



**GLENN HEGAR** TEXAS COMPTROLLER OF PUBLIC ACCOUNTS

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P.O. Box 13528 • Austin, TX 78711-3528

June 19, 2020

John Anderson  
Superintendent  
Seymour Independent School District  
409 W. Idaho  
Seymour, Texas 76380

Re: Certificate for Limitation on Appraised Value of Property for School District Maintenance and Operations taxes by and between Seymour Independent School District and Western Trail Wind, LLC, Application 1489

Dear Superintendent Anderson:

On May 29, 2020, the Comptroller issued written notice that Western Trail Wind, LLC (applicant) submitted a completed application (Application 1489) for a limitation on appraised value under the provisions of Tax Code Chapter 313.<sup>1</sup> This application was originally submitted on April 29, 2020, to the Seymour Independent School District (school district) by the applicant.

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

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

**Determination required by 313.025(h)**

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

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<sup>1</sup> All Statutory references are to the Texas Tax Code, unless otherwise noted.

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

Sec. 313.024(d-2) Not applicable to Application 1489.

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

**Certificate decision required by 313.025(d)**

Determination required by 313.026(c)(1)

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

Determination required by 313.026(c)(2)

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

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

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

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

Note that any building or improvement existing as of the application review start date of May 29, 2020, or any tangible personal property placed in service prior to that date may not become "Qualified Property" as defined by 313.021(2) and the Texas Administrative Code.

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

Sincerely,

DocuSigned by:  
  
11EA6DEF0EC441E...  
Lisa Craven  
Deputy Comptroller

Enclosure

cc: Will Counihan

## Attachment A – Economic Impact Analysis

The following tables summarize the Comptroller’s economic impact analysis of Western Trail Wind, LLC (project) applying to Seymour (district), as required by Tax Code, 313.026 and Texas Administrative Code 9.1055(d)(2).

**Table 1** is a summary of investment, employment and tax impact of Western Trail Wind, LLC.

Applicant	Western Trail Wind, LLC
Tax Code, 313.024 Eligibility Category	Renewable Energy – Wind
School District	Seymour ISD
2018-2019 Average Daily Attendance	548
County	Baylor
Proposed Total Investment in District	\$104,761,000
Proposed Qualified Investment	\$104,761,000
Limitation Amount	\$30,000,000
Qualifying Time Period (Full Years)	2021-2022
Number of new qualifying jobs committed to by applicant	2
Number of new non-qualifying jobs estimated by applicant	0
Average weekly wage of qualifying jobs committed to by applicant	\$989
Minimum weekly wage required for each qualifying job by Tax Code, 313.021(5)(A)	\$989
Minimum annual wage committed to by applicant for qualified jobs	\$51,409
Minimum weekly wage required for non-qualifying jobs	\$664
Minimum annual wage required for non-qualifying jobs	\$34,515
Investment per Qualifying Job	\$52,380,500
Estimated M&O levy without any limit (15 years)	\$10,036,726
Estimated M&O levy with Limitation (15 years)	\$5,288,828
Estimated gross M&O tax benefit (15 years)	\$4,747,898

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

**Table 2** is the estimated statewide economic impact of Western Trail Wind, LLC (modeled).

Year	Employment			Personal Income		
	Direct	Indirect + Induced	Total	Direct	Indirect + Induced	Total
2021	150	1,035	1185	\$6,000,000	\$93,800,000	\$99,800,000
2022	2	301	303	\$102,818	\$29,697,182	\$29,800,000
2023	2	165	167	\$102,818	\$19,097,182	\$19,200,000
2024	2	59	61	\$102,818	\$10,097,182	\$10,200,000
2025	2	(1)	1	\$102,818	\$4,297,182	\$4,400,000
2026	2	(31)	-29	\$102,818	\$697,182	\$800,000
2027	2	(41)	-39	\$102,818	-\$1,302,818	-\$1,200,000
2028	2	(40)	-38	\$102,818	-\$2,002,818	-\$1,900,000
2029	2	(33)	-31	\$102,818	-\$1,902,818	-\$1,800,000
2030	2	(24)	-22	\$102,818	-\$1,502,818	-\$1,400,000
2031	2	(15)	-13	\$102,818	-\$802,818	-\$700,000
2032	2	(8)	-6	\$102,818	-\$102,818	\$0
2033	2	(2)	0	\$102,818	\$497,182	\$600,000
2034	2	3	5	\$102,818	\$1,097,182	\$1,200,000
2035	2	6	8	\$102,818	\$1,497,182	\$1,600,000
2036	2	8	10	\$102,818	\$1,797,182	\$1,900,000

