



Application for Tax Credit on Qualified Property (Tax Code, Chapter 313, Subchapter D)

Form 50-300
(Revised July 2013)

LA PORTE ISD
School District Name

1002 SAN JACINTO STREET, LA PORTE, TX 77571
Address

2011
First Complete Year of Qualifying Time Period
281-604-7000
Phone (area code and number)
JANUARY 27, 2014
Application Filing Date

This application is for credit for school district maintenance and operations taxes paid on the portion of value in excess of the value limit under Tax Code Chapter 313 Subchapter B or C, during the two complete tax years of the qualifying time period. File this completed application with the school district no earlier than the date the property taxes are paid for the last year of the qualifying time period. The school board must determine eligibility of this applicant.

STEP 1: APPLICANT NAME AND ADDRESS

Only entities that received an appraised value limitation under Tax Code Chapter 313 Subchapter B or C are eligible for this tax credit.

AIR LIQUIDE LARGE INDUSTRIES US LP

Applicant's Name

P.O. BOX 460149
Mailing Address

HOUSTON, TX
City, State

77056-8149
ZIP Code + 4

TX 32035542425
Texas Taxpayer I.D. Number (11 digits)

100-515-000-0729
Appraisal District Account Number

JONATHAN JONES
Name of Person Preparing this Application

SENIOR TAX AGENT
Title

713-402-2011
Phone (area code and number)

STEP 2: PROVIDE ATTACHMENTS AND SUPPLEMENTS

Attach the following items to this application:

1. A copy of report from the local county appraisal district (CAD) reflecting both the market value before any exemptions, and taxable value of the qualified property for each complete tax year of the qualifying time period.
2. A copy of receipts for M&O and I&S taxes paid on qualified property during the first two years of the qualifying time period.
3. Schedule A—updated for all years from amounts in application schedule.
4. Schedule B—updated for all years from amounts in application schedule.
5. Schedule C—Tax Credit.

Note: Excel spreadsheet versions of Schedules are available for downloading and printing at URL listed below.

STEP 3: SHOW TAX CREDIT AMOUNT

	Year 1	Year 2
1. Taxable Value of Property for the purpose of School M&O tax	32,000,000	62,598,400
2. Limitation Value of Property under Agreement	30,000,000	30,000,000
3. School District Maintenance and Operations Tax Rate	1.04	1.04
4. Total Maintenance and Operations Taxes Paid	332,800	651,023
5. M&O Tax Obligation under Limited Value ((Line 2 Amount/100) x Line 3)	312,000	312,000
6. Tax Credit for which you are applying (Line 4 - Line 5)	20,800	339,023
7. Total Tax Credit (Sum of Line 6 Year 1 and Year 2 amounts)		359,823

STEP 4: SIGN AND DATE APPLICATION

By signing this application, you certify that this information is true and correct and that you are in full compliance with the terms of the attached agreement to the best of your knowledge and belief.

print here →

J. RICHARD DAVIS

Name of Authorized Company Officer

PROPERTY TAX MGR.

Title

sign here →

Signature of Authorized Company Officer

2/28/2014

Date

On behalf of **AIR LIQUIDE LARGE INDUSTRIES US LP**
Name of Corporation/Company

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.

Applicant Name: AIR LIQUIDE LARGE INDUSTRIES US LP

ISD Name: LA PORTE ISD

		PROPERTY INVESTMENT AMOUNTS										
		(Estimated investment in each year. Do not put cumulative totals.)										
		School Year (YYYY-YYYY)	Tax Year (Fill in actual tax year below) YYYY	Column A: Personal Property Tangible investment (original cost) placed in service during this year	Column B: Building or permanent nonremovable component of building (annual amount only)	Column C: Sum of A and B Qualifying Investment (during the qualifying time period)	Column D: Other investment that is not qualified investment but investment affecting economic impact and total value	Column E: Total Investment (A+B+D)				
The year preceding the first complete tax year of the qualifying time period (assuming no deferrals)	Investment made before filing complete application with district (neither qualified property nor eligible to become qualified investment)	2009-2010	2010									
	Investment made after filing complete application with district, but before final board approval of application (eligible to become qualified property)											
Tax Credit Period (with 50% cap on credit)	Investment made after final board approval of application and before Jan. 1 of first complete tax year of qualifying time period (qualified investment and eligible to become qualified property)											
	Complete tax years of qualifying time period	1	2010-2011		32,000,000	32,000,000		32,000,000			32,000,000	
		2	2012-2013									
		3	2013-2014			30,598,400	30,598,400		30,598,400		30,598,400	
		4	2014-2015									
		5	2015-2016									
		6	2016-2017									
		7	2017-2018									
		8	2018-2019									
		9	2019-2020									
		10	2020-2021									
		11	2021-2022									
		12	2022-2023									
		13	2023-2024									
		14	2024-2025									
	15	2025-2026										
Credit Settle-Up Period	Continue to Maintain Viable Presence											
	Post-Settle-Up Period											
	Post-Settle-Up Period											

Qualifying Time Period usually begins with the final board approval of the application and extends generally for the following two complete tax years.
 Column A: This represents the total dollar amount of planned investment in tangible personal property the applicant considers qualified investment - as defined in Tax Code §313.021(1)(A)-(D).
 For the purposes of investment, please list amount invested each year, not cumulative totals.

Column B: [For the years outside the qualifying time period, this number should simply represent the planned investment in tangible personal property].
 Include estimates of investment for "replacement" property-property that is part of original agreement but scheduled for probable replacement during limitation period.
 The total dollar amount of planned investment each year in buildings or nonremovable component of buildings that the applicant considers qualified investment under Tax Code §313.021(1)(E).

