



March 30, 2022

Via Electronic Mail: Ch313.apps@cpa.texas.gov
Local Government Assistance & Economic Analysis
Texas Comptroller of Public Accounts
Lyndon B. Johnson State Office Building
111 E. 17th Street
Austin, Texas 78774

Re: Application #1711 for Appraised Value Limitation on Qualified Property from Mockingbird Solar Center, LLC to Chisum Independent School District

Qualifying Time Period Start: January 1, 2023
Value Limitation Period Start: January 1, 2025

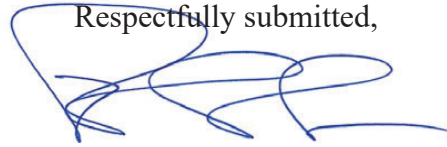
Dear Local Government Assistance and Economic Analysis Division:

Pursuant to your March 11th, 2022 request for additional information, please find attached Amendment #001 to Application #1712. The following changes have been incorporated into the amended application pages:

1. Application Section 9.4—Start of value limitation period was changed to 01/01/2025;
2. Application Section 9.4.a—Start of value limitation period was changed to January 1 following the end of QTP;
3. Application Section 9.5—Commencement of commercial operations has been updated to Q4 2024;
4. Application Section 10.5—Estimated county abatement percentage and timeline have been updated;
5. Sections 14.4.a-14.4.b—Wage calculations have been updated to reflect the most recent wage data; Tab 13 and Schedule C have been updated accordingly;
6. Tabs 7 and 8—Language has been added to reflect those batteries will only store power generated by the qualified property;
7. Tab 13—Lamar County wage data has been updated;
8. Tab 14—Schedules have been updated to reflect the updated project timeline according to Application Section 9;
9. Tab 16—The application amendment has been supplemented with the order designating the reinvestment zone, legal description, and guidelines and criteria;
10. Tab 17—A new signature page is attached.

Thank you so much for your kind consideration to the foregoing. Please do not hesitate to contact me with any questions.

Respectfully submitted,



Rick L. Lambert

RLL:sl

cc: *Via Electronic Mail: trchalaire@chisumisd.org*
Mr. Tommy Chalaire, Superintendent of Schools, Chisum ISD

Via Electronic Mail: jords@orsted.com
Mr. Jordan Shontz, Project Development Manager, Orsted Onshore N.A.

Via Electronic Mail: wjackson@cwlp.net
Mr. Wes Jackson, Partner, Cummings Westlake LLC



March 24rd, 2022

Superintendent Chalaire
Chisum Independent School District
3250 Church Street
Paris TX, 75462

Re: App # 1711 - 313 App Amendment #1 – Chisum ISD – Mockingbird Solar Center, LLC

Dear Superintendent Chalaire,

Attached please find the amended application pages for the Chapter 313 Application submitted by Mockingbird Solar Center, LLC to Chisum ISD. This Application Amendment, dated March 23rd, 2022, is the first amendment to the Application. The revised application pages are as follows:

- Tab 1, Page 5, Sec 9, #4 – Changed first year of limitation to 1/1/2025
- Tab 1, Page 5, Sec 9, #4a – Changed to January 1 following end of QTP
- Tab 1, Page 5, Sec 9, #5 – Updated commencement of commercial operations to Q4 2024
- Tab 1, Page 6, Sec 10, #5 – Updated estimated abatement percentage and timeline
- Tab 1, Page 8, Sec 14, #4a, 4b – Updated wage data
- Tabs 7 and 8 – Added sentence that includes wording that the batteries will only store power generated by the qualified property
- Tab 13 – Updated the Lamar County wage data
- Tab 14, Schedules A-1, A-2, B – Shifted schedule to align with the updated project timeline and updated schedule B
- Tab 16 – Updated to include the reinvestment zone, legal description, and Guidelines & Criteria

We appreciate your consideration for our amendment to the Chisum ISD 313 application. Should you have any questions, comments, or concerns, please do not hesitate to contact me at 571.565.0735.

Best,

A handwritten signature in black ink, appearing to read "Jordan Shontz".

Jordan Shontz
Manager, Project Development

Texas Comptroller of Public Accounts

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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 July 2022
 2. Estimated commencement of construction 01/01/2023
 3. Beginning of qualifying time period (MM/DD/YYYY) 01/01/2023
 4. First year of limitation (YYYY) 01/01/2025
- 4a. For the beginning of the limitation period, notate which **one of the following** will apply according to provision of 313.027(a-1)(2):
- ☐ A. January 1 following the application date ☒ B. January 1 following the end of QTP
- ☐ C. January 1 following the commencement of commercial operations
5. Commencement of commercial operations Q4 2024

SECTION 10: The Property

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

M&O (ISD): <u>Chisum ISD, .9634,100%</u> <small>(Name, tax rate and percent of project)</small>	I&S (ISD): <u>Chisum ISD, .18,100%</u> <small>(Name, tax rate and percent of project)</small>
County: <u>Lamar County, 0.3608,100%</u> <small>(Name, tax rate and percent of project)</small>	City: <u>n/a</u> <small>(Name, tax rate and percent of project)</small>
Hospital District: <u>n/a</u> <small>(Name, tax rate and percent of project)</small>	Water District: <u>n/a</u> <small>(Name, tax rate and percent of project)</small>
Other (describe): <u>Paris Junior College, 0.0815,100%</u> <small>(Name, tax rate and percent of project)</small>	Other (describe): <u>n/a</u> <small>(Name, tax rate and percent of project)</small>

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Form 50-296-ASECTION 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: 312, 100%, 2025-2034
*(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 year)*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?
- \$ 30,000,000.00

2. What is the amount of appraised value limitation for which you are applying?
- \$ 30,000,000.00

Note: The property value limitation amount is based on property values available at the time of application and may change prior to the execution of any final agreement.

3. Does the qualified investment meet the requirements of Tax Code §313.021(1)?
- ☒
- Yes
- ☐
- No

4. Attach a description of the qualified investment [See §313.021(1).] The description must include:

- a specific and detailed description of the qualified investment you propose to make within the project boundary for which you are requesting an appraised value limitation as defined by Tax Code §313.021 (**Tab 7**);
- a description of any new buildings, proposed new improvements or personal property which you intend to include as part of your minimum qualified investment (**Tab 7**); and
- a detailed map of the qualified investment showing location of tangible personal property to be placed in service during the qualifying time period and buildings to be constructed during the qualifying time period, with vicinity map (**Tab 11**).

5. Do you intend to make at least the minimum qualified investment required by Tax Code §313.023 (or §313.053 for Subchapter C school districts) for the relevant school district category during the qualifying time period?
- ☒
- Yes
- ☐
- No

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

1. Attach a detailed description of the qualified property. [See §313.021(2)] The description must include:

- a specific and detailed description of the qualified property for which you are requesting an appraised value limitation as defined by Tax Code §313.021 (**Tab 8**);
- a description of any new buildings, proposed new improvements or personal property which you intend to include as part of your qualified property (**Tab 8**);
- a map or site plan of the proposed qualified property showing the location of the new buildings or new improvements inside the project area boundaries within a vicinity map that includes school district, county and reinvestment zone boundaries (**Tab 11**); and
- Will any of the proposed qualified property be used to renovate, refurbish, upgrade, maintain, modify, improve, or functionally replace existing buildings or existing improvements inside or outside the project area? ☐ Yes ☒ No

Note: Property used to renovate, refurbish, upgrade, maintain, modify, improve, or functionally replace existing buildings or existing improvements inside or outside the project area cannot be considered qualified property and will not be eligible for a limitation. See TAC §9.1051(16).

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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)? ☒ 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 Texas Workforce Commission 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 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 \$ 909.50
- b. Qualifying job wage minimum option §313.021(5)(A)
-110% of the average weekly wage for manufacturing jobs in the county is \$ 1,358.23
- c. Qualifying job wage minimum option §313.021(5)(B)
-110% of the average weekly wage for manufacturing jobs in the region is \$ 937.09
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? \$ 48,728.90
7. What is the annual wage you are committing to pay for each of the new qualifying jobs you create on the qualified property? \$ 48,728.90
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 13** 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 an entity other than the Comptroller's office, in **Tab 15**. (not required)
3. If there are any other payments made in the state or economic information that you believe should be included in the economic analysis, attach a separate schedule showing the amount for each year affected, including an explanation, in **Tab 15**.

Tab Item 7

Description of Qualified Investment

Mockingbird Solar Center, LLC plans to construct a solar project that has an installed capacity of 338 MWac in Chisum ISD. This application covers all qualified property in the reinvestment zone and project boundary within Chisum ISD.

The Applicant is requesting an appraised value limitation on all the property constructed or placed upon the real property within Chisum ISD and the reinvestment zone. Solar equipment selection is ongoing at this time and has not been finalized. The exact number of PV panels and their capacity will vary depending upon the panels and the inverters selected, manufacturer's availability and prices, ongoing engineering design optimization, and the final megawatt generating capacity of the Project when completed.

The qualified property will include the following: solar modules/panels, metal mounting system with tracking capabilities, battery or battery system, underground conduit, communication cables, electric collection system wiring, combiner boxes, DC-to-AC converter stations, a project substation including breakers, a transformer, and meters, overhead transmission lines, inverter boxes on concrete pads, operations and maintenance facility, fencing for safety and security, telephone and internet communication system, access and service roads, and meteorological equipment to measure solar radiation and weather conditions.

The battery or battery system associated with this project will only store power generated by the qualified property.

Tab Item 8

Description of Qualified Property

Mockingbird Solar Center, LLC plans to construct a solar project that has an installed capacity of 338 MWac in Chisum ISD. This application covers all qualified property in the reinvestment zone and project boundary within Chisum ISD.

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The battery or battery system associated with this project will only store power generated by the qualified property.