Source: CPA REMI, Western Trail Wind, LLC

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

Table 3 Estimated Direct Ad Valorem Taxes without property tax incentives										
Year	Estimated Taxable Value for I&S	Estimated Taxable Value for M&O	Tax Rate*	Seymour ISD I&S Tax Levy	Seymour ISD M&O Tax Levy	M&O and I&S Tax Levies	Baylor County Tax Levy	Baylor County HD Tax Levy	Rolling Plains GWCD Tax Levy	Estimated Total Property Taxes
				0.0800	0.9700		0.5960	0.1827	0.0262	
2022	\$102,665,780	\$102,665,780		\$82,133	\$995,858	\$1,077,991	\$201,923	\$61,898	\$8,863	\$1,350,675
2023	\$96,505,833	\$96,505,833		\$77,205	\$936,107	\$1,013,311	\$189,808	\$58,184	\$8,331	\$1,269,634
2024	\$90,715,483	\$90,715,483		\$72,572	\$879,940	\$952,513	\$178,419	\$54,693	\$7,831	\$1,193,456
2025	\$85,272,554	\$85,272,554		\$68,218	\$827,144	\$895,362	\$167,714	\$51,412	\$7,361	\$1,121,849
2026	\$80,156,201	\$80,156,201		\$64,125	\$777,515	\$841,640	\$157,651	\$48,327	\$6,920	\$1,054,538
2027	\$75,346,829	\$75,346,829		\$60,277	\$730,864	\$791,142	\$148,192	\$45,427	\$6,505	\$991,266
2028	\$70,826,019	\$70,826,019		\$56,661	\$687,012	\$743,673	\$139,301	\$42,702	\$6,114	\$931,790
2029	\$66,576,458	\$66,576,458		\$53,261	\$645,792	\$699,053	\$130,943	\$40,140	\$5,747	\$875,882
2030	\$62,581,871	\$62,581,871		\$50,065	\$607,044	\$657,110	\$123,086	\$37,731	\$5,403	\$823,329
2031	\$58,826,958	\$58,826,958		\$47,062	\$570,621	\$617,683	\$115,701	\$35,467	\$5,078	\$773,930
2032	\$55,297,341	\$55,297,341		\$44,238	\$536,384	\$580,622	\$108,759	\$33,339	\$4,774	\$727,494
2033	\$51,979,500	\$51,979,500		\$41,584	\$504,201	\$545,785	\$102,233	\$31,339	\$4,487	\$683,844
2034	\$48,860,730	\$48,860,730		\$39,089	\$473,949	\$513,038	\$96,099	\$29,459	\$4,218	\$642,814
2035	\$45,929,087	\$45,929,087		\$36,743	\$445,512	\$482,255	\$90,333	\$27,691	\$3,965	\$604,245
2036	\$43,173,341	\$43,173,341		\$34,539	\$418,781	\$453,320	\$84,913	\$26,030	\$3,727	\$567,990
			<b>Total</b>	<b>\$827,771</b>	<b>\$10,036,726</b>	<b>\$10,864,497</b>	<b>\$2,035,075</b>	<b>\$623,839</b>	<b>\$89,325</b>	<b>\$13,612,737</b>

