WALSH GALLEGOS
TREVIÑO RUSSO & KYLE P.C.

September 24, 2020

via email: Ch313.apps@cpa.texas.gov
Local Government Assistance and Economic Analysis Division
Texas Comptroller of Public Accounts
Lyndon B. Johnson State Office Building
111 East 17th Street
Austin, TX 78774

Re: Big Star Solar, LLC's Application for Appraised Value Limitation on Qualified Property to the Smithville Independent School District

Dear Madam or Sir:

My law firm represents the Smithville Independent School District ("District") regarding the above referenced matter. Enclosed please find the Application for Appraised Value Limitation of Qualified Property from Big Star Solar, LLC ("Applicant").

On Monday, September 21, 2020, the Smithville ISD Board of Trustees received and reviewed the Application. On the same date, the Board of Trustees voted to consider the Application pending receipt of the application fee. The application fee was received on Wednesday, September 23, 2020 by the District completing the Application as indicated therein.

The Smithville Independent School District respectfully requests that the Comptroller conduct an economic impact evaluation of the investment proposed by the Application. Please confirm with us the date and website link to the Comptroller's publication of the documentation received.

In addition to the Application submitted to you with this letter, a copy of the Application is being submitted to the Bastrop County Appraisal District pursuant to 34 TEX. ADMIN CODE §9.1054.

Please let me know if you have any questions or need anything additional. Thank you.

Sincerely,

Oscar G. Treviño

Enclosure

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T: 512.454.6864 | F: 512.467.9318 | www.WalshGallegos.com

cc: Cheryl Burns, Superintendent
Smithville Independent School District
P O Box 479
Smithville, TX 78957
via email: cburns@smithvilleisd.org

Edward Shelton, Executive Vice President
RWE Renewables Americas LLC
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San Francisco, CA 94111
via email: edward.shelton@rwe.com

Sean Pattee, Development Manager
RWE Renewables Americas LLC
701 Brazos St., Suite 1400
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Faun Cullens, Chief Appraiser
Bastrop County Tax Appraisal District
P O Drawer 578
Bastrop, TX 78602
via email: faun@bastropcad.org; bcad@bastropcad.org

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 21, 2020
Date Application Received by District

Cheryl
First Name

Burns
Last Name

Superintendent
Title

Smithville ISD
School District Name

901 NE 6th Street
Street Address

PO Box 479
Mailing Address

City

Texas
State

78957
ZIP

(512) 237-2487
Phone Number

N/A
Fax Number

N/A
Mobile Number (optional)

cburns@smithvilleisd.org
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)***

First Name: Oscar
Last Name: Trevino
Title: Shareholder
Firm Name: Walsh Gallegos Trevino Russo & Kyle P.C.
Phone Number: 512-454-6864
Fax Number: 512-467-9318
Mobile Number (optional): N/A
Email Address: otrevino@wabsa.com

4. On what date did the district determine this application complete? ..... September 23, 2020*

5. Has the district determined that the electronic copy and hard copy are identical? ..... ☑ Yes ☐ No

*Completion date is based on the date of receipt of the application fee as per action of the Board of Trustees.

SECTION 2: Applicant Information

1. Authorized Company Representative ***(Applicant)***

First Name: Edward
Last Name: Shelton
Title: Executive Vice President
Organization: RWE Renewables Americas LLC
Street Address: 20 California St. Suite 500
Mailing Address: 20 California St. Suite 500
City: San Fransisco
State: CA
ZIP: 94111
Phone Number: 415-347-2570
Fax Number: N/A
Mobile Number (optional): N/A
Business Email Address: edward.shelton@rwe.com

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.

First Name: Sean
Last Name: Pattee
Title: Development Manager
Organization: RWE Renewables Americas LLC
Street Address: 701 Brazos Street Suite 1400
Mailing Address: 701 Brazos Street Suite 1400
City: Austin
State: TX
ZIP: 78701
Phone Number: 512-200-6602
Fax Number: 512-494-9581
Mobile Number (optional): 512-701-2922
Business Email Address: sean.pattee@rwe.com

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)*

First Name: Mike
Last Name: Fry
Title: Energy Services Director
Firm Name: KE Andrews
Phone Number: 429-298-1594
Fax Number: 469.298.1619
Business Email Address: mfry@keatax.com

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.

Payment Amount: $75,000
Transaction Type: check
Payor: RWE Renewables Americas, LLC
Payee: Smithville ISD
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? Big Star Solar, LLC
2. List the Texas Taxpayer I.D. number of entity subject to Tax Code, Chapter 171 (11 digits) 32069660697
3. Parent Company Name RWE Renewables Americas, LLC
4. Parent Company Tax ID 12000751680
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

RWE Renewables Americas, LLC

2c. List the Reporting Entity Taxpayer Number

12000751680

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: December 31, 2020
2. Estimated commencement of construction: March 2021
3. Beginning of qualifying time period (MM/DD/YYYY): 01/01/2021
4. First year of limitation (MM/DD/YYYY): 01/01/2023

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: April 2022

SECTION 10: The Property

1. Identify county or counties in which the proposed project will be located: Bastrop County (100%)
2. Identify Central Appraisal District (CAD) that will be responsible for appraising the property: Bastrop County 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): Smithville, 1.348350%, 100% (Name, tax rate and percent of project)

I&S (ISD): N/A (Name, tax rate and percent of project)

County: Bastrop County, 0.5699%, 100% (Name, tax rate and percent of project)

City: XXXXXXX NOT APPLICABLE (Name, tax rate and percent of project)

Hospital District: Emer. Svcs Dist. #1, 0.100000, 100% (Name, tax rate and percent of project)

Water District: N/A (Name, tax rate and percent of project)

Other (describe): N/A (Name, tax rate and percent of project)

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

City: N/A
(Incentive type, percentage, start and end year)

Hospital District: N/A
(Incentive type, percentage, start and end year)

Water District: N/A
(Incentive type, percentage, start and end yeart)

Other (describe): 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. 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? 2
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 789.25
   b. Qualifying job wage minimum option §313.021(5)(A)
      -110% of the average weekly wage for manufacturing jobs in the county is 1,097.80
   c. Qualifying job wage minimum option §313.021(5)(B)
      -110% of the average weekly wage for manufacturing jobs in the region is 1,292.31
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? 57,085.60
7. What is the annual wage you are committing to pay for each of the new qualifying jobs you create on the qualified property? 57,085.60
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**.

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	Maps that clearly show: a) Project boundary and project vicinity, including county and school district boundaries b) Qualified investment including location of tangible personal propertry 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 **Note**: Electronic maps should be high resolution files. Include map legends/markers.
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	Description of Reinvestment or Enterprise Zone, including: 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 *** To be submitted with application or before date of final application approval by school board**
17	Signature and Certification page, signed and dated by Authorized School District Representative and Authorized Company Representative (applicant)

Big Star Solar, LLC
Application for Appraised Value Limitations on Qualified Property
Tab 2

Proof of Payment of Application Fee

See 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)

Big Star Solar, LLC
Application for Appraised Value Limitations on Qualified Property
Tab 3

Documentation of Combined Group Membership

Big Star Solar, LLC will be listed in the upcoming franchise tax report for RWE Renewables Americas, LLC, but the franchise tax report has not been filed as of the date of this application. The document should be available in June.

Please note: RWE Renewables Americas, LLC is the parent company of Big Star Solar, LLC and will be listed as such in the updating Texas franchise tax report issued for RWE Renewables Americas, LLC.

Big Star Solar, LLC
Application for Appraised Value Limitations on Qualified Property
Tab 4

Description of the Project

The proposed Project will consist of a facility designed to use solar power to generate electricity.

The Project layout is not finalized at this time, but the project will be constructed on approximately 1,710 acres for which the Applicant has long-term site control agreements with the local landowners. The project will be located entirely in Bastrop County and within Smithville ISD. The proposed project will include, but is not limited to, the following equipment:

- Planned 200 MW-AC solar facility in size;
- Planned 80 MW-AC energy storage facility in size;
- PV modules;
- DC-to-AC inverters;
- Medium and high-voltage electric cabling;
- Single-Axis racking system (mounting structures);
- Project substation which will include a high-voltage transformer, switchgear,
- Transmission equipment, telecommunications and SCADA equipment;
- Interconnection equipment connecting the project to the grid;
- Operations and maintenance (O&M) building including telecommunications and computing equipment;
- Meteorological equipment to measure solar irradiance and other weather conditions; and
- Eligible ancillary and necessary equipment.