Tab Item 13

Calculation of three possible wage requirements with TWC documentation

Average Weekly Wage for All Jobs (All Industries) in Lamar County

Lamar County All Industries Average Weekly Wages

Year	Period	Area	Ownership	Division	Level	Ind. Code	Industry	Avg. Weekly Wages
2020	4th Qtr	Lamar	Total All	00	0	10	Total, All Industries	\$ 952
2021	1st Qtr	Lamar	Total All	00	0	10	Total, All Industries	\$ 876
2021	2nd Qtr	Lamar	Total All	00	0	10	Total, All Industries	\$ 903
2021	3rd Qtr	Lamar	Total All	00	0	10	Total, All Industries	\$ 907
4 Period Weekly Average								\$ 909.50
110% of Average Weekly Wage								\$ 1,000.45
110% of Annual Wages								\$ 52,023.40

Year	Period	Area	Ownership	Industry Code	Industry	Level	Average Weekly Wage
2020	04	Lamar	Total All	10	Total, All Industries	0	952
2021	01	Lamar	Total All	10	Total, All Industries	0	876
2021	02	Lamar	Total All	10	Total, All Industries	0	903
2021	03	Lamar	Total All	10	Total, All Industries	0	907

Quarterly Employment and Wages (QCEW)

Average Weekly Wage for Manufacturing Jobs in Lamar County

Lamar County Average Manufacturing Weekly Wages

Year	Period	Area	Ownership	Division	Level	Ind. Code	Industry	Avg. Weekly Wages
2020	4th Qtr	Lamar	Private	31	2	31-33	Manufacturing	\$ 1,312
2021	1st Qtr	Lamar	Private	31	2	31-33	Manufacturing	\$ 1,194
2021	2nd Qtr	Lamar	Private	31	2	31-33	Manufacturing	\$ 1,228
2021	3rd Qtr	Lamar	Private	31	2	31-33	Manufacturing	\$ 1,205
4 Period Weekly Average								\$ 1,234.75
110% of Average Weekly Wage								\$ 1,358.23
110% of Annual Wages								\$ 70,627.70

Year	Period	Area	Ownership	Industry Code	Industry	Level	Average Weekly Wage
2020	04	Lamar	Private	31-33	Manufacturing	2	1,312
2021	01	Lamar	Private	31-33	Manufacturing	2	1,194
2021	02	Lamar	Private	31-33	Manufacturing	2	1,228
2021	03	Lamar	Private	31-33	Manufacturing	2	1,205

Quarterly Employment and Wages (QCEW)

Average Weekly Wage for Manufacturing Jobs in Region

Ark-Tex Area Council of Governments		
	Hourly	Annual
2020 Average Manufacturing Wages	\$ 21.30	\$ 44,299.00
Avg Weekly Wage		\$ 851.90
110% of Region Weekly Wage		\$ 937.09
110% of Annual Wages		\$ 48,728.90

2020 Manufacturing Average Wages by Council of Government Region
Wages for All Occupations

COG	COG Number	Wages	
		Hourly	Annual
Panhandle Regional Planning Commission	1	\$23.32	\$48,501
South Plains Association of Governments	2	\$20.42	\$42,473
NORTEX Regional Planning Commission	3	\$20.64	\$42,928
North Central Texas Council of Governments	4	\$32.34	\$67,261
Ark-Tex Council of Governments	5	\$21.30	\$44,299
East Texas Council of Governments	6	\$29.28	\$60,904
West Central Texas Council of Governments	7	\$21.54	\$44,797
Rio Grande Council of Governments	8	\$19.02	\$39,552
Permian Basin Regional Planning Commission	9	\$22.57	\$46,945
Concho Valley Council of Governments	10	\$27.28	\$56,739
Heart of Texas Council of Governments	11	\$23.41	\$48,696
Capital Area Council of Governments	12	\$29.96	\$62,326
Brazos Valley Council of Governments	13	\$18.41	\$38,286
Deep East Texas Council of Governments	14	\$21.07	\$43,829
South East Texas Regional Planning Commission	15	\$27.38	\$56,957
Houston-Galveston Area Council	16	\$29.83	\$62,050
Golden Crescent Regional Planning Commission	17	\$22.09	\$45,945
Alamo Area Council of Governments	18	\$27.45	\$57,101
South Texas Development Council	19	\$19.20	\$39,945
Coastal Bend Council of Governments	20	\$35.39	\$73,603
Lower Rio Grande Valley Development Council	21	\$20.70	\$43,056
Texoma Council of Governments	22	\$19.18	\$39,897
Central Texas Council of Governments	23	\$21.34	\$44,390
Middle Rio Grande Development Council	24	\$22.98	\$47,809
Texas		\$28.00	\$58,233

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

Data published: August 2021.

Data published annually, next update will likely be July 31, 2022

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 and Wage Statistics (OEWS) data, and is not to be compared to BLS estimates.

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

Date 3/24/2022
Applicant Name Mockingbird Solar Center, LLC
ISD Name Chisum ISD

PROPERTY INVESTMENT AMOUNTS						
(Estimated Investment in each year. Do not put cumulative totals.)						
	Year	School Year (YYYY-YYYY)	Tax Year (Fill in actual tax year below) YYYY	Column A New investment (original cost) in tangible personal property placed in service during this year that will become Qualified Property	Column B New investment made during this year in buildings or permanent nonremovable components of buildings that will become Qualified Property	Column C Other new investment made during this year that will <u>not</u> become Qualified Property [SEE NOTE]
Investment made before filing complete application with district				Not eligible to become Qualified Property		
Investment made after filing complete application with district, but before final board approval of application	0	Year preceding the first complete tax year of the qualifying time period (assuming no deferrals of qualifying time period)	2022			
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	2022-2023	2023			
	QTP2	2023-2024	2024			
Total Investment through Qualifying Time Period [ENTER this row in Schedule A2]				\$	500,000.00	\$
Total Qualified Investment (sum of green cells)				\$	500,000.00	\$
Total Qualified Investment (sum of green cells)				\$	321,600,000.00	\$

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

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

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

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

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

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

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

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

PROPERTY INVESTMENT AMOUNTS								
(Estimated Investment in each year. Do not put cumulative totals.)								
	Year	School Year (YYYY-YYYY)	Tax Year (Fill in actual tax year below) YYYY	Column A New investment (original cost) in tangible personal property placed in service during this year that will become Qualified Property	Column B New investment made during this year in buildings or permanent nonremovable components of buildings that will become Qualified Property	Column C Other investment made during this year that will <u>not</u> become Qualified Property [SEE NOTE]	Column D Other investment made during this year that will become Qualified Property [SEE NOTE]	Column E Total Investment (A+B+C+D)
Total Investment from Schedule A1*	--	TOTALS FROM SCHEDULE A1		\$ 321,100,000.00	\$ 500,000.00	Enter amounts from TOTAL row in Schedule A1 in the row below		
	0	2022-2023	2022					\$ 321,600,000.00
Each year prior to start of value limitation period** <i>Insert as many rows as necessary</i>	QTP 1	2023-2024	2023					
Each year prior to start of value limitation period** <i>Insert as many rows as necessary</i>	QTP 2	2024-2025	2024					
Value limitation period***	1	2025-2026	2025					
	2	2026-2027	2026					
	3	2027-2028	2027					
	4	2028-2029	2028					
	5	2029-2030	2029					
	6	2030-2031	2030					
	7	2031-2032	2031					
	8	2032-2033	2032					
	9	2033-2034	2033					
	10	2034-2025	2034					
Continue to maintain viable presence	Total Investment made through limitation			\$ 321,100,000.00	\$ 500,000.00	\$ -	\$ -	\$ 321,600,000.00
	11	2035-2036	2035					
	12	2036-2037	2036					
	13	2037-2038	2037					
	14	2038-2039	2038					
	15	2039-2040	2039					
	16	2040-2041	2040					
	17	2041-2042	2041					
	18	2042-2043	2042					
	19	2043-2044	2043					
Additional years for 25 year economic impact as required by 313.026(c)(1)	20	2044-2045	2044					
	21	2045-2046	2045					
	22	2046-2047	2046					
	23	2047-2048	2047					
	24	2048-2049	2048					
	25	2049-2050	2049					

* 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.

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)

APP#1711 AMDT#1 3/24/2022

Form 50-296A

Revised February 2020

Date

3/24/2022

Applicant Name

Mockingbird Solar Center, LLC

ISD Name

Chisum ISD

	Year	School Year (YYYY-YYYY)	Tax Year (Fill in actual tax year) YYYY	Qualified Property			Estimated Taxable Value		
				Estimated Market Value of Land	Estimated Total Market Value of new buildings or other new improvements	Estimated Total Market Value of tangible personal property in the new buildings or "in or on the new improvements"	Market Value less any exemptions (such as pollution control) and before limitation	Final taxable value for I&S after all reductions	Final taxable value for M&O after all reductions
Each year prior to start of Value Limitation Period	0	2022-2023	2022						
Each year prior to start of Value Limitation Period	QTP 1	2023-2024	2023						
Each year prior to start of Value Limitation Period	QTP 2	2024-2025	2024						
Value Limitation Period	1	2025-2026	2025	\$0	\$437,570	\$281,007,454	\$281,445,024	\$281,445,024	\$30,000,000
	2	2026-2027	2026	\$0	\$376,816	\$241,991,235	\$242,368,051	\$242,368,051	\$30,000,000
	3	2027-2928	2027	\$0	\$318,119	\$204,296,022	\$204,614,141	\$204,614,141	\$30,000,000
	4	2028-2029	2028	\$0	\$261,782	\$168,116,400	\$168,378,182	\$168,378,182	\$30,000,000
	5	2029-2030	2029	\$0	\$208,250	\$133,738,150	\$133,946,400	\$133,946,400	\$30,000,000
	6	2030-2031	2030	\$0	\$172,760	\$110,946,472	\$111,119,232	\$111,119,232	\$30,000,000
	7	2031-2032	2031	\$0	\$134,435	\$86,334,157	\$86,468,592	\$86,468,592	\$30,000,000
	8	2032-2033	2032	\$0	\$100,000	\$64,220,000	\$64,320,000	\$64,320,000	\$30,000,000
	9	2033-2034	2033	\$0	\$100,000	\$64,220,000	\$64,320,000	\$64,320,000	\$30,000,000
	10	2034-2025	2034	\$0	\$100,000	\$64,220,000	\$64,320,000	\$64,320,000	\$30,000,000
Continue to maintain viable presence	11	2035-2036	2035	\$0	\$100,000	\$64,220,000	\$64,320,000	\$64,320,000	\$64,320,000
	12	2036-2037	2036	\$0	\$100,000	\$64,220,000	\$64,320,000	\$64,320,000	\$64,320,000
	13	2037-2038	2037	\$0	\$100,000	\$64,220,000	\$64,320,000	\$64,320,000	\$64,320,000
	14	2038-2039	2038	\$0	\$100,000	\$64,220,000	\$64,320,000	\$64,320,000	\$64,320,000
	15	2039-2040	2039	\$0	\$100,000	\$64,220,000	\$64,320,000	\$64,320,000	\$64,320,000
Additional years for 25 year economic impact as required by 313.026(c)(1)	16	2040-2041	2040	\$0	\$100,000	\$64,220,000	\$64,320,000	\$64,320,000	\$64,320,000
	17	2041-2042	2041	\$0	\$100,000	\$64,220,000	\$64,320,000	\$64,320,000	\$64,320,000
	18	2042-2043	2042	\$0	\$100,000	\$64,220,000	\$64,320,000	\$64,320,000	\$64,320,000
	19	2043-2044	2043	\$0	\$100,000	\$64,220,000	\$64,320,000	\$64,320,000	\$64,320,000
	20	2044-2045	2044	\$0	\$100,000	\$64,220,000	\$64,320,000	\$64,320,000	\$64,320,000
	21	2045-2046	2045	\$0	\$100,000	\$64,220,000	\$64,320,000	\$64,320,000	\$64,320,000
	22	2046-2047	2046	\$0	\$100,000	\$64,220,000	\$64,320,000	\$64,320,000	\$64,320,000
	23	2047-2048	2047	\$0	\$100,000	\$64,220,000	\$64,320,000	\$64,320,000	\$64,320,000
	24	2048-2049	2048	\$0	\$100,000	\$64,220,000	\$64,320,000	\$64,320,000	\$64,320,000
	25	2049-2050	2049	\$0	\$100,000	\$64,220,000	\$64,320,000	\$64,320,000	\$64,320,000

