



April 28, 2020

Moran Independent School District
cc. Texas Comptroller of Public Accounts
ATT: Superintendent Danny Freeman
900 Main Street P.O. Box 98
Moran, Texas

RE: Application #1486 Roadrunner Crossing Wind Farm, LLC Amendment One

Dear Superintendent Freeman:

Please find attached amendment one for Application #1486 Roadrunner Crossing Wind Farm, LLC. It is our request that you please consider and accept the following changes:

- Tab 1: Section 4 Question 4: answer updated to "yes" and Application #1484-Cisco Independent School District listed
- Tab 1: Section 9 Question 1: Updated to October 1, 2020
- Tab 3: Updated letter provided with corrected Tax ID
- Tab 4: Updated to clarify the total number of turbines in Moran ISD
- Tab 5: Additional information provided regarding limitation as a determining factor
- Tab 6: Maps moved from Tab 11 to Tab 6
- Tab 7: Language Updated
 - "May include but are not limited to" replaced with "eligible ancillary equipment and necessary equipment"
 - "This application covers all qualified property in the reinvestment zone and project boundary within Moran ISD"
 - Statement added regarding qualified property
- Tab 8: Language Updated
 - "May include but are not limited to" replaced with "eligible ancillary equipment and necessary equipment"
 - "This application covers all qualified property in the reinvestment zone and project boundary within Moran ISD"
 - Statement added regarding qualified property
- Tab 11: Updated Maps provided
- Tab 13: Wages Updated (Tab 1 Section 14 Q7a., Q7b. Q9., & Q10. Updated)
- Tab 14: Schedule C Qualifying Wage Updated
- Tab 16: Language updated to reflect Moran ISD's intent to create the reinvestment zone; letter stating intent
- Tab 17: Updated Signature Page Required

If you have any questions, please contact us. We appreciate your consideration of this request and your support for the development of renewable energy within the state of Texas.

Sincerely,

Mike Fry -Director, Energy Services
469-298-1618
mfry@keatax.com

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
Application #1484, Cisco ISD, 2022

SECTION 5: Applicant Business Structure

- Identify Business Organization of Applicant (corporation, limited liability corporation, etc) Limited Liability Company
- 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 9: Projected Timeline

- 1. Application approval by school board October 1, 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 Callahan County
- 2. Identify Central Appraisal District (CAD) that will be responsible for appraising the property Callahan County Appraisal District
- 3. Will this CAD be acting on behalf of another CAD to appraise this property? Yes No
- 4. List all taxing entities that have jurisdiction for the property, the portion of project within each entity and tax rates for each entity:
 County: Callahan County (100%) (0.429623%) City: _____
(Name, tax rate and percent of project) (Name, tax rate and percent of project)
 Hospital District: _____ Water District: _____
(Name, tax rate and percent of project) (Name, tax rate and percent of project)
 Other (describe): Farm Road (100%) (0.165247%) Other (describe): _____
(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/.

- 1. At the time of application, what is the estimated minimum qualified investment required for this school district? 10,000,000.00
- 2. What is the amount of appraised value limitation for which you are applying? 20,000,000.00
Note: The property value limitation amount is based on property values available at the time of application and may change prior to the execution of any final agreement.
- 3. Does the qualified investment meet the requirements of Tax Code §313.021(1)? Yes No
- 4. Attach a description of the qualified investment [See §313.021(1).] The description must include:
 - a. a specific and detailed description of the qualified investment you propose to make on the property for which you are requesting an appraised value limitation as defined by Tax Code §313.021 (**Tab 7**);
 - b. a description of any new buildings, proposed new improvements or personal property which you intend to include as part of your minimum qualified investment (**Tab 7**); and
 - c. a detailed map of the qualified investment showing location of tangible personal property to be placed in service during the qualifying time period and buildings to be constructed during the qualifying time period, with vicinity map (**Tab 11**).
- 5. Do you intend to make at least the minimum qualified investment required by Tax Code §313.023 (or §313.053 for Subchapter C school districts) for the relevant school district category during the qualifying time period? Yes No

SECTION 12: Qualified Property

1. Attach a detailed description of the qualified property. [See §313.021(2)] (If qualified investment describes qualified property exactly, you may skip items a, b and c below.) The description must include:
 - 1a. a specific and detailed description of the qualified property for which you are requesting an appraised value limitation as defined by Tax Code §313.021 (Tab 8);
 - 1b. a description of any new buildings, proposed new improvements or personal property which you intend to include as part of your qualified property (Tab 8); and
 - 1c. a map of the qualified property showing location of new buildings or new improvements with vicinity map (Tab 11).
2. Is the land upon which the new buildings or new improvements will be built part of the qualified property described by §313.021(2)(A)? Yes No
 - 2a. If yes, attach complete documentation including:
 - a. legal description of the land (Tab 9);
 - b. each existing appraisal parcel number of the land on which the new improvements will be constructed, regardless of whether or not all of the land described in the current parcel will become qualified property (Tab 9);
 - c. owner (Tab 9);
 - d. the current taxable value of the land. Attach estimate if land is part of larger parcel (Tab 9); and
 - e. a detailed map showing the location of the land with vicinity map (Tab 11).
3. Is the land on which you propose new construction or new improvements currently located in an area designated as a reinvestment zone under Tax Code Chapter 311 or 312 or as an enterprise zone under Government Code Chapter 2303? Yes No
 - 3a. If yes, attach the applicable supporting documentation:
 - a. evidence that the area qualifies as a enterprise zone as defined by the Governor's Office (Tab 16);
 - b. legal description of reinvestment zone (Tab 16);
 - c. order, resolution or ordinance establishing the reinvestment zone (Tab 16);
 - d. guidelines and criteria for creating the zone (Tab 16); and
 - e. a map of the reinvestment zone or enterprise zone boundaries with vicinity map (Tab 11)
 - 3b. If no, submit detailed description of proposed reinvestment zone or enterprise zone with a map indicating the boundaries of the zone on which you propose new construction or new improvements to the Comptroller's office within 30 days of the application date. What is the anticipated date on which you will submit final proof of a reinvestment zone or enterprise zone? 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? 1

5. What is the number of new non-qualifying jobs you are estimating you will create? 0

6. Do you intend to request that the governing body waive the minimum new qualifying job creation requirement, as provided under Tax Code §313.025(f-1)? Yes No

 6a. If yes, attach evidence in **Tab 12** documenting that the new qualifying job creation requirement above exceeds the number of employees necessary for the operation, according to industry standards.

7. Attach in **Tab 13** the four most recent quarters of data for each wage calculation below, including documentation from the TWC website. The final actual statutory minimum annual wage requirement for the applicant for each qualifying job — which may differ slightly from this estimate — will be based on information from the four quarterly periods for which data were available at the time of the application review start date (date of a completed application). See TAC §9.1051(21) and (22).

 a. Average weekly wage for all jobs (all industries) in the county is 805.25
 b. 110% of the average weekly wage for manufacturing jobs in the county is 887.43
 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? 46,146.36

10. What is the annual wage you are committing to pay for each of the new qualifying jobs you create on the qualified property? 46,146.36

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**.



Roadrunner Crossing Wind Farm, LLC
Application for Appraised Value Limitations on Qualified Property
Tab 3

Documentation of Combined Group Membership

April 27, 2020

Roadrunner Crossing Wind Farm, LLC, Texas tax payer identification number 32073768429, is a limited liability corporation first organized and registered with the Secretary of State on March 17, 2020. 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.

Roadrunner Crossing Wind Farm, LLC has not yet filed a Texas franchise tax report. Its initial Texas franchise tax report will be due on May 15, 2021 (subject to applicable extensions). Roadrunner Crossing Wind Farm, LLC will be included as an affiliate entity on the combined franchise tax report filed by RWE Renewables Americas, LLC under Texas taxpayer number 12000751680. A copy of Form 05-165 filed with RWE Renewables Americas, LLC's franchise tax report for report year 2019 is attached to this Tab 3.

With kind regards,

A handwritten signature in blue ink that reads "Sean Logsdon".

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).¹ 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 Moran ISD is the subject of this application. The portion of the Project located in Cisco 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 21% of the total project will be located in Moran 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 23% of the portions of the project that will be subject to value limitation applications will be located in Moran 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 15 turbines (for a total capacity of 42.3 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.

¹ 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

Throughout the United States the production of renewable energy has been increasing as the cost of these systems has decreased and technological advancements have improved efficiency. In 2019, Texas ranked 1st in installed wind capacity. The state's geographic positions and containment of several large population centers has made Texas a favorable location for renewable energy development.

Renewable energy developers face many challenges in the determination of project location--one of these factors being the selection of an area where the greatest return on investment can be achieved. There are several factors that contribute to Texas's favorability for development, one however that does not is the state's notoriously high property tax burden--ranking in the top 10 across the United States.

An appraised value limitation on qualified property allows developers to significantly diminish the property tax liability that composes a substantial ongoing cost of operation that directly impacts the economic rate of return for the project. In the absence of an appraised value limitation, the development of renewable energy facilities becomes financially uncertain as the rate of return often fails to meet the minimum return required to proceed.

