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SARA LEON  
& ASSOCIATES, LLC

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April 6, 2020

Local Government Assistance & Economic Analysis  
Texas Comptroller of Public Accounts  
111 E. 17<sup>th</sup> Street  
Austin, Texas 78774

Re: Application for a Chapter 313 Value Limitation Agreement between the Cisco Independent School District and Roadrunner Crossing Wind Farm, LLC

*First Year of Qualifying Time Period – 2021*  
*First Year of Limitation – 2022*

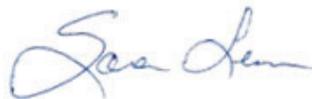
Dear Local Government Assistance and Economic Analysis Division:

The Cisco Independent School District Board of Trustees approved the enclosed Application for Appraised Value Limitation on Qualified Property at a duly called meeting held on March 19, 2020. The Application was determined to be complete on April 6, 2020. The Applicant proposes to construct a facility designed to use wind power to generate electricity in Callahan County and Eastland County. The Project is proposed to consist of approximately 71 wind turbine generators, with a capacity of 2.82 megawatts per generator, with an approximate total capacity of 200 MW.

A copy is being provided to the Callahan County and Eastland County Appraisal District by copy of this correspondence. The Board of Trustees believes this project will be beneficial to the District and looks forward to your review and certification of this Application.

Thanks so much for your kind attention to this matter.

Respectfully submitted,



Sara Hardner Leon

Enclosures

April 6, 2020

Page 2

cc: *Via Electronic Mail: info@callahancad.org*  
Stephanie McPherson  
Chief Appraiser  
Callahan County Appraisal District  
132 W. 4th St.  
Baird, Texas 79504-5314

*Via Electronic Mail: randy@eastlandcad.org*  
Randy Clark  
Chief Appraiser  
Eastland County Appraisal District  
P.O. Box 914  
Eastland, Texas 76448-0914

*Via Electronic Mail: rsteele@cisco.esc14.net*  
Dr. Ryan Steele, Superintendent of Schools, Cisco Independent School District

*Via Electronic Mail: sean.logsdon@eon.com*  
Mr. Sean Logsdon, Senior Vice President - Development, RWE Renewables Americas, LLC

*Via Electronic Mail: nathan.yates@eon.com*  
Ms. Nathan Yates, Senior Development Manager, RWE Renewables Americas, LLC

*Via Electronic Mail: mfry@keatax.com*  
Mr. Mike Fry, Sr. Property Tax Consultant, KE Andrews

# Application for Appraised Value Limitation on Qualified Property

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

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

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

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

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

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

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

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

Please visit the Comptroller's website to find out more about the program at [comptroller.texas.gov/economy/local/ch313/](http://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

March 19, 2020

Date Application Received by District

Ryan

First Name

Steele

Last Name

Superintendent

Title

Cisco Independent School District

School District Name

Street Address

P.O. Box 1645

Mailing Address

Cisco

City

254-442-3056

Phone Number

Texas

State

254-442-1412

Fax Number

76437

ZIP

rsteale@cisco.esc14.net

Email Address

Mobile Number (optional)

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)**

Sara	Leon
First Name	Last Name
Principle	
Title	
Sara Leon & Associates, LLC	
Firm Name	
512-637-4244	512-637-4245
Phone Number	Fax Number
	saraleongroup@saraleonlaw.com
	Email Address

4. On what date did the district determine this application complete? ..... April 6, 2020
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)**

Sean	Logsdon	
First Name	Last Name	
Senior Vice President, Development	RWE Renewables Americas, LLC	
Title	Organization	
701 Brazos Street, Suite 1400		
Street Address		
701 Brazos Street, Suite 1400		
Mailing Address		
Austin	Texas	78701
City	State	ZIP
405-200-8279	512-494-9581	
Phone Number	Fax Number	
	Sean.Logsdon@eon.com	
	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.

Nathan	Yates	
First Name	Last Name	
Senior Development Manager	RWE Renewables Americas, LLC	
Title	Organization	
701 Brazos Street, Suite 1400		
Street Address		
701 Brazos Street, Suite 1400		
Mailing Address		
Austin	Texas	78701
City	State	ZIP
512-200-6602	512-494-9581	
Phone Number	Fax Number	
512-200-6602	Nathan.Yates@eon.com	
	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)**

Mike	Fry
First Name	Last Name
Sr. Property Tax Consultant	
Title	
KE Andrews	
Firm Name	
469-298-1594	469-298-1619
Phone Number	Fax Number
mfry@keatax.com	
Business Email Address	

**SECTION 3: Fees and Payments**

- 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.
- 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
- 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**

- What is the legal name of the applicant under which this application is made? Roadrunner Crossing Wind Farm, LLC
- List the Texas Taxpayer I.D. number of entity subject to Tax Code, Chapter 171 (11 digits) 32073768429
- List the NAICS code 221115
- 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**

- Identify Business Organization of Applicant (corporation, limited liability corporation, etc) Limited Liability Applicant
- 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.
- Is the applicant current on all tax payments due to the State of Texas?  Yes  No
- Are all applicant members of the combined group current on all tax payments due to the State of Texas?  Yes  No  N/A
- 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 checked="" type="checkbox"/> Land has no existing improvements	<input 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 ..... August 2020
2. Commencement of construction ..... April 1, 2021
3. Beginning of qualifying time period ..... April 1, 2021
4. First year of limitation ..... January 1, 2022
5. Begin hiring new employees ..... September 1, 2021
6. Commencement of commercial operations ..... December 31, 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.  
 December 31, 2021
8. When do you anticipate the new buildings or improvements will be placed in service? ..... December 31, 2021

**SECTION 10: The Property**

1. Identify county or counties in which the proposed project will be located Eastland and Callahan Counties
2. Identify Central Appraisal District (CAD) that will be responsible for appraising the property Eastland CAD & Callahan CAD
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: Eastland County (98%)(0.452732%) City: \_\_\_\_\_  
(Name, tax rate and percent of project) (Name, tax rate and percent of project)  
 Hospital District: \_\_\_\_\_ Water District: Callahan Farm Road (2%) (0.165247%)  
(Name, tax rate and percent of project) (Name, tax rate and percent of project)  
 Other (describe): Cisco College (98%)(0.188721%) Other (describe): Callahan County (2%) (0.429623%)  
(Name, tax rate and percent of project) (Name, tax rate and percent of project)
5. Is the project located entirely within the ISD listed in Section 1? .....  Yes  No  
 5a. If no, attach in **Tab 6** additional information on the project scope and size to assist in the economic analysis.
6. Did you receive a determination from the Texas Economic Development and Tourism Office that this proposed project and at least one other project seeking a limitation agreement constitute a single unified project (SUP), as allowed in §313.024(d-2)? .....  Yes  No  
 6a. If yes, attach in **Tab 6** supporting documentation from the Office of the Governor.

**SECTION 11: Investment**

**NOTE:** The minimum amount of qualified investment required to qualify for an appraised value limitation and the minimum amount of appraised value limitation vary depending on whether the school district is classified as Subchapter B or Subchapter C, and the taxable value of the property within the school district. For assistance in determining estimates of these minimums, access the Comptroller’s website at [comptroller.texas.gov/economy/local/ch313/](http://comptroller.texas.gov/economy/local/ch313/).