Column D: For the years outside the qualifying time period, this number should simply represent the planned investment in new buildings or nonremovable components of buildings.
 Dollar value of other investment that may not be qualified investment but that may affect economic impact and total value-for planning, construction and operation of the facility.
 The most significant example for many projects would be land. Other examples may be items such as professional services, etc.
 Note: Land can be listed as part of investment during the "pre-year 1" time period. It cannot be part of qualifying investment.

Notes: For advanced clean energy projects, nuclear, projects, projects with deferred qualifying time periods, and projects with lengthy application review periods, insert additional rows as needed.
 This schedule must be submitted with the original application and any application for tax credit. When using this schedule for any purpose other than the original application, replace original estimates with actual appraisal district data for past years and update estimates for current and future years. If original estimates have not changed, enter those amounts for future years

SIGNATURE OF AUTHORIZED COMPANY REPRESENTATIVE: *Robert Davis* DATE: 2/28/2014

Schedule C- Tax Credit: Employment Information

Applicant Name AIR LIQUIDE LARGE INDUSTRIES US LP

ISD Name LA PORTE ISD

Form 50-300

								Qualifying Jobs	
	Year	School Year (YYYY-YYYY)	Tax Year (Fill in actual tax year) YYYY	New Jobs Column A: Number of new jobs created (cumulative)	Column B: Number of qualifying jobs applicant created meeting all criteria of Sec. 313.021(3) (cumulative)	Column C: Lowest wage of any qualifying job			
Complete tax years of qualifying time period	pre- year 1	2010-2011	2010						
	1	2011-2012	2011						
	2	2012-2013	2012	13	13	75,712			

Notes: For job definitions see TAC §9.1051(14) and Tax Code §313.021(3).

J. Richard Dent
SIGNATURE OF AUTHORIZED COMPANY REPRESENTATIVE

2/28/2014
DATE

Friday, August 09, 2013

Tax Year: 2011

HARRIS COUNTY APPRAISAL DISTRICT
 REAL PROPERTY ACCOUNT INFORMATION
1005150000729

Print E-mail

Ownership History | Fiduciary Information

Owner and Property Information

Owner Name & Mailing Address:	AIR LIQUIDE AMERICA CORP PO BOX 460149 HOUSTON TX 77056-8149	Legal Description:	TR 23 (IMPS ONLY) (TAX ABATEMENT) (LAND*1005150000372) LAPORTE ISD YRS 2013-2020 \$30MIL VALUE LIMIT M&O RATE BAYPORT SEC 1 U/R 11426 W FAIRMONT PKY LA PORTE TX 77571
		Property Address:	

State Class Code	Land Use Code	Building Class	Total Units
F2 -- Real, Industrial	3300 -- Industrial Imps Only Land	E	0
Land Area	Net Rentable Area	Market Area	Map Facet
0 SF	0	--	6153D
Total Living Area	Neighborhood	Key Map®	
0	5980.24	579H	

Value Status Information

Capped Account	Value Status	Notice Date	Shared CAD
No	Noticed	05/13/2011	No

Exemptions and Jurisdictions

Exemption Type	Districts	Jurisdictions	ARB Status	2010 Rate	2011 Rate	Online Tax Bill
Abatement	020	LA PORTE ISD	Certified: 08/12/2011	1.325000	1.355000	
	040	HARRIS COUNTY	Certified: 08/12/2011	0.388050	0.391170	
	041	HARRIS CO FLOOD CNTRL	Certified: 08/12/2011	0.029230	0.028090	
	042	PORT OF HOUSTON AUTHY	Certified: 08/12/2011	0.020540	0.018560	
	043	HARRIS CO HOSP DIST	Certified: 08/12/2011	0.192160	0.192160	
	044	HARRIS CO EDUC DEPT	Certified: 08/12/2011	0.006581	0.006581	
	047	SAN JACINTO COM COL D	Certified: 08/12/2011	0.176277	0.185602	

Valuations

	Value as of January 1, 2010			Value as of January 1, 2011		
	Market	Appraised		Market	Appraised	
Land	--	Land		0		
Improvement	--	Improvement		32,000,000		
Ag/Tmbr/Spc	--	Ag/Tmbr/Spc		0		
Total	--	-- Total		32,000,000	32,000,000	

5-Year Value History

Land

Market Value Land

Line	Description	Site Code	Unit Type	Units	Size Factor	Site Factor	Appr O/R Factor	Appr O/R Reason	Total Adj	Unit Price	Adj Unit Price	Value
1	3300 -- Industrial Imps Only	--	SF	0	1.00	1.00	1.00	--	1.00	0.00	0.00	0

Building
(No Building Data)

TAX RECEIPT
LA PORTE TAX OFFICE
PO BOX 1849
LA PORTE TX 775721849
281-471-5020

Paid by: AIR LIQUIDE
PO BOX 908
HOUSTON TX 77001

Receipt#: 47842
Batch: LAPOKAG 1/10/2012 05
Date paid: 1/10/2012

Account ID: 49419 HCAD Number 100-515-000-0729
11426 W FAIRMONT PKY REAL PROPERTY
Owner: AIR LIQUIDE AMERICA CORP TR 23 (IMPS ONLY) (TAX ABATEME
NT)
(LAND*1005150000372) LAPORTE I
SD

Year	Value	Rate	Base	Pen & Int	Atty fee	Total paid
2011 1 ILP	32000000	1.35500	433,600.00			433,600.00

Printed: 8/06/13 16:21:10

Receipt total: 433,600.00

Tender: CHECK 433,600.00

Minutes of Regular Meeting

The Board of Trustees La Porte Independent School District

A Regular Meeting of the Board of Trustees of La Porte Independent School District was held Tuesday, June 14, 2011, beginning at 6:00 PM in the Board Room of the Administration Building, at 1002 San Jacinto St., La Porte, TX 77571.

