

UNDERWOOD

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September 16, 2020

Chapter 313 Team
Data Analysis and Transparency Division
Texas Comptroller of Public Accounts
P.O. Box 13528 Capitol Station
Austin TX 78711-3528

Via Email

Re: 313 Application from Lamb Solar, LLC to Sudan ISD

Dear Team:

Enclosed please find an application for appraised value limitation on qualified property submitted to Sudan ISD by Lamb Solar, LLC on September 11, 2020, along with the schedules in Excel format. A CD containing these documents is also enclosed.

The Sudan ISD Board accepted for consideration the application on September 14, 2020. The application was determined to be complete by the District on September 16, 2020. We ask that the Comptroller's Office prepare the economic impact report for this application.

A copy of the application will also be submitted to the Lamb County Appraisal District in accordance with 34 Tex. Admin. Code §9.1054. Please feel free to contact me if you have any questions or concerns.

Sincerely,



Fred A. Stormer

Encl.

cc: Chief Appraiser, Lamb County Appraisal District *via email:lambcad@windstream.net*
Mike DellaGala, Manager *via email:mike@dgepm.com*
Sean Robinson, VP, Structured Finance *via email:sean@dgepm.com*
Mike Frye, Director, Energy Services *via email:mfry@keatax.com*
Scott Harrell, Superintendent, Sudan ISD



Lamb Solar, LLC

***Application for Appraised Value Limitation on Qualified
Property with Sudan Independent School District***

DALLAS • DENVER • HOUSTON

1900 DALROCK ROAD • ROWLETT, TX • 75088 • T (469) 298.1594 • F (469) 298.1595

WWW.KEATAX.COM



Tab 1: Pages 1 through 11 of 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

September 14, 2020
 Date Application Received by District

Scott	Harrell	
First Name	Last Name	
Superintendent		
Title		
Sudan Independent School District		
School District Name		
107 W. Highway 303, Sudan, TX 79371		
Street Address		
107 W. Highway 303 Box 249		
Mailing Address		
Sudan	TX	79371
City	State	ZIP
806-227-2431	N/A	
Phone Number	Fax Number	
N/A	scottharrell@sudanisd.net	
Mobile Number (optional)	Email Address	

2. Does the district authorize the consultant to provide and obtain information related to this application? Yes No

SECTION 1: School District Information (continued)

3. Authorized School District Consultant (If Applicable)

<u>Fred</u> First Name	<u>Stormer</u> Last Name
<u>Attorney</u> Title	
<u>Underwood Law Firm, P.C.</u> Firm Name	
<u>806-379-0306</u> Phone Number	<u>806-379-0316</u> Fax Number
<u>N/A</u> Mobile Number (optional)	<u>fred.stormer@uwlaw.com</u> Email Address

4. On what date did the district determine this application complete? September 16, 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)

<u>Mike</u> First Name	<u>DellaGala</u> Last Name
<u>Manager</u> Title	<u>DGEP Management, LLC</u> Organization
<u>One Market Street, Spear Tower, Suite 4025, San Francisco, CA 94105</u> Street Address	
<u>P.O. Box 252148</u> Mailing Address	
<u>Los Angeles</u> City	<u>CA</u> State
<u>917-859-8338</u> Phone Number	<u>N/A</u> Fax Number
<u>N/A</u> Mobile Number (optional)	<u>mike@dgepm.com</u> Business Email Address

2. Will a company official other than the authorized company representative be responsible for responding to future information requests? Yes No

2a. If yes, please fill out contact information for that person.

<u>Sean</u> First Name	<u>Robinson</u> Last Name
<u>Vice President, Structured Finance</u> Title	<u>DGEP Management, LLC</u> Organization
<u>137 Varick Street, 2nd Floor, New York, NY 10013</u> Street Address	
<u>137 Varick Street, 2nd Floor</u> Mailing Address	
<u>New York</u> City	<u>NY</u> State
<u>212-292-3177</u> Phone Number	<u>N/A</u> Fax Number
<u>N/A</u> Mobile Number (optional)	<u>sean@dgepm.com</u> Business Email Address

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

SECTION 2: Applicant Information (continued)

4. Authorized Company Consultant (If Applicable)

Mike	Fry
First Name	Last Name
Director, Energy Services	
Title	
KE Andrews	
Firm Name	
469-298-1618	469-298-1617
Phone Number	Fax Number
mfr@keatax.com	
Business Email Address	

SECTION 3: Fees and Payments

1. Has an application fee been paid to the school district? Yes No
- The total fee shall be paid at time of the application is submitted to the school district. Any fees not accompanying the original application shall be considered supplemental payments.

1a. If yes, 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.

\$80,000	Wire
Payment Amount	Transaction Type
DGEP Holdings, LLC	Sudan ISD
Payor	Payee
9/11/2020	
Date transaction was processed	

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? Lamb Solar, LLC
2. List the Texas Taxpayer I.D. number of entity subject to Tax Code, Chapter 171 (11 digits) 32075637739
3. Parent Company Name N/A
4. Parent Company Tax ID N/A
5. List the NAICS code 221114
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 N/A

SECTION 5: Applicant Business Structure

1. Identify Business Organization of Applicant (corporation, limited liability corporation, etc) LLC
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
32075637739

2c. List the Reporting Entity Taxpayer Number
32075637739

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 April 1, 2021
- 2. Estimated commencement of construction September 1, 2021
- 3. Beginning of qualifying time period (MM/DD/YYYY) April 1, 2021
- 4. First year of limitation (MM/DD/YYYY) January 1, 2023
- 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 October 1, 2022

