and estimated to commence construction on or about Q1 2021 with completion on or about Q4 2021.

Site Information:

If approved, the proposed solar energy facility would be constructed in what is generally described as approx. 1,900 acres of vacant and/or irrigated cropland located exclusively within *Precinct No. 3, Uvalde County, Texas*. The legal description of the proposed reinvestment zone can be found in Tab 16.

Potential project-related improvements and tangible personal property for which this value limitation is sought includes the following:

- Photovoltaic solar panel modules (approx.. 710,000 based on current panel technology configuration);
- DC to AC inverters;
- Tracker racking systems and mounting structures;
- Medium-and high-voltage electric cabling;
- Substation;
- High voltage transformer;
- Switchgear;
- Transmission equipment;
- Telecom and SCADA equipment
- High voltage transmission line;
- Meteorological equipment;
- Safety equipment and operations and maintenance equipment; and
- Eligible ancillary and necessary equipment.

Additional support infrastructure related to the project may also include:

- Underground collection systems for cables;
- Perimeter fencing;
- Foundations; and
- Security equipment

Based on the current project configuration and attributes, the productive life range for this project is estimated at 30-35 years.

EXHIBIT 5

AGREEMENT SCHEDULE

	Year of Agreement	School Year	Tax Year	Summary
Limitation Pre-Year	1	2021-2022	2021	Limitation Pre-Year; QTP Begins January 1, 2021
Limitation Period (10 Years)	2	2022-2023	2022	\$20 Million appraisal limitation begins January 1, 2022; QTP Ends December 31, 2022
	3	2023-2024	2023	\$20 Million appraisal limitation
	4	2024-2025	2024	\$20 million appraisal limitation
	5	2025-2026	2025	\$20 million appraisal limitation
	6	2026-2027	2026	\$20 million appraisal limitation
	7	2027-2028	2027	\$20 million appraisal limitation
	8	2028-2029	2028	\$20 million appraisal limitation
	9	2029-2030	2029	\$20 million appraisal limitation
	10	2030-2031	2030	\$20 million appraisal limitation
	11	2031-2032	2031	\$20 million appraisal limitation; Limitation Period Ends December 31, 2031
Maintain Viable Presence	12	2032-2033	2032	No appraisal limitation; must maintain viable presence
	13	2033-2034	2033	No appraisal limitation; must maintain viable presence
	14	2034-2035	2034	No appraisal limitation; must maintain viable presence
	15	2035-2036	2035	No appraisal limitation; must Maintain viable presence.
	16	2036-2037	2036	No appraisal limitation; must maintain viable presence; Final Termination Date: December 31, 2036.

AGREEMENT FOR LIMITATION ON APPRAISED VALUE OF PROPERTY FOR SCHOOL DISTRICT
MAINTENANCE AND OPERATIONS TAXES by and between KNIPPA INDEPENDENT SCHOOL DISTRICT
and OCI SUNRAY, LLC

EXHIBIT E

Comptroller's Franchise Tax Account Status



Franchise Tax Account Status

As of : 08/02/2020 22:39:20

This page is valid for most business transactions but is not sufficient for filings with the Secretary of State

OCI SUNRAY LLC	
Texas Taxpayer Number	32071529922
Mailing Address	8000 W INTERSTATE 10 STE 1201 SAN ANTONIO, TX 78230-3872
Right to Transact Business in Texas	ACTIVE
State of Formation	DE
Effective SOS Registration Date	08/02/2019
Texas SOS File Number	0803385500
Registered Agent Name	OCI SAN ANTONIO SUNRAY LLC
Registered Office Street Address	300 CONVENT STREET, SUITE 1900 SAN ANTONIO, TX 78205