1. At the time of application, what is the estimated minimum qualified investment required for this school district? ..... 30,000,000.00
2. What is the amount of appraised value limitation for which you are applying? ..... 30,000,000.00  
**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? July 2020

**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): \$ \_\_\_\_\_ 0.00
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? ..... 3
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 ..... 1,003.50
  - b. 110% of the average weekly wage for manufacturing jobs in the county is ..... 943.53
  - c. 110% of the average weekly wage for manufacturing jobs in the region is ..... 961.04
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? ..... 49,063.30
10. What is the annual wage you are committing to pay for each of the new qualifying jobs you create on the qualified property? ..... 49,064.00
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"> <li>a) Project vicinity</li> <li>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</li> <li>c) Qualified property including location of new buildings or new improvements</li> <li>d) Existing property</li> <li>e) Land location within vicinity map</li> <li>f) Reinvestment or Enterprise Zone within vicinity map, showing the actual or proposed boundaries and size</li> </ul> <p><b>Note:</b> 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"> <li>a) evidence that the area qualifies as a enterprise zone as defined by the Governor's Office</li> <li>b) legal description of reinvestment zone*</li> <li>c) order, resolution or ordinance establishing the reinvestment zone*</li> <li>d) guidelines and criteria for creating the zone*</li> </ul> <p><b>* To be submitted with application or before date of final application approval by school board</b></p>
17	Signature and Certification page, signed and dated by Authorized School District Representative and Authorized Company Representative <i>(applicant)</i>

# Tab 2

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 3



March 18, 2020

Roadrunner Crossing Wind Farm, LLC, Texas tax payer identification number 32073768428, is a limited liability corporation first organized and registered with the Secretary of State on March 17, 2020. As of the date of this letter, the Peyton Creek Wind Farm, LLC has not been required to file a franchise tax report. As of the first applicable filing period, Roadrunner Crossing Wind Farm, LLC will be a member of a combined group as defined by Texas Tax Code 171.0001 (7). The reporting entity taxpayer name is RWE Renewables Americas, LLC, Texas tax payer identification number 12000751680.

With kind regards,

Sean Logsdon  
Senior Vice President, Development

# Tab 4

**Roadrunner Crossing Wind Farm, LLC**  
**Application for Appraised Value Limitations on Qualified Property**  
**Tab 4**

**Description of Project**

The proposed Project will consist of a facility designed to use wind power to generate electricity, including wind turbines, towers, transformers, transmission lines, and associated ancillary equipment necessary to safely operate, maintain and transmit power to the ERCOT grid, and meteorological equipment to measure and test wind speed and direction. The Project is proposed to consist of approximately 71 wind turbine generators, with a capacity of 2.82 megawatts per generator, with an approximate total capacity of 200 MW. Portions of the Project will be located in three different school districts (Baird ISD, Cisco ISD, and Moran ISD) and two different counties (Callahan County and Eastland County).<sup>1</sup> Tab 6 of this application details how the Project facilities are divided among the school districts and the counties. The portion of the Project located in Cisco ISD is the subject of this application. The portion of the Project located in Moran ISD is the subject of a separate application being filed simultaneous (or nearly simultaneous) with this application. At time of the filing of this application, the applicant does not intend to file an application with Baird ISD.

The Project layout is not finalized at this time, but the base case scenario assumes that approximately 71% of the total project will be located in Cisco ISD (based on the location of the wind turbines). When you consider only the portions of the Project located in Moran ISD and Cisco ISD, then approximately 77% of the portions of the project that will be subject to value limitation applications will be located in Cisco ISD. The base case assumes the General Electric GE-127, 2.82 MW model as the turbine for the Project. Moran ISD is proposed to have approximately 51 turbines (for a total capacity of 143.82 MWs) within its boundary. All of the property for which the applicant is seeking a limitation on appraised value will be owned by the applicant. All qualified property will be located inside the project boundaries.

The Project is in the process of signing the Full Interconnection Agreement with ERCOT. The Project applied for interconnection with Ercot on September 8, 2017, and has been assigned interconnection study ERCOT #19INR0117. The project has not been known by any other names in public statements or in other public applications.

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<sup>1</sup> The portions of the Project located in Baird ISD and Moran ISD are entirely within Callahan County. The portion of the Project located in Cisco ISD is located partially in Callahan County and partially in Eastland County.

Current land use for the private property consists of farming, ranching, hunting, and oil and gas production (note that these uses can continue as the Project is designed to be compatible with such activities).

# Tab 5

**Roadrunner Crossing Wind Farm, LLC**  
**Application for Appraised Value Limitations on Qualified Property**  
**Tab 5**

**Limitation as a Determining Factor**

- 1) N/A
- 2) Applicant has entered into interconnection studies with the Transmission Service Provider who owns the 345kV Transmission line running across the project site. Applicant (or an affiliate of applicant) has also entered into lease and easement agreements with landowners to permit the installation and operation of the Project facilities. None of the agreements entered into by applicant commits applicant to construct the Project.
- 3) N/A
- 4) N/A
- 5) N/A
- 6) No.
- 7) The Company is currently considering several other projects in Texas (Stephens County, Jack County, Bee County, Kenedy County, Willacy County, San Patricio County and several others), Oklahoma (Vici complex, Major), Kansas (two project sites), Indiana, Illinois, plus Canada. The Company has received tax incentives on several of these projects which significantly improve the financial viability of the investment. RWE has not built a project in Texas that did not have a Chapter 313 agreement, as it is crucial to exceeding the company financial hurdle. RWE recently sold a project that was unable to get a Chapter 313 agreement, as it was unable to meet the minimum financial hurdle. Without a Chapter 313 agreement, this Project would probably not be built.
- 8) N/A
- 9) N/A
- 10) N/A

# Tab 6

**Roadrunner Crossing Wind Farm, LLC**  
**Application for Appraised Value Limitations on Qualified Property**  
**Tab 6**

**Location in Multiple Districts**

The Project is proposed to consist of approximately 71 wind turbine generators, with a capacity of 2.82 megawatts per generator, with an approximate total capacity of 200 MW. Portions of the Project will be located in three different school districts (Baird ISD, Cisco ISD, and Moran ISD) and two different counties (Callahan County and Eastland County). The siting of the turbines will be allocated among the counties and school districts as follows:

Baird ISD	Cisco ISD	Moran	TOTAL
5 (all Callahan Co.)	Callahan Co.: 1 Eastland Co.: 50	15 (all Callahan Co.)	Callahan Co.: 21 Eastland Co.: 50

Based on the location of the turbines shown above:

- 7% of the total Project is located in Baird ISD
- 71% of the total Project is located in Cisco ISD
- 21% of the total Project is located in Moran ISD

Based on the location of the turbines shown above:

- 30% of the Project is located in Callahan County
- 70% of the Project is located in Eastland County

When considering only the portions of the Project for which value limitation applications will be filed (i.e., ignoring the portions of the Project proposed to be located in Baird ISD):

- 77% of the total Project is located in Cisco ISD
- 23% of the total Project is located in Moran ISD; and
  
- 24% of the Project is located in Callahan County
- 76% of the Project is located in Eastland County

The Project’s collector substation will be located in Cisco ISD (Eastland County). The Project will interconnect into the ERCOT market’s power grid at the substation located in Cisco ISD (Eastland County).

# Tab 7

**Roadrunner Crossing Wind Farm, LLC**  
**Application for Appraised Value Limitations on Qualified Property**  
**Tab 7**

**Description of Qualified Investment**

The Project is proposed to consist of approximately 71 wind turbine generators, with a capacity of 2.82 megawatts per generator, with an approximate total capacity of 200 MW. The Project layout is not finalized at this time, but the base case scenario assumes approximately 51 turbines (representing approximately 71% of the total project) will be located in Cisco ISD (based on the location of the wind turbines).