SECTION 10: The Property

- 1. Identify county or counties in which the proposed project will be located Lamb County
- 2. Identify Central Appraisal District (CAD) that will be responsible for appraising the property Lamb 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>Sudan ISD M & O , .96640; 100%</u> <small>(Name, tax rate and percent of project)</small>	I&S (ISD): <u>Sudan ISD I & S, .145; 100%</u> <small>(Name, tax rate and percent of project)</small>
County: <u>Lamb County, .7943; 100%</u> <small>(Name, tax rate and percent of project)</small>	City: <u>N/A</u> <small>(Name, tax rate and percent of project)</small>
Hospital District: <u>N/A</u> <small>(Name, tax rate and percent of project)</small>	Water District: <u>High Plains Water District, .0063; 100%</u> <small>(Name, tax rate and percent of project)</small>
Other (describe): <u>N/A</u> <small>(Name, tax rate and percent of project)</small>	Other (describe): <u>N/A</u> <small>(Name, tax rate and percent of project)</small>

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: <u>Abatement, 70%; 2023-2032</u> <small>(Incentive type, percentage, start and end year)</small>	City: <u>N/A</u> <small>(Incentive type, percentage, start and end year)</small>
Hospital District: <u>N/A</u> <small>(Incentive type, percentage, start and end year)</small>	Water District: <u>N/A</u> <small>(Incentive type, percentage, start and end year)</small>
Other (describe): <u>N/A</u> <small>(Incentive type, percentage, start and end year)</small>	Other (describe): <u>N/A</u> <small>(Incentive type, percentage, start and end year)</small>

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. 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**);
 - b. a description of any new buildings, proposed new improvements or personal property which you intend to include as part of your minimum qualified investment (**Tab 7**); and
 - c. a detailed map of the qualified investment showing location of tangible personal property to be placed in service during the qualifying time period and buildings to be constructed during the qualifying time period, with vicinity map (**Tab 11**).
5. Do you intend to make at least the minimum qualified investment required by Tax Code §313.023 (or §313.053 for Subchapter C school districts) for the relevant school district category during the qualifying time period? Yes No

SECTION 12: 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:
- 1a. a specific and detailed description of the qualified property for which you are requesting an appraised value limitation as defined by Tax Code §313.021 (**Tab 8**);
 - 1b. a description of any new buildings, proposed new improvements or personal property which you intend to include as part of your qualified property (**Tab 8**);
 - 1c. 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
 - 1d. 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:
- a. legal description of the land (Tab 9);
 - b. each existing appraisal parcel number of the land on which the new improvements will be constructed, regardless of whether or not all of the land described in the current parcel will become qualified property (Tab 9);
 - c. owner (Tab 9);
 - d. the current taxable value of the land, attach estimate if land is part of larger parcel (Tab 9); and
 - e. a detailed map showing the location of the land with vicinity map (Tab 11).
3. Is the land on which you propose new construction or new improvements currently located in an area designated as a reinvestment zone under Tax Code Chapter 311 or 312 or as an enterprise zone under Government Code Chapter 2303? Yes No
- 3a. If yes, attach the applicable supporting documentation:
- a. evidence that the area qualifies as a enterprise zone as defined by the Governor's Office (Tab 16);
 - b. legal description of reinvestment zone (Tab 16);
 - c. order, resolution or ordinance establishing the reinvestment zone (Tab 16);
 - d. guidelines and criteria for creating the zone (Tab 16); and
 - e. a map of the reinvestment zone or enterprise zone boundaries with vicinity map (Tab 11)
- 3b. If no, submit detailed description of proposed reinvestment zone or enterprise zone with a map indicating the boundaries of the zone on which you propose new construction or new improvements to the Comptroller's office within 30 days of the application date.
- What is the anticipated date on which you will submit final proof of a reinvestment zone or enterprise zone? Please See Tab 16

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:
- a. maps and/or detailed site plan;
 - b. surveys;
 - c. appraisal district values and parcel numbers;
 - d. inventory lists;
 - e. existing and proposed property lists;
 - f. model and serial numbers of existing property; or
 - g. other information of sufficient detail and description.
4. Total estimated market value of existing property within the project boundary (that property described in response to question 1):\$ 0.00
5. In Tab 10, include an appraisal value by the CAD of all the buildings and improvements existing as of a date within 15 days of the date the application is received by the school district.
6. Total estimated market value of proposed property not eligible to become qualified property (that property described in response to question 2):\$ 0.00

Note: Investment for the property listed in question 2 may count towards qualified investment in Column C of Schedules A-1 and A-2, if it meets the requirements of 313.021(1). Such property **cannot** become qualified property on Schedule B.

SECTION 14: Wage and Employment Information

1. What is the 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 836.00
 - b. Qualifying job wage minimum option §313.021(5)(A)
-110% of the average weekly wage for manufacturing jobs in the county is 1,063.15
 - c. Qualifying job wage minimum option §313.021(5)(B)
-110% of the average weekly wage for manufacturing jobs in the region is 834.48
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? 43,392.80
7. What is the annual wage you are committing to pay for each of the new qualifying jobs you create on the qualified property? 43,392.80
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**.



Tab 2: Proof of Payment Application Fee

Attached.

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

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



Tab 3: 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.

Tab 4: Detailed Description of the Project

Lamb Solar, LLC is a 525 MW/AC solar electric facility that will be located in western Lamb County in Sudan Independent School District. The project will be comprised of approximately 1,763,328 photovoltaic panels and 202 central inverters and is being developed by DGEP Management.