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

3/24/2022

Applicant Name

Mockingbird Solar Center, LLC

ISD Name

Chisum ISD

Form 50-296A

Revised February, 2020

				Construction		Non-Qualifying Jobs	Qualifying Jobs	
				Column A	Column B	Column C	Column D	Column E
	Year	School Year (YYYY-YYYY)	Tax Year (Actual tax year) YYYY	Number of Construction FTE's	Average annual wage rates for construction workers	Number of non-qualifying jobs applicant estimates it will create (cumulative)	Number of new qualifying jobs applicant commits to create meeting all criteria of Sec. 313.021(3) (cumulative)	Annual wage of new qualifying jobs
Each year prior to start of Value Limitation Period <i>Insert as many rows as necessary</i>	0	2022-2023	2022					
Each year prior to start of Value Limitation Period <i>Insert as many rows as necessary</i>	QTP 1	2023-2024	2023	N/A	N/A	N/A	N/A	N/A
Each year prior to start of Value Limitation Period <i>Insert as many rows as necessary</i>	QTP 2	2024-2025	2024	223 FTE	\$ 40,000.00	0	0	0
Value Limitation Period <i>The qualifying time period could overlap the value limitation period.</i>	1	2025-2026	2025	N/A	N/A	0	2	48,728.00
	2	2026-2027	2026	N/A	N/A	0	2	48,728.00
	3	2027-2928	2027	N/A	N/A	0	2	48,728.00
	4	2028-2029	2028	N/A	N/A	0	2	48,728.00
	5	2029-2030	2029	N/A	N/A	0	2	48,728.00
	6	2030-2031	2030	N/A	N/A	0	2	48,728.00
	7	2031-2032	2031	N/A	N/A	0	2	48,728.00
	8	2032-2033	2032	N/A	N/A	0	2	48,728.00
	9	2033-2034	2033	N/A	N/A	0	2	48,728.00
	10	2034-2035	2034	N/A	N/A	0	2	48,728.00
Years Following Value Limitation Period	11 through 25	2035-2050	2035-2049	N/A	N/A	0	2	48,728.00

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

Tab Item 16

Description of Reinvestment Zone

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

COMMISSIONERS COURT OF LAMAR COUNTY
COMMISSIONERS COURT ROOM
LAMAR COUNTY HISTORIC COURTHOUSE
119 NORTH MAIN, PARIS, TEXAS

RESOLUTION NO. R2022-001 AND ORDER

DESIGNATING THE REINVESTMENT ZONE TO BE KNOWN AS THE
MOCKINGBIRD SOLAR REINVESTMENT ZONE NUMBER 3
IN THE JURISDICTION OF LAMAR COUNTY, TEXAS

The Commissioners Court of Lamar County, Texas, meeting in regular session on FEBRUARY 28, 2022, considered the following resolution:

WHEREAS, the Commissioners Court of Lamar County, Texas (the "County") has elected to become eligible to participate in tax abatement agreements under the provisions of the Texas Property Redevelopment and Tax Abatement Act (Chapter 312 of the Texas Tax Code) (the "Act"); and,

WHEREAS, the County adopted guidelines and criteria governing tax abatement agreements in a resolution dated on October 26, 2020 (the "Guidelines and Criteria"); and,

WHEREAS, a public hearing is required by Chapter 312 of the Texas Tax Code prior to approval of a reinvestment zone; and

WHEREAS, the County (a) timely published or posted all applicable notices of public hearing regarding the designation of the real estate described in the attached Exhibit A as a reinvestment zone for tax abatement purposes, and (b) timely notified all applicable presiding officers of the governing body of each taxing unit that includes in its boundaries real property that may be included in the proposed reinvestment zone;

WHEREAS, the improvements proposed for the reinvestment zone are feasible and of benefit to the reinvestment zone after expiration of an abatement agreement; and

WHEREAS, the property described in Exhibit A meets the criteria established in the Guidelines and Criteria for a reinvestment zone; and

WHEREAS, the designation of the reinvestment zone would contribute to the retention or expansion of primary employment or would attract major investment in the reinvestment zone that would be of benefit to the property described on Exhibit A and would contribute to the economic development of the County; and

WHEREAS, all interested members of the public were given an opportunity to make comment at the public hearing.

NOW, THEREFORE, BE IT ORDERED, by the Commissioners Court of Lamar County, that:

1. The County hereby designates the property located in Lamar County, Texas, having the property description in Exhibit A attached to this Order as a reinvestment zone under the County's Guidelines and Criteria, having determined that (a) the property described on Exhibit A meets the criteria established in the Guidelines and Criteria, and (b) the designation of such reinvestment zone would contribute to the retention or expansion of primary employment or would attract major investment in the reinvestment zone that would be of benefit to the property described on Exhibit A and that would contribute to the economic development of the County.
2. The reinvestment zone created by this Order to include the real property described in Exhibit A shall be known as "Mockingbird Solar Reinvestment Zone #3."

The foregoing Resolution and Order was lawfully moved by Commissioner Ronnie Bass, duly seconded by Commissioner Lonnie Layton, and duly adopted by the Commissioners Court of Lamar County, Texas, on February 28, 2022.

Brandon Bell

Judge Brandon Bell

Alan Skidmore

Commissioner Alan Skidmore, Pct. 1

Lonnie Layton

Commissioner Lonnie Layton, Pct. 2

Ronald Bass

Commissioner Ronald Bass, Pct. 3

Kevin Anderson

Commissioner Kevin Anderson, Pct. 4

The foregoing Resolution and Order is a true and correct copy of the Resolution and Order passed by the Commissioners Court in open and regular session on February 28, 2022.

Ruth Sisson

Ruth Sisson
County Clerk, Lamar County, Texas

Exhibit A**Property Included in the Reinvestment Zone**

The Reinvestment Zone is described below.

OWNER_NAME	PROP_ID	LEGAL_DESC
GREGORY A RIOLO FAMILY TRUST	90266	A122 G BUCHANAN SURVEY, TRACT 27X, ACRES 20
HUNTER DAKOTA ARY ET AL	116634	A123 GREEN BUCHANAN SURVEY, TRACT 1-1, ACRES 25
JOHN W DOERKSEN & ANNA DOERKSEN	128532	A150 W W BAILEY SURVEY, TRACT 1, ACRES 4
RUTH M LEWIS	90908	A322 H J ENGLISH SURVEY, TRACT 4, ACRES 10.0
MONTY C CANNADA	120363	A322 H J ENGLISH SURVEY, TRACT 4-1, ACRES 50.68
HAROLD C HUNTER TRUST	90209	A450 W H HOPKINS SURVEY, TRACT 3, ACRES 7.98
KENNETH D BACORN JR & JENNIFER C BACORN	91536	A450 W H HOPKINS SURVEY, TRACT X5, ACRES .75
NETTIE F KORNELSEN	128527	A469 J R HUNTER SURVEY, TRACT 1, ACRES 97.27
JACKIE MOORE	91518	A628 MEP & P SURVEY, TRACT 11, ACRES 6.85
TIM PRICE	91706	A628 MEP & P SURVEY, TRACT 19, ACRES 1.0
DORIS PATTERSON	91120	A628 MEP & P SURVEY, TRACT 2, ACRES 2.0
KENNETH KINARD	90779	A628 MEP & P SURVEY, TRACT 21, ACRES 1.0
LYNN PATTERSON & MARVIN ANN PATTERSON	91126	A628 MEP & P SURVEY, TRACT 23, ACRES 9.4
LYNN PATTERSON & MARVIN ANN PATTERSON	103198	A628 MEP & P SURVEY, TRACT 6, ACRES 1.456
CORNELIUS W BOSCHMAN & GERTRUDA H BOSCHMAN	90972	A652 MEP & P SURVEY, TRACT 11-A, ACRES 13.44
JOSHUA D HART & AMANDA M MURRAY	90952	A652 MEP & P SURVEY, TRACT 12-A, ACRES 13.38