In attendance were:

Board Members:

Kathy Green- President, Craig Hulcy- Vice-President, Dee Anne Thomson- Secretary, Bill Snead, Charleya Wheeler, Virginia Pierson-Turner and Lee Wallace.

District:

Supt. Graham, Rhonda Cumbie, Terri Cook and Mike Clausen.

I. Call to Order

CALL TO ORDER and an announcement by the president that a notice of the meeting has been posted in a manner required by law, and that a quorum is present.

President Kathy Green called the meeting to order at 6:05 pm and stated that a quorum was present.

II. Closed Meeting from 6:00 - 7:00 pm

President Green stated that the board was moving to a closed meeting at 6:06 pm, in accordance with the Texas Government Code Sections 551.074 and 551.071.

III. Reconvene from Closed Meeting 7:00 pm

President Green reconvened the meeting to open session at 7:08 pm.

IV. Pledge and Invocation

A. Pledge of Allegiance to the United States and Texas Flags.

B. Invocation was given by Terri Cook, Public Information Officer/Director of Public Relations.

V. Board Recognitions

A. District Recognitions

Mr. Steve Skarke, plant manager of Kaneka Texas, recognized *La Porte ISD* for the district's demonstration of support for the people of Japan following the recent earthquake. Students and staff from many LPISD campuses created cards and wrote letters to those who were impacted by the tragedy.

VI. Public Comments

The Board will now hear those who wish to make comments and who have completed and returned the Public Comment Participation Request. This section will be conducted in accordance with the Texas Open Meetings Act and Board Policy. Complaints and concerns, for which other resolution channels are provided, shall be directed through those channels.

There were no public comments.

VII. Action on Closed Session Items

Superintendent Graham respectfully requested that the board approve his recommendation of Ms. Camilla Whitlock as the principal of Baker 6th Grade Center. President Green requested a motion to approve Ms. Whitlock as principal of Baker 6th Grade Center. Mr. Snead made the motion, which was seconded by Mr. Wallace. Ms. Green called for the vote. The motion passed by a vote of 7 to 0. The Board took this opportunity to congratulate Ms. Whitlock.

Superintendent Graham then requested that the board approve his recommendation of Ms. Deon Williams as the principal of Rizzuto Elementary. President Green requested a motion to approve Ms. Williams as principal of Rizzuto Elementary. Mr. Hulcy made the motion, which was seconded by Ms. Wheeler. Ms. Green called for the vote. The motion passed by a vote of 7 to 0. (Ms. Williams was not present during this portion of the meeting, due to her attendance at a training session. She arrived later in the meeting.)

VIII. Public Hearing to Discuss Budget for Fiscal Year 2011-2012 and Proposed Tax Rate for 2011.

Ms. Rhonda Cumbie presented Budget Assumptions as follows:

Adoption of tax rate as recommended:

Maintenance & Operations	\$1.040 (the same for several years)
Debt Service	\$0.315 (increase of 3 cents, previously \$0.285)
Total Proposed Rate	\$1.355

Harris County Appraisal District's Estimated Taxable Value for 2011 based on an

estimated decrease of 2.8% is **\$5,642,915,149**.

Superintendent Graham addressed the board and the audience on significant points on this presentation. He stated that this is the first year that he has recommended an increase in our debt service rate, although we have been experiencing a decreasing tax base for the last 3 years. This was anticipated during our last bond sale in the spring of last year.

A. Presentation of proposed 2011-2012 Budget, to include a final recap of the 2010-2011 Budget.

Ms. Cumbie gave a summary on the proposed 2011-2012 Budget. Mr. Hulcy asked questions regarding cost increases on property insurance rates. Ms. Cumbie answered questions presented by Ms. Pierson-Turner.

Ms. Pierson-Turner complimented Ms. Cumbie for all of the hard work that went into the budget document. President Green thanked Ms. Cumbie for her willingness to answer all of the board's questions during the budget process.

B. Public Hearing

President Green opened the Public Hearing at 7:52pm. Ms. Green invited any patrons of the district to come forward with questions or comments that they may have with regard to the 2011-2012 Budget. Mr. Hulcy asked Ms. Cumbie for clarification on increases in two budget areas. There were no questions or comments from the audience. President Green closed the Public Hearing and moved to the Consent Agenda.

IX. Consent Agenda

A. Determine and Approve any Consent Agenda Items.

President Green requested a motion to consider the Consent Agenda. Ms. Pierson-Turner made the motion, which was seconded by Mr. Snead. Ms. Green reviewed the Consent Agenda as presented with the Board. It was determined that Consent Agenda Items:

IX.C. Receive Principals' Reports and
IX.N. Approve the Budget Amendments for June 2011 as presented

would need to be removed from the Consent Agenda to be considered as individual Action Items, for further discussion.

Ms. Green then polled the Board for any additional Action Items to be considered with the Consent Agenda. After determination of the Consent Agenda, Ms. Green asked Mr. Hulcy to read the list, which included ***Consent Agenda Items IX. B, D, E, F, G, H, I, J, K, L and N***, as presented. Ms. Green called for the vote and the motion passed by a vote of 7 to 0.

After completing the Consent Agenda, the Board considered the aforementioned item ***IX. C. Receive Principals' Reports***. Superintendent Graham requested permission to be heard. Mr. Graham took this opportunity to introduce the new principal of Rizzuto Elementary, ***Ms. Deon Williams***.