DGEP Management develops, finances, owns, and operates solar assets across the United States. Through co-development partnerships, DGEP Management deploys their own equity while leveraging years of development experience to bring early stage assets to and through construction. Since 2015, DGEP Management has developed and financed over a dozen solar assets in both California and Massachusetts and is now seeking expansion into Texas.

Please Note: This application covers all qualified property in the reinvestment zone and project boundary within Sudan ISD, including the following:

- Substation
- Transmission Line
- Inverter Boxes
- Foundations
- Roadways, Paving, & Fencing
- Racking & Mounting Structures
- Meteorological Towers & Equipment
- Interconnection Facilities
- Solar Modules & Panels
- Associated Towers
- Combiner Boxes
- Operation & Maintenance Buildings
- Underground Electrical Collection Cables
- Access Roads

Generation of Solar Energy:

When sunlight strikes a photovoltaic panel, photons from the sun's energy are absorbed by the semiconductors that compose the photovoltaic cells in the panel. After the semiconductor absorbs enough of these photons, electrons are dislodged from the atoms. These electrons then flow to the front of the cell, creating an imbalance in charge due to their negative properties. This imbalance creates a voltage potential which in turn is collected by electrical conductors in the cell and carried to either storage batteries or circuits to provide power.



Tab 5: Documentation to Assist in Determining if Limitation is a Determining Factor

Throughout the United States the production of renewable energy has been increasing as the cost of these systems has decreased and technological advancements have improved efficiency. In 2019, Texas ranked 4th in installed solar capacity.¹ The state's geographic position and containment of several large population centers has made Texas a favorable location for renewable energy development.

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

An appraised value limitation on qualified property allows developers to significantly diminish the property tax liability that composes a substantial ongoing cost of operation that directly impacts the economic rate of return for the project. In the absence of an appraised value limitation, the development of renewable energy facilities becomes financially uncertain as the rate of return often fails to meet the minimum return required to proceed. In the event an appraised value limitation agreement is not received by Lamb Solar, LLC it is rather certain that the capital allotted for the development of this project will be reallocated for use in another state where either the property tax burden is lower or economic incentives can be secured, namely California, Washington, or Massachusetts—all states where DGEP Management is currently active as well. Thus, an appraised value limitation agreement between Lamb Solar, LLC and Sudan Independent School District is the determining factor in the decision to locate this facility within the state of Texas.

¹ U.S. Energy Information Administration



Tab 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)

Not Applicable.

Tab 7: Description of Qualified Investment

Lamb Solar, LLC requests that the limitation covers all qualified investment and qualified property located within Sudan ISD. It is our request that the limitation includes all eligible and ancillary equipment including the following:

- Substation
- Transmission Line
- Inverter Boxes
- Foundations
- Roadways, Paving, & Fencing
- Racking & Mounting Structures
- Meteorological Towers & Equipment
- Interconnection Facilities
- Solar Modules & Panels
- Associated Towers
- Combiner Boxes
- Operation & Maintenance Buildings
- Underground Electrical Collection Cables
- Access Roads

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

Tab 8: Description of Qualified Property

Lamb Solar, LLC requests that the limitation covers all qualified investment and qualified property located within Sudan ISD. It is our request that the limitation includes all eligible and ancillary equipment including the following:

- Substation
- Transmission Line
- Inverter Boxes
- Foundations
- Roadways, Paving, & Fencing
- Racking & Mounting Structures
- Meteorological Towers & Equipment
- Interconnection Facilities
- Solar Modules & Panels
- Associated Towers
- Combiner Boxes
- Operation & Maintenance Buildings
- Underground Electrical Collection Cables
- Access Roads

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



Tab 9: Description of Land

Not Applicable.



*Tab 10: Description of All Property Not Eligible to Become
Qualified Property (if applicable)*

