

O'HANLON, DEMERATH & CASTILLO

ATTORNEYS AND COUNSELORS AT LAW

808 WEST AVENUE
AUSTIN, TEXAS 78701
TELEPHONE: (512) 494-9949
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September 4, 2020

Local Government Assistance & Economic Analysis
Texas Comptroller of Public Accounts
P.O. Box 13528
Austin, Texas 78711-3528

RE: Application to the Ira Independent School District from Canyon Wind Farm, LLC

To the Local Government Assistance & Economic Analysis Division:

By copy of this letter transmitting the application for review to the Comptroller's Office, the Ira Independent School District is notifying Canyon Wind Farm, LLC of its intent to consider the application for appraised value limitation on qualified property should a positive certificate be issued by the Comptroller. The electronic copy is identical to the hard copy that will be hand delivered.

The Applicant submitted the Application to the school district on August 31, 2020. The Board voted to accept the application on August 31, 2020. The application has been determined complete as of September 4, 2020. Please prepare the economic impact report.

A copy of the application will be submitted to the Scurry County Appraisal District.

Sincerely,



Kevin O'Hanlon
School District Consultant

Cc: Scurry County Appraisal District
Canyon Wind Project, LLC

CANYON WIND FARM, LLC

c/o Tri Global Energy, LLC
17300 N Dallas Parkway, Ste. 2020
Dallas, Texas 75248
www.TriGlobalEnergy.com

August 26, 2020

Ira Independent School District
Attn: Brian Patterson, Superintendent
6190 W FM 1606
Ira, TX 79527

Re: Canyon Wind Farm Limitation of Appraised Value Agreement #1251 with IRA
Independent School District – Request for Termination and Re-Application of
Chapter 313 Limitation of Appraised Value Agreement

Dear Superintendent Patterson,

The COVID-19 pandemic has directly and adversely impacted the ability of Silverpeak Renewables Investment Partners LP (“Silverpeak”) to successfully finance and construct the initial phase of the 360 MW wind energy project Canyon Wind Farm, LLC (“Project”) in accordance with the original timeline of the Limitation on Appraised Value Agreement #1251 (“LAVA”) as amended.

The attached memo outlines the delays in securing Cash and Tax Equity financing as well as actions related to Engineering, Procurement and Construction. You may recall from the terms of the LAVA and our presentations that construction of the first phase of the Project was scheduled to begin during the balance of this year, 2020, and was expected to take approximately 6-9 months to complete, with an estimated commencement of commercial operations during the second half of 2021.

The LAVA is a critical determining factor to the financing and construction of this Project, and we are concerned that should we not meet the \$10 million threshold investment amount by year-end 2020, the LAVA could automatically terminate, jeopardizing the Project’s economics and thereby voiding the construction financing.

Based on discussions we have had with our partners and advisors and with the representatives of the law firm O’Hanlon, Demerath & Castillo, we have collectively concluded that the prudent course of action would be for the Project to request termination of the existing LAVA and simultaneously apply for a new Chapter 313 limita-

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Dallas, Texas 75248
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tion of appraised value agreement. The new application would materially mirror the terms and economics of the existing LAVA and limit the changes to key dates from the original timeline. The changes to the key dates in the original timeline would include:

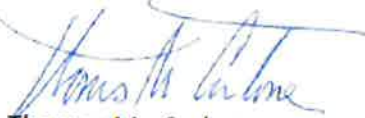
1. Application Approval by School Board: Q4 2020
2. Commencement of Construction: Q1 2021
3. Beginning of Qualifying Time Period: QTP0 - 2021; QTP1 - 2022; and QTP2 - 2023)
4. First Year of Limitation: First full tax-year following commercial operations date
5. Begin Hiring New Employees: Q3 2021
6. Commencement of Commercial Operations: September 30, 2021

Therefore, we are kindly requesting that you bring this matter before the Ira ISD Board of Trustees at the August 31, 2020 Board meeting for the purpose of adopting the following actions:

- a) Acceptance of a new Chapter 313 limitation of appraised value application materially based on the terms and economics of the existing LAVA with changes to key dates as noted above. We will work with O'Hanlon, Demerath & Castillo during the coming week to submit a draft of the application.
- b) Provided the Board is in agreement on point a) above, we then request the Board accept the termination of the Project's existing LAVA.

If you have any questions about this matter, please reach me at (503) 830-4102. We greatly appreciate your continued support of the Project.

Sincerely,



Thomas M. Carbone

Authorized Signer for Canyon Wind Farm, LLC



SILVERPEAK

**TRI GLOBAL
ENERGY**

A RENEWABLE ENERGY DEVELOPMENT
COMPANY

Canyon Wind Farm

Application for Appraised Value Limitation on Qualified Property

Ira Independent School District

August 31, 2020

Tri Global Energy

17300 N. Dallas Parkway, Suite 2020

Dallas, Texas 75248

972-290-0825

APPLICATION TAB ORDER FOR REQUESTED ATTACHMENTS

TAB	ATTACHMENT
1	Pages of the application including the signature and certification page, signed and dated by Authorized School District Representative and Authorized Company Representative. Sections 1-16
2	Proof of Payment of Application Fee
3	Documentation of Combined Group membership under Texas Tax Code 171.0001(7), history of tax default, delinquencies and/or material litigation (if applicable)
4	Detailed description of the project
5	Documentation to assist in determining if limitation is a determining factor
6	Description of how project is located in more than one district, including list of percentage in each district and, if determined to be a single unified project, documentation from the Office of the Governor (if applicable)
7	Description of Qualified Investment
8	Description of Qualified Property
9	Description of Land
10	Description of all property not eligible to become qualified property (if applicable)
11	<p>Maps that clearly show:</p> <ul style="list-style-type: none"> a) Project boundary and project vicinity, including county and school district boundaries b) Qualified investment including location of tangible personal property to be placed in service during the qualifying time period and buildings to be constructed during the qualifying time period c) Qualified property including location of new buildings or new improvements d) Any existing property within the project area e) Any facilities owned or operated by the applicant having interconnections to the proposed project f) Location of project, and related nearby projects within vicinity map g) Reinvestment or Enterprise Zone within vicinity map, showing the actual or proposed boundaries and size <p>Note: Electronic maps should be high resolution files. Include map legends/markers.</p>
12	Request for Waiver of Job Creation Requirement and supporting information (if applicable)
13	Calculation of non-qualifying wage target and two possible qualifying job wage requirements with TWC documentation
14	Schedules A1, A2, B, and C completed and signed Economic Impact (if applicable)
15	Economic Impact Analysis, other payments made in the state or other economic information (if applicable)
16	<p>Description of Reinvestment or Enterprise Zone, including:</p> <ul style="list-style-type: none"> a) evidence that the area qualifies as a enterprise zone as defined by the Governor's Office b) legal description of reinvestment zone* c) order, resolution or ordinance establishing the reinvestment zone* d) guidelines and criteria for creating the zone <p>* To be submitted with application or before date of final application approval by school board</p>
17	Signature and Certification page, signed and dated by Authorized School District Representative and Authorized Company Representative (applicant)

Attachment 1

Application

Application for Appraised Value Limitation on Qualified Property (Tax Code, Chapter 313, Subchapter B or C)

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

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

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

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

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

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

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

Please visit the Comptroller's website to find out more about the program at comptroller.texas.gov/economy/local/ch313/. There are links to the Chapter 313 statute, rules, guidelines and forms. Information about minimum limitation values for particular districts and wage standards may also be found at that site.

SECTION 1: School District Information

1. Authorized School District Representative

August 31, 2020

Date Application Received by District

Brian

Patterson

First Name

Last Name

Superintendent

Title

Ira Independent School District

School District Name

6190 W FM 1606

Street Address

6190 W FM 1606

Mailing Address

Ira

Texas

79527

City

State

ZIP

325-573-2628 x122

325-573-0705

Phone Number

Fax Number

NA

bpatterson@ira.esc14.net

Mobile Number (optional)

Email Address

2. Does the district authorize the consultant to provide and obtain information related to this application?



Yes



No

SECTION 1: School District Information (continued)

3. Authorized School District Consultant (If Applicable)

Kevin

First Name

Partner

Title

O'Hanlon, Demerath, & Castillo

Firm Name

512-494-9949

Phone Number

NA

Mobile Number (optional)

O'Hanlon

Last Name

Fax Number

kohanlon@808west.com

Email Address

September 4, 2020

4. On what date did the district determine this application complete? September 4, 2020
5. Has the district determined that the electronic copy and hard copy are identical? ☒ Yes ☐ No

SECTION 2: Applicant Information

1. Authorized Company Representative (Applicant)

Tom

First Name

President

Title

17300 N. Dallas Parkway, Suite 2020

Street Address

17300 N. Dallas Parkway, Suite 2020

Mailing Address

Dallas

City

972-290-0825

Phone Number

NA

Mobile Number (optional)

Carbone

Last Name

Tri Global Energy, LLC

Organization

Texas

State

972-290-0823

Fax Number

tcarbone@triglobalenergy.com

Business Email Address

75248

ZIP

2. Will a company official other than the authorized company representative be responsible for responding to future information requests? ☒ Yes ☐ No
- 2a. If yes, please fill out contact information for that person.

Antonio

First Name

VP, Development & Engineering

Title

40 W 57th Street, 29th Floor

Street Address

40 W 57th Street, 29th Floor

Mailing Address

New York

City

512-925-4821

Phone Number

NA

Mobile Number (optional)

Giustino

Last Name

Silverpeak Renewables Investment Partners, LP

Organization

NY

State

10019-4001

ZIP

Fax Number

antonio.giustino@silverpeak.com

Business Email Address

3. Does the applicant authorize the consultant to provide and obtain information related to this application? ☒ Yes ☐ No

SECTION 2: Applicant Information (continued)

4. Authorized Company Consultant (If Applicable)

Taylor

First Name

Project Development Manager

Title

Tri Global Energy, LLC

Firm Name

972-707-3034

Phone Number

tsnow@triglobalenergy.com

Business Email Address

Snow

Last Name

972-290-0823

Fax Number

SECTION 3: Fees and Payments

1. Has an application fee been paid to the school district? ☒ Yes ☐ No

The total fee shall be paid at time of the application is submitted to the school district. Any fees not accompanying the original application shall be considered supplemental payments.

- 1a. If yes, include all transaction information below. Include proof of application fee paid to the school district in **Tab 2**. Any confidential banking information provided will not be publicly posted.

\$25,000

Payment Amount

Canyon Wind Farm, LLC

Payor

08/24/2020

Date transaction was processed

Check

Transaction Type

Ira Independent School District

Payee

For the purpose of questions 2 and 3, "payments to the school district" include any and all payments or transfers of things of value made to the school district or to any person or persons in any form if such payment or transfer of thing of value being provided is in recognition of, anticipation of, or consideration for the agreement for limitation on appraised value.

2. Will any "payments to the school district" that you may make in order to receive a property tax value limitation agreement result in payments that are not in compliance with Tax Code §313.027(i)? ☐ Yes ☒ No ☐ N/A
3. If "payments to the school district" will only be determined by a formula or methodology without a specific amount being specified, could such method result in "payments to the school district" that are not in compliance with Tax Code §313.027(i)? ☐ Yes ☒ No ☐ N/A

SECTION 4: Business Applicant Information

1. What is the legal name of the applicant under which this application is made? Canyon Wind Farm, LLC
2. List the Texas Taxpayer I.D. number of entity subject to Tax Code, Chapter 171 (11 digits) 32072155636
3. Parent Company Name SR Canyon Wind, LLC
4. Parent Company Tax ID 84-3149193
5. List the NAICS code 221115
6. Is the applicant a party to any other pending or active Chapter 313 agreements? ☒ Yes ☐ No
- 6a. If yes, please list application number, name of school district and year of agreement
Snyder ISD No. 1442, Snyder Independent School District, 2020

SECTION 5: Applicant Business Structure

1. Identify Business Organization of Applicant (corporation, limited liability corporation, etc) Limited Liability Corporation
2. Is applicant a combined group, or comprised of members of a combined group, as defined by Tax Code §171.0001(7)? ☐ Yes ☒ No
- 2a. If yes, attach in **Tab 3** a copy of Texas Comptroller Franchise Tax Form No. 05-165, No. 05-166, or any other documentation from the Franchise Tax Division to demonstrate the applicant's combined group membership and contact information.

SECTION 5: Applicant Business Structure (continued)

2b. List the Texas Franchise Tax Reporting Entity Taxpayer Name

Canyon Wind Farm, LLC

2c. List the Reporting Entity Taxpayer Number

32072155636

3. Is the applicant current on all tax payments due to the State of Texas? ☒ Yes ☐ No
4. Are all applicant members of the combined group current on all tax payments due to the State of Texas? ☐ Yes ☐ No ☒ N/A

SECTION 6: Eligibility Under Tax Code Chapter 313.024

1. Are you an entity subject to the tax under Tax Code, Chapter 171? ☒ Yes ☐ No
2. The property will be used for one of the following activities:
- (1) manufacturing ☐ Yes ☒ No
 - (2) research and development ☐ Yes ☒ No
 - (3) a clean coal project, as defined by Section 5.001, Water Code ☐ Yes ☒ No
 - (4) an advanced clean energy project, as defined by Section 382.003, Health and Safety Code ☐ Yes ☒ No
 - (5) renewable energy electric generation ☒ Yes ☐ No
 - (6) electric power generation using integrated gasification combined cycle technology ☐ Yes ☒ No
 - (7) nuclear electric power generation ☐ Yes ☒ No
 - (8) a computer center that is used as an integral part or as a necessary auxiliary part for the activity conducted by applicant in one or more activities described by Subdivisions (1) through (7) ☐ Yes ☒ No
 - (9) a Texas Priority Project, as defined by 313.024(e)(7) and TAC 9.1051* ☐ Yes ☒ No
3. Are you requesting that any of the land be classified as qualified investment? ☐ Yes ☒ No
4. Will any of the proposed qualified investment be leased under a capitalized lease? ☐ Yes ☒ No
5. Will any of the proposed qualified investment be leased under an operating lease? ☐ Yes ☒ No
6. Are you including property that is owned by a person other than the applicant? ☐ Yes ☒ No
7. Will any property be pooled or proposed to be pooled with property owned by the applicant in determining the amount of your qualified investment? ☐ Yes ☒ No

*Note: Applicants requesting eligibility under this category should note that there are additional application and reporting data submission requirements.