STEVEN P HART	128959	A652 MEP & P SURVEY, TRACT 12-A, ACRES 13.38
DAVID R HART	12958	A652 MEP & P SURVEY, TRACT 12-A, ACRES 13.38
HOLLYE PARKS	126773	A652 MEP & P SURVEY, TRACT 12-A, ACRES 5
LINDA R HART	128960	A652 MEP & P SURVEY, TRACT 12-A3, ACRES 13.38
METRO GATE & MFG CO INC	91110	A674 MEP & P SURVEY, TRACT 1, ACRES 10.111
JOHN D KELLY & HELEN D KELLY	90706	A674 MEP & P SURVEY, TRACT 9, ACRES 1.369
LYNN PATTERSON & MARVIN ANN PATTERSON	91130	A686 S F MORSE SURVEY, TRACT 2, ACRES 80.0
CLYDE D PICKENS & VICCKIE L PICKENS	91607	A724 B PHILLIPS SURVEY, TRACT 1, ACRES 181.83
BURT FARMS INC	90876	A1078 L D ZAVALLA SURVEY, TRACT 10X, ACRES 46.391
LAMAR RANCH LTD	91319	A1078 L D ZAVALLA SURVEY, TRACT 4-2, ACRES 866.94
DEL ROY FARMER	90435	A108 N B BAKER SURVEY, TRACT 4, ACRES 44.09
DEE WAYNE KOEHN	55016	A1127 J E SCHRADER SURVEY, TRACT 2, ACRES 10.9
KENNETH D BACORN JR & JENNIFER C BACORN	91539	A122 G BUCHANAN SURVEY, TRACT 7, ACRES 8.98
BEVERLY A FINE	109004	A122 G BUCHANAN SURVEY, TRACT 9-1, ACRES 1.0
AMY DENISE KIDD	107514	A237 L T M CLARK SURVEY, TRACT X2, ACRES 18.02
LAMAR RANCH LTD	91601	A674 MEP & P SURVEY, TRACT 6, ACRES 98.0
LYNN PATTERSON & MARVIN ANN PATTERSON	91127	A674 MEP & P SURVEY, TRACT 8, ACRES 30.6
NANCY SNELL ORYNICH	91328	A674 MEP & P SURVEY, TRACT X50, ACRES 2.08
LYNN PATTERSON & MARVIN ANN PATTERSON	90233	A686 S F MORSE SURVEY, TRACT 1, ACRES 54.0
POWELL FAMILY TRUST LANNY N & LINDA G	91164	A1000 Z WESTFALL SURVEY, TRACT 1, ACRES 70.45, LIFE EST LANNY & LINDA POWELL.
BRISTOL TIMOTHY G & KANDACE Y	109030	A1000 Z WESTFALL SURVEY, TRACT 10-B, ACRES .964

LAWSON STEPHEN & BRANDY	109584	A1000 Z WESTFALL SURVEY, TRACT 10-H, ACRES .966
BOEHLER VANCE E & APRIL M DAWES	106462	A1000 Z WESTFALL SURVEY, TRACT 10-I, ACRES .997
SPRINGER JOSH E	91342	A1000 Z WESTFALL SURVEY, TRACT 11, ACRES 1.5
POWELL FAMILY TRUST LANNY N & LINDA G	91162	A1000 Z WESTFALL SURVEY, TRACT 1-1, ACRES 2.0, LIFE EST LANNY & LINDA POWELL
SPRINGER JOSH E	91343	A1000 Z WESTFALL SURVEY, TRACT 12, ACRES 57.5
NATURE CONSERVANCY OF TEXAS INC	91062	A1000 Z WESTFALL SURVEY, TRACT 13, ACRES 97.37
DUNCAN HENRY D & AMY G	104861	A1000 Z WESTFALL SURVEY, TRACT 14, ACRES 25.0
DUNCAN HENRY D & AMY G	104295	A1000 Z WESTFALL SURVEY, TRACT 16, ACRES 74.173
ARY BRUCE & ANGELA	91403	A1000 Z WESTFALL SURVEY, TRACT 17, ACRES 82.805
MCINTIRE STEVEN MARK & SUSAN KAY CHENNAULT	91574	A1000 Z WESTFALL SURVEY, TRACT 19, ACRES 5.615, LIFE EST JOSHUA E WILSON.
PATTERSON LYNDON L & MARVIN A	90371	A1000 Z WESTFALL SURVEY, TRACT 2, ACRES 216.76
JOHNSON BERRY L	103161	A1000 Z WESTFALL SURVEY, TRACT 20, ACRES 2.0
STARKS RANDY & DONNA GAIL	106749	A1000 Z WESTFALL SURVEY, TRACT 20-B, ACRES 1.0
CHENNAULT SUSAN K	91010	A1000 Z WESTFALL SURVEY, TRACT 26, ACRES 3.0
LITTLE RANDY & SABRINA	109414	A1000 Z WESTFALL SURVEY, TRACT 28, ACRES .684, LABEL HWC2725360
BURNS ZACHERIAH & BRITTANY B	110028	A1000 Z WESTFALL SURVEY, TRACT 29, ACRES 2.813
CHAVERRIA ANTONIO	109354	A1000 Z WESTFALL SURVEY, TRACT 2-A, ACRES 3.1
LAMAR CO WATER SUPPLY DISTRICT	103051	A1000 Z WESTFALL SURVEY, TRACT 2-B, ACRES .275
ATMOS ENERGY MID TEX DIVISION	90868	A1000 Z WESTFALL SURVEY, TRACT 3-A, ACRES .153
HANEY LARRY	91780	A1000 Z WESTFALL SURVEY, TRACT 32, ACRES 2.0, LABEL RAD1289380
ROSSON GARATH & KARA	91326	A1000 Z WESTFALL SURVEY, TRACT 33, ACRES 4.

ROSSON GARATH	123030	A1000 Z WESTFALL SURVEY, TRACT 33, ACRES 8.00
RICKMAN EVELINE	91749	A1000 Z WESTFALL SURVEY, TRACT 36 D, ACRES .5
CHERRY RICHARD & BRITTANY	91748	A1000 Z WESTFALL SURVEY, TRACT 36, ACRES .5
COX MATTHEW & AMANDA	91026	A1000 Z WESTFALL SURVEY, TRACT 36-A, ACRES 3.034
RICKMAN WILLIAM & SHERYL	91746	A1000 Z WESTFALL SURVEY, TRACT 36-B, ACRES 6.31
ROBERTS BRYAN	91747	A1000 Z WESTFALL SURVEY, TRACT 37, ACRES 6.37
MCFADDEN NICKEL DEAN & STEPHENIA LYNN	105430	A1000 Z WESTFALL SURVEY, TRACT 37.A, ACRES 1.0
FRANKLIN ELLSWORTH G & CAROLYN	103702	A1000 Z WESTFALL SURVEY, TRACT 39-1, ACRES 2.134, MH ON 121832
MCINTIRE STEVEN &	125655	A1000 Z WESTFALL SURVEY, TRACT 39-1, ACRES 7.116
ONCOR ELECTRIC DELIVERY CO LLC	91410	A1000 Z WESTFALL SURVEY, TRACT 3-B, ACRES .99
BIARD FARM LLC	90083	A1000 Z WESTFALL SURVEY, TRACT 4, ACRES 39.0
LAMAR CO ELECTRIC COOP	109178	A1000 Z WESTFALL SURVEY, TRACT 4-A, ACRES 5.0
BIARD FARM LLC	90078	A1000 Z WESTFALL SURVEY, TRACT 5, ACRES 40.0
PATTERSON DORIS	90767	A1000 Z WESTFALL SURVEY, TRACT 6, ACRES 64.24
MCCLAIN MICHAEL D	90940	A1000 Z WESTFALL SURVEY, TRACT X55, ACRES 8.3
STEFFEY CORAL L & CAMERON L	90853	A1000 Z WESTFALL SURVEY, TRACT X56, ACRES 3.27, LIFE ESTATE CARL & DONNA STEFFEY
COCO JOSEPH G JR & FRANCES E	54904	A1078 L D ZAVALLA SURVEY, TRACT 1, ACRES 85.73
JOSEPH G COCO JR & FRANCES E COCO	54904	A1078 L D ZAVALLA SURVEY, TRACT 1, ACRES 85.73
JOSEPH G COCO JR & FRANCES E COCO	90265	A1078 L D ZAVALLA SURVEY, TRACT 1-1, ACRES 32.
AMY DENISE KIDD	54905	A1078 L D ZAVALLA SURVEY, TRACT 2, ACRES 131.81
LAMAR RANCH LTD	91604	A1078 L D ZAVALLA SURVEY, TRACT 4, ACRES 1769.87

LAMAR RANCH LTD	54908	A1078 L D ZAVALLA SURVEY, TRACT 4-1, ACRES 321.99
LAMAR RANCH LTD	54907	A1078 L D ZAVALLA SURVEY, TRACT 4-3, ACRES 201.0
HOSTETLER PAUL Z JR & TANZILA LYNN	91771	A1078 L D ZAVALLA SURVEY, TRACT 5-1, ACRES 9.92, ALSO A893 SMITH SURVEY
NICHOLSON H H MRS	91076	A1078 L D ZAVALLA SURVEY, TRACT 6, ACRES 1.53
HOSTETLER PAUL Z JR	126655	A1078 L D ZAVALLA SURVEY, TRACT 7 B, ACRES 3.77, ALSO A893 SMITH SURVEY
CHALK PAMELA	91778	A1078 L D ZAVALLA SURVEY, TRACT 7 B, ACRES 8.93, ALSO A893 SMITH SURVEY
FEHR CORNELIUS & MARGARETTA FRIESSEN	91783	A1078 L D ZAVALLA SURVEY, TRACT 7, ACRES 12.7, & A893 SMITH SUR
HART DEREK &	126556	A1078 L D ZAVALLA SURVEY, TRACT 7A, ACRES 1.05
HOSTETLER PAUL Z JR	91782	A1078 L D ZAVALLA SURVEY, TRACT 7A, ACRES 3.77, ALSO A893 SMITH SURVEY
ROGER KEITH COCO & CARA H COCO	109058	A1078 L D ZAVALLA SURVEY, TRACT 8, ACRES 10.0
JERRY J FLEMING & BRENDA C FLEMING	109346	A1078 L D ZAVALLA SURVEY, TRACT 8-A, ACRES 10.0
HOSTETLER PAUL & TANZILA LYNN	117158	A1078 L D ZAVALLA SURVEY, TRACT 9-3, ACRES 1.707
W & H FARM & RANCH EQUIPMENT	117160	A1078 L D ZAVALLA SURVEY, TRACT 9-5, ACRES 1.38, LABEL TEX389132
W & H FARM & RANCH EQUIPMENT	127924	A1078 L D ZAVALLA SURVEY, TRACT 9-5A, ACRES 1.26,
NICHOLSON JIMMY DON	91785	A1078 L D ZAVALLA SURVEY, TRACT 9-7, ACRES 12.7, ALSO A893 SMITH SURVEY
NICHOLSON JIMMY DON	101523	A1078 L D ZAVALLA SURVEY, TR 9 ACRES 3.630
HOSTETLER PAUL & TANZILA	117157	A1078 L D ZAVALLA SURVEY, TR 9-2 ACRES 3.053
CHAMBLISS EDWARD E JR & ANNETTE	117159	A1078 L D ZAVALLA SURVEY, TR 9-4 ACRES 1.437
ARCHIE FARMER	90434	A108 N B BAKER SURVEY, TRACT 2, ACRES 44.41
GARY H STEFFEY & CINDY STEFFEY	90601	A108 N B BAKER SURVEY, TRACT 3, ACRES 80.18
DEL ROY FARMER	90430	A108 N B BAKER SURVEY, TRACT 5, ACRES 5.0