Mr. Graham took this opportunity to call on each of the principals to address the board and stand for questions on their new assignments. They included:

Angie Viator-Garza, La Porte Elementary
Jewel Whitfield, Heritage Elementary
Patty Herrera-Johnson, Reid Elementary
Dan Eubank- Lomax Elementary
Danette Tilley- Lomax Jr. High
Cynthia Anderson- La Porte Jr. High

Next, the Board considered the aforementioned item ***IX.N. Approve the Budget Amendments for June 2011 as presented***. President Green requested a motion. Mr. Hulcy made a motion, which was seconded by Mr. Wallace to approve the Budget Amendments for June 2011 as presented. Mr. Hulcy requested that Ms. Cumbie give a summary of budget amendments. After Ms. Cumbie explained the end of year process, President Green called for the vote. The motion passed by a vote of 7 to 0.

B. Approve Board Minutes *[Consent Agenda]*

- 1. Special/Workshop Mtg., May 10, 2011**
- 2. Regular Board Mtg., May 17, 2011**

C. Receive Principals' Reports *[Removed from Consent Agenda, for individual discussion]*

- 1. Bayshore Elementary**
- 2. College Park Elementary**
- 3. Heritage Elementary**
- 4. La Porte Elementary**
- 5. Lomax Elementary**
- 6. Reid Elementary**
- 7. Rizzuto Elementary**
- 8. Baker 6th Grade Campus**
- 9. La Porte Junior High**
- 10. La Porte High School**
- 11. DeWalt Alternative School**

- D. Approve Employment of Professional Staff** *[Consent Agenda]*
- E. Authorize Superintendent Lloyd Graham to approve hiring of contract professionals of principal level or below on the district's pay scale from June 15, 2011 to August 31, 2011.** *[Consent Agenda]*
- F. Receive Spring 2011 Safety and Security Audit Summary Reports from the Center for Safe and Secure Schools** *[Consent Agenda]*
- G. Approve a Credit Change Order for the 2010 High School Roofing Project.** *[Consent Agenda]*
- H. Approve the proposal for Construction Manager At Risk for La Porte High School's Driveway Project** *[Consent Agenda]*
- I. Approve the Second Reading and Adoption of Policy EG(LOCAL) CURRICULUM DEVELOPMENT** *[Consent Agenda]*
- J. Approve the Landscape/Grounds Care Maintenance Proposal Renewal.** *[Consent Agenda]*
- K. Receive Student Health Advisory Council (SHAC) Annual Report.** *[Consent Agenda]*
- L. Receive Report on Cooperative Fees Paid by La Porte Independent School District** *[Consent Agenda]*
- M. Receive Financial Reports for May, 2011** *[Consent Agenda]*
- N. Approve the Budget Amendments for June 2011 as presented.** *[Removed from Consent Agenda, to be considered as an Action Item]*

X. Action and/or Discussion Items

A. Adopt the Fiscal Year 2011-2012 Budget.

President Green called for a motion. Mr. Snead made a motion, seconded by Mr. Wallace to adopt the Fiscal Year 2011-2012 Budget. There were no further questions or comments. President Green called for the vote and the motion passed by a vote of 7 to 0.

B. Adopt the 2011 Property Tax Rate of \$1.355 per \$100 of assessed valuation.

Superintendent Graham requested that the Board of Trustees adopt the 2011 Property Tax Rate, with a Maintenance and Operating Tax Rate of \$1.04 and an Interest and Sinking Rate of \$.315 for a total combined Tax Rate of \$1.355 per \$100 of assessed valuation. President Green requested a motion. Ms. Thomson made the motion, which was seconded by Mr. Snead to adopt the 2011 Property Tax Rate, with a Maintenance and Operating Tax Rate of \$1.04 and an Interest and Sinking Rate of \$.315 for a total combined Tax Rate of \$1.355 per \$100 of assessed valuation. There were no questions or comments, so President Green called for the vote. The motion passed with a vote of 7 to 0.

C. Approve the 2011-2012 Purchases/Encumbrances over \$50,000.

President Green requested a motion. Mr. Wallace made a motion, which was seconded by Mr. Snead to approve the 2011-2012 Purchases/Encumbrances over \$50,000. There were no questions, so President Green called for the vote. The motion passed with a vote of 7 to 0.

D. Approve a Resolution Committing Fund Balance in Accordance with GASB 54 including designations thereto.

President Green requested a motion. Mr. Hulcy made a motion, which was seconded by Mr. Snead to approve a Resolution Committing Fund Balance in Accordance with GASB 54 including designations thereto. There were no questions, so President Green called for the vote. The motion passed with a vote of 7 to 0.

E. Approve the 2011-2012 renewal and purchase/payment for School Resource Officer Program (SRO)

President Green requested a motion. Ms. Thomson made a motion, which was seconded by Mr. Wallace to approve the 2011-2012 renewal and purchase/payment for School Resource Officer Program (SRO). There were no questions, so President Green called for the vote. The motion passed with a vote of 7 to 0.

F. Approve the 2010-11 Harris County Department of Education Academic Behavior Center (ABC) Interlocal Contract.

President Green requested an amended motion. Ms. Pierson-Turner made an amended motion, which was seconded by Ms. Wheeler to approve the **2011-12** Harris County Department of Education Academic Behavior Center (ABC) Interlocal Contract. There were no questions, so President Green called for the vote. The motion passed with a vote of 7 to 0.

XI. Comments of Board and Superintendent

XII. Adjournment

There being no further business, the meeting was adjourned at 8:35 pm.

Kathy Green, President
Board of Trustees
La Porte Independent School District

Dee Anne Thomson, Secretary
Board of Trustees
La Porte Independent School District

Minutes of Regular Meeting

The Board of Trustees La Porte Independent School District

A Regular Meeting of the Board of Trustees of La Porte Independent School District was held Tuesday, September 11, 2012, beginning at 6:00 PM in the Board Room of the Administration Building, at 1002 San Jacinto St., La Porte, TX 77571.