The Company is currently considering several other locations 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, and Canada for the location of this project. 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.

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 the applicant commits the applicant to construct the Project.

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:

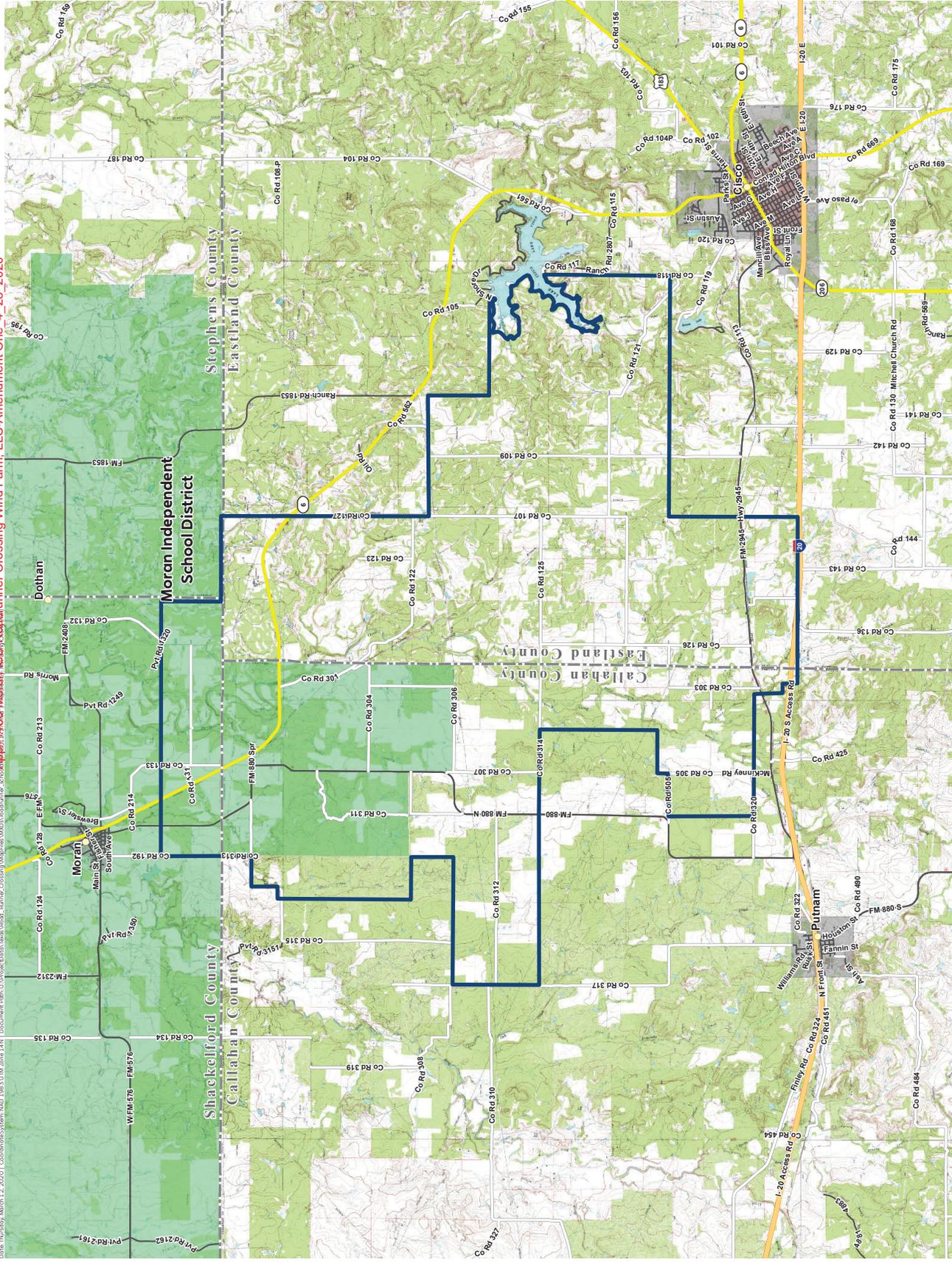
- 30% of the Project is located in Callahan County
- 70% of the Project is located in Eastland County

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):

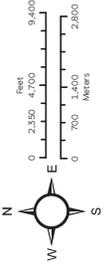
- 77% of the total Project is located in Cisco ISD
- 23% of the total Project is located in Moran ISD; and

- 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).



Roadrunner Crossing Moran School District Callahan and Eastland County, Texas

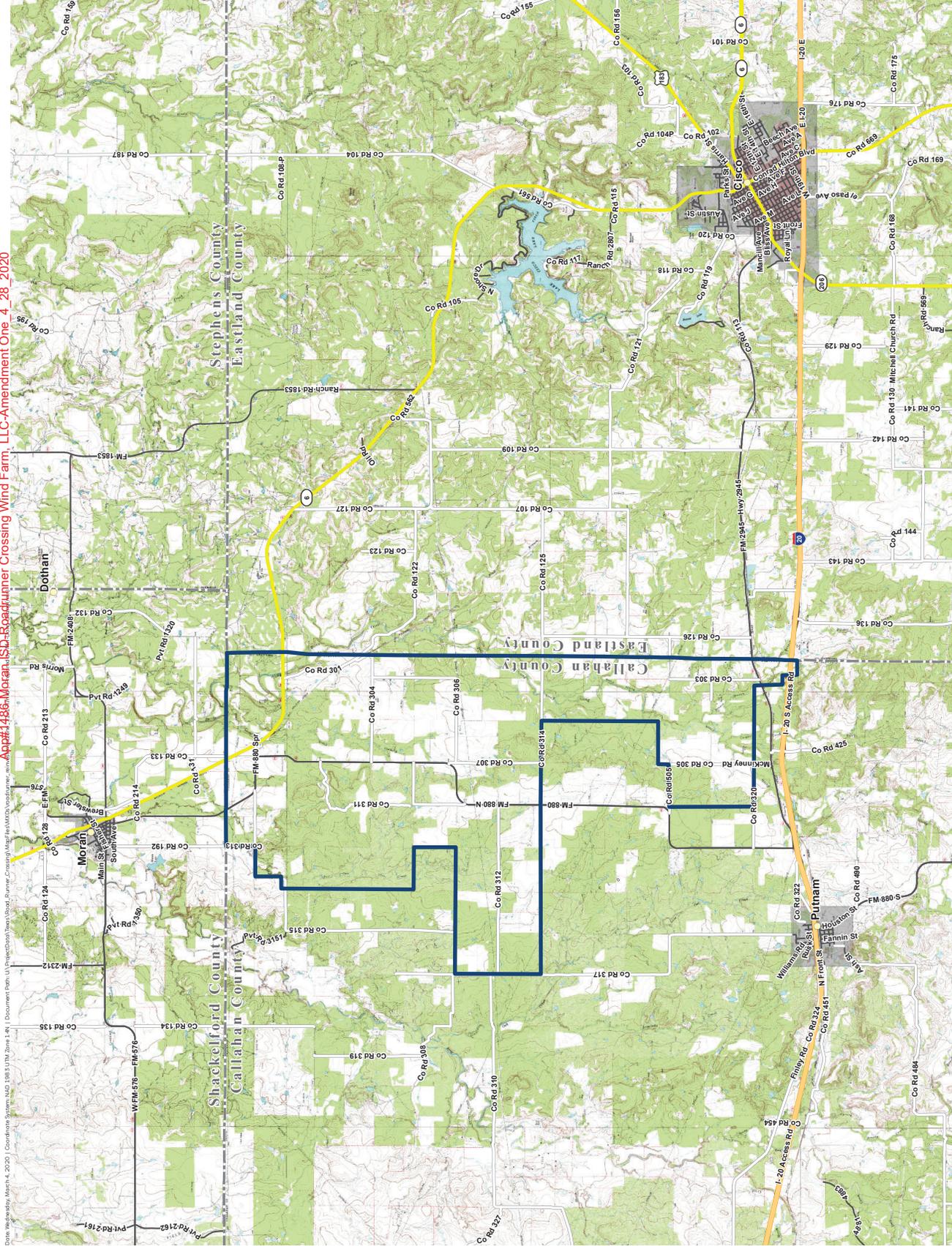


- Town/City
- Moran Independent School District
- Roadrunner Crossing Project Area
- Municipal Boundary
- County Boundary
- Road Classification
 - Interstate Highway
 - US/State Highway
 - County Road/Highway
 - Local Road

Date: March 12, 2020
 Map Scale: 1:86,000
 Projection: NAD 1983 UTM Zone 14N
 Datum: North American 1983

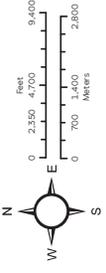
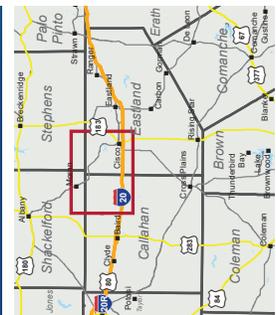


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Roadrunner Crossing Reinvestment Zone

Callahan 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



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 Base data from USGS, US Census, Esri.