BEAR RUSH FARMS, LLC,ATLLC	90207	A1096 J C THRASHER SURVEY, TRACT 1, ACRES 80.0
LYNN PATTERSON & MARVIN ANN PATTERSON	90234	A1116 MEP & P SURVEY, TRACT 1, ACRES 80.0
LYNN PATTERSON & MARVIN ANN PATTERSON	91122	A1116 MEP & P SURVEY, TRACT 2, ACRES 80.0
WILLIAM & CHRISTINA PETERS	55014	A1127 J E SCHRADER SURVEY, TRACT 1, ACRES 70.00, RT 2
DEE WAYNE KOEHN	55029	A1160 W SCHRADER SURVEY, TRACT 1, ACRES 88.0, RT 2
TOM F KNOX & KIMBERLY A KNOX	90281	A122 G BUCHANAN SURVEY, TRACT 10, ACRES 175.6
MATTHEW CADE CANNADA	90503	A122 G BUCHANAN SURVEY, TRACT 11, ACRES 88.48
CLYDE D PICKENS & VICCKIE L PICKENS	91611	A122 G BUCHANAN SURVEY, TRACT 17, ACRES 320.65
CLYDE D PICKENS & VICCKIE L PICKENS	126271	A122 G BUCHANAN SURVEY, TRACT 17, ACRES 60.00
PHILLIP & GALE SMITH	105580	A122 G BUCHANAN SURVEY, TRACT 19, ACRES 1.98
PHILLIP SMITH	402571	A122 G BUCHANAN SURVEY, TRACT 28X, ACRES 18.988
ERNESTO U FRIESEN	90139	A122 G BUCHANAN SURVEY, TRACT 8, ACRES .5
ERNESTO U FRIESEN	90829	A122 G BUCHANAN SURVEY, TRACT 9, ACRES 21.93
BRUCY ARY & ANGELA ARY	91468	A123 GREEN BUCHANAN SURVEY, TRACT 1, ACRES 25
CLYDE D PICKENS & VICCKIE L PICKENS	91608	A123 GREEN BUCHANAN SURVEY, TRACT 18, ACRES 130.
CORAL L STEFFEY & CAMERON L STEFFEY	90855	A123 GREEN BUCHANAN SURVEY, TRACT 2, ACRES 123.69
BIARD FARM LLC	90080	A123 GREEN BUCHANAN SURVEY, TRACT 3, ACRES 45.0
BYRON A PRINCE & BETHANY G PRINCE	91023	A123 GREEN BUCHANAN SURVEY, TRACT 4, ACRES 99.903
BYRON A PRINCE & BETHANY G PRINCE	91041	A123 GREEN BUCHANAN SURVEY, TRACT 7, ACRES 163.427
JACOB BARTSCH & GERTRUDA BARTSCH	125989	A150 W W BAILEY SURVEY, TRACT 1, ACRES 24.00
ENRIQUE WALL & ELIZABETH Wall	126587	A150 W W BAILEY SURVEY, TRACT 1, ACRES 30.

ALOIS R PAULS & BARBARA K PAULS	125993	A150 W W BAILEY SURVEY, TRACT 1, ACRES 30.0
NETTIE F KORNELSEN	128528	A150 W W BAILEY SURVEY, TRACT 1, ACRES 36.17
PETER FEHR & JUDITH FEHR	128531	A150 W W BAILEY SURVEY, TRACT 1, ACRES 4.00
PETER FEHR & JUDITH FEHR	128999	A150 W W BAILEY SURVEY, TRACT 1, ACRES 4.00
JOHAN DYCK & EVA DYCK	125991	A150 W W BAILEY SURVEY, TRACT 1, ACRES 50.0
WILLIAM H WALKER & CYNTHIA WALKER	50646	A155 M S BAILEY SURVEY, TRACT 1, ACRES 157.0
JACK L COLTERYAHN	54909	A237 L T M CLARK SURVEY, TRACT 1, ACRES 64.53
CLYDE D PICKENS & VICCKIE L PICKENS	91610	A267 L DOWNING SURVEY, TRACT 1, ACRES 128.0
STANLEY RICHARD SNELL & MARY Y SNELL	90942	A267 L DOWNING SURVEY, TRACT 2, ACRES 90.00
LORI LEE FERRELL	90093	A267 L DOWNING SURVEY, TRACT 3, ACRES 52.5
ANECIA V ADAMS	91503	A267 L DOWNING SURVEY, TRACT 4, ACRES 40.0
LYNN PATTERSON & MARVIN ANN PATTERSON	91124	A301 DRUMMOND SURVEY, TRACT 2, ACRES 84.4
MONTY C CANNADA	90962	A322 H J ENGLISH SURVEY, TRACT 5, ACRES 202.698
ROBERT S NORMENT ET AL	91095	A322 H J ENGLISH SURVEY, TRACT 6, ACRES 104.5
LOUIS W TOLLIVER	90979	A322 H J ENGLISH SURVEY, TRACT 7, ACRES 176.582
PEDRO B FRIESSEN & MARIA FRIESSEN	90960	A322 H J ENGLISH SURVEY, TRACT 8, ACRES 57.425
DAVID RUTHERFORD	90310	A450 W H HOPKINS SURVEY, TRACT 1, ACRES 80.0
NETTIE F KORNELSEN	50636	A469 J R HUNTER SURVEY, TRACT 1, ACRES 10.
PEDRO B FRIESSEN & MARIA FRIESSEN	52306	A469 J R HUNTER SURVEY, TRACT 1, ACRES 13.28
KENDALL KORNELSEN	125990	A469 J R HUNTER SURVEY, TRACT 1, ACRES 7.0
ALBERT FEHR & ELIZA FEHR	126108	A469 J R HUNTER SURVEY, TRACT 1-1, ACRES 7.0

LAMAR RANCH LTD	52307	A469 J R HUNTER SURVEY, TRACT 2, ACRES 29.26
BEN F LAIRD FAMILY PARTNERSHIP	90820	A564 R MC COWAN SURVEY, TRACT 2, ACRES 109.08
PLEASANT HILL CEMETERY	124256	A582 J W MORGAN SURVEY, ACRES 3.9
HEINRICH HIEBERT & AGANETHA HIEBERT	127907	A582 J W MORGAN SURVEY, TRACT 1, ACRES 1.198
HEINRICH HIEBERT & AGANETHA HIEBERT	90832	A582 J W MORGAN SURVEY, TRACT 1, ACRES 31.879
ISSAK HIEBERT	12906	A582 J W MORGAN SURVEY, TRACT 1, ACRES 88.536
ANECIA V ADAMS	91504	A582 J W MORGAN SURVEY, TRACT 2, ACRES 41.5
S R SNELL & MARY SNELL	91613	A582 J W MORGAN SURVEY, TRACT 3, ACRES 90.0
HEINRICH HIEBERT & AGANETHA HIEBERT	90831	A582 J W MORGAN SURVEY, TRACT 3.A, ACRES 4.5
RICKY SNELL & BETH WHITE	91331	A582 J W MORGAN SURVEY, TRACT 4, ACRES 51.16
S R SNELL & MARY SNELL	108496	A582 J W MORGAN SURVEY, TRACT 4-A, ACRES 12.0
CARLA DICKEY	90947	A628 MEP & P SURVEY, TRACT 1, ACRES 3.64
MYRON TIM GOODSON & JEFFREY GOODSON	91767	A628 MEP & P SURVEY, TRACT 14, ACRES 3.47
PAUL Z HOSTETLER JR & TANZILA LYNN HOSTETLER	90675	A628 MEP & P SURVEY, TRACT 15, ACRES 3.11, & A674 MEP & P SURVEY
PAUL Z HOSTETLER JR	103027	A628 MEP & P SURVEY, TRACT 16, ACRES 1.91
PAUL HOSTETLER	90676	A628 MEP & P SURVEY, TRACT 16-A, ACRES 2.376
KENNETH KINARD & SOWERS FAMILY LEGACY WEALTH TRUST	90788	A628 MEP & P SURVEY, TRACT 22, ACRES 15.02
LYNN PATTERSON & MARVIN ANN PATTERSON	401617	A628 MEP & P SURVEY, TRACT 26-A, ACRES 10.0
RICKY SNELL & BETH WHITE	91332	A628 MEP & P SURVEY, TRACT 3, ACRES 146.0
DORIS PATTERSON	91129	A628 MEP & P SURVEY, TRACT 4, ACRES 2.0
DORIS PATTERSON	91125	A628 MEP & P SURVEY, TRACT 5, ACRES 225.094
S R SNELL & MARY SNELL	91068	A628 MEP & P SURVEY, TRACT 7, ACRES 94.8