The Project is in the process of obtaining an Interconnection Agreement with ERCOT. The Project applied for interconnection with ERCOT on August 1, 2019, and has been assigned interconnection study ERCOT #21INR0413. The Project has not been known by any other names in public statements or in other public applications.

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

Big Star Solar, LLC
Application for Appraised Value Limitations on Qualified Property
Tab 5

Limitation as a Determining Factor

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

Renewable energy developers face many challenges in the determination of project location--one of these factors being the selection of an area where the greatest return on investment can be achieved. There are several factors that contribute to Texas's favor ability 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.

Applicant has entered into interconnection studies with the Transmission Service Provider who owns the 345kV Transmission line running across the project site. Applicant (or an affiliate of applicant) has also entered into lease and easement agreements with landowners to permit the installation and operation of the Project facilities. None of the agreements entered into by applicant commits applicant to construct the Project.

The Company is currently considering several other projects in Texas (Stephens County, Jack County, Bee County, Kenedy County, Willacy County, San Patricio County and several others), Oklahoma (Vici complex, Major), Kansas (two project sites), Indiana, Illinois, plus Canada. The Company has received tax incentives on several of these projects which significantly improve the financial viability of the investment. RWE has not built a project in Texas that did not have a Chapter 313 agreement, as it is crucial to exceeding the company financial hurdle. RWE recently sold a project that was unable to get a Chapter 313 agreement, as it was unable to meet the minimum financial hurdle. Without a Chapter 313 agreement, this Project would probably not be built.

Big Star Solar, LLC
Application for Appraised Value Limitations on Qualified Property
Tab 6

Not applicable.

Big Star Solar, LLC
Application for Appraised Value Limitations on Qualified Property
Tab 7

Description of Qualified Investment

The proposed Project will consist of a facility designed to use solar power to generate electricity with a total Project capacity of 200 MW and a storage capacity of 80MW.

The Project layout is not finalized at this time, but the Project will include the following equipment that will be considered Qualified Investment in this application:

- PV modules (with a total Project capacity of 200 MW);
- Lithium-ion batteries (with a total Project capacity of 80 MW);
- DC-to-AC inverters;
- Medium and high-voltage electric cabling;
- Single-Axis racking system (mounting structures);
- Project substation which will include a high-voltage transformer, switchgear,
- Transmission equipment, telecommunications and SCADA equipment;
- Interconnection equipment connecting the project to the grid;
- Operations and maintenance (O&M) building including telecommunications and computing equipment;
- Meteorological equipment to measure solar irradiance and other weather conditions; and
- Eligible ancillary and necessary equipment.

Please Note This application covers all Qualified Investment within Smithville ISD. All of the property, equipment, and improvements owned by the applicant and located in the reinvestment zone within the boundary of Smithville ISD will be Qualified Investment under this application if placed in service during the qualifying time period.

Big Star Solar, LLC
Application for Appraised Value Limitations on Qualified Property
Tab 8

Description of Qualified Property

The proposed Project will consist of a facility designed to use solar power to generate electricity with a total Project capacity of 200 MW and a storage capacity of 80MW.

The Project layout is not finalized at this time, but the Project will include the following equipment that will be considered Qualified Property in this application:

- PV modules (with a total Project capacity of 200 MW);
- Lithium-ion batteries (with a total storage capacity of 80 MW);
- DC-to-AC inverters;
- Medium and high-voltage electric cabling;
- Single-Axis racking system (mounting structures);
- Project substation which will include a high-voltage transformer, switchgear,
- Transmission equipment, telecommunications and SCADA equipment;
- Interconnection equipment connecting the project to the grid;
- Operations and maintenance (O&M) building including telecommunications and computing equipment;
- Meteorological equipment to measure solar irradiance and other weather conditions; and
- Eligible ancillary and necessary equipment.

Please Note This application covers all Qualified Property within Smithville ISD. All of the property, equipment, and improvements owned by the applicant and located in the reinvestment zone within the boundary of Smithville ISD will be Qualified Property under this application.

Big Star Solar, LLC
Application for Appraised Value Limitations on Qualified Property
Tab 9

Description of Land

Not applicable.

Big Star Solar, LLC
Application for Appraised Value Limitations on Qualified Property
Tab 10

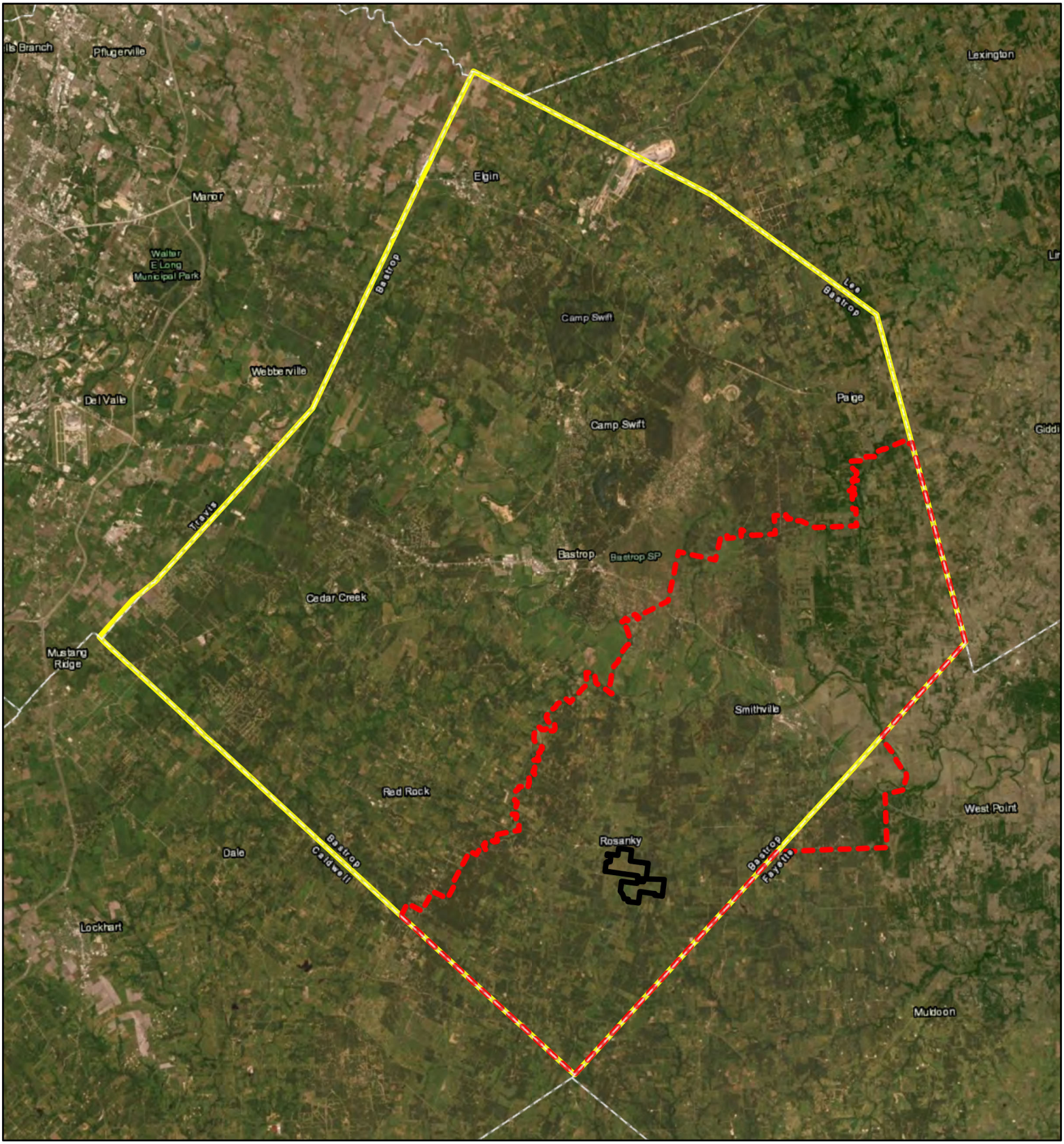
Description of Property Not Eligible to Become Qualified Property

Not applicable.