SECTION 7: Project Description

1. In **Tab 4**, attach a detailed description of the scope of the proposed project, including, at a minimum, the type and planned use of real and tangible personal property, the nature of the business, a timeline for property construction or installation, and any other relevant information. If the project is an amendment or a reapplication please specify and provide details regarding the original project.
2. Check the project characteristics that apply to the proposed project:
- ☐ Land has no existing improvements
 - ☒ Land has existing improvements (complete Section 13)
 - ☐ Expansion of existing operation on the land (complete Section 13)
 - ☐ Relocation within Texas

SECTION 8: Limitation as Determining Factor

1. Does the applicant currently own the land on which the proposed project will occur? ☐ Yes ☒ No
2. Has the applicant entered into any agreements, contracts or letters of intent related to the proposed project? ☒ Yes ☐ No
3. Does the applicant have current business activities at the location where the proposed project will occur? ☒ Yes ☐ No
4. Has the applicant made public statements in SEC filings or other documents regarding its intentions regarding the proposed project location? ☐ Yes ☒ No
5. Has the applicant received any local or state permits for activities on the proposed project site? ☒ Yes ☐ No
6. Has the applicant received commitments for state or local incentives for activities at the proposed project site? ☒ Yes ☐ No
7. Is the applicant evaluating other locations not in Texas for the proposed project? ☒ Yes ☐ No
8. Has the applicant provided capital investment or return on investment information for the proposed project in comparison with other alternative investment opportunities? ☐ Yes ☒ No
9. Has the applicant provided information related to the applicant's inputs, transportation and markets for the proposed project? ☐ Yes ☒ No
10. Are you submitting information to assist in the determination as to whether the limitation on appraised value is a determining factor in the applicant's decision to invest capital and construct the project in Texas? ☐ Yes ☒ No

Chapter 313.026(e) states "the applicant may submit information to the Comptroller that would provide a basis for an affirmative determination under Subsection (c)(2)." If you answered "yes" to any of the questions in Section 8, attach supporting information in Tab 5.

SECTION 9: Projected Timeline

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 Q4 2020
 2. Estimated commencement of construction Q1 2021
 3. Beginning of qualifying time period (MM/DD/YYYY) January 02, 2021
 4. First year of limitation (MM/DD/YYYY) January 01, 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 September 30, 2021

SECTION 10: The Property

Scurry County

1. Identify county or counties in which the proposed project will be located
2. Identify Central Appraisal District (CAD) that will be responsible for appraising the property Scurry CAD
3. Will this CAD be acting on behalf of another CAD to appraise this property? ☒ Yes ☐ No
4. List all taxing entities that have jurisdiction for the property, the portion of project within each entity and tax rates for each entity:

M&O (ISD): <u>Ira ISD, 100%, 0.97</u> (Name, tax rate and percent of project)	I&S (ISD): <u>Ira ISD, 100%, 0.5225</u> (Name, tax rate and percent of project)
County: <u>Scurry, 100%, 0.4498</u> (Name, tax rate and percent of project) Scurry County Hospital District, 100%, 0.2421	City: <u>N/A</u> (Name, tax rate and percent of project)
Hospital District: <u></u> (Name, tax rate and percent of project)	Water District: <u>N/A</u> (Name, tax rate and percent of project)
Other (describe): <u>Western TX College, 100%, 0.2655</u> (Name, tax rate and percent of project)	Other (describe): <u>N/A</u> (Name, tax rate and percent of project)

SECTION 10: The Property (continued)

5. List all state and local incentives as an annual percentage. Include the estimated start and end year of the incentive:

County: Scurry, 100%, 2022-2031
 (Incentive type, percentage, start and end year)
 Scurry County Hospital District, 100%, 2022-2031
 Hospital District: _____
 (Incentive type, percentage, start and end year)
 Other (describe): Western TX College, 100%, 2022-2031
 (Incentive type, percentage, start and end year)

City: N/A
 (Incentive type, percentage, start and end year)
 Water District: N/A
 (Incentive type, percentage, start and end year)
 Other (describe): N/A
 (Incentive type, percentage, start and end year)

6. Is the project located entirely within the ISD listed in Section 1? ☐ Yes ☒ No
 6a. If no, attach in **Tab 6** maps of the entire project (depicting all other relevant school districts) and additional information on the project scope and size. Please note that only the qualified property within the ISD listed in Section 1 is eligible for the limitation from this application. Please verify that all information in **Tabs 7 and 8**, Section 11, 12 and 13, and map project boundaries pertain to only the property within the ISD listed in Section 1.
7. 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
 7a. If yes, attach in **Tab 6** supporting documentation from the Office of the Governor.

SECTION 11: Texas Tax Code 313.021(1) Qualified 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
2. What is the amount of appraised value limitation for which you are applying? 20,000,000
- 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 specific and detailed description of the qualified investment you propose to make within the project boundary for which you are requesting an appraised value limitation as defined by Tax Code §313.021 (**Tab 7**);
 - 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
 - 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: Texas Tax Code 313.021(2) Qualified Property

1. Attach a detailed description of the qualified property. [See §313.021(2)] The description must include:
- 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**);
 - 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**);
 - a map or site plan of the proposed qualified property showing the location of the new buildings or new improvements inside the project area boundaries within a vicinity map that includes school district, county and RZ boundaries (**Tab 11**); and
 - Will any of the proposed qualified property be used to renovate, refurbish, upgrade, maintain, modify, improve, or functionally replace existing buildings or existing improvements inside or outside the project area? ☐ Yes ☒ No
- Note:** Property used to renovate, refurbish, upgrade, maintain, modify, improve, or functionally replace existing buildings or existing improvements inside or outside the project area cannot be considered qualified property and will not be eligible for a limitation. See TAC §9.1051(16).

SECTION 12: Texas Tax Code 313.021(2) Qualified Property (continued)

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:
- legal description of the land (Tab 9);
 - 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);
 - owner (Tab 9);
 - the current taxable value of the land, attach estimate if land is part of larger parcel (Tab 9); and
 - 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:
- evidence that the area qualifies as a enterprise zone as defined by the Governor's Office (Tab 16);
 - legal description of reinvestment zone (Tab 16);
 - order, resolution or ordinance establishing the reinvestment zone (Tab 16);
 - guidelines and criteria for creating the zone (Tab 16); and
 - 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? N/A

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 within the project boundary**. 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 within the project boundary 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 within the project boundary in response to questions 1 and 2 of this section, provide the following supporting information in Tab 10:
- maps and/or detailed site plan;
 - surveys;
 - appraisal district values and parcel numbers;
 - inventory lists;
 - existing and proposed property lists;
 - model and serial numbers of existing property; or
 - other information of sufficient detail and description.
4. Total estimated market value of existing property within the project boundary (that property described in response to question 1):\$ 57,715
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 number of new qualifying jobs you are committing to create? 3
2. What is the number of new non-qualifying jobs you are estimating you will create? (See TAC 9.1051(14)) 0
3. 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) and TAC 9.1051(b)(1)? ☒ Yes ☐ No
- 3a. If yes, attach evidence of industry standard 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.
4. 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). **Note:** If a more recent quarter of information becomes available before the application is deemed complete, updated wage information will be required.
- a. Non-qualified job wages
- average weekly wage for all jobs (all industries) in the county is 1,106.50
- b. Qualifying job wage minimum option §313.021(5)(A)
- 110% of the average weekly wage for manufacturing jobs in the county is 1576.58
- c. Qualifying job wage minimum option §313.021(5)(B)
- 110% of the average weekly wage for manufacturing jobs in the region is 960.51
5. 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)
6. What is the minimum required annual wage for each qualifying job based on the qualified property? 49,946.60
7. What is the annual wage you are committing to pay for each of the new qualifying jobs you create on the qualified property? 49,950.00
8. Will the qualifying jobs meet all minimum requirements set out in Tax Code §313.021(3)? ☒ Yes ☐ No
9. 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
- 9a. If yes, attach in **Tab 12** supporting documentation from the TWC, pursuant to §313.021(3)(F).
10. 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
- 10a. 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, and C 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**.

Attachment 2

Proof of Payment of Application Fee

Please find on the attached page, a copy of the check for \$25,000 application fee to Ira Independent School District.

If yes, attach in Tab 2 proof of application fee paid to the school district.

Proof of payment of filing fee received by the
Comptroller of Public Accounts per TAC Rule
§9.1054 (b)(5)

*(Page Inserted by Office of Texas Comptroller of Public
Accounts)*

Attachment 3

Documentation of Combined Group membership under Texas Tax Code 171.0001(7), history of tax default, delinquencies and/or material litigation (if applicable).

Not Applicable.

Attachment 4

Detailed description of the project.

In Tab 4, attach a detailed description of the scope of the proposed project, including, at a minimum, the type and planned use of real and tangible personal property, the nature of the business, a timeline for property construction or installation, and any other relevant information.

Canyon Wind Farm, LLC ("Canyon") is a special purpose entity formed by Silverpeak Renewables Investment Partners to facilitate the development and commercialization of a utility-scale wind energy project initiated by Tri Global Energy, LLC. Silverpeak is a private alternative investment management firm with expertise in three asset classes: real estate, energy and credit. Silverpeak Renewables Investment Partners is the firm's renewable energy business. Silverpeak Renewables Investment Partners ("Silverpeak Renewables") is the Sponsor Equity partner for the Canyon Wind Farm, LLC and will be the long-term owner/operator of the facility. Silverpeak Renewables will be responsible for arranging investments for tax equity and back-leverage, which will enter into the partnership through a joint venture.

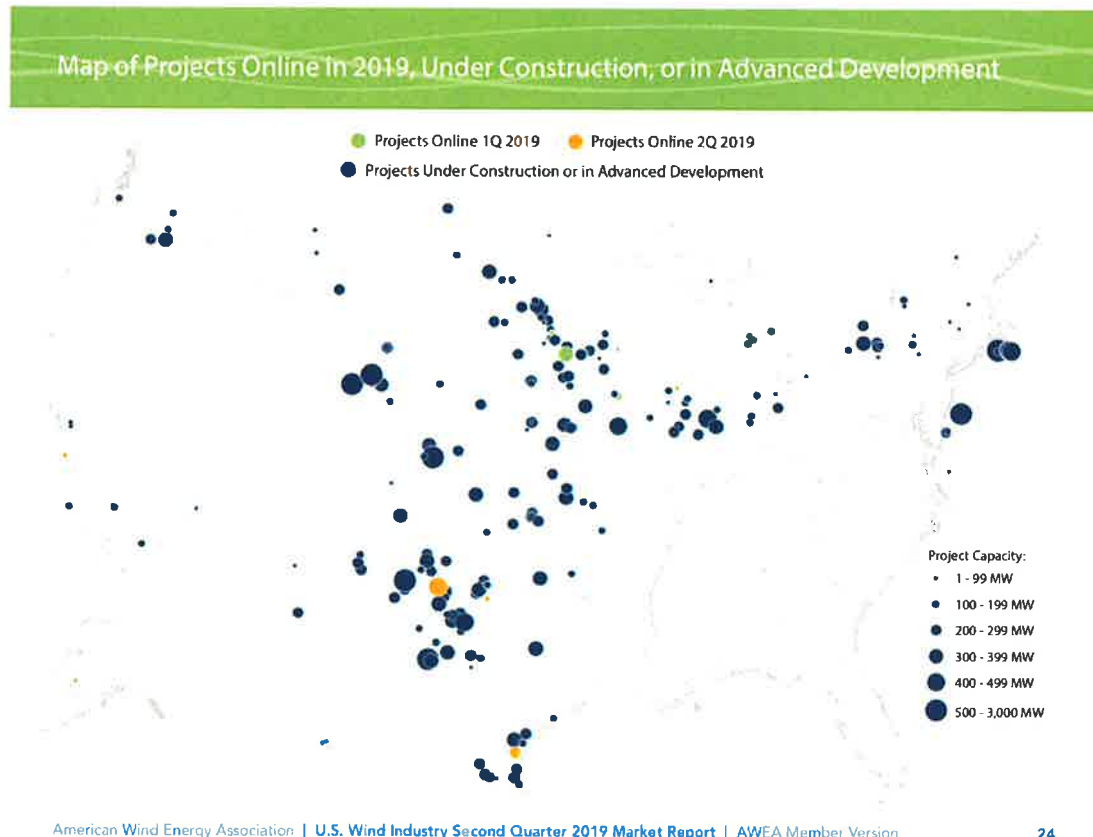
Canyon Wind Farm, LLC is requesting an appraised value limitation from Ira ISD for a proposed wind energy project using wind turbines, operational structures, and a transmission line located in Scurry County. The wind farm and its associated infrastructure will be constructed within a Reinvestment Zone already established by Scurry County, Texas. A map showing the location of the wind farm is included as Attachment 11a. The portion of the wind farm located in Ira ISD will have an estimated capacity of approximately 173 megawatts ("MW") when fully built. To construct this portion of the wind farm, Canyon will install 65 wind turbines that will have a rated capacity of 2.82 MW, all of which will be located within Ira ISD. In addition to the wind turbines, roads will be constructed and improved as necessary along with transmission lines and underground collection lines. A collection substation will be installed to permit the interconnection and transmission of electricity generated by the wind turbines and an operations and maintenance building will be erected.

Construction of the first phase of the wind farm is proposed to begin between Q1-Q2 2021 and is expected to take approximately 6-9 months to complete, with an estimated commercial operations date by September 30, 2021, contingent upon favorable economics for the project.

While the wind regime for Canyon Wind Farm, LLC is very good, there are currently many favorable locations for wind projects that could be developed across the US. Canyon Wind Farm, LLC has modeled its economics with an expectation that it will have a Limitation of Appraised Value Agreement with Ira ISD. Investors are looking for wind projects across the US and can locate projects in a wide variety of locations. Should Canyon Wind Farm, LLC be unable to develop a competitive project in Texas that is able to generate sufficient returns, these investors may deploy their investments elsewhere.

Wind farms are operating and under development in many states throughout the country. According to the American Wind Energy Association ("AWEA") there are now 97,960 MW of installed wind capacity in the United States and over 57,000 wind turbines. At the end of the

second quarter of 2019, there has been more U.S. wind power under development than ever in history with more than 41,801 MW that are currently under construction or in advanced development. When completed, these projects will generate enough electricity annually to power millions of households. A graphic provided by AWEA in its market report demonstrates the national geographic diversity of successfully completed projects.



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Clearly wind projects are abundant and the Applicant can locate the Project in a wide variety of locations across the United States should it be unable to develop a competitive project in Texas that is able to generate returns sufficient to attract investment capital. Canyon Wind Farm, LLC, however, was formed for the express purpose of developing a community sponsored wind farm that would help bring economic development to the area. Canyon Wind Farm, LLC identified Texas, and in particular Ira ISD, for its strong wind resource, access to available transmission capacity, participation in the ERCOT market, and favorable property tax incentives under the Tax Code for Chapter 312 tax abatement and Chapter 313 Appraised Value Limitation.