YUBERT HENRY FREER	90473	A628 MEP & P SURVEY, TRACT 9, ACRES 3.0
JESSIE EDWARD FREER	109684	A628 MEP & P SURVEY, TRACT 9-A, ACRES 2.0
JAMIE MEZA & MARGARITA MEZA	91631	A628 MEP & P SURVEY, TRACT X27, ACRES 5
JAMES T MCCARTY	90949	A628 MEP & P SURVEY, TRACT X28, ACRES 2.
BEAR RUSH FARMS, LLC,ATLLC	90208	A634 MEP & P SURVEY, TRACT 1, ACRES 345.50
L&L HORSE LLC	91740	A652 MEP & P SURVEY, TRACT 10, ACRES 10.10
JAKE FEHR	127917	A652 MEP & P SURVEY, TRACT 11-A, ACRES 18.11
CORNELIUS W BOSCHMAN & GERTRUDA H BOSCHMAN	128397	A652 MEP & P SURVEY, TRACT 11-A1, ACRES 18.1
JOTHI VENKATESAN ET AL	127955	A652 MEP & P SURVEY, TRACT 11-A1, ACRES 189.07
HOLLYE PARKS	90593	A652 MEP & P SURVEY, TRACT 12, ACRES 1.0
DAVID RALPH HART	90595	A652 MEP & P SURVEY, TRACT 13, ACRES 130.55
LANE MCKENZIE & WILLIAM MCKENZIE	91551	A652 MEP & P SURVEY, TRACT 14, ACRES 12.83
ARCHIE FARMER	90425	A652 MEP & P SURVEY, TRACT 4, ACRES 44.96
ROBERT AINSWORTH & JUANITA M AINSWORTH	90530	A652 MEP & P SURVEY, TRACT 7, ACRES 25.574
JACOB WIELER JR & MARTHA WIELER	90543	A652 MEP & P SURVEY, TRACT 8, ACRES 87.096
W C WHITE & FELICIA B WHITE	405721	A653 MEP & P SURVEY, TRACT 4-1, ACRES 127.06
CLAUDIA MCKINNEY LIVING TRUST & ANGELA PUTTY	91567	A653 MEP & P SURVEY, TRACT 5, ACRES 222.94
RAY GENE THOMAS & ANN LEE THOMAS	104194	A674 MEP & P SURVEY, TRACT 15, ACRES 1.124
TERESA MJCDOWELL	90982	A674 MEP & P SURVEY, TRACT 3, ACRES .5
LARRY HAMILTON	90954	A674 MEP & P SURVEY, TRACT 4, ACRES .44
METRO GATE & MFG CO INC	105327	A674 MEP & P SURVEY, TRACT 4-A, ACRES .68
DAMON B WOODS & DERONDA WOODS	90797	A674 MEP & P SURVEY, TRACT 5, ACRES 4.0

DONAVAN KELLY & DARLA KELLY	405137	A674 MEP & P SURVEY, TRACT 9-1, ACRES 0.631
JAMIE MEZA & MARGARITA MEZA	91632	A674 MEP & P SURVEY, TRACT X13, ACRES 10
JACKIE MOORE	91752	A674 MEP & P SURVEY, TRACT X14, ACRES 2.
JAMES R MOORE & PAULETTE MOORE	91123	A686 S F MORSE SURVEY, TRACT 3, ACRES 25.0
IRA G MURRY	108760	A686 S F MORSE SURVEY, TRACT 4, ACRES 1.0
MARION L & JOAN D JACOB REV TRUST	90709	A724 B PHILLIPS SURVEY, TRACT 2, ACRES 99.19
JAMES T MCCARTY	90950	A724 B PHILLIPS SURVEY, TRACT 4, ACRES 103.
JAMES T MCCARTY	90951	A724 B PHILLIPS SURVEY, TRACT 5, ACRES 2.0
LAMAR RANCH LTD	91605	A724 B PHILLIPS SURVEY, TRACT 6, ACRES 257.0
BERNARDO REMPEL AND ANNIE REMPEL	125988	A765 W H PARKER SURVEY, TRACT 1, ACRES 40.00
JOHAN M HARDER & JUSTINA HARDER	53408	A765 W H PARKER SURVEY, TRACT 1, ACRES 40.00
ASBERY JAMES D, JERRI A WILSON & TERRI L MILLSAP	90031	A893 J SMITH SURVEY, TRACT 1, ACRES 5.5, RT 1 BOX 202
NICHOLSON JIMMY DON	91382	A893 J SMITH SURVEY, TRACT 2, ACRES 3.634
PRINCE BYRON A & BETHANY G	91301	A893 J SMITH SURVEY, TRACT 3, ACRES 154.5
BYRON A PRINCE & BETHANY G PRINCE	91301	A893 J SMITH SURVEY, TRACT 3, ACRES 154.5
NICHOLSON JIMMY DON	91074	A893 J SMITH SURVEY, TRACT 7, ACRES 10.472
CHAMBLISS EDWARD E JR & ANNETTE	117150	A893 J SMITH SURVEY, TRACT 7-1, ACRES 1.266
HOSTETLER PAUL & TANZILA	117151	A893 J SMITH SURVEY, TRACT 7-2, ACRES 23.749
HOSTETLER PAUL Z JR & TANZILA LYNN	117152	A893 J SMITH SURVEY, TRACT 7-3, ACRES 12.395
CHAMBLISS EDWARD E JR & ANNETTE	117153	A893 J SMITH SURVEY, TRACT 7-4, ACRES 12.665
HOSTETLER PAUL & TANZILA	117154	A893 J SMITH SURVEY, TRACT 7-5, ACRES 12.332

W & H FARM & RANCH EQUIPMENT	127925	A893 J SMITH SURVEY, TRACT 7-6, ACRES 2.74
HART DEREK &	126555	A893 J SMITH SURVEY, TRACT 7A, ACRES 7.88
MOORE JAMES R & PAULETTE	90684	A893 J SMITH SURVEY, TRACT 8, ACRES 7.39
LAMAR RANCH LTD	91603	BROOKSTON, BLOCK 10
LAMAR RANCH LTD	91599	BROOKSTON, BLOCK 15, LOT 1-15
RICKMAN WILLIAM	90226	BROOKSTON, BLOCK 22, LOT 6,7, ACRES .132, MH LABEL RAD1342652 / RAD1342653
RICKMAN WILLIAM	90985	BROOKSTON, BLOCK 22, LOT 8-15
PATTERSON BARBARA D	90227	BROOKSTON, BLOCK 27, LOT 18 & 19
BROOKSTON VOLUNTEER FIRE	90120	BROOKSTON, BLOCK 27, LOT 2-3-14-15-16-17
BROOKSTON VOLUNTEER FIRE	91531	BROOKSTON, BLOCK 27, LOT 8,12,13,9 1/2 10 W HALF OF 11
STATE OF TEXAS DEPT OF TRANSPORTATION	91729	BROOKSTON, BLOCK 3, LOT 1-5-11, ACRES .6
UNKNOWN	91496	BROOKSTON, BLOCK 31, LOT 11-16
LIPSCOMB MAYA	90336	BROOKSTON, BLOCK 31, LOT 14
REED HARRISON	91189	BROOKSTON, BLOCK 31, LOT 1-5
COUNCIL ORUN	90300	BROOKSTON, BLOCK 31, LOT 6,7,8,9,10,13,15, CAUSE 70107
BLACKWELL ROBERT EARL & WILLIE ANN	91516	BROOKSTON, BLOCK 32, LOT 10
WILLIAMS KAREN ANN & GREGORY JAMES BOOKER	90136	BROOKSTON, BLOCK 32, LOT 11, CAUSE 74266
HENRY JAMES	90724	BROOKSTON, BLOCK 32, LOT 1-2
COUNCIL ORUN	90299	BROOKSTON, BLOCK 32, LOT 12, CAUSE 70107
COUNCIL ORUN	90301	BROOKSTON, BLOCK 32, LOT 13, CAUSE 70107
SMITH RODGER & THELMA	91619	BROOKSTON, BLOCK 32, LOT 14-15-16
TROLLINGER INEZ	91479	BROOKSTON, BLOCK 32, LOT 3-4
BRAXTON ANTHONY	128020	BROOKSTON, BLOCK 32, LOT 5
FRIERSON KENNETH EUGENE	90469	BROOKSTON, BLOCK 32, LOT 6
COUNCIL PETE	90302	BROOKSTON, BLOCK 32, LOT 7-8
BRAXTON ANTHONY	90335	BROOKSTON, BLOCK 32, LOT 9
HENDERSON NAOMI BRADFORD	91620	BROOKSTON, BLOCK 33, LOT 11-12-13
RECORD PATRICK & KIMBERLY	90295	BROOKSTON, BLOCK 33, LOT 1-2, MH ON 127059., ACRES 0.132

MITCHELL CHARLES EDWARD	90623	BROOKSTON, BLOCK 33, LOT 14-15-16-17-18-19
DOLLINS MILTON	90294	BROOKSTON, BLOCK 33, LOT 3-4-5
RECORD PATRICK & KIMBERLY	91131	BROOKSTON, BLOCK 33, LOT 6-7-8-9-10
COUNCIL DOROTHY MAYES	90303	BROOKSTON, BLOCK 34, LOT 10
MITCHELL CHARLES EDWARD	90763	BROOKSTON, BLOCK 34, LOT 11 & 12
MITCHELL CHARLES EDWARD	104891	BROOKSTON, BLOCK 34, LOT 13
COUNCIL HOMER & RETHA	91485	BROOKSTON, BLOCK 34, LOT 14 & E 1/2 OF 15
COUNCIL DOROTHY MAYES	90938	BROOKSTON, BLOCK 34, LOT 8-9
JOHNSON DEBORAH	90739	BROOKSTON, BLOCK 34, LOT W 1/2 OF 15 & 16

Adopted 10-26-2020

GUIDELINES AND CRITERIA FOR GRANTING TAX ABATEMENTS IN

REINVESTMENT ZONES

Lamar County, Texas

I. PURPOSE

Lamar County, hereinafter referred to as "County" is committed to the promotion of quality development in all parts of the County and to improving the quality of life for its citizens. In order to help meet these goals, the County will consider recommending tax incentives, which may include the designation of reinvestment zones, accepting applications for tax abatement, and entering into tax abatement agreements to stimulate growth and development.

It is the intent of the County that such incentives will be provided in accordance with the procedures and criteria in this document and in Chapter 312 of the Texas Tax Code. However, nothing in these Guidelines and Criteria shall imply or suggest to be construed to imply or suggest that tax entities are under any obligation to provide any incentives to any applicant. All such applicants for tax incentives shall be considered on an individual basis for both the qualification for tax abatement and the amount of any tax abatement. The adoption of these Guidelines and Criteria shall not create any property, contract, or other legal right in any person to have the governing body consider or grant a specific application or request for tax abatement.