Tab 7

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

Description of Qualified Investment

The portion of the project located in Moran ISD is to consist of approximately 15 wind turbine generators, with a capacity of 2.82 megawatts per generator, for an approximate capacity of 42.3 MW. The Project layout is not finalized at this time, but the base case scenario assumes the layout of approximately 15 turbines (representing approximately 21% of the total project) will be located in Moran ISD (based on the location of the wind turbines).

Additional improvements constituting Qualified Investment in Moran ISD include all eligible ancillary and necessary equipment such as the following:

- 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
- 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

Please Note: This application covers all qualified property in the reinvestment zone and project boundary within Moran ISD. The aforementioned qualified property will only be used for the portion of the project located in Moran ISD.

Tab 8

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

Description of Qualified Property

The portion of the project located in Moran ISD is to consist of approximately 15 wind turbine generators, with a capacity of 2.82 megawatts per generator, for an approximate capacity of 42.3 MW. The Project layout is not finalized at this time, but the base case scenario assumes the layout of approximately 15 turbines (representing approximately 21% of the total project) will be located in Moran 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 Moran ISD will be Qualified Property under this application.

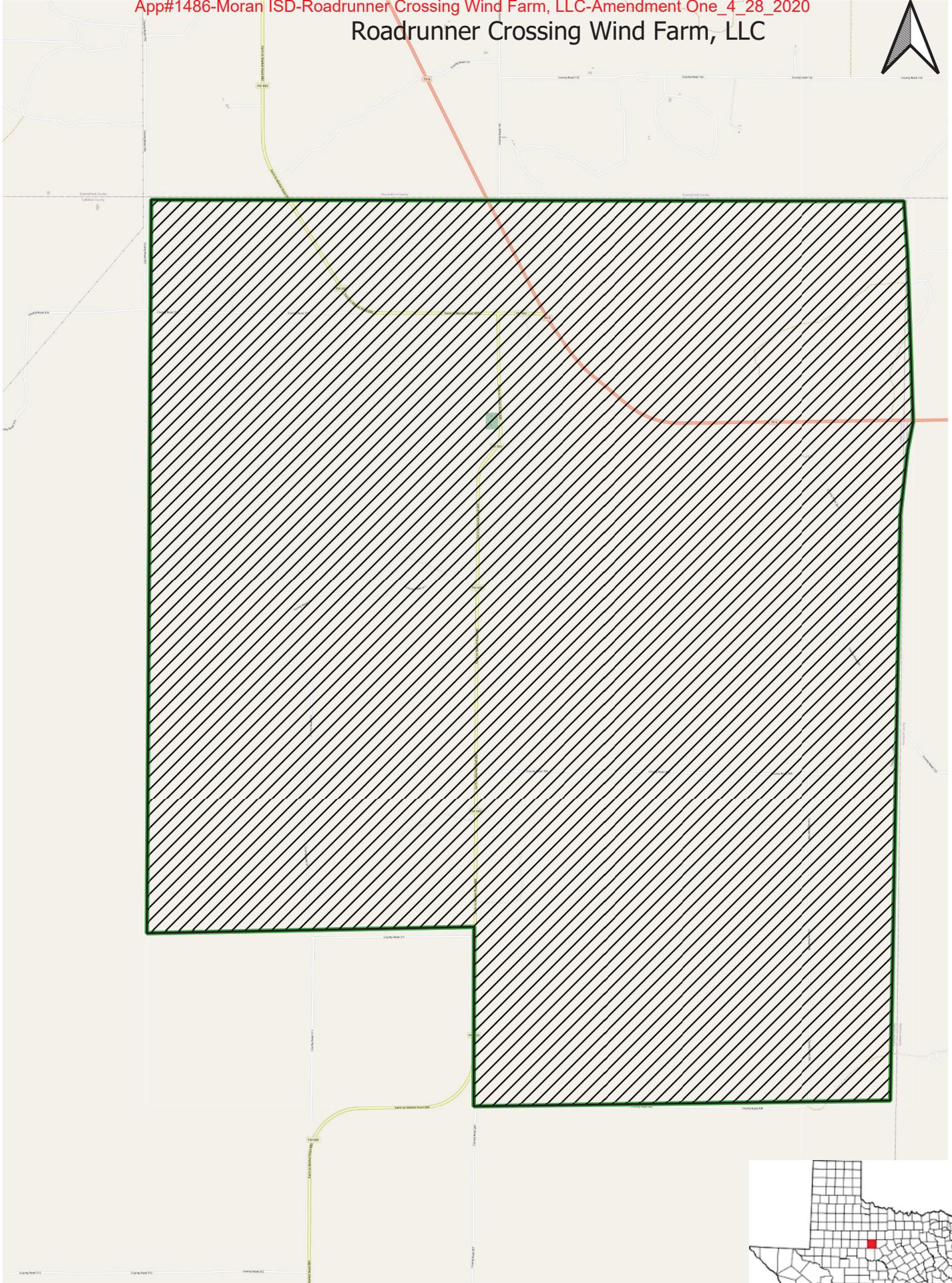
Additional improvements constituting Qualified Investment in Moran ISD include all eligible ancillary and necessary equipment such as the following:

- 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
- 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

Please Note: This application covers all qualified property in the reinvestment zone and project boundary within Moran ISD.