Big Star Solar, LLC
Application for Appraised Value Limitations on Qualified Property
Tab 11

Maps of Qualified Property

See attached.



Big Star
Tab 11a

Bastrop County, TX

Map produced by RWE Renewables Americas, LLC for internal use only. Site locations are approximate. Map is not to be reproduced or redistributed without expressly written permission from RWE.

Project Boundary

Smithville ISD

Bastrop County

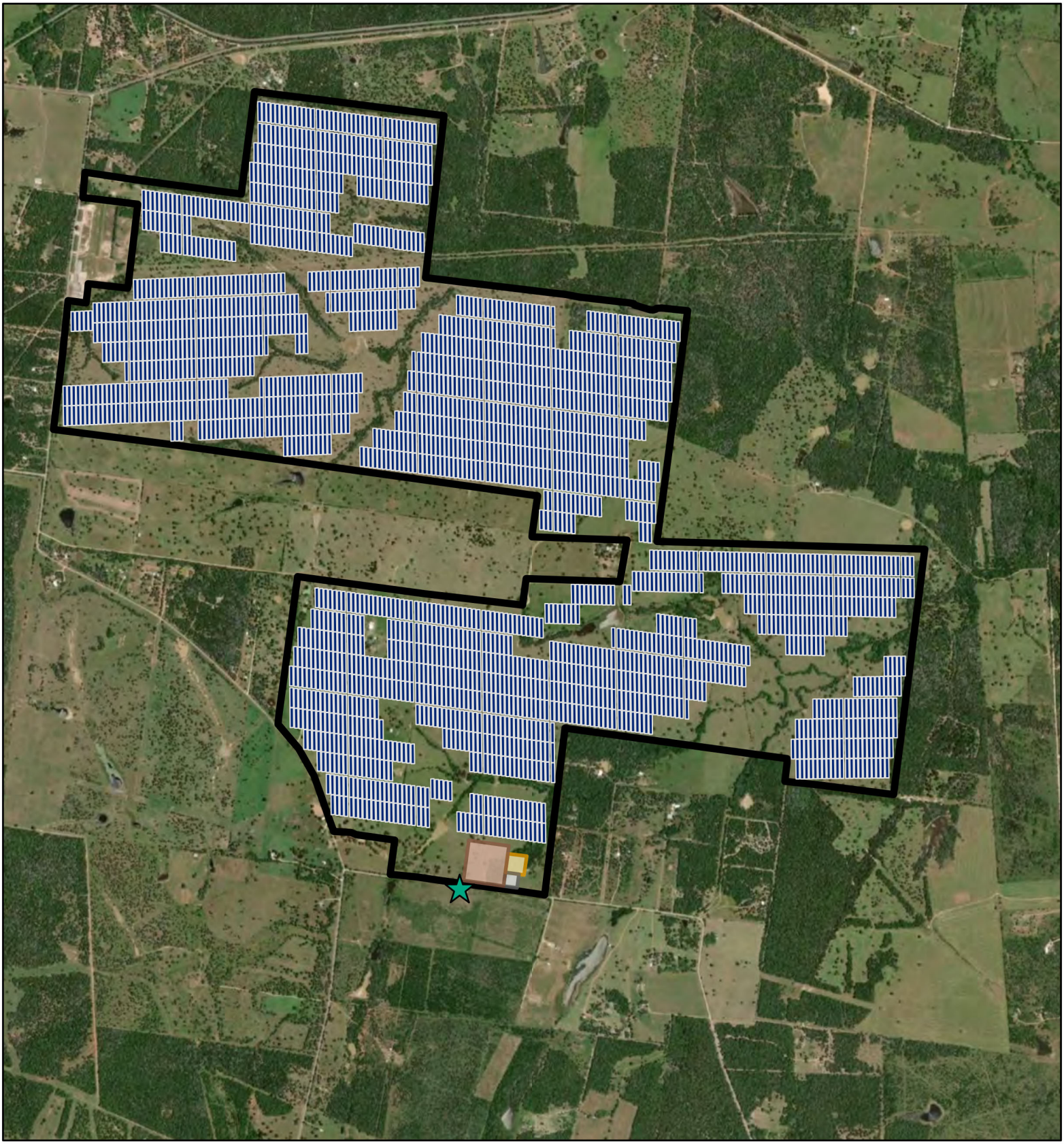
RWE

August 05, 2020

NAD 1983 2011 StatePlane Texas Central FIPS 4203 Ft US

0 15,000 30,000 Feet

1:358,932



Big Star
Tab 11b

Bastrop County, TX

Map produced by RWE Renewables Americas, LLC for internal use only. Site locations are approximate. Map is not to be reproduced or redistributed without expressly written permission from RWE.

- Proposed POI
- Proposed AE Substation - 9 Acres
- Proposed PV Substation - 1 Acre
- Proposed Battery Storage - 2 Acres
- Proposed PV Layout - 210 MW
- Project Boundary

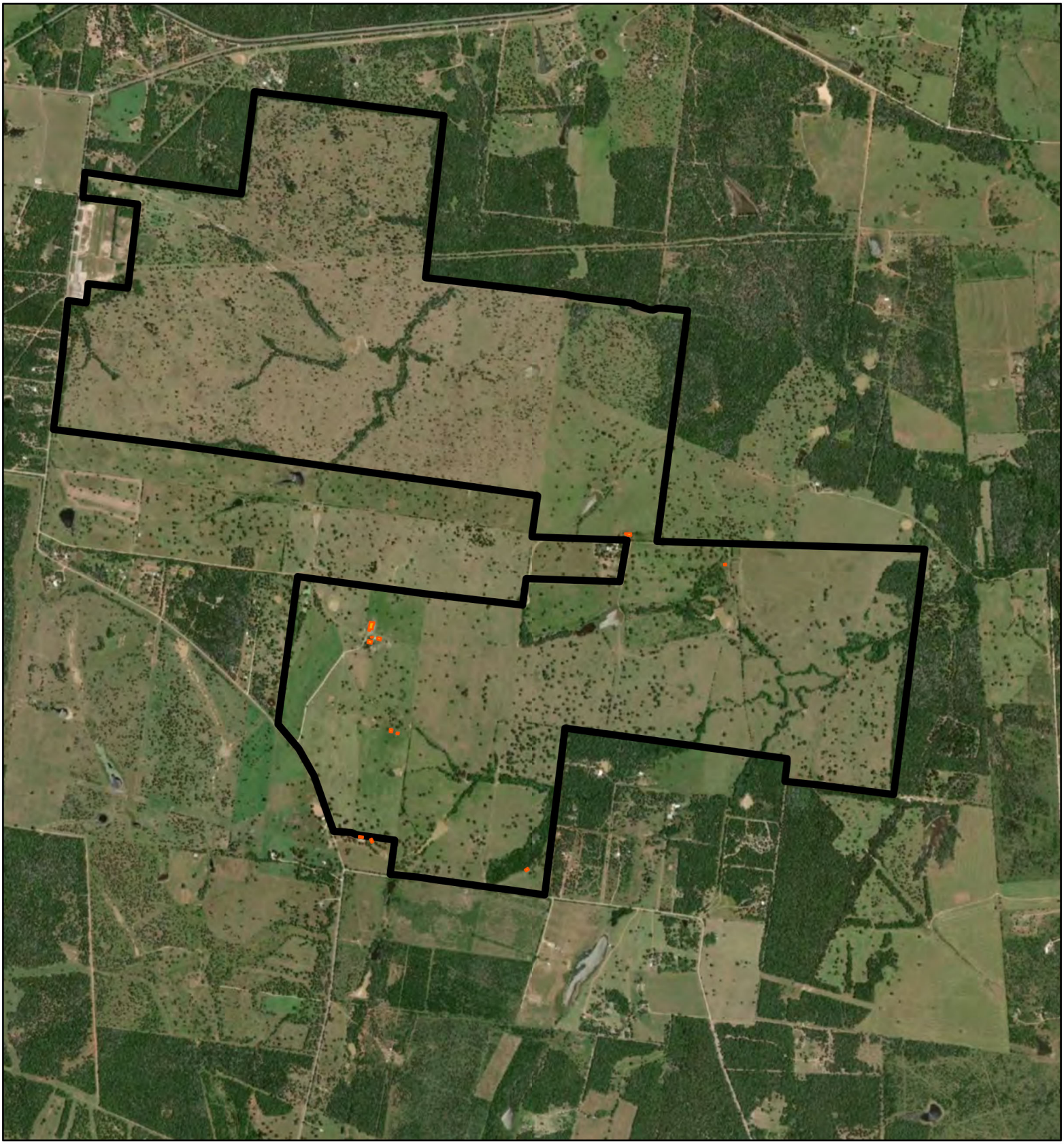
RWE

August 05, 2020

NAD 1983 2011 StatePlane Texas Central FIPS 4203 Ft US

0 1,000 2,000 Feet

1:24,401



Big Star
Tab 11c

Bastrop County, TX

Map produced by RWE Renewables Americas, LLC for internal use only. Site locations are approximate. Map is not to be reproduced or redistributed without expressly written permission from RWE.