Additional improvements constituting Qualified Investment in Cisco ISD may include but are not limited to:

- Roadwork, sloped for drainage, with turnouts from public roads
- Fencing to control livestock and to protect substations and other equipment as needed for safety and security.
- Five wind turbine generator foundations, with anchor bolt embeds and template rings
- Wind turbine obstruction lighting per FAA requirements
- Telephone system
- RWE will construct one 345:34.5kV collection substation, including transformers with OLTC's, as well as associated circuit breakers, switches, reactive power compensation equipment and control building. Location of substation is not known at this time.
- The collection substation will be connected to the utility interconnection through a single-circuit, double 795 ACSR conductor 345kv transmission line approximately 2 miles in length.
- Underground power cables from, and various cable accessories, with grounding.
- Permanent meteorological towers, quantity and location of which to be determined by final turbine layout.
- Underground communication cables

# Tab 8

**Roadrunner Crossing Wind Farm, LLC**  
**Application for Appraised Value Limitations on Qualified Property**  
**Tab 8**

**Description of Qualified Property**

The Project is proposed to consist of approximately 71 wind turbine generators, with a capacity of 2.82 megawatts per generator, with an approximate total capacity of 200 MW. The Project layout is not finalized at this time, but the base case scenario assumes approximately 51 turbines (representing approximately 71% of the total project) will be located in Cisco ISD (based on the location of the wind turbines).

All of the property, equipment, and improvements owned by Applicant and located in a reinvestment zone within the boundary of Cisco ISD will be Qualified Property under this application.

Additional improvements constituting Qualified Investment in Cisco ISD may include but are not limited to:

- Roadwork, sloped for drainage, with turnouts from public roads
- Fencing to control livestock and to protect substations and other equipment as needed for safety and security.
- Five wind turbine generator foundations, with anchor bolt embeds and template rings
- Wind turbine obstruction lighting per FAA requirements
- Telephone system
- RWE will construct one 345:34.5kV collection substation, including transformers with OLTC's, as well as associated circuit breakers, switches, reactive power compensation equipment and control building. Location of substation is not known at this time.
- The collection substation will be connected to the utility interconnection through a single-circuit, double 795 ACSR conductor 345kv transmission line approximately 2 miles in length.
- Underground power cables from, and various cable accessories, with grounding.
- Permanent meteorological towers, quantity and location of which to be determined by final turbine layout.
- Underground communication cables

# Tab 9

**Roadrunner Crossing Wind Farm, LLC  
Application for Appraised Value Limitations on Qualified Property  
Tab 9**

**Description of Land**

Not applicable.

# Tab 10

**Roadrunner Crossing Wind Farm, LLC  
Application for Appraised Value Limitations on Qualified Property  
Tab 10**

**Description of Property Not Eligible to Become Qualified Property**

Not applicable.

# Tab 11

**Roadrunner Crossing Wind Farm, LLC  
Application for Appraised Value Limitations on Qualified Property  
Tab 11**

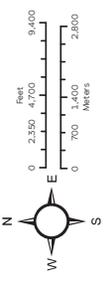
**Maps of Qualified Property**

See attached.



# Roadrunner Crossing Reinvestment Zone

## Eastland County, Texas

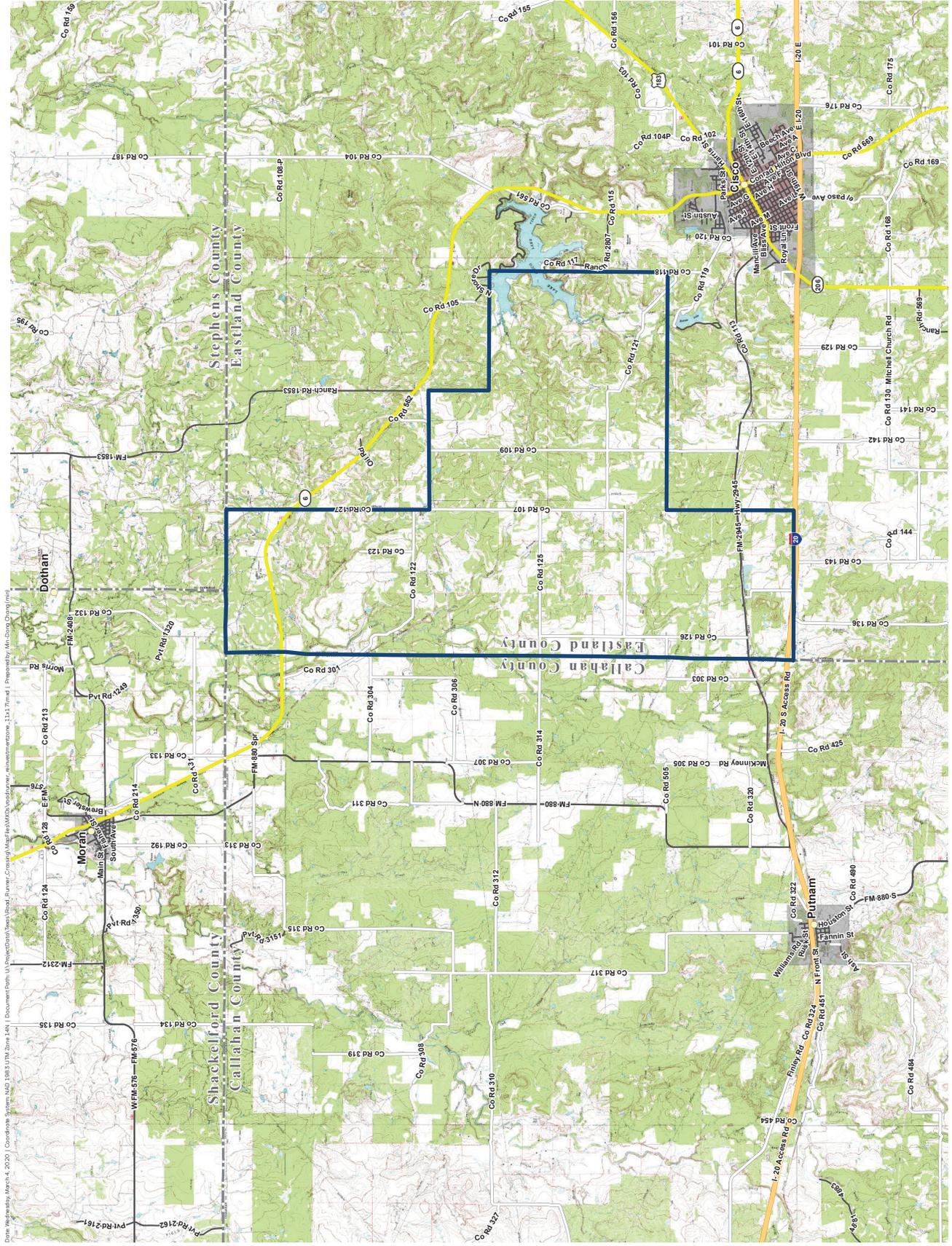


- Town/City
  - Reinvestment Zone
  - Municipal Boundary
  - County Boundary
- Road Classification**
- Interstate Highway
  - US/State Highway
  - County/Road/Highway
  - Local Road

Date: March 04, 2020  
 Map Scale: 1:96,000  
 Projection: NAD 1983 UTM Zone 14N  
 Datum: North American 1983



Map produced by RWE Renewables for internal use only. Final map is subject to change without notice. Map is not to be reproduced or redistributed without expressly written permission from RWE.  
 Base data from USGS, US Census, Esri.