Source: CPA, Western Trail Wind, LLC

\*Tax Rate per \$100 Valuation

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

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

<b>Table 4 Estimated Direct Ad Valorem Taxes with all property tax incentives sought</b>										
Year	Estimated Taxable Value for I&S	Estimated Taxable Value for M&O	Tax Rate	Seymour ISD I&S Tax Levy	Seymour ISD M&O Tax Levy	M&O and I&S Tax Levies	Baylor County Tax Levy	Baylor County HD Tax Levy	Rolling Plains GWCD Tax Levy	Estimated Total Property Taxes
			<b>0.0800</b>	<b>0.9700</b>			<b>0.5960</b>	<b>0.1827</b>	<b>0.0262</b>	
2022	\$102,665,780	\$30,000,000		\$82,133	\$291,000	\$373,133	\$102,981	\$61,898	\$8,863	\$546,875
2023	\$96,505,833	\$30,000,000		\$77,205	\$291,000	\$368,205	\$96,802	\$58,184	\$8,331	\$531,522
2024	\$90,715,483	\$30,000,000		\$72,572	\$291,000	\$363,572	\$90,994	\$54,693	\$7,831	\$517,091
2025	\$85,272,554	\$30,000,000		\$68,218	\$291,000	\$359,218	\$85,534	\$51,412	\$7,361	\$503,525
2026	\$80,156,201	\$30,000,000		\$64,125	\$291,000	\$355,125	\$80,402	\$48,327	\$6,920	\$490,774
2027	\$75,346,829	\$30,000,000		\$60,277	\$291,000	\$351,277	\$75,578	\$45,427	\$6,505	\$478,787
2028	\$70,826,019	\$30,000,000		\$56,661	\$291,000	\$347,661	\$71,043	\$42,702	\$6,114	\$467,520
2029	\$66,576,458	\$30,000,000		\$53,261	\$291,000	\$344,261	\$66,781	\$40,140	\$5,747	\$456,929
2030	\$62,581,871	\$30,000,000		\$50,065	\$291,000	\$341,065	\$62,774	\$37,731	\$5,403	\$446,973
2031	\$58,826,958	\$30,000,000		\$47,062	\$291,000	\$338,062	\$59,007	\$35,467	\$5,078	\$437,615
2032	\$55,297,341	\$55,297,341		\$44,238	\$536,384	\$580,622	\$108,759	\$33,339	\$4,774	\$727,494
2033	\$51,979,500	\$51,979,500		\$41,584	\$504,201	\$545,785	\$102,233	\$31,339	\$4,487	\$683,844
2034	\$48,860,730	\$48,860,730		\$39,089	\$473,949	\$513,038	\$96,099	\$29,459	\$4,218	\$642,814
2035	\$45,929,087	\$45,929,087		\$36,743	\$445,512	\$482,255	\$90,333	\$27,691	\$3,965	\$604,245
2036	\$43,173,341	\$43,173,341		\$34,539	\$418,781	\$453,320	\$84,913	\$26,030	\$3,727	\$567,990
			<b>Total</b>	<b>\$827,771</b>	<b>\$5,288,828</b>	<b>\$6,116,599</b>	<b>\$1,274,234</b>	<b>\$623,839</b>	<b>\$89,325</b>	<b>\$8,103,998</b>
			<b>Diff</b>	<b>\$0</b>	<b>\$4,747,898</b>	<b>\$4,747,898</b>	<b>\$760,841</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,508,739</b>

Source: CPA, Western Trail Wind, LLC

\*Tax Rate per \$100 Valuation

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

## Attachment B – Tax Revenue before 25<sup>th</sup> Anniversary of Limitation Start

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

	Tax Year	Estimated ISD M&O Tax Levy Generated (Annual)	Estimated ISD M&O Tax Levy Generated (Cumulative)	Estimated ISD M&O Tax Levy Loss as Result of Agreement (Annual)	Estimated ISD M&O Tax Levy Loss as Result of Agreement (Cumulative)
<b>Limitation Pre-Years</b>	2019	\$0	\$0	\$0	\$0
	2020	\$0	\$0	\$0	\$0
	2021	\$0	\$0	\$0	\$0
<b>Limitation Period (10 Years)</b>	2022	\$291,000	\$291,000	\$704,858	\$704,858
	2023	\$291,000	\$582,000	\$645,107	\$1,349,965
	2024	\$291,000	\$873,000	\$588,940	\$1,938,905
	2025	\$291,000	\$1,164,000	\$536,144	\$2,475,049
	2026	\$291,000	\$1,455,000	\$486,515	\$2,961,564
	2027	\$291,000	\$1,746,000	\$439,864	\$3,401,428
	2028	\$291,000	\$2,037,000	\$396,012	\$3,797,440
	2029	\$291,000	\$2,328,000	\$354,792	\$4,152,232
	2030	\$291,000	\$2,619,000	\$316,044	\$4,468,276
	2031	\$291,000	\$2,910,000	\$279,621	\$4,747,898
<b>Maintain Viable Presence (5 Years)</b>	2032	\$536,384	\$3,446,384	\$0	\$4,747,898
	2033	\$504,201	\$3,950,585	\$0	\$4,747,898
	2034	\$473,949	\$4,424,534	\$0	\$4,747,898
	2035	\$445,512	\$4,870,047	\$0	\$4,747,898
	2036	\$418,781	\$5,288,828	\$0	\$4,747,898
<b>Additional Years as Required by 313.026(c)(1) (10 Years)</b>	2037	\$393,655	\$5,682,483	\$0	\$4,747,898
	2038	\$370,035	\$6,052,518	\$0	\$4,747,898
	2039	\$347,833	\$6,400,351	\$0	\$4,747,898
	2040	\$326,963	\$6,727,314	\$0	\$4,747,898
	2041	\$307,345	\$7,034,659	\$0	\$4,747,898
	2042	\$288,905	\$7,323,564	\$0	\$4,747,898
	2043	\$271,570	\$7,595,134	\$0	\$4,747,898
	2044	\$255,276	\$7,850,411	\$0	\$4,747,898
	2045	\$239,960	\$8,090,370	\$0	\$4,747,898
	2046	\$225,562	\$8,315,932	\$0	\$4,747,898
		<b>\$8,315,932</b>	is greater than	<b>\$4,747,898</b>	
<b>Analysis Summary</b>					
Is the project reasonably likely to generate tax revenue in an amount sufficient to offset the M&O levy loss as a result of the limitation agreement?					Yes