ALTA Existing Buildings

Project Boundary

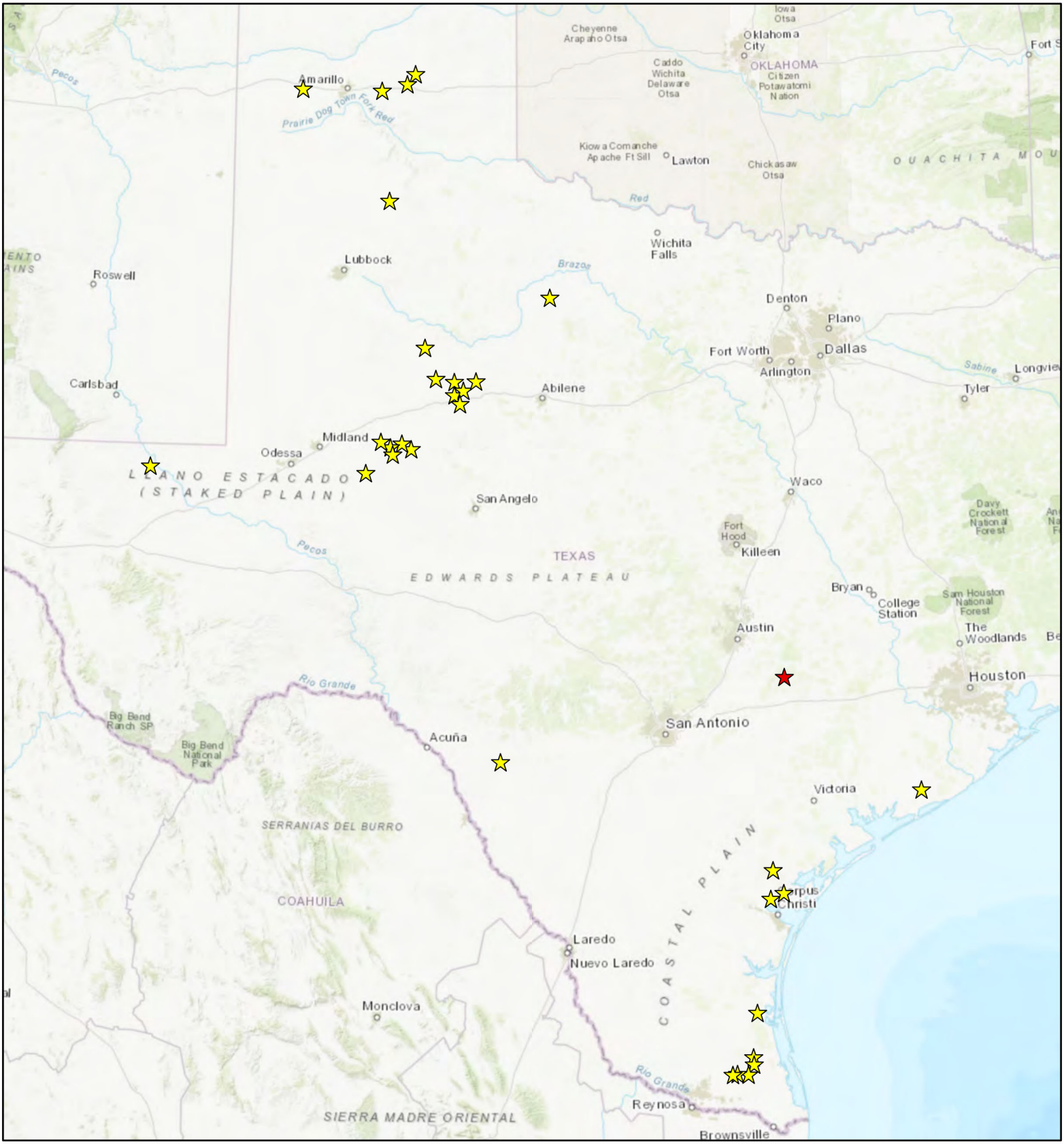
RWE

August 05, 2020

NAD 1983 2011 StatePlane Texas Central FIPS 4203 Ft US

0 1,000 2,000 Feet

1:24,401



Big Star
Tab 11d

Bastrop County, TX

Map produced by RWE Renewables Americas, LLC for internal use only. Site locations are approximate. Map is not to be reproduced or redistributed without expressly written permission from RWE.