Silverpeak Renewables prefers to develop and build the proposed Canyon Wind Farm, LLC as described throughout this Application. This Project is in the late stages of development. Should the appraised value limitation be granted, Canyon Wind Farm, LLC has created a development and investment plan that it is capitalized to implement. Without such a limitation the Project, competing against other Texas projects that have qualified, would likely be forced to redeploy its assets and capital to other counties or states competing for similar wind projects.

Attachment to Application for Chapter 313 Appraised Value Limitation by Canyon Wind Farm, LLC to Ira ISD

Attachment 5

Documentation to assist in determining if limitation is a determining factor.

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.

Has the applicant entered into any agreements, contracts or letters of intent related to the proposed project?

Canyon Wind Farm, LLC was formed in 2019 by Silverpeak Renewables, LLC as a special-purpose entity to hold all of the assets of the wind farm development that began back in 2010.

Canyon Wind Project, LLC and its associate parties have entered into the following representative agreements and contracts for the development of a project phase within Ira ISD and have assigned these assets to Canyon Wind Farm, LLC:

- Grants of leases and easements covering approximately 38,000 acres with 150 landowners.
- D&O Insurance Policy & Public Liability insurance contract with MHBT Marsh & McLennan Agency LLC
- Full wind study and contract with UL AWS Truepower
- Full wind analysis and data monitoring contract with Arcvera Renewables
- Environmental study contract with SWCA
- Interconnection studies/contracts with ONCOR and ERCOT
- Transformer agreement with SMIT Transformatoren
- Master monitoring agreement with Flash Technology

Does the applicant have current business activities at the location where the proposed project will occur?

The business activities and these agreements and contracts listed above will help to determine with greater certainty and granularity the feasibility of completing development of an economic renewable energy project in Ira ISD. Canyon Wind Farm, LLC has determined that a value limitation agreement with Ira ISD is an essential economic driver to allow for the return on investment necessary to finance and construct the wind energy project.

Is the applicant evaluating other locations not in Texas for the proposed project?

Canyon Wind Farm, LLC has determined that the identified site in Ira ISD represents a location for deployment of its development resources and capital. A 313 Limitation of Appraised Value Agreement is a key tax incentive agreement necessary to ensure the Project is on a level playing field with other wind projects with similar incentives and with alternative forms of generation that receive their own forms of economic support. Without the requested limitation the Project will be unable to generate sufficient operating margins and net income to produce economically competitive energy and associated returns necessary to attract tax and sponsor equity investment. Such third-party investment is mandatory to finance the projected capital costs of approximately \$200M needed to purchase wind turbines and other infrastructure and to fund the construction and closing costs of the facility.

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?

The information provided in this Attachment and throughout the application has been assembled to provide the reviewer with the best possible data on which to make an assessment and determination of the critical nature of the limitation on appraised value to the feasibility of the Canyon Wind Farm, LLC. The applicant continually evaluates locations outside of Texas for its project development activities. The project capital that is planned to be deployed for the Applicant's project (dependent upon approval of the Appraised Value Limitation) has been considered for use in projects located in numerous states, which include Colorado, Illinois, Indiana, Kansas, Minnesota, Nebraska, New Mexico, and Virginia.

Attachment 6

Description of how project is located in more than one district, including list of percentage in each district and, if determined to be a single unified project, documentation from the Office of the Governor (if applicable).

5a. If no, attach in Tab 6 additional information on the project scope and size to assist in the economic analysis.

When development of the proposed project was initiated, the first phase of the project was planned to be within a single independent school district. As development continued, it became apparent that in order to make the project feasible, the project would likely have to span across multiple school districts, based on the layout of Canyon Wind Farm's current leasehold. When the project began leasing land in the proposed project area back in 2010, independent school district lines were not taken into account, and therefore, our project boundary straddled two school districts, one of them being Ira ISD. It is estimated that around 68% of the planned Qualified Property will be located within Ira ISD, while the remainder is planned to be located in Snyder ISD.

Ira ISD – 68%

Snyder ISD – 32%

Attachment 7

Description of Qualified Investment

- 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).***

Canyon Wind Farm, LLC plans to construct an estimated 173 MW wind farm in Scurry County, which will be the portion of Canyon's qualified investment located in Ira ISD.

The intended qualified investment includes wind turbines, foundations, collection systems, transmission lines and interconnection infrastructure, additional meteorological towers, roads, operations and maintenance facilities, and control systems necessary for commercial generation of electricity.

For purposes of this application, the Project anticipates 2.82 MW turbines. Although final turbine selection and location of the infrastructure may change, all of the equipment outlined above is expected to be located within Ira ISD. Current plans are to install 65 turbines.

The exact placement of turbines is subject to ongoing planning, wind studies, engineering, and discussions with landowners and turbine manufacturers. The final number and location of turbines and supporting structures will be determined before construction begins. Canyon Wind Farm, LLC intends to connect to Oncor's Scurry County South Substation via a 138KV transmission line. All of the infrastructure will remain within the project boundary and within the Reinvestment Zone. The map in Attachment 11b shows the proposed project area with the anticipated improvement locations.

Attachment 8

Description of Qualified Property

Canyon Wind Farm, LLC plans to construct an estimated 173 MW wind farm in Scurry County, which will be the portion of Canyon's qualified investment located in Ira ISD.

The intended qualified investment includes wind turbines, foundations, collection systems, transmission lines and interconnection infrastructure, additional meteorological towers, roads, operations and maintenance facilities, and control systems necessary for commercial generation of electricity.

For purposes of this application, the Project anticipates using 2.82 MW turbines. Although final turbine selection and location of the infrastructure may change, all of the equipment outlined above is expected to be located within Ira ISD. Current plans are to install 65 turbines.

The exact placement of turbines is subject to ongoing planning, wind studies, engineering, and discussions with landowners and turbine manufacturers. The final number and location of turbines and supporting structures will be determined before construction begins. Canyon Wind Farm, LLC intends to connect to Oncor's Scurry County South Substation via a 138KV transmission line. All of the infrastructure will remain within the project boundary and within the Reinvestment Zone. The map in Attachment 11b shows the proposed project area with the anticipated improvement locations.

Attachment 9

Description of Land

Not applicable.

Attachment 10

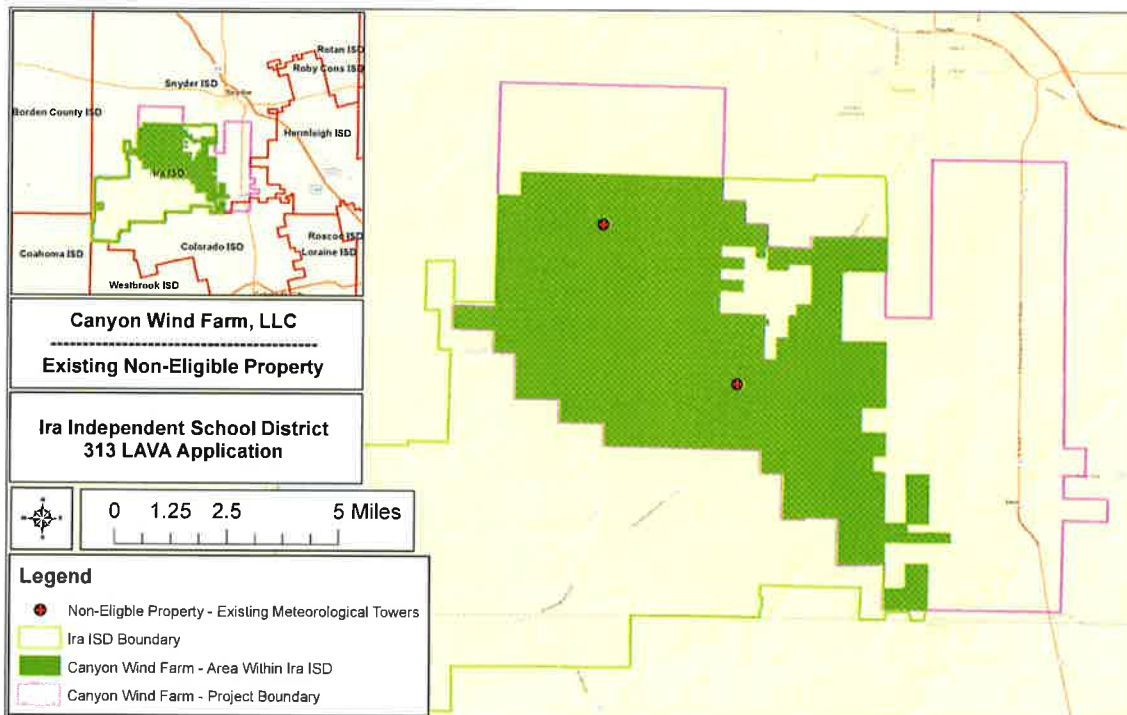
Description of all property not eligible to become qualified property (if applicable).

The Project has four (4) temporary meteorological towers located on site, two of which are located in Ira ISD. A map reflecting their placement is provided below and in Attachment 11d.

Site No. 7950 - 60m NRG Tower - Serial No. 428008354 - N 32 36.174, W 100 59.632

Site No. 7952- 80m NRG Tower - Serial No. 820621868 - N 32 39.256, W 101 02.982

Please see the attached map below.



Scurry CAD

2020

Property**Account**

Property ID: 161364 Legal Description: TOWER
 Geographic ID: 0000359 500 0500 Zoning:
 Type: Personal Agent Code:
 Property Use Code:
 Property Use Description:

Location

Address: Mapsco:
 Neighborhood: Map ID:
 Neighborhood CD:

Owner

Name: CANYON WIND PROJECT LLC Owner ID: 47060
 Mailing Address: 17300 DALLAS PKWY STE 2020 % Ownership: 100.000000000000%
 DALLAS, TX 75248
 Exemptions:

Values

(+) Improvement Homesite Value:	+	\$0	
(+) Improvement Non-Homesite Value:	+	\$0	
(+) Land Homesite Value:	+	\$0	
(+) Land Non-Homesite Value:	+	\$0	Ag / Timber Use Value
(+) Agricultural Market Valuation:	+	\$0	\$0
(+) Timber Market Valuation:	+	\$0	\$0
<hr/>			
(=) Market Value:	=	\$115,430	
(-) Ag or Timber Use Value Reduction:	-	\$0	
<hr/>			
(=) Appraised Value:	=	\$115,430	
(-) HS Cap:	-	\$0	
<hr/>			
(=) Assessed Value:	=	\$115,430	

Taxing Jurisdiction

Owner: CANYON WIND PROJECT LLC
 % Ownership: 100.000000000000%
 Total Value: \$115,430

Entity	Description	Tax Rate	Appraised Value	Taxable Value	Estimated Tax
HOSP	HOSPITAL DISTRICT SCURRY CO	0.242100	\$115,430	\$115,430	\$279.45
S_CO	SCURRY COUNTY	0.449800	\$115,430	\$115,430	\$519.21
SISD	SNYDER ISD	1.033000	\$115,430	\$115,430	\$1,192.39

WTC	WESTERN TX COLLEGE	0.265500	\$115,430	\$115,430	\$306.47
	Total Tax Rate:	1.990400			
				Taxes w/Current Exemptions:	\$2,297.52
				Taxes w/o Exemptions:	\$2,297.52

Improvement / Building

No improvements exist for this property.

Land

No land segments exist for this property.

Roll Value History

Year	Improvements	Land Market	Ag Valuation	Appraised	HS Cap	Assessed
2021	N/A	N/A	N/A	N/A	N/A	N/A
2020	\$0	\$0	0	115,430	\$0	\$115,430
2019	\$0	\$0	0	124,990	\$0	\$124,990
2018	\$0	\$0	0	130,100	\$0	\$130,100
2017	\$0	\$0	0	62,440	\$0	\$62,440
2016	\$0	\$0	0	67,540	\$0	\$67,540
2015	\$0	\$0	0	74,400	\$0	\$74,400
2014	\$0	\$0	0	79,540	\$0	\$79,540
2013	\$0	\$0	0	28,150	\$0	\$28,150
2012	\$0	\$0	0	29,330	\$0	\$29,330
2011	\$0	\$0	0	29,670	\$0	\$29,670

Deed History - (Last 3 Deed Transactions)

#	Deed Date	Type	Description	Grantor	Grantee	Volume	Page	Deed Number
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Tax Due

Property Tax Information as of 08/13/2020

Amount Due if Paid on: 8/13/2020

Year	Taxing Jurisdiction	Taxable Value	Base Tax	Base Taxes Paid	Base Tax Due	Discount / Penalty & Interest	Attorney Fees	Amount Due
2019	HOSPITAL DISTRICT SCURRY CO	\$124,990	\$302.60	\$293.53	\$0.00	\$0.00	\$0.00	\$0.00
2019	SCURRY COUNTY	\$124,990	\$562.20	\$545.34	\$0.00	\$0.00	\$0.00	\$0.00
2019	SNYDER ISD	\$124,990	\$1291.14	\$1291.14	\$0.00	\$0.00	\$0.00	\$0.00
2019	WESTERN TX COLLEGE	\$124,990	\$331.85	\$321.89	\$0.00	\$0.00	\$0.00	\$0.00
	2019 TOTAL:		\$2487.79	\$2451.90	\$0.00	\$0.00	\$0.00	\$0.00
2018	HOSPITAL DISTRICT SCURRY CO	\$130,100	\$381.84	\$374.21	\$0.00	\$0.00	\$0.00	\$0.00
2018	SCURRY COUNTY	\$130,100	\$585.19	\$573.49	\$0.00	\$0.00	\$0.00	\$0.00
2018	SNYDER ISD	\$130,100	\$1454.52	\$1454.52	\$0.00	\$0.00	\$0.00	\$0.00
2018	WESTERN TX COLLEGE	\$130,100	\$404.87	\$396.77	\$0.00	\$0.00	\$0.00	\$0.00
	2018 TOTAL:		\$2826.42	\$2798.99	\$0.00	\$0.00	\$0.00	\$0.00
2017	HOSPITAL DISTRICT SCURRY CO	\$62,440	\$182.32	\$182.32	\$0.00	\$0.00	\$0.00	\$0.00
2017	SCURRY COUNTY	\$62,440	\$237.28	\$237.28	\$0.00	\$0.00	\$0.00	\$0.00
2017	SNYDER ISD	\$62,440	\$726.81	\$726.81	\$0.00	\$0.00	\$0.00	\$0.00
2017	WESTERN TX COLLEGE	\$62,440	\$206.05	\$206.05	\$0.00	\$0.00	\$0.00	\$0.00
	2017 TOTAL:		\$1352.46	\$1352.46	\$0.00	\$0.00	\$0.00	\$0.00
2016	HOSPITAL DISTRICT SCURRY CO	\$67,540	\$199.05	\$199.05	\$0.00	\$0.00	\$0.00	\$0.00
2016	SCURRY COUNTY	\$67,540	\$256.65	\$256.65	\$0.00	\$0.00	\$0.00	\$0.00