Source: CPA, Western Trail Wind, LLC

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

## Attachment C – Limitation as a Determining Factor

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

### Methodology

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

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

### Determination

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

- Per Western Trail Wind, LLC in Tab 5 of their Application for a Limitation on Appraised Value:
  - A. “The Applicant for this Project has entered into several contracts related to the project, including long-term lease option agreements with area landowners and service agreements and scopes with various consultants (environmental, airspace, etc.) to assess the suitability of the site, and a request for studies leading to an interconnection agreement with the transmission provider. None of these contracts obligate Applicant to construct the Project, and each of these contracts may be terminated by Applicant without incurring any significant liability.”
  - B. “The Applicant for this Project has obtained, applied, or will apply for the following state and local permits:
    - Baylor and Wilbarger County Road Use Agreements
    - Baylor and Wilbarger County 312 Tax Abatements
    - Baylor and Wilbarger County Hospital District 312 Tax Abatements
    - Vernon College 312 Tax Abatement”
  - C. “The Project has not been known by any other name during its development. The Project applied to ERCOT on November 7, 2018, and it has been assigned GINR number 20INR0142.”
  - D. “The Applicant is a national wind developer with the ability to locate projects of this type in other states within the United States and other regions within Texas with favorable wind characteristics. The Applicant is actively assessing and developing other projects outside of Texas that are competing for limited investment funds. This appraised value limitation is critical to the ability of the Project to move forward as currently sited.”
  - E. “Without the available tax incentives, the economics of the Project become far less attractive and the likelihood of selling the electricity at a competitive price will significantly decrease. The Applicant for this project is competing against other developers who have been offered or are in the process of applying for Value Limitation Agreements with other school districts. Obtaining

the limitation is critical to the economic and competitive viability of this Project. Without the limitation approval, the Applicant would likely terminate the Project, including the aforementioned contracts, leases, and limited improvements, in order to reallocate resources in areas with more favorable economics.”

- An April 29, 2020 *Vernon Record* article states:
  - A. “The newly planned farm will be located on the Waggoner Ranch, according to Lincoln’s Charlie Smith, and is being called the Western Trail project.”
  - B. “...it is proposed to generate 250 to 350 megawatt and be around 100 turbines.”
  - C. “Right now we are in the developmental stage. We have a lease with the Waggoner Ranch for 20,000 acres of land.”
  - D. “...construction would likely not begin until 2021 and the project would come on line in 2022.”
  - E. “...there had been some negative reaction in the legislature to giving windmill farms special incentives, like the 313 waiver which allows a cash payment in lieu of paying property taxes (PILOT), and he believed the incentive would be done away with — that was prompting the company to act quickly.”
  - F. “We wanted to start the process here. Get the applications in and hopefully be grandfathered in on the 313. There shouldn’t be much activity for a while. The first step is getting the county to designate a reinvestment zone so we can qualify for tax abatements.”

### **Supporting Information**

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

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

# **Supporting Information**

Section 8 of the Application for  
a Limitation on Appraised Value

**SECTION 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**

**NOTE:** Only construction beginning after the application review start date (the date the Texas Comptroller of Public Accounts deems the application complete) can be considered qualified property and/or qualified investment.