Date: Wednesday, March 4, 2020 | Coordinate System: NAD 1983 UTM Zone 14N | Document Path: U:\Projects\Data\Task\Roadrunner\_Crossing\Map\ReinvestmentZone.mxd | User: admin | Prepared by: Min-Dong Chong (min.dong.chong@rwe.com)



# Tab 12

**Roadrunner Crossing Wind Farm, LLC  
Application for Appraised Value Limitations on Qualified Property  
Tab 12**

**Request for Job Waiver**

See attached.



March 17, 2020

Cisco Independent School District  
ATT: Ryan Steele  
PO Box 1645  
Cisco, Texas 76437

RE: Request of Job Waiver for Roadrunner Crossing Wind Farm, LLC

Dear Superintendent Steele,

Roadrunner Crossing Wind Farm, LLC is requesting that Cisco ISD's Board of Trustees waive the job requirement provision as allowed by Section 313.025 (f-1) of the Texas Property Tax Code. This waiver would be based on the school district's board findings that the jobs creation requirement exceeds the industry standard for the number of employees reasonably necessary for the operation of the facility.

Roadrunner Crossing Wind Farm, LLC requests that Cisco ISD makes such finding and waive the job creation requirement for 10 permanent jobs. For the portion of the project located within Cisco ISD, Roadrunner Crossing Wind Farm, LLC has committed to creating 3 full-time jobs for the operation and maintenance of the facility. These positions will be compensated 110% of the regional manufacturing wage as well as provide full healthcare benefits.

Renewable energy projects create many jobs during the development of the facility. During construction, it is anticipated that nearly 300 jobs will be created. Once construction is complete the facilities require a relatively low number of permanent workers for the operation and maintenance of the site. The number of jobs (3) that Roadrunner Crossing Wind Farm, LLC has committed to create is congruent with industry standards for wind energy facilities. The current standard for wind energy sites is 1 worker per 15-20 turbines. Considering the portion of the project located within Cisco ISD will contain approximately 51 turbines, the creation of three (3) permanent jobs meets the industry standard.

Roadrunner Crossing Wind Farm, LLC kindly requests that you consider the approval of the job waiver for this project. Undoubtedly, the establishment of this facility will be very beneficial to the economic development of the community and Cisco ISD.

Your consideration of this request is greatly appreciated. If you have any questions, please contact us.

Sincerely,

Sean Logsdon  
Sr. VP, Development

# Tab 13

**Roadrunner Crossing Wind Farm, LLC  
Application for Appraised Value Limitations on Qualified Property  
Tab 13**

**Calculation of Wage Requirements**

**TOTAL REGION MANUFACTURING WAGES Average (2018)**

Council of Government	COG#	HOURLY	WEEKLY	ANNUAL
West Central Texas Council	7	\$21.84	\$873.67	\$45,431
			$\$873.67 \times 1.1 =$	<b>\$961.04</b>
			$\$45,431 \times 1.1 =$	<b>\$49,974.10</b>

**TOTAL – ALL INDUSTRIES – Eastland County**

Year	Quarter	Average Weekly	Annualized
2019	Q1	\$991	\$51,532
2019	Q2	\$983	\$51,116
2019	Q3	\$1037	\$53,924
2018	Q4	\$1003	\$52,156
		\$1003.50	\$52,182

**TOTAL – MANUFACTURING – Eastland County**

Year	Quarter	Average Weekly	Annualized
2019	Q1	\$785	\$40,820
2019	Q2	\$810	\$42,120
2019	Q3	\$1032	\$53,664
2018	Q4	\$804	\$41,808
		\$857.75	\$44,603

X	<u>110% of County Average Weekly Wage for All Jobs</u>
	<b>\$943.53                      \$49,063.30</b>

**TOTAL – ALL INDUSTRIES – Callahan County**

Year	Quarter	Average Weekly	Annualized
2019	Q1	\$777	\$40,404
2019	Q2	\$761	\$39,572
2019	Q3	\$802	\$41,704
2018	Q4	<u>\$912</u>	<u>\$47,424</u>
		\$813	\$42,276

**TOTAL – MANUFACTURING – Callahan County**

Year	Quarter	Average Weekly	Annualized
2019	Q1	\$769	\$39,988
2019	Q2	\$772	\$40,144
2019	Q3	\$839	\$43,628
2018	Q4	<u>\$824</u>	<u>\$42,848</u>
		\$801	\$41,652

X      110% of County Average Weekly Wage for All Jobs  
**\$881.10                      \$45,817.20**

**QUARTERLY EMPLOYMENT AND WAGES (QCEW)  
EASTLAND COUNTY ALL INDUSTRIES**

Year	Period	Area	Ownership	Industry Code	Industry	Average Weekly Wage
2019	01	Eastland	Total All	10	Total, All Industries	991
2019	02	Eastland	Total All	10	Total, All Industries	983
2019	03	Eastland	Total All	10	Total, All Industries	1,037
2018	04	Eastland	Total All	10	Total, All Industries	1,003

**QUARTERLY EMPLOYMENT AND WAGES (QCEW)  
EASTLAND COUNTY MANUFACTURING**

Year	Period	Area	Ownership	Industry Code	Industry	Average Weekly Wage
2019	01	Eastland	Private	31-33	Manufacturing	785
2019	02	Eastland	Private	31-33	Manufacturing	810
2019	03	Eastland	Private	31-33	Manufacturing	1,032
2018	04	Eastland	Private	31-33	Manufacturing	804

**QUARTERLY EMPLOYMENT AND WAGES (QCEW)  
CALLAHAN COUNTY ALL INDUSTRIES**

Year	Period	Area	Ownership	Industry Code	Industry	Average Weekly Wage
2019	01	Callahan	Total All	10	Total, All Industries	777
2019	02	Callahan	Total All	10	Total, All Industries	761
2019	03	Callahan	Total All	10	Total, All Industries	802
2018	04	Callahan	Total All	10	Total, All Industries	912

**QUARTERLY EMPLOYMENT AND WAGES (QCEW)  
CALLAHAN COUNTY MANUFACTURING**

Year	Period	Area	Ownership	Industry Code	Industry	Average Weekly Wage
2019	01	Callahan	Private	31-33	Manufacturing	769
2019	02	Callahan	Private	31-33	Manufacturing	772
2019	03	Callahan	Private	31-33	Manufacturing	839
2018	04	Callahan	Private	31-33	Manufacturing	824

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

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

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

Date: 3/10/2020  
Applicant Name: Roadrunner Crossing Wind Farm, LLC  
ISD Name: Cisco 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 below) YYYY	Column A New investment (original cost) in tangible personal property placed in service during this year that will become Qualified Property	Column B New investment made during this year in buildings or permanent nonremovable components of buildings that will become Qualified Property	Column C Other new investment made during this year that will become Qualified Property (SEE NOTE)	Column D Other new investment made during this year that will become Qualified Property (SEE NOTE)	Column E Total Investment (Sum of Columns A+B+C+D)	
Investment made before filing complete application with district	Year preceding the first complete tax year of the qualifying time period (assuming no deferrals or period)	2021-2022	2021 Subo Year	Not eligible to become Qualified Property			(The only other investment made before filing complete application with district that may become Qualified Property is land.)		
	Investment made after filing complete application with district, but before final board approval of application								
	Investment made after final board approval of application and before Jan. 1 of first complete tax year of qualifying time period								
Complete tax years of qualifying time period	QTP1	2022-2023	2022	\$ 158,202,000.00				\$ 158,202,000.00	
	QTP2	2023-2024	2023						
<b>Total Investment through Qualifying Time Period (ENTER this row in Schedule A2)</b>				\$ 158,202,000.00				\$ 158,202,000.00	
				\$ 158,202,000.00	Enter amounts from TOTAL row above in Schedule A2				