2016	SNYDER ISD	\$67,540	\$786.17	\$786.17	\$0.00	\$0.00	\$0.00	\$0.00
2016	WESTERN TX COLLEGE	\$67,540	\$222.88	\$222.88	\$0.00	\$0.00	\$0.00	\$0.00
	2016 TOTAL:		\$1464.75	\$1464.75	\$0.00	\$0.00	\$0.00	\$0.00
2015	HOSPITAL DISTRICT SCURRY CO	\$74,400	\$188.83	\$188.83	\$0.00	\$0.00	\$0.00	\$0.00
2015	SCURRY COUNTY	\$74,400	\$238.08	\$238.08	\$0.00	\$0.00	\$0.00	\$0.00
2015	SNYDER ISD	\$74,400	\$866.02	\$866.02	\$0.00	\$0.00	\$0.00	\$0.00
2015	WESTERN TX COLLEGE	\$74,400	\$243.66	\$243.66	\$0.00	\$0.00	\$0.00	\$0.00
	2015 TOTAL:		\$1536.59	\$1536.59	\$0.00	\$0.00	\$0.00	\$0.00
2014	HOSPITAL DISTRICT SCURRY CO	\$79,540	\$164.17	\$164.17	\$0.00	\$0.00	\$0.00	\$0.00
2014	SCURRY COUNTY	\$79,540	\$248.76	\$248.76	\$0.00	\$0.00	\$0.00	\$0.00
2014	SNYDER ISD	\$79,540	\$925.85	\$925.85	\$0.00	\$0.00	\$0.00	\$0.00
2014	WESTERN TX COLLEGE	\$79,540	\$195.43	\$195.43	\$0.00	\$0.00	\$0.00	\$0.00
	2014 TOTAL:		\$1534.21	\$1534.21	\$0.00	\$0.00	\$0.00	\$0.00
2013	HOSPITAL DISTRICT SCURRY CO	\$28,150	\$58.10	\$58.10	\$0.00	\$0.00	\$0.00	\$0.00
2013	BPP SCURRY CAD	\$0	\$2.72	\$2.72	\$0.00	\$0.00	\$0.00	\$0.00
2013	BPP HOSPITAL DISTRICT	\$0	\$5.52	\$5.52	\$0.00	\$0.00	\$0.00	\$0.00
2013	BPP SCURRY COUNTY	\$0	\$8.39	\$8.39	\$0.00	\$0.00	\$0.00	\$0.00
2013	BPP SNYDER ISD	\$0	\$31.13	\$31.13	\$0.00	\$0.00	\$0.00	\$0.00
2013	BPP WESTERN TEXAS COLLEGE	\$0	\$6.69	\$6.69	\$0.00	\$0.00	\$0.00	\$0.00
2013	SCURRY COUNTY	\$28,150	\$88.28	\$88.28	\$0.00	\$0.00	\$0.00	\$0.00
2013	SNYDER ISD	\$28,150	\$327.67	\$327.67	\$0.00	\$0.00	\$0.00	\$0.00
2013	WESTERN TX COLLEGE	\$28,150	\$70.38	\$70.38	\$0.00	\$0.00	\$0.00	\$0.00
	2013 TOTAL:		\$598.88	\$598.88	\$0.00	\$0.00	\$0.00	\$0.00
2012	HOSPITAL DISTRICT SCURRY CO	\$29,330	\$61.59	\$61.59	\$0.00	\$0.00	\$0.00	\$0.00
2012	SCURRY COUNTY	\$29,330	\$91.98	\$91.98	\$0.00	\$0.00	\$0.00	\$0.00
2012	SNYDER ISD	\$29,330	\$341.40	\$341.40	\$0.00	\$0.00	\$0.00	\$0.00
2012	WESTERN TX COLLEGE	\$29,330	\$54.50	\$54.50	\$0.00	\$0.00	\$0.00	\$0.00
	2012 TOTAL:		\$549.47	\$549.47	\$0.00	\$0.00	\$0.00	\$0.00
2011	HOSPITAL DISTRICT SCURRY CO	\$29,670	\$80.11	\$77.71	\$0.00	\$0.00	\$0.00	\$0.00
2011	SCURRY COUNTY	\$29,670	\$118.36	\$114.81	\$0.00	\$0.00	\$0.00	\$0.00
2011	SNYDER ISD	\$29,670	\$345.36	\$345.36	\$0.00	\$0.00	\$0.00	\$0.00
2011	WESTERN TX COLLEGE	\$29,670	\$62.72	\$60.84	\$0.00	\$0.00	\$0.00	\$0.00
	2011 TOTAL:		\$606.55	\$598.72	\$0.00	\$0.00	\$0.00	\$0.00

NOTE: Penalty & Interest accrues every month on the unpaid tax and is added to the balance. Attorney fees may also increase your tax liability if not paid by July 1. If you plan to submit payment on a future date, make sure you enter the date and RECALCULATE to obtain the correct total amount due.

Attachment 11

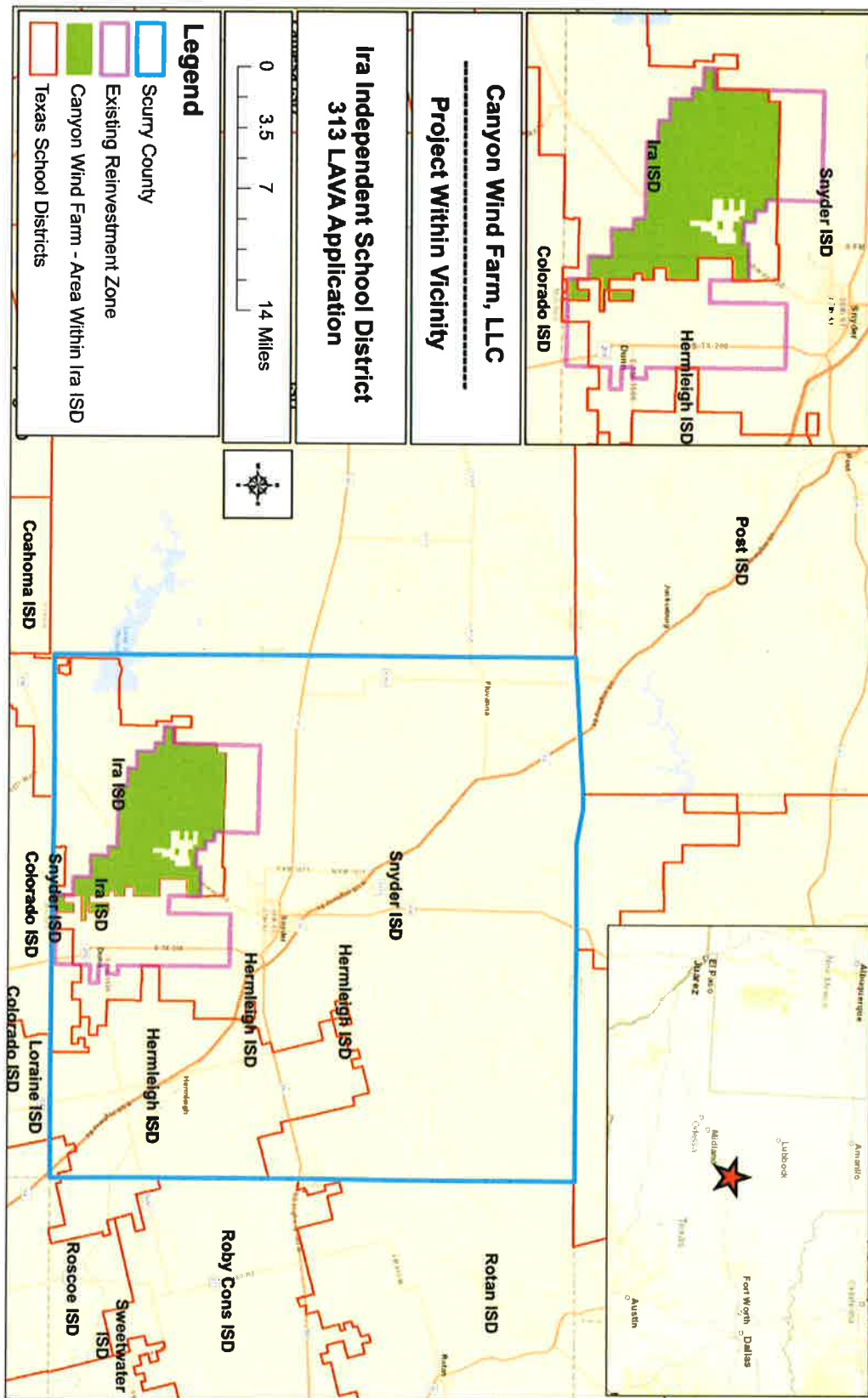
Maps that clearly show:

- a) Project vicinity***
- b) Qualified investment including location of tangible personal property to be placed in service during the qualifying time-period and buildings to be constructed during the qualifying time-period***
- c) Qualified property including location of new buildings or new improvements***
- d) Existing property***
- e) Land location within vicinity map***
- f) Reinvestment or Enterprise Zone within vicinity map, showing the actual or proposed boundaries and size***

Attachment 11a

a) Project Vicinity

See map on the following page.

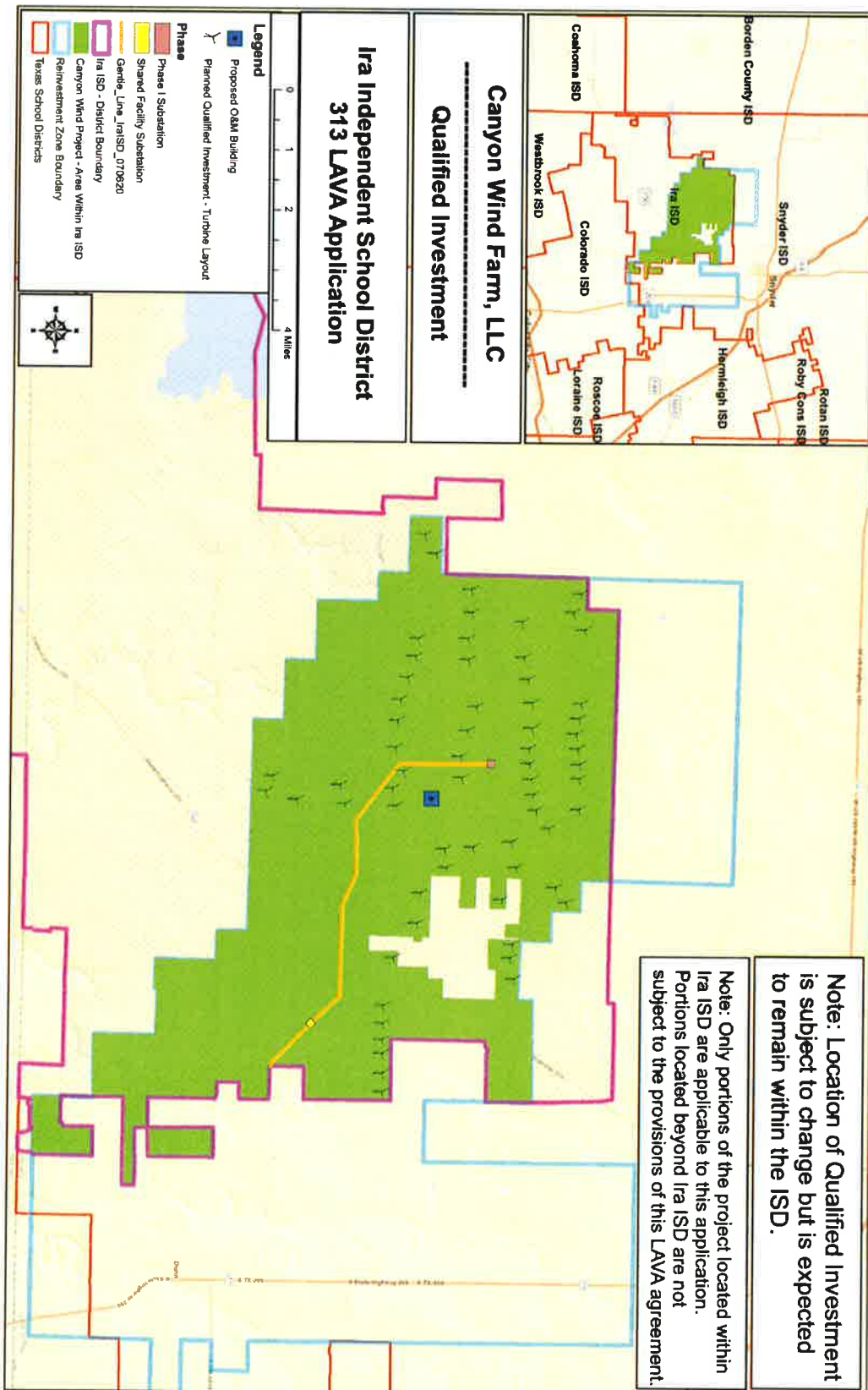


Attachment to Application for Chapter 313 Appraised Value Limitation by Canyon Wind Farm, LLC to Ira ISD

Attachment 11b

- b) Qualified investment including location of tangible personal property to be placed in service during the qualifying time-period and buildings to be constructed during the qualifying time-period***

See map on the following page.