RWE Assets

Big Star

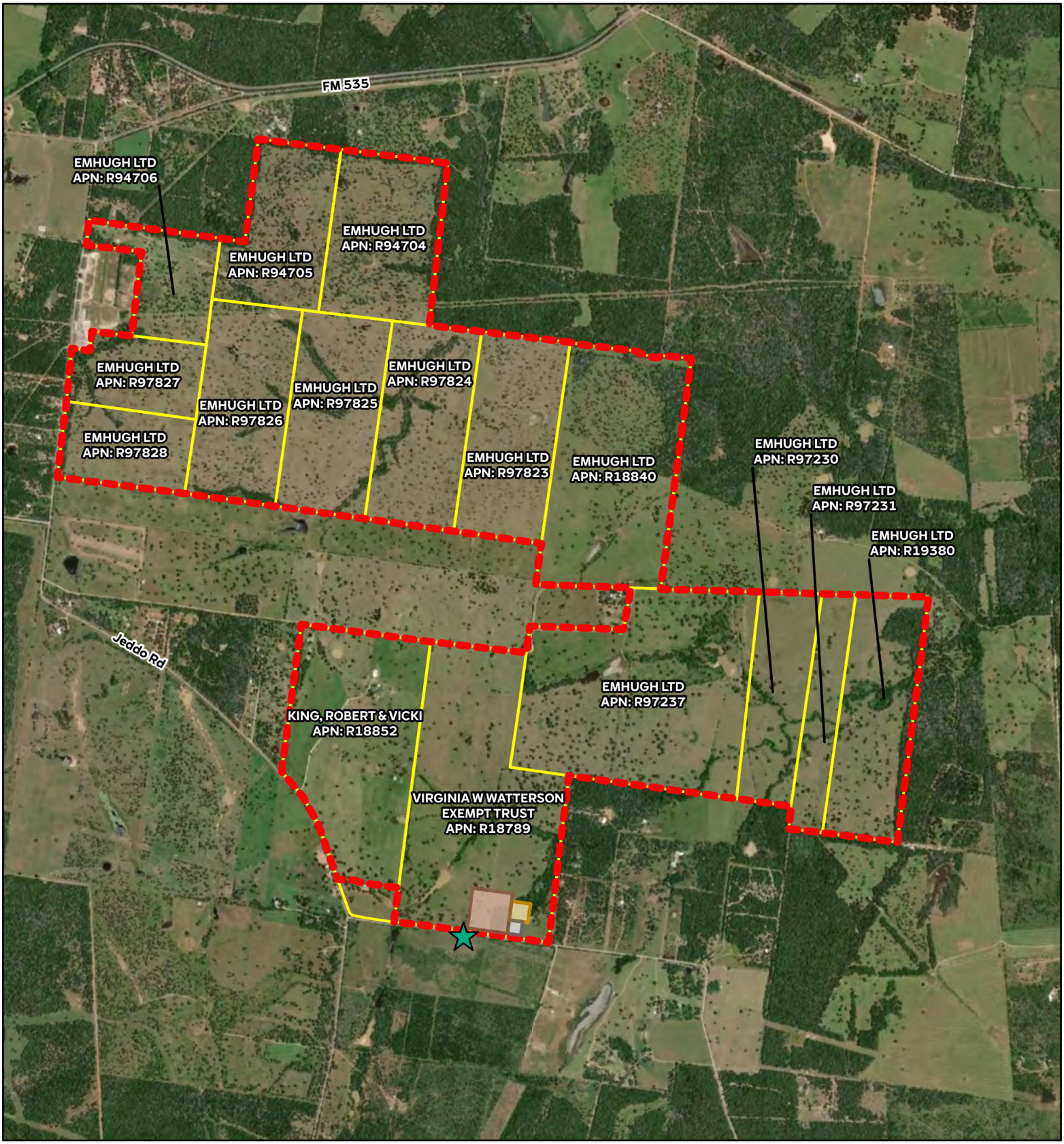
RWE

August 05, 2020

NAD 1983 2011 StatePlane Texas Central FIPS 4203 Ft US

150,000 Feet

1:5,101,291



Big Star

Bastrop County, TX

Map produced by RWE Renewables Americas, LLC for internal use only. Site locations are approximate. Map is not to be reproduced or redistributed without expressly written permission from RWE.

- Proposed POI
- Proposed AE Substation - 9 Acres
- Proposed PV Substation - 1 Acre
- Proposed Battery Storage - 2 Acres
- PV Project Parcel Boundary
- Proposed Reinvestment Zone
- Project Boundary

RWE

August 05, 2020

NAD 1983 2011 StatePlane Texas Central FIPS 4203 Ft US

0 1,000 2,000 Feet

1:24,401

Big Star Solar, LLC
Application for Appraised Value Limitations on Qualified Property
Tab 12

Request for Job Waiver

See attached.

701 Brazos Street
Suite 1400
Austin, TX 78701

_____, 2020

Cheryl Burns
Superintendent
Smithville Independent School District
P.O. Box 479
Smithville, TX 78957

Re: Chapter 313 Job Waiver Request

Dear Superintendent Burns,

Big Star Solar, LLC requests that the Smithville Independent School District's Board of Trustees waive the job requirement provision as allowed by Section 313.025(f-1) of the Texas 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 type of facility that is described in the application.

Big Star Solar, LLC requests that the Smithville Independent School District make such a finding and waive the job creation requirement for 10 permanent jobs. In line with industry standards for job requirements, Big Star Solar, LLC has committed to two (2) permanent qualified jobs within Smithville ISD.

Solar projects create a large number of full and part-time, but 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 75-100 MW of installed solar capacity. This number may fluctuate depending on the operations and maintenance requirements of the solar panels selected as well as the support and technical assistance offered by the solar panel manufacturer. The permanent employees of a solar project maintain, and service solar panels, 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.

With kind regards,

Scott Spence
Director, Development

Big Star Solar, LLC
Application for Appraised Value Limitations on Qualified Property
Tab 13

Calculation of Wage Requirements

TOTAL REGION MANUFACTURING WAGES Average (2019)

Council of Government	COG#	HOURLY	ANNUAL
Capital Area Council	12	$29.37	$61,091
WEEKLY WAGE:	$1,174.83		
110% of WEEKLY WAGE:	**$1,292.31**	**$67,200.10(annualized)**	

TOTAL – ALL INDUSTRIES – Bastrop County

Year	Quarter	Average Weekly
2019	Q2	$760
2019	Q3	$775
2019	Q4	$829
2020	Q1	$793
AVERAGE:		$789.25

TOTAL – MANUFACTURING – Bastrop County

Year	Quarter	Average Weekly
2019	Q2	$979
2019	Q3	$942
2019	Q4	$1,101
2020	Q1	$970
AVERAGE:		$998.00

X 110% of County Average Weekly Wage for Manufacturing Jobs

$1,097.8 **$57,085.60 (annualized)**

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

COG	COG Number	Wages Hourly	Wages 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.

BASTROP COUNTY TWC WAGE INFORMATION

Year	Period	Area	Ownership	Industry	Average Weekly Wage
2019	01	Bastrop	Total All	Total, All Industries	763
2019	02	Bastrop	Total All	Total, All Industries	760
2019	03	Bastrop	Total All	Total, All Industries	775
2019	04	Bastrop	Total All	Total, All Industries	829
2020	01	Bastrop	Total All	Total, All Industries	793

Year	Period	Area	Ownership	Industry	Average Weekly Wage
2019	01	Bastrop	Private	Manufacturing	979
2019	02	Bastrop	Private	Manufacturing	979
2019	03	Bastrop	Private	Manufacturing	942
2019	04	Bastrop	Private	Manufacturing	1,101
2020	01	Bastrop	Private	Manufacturing	970

Big Star Solar, LLC
Application for Appraised Value Limitations on Qualified Property
Tab 14

Schedules A1, A2, B, C, and D

See attached.

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

Date 8/24/2020
Applicant Name Big Star Solar, LLC
ISD Name Smithville ISD

Form 50-296A
Revised May 2014

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	--	2020-2021	2020	Not eligible to become Qualified Property			[The only other investment made before filing complete application with district that may become Qualified Property is land.]	
Investment made after filing complete application with district, but before final board approval of application				$ -				$ -
Investment made after final board approval of application and before Jan. 1 of first complete tax year of qualifying time period								
Complete tax years of qualifying time period	QTP1	2021-2022	2021	$ 207,121,847.00	$ 500,000.00			$ 207,621,847.00
	QTP2	2022-2023	2022					
Total Investment through Qualifying Time Period [ENTER this row in Schedule A2]				$ 207,121,847.00	$ 500,000.00			$ 207,621,847.00
				Enter amounts from TOTAL row above in Schedule A2				
Total Qualified Investment (sum of green cells)				$ 207,621,847.00				

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 8/24/2020
Applicant Name Big Star Solar, LLC
ISD Name Smithville ISD

Form 50-296A
Revised May 2014

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 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)
				Enter amounts from TOTAL row in Schedule A1 in the row below				
Total Investment from Schedule A1*	--	TOTALS FROM SCHEDULE A1		$ 207,121,847.00	$ 500,000.00			$ 207,621,847.00
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	$ 207,121,847.00	$ 500,000.00			$ 207,621,847.00
Value limitation period***	1	2022-2023	2022					
	2	2023-2024	2023					
	3	2024-2025	2024					
	4	2025-2026	2025					
	5	2026-2027	2026					
	6	2027-2028	2027					
	7	2028-2029	2028					
	8	2029-2030	2029					
	9	2030-2031	2030					
	10	2031-2032	2031					
Total Investment made through limitation				$ 207,121,847.00	$ 500,000.00			$ 207,621,847.00
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 8/24/2020
Applicant Name Big Star Solar, LLC
ISD Name Smithville ISD