Tab 11

Roadrunner Crossing Wind Farm, LLC

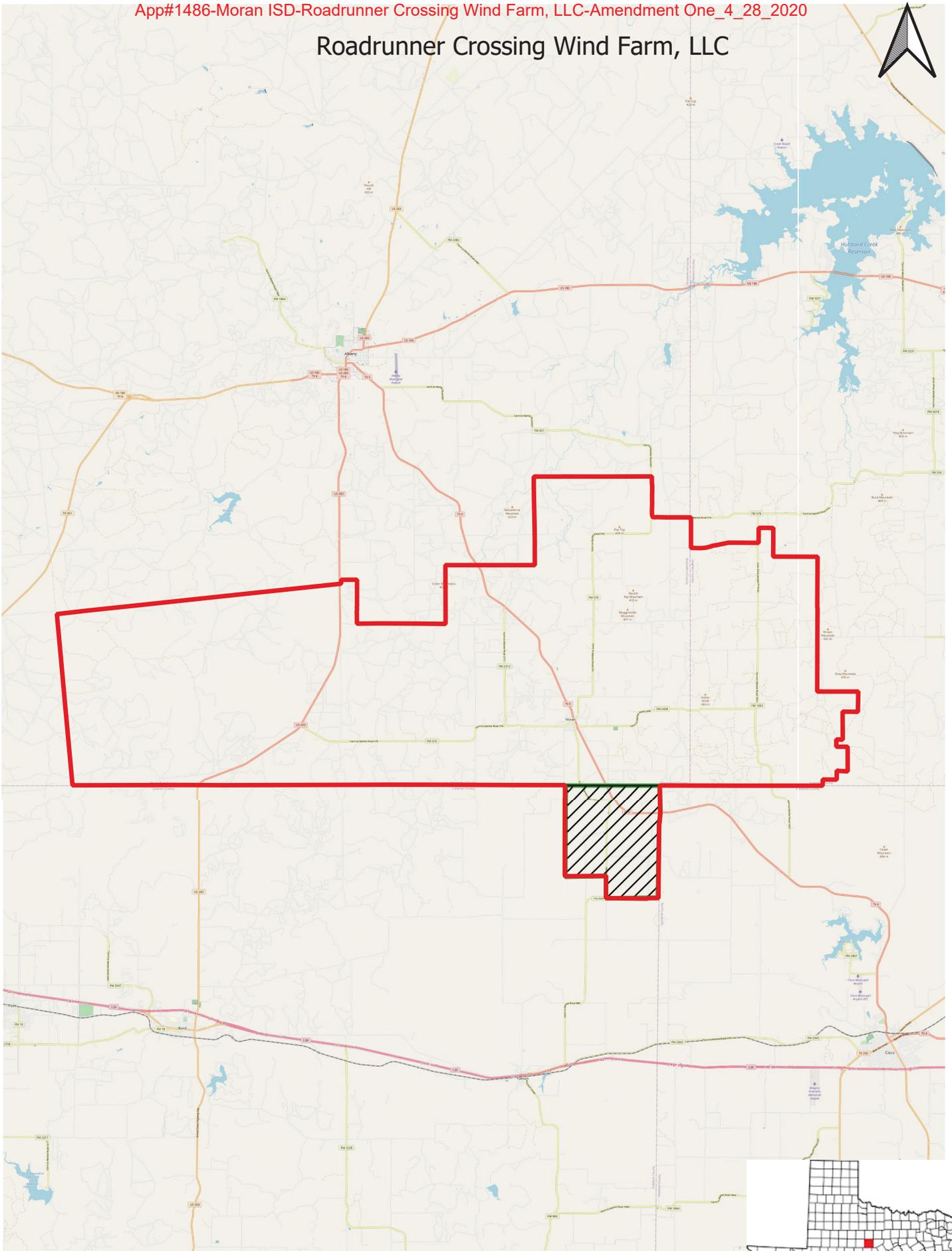


-  Proposed Reinvestment Zone
-  Project Boundary

0 0.25 0.5 mi

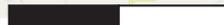


Roadrunner Crossing Wind Farm, LLC

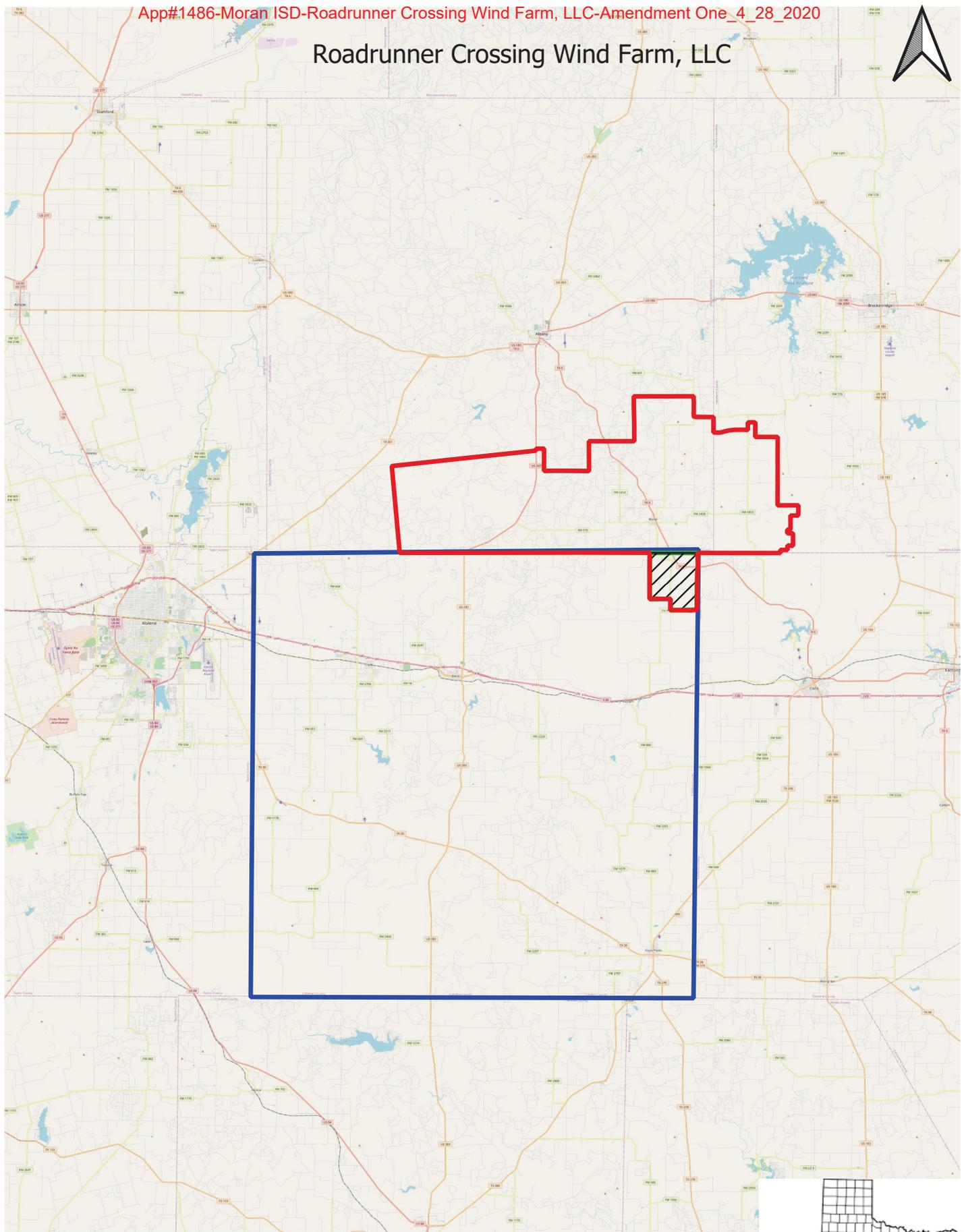


-  Proposed Reinvestment Zone
-  Project Boundary
-  Moran ISD

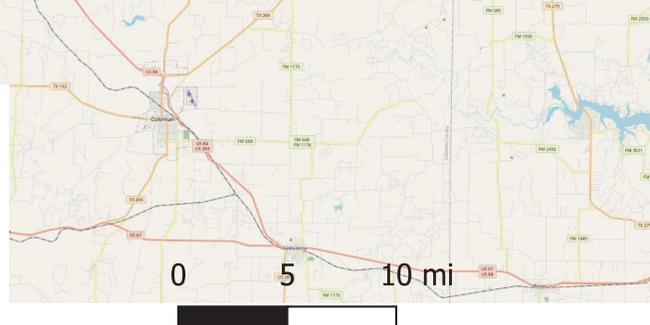
0 2.5 5 mi



Roadrunner Crossing Wind Farm, LLC



-  Proposed Reinvestment Zone
-  Project Boundary
-  Moran ISD
-  Callahan County



Tab 13

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

Calculation of Wage Requirements

Callahan County Total Average Wage:\$805.25

1. \$777.00+\$761.00+\$801.00+\$882.00 = \$3,221.00
2. \$3,221.00/4=**\$805.25**

Quarterly Census of Employment and Wages (QCEW) Report

Customize the report/Help with Accessibility [?](#)

Drag a column header and drop it here to group by that column

Year	Period	Area	Ownership	Industry	Average Weekly Wage
2019	01	Callahan	Total All	Total, All Industries	777
2019	02	Callahan	Total All	Total, All Industries	761
2019	03	Callahan	Total All	Total, All Industries	801
2019	04	Callahan	Total All	Total, All Industries	882

Callahan County 110% Manufacturing Wage:

1. \$769.00 + \$772.00 +839.00 + \$847.00=\$3,227.00
2. \$3,227.00/4=\$806.75
3. \$806.75*1.10=**\$887.43**
4. \$887.43*52=**\$46,146.36**

Quarterly Census of Employment and Wages (QCEW) Report

Customize the report/Help with Accessibility [?](#)

Drag a column header and drop it here to group by that column

Year	Period	Area	Ownership	Industry	Average Weekly Wage
2019	01	Callahan	Private	Manufacturing	769
2019	02	Callahan	Private	Manufacturing	772
2019	03	Callahan	Private	Manufacturing	839
2019	04	Callahan	Private	Manufacturing	847

Tab 14

Schedule C: Employment Information

Date: 5/13/2020 Applicant Name: Roadrunner Crossing Wind Farm, LLC Form 50-296A
 ISD Name: Moran ISD 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	150	\$ 45,818.00				
Value Limitation Period <i>The qualifying time period could overlap the value limitation period.</i>	1	2022-2023	2022				1	\$	46,146.36
	2	2023-2024	2023				1	\$	46,146.36
	3	2024-2025	2024				1	\$	46,146.36
	4	2025-2026	2025				1	\$	46,146.36
	5	2026-2027	2026				1	\$	46,146.36
	6	2027-2028	2027				1	\$	46,146.36
	7	2028-2029	2028				1	\$	46,146.36
	8	2029-2030	2029				1	\$	46,146.36
	9	2030-2031	2030				1	\$	46,146.36
	10	2031-2032	2031				1	\$	46,146.36
Years Following Value Limitation Period	11 through 25	2032-2047	2032-2047				1	\$	46,146.36

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
- 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

Tab 16

MORAN ISD – 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 Moran ISD will create the reinvestment zone prior to or during the execution of the proposed agreement. Please find attached a letter stating the intent of Moran ISD to create the reinvestment zone.



Moran Independent School District

“An atmosphere where learning and love go hand in hand.”

900 Main
Moran, Texas 76464

Phone (325) 945-3101
Fax (325) 945-2741

5/4/2020

Via Electronic Mail and Hand Delivery

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

Re: Application for Appraised Value Limitation on Qualified Property from Roadrunner Crossing Wind Farm, LLC to Moran Independent School District, Application #1486

Intent of the Moran Independent School District to Establish the Roadrunner Crossing Wind Farm Reinvestment Zone #2

Dear Local Government Assistance and Economic Analysis Division:

The Board of Trustees of the Moran Independent School District (the “District”) intends to conduct a public hearing to consider and act upon a Resolution designating a certain area as a Reinvestment Zone, under Texas Tax Code § 321.0025, in portions of Callahan County, Texas; establishing the boundaries thereof; and providing for an effective date. Roadrunner Crossing Wind Farm, LLC (the “Applicant”) project is to be located within the proposed *Roadrunner Crossing Wind Farm Reinvestment Zone #2*.

To determine whether to designate the proposed *Roadrunner Crossing Wind Farm Reinvestment Zone #2*, the Board of Trustees will consider, in accordance to Board Policy CCGB (LEGAL), whether the Reinvestment Zone: (i) meets the criteria set forth in Texas Tax Code § 312.0025 for the creation of a reinvestment zone, as set forth in the Property Redevelopment and Tax Abatement Act, as amended; and (ii) is reasonably likely to contribute to the expansion of primary employment in the Reinvestment Zone, or attract major investment in the Reinvestment Zone that would be a benefit to property in the Reinvestment Zone and to the District and contribute to the economic development of the region of this State in which the District is located. (See **Exhibit A**).