1. Estimated school board ratification of final agreement ..... 9/30/20
  2. Estimated commencement of construction ..... 10/01/20
  3. Beginning of qualifying time period (MM/DD/YYYY) ..... 1/1/2021
  4. First year of limitation (MM/DD/YYYY) ..... 1/1/2022
- 4a. For the beginning of the limitation period, notate which **one of the following** will apply according to provision of 313.027(a-1)(2):
- A. January 1 following the application date       B. January 1 following the end of QTP
- C. January 1 following the commencement of commercial operations
5. Commencement of commercial operations ..... Q4 2021

**SECTION 10: The Property**

1. Identify county or counties in which the proposed project will be located Baylor County
2. Identify Central Appraisal District (CAD) that will be responsible for appraising the property Baylor 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:
 

M&O (ISD): <u>Seymour ISD, 0.97, 33%</u> <small>(Name, tax rate and percent of project)</small>	I&S (ISD): <u>Seymour ISD, 0.08, 33%</u> <small>(Name, tax rate and percent of project)</small>
County: <u>Baylor County, 0.596, 33%</u> <small>(Name, tax rate and percent of project)</small>	City: <u>Seymour TX</u> <small>(Name, tax rate and percent of project)</small>
Hospital District: <u>Baylor County HD, 0.1827, 33%</u> <small>(Name, tax rate and percent of project)</small>	Water District: <u>Rolling Plains GWCD, 0.02616, 33%</u> <small>(Name, tax rate and percent of project)</small>
Other (describe): _____ <small>(Name, tax rate and percent of project)</small>	Other (describe): _____ <small>(Name, tax rate and percent of project)</small>

# **Supporting Information**

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

## Tab Item 5

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

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

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

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

- Baylor and Wilbarger County Road Use Agreements
- Baylor and Wilbarger County 312 Tax Abatements
- Baylor and Wilbarger County Hospital District 312 Tax Abatements
- Vernon College 312 Tax Abatement

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

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

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

# **Supporting Information**

Additional information  
provided by the Applicant or  
located by the Comptroller

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vdr@vernonrecord.com)



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**80** Vernon  
MOSTLY SUNNY

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## Another wind farm is planned for county

By Daniel (<https://www.vernonrecord.com/author/daniel/>) | April 29, 2019 | 0 [🗨️](https://www.vernonrecord.com/2019/04/29/another-wind-farm-is-planned-for-county/#respond) (<https://www.vernonrecord.com/2019/04/29/another-wind-farm-is-planned-for-county/#respond>)

Another wind mill farm will be coming to Wilbarger County.

The Wilbarger County Commissioners Court met with representatives of Lincoln Clean Energy on Monday to begin the process for a new wind mill farm, similar to projects Lincoln Clean Energy already has in Wilbarger County. The company previously erected the Electra Farm, which stretches along 287 from Harrold to Oklaunion, and is in the process of erecting the Lockett Farm, south of Vernon.

The newly planned farm will be located on the Waggoner Ranch, according to Lincoln's Charlie Smith, and is being called the Western Trail project.

Smith asked the commissioners court to designate the area as a reinvestment zone, to allow the company to begin the process of seeking tax abatements and working with the local school district for a Texas tax code Chapter 313 agreement.

Smith told the commissioners that it is proposed to generate 250 to 350 megawatt and be around 100 turbines.

"Right now we are in the developmental stage. We have a lease with the Waggoner Ranch for 20,000 acres of land," Smith said.

He said that construction would likely not begin until 2021 and the project would come on line in 2022.

Smith said there had been some negative reaction in the legislature to giving windmill farms special incentives, like the 313 waiver which allows a cash payment in lieu of paying property taxes (PILOT), and he believed the incentive would be done away with — that was prompting the company to act quickly.

"We wanted to start the process here. Get the applications in and hopefully be grandfathered in on the 313. There shouldn't be much activity for a while," he said. "The first step is getting the county to designate a reinvestment zone so we can qualify for tax abatements."

Commissioner John Wright asked how many of the wind mills on the ranch would be in Wilbarger County.

"All of them," Smith answered.

Wright responded that they were asking for a big area of land to be designated as the reinvestment zone — basically all of the Ranch in Wilbarger County.

"We may need to shift the location around. We are still negotiating the turbines' locations," Smith said.

County Judge Greg Tyra said that at one time the whole county was designated a reinvestment zone, but now each wind mill farm likes its own reinvestment zone designation.

Smith agreed, saying the lawyers preferred it

"Any downside?" Wright asked, of making a reinvestment zone.

"I don't see any downside to it," County Attorney Cory Curtis said.

"So its just a formal matter to allow you to apply?" Wright asked.

"Yes," Smith answered.

Wright made a motion for the Western Trail Reinvestment Zone, and it was unanimously approved.

Commissioner Phillip Graf then asked Smith for an update on the current wind farm project that stretches along 433, east of 283.