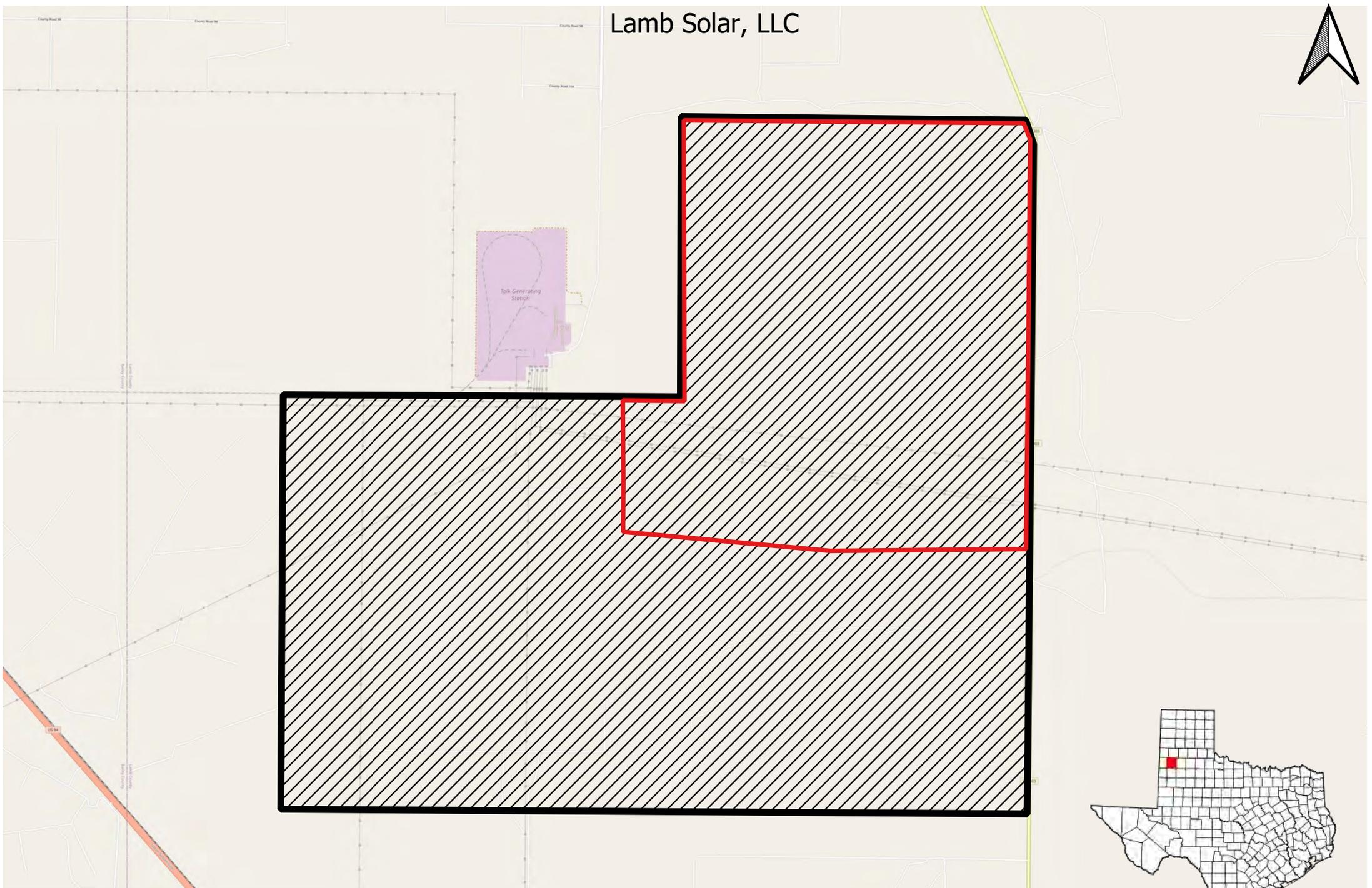
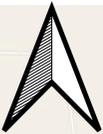
Not Applicable.



Tab 11: Maps

Please See Attached.