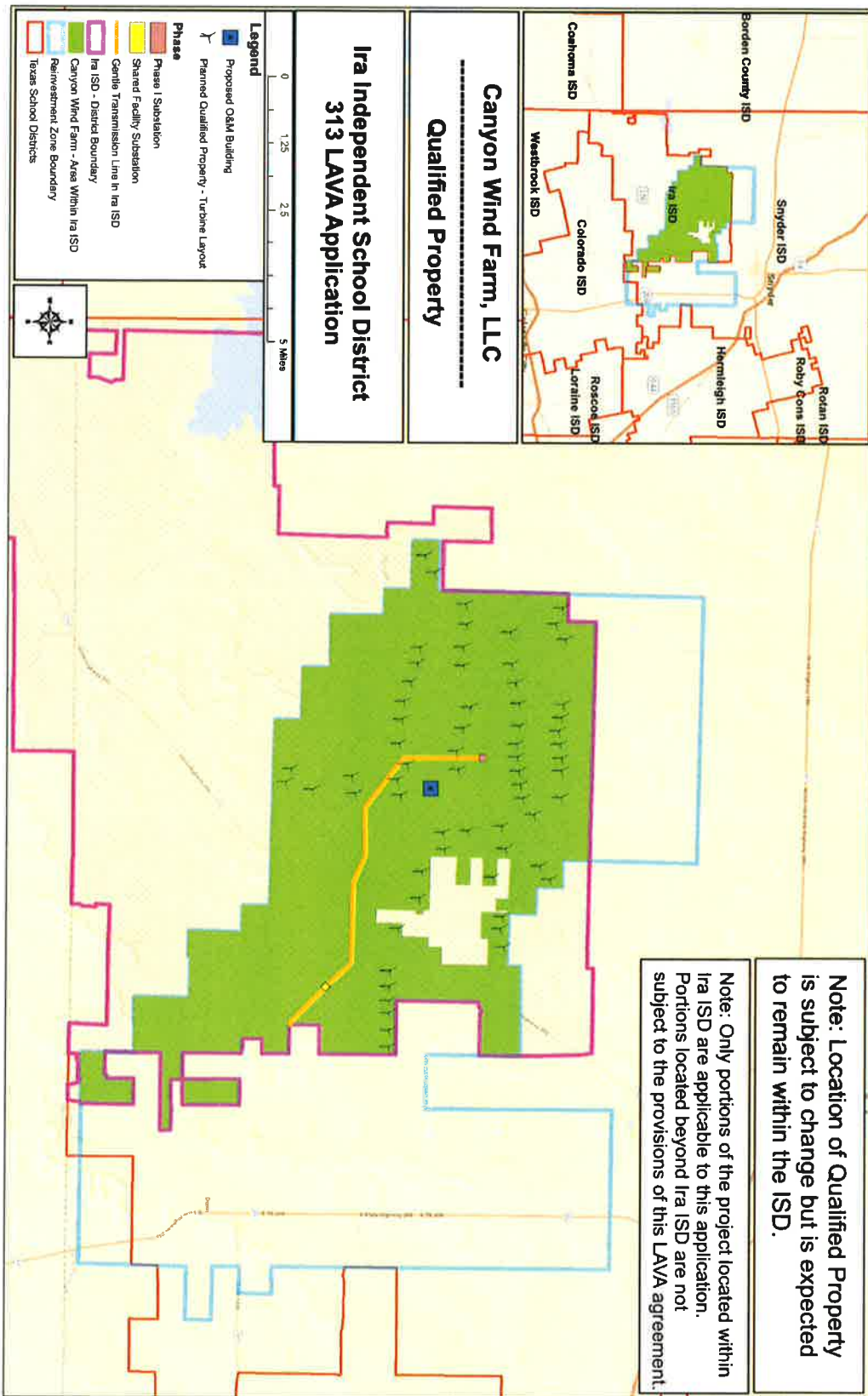


Attachment to Application for Chapter 313 Appraised Value Limitation by Canyon Wind Farm, LLC to Ira ISD

Attachment 11c

c) Qualified property including location of new buildings or new improvements

See map on the following page.

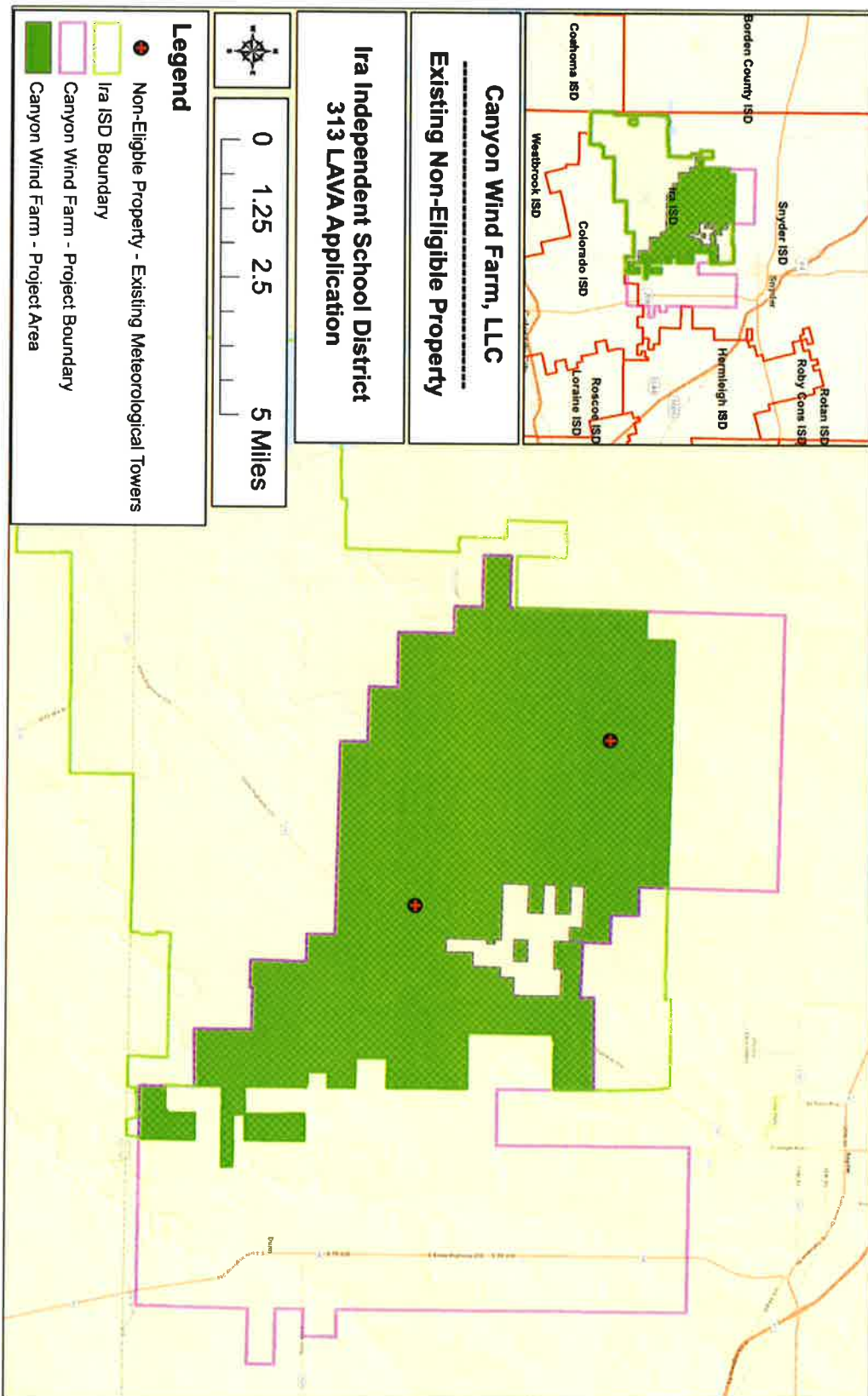


Attachment to Application for Chapter 313 Appraised Value Limitation by Canyon Wind Farm, LLC to Ira ISD

Attachment 11d

d) Existing property

See map on the following page.

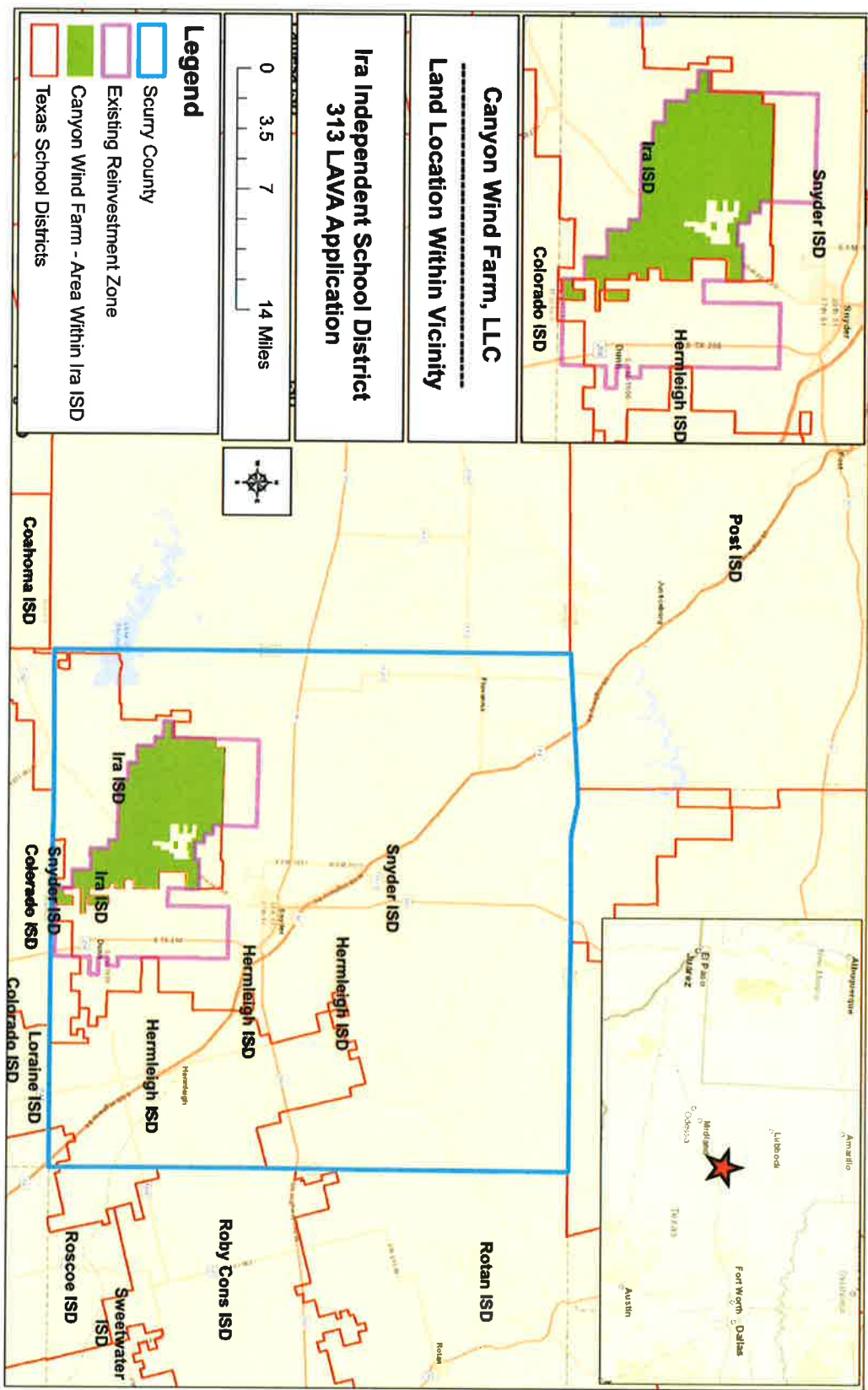


Attachment to Application for Chapter 313 Appraised Value Limitation by Canyon Wind Farm, LLC to Ira ISD

Attachment 11e

e) Land location within vicinity map

See map on the following page.

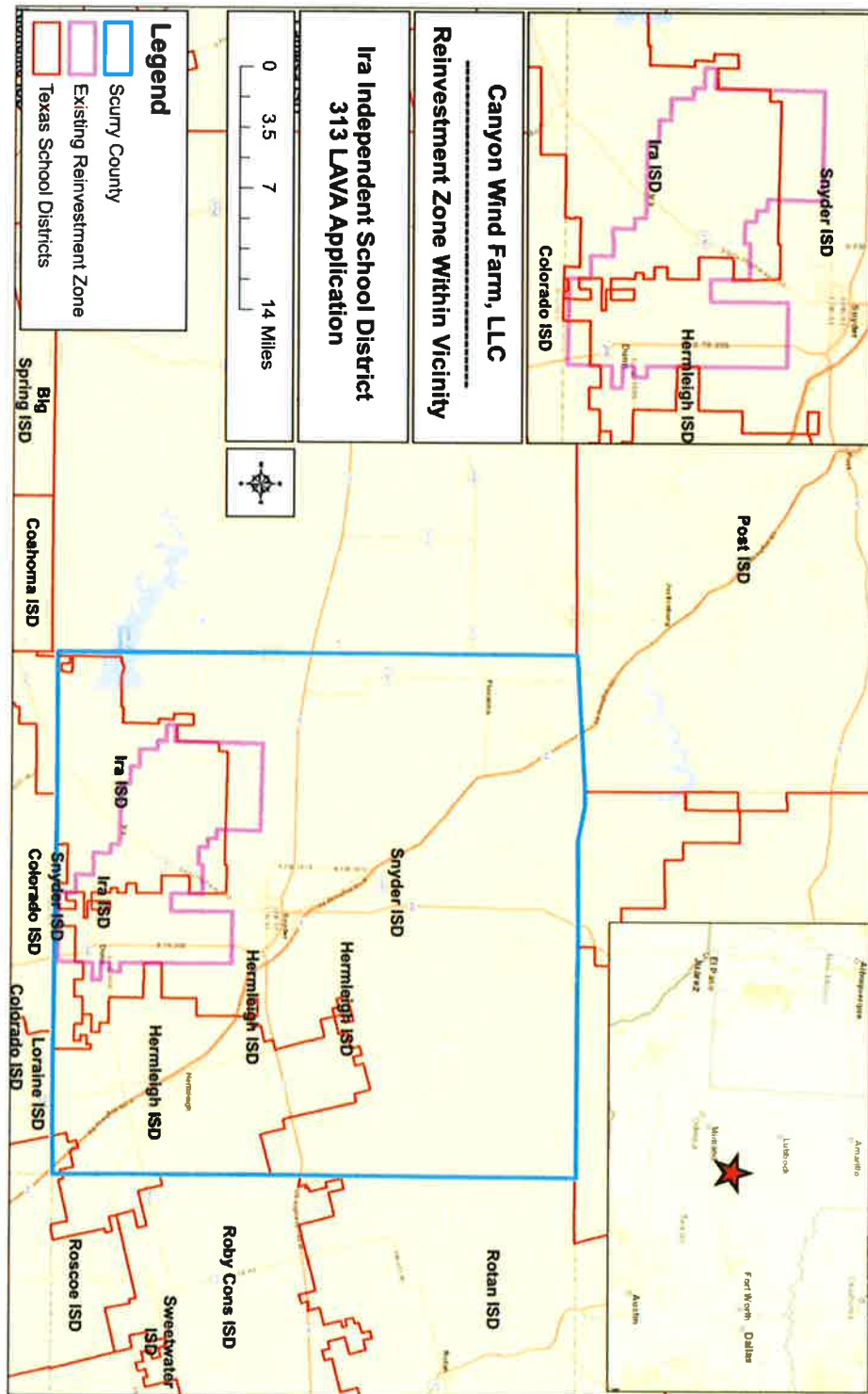


Attachment to Application for Chapter 313 Appraised Value Limitation by Canyon Wind Farm, LLC to Ira ISD

Attachment 11f

f) Reinvestment or Enterprise Zone within vicinity map, showing the actual or proposed boundaries and size

See map on the following page.