Form 50-296A
Revised May 2014

				Qualified Property			Estimated Taxable Value		
	Year	School Year (YYYY-YYYY)	Tax Year (Fill in actual tax year) YYYY	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			$ -	$ -	$ -	$ -
Value Limitation Period	1	2022-2023	2022		$ 500,000.00	$ 189,973,990.01	$ 190,473,990.01	$ 190,473,990.01	$ 20,000,000.00
	2	2023-2024	2023		$ 485,000.00	$ 173,364,242.25	$ 173,849,242.25	$ 173,849,242.25	$ 20,000,000.00
	3	2024-2025	2024		$ 470,000.00	$ 156,754,494.49	$ 157,224,494.49	$ 157,224,494.49	$ 20,000,000.00
	4	2025-2026	2025		$ 455,000.00	$ 140,144,746.73	$ 140,599,746.73	$ 140,599,746.73	$ 20,000,000.00
	5	2026-2027	2026		$ 440,000.00	$ 123,534,998.97	$ 123,974,998.97	$ 123,974,998.97	$ 20,000,000.00
	6	2027-2028	2027		$ 425,000.00	$ 106,925,251.21	$ 107,350,251.21	$ 107,350,251.21	$ 20,000,000.00
	7	2028-2029	2028		$ 410,000.00	$ 90,315,503.45	$ 90,725,503.45	$ 90,725,503.45	$ 20,000,000.00
	8	2029-2030	2029		$ 395,000.00	$ 73,705,755.69	$ 74,100,755.69	$ 74,100,755.69	$ 20,000,000.00
	9	2030-2031	2030		$ 380,000.00	$ 57,096,007.92	$ 57,476,007.92	$ 57,476,007.92	$ 20,000,000.00
	10	2031-2032	2031		$ 365,000.00	$ 41,524,369.40	$ 41,889,369.40	$ 41,889,369.40	$ 20,000,000.00
Continue to maintain viable presence	11	2032-2033	2032		$ 350,000.00	$ 41,524,369.40	$ 41,874,369.40	$ 41,874,369.40	$ 41,874,369.40
	12	2033-2034	2033		$ 335,000.00	$ 41,524,369.40	$ 41,859,369.40	$ 41,859,369.40	$ 41,859,369.40
	13	2034-2035	2034		$ 320,000.00	$ 41,524,369.40	$ 41,844,369.40	$ 41,844,369.40	$ 41,844,369.40
	14	2035-2036	2035		$ 305,000.00	$ 41,524,369.40	$ 41,829,369.40	$ 41,829,369.40	$ 41,829,369.40
	15	2036-2037	2036		$ 290,000.00	$ 41,524,369.40	$ 41,814,369.40	$ 41,814,369.40	$ 41,814,369.40
Additional years for 25 year economic impact as required by 313.026(c)(1)	16	2037-2038	2037		$ 275,000.00	$ 41,524,369.40	$ 41,799,369.40	$ 41,799,369.40	$ 41,799,369.40
	17	2038-2039	2038		$ 260,000.00	$ 41,524,369.40	$ 41,784,369.40	$ 41,784,369.40	$ 41,784,369.40
	18	2039-2040	2039		$ 245,000.00	$ 41,524,369.40	$ 41,769,369.40	$ 41,769,369.40	$ 41,769,369.40
	19	2040-2041	2040		$ 230,000.00	$ 41,524,369.40	$ 41,754,369.40	$ 41,754,369.40	$ 41,754,369.40
	20	2041-2042	2041		$ 215,000.00	$ 41,524,369.40	$ 41,739,369.40	$ 41,739,369.40	$ 41,739,369.40
	21	2042-2043	2042		$ 200,000.00	$ 41,524,369.40	$ 41,724,369.40	$ 41,724,369.40	$ 41,724,369.40
	22	2043-2044	2043		$ 185,000.00	$ 41,524,369.40	$ 41,709,369.40	$ 41,709,369.40	$ 41,709,369.40
	23	2044-2045	2044		$ 170,000.00	$ 41,524,369.40	$ 41,694,369.40	$ 41,694,369.40	$ 41,694,369.40
	24	2045-2046	2045		$ 155,000.00	$ 41,524,369.40	$ 41,679,369.40	$ 41,679,369.40	$ 41,679,369.40
	25	2046-2047	2046		$ 140,000.00	$ 41,524,369.40	$ 41,664,369.40	$ 41,664,369.40	$ 41,664,369.40

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 8/24/2020
Applicant Name Big Star Solar, LLC
ISD Name Smithville ISD

Form 50-296A
Revised May 2014

				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)	**A**nnual 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	250	$ 57,085.60			
Value Limitation Period *The qualifying time period could overlap the value limitation period.*	1	2022-2023	2022				3	$ 57,085.60
	2	2023-2024	2023				3	$ 57,085.60
	3	2024-2025	2024				3	$ 57,085.60
	4	2025-2026	2025				3	$ 57,085.60
	5	2026-2027	2026				3	$ 57,085.60
	6	2027-2028	2027				3	$ 57,085.60
	7	2028-2029	2028				3	$ 57,085.60
	8	2029-2030	2029				3	$ 57,085.60
	9	2030-2031	2030				3	$ 57,085.60
	10	2031-2032	2031				3	$ 57,085.60
Years Following Value Limitation Period	11 through 25	2032-2047	2032-2047				3	$ 57,085.60

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

Big Star Solar, LLC
Application for Appraised Value Limitations on Qualified Property
Tab 15

Economic Impact Analysis

Not available.

Big Star Solar, LLC
Application for Appraised Value Limitations on Qualified Property
Tab 16

Description of Reinvestment Zone

Currently, it is anticipated that Bastrop County will create the proposed reinvestment zone sometime during the 3rd quarter of 2020. In the event that Bastrop County does not create the reinvestment zone prior to the execution of this agreement, it will be requested that Smithville ISD create the zone. Please find attached the guidelines and criteria for establishing a reinvestment zone in Bastrop County. Upon designation of the zone, the order establishing the zone will be submitted to the Texas Comptroller of Public Accounts.

BASTROP COUNTY TAX ABATEMENT POLICY

(Guidelines and Procedures)

BASTROP COUNTY POLICY:

Minimum investment - New business: $5,000,000 Expansion: $3,000,000.

1. Applicable to new construction and expansions/modernization.

2. Abatement on eligible real and fixed personal property.

   (a) Minimum job requirements include 25 jobs for new business and sustained employment level for existing business expansions.

   (b) Abatement for companies moving within the County; considered if agreeable to both cities.

3. Additional evaluation criteria:

   (a) Environmental impacts of project;

   (b) Diversity of employment base and commitment to a diversified workforce;

   (c) Minimum of 25% of new jobs created filled by Bastrop County residents (includes transferring employees who move to and reside in Bastrop County);

   (d) Provision of health care benefits at a rate reasonable to allow access by majority of employees.

4. Value of existing personal property currently on tax rolls will remain taxable and be included in base value, even if the property is moved to a new abated location or replaced due to modernization or expansion.

5. Project is ineligible for abatement if the application for County abatement was filed after the commencement of construction, alteration or installation of new improvements.

GENERAL PROCEDURES:

1. For projects in which the County is to create the reinvestment zone, the Company shall submit an application to the County Judge. Such reinvestment zones must be located outside the taxing jurisdiction of a municipality.

2. For reinvestment zones to be created by a municipality in the County, the Company begins negotiations with the municipality; and the municipality shall make County aware of request

and invite County comments during negotiations. The County will make the municipality aware of concerns/changes prior to final action by the municipality.

2. Company makes application to County for participation in abatement. County negotiates additional performance criteria with Company required for County participation.

GUIDELINES AND CRITERIA

I. GENERAL PURPOSE AND OBJECTIVES

As authorized under Chapter 312 of the Texas Tax Code, Bastrop County has established this policy so as to work in concert with other taxing authorities as part of an overall publicly supported incentive program designed to create job opportunities that bring new economic advantages or strengthen the current economic base of our community.

It is the intent of the Commissioners Court to consider approval or denial of any request for tax abatement for projects in unincorporated Bastrop County or participation in any tax abatement agreement agreed to and adopted by an incorporated city, which meets the minimum eligibility criteria as set forth in this policy, following the filing of a formal application for tax abatement from the County. As prescribed by Section 312.206 of the Tax Code, the Commissioners Court may approve participation with a municipality in a tax abatement agreement no later than the 90th day after the date the municipal agreement is executed. Further, it is the intent of Bastrop County that the County will not approve nor join an abatement agreement that provides one Bastrop County city a competitive advantage over another Bastrop County city seeking the same project or encourages an applicant to move from one Bastrop County city to another, unless such agreement is agreeable to both such incorporated cities and both parties have indicated their approval in writing to Bastrop County.

For those areas within Bastrop County that are not located within the taxing jurisdiction of a municipality, the guidelines and criteria contained in this policy will be applied by the Commissioners Court when considering the establishment of a reinvestment zone and the adoption of an abatement agreement. If the area is in a municipality's extraterritorial jurisdiction and no part of the area is in the taxing jurisdiction of a municipality, either the County or the municipality may initiate the reinvestment zone.

II. DEFINITIONS

(a) "Abatement" means the full or partial exemption from ad valorem taxes of certain real and/or personal property in a reinvestment zone designated for economic development purposes.

(b) "Agreement" means a contractual agreement between a property owner and/or lessee and an eligible jurisdiction for the purposes of tax abatement.

(c) “Applicant” means the legal entity seeking tax abatement.