The adoption of this measure will be complete when the District considers the final approval of the Agreement for Limitation on Appraised Value of Property for School District Maintenance and Operations Taxes by and between the District and Applicant.

Thank you for your attention to the foregoing. Please do not hesitate to contact the District’s Counsel, Rick L. Lambert (rlambert@pyt-law.com or 512-494-1177), should you have any questions.

Sincerely,

Danny Freeman, Superintendent of Schools
Moran Independent School District

Enclosure

EXHIBIT A

BOARD POLICY CCGB (LEGAL)—LOCAL REVENUE SOURCES; AD VALOREM TAXES

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**Tax Increment
Financing Act**

Board of Directors

Except as provided at Large Municipality below, each district that levies taxes on real property in a reinvestment zone designated by a county or municipality in accordance with the Tax Increment Financing Act, Tax Code Chapter 311, may appoint one member of the reinvestment zone board of directors if the district has approved the payment of all or part of the tax increment produced by the district into the tax increment fund for the zone. A district may waive its right to appoint a director. *Tax Code 311.009(a), (b)*

*Large
Municipality*

In a reinvestment zone designated by a municipality which is wholly or partially located in a county with a population of less than 1.8 million in which the principal municipality has a population of 1.1 million or more, each taxing unit that approves the payment of all or part of its tax increment into the tax increment fund is entitled to appoint a number of members to the board in proportion to the taxing unit's pro rata share of the total anticipated tax increment to be deposited into the tax increment fund during the term of the zone. *Tax Code 311.0091(a)–(c)*

Tax Increments
Amount

The amount of a district's tax increment for a year is the amount of property taxes levied and assessed by the district for that year on the captured appraised value of real property taxable by the district and located in a reinvestment zone or the amount of property taxes levied and collected by the district for that year on the captured appraised value of real property taxable by the district and located in a reinvestment zone. The board of the district shall determine which of the methods is used to calculate the amount of the district's tax increment.

"Captured
Appraised
Value"

The captured appraised value of real property taxable by a district for a year is the total taxable value of all real property taxable by the district and located in a reinvestment zone for that year less the tax increment base of the district.

"Tax Increment
Base"

The tax increment base of a district is the total taxable value of all real property taxable by the district and located in a reinvestment zone for the year in which the zone was designated under Tax Code Chapter 311.

Tax Code 311.012

*Collection and
Deposit*

Each district that taxes real property located in a reinvestment zone shall provide for the collection of its taxes in the zone as for any other property taxed by the district. Each district shall pay into the tax increment fund for the zone an amount equal to the tax increment produced by the district, less the sum of:

1. Property taxes produced from the tax increments that are, by contract executed before the designation of the area as a re-investment zone, required to be paid by the district to another political subdivision; and
2. A portion, not to exceed 15 percent, of the tax increment produced by the district as provided by the reinvestment zone financing plan or a larger portion as provided at Agreement Required below.

Tax Code 311.013(a)–(b)

Notwithstanding any termination of the reinvestment zone and unless otherwise specified by an agreement between the district and the municipality or county that created the zone, a district shall make the required payment not later than the 90th day after the later of the delinquency date for district property taxes or the date the municipality or county that created the zone submits to the district an invoice specifying the tax increment produced by the district and the amount the district is required to pay into the tax increment fund for the zone. A district is not required to pay into a tax increment fund the applicable portion of a tax increment attributable to delinquent taxes until those taxes are collected. *Tax Code 311.013(c), (i)*

A district whose taxable value is reduced under Government Code 403.302(d)(4) (determination of district property values by the comptroller) shall pay into the tax increment fund, in addition to the amount otherwise required to be paid, an amount equal to the amount by which the amount of taxes the district would have been required to pay into the fund in the current year if the district levied taxes at the rate the district levied in 2005 exceeds the amount the district is otherwise required to pay into the fund in the year of the reduction. This additional amount may not exceed the amount the district receives in state aid for the current tax year under Education Code 48.253 (additional state aid for tax increment financing payments). The district shall pay the additional amount after the district receives the state aid to which the district is entitled for the current tax year under Education Code 48.253. *Tax Code 311.013(n)*

*Agreement
Required*

A district is not required to pay into the tax increment fund any of its tax increment produced from property located in a reinvestment zone designated under Tax Code 311.005(a) or in an area added to a reinvestment zone under Tax Code 311.007 unless the district enters into an agreement to do so with the governing body of the municipality or county that designated the zone. *Tax Code 311.013(f)*

A district that participates in a zone is not required to increase the percentage or amount of the tax increment to be contributed by the district because of an amendment to the project plan or reinvestment zone financing plan for the zone unless the board by official action approves the amendment. *Tax Code 311.011(g)*

A district is not required to pay into the tax increment fund any of its tax increment produced from property located in an area added to the reinvestment zone under Tax Code 311.007(a) or (b) unless the board enters into an agreement to do so with the governing body of the municipality or county that created the zone. *Tax Code 311.013(k)*

If the governing body of the municipality or county that designated a reinvestment zone extends the term of all or a portion of the zone, a district is not required to participate in the zone or portion of the zone for the extended term unless the district enters into a written agreement to do so. *Tax Code 311.007(c)*

Notwithstanding the designation of a later termination date under Tax Code 311.017(a), a district that taxes real property located in the reinvestment zone is not required to pay any of its tax increment into the tax increment fund for the zone after the termination date designated in the ordinance or order creating the zone unless the board enters into an agreement to do so with the governing body of the municipality or county that created the zone. *Tax Code 311.017(a-1)*

**Property
Redevelopment and
Tax Abatement Act**

On or after September 1, 2001, a school district may not enter into a tax abatement agreement under Tax Code Chapter 312. *Tax Code 312.002(f)*

**Reinvestment Zone
for Chapter 313**

Notwithstanding any other provision of Tax Code Chapter 312 to the contrary, the board, in the manner required for official action and for purposes of Tax Code Chapter 313, Subchapter B or C [see Texas Economic Development Act below], may designate an area entirely within the territory of the district as a reinvestment zone if the board finds that, as a result of the designation and the granting of a limitation on appraised value, for property located in the reinvestment zone, the designation is reasonably likely to:

1. Contribute to the expansion of primary employment in the reinvestment zone; or
2. Attract major investment in the reinvestment zone that would:
 - a. Be a benefit to property in the reinvestment zone and to the district; and

- b. Contribute to the economic development of the region of this state in which the district is located.

The board may seek the recommendation of the commissioners court of each county and the governing body of each municipality that has territory in the district before designating an area as a reinvestment zone.

Tax Code 312.0025

Texas Economic Development Act

In implementing the Texas Economic Development Act, Tax Code Chapter 313, districts should strictly interpret the criteria and selection guidelines provided by Chapter 313 and approve only those applications for an ad valorem tax benefit that:

1. Enhance the local community;
2. Improve the local public education system;
3. Create high-paying jobs; and
4. Advance the economic development goals of Texas.

Tax Code 313.004(3)

Definitions

Agreement

“Agreement” means the written agreement between the board and the approved applicant on the form adopted by reference in 34 Administrative Code 9.1052 (Forms) to implement a limitation on the appraised value for district maintenance and operations ad valorem property tax purposes on an entity’s qualified property, required by Tax Code 313.027(d).

Agreement Holder

“Agreement holder” means an entity that has executed an agreement with a district.

Applicant

“Applicant” means an entity that has applied for a limitation on appraised value for district maintenance and operations ad valorem property tax purposes on the entity’s property, as provided by Tax Code Chapter 313.

Application

“Application” means an application for limitation of appraised value for district maintenance and operations ad valorem property tax purposes on an entity’s qualified property on the form adopted by reference in 34 Administrative Code 9.1052 (Forms), the schedules attached thereto, and the documentation submitted by an entity for the purpose of obtaining an agreement for a limitation on appraised value from a district.

Application Review Start Date

“Application review start date” means the later date of either the date on which the district issues its written notice that an applicant has submitted a completed application or the date on which the

comptroller issues its written notice that an applicant has submitted a completed application.

Completed Application

“Completed application” means an application in the form and number and containing all the information required pursuant to 34 Administrative Code 9.1053 (Entity Requesting Agreement to Limit Appraised Value), that has been determined by the district and the comptroller to include all minimum requirements for consideration.

Entity

“Entity” means any entity upon which a tax is imposed by Tax Code 171.001, including a combined group as defined by Tax Code 171.0001(7) or members of a combined group, provided, however, an entity does not include a sole proprietorship, partnership, or limited liability partnership.