Attachment to Application for Chapter 313 Appraised Value Limitation by Canyon Wind Farm, LLC to Ira ISD

Attachment 12

Request for Waiver of Job Creation Requirement and supporting information (if applicable).

See attached waiver request below.

Canyon Wind Farm, LLC

August 31, 2020

Mr. Brian Patterson

Ira ISD

6190 West FM 1606

Ira, Texas, 79527

Re: **Chapter 313 Job Waiver Request for Canyon Wind Farm, LLC**

Dear Mr. Patterson,

Canyon Wind Farm, LLC would like to formally request that the Ira Independent School District's Board of Trustees waive the job requirement provision as allowed by Section 313.02S (f-1) of the tax code. This waiver would be based on the school district's board findings that the jobs creation requirement exceeds the industry standard for the number of employees reasonably necessary for the operation of the facility of the property owner that is described in the application.

Canyon Wind Farm, LLC requests that the Ira Independent School District makes such a finding and waive the job creation requirement for 10 permanent jobs. In line with industry standards for job requirements, Canyon Wind Farm, LLC has committed to create 3 total jobs for the project, all of which will be in Ira ISD. Wind projects create a large number of temporary jobs during the construction phase of the project, but require a relatively small number of highly skilled technicians to operate and maintain the project after commercial operation commences.

The industry standard for employment is typically one full-time employee for approximately every 15-20 turbines, which is in the range of the amount of project improvements that will be located in Ira ISD. The permanent employees of a wind project maintain, and service wind turbines, underground electrical connections, substations and other infrastructure associated with the safe and reliable operation of the project. In addition to the onsite employees, there may be managers or technicians who support the project from offsite locations.

Sincerely,

Canyon Wind Farm, LLC

Attachment 13

a. Average weekly wage for all jobs (all industries) in the county

Year	Period	Area	Ownership	Ind. Code	Industry	Avg. Weekly Wages
2019	2 nd Qtr	Scurry County	Total, All	10	Total, All Industries	\$1,074
2019	3 rd Qtr	Scurry County	Total, All	10	Total, All Industries	\$1,085
2019	4 th Qtr	Scurry County	Total, All	10	Total, All Industries	\$1,083
2020	1 st Qtr	Scurry County	Total, All	10	Total, All Industries	\$1,184
Average						\$1,106.5

Source Data: Texas LMI | Quarterly Census of Employment and Wages (QCEW) Report

Quarterly Census of Employment and Wages (QCEW) Report

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

Drag a column header unit drop it here to group by that column								Reset	Export to Excel
Year	Period	Area	Ownership	Industry Code	Industry	Average Weekly Wage			
2019	01	Scurry	Total All	10	Total, All Industries	1,145			
2019	02	Scurry	Total All	10	Total, All Industries	1,074			
2019	03	Scurry	Total All	10	Total, All Industries	1,085			
2019	04	Scurry	Total All	10	Total, All Industries	1,083			
2020	01	Scurry	Total All	10	Total, All Industries	1,184			

b. 110% of the average weekly wage for manufacturing jobs in the county

Year	Period	Area	Ownership	Division	Ind. Code	Industry	Avg. Weekly Wages
2019	2 nd Qtr	Scurry County	Private	31	31-33	Manufacturing	\$1,454
2019	3 rd Qtr	Scurry County	Private	31	31-33	Manufacturing	\$1,344
2019	4 th Qtr	Scurry County	Private	31	31-33	Manufacturing	\$1,600
2020	1 st Qtr	Scurry County	Private	31	31-33	Manufacturing	\$1,335
Average							\$1,433.25

110% of Average Weekly Wage Calculated Above: $\$1,433.25 \times 1.1 = \$1,576.58$

Source Data: Texas LMI | Quarterly Census of Employment and Wages (QCEW) Report

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										Reset	Export to Excel
Year	Period	Area	Ownership	Industry Code	Industry	Average Weekly Wage					
2019	01	Scurry	Private	31-33	Manufacturing	1,372					
2019	02	Scurry	Private	31-33	Manufacturing	1,454					
2019	03	Scurry	Private	31-33	Manufacturing	1,344					
2019	04	Scurry	Private	31-33	Manufacturing	1,600					
2020	01	Scurry	Private	31-33	Manufacturing	1,335					

c. 110% of the average weekly wage for manufacturing jobs in the West Central region

**2019 Manufacturing Average Wages by Council of Government Region
Wages for All Occupations**

COG	COG Number	Wages	
		Hourly	Annual
Panhandle Regional Planning Commission	1	\$22.31	\$46,399
South Plains Association of Governments	2	\$18.97	\$39,448
NORTEX Regional Planning Commission	3	\$20.38	\$42,395
North Central Texas Council of Governments	4	\$32.92	\$68,476
Ark-Tex Council of Governments	5	\$20.09	\$41,780
East Texas Council of Governments	6	\$28.95	\$60,211
West Central Texas Council of Governments	7	\$21.83	\$45,406
Rio Grande Council of Governments	8	\$18.15	\$37,749
Permian Basin Regional Planning Commission	9	\$21.87	\$45,499
Concho Valley Council of Governments	10	\$26.74	\$55,625
Heart of Texas Council of Governments	11	\$22.41	\$46,614
Capital Area Council of Governments	12	\$29.37	\$61,091
Brazos Valley Council of Governments	13	\$17.60	\$36,613
Deep East Texas Council of Governments	14	\$21.06	\$43,796
South East Texas Regional Planning Commission	15	\$25.52	\$53,079
Houston-Galveston Area Council	16	\$28.85	\$60,015
Golden Crescent Regional Planning Commission	17	\$21.43	\$44,565
Alamo Area Council of Governments	18	\$26.64	\$55,401
South Texas Development Council	19	\$18.70	\$38,889
Coastal Bend Council of Governments	20	\$34.94	\$72,668
Lower Rio Grande Valley Development Council	21	\$20.05	\$41,698
Texoma Council of Governments	22	\$18.40	\$38,280
Central Texas Council of Governments	23	\$21.07	\$43,821
Middle Rio Grande Development Council	24	\$22.74	\$47,296
Texas		\$27.25	\$56,673

Calculated by the Texas Workforce Commission Labor Market and Career Information Department.

Data published: August 2020.

Data published annually, next update will likely be July 31, 2021

Annual Wage Figure assumes a 40-hour work week.

Note: Data is not supported by the Bureau of Labor Statistics (BLS).

Wage data is produced from Texas Occupational Employment Statistics (OES) data, and is not to be compared to BLS estimates.

Data intended only for use implementing Chapter 313, Texas Tax Code.

Minimum Annual Wage for Qualifying Jobs: \$45,406

110% Average Weekly Wage Calculated: (\$45,406 x 1.1) / 52 = \$960.51

Attachment 14

Schedules A1, A2, B, and C completed and signed Economic Impact (if applicable).

PROPERTY INVESTMENT AMOUNTS								
(Estimated Investment in each year. Do not put cumulative totals.)								
				Column A	Column B	Column C	Column D	Column E
	Year	School Year (YYYY-YYYY)	Tax Year (Fill in actual tax year below) YYYY	New investment (original cost) in tangible personal property placed in service during this year that will become Qualified Property	New investment made during this year in buildings or permanent nonremovable components of buildings that will become Qualified Property	Other new investment made during this year that will <u>not</u> become Qualified Property [SEE NOTE]	Other new investment made during this year that may become Qualified Property [SEE NOTE]	Total Investment (Sum of Columns A+B+C+D)
Investment made before filing complete application with district	--	2021-2022	2021	Not eligible to become Qualified Property			[The only other investment made before filing complete application with district that may become Qualified Property is land.]	
Investment made after filing complete application with district, but before final board approval of application								
Investment made after final board approval of application and before Jan. 1 of first complete tax year of qualifying time period				\$188,037,399.60	\$537,400.00	\$-		\$188,574,799.60
Complete tax years of qualifying time period	QTP1	2022-2023	2022	\$-	\$-	\$-		\$-
	QTP2	2023-2024	2023	\$-	\$-	\$-		\$-
Total Investment through Qualifying Time Period [ENTER this row in Schedule A2]								
				\$188,037,399.60	\$537,400.00			\$188,574,799.60
Total Qualified Investment (sum of green cells)				Enter amounts from TOTAL row above in Schedule A2				
				\$188,574,799.60				

For All Columns: List amount invested each year, not cumulative totals.

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

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

Column C: Dollar value of other investment that may affect economic impact and total value. Examples of other investment that will not become qualified property include investment meeting the definition of 313.021(1) but not creating a new improvement as defined by TAC 9.1051. This is proposed property that functionally replaces existing property; is used to maintain, refurbish, renovate, modify or upgrade existing property; or is affixed to existing property—described in SECTION 13, question #5 of the application.

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

Total Investment: Add together each cell in a column and enter the sum in the blue total investment row. Enter the data from this row into the first row in Schedule A2.

Qualified Investment: For the green qualified investment cell, enter the sum of all the green-shaded cells.

Schedule A2: Total Investment for Economic Impact (including Qualified Property and other investments)

Date 8/20/2020

Applicant Name Canyon Wind Farm, LLC

ISD Name Ira

Form 50-296A

Revised February 2020

PROPERTY INVESTMENT AMOUNTS								
(Estimated investment in each year. Do not put cumulative totals.)								
				Column A	Column B	Column C	Column D	Column E
	Year	School Year (YYY-YYYY)	Tax Year (Fill in actual tax year below) YYYY	New investment (original cost) in tangible personal property placed in service during this year that will become Qualified Property	New investment made during this year in buildings or permanent nonremovable components of buildings that will become Qualified Property	Other investment made during this year that will not become Qualified Property [SEE NOTE]	Other investment made during this year that will become Qualified Property [SEE NOTE]	Total Investment (A+B+C+D)
Total Investment from Schedule A1*	--	TOTALS FROM SCHEDULE A1		\$ 188,037,399.60	\$ 537,400.00			
Each year prior to start of value limitation period** <i>Insert as many rows as necessary</i>	QTP 0	2021-2022	2021	\$ 188,037,399.60	\$ 537,400.00			\$ 188,574,799.60
Value limitation period***	QTP1/L1	2022-2023	2022					
	QTP2/L2	2023-2024	2023					
	3	2024-2025	2024					
	4	2025-2026	2025					
	5	2026-2027	2026					
	6	2027-2028	2027					
	7	2028-2029	2028					
	8	2029-2030	2029					
	9	2030-2031	2030					
	10	2031-2032	2031					
Total Investment made through limitation				\$ 188,037,399.60	\$ 537,400.00			\$ 188,574,799.60
Continue to maintain viable presence	11	2032-2033	2032					
	12	2033-2034	2033					
	13	2034-2035	2034					
	14	2035-2036	2035					
	15	2036-2037	2036					
Additional years for 25 year economic impact as required by 313.026(c)(1)	16	2037-2038	2037					
	17	2038-2039	2038					
	18	2039-2040	2039					
	19	2040-2041	2040					
	20	2041-2042	2041					
	21	2042-2043	2042					
	22	2043-2044	2043					
	23	2044-2045	2044					
	24	2045-2046	2045					
	25	2046-2047	2046					

* All investments made through the qualifying time period are captured and totaled on Schedule A1 [blue box] and incorporated into this schedule in the **first row**.

** Only investment made during deferrals of the start of the limitation (after the end of qualifying time period but before the start of the Value Limitation Period) should be included in the "year prior to start of value limitation period" row(s). If the limitation starts at the end of the qualifying time period or the qualifying time period overlaps the limitation, no investment should be included on this line.

*** If your qualifying time period will overlap your value limitation period, do not also include investment made during the qualifying time period in years 1 and/or 2 of the value limitation period, depending on the overlap. Only include investments/years that were **not** captured on Schedule A1.

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

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

Only tangible personal property that is specifically described in the application can become qualified property.

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

Column C: Dollar value of other investment that may affect economic impact and total value. Examples of other investment that will not become qualified property include investment meeting the definition of 313.021(1) but not creating a new improvement as defined by TAC 9.1051. This is proposed property that functionally replaces existing property; is used to maintain, refurbish, renovate, modify or upgrade existing property; or is affixed to existing property—described in SECTION 13, question #5 of the application.