Total Qualified Investment (sum of green cells)

\$ 158,202,000.00

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—described in SECTION 13, question #5 of the application—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: 3/10/2020  
Applicant Name: Roadrunner Crossing Wind Farm, LLC  
ISD Name: Cisco 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 below) YYYY	Column A New investment (original cost) in tangible personal property placed in service during this year that will become Qualified Property	Column B New investment made during this year in buildings or permanent nonremovable components of buildings that will become Qualified Property	Column C Other investment made during this year that will not become Qualified Property (SEE NOTE)	Column D Other investment made during this year that will become Qualified Property (SEE NOTE)	Column E Total investment (A+B+C+D)	Year	Tax Year
Total Investment from Schedule A1*									
--	TOTALS FROM SCHEDULE A1		\$ 158,202,000.00	Enter amounts from TOTAL row in Schedule A1 in the row below			\$		158,202,000.00
0	2020-2021	2020							
0	2021-2022	2021	\$ 158,202,000.00				\$		158,202,000.00
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							
Total investment made through limitation			\$ 158,202,000.00	\$			\$		158,202,000.00
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							
Additional years for 25 year economic impact as required by 313.026(c)(1)									
Continue to maintain viable 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 \*\*\* If your qualifying time period will overlap your value limitation period, do not also include investment made during the qualifying time period in years 1 and/or 2 of the value limitation period, depending on the overlap. Only include investments/years that were not captured on Schedule A1.

For All Columns: List amount invested each year, not cumulative totals. Only include investments in the remaining rows of Schedule A2 that were not captured on Schedule A1.

Column A: This represents the total dollar amount of planned investment in tangible personal property. Only include estimates of investment for "replacement" property if the property is specifically described in the application. Only tangible personal property that is specifically described in the application can become qualified property.

Column B: The total dollar amount of planned investment each year in buildings or nonremovable component of buildings.

Column C: Dollar value of other investment that may affect economic impact and total value. Examples of other investment that will not become qualified property include investment meeting the definition of 313.02(1) but not creating a new improvement as defined by TAC 9.1051. This is proposed property that

Column D: Dollar value of other investment that may affect economic impact and total value. Examples of other investment that may result in qualified property are land or professional services.

Each year prior to start of Value Limitation Period of Value Limitation Period	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 IRS after all reductions	Final taxable value for M&O after all reductions	
Value Limitation Period	0	2020-2021	2020							
	0	2021-2022	2021							
	1	2022-2023	2022		\$ 158,202,000	\$ 158,202,000	\$ 158,202,000	\$ 158,202,000	\$ 158,202,000	\$ 30,000,000
	2	2023-2024	2023			\$ 146,336,850	\$ 146,336,850	\$ 146,336,850	\$ 146,336,850	\$ 30,000,000
	3	2024-2025	2024			\$ 135,361,586	\$ 135,361,586	\$ 135,361,586	\$ 135,361,586	\$ 30,000,000
	4	2025-2026	2025			\$ 125,209,467	\$ 125,209,467	\$ 125,209,467	\$ 125,209,467	\$ 30,000,000
	5	2026-2027	2026			\$ 115,818,757	\$ 115,818,757	\$ 115,818,757	\$ 115,818,757	\$ 30,000,000
	6	2027-2028	2027			\$ 107,132,350	\$ 107,132,350	\$ 107,132,350	\$ 107,132,350	\$ 30,000,000
	7	2028-2029	2028			\$ 99,097,424	\$ 99,097,424	\$ 99,097,424	\$ 99,097,424	\$ 30,000,000
	8	2029-2030	2029			\$ 91,665,117	\$ 91,665,117	\$ 91,665,117	\$ 91,665,117	\$ 30,000,000
Continue to maintain viable presence	9	2030-2031	2030			\$ 84,790,234	\$ 84,790,234	\$ 84,790,234	\$ 84,790,234	\$ 30,000,000
	10	2031-2032	2031			\$ 78,430,966	\$ 78,430,966	\$ 78,430,966	\$ 78,430,966	\$ 30,000,000
	11	2032-2033	2032			\$ 72,548,644	\$ 72,548,644	\$ 72,548,644	\$ 72,548,644	\$ 72,548,644
	12	2033-2034	2033			\$ 67,107,495	\$ 67,107,495	\$ 67,107,495	\$ 67,107,495	\$ 67,107,495
	13	2034-2035	2034			\$ 62,074,433	\$ 62,074,433	\$ 62,074,433	\$ 62,074,433	\$ 62,074,433
	14	2035-2036	2035			\$ 57,418,851	\$ 57,418,851	\$ 57,418,851	\$ 57,418,851	\$ 57,418,851
	15	2036-2037	2036			\$ 53,112,437	\$ 53,112,437	\$ 53,112,437	\$ 53,112,437	\$ 53,112,437
	16	2037-2038	2037			\$ 49,129,004	\$ 49,129,004	\$ 49,129,004	\$ 49,129,004	\$ 49,129,004
	17	2038-2039	2038			\$ 45,444,329	\$ 45,444,329	\$ 45,444,329	\$ 45,444,329	\$ 45,444,329
	18	2039-2040	2039			\$ 42,036,004	\$ 42,036,004	\$ 42,036,004	\$ 42,036,004	\$ 42,036,004
Additional years for 25 year economic impact as required by 313.026(c)(1)	19	2040-2041	2040			\$ 38,883,304	\$ 38,883,304	\$ 38,883,304	\$ 38,883,304	\$ 38,883,304
	20	2041-2042	2041			\$ 35,967,056	\$ 35,967,056	\$ 35,967,056	\$ 35,967,056	\$ 35,967,056
	21	2042-2043	2042			\$ 33,269,527	\$ 33,269,527	\$ 33,269,527	\$ 33,269,527	\$ 33,269,527
	22	2043-2044	2043			\$ 31,640,400	\$ 31,640,400	\$ 31,640,400	\$ 31,640,400	\$ 31,640,400
	23	2044-2045	2044			\$ 31,640,400	\$ 31,640,400	\$ 31,640,400	\$ 31,640,400	\$ 31,640,400
	24	2045-2046	2045			\$ 31,640,400	\$ 31,640,400	\$ 31,640,400	\$ 31,640,400	\$ 31,640,400
	25	2046-2047	2046			\$ 31,640,400	\$ 31,640,400	\$ 31,640,400	\$ 31,640,400	\$ 31,640,400

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**

Date 3/10/2020

Applicant Name  
ISD Name

Roadrunner Crossing Wind Farm, LLC  
Cisco ISD

Form 50-296A  
Revised May 2014

	Year	School Year (YYYY-YYYY)	Tax Year (Actual tax year) YYYY	Construction		Non-Qualifying Jobs		Qualifying Jobs	
				Column A Number of Construction FTE's or man-hours (specify)	Column B Average annual wage rates for construction workers	Column C Number of non-qualifying jobs applicant estimates it will create (cumulative)	Column D Number of new qualifying jobs applicant commits to create meeting all criteria of Sec. 313.021(3) (cumulative)	Column E Average annual wage of new qualifying jobs	
Each year prior to start of Value Limitation Period <i>Insert as many rows as necessary</i>	0	2020-2021	2020						
Each year prior to start of Value Limitation Period <i>Insert as many rows as necessary</i>	0	2021-2022	2021	300	\$ 49,063.56				
Value Limitation Period <i>The qualifying time period could overlap the value limitation period.</i>	1	2022-2023	2022				3	\$ 49,063.56	
	2	2023-2024	2023				3	\$ 49,063.56	
	3	2024-2025	2024				3	\$ 49,063.56	
	4	2025-2026	2025				3	\$ 49,063.56	
	5	2026-2027	2026				3	\$ 49,063.56	
	6	2027-2028	2027				3	\$ 49,063.56	
	7	2028-2029	2028				3	\$ 49,063.56	
	8	2029-2030	2029				3	\$ 49,063.56	
	9	2030-2031	2030				3	\$ 49,063.56	
	10	2031-2032	2031				3	\$ 49,063.56	
Years Following Value Limitation Period	11 through 25	2032-2047	2032-2047				3	\$ 49,063.56	

Notes: See TAC 9.1051 for definition of non-qualifying jobs.  
Only include jobs on the project site in this school district.