34 TAC 9.1051(1), (2), (3), (7), (10), (12), (20)

Qualified Investment

“Qualified investment” means:

1. Tangible personal property that is first placed in service in this state during the applicable qualifying time period that begins on or after January 1, 2002, without regard to whether the property is affixed to or incorporated into real property, and that is:
 - a. Described as Section 1245 property by Section 1245(a), Internal Revenue Code of 1986;
 - b. Used in connection with the manufacturing, processing, or fabrication in a cleanroom environment of a semiconductor product, without regard to whether the property is actually located in the cleanroom environment, including integrated systems, fixtures, and piping; all property necessary or adapted to reduce contamination or to control airflow, temperature, humidity, chemical purity, or other environmental conditions or manufacturing tolerances; and production equipment and machinery, moveable cleanroom partitions, and cleanroom lighting;
 - c. Used in connection with the operation of a nuclear electric power generation facility, including property, including pressure vessels, pumps, turbines, generators, and condensers, used to produce nuclear electric power; and property and systems necessary to control radioactive contamination;
 - d. Used in connection with operating an integrated gasification combined cycle electric generation facility, including property used to produce electric power by means of a

combined combustion turbine and steam turbine application using synthetic gas or another product produced by the gasification of coal or another carbon-based feedstock; or property used in handling materials to be used as feedstock for gasification or used in the gasification process to produce synthetic gas or another carbon-based feedstock for use in the production of electric power in the manner described herein;

- e. Used in connection with operating an advanced clean energy project, as defined by Health and Safety Code 382.003; or
2. A building or a permanent, nonremovable component of a building that is built or constructed during the applicable qualifying time period that begins on or after January 1, 2002, and that houses tangible personal property described by items 1a–e above.

Tax Code 313.021(1)

*Qualified
Property*

“Qualified property” means:

- 1. Land:
 - a. That is 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;
 - b. On which a person proposes to construct a new building or erect or affix a new improvement that does not exist before the date the person submits a complete application for a limitation on appraised value under Tax Code Chapter 313, Subchapter B;
 - c. That is not subject to a tax abatement agreement entered into by a district under Tax Code Chapter 312; and
 - d. On which, in connection with the new building or new improvement described by item 1b above, the owner or lessee of, or the holder of another possessory interest in, the land proposes to:
 - (1) Make a qualified investment in an amount equal to at least the minimum amount required by Tax Code 313.023; and
 - (2) Create at least 25 new qualifying jobs, except as provided at Exception below;

2. The new building or other new improvement described by item 1b above; and
3. Tangible personal property:
 - a. That is not subject to a tax abatement agreement entered into by a district under Tax Code Chapter 312;
 - b. For which a sales and use tax refund is not claimed under Tax Code 151.3186; and
 - c. Except for new equipment described in Tax Code 151.318(q) or (q-1), that is first placed in service in the new building, in the newly expanded building, or in or on the new improvement described by item 1b above, or on the land on which that new building or new improvement is located, if the personal property is ancillary and necessary to the business conducted in that new building or in or on that new improvement.

Tax Code 313.021(2); see also 34 TAC 9.1051(16) (additional requirements for "Qualified Property")

Exception

For purposes of Tax Code Chapter 313, Subchapter C, applicable to certain rural districts, a property owner is required to create at least 10 qualifying jobs. *Tax Code 313.051(b)*

Qualifying Job

"Qualifying job" means a permanent full-time job that:

1. Requires at least 1,600 hours of work a year;
2. Is not transferred from one area in this state to another area in this state;
3. Is not created to replace a previous employee;
4. Is covered by a group health benefit plan for which the business offers to pay at least 80 percent of the premiums or other charges assessed for employee-only coverage under the plan, regardless of whether an employee may voluntarily waive the coverage; and
5. Pays at least 110 percent of the county average weekly wage for manufacturing jobs in the county where the job is located.

Tax Code 313.021(3); 34 TAC 9.1051(30)

To be eligible for a limitation on appraised value under Tax Code Chapter 313, the property owner must create the required number of new qualifying jobs and the average weekly wage for all jobs created that are not qualifying jobs must exceed the county average weekly wage for all jobs in the county where the jobs are located. *Tax Code 313.024(d)*

Waiver of New
Jobs Creation
Requirement

Notwithstanding any other provision of Tax Code Chapter 313 to the contrary, the board may waive the new jobs creation requirement and approve an application if the board makes a finding that the jobs creation requirement exceeds the industry standard for the number of employees reasonably necessary for the operation of the facility of the property owner that is described in the application. *Tax Code 313.025(f-1)*

*Qualifying Time
Period*

“Qualifying time period” means:

1. The period that begins on the date that a person’s application for a limitation on appraised value under Tax Code Chapter 313 is approved by the board and ends on December 31 of the second tax year that begins after that date, except as provided by items 2 and 3 below or Tax Code 313.027(h);
2. In connection with a nuclear electric power generation facility, the first seven tax years that begin on or after the third anniversary of the date the district approves the property owner’s application for a limitation on appraised value, unless a shorter time period is agreed to by the board and the property owner; or
3. In connection with an advanced clean energy project, the first five tax years that begin on or after the third anniversary of the date the district approves the property owner’s application for a limitation on appraised value, unless a shorter time period is agreed to by the board and the property owner.

Tax Code 313.021(4)

*Substantive
Document*

“Substantive document” means a document or other information or data in electronic media determined by the comptroller to substantially involve or include information or data significant to an application, the evaluation or consideration of an application, or the agreement or implementation of an agreement for limitation of appraised value pursuant to Tax Code Chapter 313. The term includes, but is not limited to, any application requesting a limitation on appraised value and any amendments or supplements, any economic impact evaluation made in connection with an application, any agreement between applicant and the district and any subsequent amendments or assignments, any district written finding or report filed with the comptroller as required under 34 Administrative Code Chapter 9, Subchapter F; and any completed annual eligibility report (Form 50-772A) submitted to the comptroller. *34 TAC 9.1051(19)*

School District
Categories

For purposes of determining the required minimum amount of a qualified investment and the minimum amount of a limitation on appraised value, districts to which Tax Code Chapter 313, Subchapter B applies are categorized according to the taxable value of property in the district for the preceding tax year under Government Code Chapter 403, Subchapter M (comptroller's study of school district property values), as set out in Tax Code 313.022. *Tax Code 313.022(b); 34 TAC 9.1058(d)*

For purposes of determining the required minimum amount of a qualified investment and the minimum amount of a limitation on appraised value, districts to which Tax Code Chapter 313, Subchapter C applies are categorized according to the taxable value of industrial property in the district for the preceding tax year under Government Code Chapter 403, Subchapter M (comptroller's study of school district property values), as set out in Tax Code 313.052. *Tax Code 313.052; 34 TAC 9.1058(d)*

Minimum Amounts
of Qualified
Investment

For each category of district established by Tax Code 313.022, the minimum amount of a qualified investment is set out in Tax Code 313.023. *Tax Code 313.023*

For each category of district established by Tax Code 313.052, the minimum amount of a qualified investment is set out in Tax Code 313.053. *Tax Code 313.053*

Eligibility

Tax Code Chapter 313, Subchapters B and C apply only to property owned by an entity subject to franchise tax (Tax Code Chapter 171). To be eligible for a limitation on appraised value, the entity must use the property for a purpose stated in Tax Code 313.024.

*Exception for
Wind-Powered
Energy Device*

An owner of a parcel of land that is located wholly or partly in a reinvestment zone, a new building constructed on the parcel of land, a new improvement erected or affixed on the parcel of land, or tangible personal property placed in service in the building or improvement or on the parcel of land may not receive a limitation on appraised value for the parcel of land, building, improvement, or tangible personal property under an agreement under Tax Code Chapter 313, Subchapter B that is entered into on or after September 1, 2017, if, on or after that date, a wind-powered energy device is installed or constructed on the same parcel of land at a location that is within 25 nautical miles of the boundaries of a military aviation facility located in this state. This prohibition applies regardless of whether the wind-powered energy device is installed or constructed at a location that is in the reinvestment zone.

Tax Code 313.024

Application for
Limitation on
Appraised Value

The owner or lessee of, or the holder of another possessory interest in, any qualified property may apply to the board for a limitation on the appraised value of the person's qualified property for district maintenance and operations ad valorem tax purposes. An application must be made on the form prescribed by the comptroller, must include the information required by the comptroller, and must be accompanied by:

1. The application fee established by the board;
2. Information sufficient to show that the real and personal property identified in the application as qualified property meets the applicable criteria established by Tax Code 313.021(2); and
3. Any information required by the comptroller for the purposes of Tax Code 313.026 (economic impact evaluation).

Tax Code 313.025(a)

*Required
Contents and
Format*

A completed application shall consist of, at a minimum, the items set forth in 34 Administrative Code 9.1053(a)(1) and shall be provided in the formats specified in 34 Administrative Code 9.1053(a)(2).

Optional
Requests

An applicant may include in an application:

1. A request that the district waive the applicable requirement to create new jobs. In order for a completed application to include a job waiver request, the applicant shall submit the information specified in 34 Administrative Code 9.1053(b)(1); or
2. A request to begin the qualifying time period on a date that is after the date that the application is approved. In order for a completed application to include a qualifying time period deferral request, the applicant shall submit the information specified in 34 Administrative Code 9.1053(b)(2).

34 TAC 9.1053(a), (b)

Changes

At the request of the district or the comptroller, or with the prior approval of the district and the comptroller, the applicant may submit an application amendment or application supplement at any time after the submission of the initial application. In order to be considered as part of the application, the application amendment or supplement shall:

1. Be submitted in the same form or schedule and manner as the information was initially submitted or should have been initially submitted;

2. Include a date for the submission and a sequential number identifying the number of submissions made by the applicant;
3. Have the signature of the authorized representative(s) by which the applicant confirms and attests to the truth and accuracy of the information submitted in the application amendment or supplement, as applicable, to the best knowledge and belief of the applicant and its representative(s); and
4. Be submitted before the 120th day after the application was accepted by the district or within another time period as provided in writing by the comptroller.