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

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

Date

8/20/2020

Applicant Name

Canyon Wind Farm, LLC

ISD Name

Ira

Form 50-296A

Revised February 2020

	Year	School Year (YYYY-YYYY)	Tax Year (Fill in actual tax year) YYYY	Qualified Property			Estimated Taxable Value		
				Estimated Market Value of Land	Estimated Total Market Value of new buildings or other new improvements	Estimated Total Market Value of tangible personal property in the new buildings or "in or on the new improvements"	Market Value less any exemptions (such as pollution control) and before limitation	Final taxable value for I&S after all reductions	Final taxable value for M&O after all reductions
Each year prior to start of Value Limitation Period <i>Insert as many rows as necessary</i>	QTP 0	2021-2022	2021	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Value Limitation Period	QTP1/L1	2022-2023	2022	\$ -	\$ 537,400.00	\$ 188,037,399.60	\$ 188,574,799.60	\$ 188,574,799.60	\$ 20,000,000.00
	QTP2/L2	2023-2024	2023	\$ -	\$ 510,530.00	\$ 178,635,529.62	\$ 179,146,059.62	\$ 179,146,059.62	\$ 20,000,000.00
	3	2024-2025	2024	\$ -	\$ 483,660.00	\$ 169,233,659.64	\$ 169,717,319.64	\$ 169,717,319.64	\$ 20,000,000.00
	4	2025-2026	2025	\$ -	\$ 456,790.00	\$ 159,831,789.66	\$ 160,288,579.66	\$ 160,288,579.66	\$ 20,000,000.00
	5	2026-2027	2026	\$ -	\$ 429,920.00	\$ 150,429,919.68	\$ 150,859,839.68	\$ 150,859,839.68	\$ 20,000,000.00
	6	2027-2028	2027	\$ -	\$ 403,050.00	\$ 141,028,049.70	\$ 141,431,099.70	\$ 141,431,099.70	\$ 20,000,000.00
	7	2028-2029	2028	\$ -	\$ 376,180.00	\$ 131,626,179.72	\$ 132,002,359.72	\$ 132,002,359.72	\$ 20,000,000.00
	8	2029-2030	2029	\$ -	\$ 349,310.00	\$ 122,224,309.74	\$ 122,573,619.74	\$ 122,573,619.74	\$ 20,000,000.00
	9	2030-2031	2030	\$ -	\$ 322,440.00	\$ 112,822,439.76	\$ 113,144,879.76	\$ 113,144,879.76	\$ 20,000,000.00
	10	2031-2032	2031	\$ -	\$ 295,570.00	\$ 107,170,569.78	\$ 107,466,139.78	\$ 107,466,139.78	\$ 20,000,000.00
Continue to maintain viable presence	11	2032-2033	2032	\$ -	\$ 268,700.00	\$ 94,018,699.80	\$ 94,287,399.80	\$ 94,287,399.80	\$ 94,287,399.80
	12	2033-2034	2033	\$ -	\$ 241,830.00	\$ 84,616,829.82	\$ 84,858,659.82	\$ 84,858,659.82	\$ 84,858,659.82
	13	2034-2035	2034	\$ -	\$ 214,960.00	\$ 75,214,959.84	\$ 75,429,919.84	\$ 75,429,919.84	\$ 75,429,919.84
	14	2035-2036	2035	\$ -	\$ 188,090.00	\$ 65,813,089.86	\$ 66,001,179.86	\$ 66,001,179.86	\$ 66,001,179.86
	15	2036-2037	2036	\$ -	\$ 161,220.00	\$ 56,411,219.88	\$ 56,572,439.88	\$ 56,572,439.88	\$ 56,572,439.88
Additional years for 25 year economic impact as required by 313.026(c)(1)	16	2037-2038	2037	\$ -	\$ 134,350.00	\$ 47,009,349.90	\$ 47,143,699.90	\$ 47,143,699.90	\$ 47,143,699.90
	17	2038-2039	2038	\$ -	\$ 107,480.00	\$ 37,607,479.92	\$ 37,714,959.92	\$ 37,714,959.92	\$ 37,714,959.92
	18	2039-2040	2039	\$ -	\$ 107,480.00	\$ 37,607,479.92	\$ 37,714,959.92	\$ 37,714,959.92	\$ 37,714,959.92
	19	2040-2041	2040	\$ -	\$ 107,480.00	\$ 37,607,479.92	\$ 37,714,959.92	\$ 37,714,959.92	\$ 37,714,959.92
	20	2041-2042	2041	\$ -	\$ 107,480.00	\$ 37,607,479.92	\$ 37,714,959.92	\$ 37,714,959.92	\$ 37,714,959.92
	21	2042-2043	2042	\$ -	\$ 107,480.00	\$ 37,607,479.92	\$ 37,714,959.92	\$ 37,714,959.92	\$ 37,714,959.92
	22	2043-2044	2043	\$ -	\$ 107,480.00	\$ 37,607,479.92	\$ 37,714,959.92	\$ 37,714,959.92	\$ 37,714,959.92
	23	2044-2045	2044	\$ -	\$ 107,480.00	\$ 37,607,479.92	\$ 37,714,959.92	\$ 37,714,959.92	\$ 37,714,959.92
	24	2045-2046	2045	\$ -	\$ 107,480.00	\$ 37,607,479.92	\$ 37,714,959.92	\$ 37,714,959.92	\$ 37,714,959.92
	25	2046-2047	2046	\$ -	\$ 107,480.00	\$ 37,607,479.92	\$ 37,714,959.92	\$ 37,714,959.92	\$ 37,714,959.92

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

Only include market value for eligible property on this schedule.

				Construction		Non-Qualifying Jobs	Qualifying Jobs	
				Column A	Column B	Column C	Column D	Column E
	Year	School Year (YYYY-YYYY)	Tax Year (Actual tax year) YYYY	Number of Construction FTE's	Average annual wage rates for construction workers	Number of non-qualifying jobs applicant estimates it will create (cumulative)	Number of new qualifying jobs applicant commits to create meeting all criteria of Sec. 313.021(3) (cumulative)	Annual wage of new qualifying jobs
Each year prior to start of Value Limitation Period <i>Insert as many rows as necessary</i>	QTP 0	2021-2022	2021	125FTE	\$ 45,406.00	N/A	3	\$ 49,950.00
Value Limitation Period <i>The qualifying time period could overlap the value limitation period.</i>	QTP1/L1	2022-2023	2022			0	3	\$ 49,950.00
	QTP2/L2	2023-2024	2023			0	3	\$ 49,950.00
	3	2024-2025	2024			0	3	\$ 49,950.00
	4	2025-2026	2025			0	3	\$ 49,950.00
	5	2026-2027	2026			0	3	\$ 49,950.00
	6	2027-2028	2027			0	3	\$ 49,950.00
	7	2028-2029	2028			0	3	\$ 49,950.00
	8	2029-2030	2029			0	3	\$ 49,950.00
	9	2030-2031	2030			0	3	\$ 49,950.00
	10	2031-2032	2031			0	3	\$ 49,950.00
Years Following Value Limitation Period	11 through 25	2032-2047	2032-2047			0	3	\$ 49,950.00

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

Attachment 15

Economic Impact Analysis, other payments made in the state or other economic information (if applicable).

Pending, not attached.

Attachment 16

Description of Reinvestment or Enterprise Zone, including:

- a) Evidence that the area qualifies as an enterprise zone as defined by the Governor's Office***
- b) Legal description of reinvestment zone***
- c) Order, resolution or ordinance establishing the reinvestment zone***
- d) Guidelines and criteria for creating the zone***

Attachment 16a

a) Evidence that the area qualifies as an enterprise zone as defined by the Governor's Office

Not applicable.

Attachment 16b

b) Legal description of reinvestment zone

See following page.

Exhibit A

Legal Description of Property to be considered for
Reinvestment Zone/Tax Abatement

CANYON WIND PROJECT, LLC REINVESTMENT ZONE

**DESCRIPTION OF 64,000 ACRES (MORE OR LESS) OF LAND LOCATED IN
SCURRY COUNTY, TEXAS, SAID LAND BEING MORE PARTICULARLY
DESCRIBED AS FOLLOWS:**

THE FOLLOWING LANDS IN H&TC RR CO SURVEY, BLOCK 97:

ALL OF SECTIONS 132, 133, 134, 135, 136, 137, 138, 139, 140, 141, 147, 148, 149,
150, 151,
152, 153, 154, 155, 156, 157, 158, 159, 160, 165, 166, 167, 168, 169, 170, 174, 175, 176,
177, 178, 183, 184, 185, 186, 187, 192, 193, 194, 195, AND 196, BEING IN SCURRY
COUNTY, TEXAS.
APPROXIMATELY 160 ACRES OF LAND IN THE NORTHEAST QUARTER
OF SECTION 117;
APPROXIMATELY 480 ACRES OF LAND IN THE NORTHWEST QUARTER
AND EAST HALF OF SECTION 118;
APPROXIMATELY 160 ACRES OF LAND IN THE NORTHEAST QUARTER
OF SECTION 130;
APPROXIMATELY 480 ACRES OF LAND IN THE NORTHWEST QUARTER
AND EAST HALF OF SECTION 131;
APPROXIMATELY 320 ACRES OF LAND IN THE EAST HALF OF SECTION
142;
APPROXIMATELY 320 ACRES OF LAND IN THE NORTH HALF OF
SECTION 146;
APPROXIMATELY 320 ACRES OF LAND IN THE SOUTH HALF OF SECTION
171;
APPROXIMATELY 160 ACRES OF LAND IN THE SOUTHWEST QUARTER
OF SECTION 173.

THE FOLLOWING LANDS IN KIRKLAND & FIELDS SURVEY, BLOCK 0:

APPROXIMATELY 620 ACRES OF LAND IN SECTION 33;
APPROXIMATELY 870 ACRES OF LAND IN SECTION 34;
APPROXIMATELY 620 ACRES OF LAND IN SECTION 35;
APPROXIMATELY 710 ACRES OF LAND IN SECTION 36.

THE FOLLOWING LANDS IN J. P. SMITH SURVEY, BLOCK 1:

ALL OF SECTIONS 4, 5, 6, 7, AND 8, BEING IN SCURRY COUNTY, TEXAS.
APPROXIMATELY 160 ACRES OF LAND IN SECTION 1, LOT 3, O'KEEFE
SUB JP SMITH SURVEY;
APPROXIMATELY 160 ACRES OF LAND IN SECTION 1, LOT 4, O'KEEFE
SUB JP SMITH SURVEY;

Exhibit A

APPROXIMATELY 171 ACRES OF LAND IN SECTION 2, LOT 19, O'KEEFE
SUB JP SMITH SURVEY;
APPROXIMATELY 172 ACRES OF LAND IN SECTION 2, LOT 20, O'KEEFE
SUB JP SMITH SURVEY;
APPROXIMATELY 145 ACRES OF LAND IN SECTION 2, LOT 21, O'KEEFE
SUB JP SMITH SURVEY;
APPROXIMATELY 174 ACRES OF LAND IN SECTION 3, LOT 1, O'KEEFE
SUB JP SMITH SURVEY;
APPROXIMATELY 160 ACRES OF LAND IN SECTION 3, LOT 2, O'KEEFE SUB
JP SMITH SURVEY;
APPROXIMATELY 213 ACRES OF LAND IN SECTION 3, LOT 22, O'KEEFE
SUB JP SMITH SURVEY;
APPROXIMATELY 320 ACRES OF LAND IN THE SOUTH HALF OF SECTION
9;

THE FOLLOWING LANDS IN H&GN RR CO SURVEY, BLOCK 3:

ALL OF SECTIONS 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 127, 128, 129, 130, 131,
132, 133, 134, 135, 136, 142, 143, 144, 145, 146, 147, 148, 149, 150, 151, 188, 189, 190,
191, 192, AND 193, BEING IN SCURRY COUNTY, TEXAS;
APPROXIMATELY 320 ACRES OF LAND IN THE SOUTH HALF OF SECTION
65;
APPROXIMATELY 200 ACRES OF LAND IN THE SOUTHWEST QUARTER
OF SECTION 66;
APPROXIMATELY 320 ACRES OF LAND IN THE SOUTH HALF OF SECTION
187.

Exhibit A

Attachment 16c

c) Order, resolution or ordinance establishing the reinvestment zone

See following page.

STATE OF TEXAS

§

COUNTY OF SCURRY

§

§

ORDER DESIGNATING REINVESTMENT ZONE

WHEREAS, Notice of a proposed Designation of a Reinvestment Zone was published in accordance with the Texas Tax Code and whereas Scurry County desires to create a Reinvestment Zone in Scurry County.

It is **HEREBY ORDERED** that the County designates the property located in Scurry County having the legal description attached to the Order as Exhibit "A" as Canyon Wind Reinvestment Zone No. 1 under the Scurry County Guidelines and Criteria for Granting Tax Abatements in Reinvestment Zones, having determined that the designation will contribute to the retention of expansion of primary employment and will attract major investment in the zone that will benefit the zone and will contribute to the economic development of the County; and

That the County declares eligible for property tax abatement all eligible property now or hereafter located in the Canyon Wind Reinvestment Zone No. 1 as authorized by the Scurry County Guidelines and Criteria for Granting Tax Abatements in Reinvestment Zones and Chapter 312 of the Texas Tax Code.

Passed and approved at the Scurry County Commissioners' Court meeting, at which a quorum was present on the 7th day of August, 2018.

By: 

Name: Ricky Fritz, Scurry County Judge

Attest:



Melody Appleton, County Clerk

Exhibit A

Legal Description of Property to be considered for
Reinvestment Zone/Tax Abatement

CANYON WIND PROJECT, LLC REINVESTMENT ZONE

**DESCRIPTION OF 64,000 ACRES (MORE OR LESS) OF LAND LOCATED IN
SCURRY COUNTY, TEXAS, SAID LAND BEING MORE PARTICULARLY
DESCRIBED AS FOLLOWS:**

THE FOLLOWING LANDS IN H&TC RR CO SURVEY, BLOCK 97:

ALL OF SECTIONS 132, 133, 134, 135, 136, 137, 138, 139, 140, 141, 147, 148, 149,
150, 151,
152, 153, 154, 155, 156, 157, 158, 159, 160, 165, 166, 167, 168, 169, 170, 174, 175, 176,
177, 178, 183, 184, 185, 186, 187, 192, 193, 194, 195, AND 196, BEING IN SCURRY
COUNTY, TEXAS.
APPROXIMATELY 160 ACRES OF LAND IN THE NORTHEAST QUARTER
OF SECTION 117;
APPROXIMATELY 480 ACRES OF LAND IN THE NORTHWEST QUARTER
AND EAST HALF OF SECTION 118;
APPROXIMATELY 160 ACRES OF LAND IN THE NORTHEAST QUARTER
OF SECTION 130;
APPROXIMATELY 480 ACRES OF LAND IN THE NORTHWEST QUARTER
AND EAST HALF OF SECTION 131;
APPROXIMATELY 320 ACRES OF LAND IN THE EAST HALF OF SECTION
142;
APPROXIMATELY 320 ACRES OF LAND IN THE NORTH HALF OF
SECTION 146;
APPROXIMATELY 320 ACRES OF LAND IN THE SOUTH HALF OF SECTION
171;
APPROXIMATELY 160 ACRES OF LAND IN THE SOUTHWEST QUARTER
OF SECTION 173.

THE FOLLOWING LANDS IN KIRKLAND & FIELDS SURVEY, BLOCK 0:

APPROXIMATELY 620 ACRES OF LAND IN SECTION 33;
APPROXIMATELY 870 ACRES OF LAND IN SECTION 34;
APPROXIMATELY 620 ACRES OF LAND IN SECTION 35;
APPROXIMATELY 710 ACRES OF LAND IN SECTION 36.

THE FOLLOWING LANDS IN J. P. SMITH SURVEY, BLOCK 1:

ALL OF SECTIONS 4, 5, 6, 7, AND 8, BEING IN SCURRY COUNTY, TEXAS.
APPROXIMATELY 160 ACRES OF LAND IN SECTION 1, LOT 3, O'KEEFE
SUB JP SMITH SURVEY;
APPROXIMATELY 160 ACRES OF LAND IN SECTION 1, LOT 4, O'KEEFE
SUB JP SMITH SURVEY;

Exhibit A

APPROXIMATELY 171 ACRES OF LAND IN SECTION 2, LOT 19, O'KEEFE
SUB JP SMITH SURVEY;
APPROXIMATELY 172 ACRES OF LAND IN SECTION 2, LOT 20, O'KEEFE
SUB JP SMITH SURVEY;
APPROXIMATELY 145 ACRES OF LAND IN SECTION 2, LOT 21, O'KEEFE
SUB JP SMITH SURVEY;
APPROXIMATELY 174 ACRES OF LAND IN SECTION 3, LOT 1, O'KEEFE
SUB JP SMITH SURVEY;
APPROXIMATELY 160 ACRES OF LAND IN SECTION 3, LOT 2, O'KEEFE SUB
JP SMITH SURVEY;
APPROXIMATELY 213 ACRES OF LAND IN SECTION 3, LOT 22, O'KEEFE
SUB JP SMITH SURVEY;
APPROXIMATELY 320 ACRES OF LAND IN THE SOUTH HALF OF SECTION
9;

THE FOLLOWING LANDS IN H&GN RR CO SURVEY, BLOCK 3:

ALL OF SECTIONS 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 127, 128, 129, 130, 131,
132, 133, 134, 135, 136, 142, 143, 144, 145, 146, 147, 148, 149, 150, 151, 188, 189, 190,
191, 192, AND 193, BEING IN SCURRY COUNTY, TEXAS;
APPROXIMATELY 320 ACRES OF LAND IN THE SOUTH HALF OF SECTION
65;
APPROXIMATELY 200 ACRES OF LAND IN THE SOUTHWEST QUARTER
OF SECTION 66;
APPROXIMATELY 320 ACRES OF LAND IN THE SOUTH HALF OF SECTION
187.