- C1.** Are the cumulative number of qualifying jobs listed in Column D less than the number of qualifying jobs required by statute? (25) Yes  No   
if yes, answer the following two questions:
- C1a.** Will the applicant request a job waiver, as provided under 313.025(f-1)? Yes  No   
**C1b.** Will the applicant avail itself of the provision in 313.021(3)(F)? Yes  No

**Schedule D: Other Incentives (Estimated)**

Date: 3/10/2020  
 Applicant Name: Roadrunner Crossing Wind Farm, LLC  
 ISD Name: Cisco 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: Eastland County City: Cisco College	2022 2022	10 Years 10 Years	\$ 532,226.00 \$ 223,930.00	=60% =60%	\$ 212,891.00 \$ 89,572.00
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:						
<b>TOTAL</b>				\$ 532,226.00	=60%	\$ 212,891.00

Additional information on incentives for this project:

# Tab 15

**Roadrunner Crossing Wind Farm, LLC  
Application for Appraised Value Limitations on Qualified Property  
Tab 15**

**Economic Impact Analysis**

Not available.

# Tab 16

**Roadrunner Crossing Wind Farm, LLC  
Application for Appraised Value Limitation on Qualified Property**

**Tab 16**

**Description of Reinvestment or Enterprise Zone**

Currently, it is anticipated that Eastland County will create the reinvestment zone within the third quarter of 2020. In the event that Eastland County cannot create the reinvestment zone it will be requested that Cisco Independent School District creates the reinvestment zone at or before the anticipated execution of the agreement. Upon designation of the reinvestment zone, the ordinance establishing the zone will be submitted to the Texas Comptroller of Public Accounts.

See attached for the Guidelines & Criteria for tax abatement agreements in Eastland County.

**ADOPTED**  
**EASTLAND COUNTY, TEXAS**  
**TAX ABATEMENT**  
**GUIDELINES AND CRITERIA**

**CONFIDENTIAL**

**PLEASE NOTE:**

**Section 312.003 of Chapter A of the State Tax Code provides that:**

**Information that is provided to a taxing unit in connection with an application or request for tax abatement under this chapter and that describes the specific process or business activities to be conducted or the equipment or other property to be located on the property for which tax abatement is sought is confidential and not subject to public disclosure until the tax abatement agreement is executed. That information in the custody of a taxing unit after the agreement is executed is not confidential under this section.**

**Persons in possession of this Application are reminded of this provision of the law and should restrict access to this document accordingly.**

**Tax Abatement Policy originally adopted by Eastland County Commissioners' Court on October 9, 2001. Amendments adopted by Eastland County Commissioners' Court on March 13, 2006. This policy was re-adopted by Eastland County Commissioners' Court on May 29, 2007, May 11, 2009, July 11, 2011, May 13, 2013, May 11, 2015, February 12, 2018 and February 11, 2019.**

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## Section 1 – Preamble

This Tax Abatement Policy is designed to stimulate economic growth in Eastland County, while preserving the values and existing assets that provide the quality of life our citizens already have come to enjoy.

It seeks a balance between attracting new businesses that are seeking to relocate here, providing a friendly environment for new undertakings, promoting the expansion of economic resources already in place, and considering the effect of economic change upon existing economic assets that already have realized their potential.

It seeks to preserve the values of the past, stimulate and consider current economic opportunities, and plan for the future that includes a global economic marketplace and new and exciting economic endeavors.

It is the intent of Eastland County to put in place a Tax Abatement Policy that will be of benefit to all the citizens of our County.

The County acknowledges that both the retention of economic assets and existing jobs and the creation of new jobs and economic endeavors have an important place in striking a positive economic balance in Eastland County. These Guidelines and Criteria for seeking Tax Abatement from the County are intended to be flexible, and special circumstances may lead the County to tailor individual Tax Abatement Agreements to specific circumstances.

This particular Tax Abatement Policy and Guidelines and Criteria apply to the granting of Tax Abatement by Eastland County. There are a number of other entities and bodies that can choose to abate or not abate taxes as well. We urge you to check with the appropriate agencies and the Eastland County Appraisal District to determine the circumstances of your particular situation as far as determining the taxing entities that may affect your project.

## Section 2 – Definitions

- a. **“Abatement”** means the full or partial exemption from ad-valorem taxes of certain property in a reinvestment zone or enterprise zone designated by The County of Eastland for economic development purposes.
- b. **“Agreement”** means a contractual agreement between a property owner and/or lessee and an eligible jurisdiction for the purpose of tax abatement.
- c. **“Base Year Value”** means the taxable value of eligible property January 1 preceding the execution of the agreement plus the agreed upon value of eligible property improvements made after January 1 but before the execution of the agreement.
- d. **“Deferred Maintenance”** means improvements necessary for continued operation which do not improve productivity or alter the process technology.
- e. **“Expansion”** means the addition of buildings, structures, machinery, equipment or payroll for purposes of increasing production capacity.
- f. **“Facility”** means property improvements completed or in the process of construction which together comprise an integral whole.
- g. **“Modernization”** means the replacement and upgrading 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.
- h. **“New Facility”** means a property previously undeveloped, which is placed into service, by means other than or in conjunction with Expansion or Modernization.
- i. **“Office Building”** means a new office building to be occupied 100% by one owner or one tenant, providing further that said building and owner or tenant meet the other criteria set forth herein.
- j. **“Economic Life”** means the number of years a property improvement is expected to be in service in a facility.
- k. **“Eligible Jurisdiction”** means The County of Eastland or other taxing district eligible to abate its taxes according to Texas law that levies ad valorem taxes upon and provides services to property located within the proposed or existing reinvestment zone.

- l. **“Manufacturing Facility”** means buildings and structures, including fixed machinery and equipment, the primary purpose of which is or will be the manufacturing of tangible goods or materials or the processing of such goods or materials by physical or chemical change.
  
- m. **“Regional Distribution Center Facility”** means buildings and structures, including fixed machinery and equipment, used or to be used primarily to receive, store, service or distribute goods or materials owned by the facility operator where a majority of the goods or services are distributed to points outside The County of Eastland.