(d) "Base Year Value" means the assessed value of the applicant's real and personal property located in a designated reinvestment zone on January 1 of the year of the execution of the

agreement, plus the agreed upon value of real and personal property improvements made after January 1, but before the execution of the agreement.

(e) “Commencement of Construction” means the placement or construction of any improvements that are part of the project in the reinvestment zone. The storage of building materials in the reinvestment zone that are to be used in construction of the improvements does not constitute commencement of construction. Engineering, site preparation and similar activity shall not be considered commencement of construction so long as permanent improvements that are part of the project have not been constructed and placed in the reinvestment zone.

(f) "Deferred Maintenance" means improvements necessary for continued operations which do not improve productivity or alter the process technology.

(g) "Economic Life" means the number of years a property improvement is expected to be in service in a facility.

(h) "Eligible Jurisdiction" means Bastrop County and any municipality, school district, college district, or other entity, which is located in Bastrop County, that levies ad valorem taxes upon and provides services to property located within the proposed or existing reinvestment zone.

(i) "Expansion" means the addition of buildings, structures, fixed machinery and equipment, and fixed personal property for the purpose~~s~~ of increasing production capacity.

(j) "Facility" means property improvements completed or in the process of construction which together comprise an integral whole.

(k) "Fixed Machinery and Equipment and/or Personal Property" means tangible machinery, equipment, or personal property that is securely placed or fastened and stationary within a building or structure, or which is movable but remains at and is used solely at the project site.

(l) "Manufacturing Facility" means buildings and structures, including fixed machinery and equipment, and fixed personal property, 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.

(m) "Modernization" means the replacement and upgrading of existing facilities which increases the productive input or output, updates the technology or substantially lowers the unit cost of the operation, and extends the economic life of the facility. Modernization may result from the construction, alteration or installation of buildings, structures, fixed machinery and equipment, and fixed personal property. It shall not be for the purpose of reconditioning, refurbishing, repairing, or completion of deferred maintenance.

(n) "New Facility" means a property previously undeveloped which is placed into service by means other than or in conjunction with expansion or modernization.

(o) "Non-Manufacturing Facility" means buildings and structures used to service and/or house individuals on a permanent or temporary basis.

(p) "Other Basic Industry" means buildings and structures, including fixed machinery and equipment and fixed personal property not elsewhere described, used or to be used for the production of products or services which primarily serve a market outside Bastrop County and result in the creation of new permanent jobs and bringing new wealth into Bastrop County.

(q) "Regional Distribution Center Facility" means buildings and structures, including fixed machinery and equipment and fixed personal property, used or to be used primarily to receive, store, service or distribute goods or materials owned by the facility operator.

(r) "Regional Entertainment Facility" means buildings and structures, including machinery and equipment, used or to be used to provide entertainment through the admission of the general public where the majority of the users reside at least 100 miles from the facility's location in the County.

(s) "Regional Retail Facility" means buildings and structures, including fixed machinery and equipment, used or to be used to provide retail services from which a large portion of the revenues generated by the activity at the facility are derived from users outside the County.

(t) "Regional Service Facility" means building and structures, including fixed machinery and equipment and fixed personal property, used or to be used to service goods.

(u) "Reinvestment Zone" is an area designated as such for the purpose of tax abatement as authorized by Chapter 312 of the Texas Tax Code.

(v) "Research Facility" means building and structures, including fixed machinery and equipment and fixed personal property, 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.

III. ABATEMENT AUTHORIZED

(a) Authorized Facility. A facility may be eligible for abatement if it is a Manufacturing Facility, a Research Facility, a Regional Distribution Center Facility, a Regional Service Facility, a Regional Entertainment Facility, a Regional Retail Facility, a Non-Manufacturing Facility, or Other Basic Industry as defined. The economic life of a facility and any improvements must exceed the life of the abatement agreement.

(b) Creation of New Value. Abatement may be only granted for the additional value of eligible property improvements made subsequent to and listed in an abatement agreement between the County and the property owner and lessee, subject to such limitations as the Commissioners Court 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.

(d) Eligible Property. Abatement may be extended to the value above the Base Year Value of buildings, structures, fixed machinery and equipment, fixed personal property, and site improvements plus that office space and related fixed improvements necessary to the operation and administration of the facility.

(e) Ineligible Property. The following types of property shall be fully taxable and ineligible for abatement: land; inventories; supplies; tools; furnishings and other forms of movable personal property; vehicles; vessels; private aircraft; deferred maintenance investments; property to be rented or leased except as provided in Section III(f); also, any property included in the calculation of base year value as defined.

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

(g) Value and Term of Abatement. Abatement shall be granted effective with the execution of the agreement. The value of the abatement will be determined based on the merits of the project, including, but not limited to, total capital investment value and added employment. Up to one hundred percent of the value of new eligible properties may be abated for a total term of abatement not to exceed ten years. However, a project must provide an extraordinary economic benefit to the County to be considered for a one hundred percent abatement.

(h) Economic Qualification. In order to be eligible for designation as a County reinvestment zone and/or receive County tax abatement, the planned improvement:

(1) for new businesses, must be reasonably expected to produce a minimum added value of Five Million Dollars ($5,000,000) in real and personal property to Bastrop County and create and sustain a minimum of 25 new full-time jobs.

(2) for expansions or modernizations of existing businesses, must be reasonably expected to produce a minimum added value of Three Million Dollars ($3,000,000) in real and personal property improvements to Bastrop County, and sustain existing employment levels.

(3) must not be expected to solely or primarily have the effect of transferring employment from one part of Bastrop County to another without a majority vote of approval from the Commissioners Court.

(4) must be necessary for expansion and/or modernization because the capacity cannot be provided efficiently utilizing existing improved property when reasonable allowance is made for necessary improvements.

(5) the above investment and employment minimums may be waived at the discretion of the Commissioners Court for projects located in Federal or State designated Enterprise Zones.

(i) Additional Criteria For Abatement. To be eligible for abatement, the project must be expected to meet the specific goals and requirements as noted below. If a company is unable to meet the minimum requirements of this section, a variance must be requested with a detailed explanation as to the circumstances that preclude the company from meeting the minimum requirements.

(1) Use of Bastrop County Businesses. The project must provide for the utilization of Bastrop County businesses for a minimum of 25% of the total costs for construction contracts and annual supply and services contracts.

(2) Bastrop County Employment. The company must hire Bastrop County residents for a minimum of 25% of the new full time jobs to be created by the project. Residents, for the purpose of this policy, are those employees who reside in Bastrop County, whether through relocation or existing residency.

(3) Environmental Impacts. Environmental impact information must be provided, noting any anticipated impacts of the project on the environment, including, but not limited to, water quality, storm water and runoff, floodplain and wetlands, solid waste disposal, noise levels, and air quality.

(4) Employee Benefits. The company must offer a health benefit plan to its full-time employees at a rate that is reasonable to the majority of its employees and which allows access to the plan by the employees' dependents. For additional consideration, the company may provide information on other employee benefits provided, such as retirement/pension programs and subsidies for education, job-training, transportation assistance and child/elderly care.

(j) Taxability. From the execution of the abatement to the end of the agreement period taxes shall be payable as follows:

(1) The value of ineligible property as provided in Section III(e) shall be fully taxable;

(2) The Base Year Value of existing eligible property shall be fully taxable, as well as the value of any existing personal property currently on the tax rolls in Bastrop County that is either moved to a new abated location or is replaced due to modernization or expansion.

(3) The additional value of new eligible property shall be taxable in the manner and for the period provided for in the abatement agreement, subject to the terms described in Section III(g); and

(4) The additional value of new eligible property shall be fully taxable at the end of the abatement period.

IV. APPLICATION

(a) Download a copy of the Tax Abatement Application.

(b) Any present or potential owner of taxable property in Bastrop County may request the creation of a reinvestment zone and/or tax abatement by filing a written request with the County Judge.

(c) The application shall consist of a completed application form including, but not limited to: a general description of the new improvements to be undertaken; a descriptive list of the improvements for which an abatement is requested; a list of the kind, number and location of all proposed improvements of the property; a map and property description; a time schedule for undertaking and completing the proposed improvements; employment and contract information; the location of existing company locations in Bastrop County and the surrounding counties and the expected number of transferring employees; details of the environmental impacts of the project; and employee benefit information. In the case of modernization a statement of the assessed value of the facility, separately stated for real and personal property, shall be given for the tax year immediately preceding the application. The County may require such financial and other information as deemed appropriate for evaluating the financial capacity and other factors pertaining to the applicant, to be attached to the application.