Only that increase in the fair market value of the property directly resultant from the development, redevelopment, and improvement specified in the contract will be eligible for abatement. All abatement contracts will be for a term no longer than allowed by law. Additionally, the Lamar County Commissioners Court reserves the right to negotiate a tax abatement agreement in order to compete favorably with other communities.

II. DEFINITIONS

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

III. GUIDELINES AND CRITERIA

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

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

- Aquaculture/Agriculture Facility
- Distribution Center Facility
- Manufacturing Facility
- Office Building
- Regional Entertainment/Tourism Facility
- Research Facility
- Regional Service Facility
- Historic Building in designated area
- Renewable Energy Facility
- Other Basic Industry

- (b) The project must be reasonably expected to have an increase in positive net economic benefit to Lamar County of at least \$ 15,000,000 over the life of the abatement, computed to include (but not limited to) new sustaining payroll and capital improvement. In consideration of the request for designation as a reinvestment zone and to receive tax abatement, the following factors will also be considered:

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

IV. ABATEMENT AUTHORIZED

- (a) **Authorized Date.** A facility may be eligible for tax abatement for a period not to exceed 10 years or one-half of the productive life of the improvement, whichever is less. The “productive life” will be calculated from the effective date of the tax abatement and the date the equipment ceases to be in service. If an application for abatement is submitted prior to the commencement of construction, the facility must meet the criteria granting tax abatement in reinvestment zones created in Lamar County pursuant to these Guidelines and Criteria.
- (b) **Creation of New Value.** Abatement may only be granted for the additional value of eligible property improvements made subsequent to the filing of an application for tax abatement and specified in the abatement agreement between the County and the owner or lessee (and lessor if required pursuant to IV(f)) of the facility or improvements receiving the abatement, all subject to such limitations as the Guidelines and Criteria may require.
- (c) **New and Existing Facilities.** Abatement may be granted for new facilities and improvements to existing facilities for purposes of modernization or expansion. If the modernization project includes facility replacement, the abated value shall be the value of the new unit(s) less the value of the old unit(s).
- (d) **Eligible Property.** Abatement may be extended to the value of the following: new, expanded, replaced or modernized buildings and structures; fixed machinery and equipment; site improvements; office space and related fixed improvements necessary to the operation and administration of the facility; and all other real and tangible personal property as permitted by Chapter 312 of the Texas Tax Code.
- (e) **Ineligible Property.** The following types of property shall be fully taxable and ineligible for abatement:
 - i. Land
 - ii. Animals
 - iii. Inventories
 - iv. Supplies
 - v. Tools
 - vi. Furnishings and other forms of movable personal property other than machinery and equipment that are in essential part of the facility or improvements receiving abatement
 - vii. Vehicles
 - viii. Vessels
 - ix. Aircraft
 - x. Housing or residential property
 - xi. Fauna
 - xii. Flora
 - xiii. Deferred Maintenance investments
 - xiv. Property to be rented or leased (except as provided in Part IV(f),

- xv. Any improvements including those to produce, store or distribute natural gas or fluids that are not integral to the operation of the facility, and
 - xvi. Property owned or used by the State of Texas or its political subdivision or by any organization owned, operated or directed by a political subdivision of the State of Texas.
- (f) Owned/Leased Facilities. If a leased facility or leased improvements are granted an abatement, the agreement shall be executed with the lessor and lessee of the facility or improvements. The owner of the real property where the facility or improvements are located is not required to execute the abatement agreement if it is not the lessor or lessee of the facility or improvements.
- (g) Value and Term of Abatement
- (1) Abatement shall be granted effective no earlier than the January 1 valuation date immediately following the date of execution of the agreement. The agreement may provide that the period for which the abatement applies will commence on a later date. The value of new eligible property shall be abated according to the approved agreement between applicant and the governing body. The Lamar County Commissioners Court, in its sole discretion, shall determine the amount of any abatement.
- (h) Economic Qualification. In order to be eligible for designation as a reinvestment zone and to qualify for tax abatement the planned improvement:
- (1) Must create employment for at least 10 people on a full-time (40 hours per week equivalent) basis in Lamar County for the duration of the abatement period at the abated facility site described in the tax abatement application; or alternatively, must retain and prevent the loss of employment of 10 employees or fifty percent (50%) of the existing facility containing the abated facility site described in the tax abatement application whichever is greater, for the duration of the abate period. The following is applicable to the employment retention/preventing loss of employment requirement:
 - (a) "Existing facility" is a Manufacturing Facility, Research Facility, Distribution Center or Regional Facility, Regional Entertainment Facility, Other Basic Industry, or a facility the Commissioners Court determines would enhance job creation and the economic future of Lamar County. The facility must be expanded or modernized and contain the proposed improvements to be abated. A manufacturing or processing unit or units of a larger plant complex that separately comprise a manufacturing or production sub-unit of the larger plant shall be considered the existing facility for the purposes of Section 2(h)(1) employment retention requirement (that the planned improvements cause the retention or prevention of loss of employment of 10 employees or 50% of the employees of the existing facility, whoever is greater). For example, if a large plant complex has a sub-unit that produces chlorine and 100 employees are employed at or in connection with that unit, an expansion or modernization of all or part of that facility

must result in the retention of at least 50 employees employed at or in connection with the expanded or modernized "existing facility" in order for the facility improvements to qualify for abatement.

(b) Employees of a larger plant until transferred or assigned to and employed at or in connection with a new sub-unit containing the planned improvements, constructed on underdeveloped land constituting the proposed abated facility site/reinvestment zone shall be considered "created" employment for purposes of this sub-section.

(c) The proposed number of employees to be employed at the abatement facility as stated in the abatement application for the property that is the subject of the tax abatement agreement (including the projected creation or retention of employment) must be maintained for the duration of the abatement period at the abated facility site. For purposes of this subsection, in order for a planned improvement to be considered as preventing the loss of employment or retaining employment, the abated facility/project must be necessary in order to retain or keep employment at levels as indicated in the application and in order to retain the proposed number of employees at the abated facility as indicated in the application. The owner/Applicant seeking to qualify on the basis of retention or preventing loss of employment must provide a detailed statement as an attachment to its application affirmatively representing compliance with this sub-subsection and explaining the necessity of this project to prevent loss of employment. Any variance from the requirements of this sub-section is subject to approval of Commissioners Court in accordance with the variance section of these Guidelines & Criteria.

(d) Full-time employee creation requirements for Renewable Energy Facilities shall be determined on a case by case basis by the Commissioners Court.

- (2) Must be not expected to solely or primarily have the effect of transferring employment from one part of the county to another part of the county. A variance may be requested relative to this provision which approval shall be at the sole discretion of the County.
- (3) Must be necessary because capacity cannot be provided efficiently utilizing existing improved property.

Additionally, the owner of the project:

- (4) Will be wholly responsible for all County roads and right-of-way (including bridges, culverts, ditches, etc.) and damage caused thereto as a result of the construction of or of an on-going maintenance and operations of the Abated Facility Site as well as associated facilities to the Abated Facility Site, including but not limited to, the following:
 - a. Cost to maintain the roads, if needed, utilized for construction of the Abated Facility Site in an effort to keep the road safe for the traveling public will be tracked by Lamar County and invoiced on a regular basis to the Abatee.
 - b. Cost to reconstruct the roadway, if needed, will be actual costs to repair the County roads and right-of-way incurred by the County and invoiced to the Abatee. These costs

will include all construction costs as well as all related professional services for the repair work.

c. Cost associated with the issuance of a County driveway permit, which shall be required in the event the project is accessed directly by a County Road. Owner agrees to promptly submit a completed County driveway permit application

(l) Taxability. From the execution of the abatement contract to the end of the prior during which the abatement applies, taxes shall be payable as follows:

- (1) The value of ineligible property as provided in Part IV(e) shall be fully taxable;
- (2) The base year value of existing eligible property as determined each year shall be fully taxable; and
- (3) The additional value of new eligible property shall be taxable in the manner described in the abatement agreement.

V. APPLICATION FOR TAX ABATEMENT

(a) Any present or potential owner, assignee, or lessee of taxable property in Lamar County may request the creation of a reinvestment zone and the consideration of a tax abatement agreement by filing a written request with the County. The completed Application must be accompanied by the payment of a one thousand dollar (\$1,000) non-refundable application fee for administrative costs with the processing of the tax abatement request. Additional fees may be assessed for more complex requests at the discretion of the Commissioner's Court. All checks in payment of the administrative fee shall be made payable to Lamar County.

(b) The completed application must contain the following information/attachments:

- (1) A general description of the proposed use and the general nature and extent of the modernization, expansion, or new improvements to be undertaken;
- (2) A descriptive list of the improvements which will be part of the facility.
- (3) A map and list of parcel id's
- (4) A time schedule for undertaking and completing the planned improvements
- (5) In the case of modernizing or replacing existing facilities in whole or in part, a statement of the assessed value of the facility separately stated for real and personal property for the tax year immediately preceding the year in which the application is filed.

The County may require that the application be supplemented with such financial and other information as deemed appropriate for evaluating the financial capacity and other factors of the applicant.

(c) Upon receipt of a completed application, the County shall, through public hearings, afford the applicant and the designated representative of any Affected Jurisdiction the opportunity

to show cause why the abatement should or should not be granted. Notice of the public hearing shall be clearly identified on an agenda of the Lamar County Commissioners Court to be posted at least (30) days prior to the hearing.