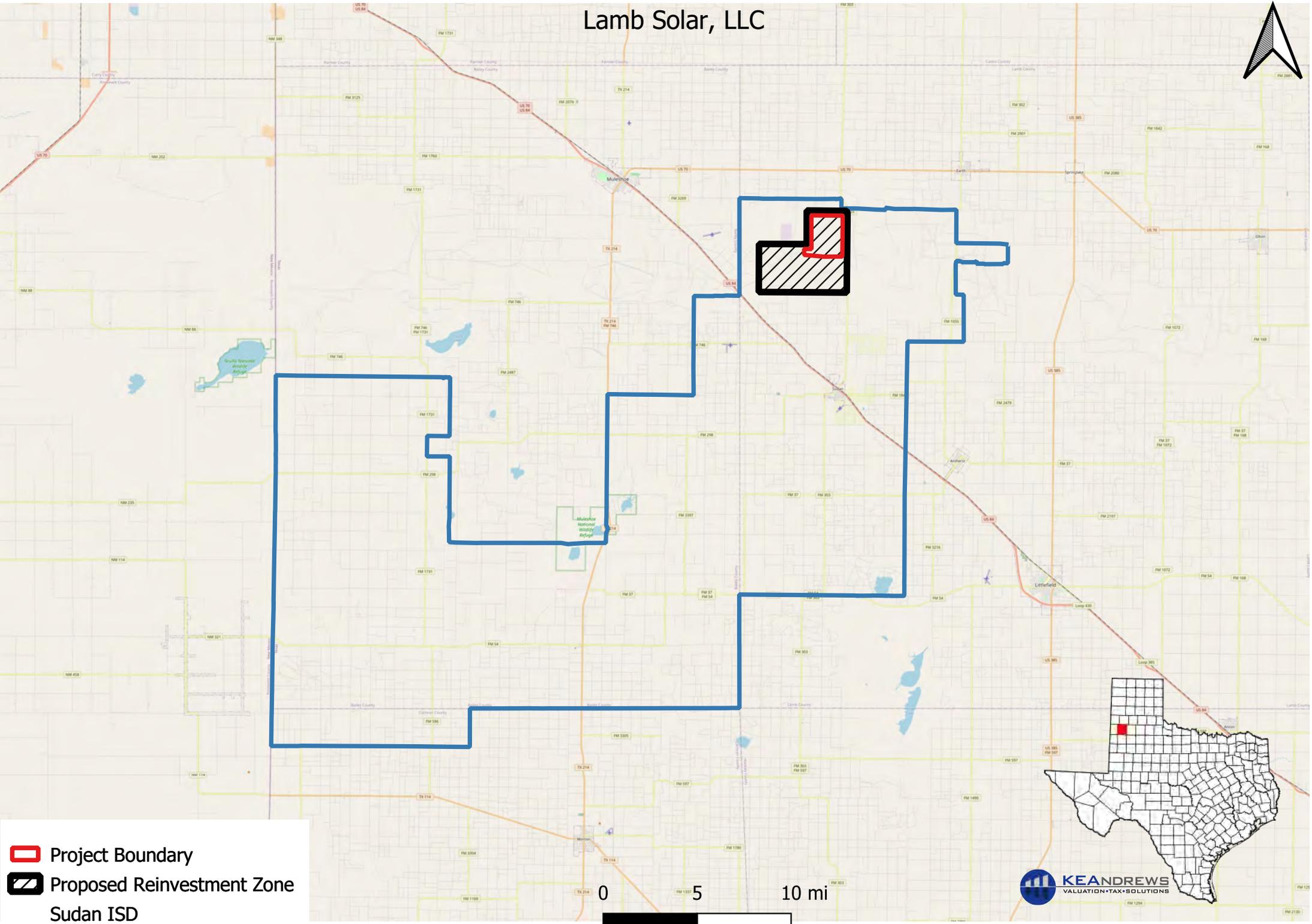
Lamb Solar, LLC



-  Project Boundary
-  Proposed Reinvestment Zone



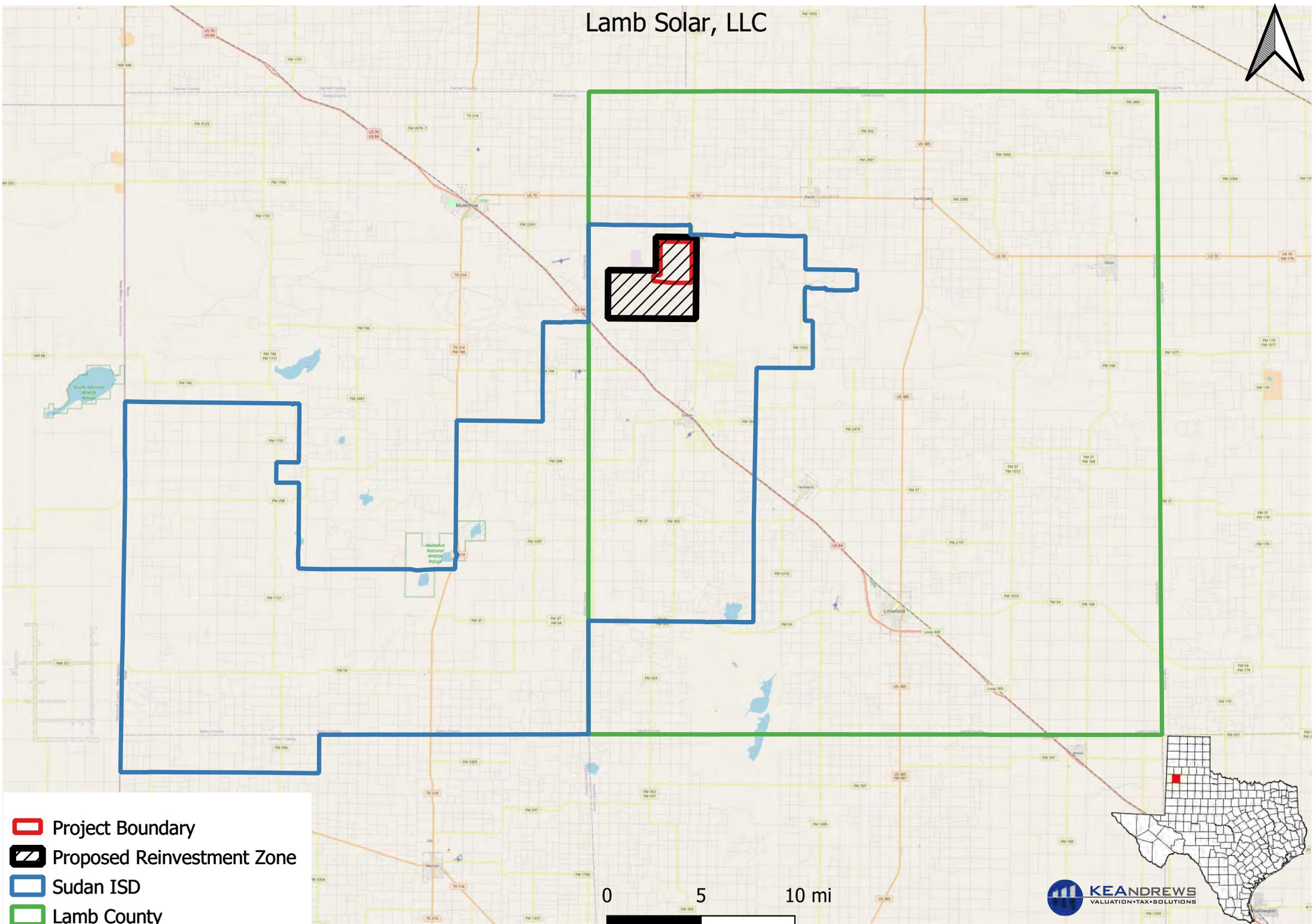
Lamb Solar, LLC



-  Project Boundary
 -  Proposed Reinvestment Zone
- Sudan ISD



Lamb Solar, LLC



-  Project Boundary
-  Proposed Reinvestment Zone
-  Sudan ISD
-  Lamb County





Tab 12: Request for Waiver of Job Creation Requirement and Supporting Information (if applicable)

Please See Attached.