In attendance were:

Board Members:

Kathy Green- President, Lee Wallace- Vice-President, Dee Anne Thomson- Secretary, Craig Hulcy, David Janda, Bill Snead and Charlcya Wheeler.

District:

Supt. Graham, Rhonda Cumbie, Terri Cook, Linda Wadleigh and Mike Clausen.

I. Call to Order

CALL TO ORDER and an announcement by the president that a notice of the meeting has been posted in a manner required by law, and that a quorum is present.

Board President Kathy Green called the meeting to order at 6:20 pm and stated that a quorum was present.

II. Closed Meeting from 6:00 - 7:00 pm

President Green stated that the Board was moving to a closed meeting at 6:21 pm, in accordance with the Texas Government Code Sections 551.074 and 551.071.

III. Reconvene from Closed Meeting 7:00 pm

President Green reconvened the meeting to open session at 7:11 pm.

IV. Pledge and Invocation

A. Pledge of Allegiance to the United States and Texas Flags.

B. Invocation was given by Dr. Alicia Upchurch, Principal, Lomax Elementary.

V. Board Recognition

A. Student Recognition

The Board of Trustees recognized Keith Whitely, La Porte High School senior, for being honored by the Touchdown Club of Houston at its August 15th “Touchdowner of the Year” banquet. He was chosen by the Club as a member of the All-Greater Houston Pre-Season Football Team.

On behalf of the Board, President Kathy Green presented Dan Eubank, long-time La Porte ISD principal, with a Bulldog Award in recognition of his career in education spanning 50 years. Mr. Eubank will be retiring from the district on Sept. 14.

VI. Public Comments

The Board will now hear those who wish to make comments and who have completed and returned the Public Comment Participation Request. This section will be conducted in accordance with the Texas Open Meetings Act and Board Policy. Complaints and concerns, for which other resolution channels are provided, shall be directed through those channels.

There were no public comments.

VII. Reports

A. Superintendent's Reports

1. Start of School Reports

Presenter: Linda Wadleigh and Administrators

[copy of report attached]

2. Gifted and Talented Program Update

Presenter: Linda Wadleigh, Deputy Superintendent

[copy of report attached]

VIII. Consent Agenda

A. Determine and Approve any Consent Agenda Items.

President Green requested a motion to consider the Consent Agenda. Ms. Thomson made the motion, which was seconded by Mr. Wallace. Ms. Green reviewed the Consent Agenda, as presented with the Board. It was determined that Consent Agenda Item:

VIII. D. Receive Financial Reports for August, 2012

would need to be removed from the Consent Agenda to be considered as an individual Action Item, for further discussion.

Ms. Green then polled the Board for any additional Action Items to be considered with the Consent Agenda. After determination of the Consent Agenda, Ms. Green asked Mr. Wallace to read the list, which included ***Consent Agenda Items VIII. B, C, E, F, G, H and I***, as presented as well as ***Action Item IX. C and D***, as presented. Ms. Green called for the vote and the motion passed by a vote of 7 to 0.

After completion of the Consent Agenda, the Board considered the aforementioned item ***VIII. D. Receive Financial Reports for August, 2012.***

President Green requested a motion. Mr. Hulcy made a motion, which was seconded by Mr. Janda to receive Financial Reports for August, 2012. Superintendent Graham asked to be heard. Mr. Graham wanted to inform the board that the current enrollment is 113 students below the number that was used for this year's budget. He reintegrated the financial impact of this number, and that of the previously reported property insurance premium overage, bringing current estimated draw against fund balance to 7.5 million. After all questions were addressed, President Green called for the vote. The motion passed by a vote of 7 to 0.

B. Approve Board Minutes [*Consent Agenda*]

- 1. Regular Board Mtg., August 14, 2012**
- 2. Special/Workshop Board Mtg., August 18, 2012**
- 3. Revised Regular Board Mtg., July 24, 2012**

C. Receive Principals' Reports [*Consent Agenda*]

- 1. Bayshore Elementary**
- 2. College Park Elementary**
- 3. Heritage Elementary**
- 4. La Porte Elementary**
- 5. Lomax Elementary**
- 6. Reid Elementary**
- 7. Rizzuto Elementary**
- 8. Baker 6th Grade Campus**
- 9. La Porte Junior High**
- 10. Lomax Junior High**
- 11. La Porte High School**
- 12. DeWalt Alternative School**

D. Receive Financial Reports for August, 2012.

[Removed from Consent Agenda, to be considered as an Action Item]

E. Approve the Budget Amendments for September 2012, as presented.

[Consent Agenda]

F. Approve Employment of Professional Staff *[Consent Agenda]*

G. Approve Resolution Declaring Extracurricular Status of 4-H, and Appointment of Harris County Extension Agents as Adjunct Faculty for Purpose of Supervising LPISD Students Participating in Designated 4-H Activities. *[Consent Agenda]*

H. Approve the 2012-2013 La Porte ISD Concussion Management Protocol - Concussion Oversight Team as required by state law. *[Consent Agenda]*

I. Receipt of Notice of Municipal Annexation from the City of Pasadena for property in the Extra Territorial Jurisdiction (ETJ). *[Consent Agenda]*

IX. Action and/or Discussion Items

A. Adopt the 2012 Property Tax Rate of \$1.33 per \$100 of assessed valuation.

President Green requested a motion. Mr. Snead made the motion, which was seconded by Mr. Hulcy to adopt the 2012 Property Tax Rate of \$1.33 per \$100 of assessed valuation. Superintendent asked that the motion be amended to reflect the following: to adopt the 2012 Property Tax Rate of \$1.33 per \$100, to consist of \$1.04 of maintenance and operating and \$.29 for interest and sinking. Mr. Snead and Mr. Hulcy agreed to the amended motion. When asked, Mr. Graham stated that this tax rate represents a 2 ½ cent reduction from last year. After all questions were answered, Ms. Green called for the vote. The motion passed by a vote of 7 to 0.