34 TAC 9.1053(c)

If a district receives an amended application or a supplemental application from an applicant after the district has prepared or sent written notice that the applicant has submitted a completed application, the district shall either:

1. Reject the amended application, supplemental application, or application, in whole or in part, and discontinue consideration of any submission by the applicant;
2. With the written concurrence of the comptroller, consider the completed application, as amended or supplemented, before the 151st day from the application review start date; or
3. Review the documents submitted by the applicant, issue an amended written notice of a completed application, and present the amended application to the board in the manner and time period authorized by 34 Administrative Code 9.1053(c)(5).

34 TAC 9.1054(e) [See Acting on Completed Application below]

Confidential
Business
Information

Information provided to a district in connection with an application for a limitation on appraised value that describes the specific processes or business activities to be conducted or the specific tangible personal property to be located on real property covered by the application shall be segregated in the application from other information in the application and is confidential and not subject to public disclosure unless the board approves the application. Other information in the custody of a district or the comptroller in connection with the application, including information related to the economic impact of a project or the essential elements of eligibility under Tax Code Chapter 313, such as the nature and amount of the projected investment, employment, wages, and benefits, may not be considered confidential business information if the board agrees to consider the application. Information in the custody of a

district or the comptroller if the board approves the application is not confidential under this provision. *Tax Code 313.028; 34 TAC 9.1055(a)(1)–(4)*

At the time that the applicant submits its application, application amendment, or application supplement, the applicant may request that all or parts of such document not be posted on the internet and not otherwise be publicly released. In order to make such request, the applicant shall:

1. Submit a written request that:
 - a. Specifically lists each document or portion of document and each entry in any form prescribed by the comptroller that the applicant contends is confidential; and
 - b. Identifies specific detailed reasons stating why the applicant believes each item listed should be considered confidential and identifies any relevant legal authority in support of the request;
2. Segregate the documents which are subject to the request from the other documents submitted with the application, application amendment, or application supplement that are not subject to the request; and
3. Adequately designate the documents subject to the request as “confidential.”

34 TAC 9.1053(e)

Action on
Application
Initial Review

Within seven days of receipt of each document, the district shall submit to the comptroller a copy of the application and the proposed agreement between the applicant and the district. If the applicant submits an economic analysis of the proposed project, the district shall submit a copy of the analysis to the comptroller. In addition, the district shall submit to the comptroller any subsequent revision of or amendment to any of those documents within seven days of receipt. *Tax Code 313.025(a-1); 34 TAC 9.1054(b)*

*Acting on
Completed
Application*

If the board by official action elects to consider an application and determines that the application received is a completed application, the district shall:

1. Provide written notice to the applicant and to the comptroller, with a copy to the appraisal district, that the district has received and will be considering a completed application. The notice shall include:
 - a. The date on which the application was received;

- b. The date on which the board elected to consider the application; and
 - c. The date on which the district determined that applicant has submitted a completed application;
 2. At the time the district provides notice of a completed application, deliver to the comptroller:
 - a. A copy of the completed application including all material required by 34 Administrative Code 9.1053(a), and if applicable (b), (Entity Requesting Agreement to Limit Appraised Value); and
 - b. A request to the comptroller to provide an economic impact evaluation;
 3. If the district maintains a generally accessible internet web site, provide a clear and conspicuous link on its web site to the internet web site maintained by the comptroller where substantive documents for the value limitation application for such district are posted;
 4. On request of the comptroller, provide such written documents containing information requested by the comptroller as necessary for the consideration of a limitation on appraised value pursuant to Tax Code Chapter 313 within 20 days of the date of the request.

34 TAC 9.1054(c)(1)–(4)

*Economic Impact
Evaluation and
Certification*

The board is not required to consider an application for a limitation on appraised value. If the board elects to consider an application, the board shall deliver a copy of the application to the comptroller and request that the comptroller conduct an economic impact evaluation of the proposed investment. The comptroller shall conduct or contract with a third person to conduct the economic impact evaluation, which shall be completed and provided to the board, along with the comptroller's certificate or written explanation of the decision not to issue a certificate, as soon as practicable but not later than the 90th day after the date the comptroller receives the application. The board shall provide to the comptroller or to a third person contracted by the comptroller to conduct the economic impact evaluation any requested information. The board shall provide a copy of the economic impact evaluation to the applicant on request. *Tax Code 313.025(b); 34 TAC 9.1055(d)*

Supplemental application information, amended application information, and additional information requested by the comptroller shall be promptly forwarded to the comptroller within 20 days of the

date of the request. On request of the district or applicant, the comptroller may extend the deadline for providing additional information for a period of not more than ten working days. *34 TAC 9.1055(b)(1)(A)–(B)*

After receiving a copy of the application, the comptroller shall determine whether the property meets the requirements for eligibility for a limitation on appraised value. The comptroller shall notify the board of the comptroller's determination and provide the applicant an opportunity for a hearing before the determination becomes final. If the comptroller's determination becomes final, the comptroller is not required to provide an economic impact evaluation of the application or to submit a certificate for a limitation on appraised value of the property or a written explanation of the decision not to issue a certificate, and the board may not grant the application. *Tax Code 313.025(h), (i); 34 TAC 9.1055(b)(3), (c), (d), .1056*

*Effect on
Instructional
Facilities*

The comptroller shall promptly deliver a copy of the application to the Texas Education Agency (TEA). TEA shall determine the effect that the applicant's proposal will have on the number or size of the district's instructional facilities and submit a written report containing TEA's determination to the district. The board shall provide any requested information to TEA. Not later than the 45th day after the date TEA receives the application, TEA shall make the required determination and submit the written report to the board. *Tax Code 313.025(b-1)*

Fees

The board by official action shall establish reasonable nonrefundable application fees to be paid by property owners who apply to the district for a limitation on the appraised value of the person's property. The amount of an application fee must be reasonable and may not exceed the estimated cost to the district of processing and acting on an application, including any cost to the district associated with the required economic impact evaluation. *Tax Code 313.031(b); 34 TAC 9.1054(a)*

The total fee shall be paid at the time the application is submitted to the district. Any fees not accompanying the original application shall be considered supplemental payments. *34 TAC 9.1054(a)*

The comptroller may charge the applicant a fee sufficient to cover the costs of providing the economic impact evaluation. *Tax Code 313.025(b)*

*Supplemental
Payments*

A person and the district may not enter into an agreement under which the person agrees to provide supplemental payments to a district or any other entity on behalf of a district in an amount that exceeds an amount equal to the greater of \$100 per student per

year in average daily attendance or \$50,000 per year, or for a period that exceeds the period beginning with the qualifying time period and ending December 31 of the third tax year after the date the person's eligibility for a limitation under Tax Code Chapter 313 expires. This limit does not apply to amounts described below at item 4 at Contents, Required and item 1 at Contents, Optional. *Tax Code 313.027(i)*

Approval

The board shall approve or disapprove an application not later than the 150th day after the date the application is filed, unless the economic impact evaluation has not been received or an extension is agreed to by the board and the applicant. *Tax Code 313.025(b)*

The board may extend the time period to approve a completed application required only if:

1. Either:
 - a. An economic impact analysis has not been submitted to the district by the comptroller; or
 - b. By agreement with the applicant; and
2. Notice of the extension is provided to the comptroller within seven days of the decision to provide the extension.

34 TAC 9.1054(d)

Before approving or disapproving an application that the board elects to consider, the board must make a written finding as to any criteria considered by the comptroller in conducting the economic impact evaluation under Tax Code 313.026. The board shall deliver a copy of those findings to the applicant.

The board may approve an application only if the board finds that the information in the application is true and correct, finds that the applicant is eligible for the limitation on the appraised value of the person's qualified property, and determines that granting the application is in the best interest of the district and this state.

The board may not approve an application unless the comptroller submits to the board a certificate for a limitation on appraised value of the property.

Tax Code 313.025(d-1), (e), (f)

When presented a completed application for which the comptroller has submitted a certificate for a limitation, the board shall either:

1. By majority vote adopt a written resolution approving the application which shall include:

- a. Written findings:
 - (1) As to each criterion listed in 34 Administrative Code 9.1055(d)(3)(B)–(D) (Comptroller Application Review and Agreement to Limit Appraised Value);
 - (2) As to the criteria required by Tax Code 313.025(f-1) (waiver of new jobs creation requirement) if applicable;
 - (3) That the information in the application is true and correct; and
 - (4) That the applicant is eligible for the limitation on the appraised value of the entity's qualified property;
 - b. A determination that granting the application is in the best interest of the district and this state; and
 - c. Designate and direct a representative of the board to execute the agreement for property tax limitation presented by the approved applicant that complies with 34 Administrative Code Chapter 9, Subchapter F and Tax Code Chapter 313;
2. By majority vote disapprove the application; or
 3. Take no official action and the application shall be considered disapproved on the 151st day after the application review start date.