September 4, 2020

Sudan Independent School District
ATT: Superintendent Scott Harrell
107 W. Highway 303 Box 249
Sudan, Texas 79371

RE: Lamb Solar, LLC Application for Appraised Value Limitation on Qualified Property Job Waiver Request

Dear Superintendent Harrell:

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

Lamb Solar, LLC requests that Sudan ISD makes such finding and waive the job creation requirement for 10 permanent jobs. Lamb Solar, LLC has committed to create 3 full time permanent positions for the operation and maintenance of the facility. The qualifying positions will be compensated at the rate of 110% of the regional manufacturing wage as well as offer full benefits.

Renewable energy projects create many jobs during the development of the facility. It is anticipated that 300 jobs will be created in the construction phase of Lamb Solar, LLC; however, once construction is complete the facility will require a relatively low number of permanent workers. The current industry standard for solar energy sites is 1 worker per 125-175 MW; therefore, Lamb Solar, LLC will create 3 jobs in regard to the 525 MW-AC generation capacity.

Lamb Solar, LLC kindly requests that you consider the approval of the job waiver request for this project. Undoubtedly, the establishment of this facility will be very beneficial to Sudan ISD, Lamb County, and the advancement of renewable energy in Texas.

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

Sincerely,
Mike Fry

Mike Fry, Director
mfry@keatax.com

DALLAS • DENVER • HOUSTON

1900 DALROCK ROAD • ROWLETT, TX • 75088 • T (469) 298.1594 • F (469) 298.1595

WWW.KEATAX.COM



Tab 13: Calculation of Three Possible Wage Requirements and Supporting Information (if applicable)

Calculation 1: Lamb County Average Weekly Wage: \$836.00

<i>Quarter</i>	<i>Area</i>	<i>Ownership</i>	<i>Industry</i>	<i>Average Weekly Wage</i>
<i>Q2 2019</i>	<i>Lamb County, TX</i>	<i>Total All</i>	<i>All Industries</i>	<i>\$803.00</i>
<i>Q3 2019</i>	<i>Lamb County, TX</i>	<i>Total All</i>	<i>All Industries</i>	<i>\$821.00</i>
<i>Q4 2019</i>	<i>Lamb County, TX</i>	<i>Total All</i>	<i>All Industries</i>	<i>\$900.00</i>
<i>Q1 2020</i>	<i>Lamb County, TX</i>	<i>Total All</i>	<i>All Industries</i>	<i>\$820.00</i>

Quarterly Census of Employment and Wages (QCEW) Report

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

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

Year	Period	Area	Ownership	Industry	Average Weekly Wage
2019	01	Lamb	Total All	Total, All Industries	817
2019	02	Lamb	Total All	Total, All Industries	803
2019	03	Lamb	Total All	Total, All Industries	821
2019	04	Lamb	Total All	Total, All Industries	900
2020	01	Lamb	Total All	Total, All Industries	820



Calculation 2: 110% Lamb County Average Manufacturing Weekly: \$1,063.15

<i>Quarter</i>	<i>Area</i>	<i>Ownership</i>	<i>Industry</i>	<i>Average Weekly Wage</i>
<i>Q2 2019</i>	<i>Lamb County, TX</i>	<i>Private</i>	<i>Manufacturing</i>	<i>\$878.00</i>
<i>Q3 2019</i>	<i>Lamb County, TX</i>	<i>Private</i>	<i>Manufacturing</i>	<i>\$990.00</i>
<i>Q4 2019</i>	<i>Lamb County, TX</i>	<i>Private</i>	<i>Manufacturing</i>	<i>\$906.00</i>
<i>Q1 2020</i>	<i>Lamb County, TX</i>	<i>Private</i>	<i>Manufacturing</i>	<i>\$1,092.00</i>

Quarterly Census of Employment and Wages (QCEW) Report

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

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

Year	Period	Area	Ownership	Industry	Average Weekly Wage
2019	01	Lamb	Private	Manufacturing	908
2019	02	Lamb	Private	Manufacturing	878
2019	03	Lamb	Private	Manufacturing	990
2019	04	Lamb	Private	Manufacturing	906
2020	01	Lamb	Private	Manufacturing	1,092



Calculation 3: 110% Regional Manufacturing Wage: \$834.48 weekly or \$43,392.80 annually

**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.



*Tab 14: Schedules A1, A2, B, C and D completed and signed
Economic Impact (if applicable)*

Please See Attached.

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

Date **9/8/2020**
 Applicant Name **Lamb Solar, LLC**
 ISD Name **Sudan ISD**

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 (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 not become Qualified Property [SEE NOTE]	Other new investment made during this year that may become Qualified Property [SEE NOTE]	Total Investment (Sum of Columns A+B+C+D)	
Investment made before filing complete application with district				Not eligible to become Qualified Property					
Investment made after filing complete application with district, but before final board approval of application	STUB	2021-2022	2021						
Investment made after final board approval of application and before Jan. 1 of first complete tax year of qualifying time period				\$ 100,000,000.00				\$ 100,000,000.00	
Complete tax years of qualifying time period	QTP1	2022-2023	2022	\$ 324,500,000.00	\$ 500,000.00			\$ 325,000,000.00	
	QTP2	2023-2024	2023						
Total Investment through Qualifying Time Period [ENTER this row in Schedule A2]				\$ 424,500,000.00	\$ 500,000.00			\$ 425,000,000.00	
				Enter amounts from TOTAL row above in Schedule A2					
Total Qualified Investment (sum of green cells)				\$ 425,000,000.00					

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

Column A: This represents the total dollar amount of planned investment in tangible personal property. Only include estimates of investment for "replacement" property if the property is specifically described in the application. 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 **9/8/2020**
 Applicant Name **Lamb Solar, LLC**
 ISD Name **Sudan ISD**