### Section 3 – Abatement Authorized

- a. **Eligible Facilities.** Upon application, Eligible Facilities shall be considered for Tax Abatement as herein provided. Eligible Facilities must fall within one of the following series of the Standard Industrial Classification Code as determined by the United States Office of Management and Budget:
- 1) **Manufacturing**  
Major Groups 20-39 (Food and Kindred Products, Textiles, Furniture and Fixtures, Printing, Chemicals, Petroleum Refining, Leather, Stone Products, Fabricated Metals, Industrial Machinery, Electronic Equipment, Transportation Equipment and Miscellaneous Manufacturing).
  - 2) **Transportation**  
Major Groups 40-49 (Railroad Transportation, Warehousing, Communications, Electric and Gas Services).
  - 3) **Services**  
Major Groups 72-89, 99 (Personal Services, Business Services, Health Services, and Legal Services).
  - 4) **Retail**  
Major Groups 52-59 (Building Materials & Garden Supplies, General Merchandise Stores, Food Stores, Automotive Dealers & Service Stations, Apparel and Accessory Stores, Eating and Drinking Places, Miscellaneous Retail)
- b. **Creation of New Value.** Abatement may only be granted for the additional value of eligible property improvements made subsequent to and specified in an abatement agreement between the County and the property owner or lessee (if required), subject to such limitation as the County may require.
- c. **New and Existing Facilities.** Abatement may only be granted for new facilities and improvements to existing facilities for purposes of modernization or expansion.
- d. **Eligible Property.** Abatement may be extended to the value of buildings, structures, fixed machinery and equipment, site improvements plus that office space and related fixed improvements necessary to the operation and administration of the Facility.
- e. **Ineligible Property.** The following types of property shall be fully taxable and ineligible for abatement: land; inventories; supplies; tools; furnishings and other forms of movable personal property; vessels; housing; hotel accommodations; deferred maintenance investments; property to be rented or leased except as provided in Section 3; 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.

Population-driven retail enterprises that reasonably can be expected to locate or stay in a community without Tax Abatement generally should be ineligible for consideration. This includes the following in most cases: retail businesses, hotels and motels. Conference centers, restaurants, hospitals, banks and financial institutions.

- f. **Owned/Leased Facilities.** If a leased facility is granted abatement, the agreement shall be executed with the property owner (lessor) and the lessee.
  
- g. **Economic Qualification.** In order to be eligible to receive Tax Abatement, the planned improvement:
  - 1) must be expected to have an increased appraised ad valorem tax value of at least \$500,000 based upon the Eastland County Appraisal District's assessment of the Eligible Property;
  - 2) must be expected to prevent the loss of payroll or retain, increase or create payroll on a permanent basis in The County of Eastland;
  
- h. **Standards for Tax Abatement.** The following factors, among others, shall be considered in determining whether to grant Tax Abatement.
  - 1) value of existing improvements, if any;
  - 2) Type and value of proposed improvements;
  - 3) The expected economic life of proposed improvements;
  - 4) Number of existing permanent jobs to be retained by the proposed improvements;
  - 5) Number of type of permanent new jobs to be created by the proposed improvements;
  - 6) Amount of local payroll to be created or enhanced;
  - 7) Whether the new jobs to be created will be filled by persons residing or projected to reside within the County;
  - 8) Amount of local sales taxes to be generated directly;
  
  - 9) The amount of property tax base valuation will be increased during term of Abatement and after Abatement, which shall include a

definitive commitment that such valuation shall not, in any case, be less than \$500,000;

- 10) The costs to be incurred by the County to provided facilities or services directly resulting from the new improvements;
- 11) The amount of ad valorem taxes to be paid to the County of Eastland during the Abatement period considering (A) the existing values, (B) the percentage of new value abated, (C) the Abatement period, and (D) the value after expiration of the Abatement period;
- 12) The population growth of the County of Eastland that might occur directly as a result of new improvements;
- 13) The types and values of public improvements, if any, to be made by applicant seeking Abatement;
- 14) Whether the proposed improvements compete with existing businesses to the detriment of the local economy;
- 15) The impact on the business opportunities of existing businesses;
- 16) The attraction of other new businesses to the area;
- 17) The overall compatibility with the comprehensive, long-range plan for the area;
- 18) Whether the project is environmentally compatible with the community, and has no negative impact on quality of life perceptions.
- 19) The company profile – when established – including business references, principal bank, audited financial statement and Business Plan.

Each Eligible Facility shall be reviewed on its merits utilizing the factors provided above. After such review, Abatement may be denied entirely or may be granted to the extent deemed appropriate after full evaluation.

**i. Denial of Abatement.** No Abatement shall be authorized if it is determined that:

- 1) There would be substantial adverse affect on the provision of government service or tax base;
- 2) The applicant has insufficient financial capacity, which reasonably could be expected to jeopardize the success of the undertaking;
- 3) Planned or potential use of the property would constitute a hazard to public safety, health, or morals;

- 4) Granting Abatement might lead to violation of other codes or laws;
  - 5) Any other reason deemed appropriate by The County of Eastland.
- j. **Taxability.** From the execution of the Abatement to the end of the Agreement period, taxes shall be payable as follows;
- 1) The value of ineligible property as provided in Section 3(e) shall be fully taxable;
  - 2) The base year value of existing eligible property shall be fully taxable at the end of the Abatement period.

## Section 4 – Tax Abatement Schedules

The County of Eastland has agreed to abate the increased valuation of property tax on real property developed, redeveloped or improved to qualified businesses in the County's Boundary and Jurisdiction. The amount of tax abated on any increment in value added to the ad valorem value of the property will be determined by the following objective criteria.

### A. Economic Development Policy

#### 1. Objective Requirements

- a. The business must have a minimum of 5 new full time positions, with full time being defined as at least 1,560 hours annually, or
- b. Add at least \$500,000 ad valorem value to the current value of business.
- c. Fall within one of the following series of the Standard Industrial Classification Code as determined by the United States Office of Management and Budget:
  - 1) **Manufacturing**  
Major Group 20-39 (Food and Kindred Products, Textiles, Furniture and Fixtures, Printing, Chemicals, Petroleum Refining, Leather, Stone Products, Fabricated Metals, Industrial Machinery, Electronic Equipment, Transportation Equipment and Miscellaneous Manufacturing).
  - 2) **Transportation**  
Major Groups 40-49 (Railroad Transportation, Warehousing, Communications, Electric and Gas Services).
  - 3) **Services**  
Major Groups 72-89, and 99 (Personal Services, Business Services, Health Services, and Legal Services).
  - 4) **Retail**  
Major Groups 52-59 (Building Materials & Garden Supplies, General Merchandise Stores, Food Stores, Automotive Dealers & Service Stations, Apparel and Accessory Stores, Eating and Drinking Places, Miscellaneous Retail)

d. Points are awarded in the Following manner.

- 1) For each newly created full-time position – 1 point
- 2) For each \$100,000 in capital investment generated – 1 point
- 3) For each \$20,000 in annual payroll new or retained – 1 point
- 4) For each newly created part time position - .5 (1/2) points. A part time position is defined as at least 1,040 hours annually.
- 5) 50 points if the business is in the Manufacturer group as listed above.
- 6) 30 points if the business is in the Transportation group as listed above.
- 7) 20 points if the business is in the Service group as listed above.
- 8) 20 points if the business is in the Retail group as listed above.
- 9) For each full time position retained - 5 points.