34 TAC 9.1054(c)(5), (f)

In determining whether to approve an application, the board is entitled to request and receive assistance from the comptroller, the Texas Economic Development and Tourism Office, the Texas Workforce Investment Council, and the Texas Workforce Commission. The Texas Economic Development and Tourism Office or its successor may recommend that a district approve an application under Tax Code Chapter 313. In determining whether to approve an application, the board shall consider any recommendation made by the Texas Economic Development and Tourism Office or its successor. *Tax Code 313.025(c), (g)*

Continued Eligibility

In order to obtain and continue to receive a limitation on appraised value pursuant to Tax Code Chapter 313, an applicant shall:

1. Have a completed application approved by the board in compliance with 34 Administrative Code 9.1054(f) (School District Application Review and Agreement to Limit Appraised Value);

2. At least 20 days prior to the meeting at which the board is scheduled to consider the application, provide to the district and the comptroller a Texas Economic Development Act Agreement, as specified in 34 Administrative Code 9.1052(a)(6), with terms acceptable to the applicant;
3. If the applicant includes a combined group or members of the combined group, have the agreement executed by the authorized representative of each member of the combined group that owns a direct interest in property subject to the proposed agreement by which such members are jointly and severally liable for the performance of the stipulations, provisions, terms, and conditions of the agreement;
4. Comply with all stipulations, provisions, terms, and conditions of the agreement for a limitation on appraised value executed with the district, 34 Administrative Code Chapter 9, Subchapter F, and Tax Code Chapter 313;
5. Be and remain in good standing under the laws of this state and maintain legal status as an entity;
6. Owe no delinquent taxes to the state;
7. Maintain eligibility for limitation on appraised value pursuant to Tax Code Chapter 313; and
8. Provide to the district, the comptroller, and the appraisal district any change to information provided in the application, including but not limited to changes of the authorized representative(s); changes to the location and contact information for the approved applicant including all members of the combined group participating in the limitation agreement; and copies of any valid assignments of the agreement and contact information for authorized representative(s) of any assignees.

34 TAC 9.1053(f)

Agreement

The board and the property owner shall enter into a written agreement for the implementation of the limitation on appraised value on the owner's qualified property. *Tax Code 313.027(d); 34 TAC 9.1054(g), .1060*

If the comptroller determines that the agreement as submitted by the applicant does not comply with Tax Code Chapter 313 or the applicable rules or that the agreement contains provisions that are not consistent with or represents information significantly different from that presented in the application as submitted, the comptroller may amend or withdraw the comptroller certificate for a limitation,

and provide written notification to the district of the actions taken.
34 TAC 9.1055(e)(2)–(3)

*Limitation on
Appraised Value*

If the person's application is approved by the board, the appraised value for district maintenance and operations ad valorem tax purposes of the person's qualified property as described in the agreement between the person and the district may not exceed the lesser of:

1. The market value of the property; or
2. Subject to the minimum limitation amount below, the amount agreed to by the board.

Minimum
Limitation

The amount agreed to by the board must be an amount in accordance with Tax Code 313.027(b), according to the category to which the district belongs. [See School District Categories above] A district, regardless of category, may agree to a greater amount.

Tax Code 313.027(a), (b), (c)

For a district to which Tax Code Chapter 313, Subchapter C applies, the amount agreed to by the board must be an amount in accordance with Tax Code 313.054, according to the category to which the district belongs. [See School District Categories above] A district, regardless of category, may agree to a greater amount. *Tax Code 313.054*

Contents

Required

The agreement must:

1. Provide that the limitation applies for a period of ten years;
2. Specify the beginning date of the limitation, which must be January 1 of the first tax year that begins after the application date, the qualifying time period, or the date commercial operations begin at the site of the project;
3. Describe with specificity the qualified investment that the person will make on or in connection with the person's qualified property that is subject to the limitation; other property of the person that is not specifically described in the agreement is not subject to the limitation unless the board, by official action, provides that the other property is subject to the limitation;
4. Incorporate each relevant provision of Tax Code Chapter 313, Subchapter B, and, to the extent necessary, include provisions for the protection of future district revenues through the adjustment of the minimum valuations, the payment of revenue offsets, and other mechanisms agreed to by the property owner and the district;

5. Require the property owner to maintain a viable presence in the district for at least five years after the date the limitation on appraised value of the owner's property expires;
6. Provide for the termination of the agreement, the recapture of ad valorem tax revenue lost as a result of the agreement if the owner of the property fails to comply with the terms of the agreement, and payment of a penalty or interest, or both, on that recaptured ad valorem tax revenue;
7. Specify the ad valorem tax years covered by the agreement;
8. Be in a form approved by the comptroller; and
9. Disclose any consideration promised in conjunction with the application and the limitation.

Tax Code 313.027(a-1), (e), (f), (j)

Optional

The agreement may:

1. Provide that the property owner will protect the district in the event the district incurs extraordinary education-related expenses related to the project that are not directly funded in state aid formulas, including expenses for the purchase of portable classrooms and the hiring of additional personnel to accommodate a temporary increase in student enrollment attributable to the project.
2. Specify any conditions the occurrence of which will require the district and the property owner to renegotiate all or any part of the agreement.
3. Provide for a deferral of the date on which the qualifying time period for the project is to commence or, subsequent to the date the agreement is entered into, be amended to provide for such a deferral. The agreement may not provide for the deferral of the date on which the qualifying time period is to commence to a date later than January 1 of the fourth tax year that begins after the date the application is approved except that if the agreement is one of a series of agreements related to the same project, the agreement may provide for the deferral of the date on which the qualifying time period is to commence to a date not later than January 1 of the sixth tax year that begins after the date the application is approved.

Tax Code 313.027(f), (h)

If an agreement for limitation on appraised value includes a provision in which the qualifying time period starts more than one year after the date that the application is approved, no earlier than 180

days and no later than 90 days prior to the start of the deferred qualifying time period:

1. The district shall provide the comptroller:
 - a. Copies of any documents or other information received from the applicant; and
 - b. After reviewing documents and information provided by the applicant, either:
 - (1) A written acknowledgment of receiving the application amendment or supplement; or
 - (2) A statement that no such amendment or supplement has been submitted; and
2. If the comptroller provides:
 - a. A comptroller certificate for a limitation with conditions different from the existing agreement, the board shall hold a meeting and determine whether to amend the agreement to include the conditions required by the comptroller or terminate the agreement; or
 - b. A written explanation of the comptroller's decision not to re-issue a certificate, the district shall terminate the agreement.

34 TAC 9.1054(h), .1055(g)

Compliance and
Enforcement

The district shall provide to the comptroller any documents that reasonably appear to be substantive documents, and, within seven days of executing the agreement, a copy of the executed agreement and any attachments thereto. The district shall provide a copy of the executed agreement to the appraisal district.

The district shall comply with and enforce the stipulations, provisions, terms, and conditions of the agreement for limitation of the appraised value, 34 Administrative Code Chapter 9, Subchapter F, and Tax Code Chapter 313. To determine and obtain compliance with each agreement, for each calendar year during the term of the agreement the district shall require the approved applicant to submit:

1. Either the information necessary to complete the annual eligibility report, or a completed annual eligibility report;
2. A completed job creation compliance report (Form 50-825); and

3. Any information required by the state auditor office or its designee.

34 TAC 9.1054(i)

Disclosure of
Appraised Value
Limitation
Information

If a district maintains a generally accessible internet website, the district shall maintain a link on its internet website to the area of the comptroller's internet website where information on each of the district's agreements to limit appraised value is maintained. *Tax Code 313.0265(c)*

Accessibility of
Documents

Any documents submitted in an electronic format (including searchable pdfs) to the comptroller must comply with the accessibility standards and specifications described in 1 Administrative Code Chapters 206 and 213. *34 TAC 9.1055(a)(5)*

Tab 17

Texas Comptroller of Public Accounts

Data Analysis and Transparency Form 50-296-A

SECTION 16: Authorized Signatures and Applicant Certification

After the application and schedules are complete, an authorized representative from the school district and the business should review the application documents and complete this authorization page. Attach the completed authorization page in Tab 17.

NOTE: If you amend your application, you will need to obtain new signatures and resubmit this page, Section 16, with the amendment request.

1. Authorized School District Representative Signature

I am the authorized representative for the school district to which this application is being submitted. I understand that this application is a government record as defined in Chapter 37 of the Texas Penal Code.

print here

Danny W. Freeman

Print Name (Authorized School District Representative)

Title

Superintendent

sign here

[Handwritten Signature]

Signature (Authorized School District Representative)

Date

5/8/2020

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 Logsdon

Print Name (Authorized Company Representative (Applicant))

Title

SR VP Development

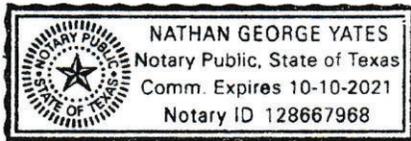
sign here

[Handwritten Signature]

Signature (Authorized Company Representative (Applicant))

Date

5/5/2020



(Notary Seal)

GIVEN under my hand and seal of office this, the

5 day of May, 2020

[Handwritten Signature: 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.