B. Approve the purchase for Daycare Services from Ms. Litha's Double D Love.

President Green requested a motion. Mr. Wallace made the motion, which was seconded by Mr. Snead to approve the purchase for Daycare Services from Ms. Litha's Double D. After Ms. Wadleigh answered Ms. Wheeler's questions regarding the program, President Green called for the vote. The motion passed by a vote of 7 to 0.

C. Ratify the agreement for Occupational Therapy Services with Therapy Consultants. [*Consent Agenda*]

D. Approve the purchase of additional Laptops for the Laptops for Professionals Program. [*Consent Agenda*]

E. Discussion of Policy FNF(LOCAL) Student Rights and Responsibilities - Interrogations and Searches.

Mr. Clausen and Mr. Graham lead a discussion with regard to *Policy FNF (LOCAL) Student Rights and Responsibilities - Interrogations and Searches*. This was a discussion only item, to be returned to the board for possible action at a later meeting. President Green asked that each trustee take this opportunity to express their questions and comments to Mr. Clausen.

X. Action on Closed Session Items

There was no additional action on Closed Session Items.

XI. Comments of Board and Superintendent

XII. Adjournment

With no further business to come before the Board, President Green adjourned the meeting at 11:03 pm.

Kathy Green, President
Board of Trustees
La Porte Independent School District

Dee Anne Thomson, Secretary
Board of Trustees
La Porte Independent School District

RESOLUTION No. 2015-02

DETERMINING ELIGIBILITY FOR TAX CREDIT PURSUANT TO TEXAS TAX CODE §313.104

STATE OF TEXAS §

COUNTY OF HARRIS §

WHEREAS, on January 22, 2010, the Superintendent of Schools of the La Porte Independent School District (the “Superintendent”), acting as agent of the Board of Trustees of the District (the “Board of Trustees”), received from Air Liquide Large Industries US LP (“AIR LIQUIDE”) an Application for Appraised Value Limitation on Qualified Property, pursuant to Chapter 313 of the Texas Tax Code; and,

WHEREAS, the Board of Trustees acknowledged receipt of the Application along with the requisite application fee as established pursuant to Texas Tax Code §313.025(a)(1) and Local District Policy CCG (Local); and,

WHEREAS, pursuant to 34 Tex. Admin Code §9.1054, the Application was delivered for review to the Harris County Appraisal District established in Harris County, Texas (the “Harris County Appraisal District”), pursuant to Texas Tax Code § 6.01; and,

WHEREAS, the Application was delivered to the Texas Comptroller’s Office for review pursuant to Texas Tax Code §313.025(d); and,

WHEREAS, the Application was reviewed by the Texas Comptroller’s Office pursuant to Texas Tax Code § 313.025(d), and on April 23, 2010, the Texas Comptroller’s Office issued a letter of approval of the Application; and,

WHEREAS, the Superintendent, acting as the agent of the Board of Trustees, requested that the Texas Comptroller’s Office provide an economic impact evaluation of the Application to the La Porte Independent School District, pursuant to Chapter 313 of the Texas Tax Code; and,

WHEREAS, the Board of Trustees reviewed the economic impact evaluation pursuant to Texas Tax Code §313.026 and has carefully considered such evaluation; and,

WHEREAS, the Application was reviewed by the Harris County Appraisal District, established in Harris County, Texas (the “Harris County Appraisal District”) pursuant to Texas Property Tax Code §6.01; and,

WHEREAS, on August 17, 2010, the Board of Trustees conducted a public hearing on the Application at which it solicited input into its deliberations on the Application from all interested parties within the District; and,

WHEREAS, on August 17, 2010, the Board of Trustees made factual findings pursuant to Texas Tax Code § 313.025(f), including, but not limited to findings that: (i) the information in the Application was true and correct; (ii) the Agreement was in the best interest of the District and the State of Texas; (iii) Air Liquide was eligible for the Limitation on Appraised Value of Air Liquides' Qualified Property; and,

WHEREAS, on August 17, 2010 pursuant to the provisions of Texas Tax Code § 313.025(f-1), the Board of Trustees waived the job creation requirement set forth in Texas Tax Code § 313.021(2)(A)(iv)(b); and,

WHEREAS, on August 17, 2010, the Board of Trustees approved the form of this Agreement for a Limitation on Appraised Value of Property for School District Maintenance and Operations Taxes, and authorized the Board President and Secretary to execute and deliver such Agreement to the Applicant;

WHEREAS, after examining the tax rolls of the Harris County Appraisal District; the tax rolls of the La Porte Independent School District; the most recent Annual Eligibility Report (Comptroller's Form #50-772); and the most recent Biennial Progress Report (Comptroller's Form #50-773) filed by Air Liquide, the Board has determined that during the Qualifying Time Period, running from January 1, 2011 through December 31, 2012, Air Liquide made a Qualifying Investment as defined by Texas Tax Code §313.021 in the amount of at least Thirty Million Dollars for the purposes of renewable energy in accordance with the provisions of Texas Tax Code §313.024(b)(1); and,

WHEREAS, after examining the August 17, 2010 Agreement; the most recent Annual Eligibility Report (Comptroller's Form #50-772); and the most recent Biennial Progress Report (Comptroller's Form #50-773) filed by Air Liquide, the Board has determined that Air Liquide is, in all other respects, in compliance with the terms of the aforesaid Agreement; and,