(d) All applications for creation of reinvestment zones or abatements shall incorporate a feasibility study estimating the economic effect of the proposed reinvestment zone and tax abatement on Bastrop County, other eligible participating jurisdictions, and the applicant.

(e) Upon receipt of a completed application for creation of a reinvestment zone, the County Judge shall notify in writing and provide a copy of the application to the presiding officer of the governing body of each eligible jurisdiction.

(f) Upon receipt of a completed application and/or request to participate with a municipality in an abatement agreement, Bastrop County Judge's Office must review and provide a recommendation to the Commissioners Court within 30 days before the public hearing.

(g) The County shall not establish a reinvestment zone, nor participate in an abatement, if it finds that the application for a County reinvestment zone/tax abatement was filed after the commencement of construction, alteration, or installation of improvements related to the proposed modernization, expansion or construction of a new facility.

(h) Variance. Request for variance from the provisions of this policy must be made in written form to the County Judge and submitted with the application for abatement, provided, however, the total duration of an abatement shall in no instance exceed ten years. Such request shall include a complete description of the circumstances explaining why the applicant should be granted a variance. Requests for variance must be approved by a majority vote of the Commissioners Court.

V. PUBLIC HEARINGS AND APPROVAL

(a) For projects in unincorporated Bastrop County, the Commissioners Court may not adopt a resolution designating a County reinvestment zone until it has held a public hearing at which interested persons are entitled to speak and present evidence for or against the designation. Notice of the hearing shall be clearly identified on the Commissioners Court agenda at least 30 days prior to the hearing. The presiding officers of eligible jurisdictions shall be notified in writing at least 15 days prior to the hearing.

(b) Prior to entering into a tax abatement agreement the Commissioners Court may, at its option, hold a public hearing at which interested persons shall be entitled to speak and present written materials for or against the approval of the tax abatement agreement.

(c) In order to enter into a tax abatement agreement, the Commissioners Court must find that the terms of the proposed agreement meet these Guidelines and Criteria and that:

(1) there will be no substantial adverse affect on the provision of the jurisdiction's service or tax base; and

(2) the planned use of the property will not constitute a hazard to public safety, health or morals.

(d) Any application requesting a variance under Section IV(g) shall be approved by a majority vote of the Commissioners Court. No application which deviates from the requirements of these Guidelines and Criteria shall be approved unless accompanied by a request for variance as provided under Section IV(g).

VI. AGREEMENT

(a) After approval the County shall formally pass a resolution and execute an agreement with the owner of the facility and lessee as required. The Court Order shall include:

(1) estimated value of real and personal property to be abated and the base year value;

(2) percent of value to be abated each year as provided in Section III(g);

(3) the commencement date and the termination date of abatement;

(4) the proposed use of the facility, nature of construction, time schedule, map, property description and improvement list as provide in Section IV(c);

(5) contractual obligations in the event of default, violation of terms or conditions, delinquent taxes, recapture, administration and assignment as provided in Sections III(a), III(e), III(g) VII, VIII, and IX, or other provisions that may be required for uniformity or by state law;

(6) amount of investment and average number of jobs involved;

(7) an assessment of the environmental impacts of the project, including a statement of the owner's policy addressing regional air quality and information on the use of alternative fuels in fleet vehicles; and

(8) a statement indicating the provision of a health care benefit plan for employees and dependents.

Such agreement shall normally be executed within 60 days after the applicant has forwarded all necessary information and documentation to the County.

(b) Participation in tax abatement agreements with municipalities requires additional information to be included in the Court Order approving the agreement, as follows:

(1) a copy of the agreement between the applicant and municipality shall be attached and made a part of the Court Order for all purposes; and

(2) authorization for the County Judge to execute a signatory page on behalf of the Commissioners Court, which shall be attached and made part of the original agreement.

VII. RECAPTURE

The Commissioners Court reserves the right to review compliance for full or partial recapture in the event that the applicant fails to perform in "good faith." If a project is not completed as specified in the tax abatement agreement, the County has the right to cancel the abatement agreement and abated taxes shall become due to the County and other affected taxing units as provided by law.

If any of the provisions contained in the tax abatement agreement, i.e., employment, amount of investment, etc., are not met, the County shall have the right to reduce or cancel the abatement agreement. If a project granted a tax abatement ceases to operate or is no longer in conformance with the tax abatement agreement, the agreement shall not be in effect for the period of time during which the project is not operating or is not in conformance.

VIII. ADMINISTRATION

(a) The Chief Appraiser of the County 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 the abatement. Once value has been established, the chief Appraiser shall notify the affected jurisdictions which levy taxes of the amount of the assessment.

(b) The agreement shall stipulate that employees and/or designated representatives of the County 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 inspections will be made with one or more representatives of the company or the individual and in accordance with the facility's safety standards.

(c) Upon completion of construction the County and/or the jurisdiction creating the reinvestment zone shall annually (or at such other times as deemed appropriate by the Commissioners Court) evaluate each facility receiving abatement to ensure compliance with the agreement and report possible violations of the contract and agreement to the Commissioners Court and the District Attorney. On or before April 30th of every year during the life of the abatement agreement, the company or individual receiving the abatement shall complete and file a Tax Abatement Evaluation Report, along with other required written documentation, detailing and certifying the abatement recipient's compliance with the terms of the abatement agreement. Failure to provide information requested in the compliance evaluation by the prescribed deadline may result in taxes abated in the prior year being due and payable. The company or individual receiving a tax abatement shall provide information to the County for the evaluation which shall include, but not be limited to, the following:

(1) the number and dollar amounts of all construction contracts and subcontracts awarded on the project;

(2) the total number of employees of the company and their gross salaries, and the number of employees residing in Bastrop County and their gross salaries, reported in job classifications appropriate to the employees;

(3) the gross dollars spent on supplier and professional service contracts, indicating the amounts by contract awarded and performed by Bastrop County businesses and individuals;

(4) the dollar amount of contracts awarded to Disadvantaged Business Enterprises;

(5) detail of actions taken to mitigate any adverse environmental impacts of the project, if applicable; and

(6) should the dollars, percentages, or actions not meet the original or modified requirements of the abatement agreement, a statement shall be provided explaining the reason for the failure to meet the requirements and a recommended course of rectification.

IX. ASSIGNMENT

Tax abatement agreements may be assigned to a new owner or lessee of the facility with the written consent of the Commissioners Court, which consent shall not be unreasonably withheld. Any assignment shall provide that the assignee shall irrevocably and unconditionally assume all the duties and obligations of the assignor upon the same terms and conditions as set out in the agreement. Any assignment of a tax abatement agreement shall be to an entity that contemplates the same improvements or repairs to the property, except to the extent such improvements or repairs have been completed. No assignment shall be approved if the assignor or the assignee is indebted to the County for ad valorem taxes or other obligations.

X. SUNSET PROVISION

These Guidelines and Criteria are effective as of the date of adoption and will remain in force for two years, at which time all reinvestment zones and tax abatement contracts created pursuant to its provisions will be reviewed by the County to determine whether the goals have been achieved. Based on that review, the guidelines and criteria will be modified, renewed or eliminated. These guidelines and criteria may be amended by the Commissioners Court at any time during their effective period.

Big Star Solar, LLC
Application for Appraised Value Limitations on Qualified Property
Tab 17

Authorized Signatures and Applicant Certification

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 CHERYL BURNS — Superintendent
Print Name (Authorized School District Representative) — Title

sign here Cheryl Burns — 9/24/2020
Signature (Authorized School District Representative) — 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 Scott Spence — Director of Development
Print Name (Authorized Company Representative (Applicant)) — Title

sign here [signature] — 9/18/2020
Signature (Authorized Company Representative (Applicant)) — Date

GIVEN under my hand and seal of office this, the

18 day of September, 2020

[signature]
Notary Public in and for the State of Texas

My Commission expires: 9/21/21

BEN JORDAN
Notary Public, State of Texas
Comm. Expires 09-21-2021
Notary ID 12805450-3
Notary Seal

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.