B. Abatement Eligibility

Abatement percentage will be awarded depending upon points collected in the following categories for new and expanding industries;

Year	Points	Points	Points
	75 to 200	201 to 400	401 to 600
1	100 %	100 %	100 %
2	70 %	100 %	100 %
3	50 %	70 %	70 %
4	50 %	50 %	60 %
5	25 %	25 %	50 %
6	0 %	0 %	25 %
7	0 %	0 %	25 %

**More than 600 Points Negotiable**

## Section 5 – Application

1. **“Submission”** Any present owner of taxable property in the County may request Tax Abatement by filing a written request with the Commissioners’ Court.
2. **“Review”** All abatement application(s) will be individually reviewed by the Commissioners’ Court, and approved or disapproved based on the merits of the application and the guidelines and criteria set forth herein. In addition, in its discretion, the County may appoint a Tax Abatement Review Board to review and make suggested recommendations to the County regarding each application. If appointed it shall have no less than three and no more than five members.
3. **“Included Items”** The application shall consist of a completed application form which shall provide detailed information on the items marked in Section 3 hereof; a map and property description; a time schedule for undertaking and completing the planned improvements. In the case of modernization, a statement of the assessed value of the facility separately stated for real and personal property shall be given for the next tax year immediately preceding the application. The application form may require financial and other information as may be deemed appropriate for evaluating the financial capacity and other factors of the applicant.
4. **“Notice to be Given”** Prior to the adoption of an order designating a reinvestment zone or enterprise zone, the County shall give notice as provided by the Tax Code, i.e., (a) written notice to the presiding officer of the governing body of each taxing unit in which the property subject to the agreement is located not later than the seventh day before the public hearing and (b) publication in a newspaper of general circulation within such taxing jurisdiction not later than the seventh day before the public hearing. Before acting upon the application the seventh day before the public hearing afford the applicant, citizens of The County of Eastland, and the designated representative of any governing body referenced herein above opportunity to show cause why the Abatement should or should not be granted.
5. **“60-Day Time Period”** Not more than 60 days after receipt of the completed application, except in unusual circumstances, The County shall by resolution either approve or disapprove the application for Tax Abatement. The County shall notify the applicant of approval or disapproval. Failure to act by resolution within 60 days shall not be construed as approval of abatement, either expressed or implied.
6. **“Timeliness of Actions”** The County shall not enter into an agreement if it 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 or new facility. Property eligible for abatement includes only the new improvements that occur after the completion of an abatement agreement with The County.

7. **“Confidentiality Required”** Information that is provided to The County in connection with an application or request for Tax Abatement and that describes the specific processes or business activities to be conducted or the equipment or other property for which Tax Abatement is sought, is **confidential and not subject to public disclosure until the Tax Abatement agreement is executed.** That “information in the custody of a taxing unit after the agreement is executed” is not confidential.

## **Section 6 – Agreement**

- (a) **“Notice to Jurisdictions”** Not later than the seventh day before the date on which the County enters into the Abatement Agreement, the County shall deliver to the presiding officer of the governing body of each taxing unit in which the property is located a written notice that the County intends to enter into the agreement. The notice shall include a copy of the prepared agreement.
  
- (b) **“Agreement Contents”** After approval, the Commissioners’ Court of Eastland County shall formally pass an order and execute an Agreement with the owner of the Facility and lessee as required which shall include:
  - 1) Estimate value to be abated and the base year value.
  - 2) Percent of value to be abated each year as provided in Section 4B.
  - 3) The commencement date and the termination date of abatement.
  - 4) The proposed use of the facility, nature of construction, time schedule, map, property description and improvement list as provided in the application for tax Abatement.
  - 5) Contractual obligations in the event of default, violation of terms or conditions, delinquent taxes, recapture, administration and assignment as provided in Sections 3, 7, 8.
  - 6) Size of investment and average number of jobs involved.

## Section 7 – Recapture

- a. **“Termination”** In the event that the company or individual (1) allows its ad valorem taxes owed The County of Eastland 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 and fails to cure during the Cure Period, the agreement then may be terminated and all taxes previously abated by virtue of the agreement will be recaptured and paid within thirty (30) days of the termination.
  
- b. **“Cure Notification”** Should The County of Eastland determine that the company or individual is in default according to the terms and conditions of its agreement, The County of Eastland shall notify the company or individual in writing at the address stated in the Agreement, and if such is not cured within thirty (30) days from the date of such notice (“Cure Period”), then the agreement may be terminated.

## Section 8 – Administration

- a. **“Assessment Determination”** The Chief Appraiser of the County of Eastland Appraisal District will annually determine an assessment of the real and personal property covered under the abatement. Each year, the company or individual receiving abatement shall furnish the Appraiser with such information as may be necessary for the abatement. Once value has been established, the Chief Appraiser will notify the Commissioner’s Court of Eastland County of the amount of the assessment.
- b. **“Access Guaranteed”** The abatement agreement shall stipulate that employees and/or designated representatives of The County of Eastland will have access to the abated property 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 inspections will be made with one or more representatives of the company or individual and in accordance with its safety standards.
- c. **“Annual Assessment Reports”** Upon completion of construction, the designated representative for The County of Eastland shall annually evaluate each facility receiving abatement to insure compliance with the agreement, and a formal report shall be made to the Commissioner’s Court.
- d. **“Timely Filing”** The County shall timely file with the Texas Department of Economic Development and The State Comptroller’s Office all information required by the Tax Code.

## **Section 9 – Assignment**

An abatement agreement may be transferred and assigned by the holder to a new owner or lessee of the same facility upon the approval by resolution of The County of Eastland Commissioner's Court subject to the financial capacity of the assignee. Any assignment shall provide that all conditions, terms and obligations in the original abatement agreement are guaranteed by the execution of an additional contractual agreement with The County of Eastland as an addendum to the abatement agreement. No assignment or transfer shall be approved if the parties to the existing agreement, the new owner or new lessee are liable to any jurisdiction for outstanding taxes or other obligation. Approval shall not be reasonably delayed or withheld.

## **Section 10 – Sunset Provision**

These Guidelines and Criteria are effective upon the date of their adoption and will remain in force for two years, unless amended by three-quarters vote of The County of Eastland Commissioners' Court, at which time all reinvestment zones and Tax Abatement Agreements created pursuant to the provision will be reviewed to determine whether the goals have been achieved. Based on that review, the Guidelines and Criteria will be modified, renewed or eliminated.

## Section 11 – Discretion of the County

The adoption of these guidelines and criteria by the County does not:

- 1) Limit the discretion of the Commissioners' Court to decide whether to enter into a specific Tax Abatement agreement.
- 2) Limit the discretion of the Commissioners' Court to delegate to its employees the authority to determine whether or not the Commissioner's Court should consider a particular application or request for Tax Abatement.
- 3) Create any property, contract or any other legal right in any person, partnership, corporation or other entity to have the Commissioners' Court consider or grant a specific application or request for Tax Abatement

Adopted this 11<sup>th</sup> day of February, 2019.



Rex Fields, County Judge



Andy Maxwell, Commissioner Pct. 1



Martin Gohlke, Commissioner Pct. 2



Ronnie Wilson Commissioner Pct. 3



Robert Rains, Commissioner Pct. 4

# Tab 17

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 → Ryan Steele Print Name (Authorized School District Representative) Superintendent Title

sign here → Ryan Steele Signature (Authorized School District Representative) 3/18/2020 Date

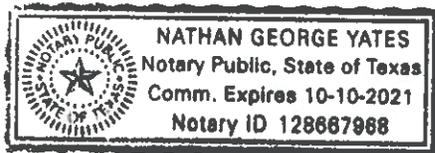
2. Authorized Company Representative (Applicant) Signature and Notarization

I am the authorized representative for the business entity for the purpose of filing this application. I understand that this application is a government record as defined in Chapter 37 of the Texas Penal Code. The information contained in this application and schedules is true and correct to the best of my knowledge and belief.

I hereby certify and affirm that the business entity I represent is in good standing under the laws of the state in which the business entity was organized and that no delinquent taxes are owed to the State of Texas.

print here → Sean Legsdon Print Name (Authorized Company Representative (Applicant)) VP Development Title

sign here → Sean Legsdon Signature (Authorized Company Representative (Applicant)) 3/17/2020 Date



(Notary Seal)

GIVEN under my hand and seal of office this, the

17 day of March, 2020

Nathan George Yates  
Notary Public in and for the State of Texas

My Commission expires: 10-10-2021

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.