Exhibit A

Attachment 16d

d) Guidelines and criteria for creating the zone

See following page.

EXHIBIT "A"

GUIDELINES AND CRITERIA FOR GRANTING TAX ABATEMENTS IN REINVESTMENT ZONES

Scurry County

For projects located outside the city limits of the City of Snyder, Texas

I. PURPOSE

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

II. DEFINITIONS

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

III. GUIDELINES AND CRITERIA

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

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

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

- (b) The project must add at least \$100,000 to the tax rolls, or create at least 5 new full-time jobs to the tax roll of eligible property except in regards to the historic downtown area where there are no minimums.

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

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

IV. ABATEMENT AUTHORIZED

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

(d) **Eligible Property.** Abatement may be extended to the value of the following: new, expanded or modernized buildings and structures, fixed machinery and equipment, site improvements plus that office space and related fixed improvements necessary to the operation and administration of the facility, and all other real and tangible personal property permitted by Chapter 312 of the Texas Tax Code.

(e) **Ineligible Property.** The following types of property shall be fully taxable and ineligible for abatement:

- Base value of real estate as valued by the appraisal district in the year immediately preceding abatement,
- Animals,
- Inventories,
- Supplies,
- Tools,
- Furnishings and other forms of moveable personal property,
- Vehicles,
- Vessels,
- Aircraft,
- Housing or residential property (except residential commercial property built for resale),
- Hotel/motels,
- Fauna,
- Flora,
- Retail facilities, except when housed in an historic structure, within the designated downtown district,
- Property to be rented or leased except as provided in Part IV (f),
- Any improvements including those to produce, store or distribute natural gas or fluids that are not integral to the operation of the facility,
- Property owned or used by the State of Texas or its political subdivisions or by any organization owned, operated or directed by a political subdivision of the State of Texas.

(f) **Owned/Leased Facilities.** If a leased facility is granted an abatement, the agreement shall be executed with the lessor and lessee.

(g) **Value and Term of Abatement.** Abatement shall be granted effective with the January 1 valuation date immediately following the date of execution of the agreement. The value of new eligible properties shall be abated according to the approved agreement between applicant and the governing body. The governing body, in its sole discretion, shall determine the amount of any abatement. The table in the attached Exhibit "A", incorporated herein by reference, shall be the maximum abatement available, the actual amount of abatement granted is in the sole discretion of the Scurry County Commissioners Court, but shall not exceed said maximum.

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

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

V. APPLICATION FOR TAX ABATEMENT

- (a) Any present or potential owner or lessee of taxable property in Scurry County may request the creation of reinvestment zone and tax abatement by filing written request with either the DCOS or applicable taxing entity.
- (b) The application shall consist of a completed application form accompanied by:
 - (1) A general description of the proposed use and the general nature and extent of the modernization, expansion or new improvements to be undertaken;
 - (2) A descriptive list of the improvements which will be a part of the facility;
 - (3) A map and property description or a site plan;
 - (4) A time schedule for undertaking and completing the planned improvements;
 - (5) In the case of modernizing existing facilities, a statement of the assessed value of the facility, separately stated for real and personal property, shall be given for the tax year immediately preceding the application; and,
- (c) The application form may require such financial and other information as deemed appropriate for evaluating the financial capacity and other factors of the applicant.
- (c) Upon receipt of a completed application, the jurisdiction receiving such application shall notify in writing the presiding officer of the legislative body of each affected jurisdiction. Before acting upon the application, the jurisdiction receiving such application shall through public hearings afford the applicant and the designated representative of any affected jurisdiction the opportunity to show cause why the abatement should or should not be granted. Notice of public hearings shall be clearly identified on an agenda of the legislative body of the jurisdiction receiving such application to be posted at least seventy-two (72) hours prior to the hearing.

- (d) The jurisdiction receiving the application shall approve or disapprove the application for tax abatement within forty-five (45) days after receipt of the application. The presiding officer of the legislative body of the jurisdiction receiving such application shall notify the applicant of the approval or disapproval promptly thereafter.
- (e) A request for a reinvestment zone for the purpose of abatement shall not be granted if the jurisdiction receiving the application finds that the request for the abatement was filed after the commencement of construction, alteration, or installation of improvements related to a proposed modernization expansion of new facility.
- (f) Variance. Requests for variance from the provisions of Subsections (a) through (e) of Part V may be made in written form to the presiding officer of the jurisdiction receiving the application. Such request shall include a complete description of the circumstances explaining why the applicant should be granted a variance. Approval of a request for variance requires a three-fourths (3/4) vote of the governing body of the affected jurisdiction as provided in State Statutes.

VI. PUBLIC HEARING

- (a) Should any affected jurisdiction be able to show cause in the public hearing why the granting of abatement will have a substantial adverse effect on its bonds, tax revenue, service incapacity or the provision of service, that showing shall be reason for the jurisdiction receiving the application to deny the granting of ad valorem tax abatement.
- (b) Neither a reinvestment zone nor an abatement agreement shall be authorized if it is determined that:
 - (1) There would be a substantial adverse effect on the provision of a government service or tax base of an affected jurisdiction.
 - (2) The applicant has insufficient financial capacity.
 - (3) Planned or potential use of the property would constitute a hazard to public safety, health or morals.
 - (4) Planned or potential use of the property violates other governmental codes or laws.

VII. AGREEMENT

- (a) After approval of the tax abatement application, each affected jurisdiction shall formally pass a resolution and execute an agreement with the owner and/or lessee of the facility which shall include:
 - (1) Estimated value to be abated and the base year value.
 - (2) Percent of value to be abated each year as provided in Part IV (g) of these Guidelines and Criteria.
 - (3) The commencement date and the termination date of abatement.

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

VIII. RECAPTURE

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

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

IX. ADMINISTRATION

- (a) The Chief Appraiser of the Scurry County Appraisal District shall annually determine an assessment of the real and personal property comprising the reinvestment zone. Each year the company or individual receiving abatement shall furnish the assessor with such information as may be necessary for abatement, including the number of new or retained employees associated with the facility. Once value has been established, the Chief Appraiser shall notify the affected jurisdictions which levy taxes on the amount of the assessment.
- (b) The agreement shall stipulate that employees and/or designated representatives of the jurisdiction establishing the reinvestment zone and entering into a tax abatement agreement will have access to the reinvestment zone during the term of the abatement to inspect the facility to determine if the terms and conditions of the agreement are being met. All inspections will be made only after the giving of twenty-four (24) hours prior notice and will only be conducted in such manner as to not unreasonably interfere with the construction and/or operation of the facility. All County inspections will be made with one or more representatives of the company or individual and in accordance with its safety standards.
- (c) Upon completion of construction the jurisdiction establishing the reinvestment zone and entering into a tax abatement agreement shall annually evaluate each facility and report possible violations of the contract and/or agreement to each affected jurisdiction.
- (d) All proprietary information acquired by an affected jurisdiction for purposes of monitoring compliance with the terms and conditions of an abatement agreement shall be considered confidential.

X. ASSIGNMENT

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

XI. SUNSET PROVISION

- (a) These Guidelines and Criteria are effective October, 18, 2016 and will remain in force for two (2) years, at which time all reinvestment zones and tax abatement contracts created pursuant hereto will be reviewed by each affected jurisdiction to determine whether the goals have been achieved. Based on that review, these Guidelines and Criteria may be modified, renewed or eliminated, providing that such actions shall not affect existing contracts.
- (b) These Guidelines and Criteria do not amend any existing Industrial District Contracts or agreements with the owners of real property in areas deserving of specific attention as agreed by the affected jurisdiction.
- (c) Prior to the date for review, as defined above, these Guidelines and Criteria may be modified by a three-fourths (3/4) vote of the affected taxing authorities, as provided for under the laws of the State of Texas.

XII. SEVERABILITY AND LIMITATIONS

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

GLOSSARY

- (a) "Abatement" means the full or partial exemption from ad valorem taxes of certain real property in a reinvestment zone designated by the County or a City for economic development purposes.
- (b) "Aquaculture/Agriculture Facility" means buildings, structures and major earth structure improvements, including fixed machinery and equipment, the primary purpose of which is of food and/or fiber products in commercially marketable quantities.

- (c) "Affected jurisdiction" means Scurry County and any municipality, or school district, the majority of which is located in Scurry County that levies ad valorem taxes upon and/or provides services to property located within the proposed or existing reinvestment zone designated by Scurry County or any municipality.
- (d) "Agreement" means a contractual agreement between a property owner and/or lessee and the affected jurisdiction for the purpose of tax abatement.
- (e) "Base year value" means the assessed value of eligible property on January 1 preceding the execution of the agreement plus the agreed upon value of eligible property improvements made after January 1 but before the filing of an application for tax abatement.
- (f) "Deferred maintenance" means improvements necessary for continued operations which do not improve productivity or alter the process technology.
- (g) "Distribution Center Facility" means building and structures, including machinery and equipment, used or to be primarily to receive, store, service or distribute goods or materials owned by the facility, from which a majority of revenues generated by activity at the facility are derived from outside Scurry County.
- (h) "Expansion" means the addition of buildings, structures, machinery or equipment for purposes of increasing production capacity.
- (i) "Facility" means property improvements completed or in the process of construction which together comprise an integral whole.
- (j) "Manufacturing Facility" means buildings and structures, including machinery and equipment, the primary purpose of which is or will be the manufacture of tangible goods or materials or the processing of such goods or materials by physical or chemical change.
- (k) "Modernization" means the upgrading and/or replacement of existing facilities which increases the productive input or output, updates the technology or substantially lowers the unit cost of the operation. Modernization may result from the construction, alteration or installation of buildings, structures, fixed machinery or equipment. It shall not be for the purpose of reconditioning, refurbishing or repairing.
- (l) "New Facility" means improvements to real estate previously undeveloped which is placed into service by means other than or in conjunction with expansion or modernization.
- (m) "New Job(s)" means a newly created employment position on a full-time permanent basis. Two or more part-time permanent employees totaling an average of not less than 40 hours per week may be considered as one full-time permanent employee.
- (n) "Office Building" means a new office building.
- (o) "Other Basic Industry" means buildings and structures, including fixed machinery and equipment not elsewhere described, used or to be used for the production of products or services which serve a market primarily outside the County and results in the creation of new permanent jobs and new wealth in the County.

- (p) "Regional Entertainment/Tourism Facility" means buildings and structures, including fixed machinery and equipment, used or to be used to provide entertainment and/or tourism related services, from which a majority of revenues generated by activity at the facility are derived from outside Scurry County.
- (q) "Research Facility" means buildings and structures, including fixed machinery and equipment, used or to be used primarily for research or experimentation to improve or develop new tangible goods or materials or to improve or develop the production processes thereto.
- (r) "Residential Commercial Property" means a minimum of five single family dwellings, constructed in a single subdivision, constructed for immediate resale and does not include property constructed for rental.
- (s) "Regional Service Facility" means buildings and structures, including fixed machinery and equipment, used or to be used to provide a service from which a majority of revenues generated by activity at the facility are derived from outside Scurry County.
- (t) "Wind Energy Facility" means buildings and structures, including but not limited to wind energy generating turbines, electric transmission lines, electric power substations, electrical gathering equipment, communications systems and roads, fixed machinery and equipment, used or to be used to provide electrical energy.

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EXHIBIT A SCHEDULE OF TAX ABATEMENT

A. AMOUNT OF VALUATION OF ELIGIBLE PROPERTY AS DETERMINED BY THE TAX APPRAISAL DISTRICT		B. AVERAGE NUMBER OF ADDITIONAL EMPLOYEES DURING THE TWELVE MONTHS PRIOR TO THE TAX ASSESSMENT DATE OF JANUARY 1		C. PERCENT OF TAX ABATED EACH YEAR DURING 10 - YEAR ABATEMENT PERIOD									
FROM	TO	FROM	TO	1	2	3	4	5	6	7	8	9	10
\$100,000	\$5,000,000	5	25	100	75	50	25	0	0	0	0	0	0
\$5,000,001	\$15,000,000	26	45	100	100	75	50	25	0	0	0	0	0
\$15,000,01	Above	46	And Up	100	100	100	100	100	100	100	100	100	100
Special Downtown District													
Other	N/A	# Of Houses From	# Of Houses To										
Residential/Commercial	NA	5	And Up	100									

During the first year after the improvements are completed, and for each subsequent year during the term of an abatement granted pursuant to these Guidelines and Criteria, the percent of tax abated shall be based on either (1) the valuation of eligible property, as listed in Column A above, or (2) the average number of additional employees, as listed in Column B above, whichever results in the greater percentage abated as listed in Column C, or (3) in the case of Residential Commercial Property, 5 single-family dwellings, or more, constructed for immediate resale.

Attachment 17

Signature and Certification page, signed and dated by Authorized School District Representative and Authorized Company Representative (applicant).

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 ➡

Brian Patterson
Print Name (Authorized School District Representative)

Superintendent
Title

sign
here ➡

Brian Patterson
Signature (Authorized School District Representative)

8-31-2020
Date

2. Authorized Company Representative (Applicant) Signature and Notarization

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

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

print
here ➡

Print Name (Authorized Company Representative (Applicant))

Title

sign
here ➡

Signature (Authorized Company Representative (Applicant))

Date

GIVEN under my hand and seal of office this, the

_____ day of _____, _____

Notary Public in and for the State of Texas

(Notary Seal)

My Commission expires: _____

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.

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print
here ➡

Print Name (Authorized School District Representative)

Title

sign
here ➡

Signature (Authorized School District Representative)

Date

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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 ➡

Print Name (Authorized Company Representative (Applicant))

Title

sign
here ➡

Signature (Authorized Company Representative (Applicant))

Date



(Notary Seal)

GIVEN under my hand and seal of office this, the

25 day of August, 2020
Davina Trotter
Notary Public in and for the State of Texas

My Commission expires:

5-6-2024

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.