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 (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 investment made during this year that will <u>not</u> 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*				Enter amounts from TOTAL row in Schedule A1 in the row below				
	--	TOTALS FROM SCHEDULE A1		\$ 424,500,000.00	\$ 500,000.00			\$ 425,000,000.00
Each year prior to start of value limitation period	0	2020-2021	2020					
Each year prior to start of value limitation period	0	2021-2022	2021	\$ 100,000,000.00				\$ 100,000,000.00
Each year prior to start of value limitation period	QTP 1	2022-2023	2022	\$ 324,500,000.00	\$ 500,000.00			\$ 325,000,000.00
Value limitation period***	LP 1/QTP 2	2023-2024	2023					
	2	2024-2025	2024					
	3	2025-2026	2025					
	4	2026-2027	2026					
	5	2027-2028	2027					
	6	2028-2029	2028					
	7	2029-2030	2029					
	8	2030-2031	2030					
	9	2031-2032	2031					
	10	2032-2033	2032					
Total Investment made through limitation				\$ 424,500,000.00	\$ 500,000.00			\$ 425,000,000.00
Continue to maintain viable presence	11	2033-2034	2033					
	12	2034-2035	2034					
	13	2035-2036	2035					
	14	2036-2037	2036					
	15	2037-2038	2037					
Additional years for 25 year economic impact as required by 313.026(c)(1)	16	2038-2039	2038					
	17	2039-2040	2039					
	18	2040-2041	2040					
	19	2041-2042	2041					
	20	2042-2043	2042					
	21	2043-2044	2043					
	22	2044-2045	2044					
	23	2045-2046	2045					
	24	2046-2047	2046					
	25	2047-2048	2047					

* 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 **9/8/2020**
 Applicant Name **Lamb Solar, LLC**
 ISD Name **Sudan ISD**

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	0	2020-2021	2020						
Each year prior to start of Value Limitation Period	0	2021-2022	2021						
Each year prior to start of Value Limitation Period	QTP 1	2022-2023	2022			\$ 50,000,000.00	\$ 50,000,000.00	\$ 50,000,000.00	\$ 50,000,000.00
Value Limitation Period	LP 1/QTP 2	2023-2024	2023		\$ 500,000.00	\$ 424,500,000.00	\$ 425,000,000.00	\$ 425,000,000.00	\$ 20,000,000.00
	2	2024-2025	2024		\$ 485,000.00	\$ 386,295,000.00	\$ 386,780,000.00	\$ 386,780,000.00	\$ 20,000,000.00
	3	2025-2026	2025		\$ 470,000.00	\$ 348,090,000.00	\$ 348,560,000.00	\$ 348,560,000.00	\$ 20,000,000.00
	4	2026-2027	2026		\$ 455,000.00	\$ 309,885,000.00	\$ 310,340,000.00	\$ 310,340,000.00	\$ 20,000,000.00
	5	2027-2028	2027		\$ 440,000.00	\$ 271,680,000.00	\$ 272,120,000.00	\$ 272,120,000.00	\$ 20,000,000.00
	6	2028-2029	2028		\$ 425,000.00	\$ 233,475,000.00	\$ 233,900,000.00	\$ 233,900,000.00	\$ 20,000,000.00
	7	2029-2030	2029		\$ 410,000.00	\$ 195,270,000.00	\$ 195,680,000.00	\$ 195,680,000.00	\$ 20,000,000.00
	8	2030-2031	2030		\$ 395,000.00	\$ 157,065,000.00	\$ 157,460,000.00	\$ 157,460,000.00	\$ 20,000,000.00
	9	2031-2032	2031		\$ 380,000.00	\$ 118,860,000.00	\$ 119,240,000.00	\$ 119,240,000.00	\$ 20,000,000.00
	10	2032-2033	2032		\$ 365,000.00	\$ 84,900,000.00	\$ 85,265,000.00	\$ 85,265,000.00	\$ 20,000,000.00
Continue to maintain viable presence	11	2033-2034	2033		\$ 350,000.00	\$ 84,900,000.00	\$ 85,250,000.00	\$ 85,250,000.00	\$ 85,250,000.00
	12	2034-2035	2034		\$ 335,000.00	\$ 84,900,000.00	\$ 85,235,000.00	\$ 85,235,000.00	\$ 85,235,000.00
	13	2035-2036	2035		\$ 320,000.00	\$ 84,900,000.00	\$ 85,220,000.00	\$ 85,220,000.00	\$ 85,220,000.00
	14	2036-2037	2036		\$ 305,000.00	\$ 84,900,000.00	\$ 85,205,000.00	\$ 85,205,000.00	\$ 85,205,000.00
	15	2037-2038	2037		\$ 290,000.00	\$ 84,900,000.00	\$ 85,190,000.00	\$ 85,190,000.00	\$ 85,190,000.00
Additional years for 25 year economic impact as required by 313.026(c)(1)	16	2038-2039	2038		\$ 275,000.00	\$ 84,900,000.00	\$ 85,175,000.00	\$ 85,175,000.00	\$ 85,175,000.00
	17	2039-2040	2039		\$ 260,000.00	\$ 84,900,000.00	\$ 85,160,000.00	\$ 85,160,000.00	\$ 85,160,000.00
	18	2040-2041	2040		\$ 245,000.00	\$ 84,900,000.00	\$ 85,145,000.00	\$ 85,145,000.00	\$ 85,145,000.00
	19	2041-2042	2041		\$ 230,000.00	\$ 84,900,000.00	\$ 85,130,000.00	\$ 85,130,000.00	\$ 85,130,000.00
	20	2042-2043	2042		\$ 215,000.00	\$ 84,900,000.00	\$ 85,115,000.00	\$ 85,115,000.00	\$ 85,115,000.00
	21	2043-2044	2043		\$ 200,000.00	\$ 84,900,000.00	\$ 85,100,000.00	\$ 85,100,000.00	\$ 85,100,000.00
	22	2044-2045	2044		\$ 185,000.00	\$ 84,900,000.00	\$ 85,085,000.00	\$ 85,085,000.00	\$ 85,085,000.00
	23	2045-2046	2045		\$ 170,000.00	\$ 84,900,000.00	\$ 85,070,000.00	\$ 85,070,000.00	\$ 85,070,000.00
	24	2046-2047	2046		\$ 155,000.00	\$ 84,900,000.00	\$ 85,055,000.00	\$ 85,055,000.00	\$ 85,055,000.00
	25	2047-2048	2047		\$ 140,000.00	\$ 84,900,000.00	\$ 85,040,000.00	\$ 85,040,000.00	\$ 85,040,000.00