WHEREAS, after examining Comptroller's State Franchise Tax records, the Board has determined that, at the time of the adoption of this Resolution, Air Liquide, is in good standing with respect to its franchise tax obligations; and,

WHEREAS, the total amount of maintenance and operations ad valorem taxes that were imposed on the portion of the appraised value of the Qualified Property that exceeded the amount of the limitation agreed to by the governing body of the school district under Texas Tax Code Section 313.027(a)(2) in the applicable Qualifying Time Period that Air Liquide has paid to the District has been THREE HUNDRED FIFTY-NINE THOUSAND EIGHT HUNDRED TWENTY-THREE DOLLARS AND THIRTY-SIX CENTS (\$359,829.36); and,

WHEREAS, as of the date of the approval of this Resolution, Air Liquide has not relocated its business outside of the District; and,

WHEREAS, Air Liquide has filed an application for a tax credit in accordance with the provisions of Texas Tax Code §313.103; and,

WHEREAS, the application for tax credit filed by Air Liquide was: (1) made on the form prescribed for that purpose by the Texas Comptroller of Public Accounts; (2) was verified by Air Liquide; (3) was accompanied by tax receipts from the collector of taxes for the District showing full payment of all District ad valorem taxes on the Qualified Property for the applicable Qualifying Time Period.

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of the La Porte Independent School District as follows:

1. The application made by AIR LIQUIDE, for a tax credit pursuant to Texas Tax Code §313.103 in the total amount of THREE HUNDRED FIFTY-NINE THOUSAND EIGHT HUNDRED TWENTY-THREE DOLLARS AND THIRTY-SIX CENTS (\$359,829.36) is approved by the adoption of this Resolution.
2. Beginning with the Tax Year 2014, and in each of the subsequent six (6) tax years (ending in Tax Year 2020), the Superintendent is directed to issue a refund as a credit against the *ad valorem* school taxes imposed on the Qualified Property by the District the lesser amount of either: 1.) FIFTY-ONE THOUSAND FOUR HUNDRED THREE DOLLARS AND THIRTY-FOUR CENTS (\$51,403.34) (An amount equal to one-seventh of the total amount of tax credit to which AIR LIQUIDE is entitled under Section 313.102); or, 2.) Fifty Percent (50%) of the total amount of *ad valorem* school taxes imposed on the Qualified Property by the school district in that tax year.
3. In addition to the foregoing, in the Tax Years 2021 through 2023, (The first three tax years after AIR LIQUIDE's eligibility for an Appraised Value Limitation on Qualified Property, pursuant to Chapter 313 of the Texas Tax Code, expires), the District's collector of taxes is directed to credit against the *ad valorem* school taxes imposed on the Qualified Property by the District the lesser of either: 1.) any remainder of the THREE HUNDRED FIFTY-NINE THOUSAND EIGHT HUNDRED TWENTY-THREE DOLLARS AND THIRTY-SIX CENTS (\$359,829.36) tax credit balance which was not paid under paragraph 2, above; or, 2.) the total amount of *ad valorem* school taxes imposed on the Qualified Property by the school district in that tax year.
4. Prior to making any tax credit payments under Sections (2) or (3), above, the District's Superintendent is directed to determine whether AIR LIQUIDE has relocated outside the District, and has otherwise met their obligations under the Agreement; under State law; and under applicable regulations promulgated either by the Texas Comptroller's Office, or by the Texas Commissioner of Education. In the event that AIR LIQUIDE has not met their obligations or have relocated outside the District, no tax credit will be paid for such tax year or the tax years thereafter.
5. If the Texas Comptroller of Public Accounts or the District's tax collector, after providing notice and the opportunity for a response, determine that AIR LIQUIDE was either not eligible for the credit or received more credit than it was entitled, then the

District shall impose an additional tax on the Qualified Property that is equal to the amount of tax credit that was erroneously taken, plus interest at an annual rate of 7.0% calculated from the date on which the credit was issued. A tax lien attaches to the Qualified Property in favor of the school district to secure payment by the person of the additional tax and interest that are imposed and any penalties incurred. A taxpayer which is delinquent in the payment of an additional tax may not submit a subsequent application or receive a tax credit under this subsection in a subsequent year.

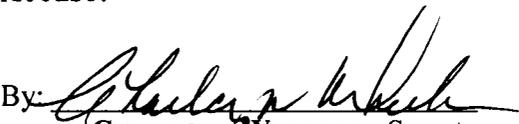
APPROVED, ADOPTED, AND ORDERED on the 24 day of March, 2015.

LA PORTE INDEPENDENT SCHOOL DISTRICT

By: 

LEE WALLACE, President
Board of Trustees

ATTEST:

By: 

CHARLCYA WHEELER, Secretary
Board of Trustees

SUPERINTENDENT'S ANNUAL CERTIFICATION OF TAX CREDIT ELIGIBILITY AND AMOUNT

Please accept this as evidence of the eligibility of the taxpayer/Applicant listed below in item #2 for a Tax Credit under the provisions of Texas Tax Code § 313.101, *et seq.* This certification is being made in my official capacity as Superintendent pursuant to obligations imposed upon me by District Policy CCG (Local). After reviewing documentation, including relevant tax records and other local records and based upon the verifications completed by the District's consultants, I hereby certify the following information:

1.	School District Name	La Porte Independent School District
2.	Applicant Name (<i>Original and/or Assignee</i>)	Air Liquide Large Industries U.S. LP
3.	Applicant's Texas Tax ID	32035542425
4.	Appraisal District Account Numbers associated with property covered by this Agreement (<i>Verified through Appraisal District</i>)	100-515-000-0729
5.	Is Applicant an Active Franchise Tax Payer? (<i>Documentation Attached</i>)	Yes
6.	Has Applicant located outside District?	No
7.	Has Applicant filed the most recent Annual Eligibility Report (Comptroller's Form #50-772); and the most recent Biennial Progress Report (Comptroller's Form #50-773)	Yes
8.	Conflict of Interest Check Completed	Yes
9.	Tax Year of this Certification	2014
10.	Total Credit Earned	\$ 359,823.36
11.	Taxes paid on 313 property (<i>Verified by 2014 Tax Receipt(s) Attached</i>)	\$ 830,847.01
12.	Tax Credit due for 2014: (<i>Lesser of 1/7 of item 10 or 1/2 of item 11</i>)	\$ 51,403.34

LLOYD GRAHAM

Date

Mail Check to:

Air Liquide Large Industries U.S. LP
ATTN: Jonathan Jones, Senior Tax Agent
PO Box 460149
Houston, TX 77056

08 Apr 15



Franchise Tax Account Status

As of: 10/24/2014 01:14:12 PM

This Page is Not Sufficient for Filings with the Secretary of State

AIR LIQUIDE LARGE INDUSTRIES U.S. LP	
Texas Taxpayer Number	32035542425
Mailing Address	PO BOX 460149 C/O TAX DEPT HOUSTON, TX 77056-8149
Right to Transact Business in Texas	ACTIVE
State of Formation	DE
Effective SOS Registration Date	09/08/2004
Texas SOS File Number	0800387095
Registered Agent Name	CAPITOL CORPORATE SERVICES, INC.
Registered Office Street Address	800 BRAZOS, SUITE 400 AUSTIN, TX 78701



Tax Year: 2014 ▼

HARRIS COUNTY APPRAISAL DISTRICT
 REAL PROPERTY ACCOUNT INFORMATION
1005150000729

Print E-mail

Account Number	Address	Owner Name	?
13-Digit Number	<input type="text"/>	<input type="text"/>	<input type="text"/>
			search

Similar Owner Name | Nearby Addresses | Same Street Name | Related Map 6153D

Ownership History | Fiduciary Information

Owner and Property Information

Owner Name & Mailing Address: **AIR LIQUIDE AMERICA CORP
 PO BOX 460149
 HOUSTON TX 77056-8149**

Legal Description: **TR 23 (IMPS ONLY) (TAX ABATEMENT)
 (LAND*1005150000372) LAPORTE ISD
 YRS 2013-2020 \$30MIL VALUE
 LIMIT M&O RATE
 BAYPORT SEC 1 U/R
 Property Address: **11426 W FAIRMONT PKY
 LA PORTE TX 77507****

State Class Code		Land Use Code		Building Class		Total Units
F2 -- Real, Industrial		3300 -- Industrial Imps Only Land		E		0
Land Area	Building Area	Net Rentable Area	Neighborhood	Market Area	Map Facet	Key Map®
0 SF	0	0	5980.24	4027 -- Pasadena	6153D	579H

Value Status Information

Capped Account	Value Status	Notice Date	Shared CAD
No	Noticed	03/31/2014	No

Exemptions and Jurisdictions

Exemption Type	Districts	Jurisdictions	ARB Status	2013 Rate	2014 Rate	Online Tax Bill
Abatement	020	LA PORTE ISD	Certified: 08/15/2014	1.330000	1.450000	
	040	HARRIS COUNTY	Certified: 08/15/2014	0.414550	0.417310	View
	041	HARRIS CO FLOOD CNTRL	Certified: 08/15/2014	0.028270	0.027360	
	042	PORT OF HOUSTON AUTHY	Certified: 08/15/2014	0.017160	0.015310	
	043	HARRIS CO HOSP DIST	Certified: 08/15/2014	0.170000	0.170000	
	044	HARRIS CO EDUC DEPT	Certified: 08/15/2014	0.006358	0.005999	
	047	SAN JACINTO COM COL D	Certified: 08/15/2014	0.185602	0.185602	

Valuations

Value as of January 1, 2013

Value as of January 1, 2014

Market Appraised Market Appraised

Land	0	Land	0
Improvement	122,324,218	Improvement	126,548,050
Total	122,324,218	Total	126,548,050

5-Year Value History

Land
Market Value Land

Line	Description	Site Code	Unit Type	Units	Size Factor	Site Factor	Appr O/R Factor	Appr O/R Reason	Total Adj	Unit Price	Adj Unit Price	Value
1	3300 -- Industrial Imps Only Land	--	SF	0	1.00	1.00	1.00	--	1.00	0.00	0.00	0.00

Building
(No Building Data)

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No. 5241 P. 1
512-494-9919

TAX RECEIPT
LA PORTE TAX OFFICE
PO BOX 1849
LA PORTE TX 775721849
281-471-5020

Paid by: AIR LIQUIDE AMERICA CORP
PO BOX 460149
HOUSTON TX 77056-8149

Receipt#: 46558
Batch: LAPOKRP 1/07/2015 97
Date paid: 1/07/2015

Account ID: 49419 HCAD Number 100-515-000-0729
11426 W FAIRMONT PKY REAL PROPERTY
Owner: AIR LIQUIDE AMERICA CORP TR 23 (IMPS ONLY) (TAX ABATEME
NT)
(LAND*1005150000372) LAPORTE I
SD

Year		Value	Rate	Base	Pen & Int	Atty fee	Total paid
2014	1 LPISD I&S	126548050.00	0.41000	518,847.01			518,847.01
2014	1 LPISD M&O	30000000.00	1.04000	312,000.00			312,000.00
	Year total:			830,847.01			830,847.01

Printed: 2/09/15 13:49:45 Receipt total: 830,847.01

Tender: CHECK 830,847.01

Payment comment: LOCKBOX PAYMENT