Smith said a handful of turbines needed to be erected, and then electrical testing would have to be done.

"Probably by early July it will operational," Smith said.

Proclamation issued

The commission approved a resolution with 1st Step Program of Wichita Falls, designating April as sexual assault awareness month in Wilbarger County. Delran Andrews, with 1st Step, read the proclamation with the goal to raise awareness of the issue to raise awareness of the need to ask for consent.

The program’s hotline to get help is 1-800-658-2683, and is available 24 hours a day. The program has staff available to assist in Wilbarger County.

Financials reviewed

County Auditor Sid Beebe presented the auditor’s statement of financial condition for March,

“Everything looks strong,” he reported.

Sales tax returns were up 12 percent, property tax collections were a little above 96 percent of budget, delinquent collections were 24 percent ahead of last year.

Beebe reported that military helicopters had refueled at the airport and bought about 6,000 gallons of fuel – which was very helpful for the airport since sales were down otherwise due to the renovations going on at the airport.

Wright noted that the military crews were appreciative of the hospitality Vernon showed in providing food and drinks during their stopover.

Beebe also present the quarterly investment report, ending March 31. He said there were no big changes. He said yields on CDs were going up, with the best return at 3.3 percent.

He said the county had 2.2 million in excess reserves invested, with about \$2.1 million in CDs, \$66,000 in a money market in Wichita Falls.

Commissioner Wright asked if anything was invested in local banks.

Beebe said yes, but it didn’t show on the report, that it was in interest bearing checking at Herring. He added the interest on checking was so good there, and it was readily available that there was no need to invest it in a long-term account

Other action

The commission approved a budget amendment to pay for the emergency notification system. Beebe said that the county switched to HyperReach from Code Red last year.

“They didn’t bill us for the first year. We are actually paying for two years,” he told the commission.

The budget increase is for \$2,305. It was approved on a motion from Graf.

Previous meeting minutes and the payment of county bills were unanimously approved on a motion from commissioner Wright.

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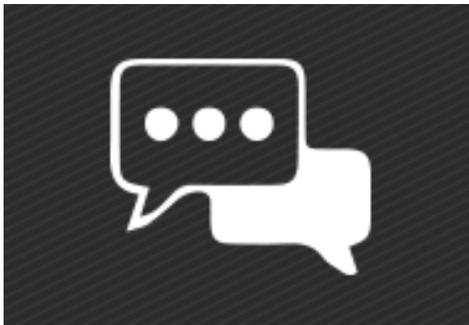
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# BREAKING NEWS ALERTS

Most neck and upper back pain is caused by a combination of factors:

- Poor Posture
- Chronic Pain Substitution
- Stress
- Disc Problems

People are recognizing the benefit of seeking an alternative to traditional medicine. They understand that it will help them achieve and maintain optimal health. Take the time to meet the doctor, team, and wellness network that are all dedicated to helping you achieve your wellness objectives.

**Champions Clinic** 2024 Kemp Boulevard, Waco, TX 76798, 817-874-4360

person identifies related systems that are interconnected with their own system. These systems can be perturbed by your body and will impact the effectiveness of your system, sometimes by as much as 80%. Not only will this help with development issues, it also provides a way to help people and communities that are not able to improve and maintain their own system.

**Lifestyle Advice**  
These items provide a way to help people to reduce their level of activity they should avoid or do differently to avoid engineering their own health problems. We have many people in a healthy, life-like state with an activity that they enjoy more.

**Nutritional Counseling**  
We offer specific guidance to nutritional supplements and healthy food choices. We have many people in a healthy, life-like state with an activity that they enjoy more.

**Physical Rehabilitation**  
Champions Clinic provides a physical rehabilitation program based on your individual needs.

**Custom Orthotics**  
These healthy and safe foot orthotics are the best way to improve your, back pain, hip pain, knee pain, and foot pain.

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That faith in God gives meaning and purpose to human life;  
That the brotherhood of man transcends the sovereignty of nations;  
That economic justice can best be won by free men through free enterprise;  
That government should be of laws rather than of men;  
That earth's great treasure lies in human personality;  
And that service to humanity is the best work of life.

(<http://www.vernonjaycees.org>)

Orbison Park Family Aquatics Center is open during the summer and will close the day after Labor Day. Open to the public 8 days a week, weather permitting.

Hours of Operation:  
Tuesday-Saturday 9am - 6pm  
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Closed Monday for cleaning

ADMISSION \$5

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