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

Only include market value for eligible property on this schedule.

Schedule C: Employment Information

Date **9/8/2020**
 Applicant Name **Lamb Solar, LLC**
 ISD Name **Sudan ISD**

Form 50-296A

Revised February 2020

	Year	School Year (YYYY-YYYY)	Tax Year (Actual tax year) YYYY	Construction		Non-Qualifying Jobs	Qualifying Jobs	
				Column A Number of Construction FTE's	Column B Average annual wage rates for construction workers	Column C Number of non-qualifying jobs applicant estimates it will create (cumulative)	Column D Number of new qualifying jobs applicant commits to create meeting all criteria of Sec. 313.021(3) (cumulative)	Column E Annual wage of new qualifying jobs
Each year prior to start of Value Limitation Period	0	2020-2021	2020					
Each year prior to start of Value Limitation Period	0	2021-2022	2021	300	\$ 43,392.80			
Each year prior to start of Value Limitation Period	QTP 1	2022-2023	2022	300	\$ 43,392.80			
Value Limitation Period <small>The qualifying time period could overlap the value limitation period.</small>	LP 1/ QTP 2	2023-2024	2023				3	\$ 43,392.80
	2	2024-2025	2024				3	\$ 43,392.80
	3	2025-2026	2025				3	\$ 43,392.80
	4	2026-2027	2026				3	\$ 43,392.80
	5	2027-2028	2027				3	\$ 43,392.80
	6	2028-2029	2028				3	\$ 43,392.80
	7	2029-2030	2029				3	\$ 43,392.80
	8	2030-2031	2030				3	\$ 43,392.80
	9	2031-2032	2031				3	\$ 43,392.80
	10	2032-2033	2032				3	\$ 43,392.80
Years Following Value Limitation Period	11 through 25	2033-2047	2033-2047				3	\$ 43,392.80

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



Tab 15: Economic Impact Analysis, other payments made in the state or other economic information (if applicable)

Please See Attached.



Tab 16: Description of Reinvestment or Enterprise Zone

Currently, it is anticipated that Sudan Independent School District will create the reinvestment zone prior to the execution of the agreement. Please find attached their letter of intent.

Sudan Independent School District
P.O. Box 249
Sudan, Texas 79371

Superintendent:227-2431
Business Office:227-2431

High School:227-2431
Elementary:227-2431

September 15, 2020

Chapter 313 Team
Data Analysis and Transparency Division
Texas Comptroller of Public Accounts
P.O. Box 13528 Capitol Station
Austin TX 78711-3528

Re: Lamb Solar, LLC application to Sudan ISD
District's Intent to Establish a Reinvestment Zone

To Whom it May Concern,

Please be advised that Sudan Independent School District, an Excess Local Revenue District under Chapter 49 of the Education Code, intends to establish a reinvestment zone to encompass the Project set out in the above-referenced application. The District is currently working with the applicant to properly describe the boundaries of the reinvestment zone, and the District intends to establish the reinvestment zone before year end, 2020. Once the reinvestment zone is established, the District will supplement the above-noted application. It is understood that that the Project described in the above-noted application must be located within a reinvestment zone, and the District will not consider the above-noted application and any resulting Appraised Value Limitation Agreement unless and until a reinvestment zone has been established as provided by District policy CCGB (LEGAL).

If you need anything further, please do not hesitate to contact the District's legal counsel, Fred Stormer, of the Underwood Law Firm, P.C.

Sincerely,



Scott Harrell, Superintendent



*Tab 17: Signature and Certification Page, Signed and Dated by
Authorized School District Representative and Authorized
Company Representative (applicant)*

Please See Attached.

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 - Scott Harrell, Superintendent, 9/14/2020

2. Authorized Company Representative (Applicant) Signature and Notarization

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

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

print here - Sean Robinson, Manager, 9/9/20

STERLING YAU Notary Public, State of New York Reg. No. 01YA6373507 Qualified in Bronx County Commission Expires April 09, 2022

(Notary Seal)

GIVEN under my hand and seal of office this, the 9 day of Sept, 2020 Notary Public in and for the State of New York My Commission expires: 04/09/2022

If you make a false statement on this application, you could be found guilty of a Class A misdemeanor or a state jail felony under Texas Penal Code Section 37.10.