- (d) The County shall consider the application for tax abatement after the application has been reviewed and required public notices have been posted. The County shall notify the applicant of the approval or disapproval promptly after the corresponding hearing of the Commissioners Court.
- (e) A request for reinvestment zone for the purpose of abatement shall not be granted by the County if the County finds that the request for the abatement was filed after the commencement of construction, alteration, or installation of taxable improvements related to a proposed modernization expansion or new facility. Before the Lamar County Commissioners Court holds a public hearing to designate a reinvestment zone it shall do the following:
 - (1) Not later than the seventh day before the date of the hearing, publish notice of the hearing in a newspaper having general circulation in the County; and
 - (2) Not later than the seventh day before the date of the hearing, deliver written notice of the hearing to the presiding officer of the governing body of each taxing unit that includes in its boundaries any real property that is to be included in the proposed reinvestment zone.
- (f) Requested Variances. Requests for variance from any provision of these Guidelines and Criteria may be made in written form to the Lamar county Commissioners' Court. Such request shall include a complete description of the circumstances explaining why the applicant should be granted a variance. Approval of a request for variance requires a three-fourths (3/4) vote of the Lamar County Commissioners Court.
- (g) Deemed Variances. The Lamar County Commissioners' Court may approve a tax abatement agreement that varies from any requirement in these Guidelines and Criteria so long as such variance is permitted by Chapter 312 of the Texas Tax Code. Any aspect of a tax abatement agreement duly authorized and approved by the Lamar County Commissioners' Court that varies in any respect from any requirement in these Guidelines and Criteria shall be deemed to have been granted a variance from the Guidelines and Criteria by the Court. It is the express intention of the Lamar County Commissioners Court that no tax abatement agreement that has been duly authorized and approved by the Court shall be challenged or held to be invalid because such authorized and approved tax abatement agreement varies from any requirement contained in these Guidelines and Criteria.

VI. PUBLIC HEARING

- (a) Should any Affected Jurisdiction be able to show cause in the public hearing why the granting of abatement by the County will have a substantial adverse effect on its bonds, tax revenue, service incapacity or the provision of service, that showing shall be considered by the Lamar County Commissioners' Court when deciding to approve or disapprove of the application for tax abatement.
- (b) Neither a reinvestment zone nor an abatement shall be authorized if it is determined that:
 - (1) There would be a substantial adverse effect on the provision of a government service or the tax base of an Affected Jurisdiction;
 - (2) The applicant has insufficient financial capacity to construct and operate the proposed facility or improvements;
 - (3) The planned or potential use of the property would constitute a hazard to public safety, health, or morals; or
 - (4) The planned or potential use of the property violate other governmental codes or laws.

VII. AGREEMENT

- (a) If an application for tax abatement is approved by the Lamar County Commissioners Court, the Court shall formally pass a resolution and execute an agreement with the owner and/or lessee of the facility which shall include:
 - (1) The percentage of value to be abated each year as provided in Part IV(g) of these Guidelines and Criteria.
 - (2) The commencement date and the termination date of abatement.
 - (3) The proposed use of the facility, nature of construction, time schedule for undertaking completing the planned improvements, map, property description, and improvements list as provided in Part V of these Guidelines and Criteria.
 - (4) Contractual obligations in the event of default, violation of terms or conditions, delinquent taxes recapture, administration and assignment (as provided in the agreement), and other provision that may be required for uniformity or by state law or that are mutually agreed to by the County and the applicant.
 - (5) Amount of investment, forecast depreciation over abatement period, and/or average number of jobs applicant commits to create for the period of abatement.
 - (6) Any other provisions required by Chapter 312 of the Texas Tax Code.
- (b) The county will use its best efforts to cause such agreement to be executed within forty-five (45) days after the later of the date applicant has forwarded all necessary information to the jurisdiction receiving the application or the date of the approval of the application. Prior to the execution of the Agreement, the County will comply with the following notice requirement in Tax Code § 312.2041(a):

Not later than the thirtieth day before the date on which a municipality or county enters into an abatement agreement, the governing body of the municipality or county or a designated officer or employee of the municipality or county shall deliver to the presiding officer of the governing body of each other taxing unit in which the property to be subject to the agreement is located, a written notice that the municipality or county intends to enter into the agreement. The notice must include a copy of the proposed agreement.

- (c) Each other taxing unit that has jurisdiction over the facility or improvements for which the County approves or disapproves an application for tax abatement shall make its own determination of abatement (if requested by the applicant) which shall not bind any other Affected Jurisdiction.

VIII. RECAPTURE

- (a) In the event that the facility or improvements are completed and begin operating but subsequently discontinue operating for any reason excepting a force majeure event (as such event may be more specifically defined in the tax abatement) for a period of more than one (1) year during the abatement period, then the abatement agreement shall terminate along with the abatement of taxes for the calendar year during which the agreement is terminated. The taxes otherwise abated for that calendar year shall be paid to the County within sixty (60) days from the date of termination. The County is permitted to enter into a tax abatement agreement that varies from the provisions of this paragraph without being deemed to be in violation of the Guidelines and Criteria so long as the agreement provides for the recapture of property taxes in the event that the approved facility or improvements discontinue operations during the period of tax abatement.
- (b) If the County determines that a party to a tax abatement agreement is in default according to the terms and conditions of its agreement, the County shall notify the party in writing at the address stated in the agreement, and if such is not cured within (60) days from the date of such notice, then the agreement shall be terminated and all taxes previously abated by virtue of the agreement will be recaptured and paid within sixty (60) days of the termination. Further, it will be a default under a tax abatement granted pursuant to these Guidelines and Criteria if the owner of the eligible property subject to the abatement is delinquent in paying any undisputed taxes to any taxing authority in Lamar County, Texas. The County is permitted to enter into a tax abatement agreement that varies from the provision of this paragraph without being deemed to be in violation of these Guidelines and Criteria so long as the agreement provides for the recapture of property tax in the event that the applicant named in the tax abatement agreement defaults in its obligations under the agreement.

IX. ADMINISTRATION

- (a) The Chief Appraiser of the Lamar County Appraisal District shall annually determine an assessment of any real and/or personal property that is the subject of a tax abatement agreement. Each party to a tax abatement agrees shall be required to furnish the assessor with such information as may be necessary to determine an assessment. Once a value has been established, the Chief Appraiser shall notify the Affected Jurisdictions of the appraised value.
- (b) The abatement agreement shall stipulate that employees and/or designated representatives of the County will have access to the facility or improvements that are the subject of the agreement during the term of the abatement to inspect the facility or improvements to determine if the terms and conditions of the agreement are being met. The terms, guidelines, and requirements concerning inspections shall be set forth in the abatement agreement.
- (c) After the period of abatement begins, the County shall annually evaluate each facility receiving abatement and report possible violations of the abatement agreement to the Lamar County Commissioners Court. The abatement agreement may also require the party receiving the abatement to file annual certifications with the County.
- (d) All proprietary information acquired by the County for purposes monitoring compliance with the terms and conditions of an abatement agreement shall be considered confidential.
- (e) "Buy Local" Provision. Each recipient of property tax abatement shall additionally agree to give preference and priority to local manufacturers, suppliers, contractors and labor, except where not reasonably possible to do so without added expense, substantial inconvenience, or sacrifice in operating efficiency.
- (f) Right to Modify or Cancel. Notwithstanding anything herein, Lamar County may cancel or modify Guidelines and Criteria for Granting Tax Abatements in Reinvestment Zones if an owner fails to comply with the Guidelines and Criteria for Granting Tax Abatements in Reinvestment Zones.

X. ASSIGNMENT

- (a) Except as otherwise provided in the abatement agreement, an abatement agreement may be transferred and assigned by the holder to a new owner or lessee of the same facility upon the approval by resolution of the Lamar County Commissioners Court, subject to the financial capacity of the assignee and provided that all conditions and obligations in the abatement agreement are guaranteed by the execution of an assignment and assumption agreement between the holder of the agreement and the assignee. Approval shall not be unreasonably withheld.
- (b) No assignment or transfer shall be approved if the party/parties to the existing agreement or the proposed assignee is liable to any taxing jurisdiction for outstanding taxes or other obligations.

XI. SUNSET PROVISION

- (a) These Guidelines and Criteria are effective upon the date of the adoption and will remain in force for two (2) years unless amended by three quarters vote of the Lamar County Commissioners Court, at which time all reinvestment zones and tax abatement contracts created pursuant hereto will be reviewed by each Affected Jurisdiction to determine whether the goals have been achieved. Based on that review, these Guidelines and Criteria may be modified, renewed, or not renewed, providing that such actions shall not affect existing abatement agreements.
- (b) These Guidelines and Criteria do not amend any existing Industrial District Contracts or agreements with the owners of real property in areas deserving of specific attention as agreed by the Affected Jurisdiction.

XII. SEVERABILITY AND LIMITATIONS

- (a) In the event that any section, clause, sentence, paragraph or any part of these Guidelines and Criteria shall for any reason be adjudged by any court of competent jurisdiction to be invalid, such invalidity shall not affect, impair, or invalidate the remainder of these Guidelines and Criteria.
- (b) Property that is located in a reinvestment zone and that is owned or leased by a person who is a member of the Commissioners Court may not be subject to a tax abatement agreement entered into with the County.
- (c) If these Guidelines and Criteria have omitted any mandatory requirements of the applicable tax abatement laws of the State of Texas, then such requirements are hereby incorporated as a part of these Guidelines and Criteria.

XIII. TAX ABATEMENT DETERMINATION

- (a) Nothing herein shall imply or suggest Lamar County is under any obligation or duty to provide tax abatement to any applicant, and reserves the right to make exceptions, approve, and deny based on concerns including, however not limited to environmental and quality of life issues and/or compatibility with the economic goals and objectives of Lamar County.

GLOSSARY:

- (a) "Abatement" means the full or partial exemption from ad valorem taxes of certain real or tangible personal property in a reinvestment zone designated by the County or a municipality for economic development purposes.
- (b) "Aquaculture/Agriculture Facility" means building, structures and major earth structure improvements, including fixed machinery and equipment, the primary purposes of which is of food and/or fiber products in commercially marketable quantities.
- (c) "Affected Jurisdiction" means Lamar County and any municipality, or school district, the majority of which is located in Lamar County that levies ad valorem taxes upon and/or provides services to property located within the proposed or existing reinvestment zone designated by Lamar County or any municipality.
- (d) "Agreement" means a contractual agreement between a property owner and/or lessee and the County for the purpose of tax abatement.
- (e) "Base year value" means the assessed value of eligible property on January 1 preceding the execution of the agreement plus the agreed upon value of eligible property improvements made after January 1 but before the filing of an application.
- (f) "Deferred maintenance" means improvements necessary for continued operations which do not improve productivity or alter the process of technology.
- (g) "Distribution Center Facility" means building and structures, including machinery and equipment, used or to be used primarily to receive, store, service, or distribute goods or materials owned by the facility from which a majority of revenue generated by activity at the facility are derived from outside of Lamar County.
- (h) "Expansion" means the addition of buildings, structures, machinery or equipment for purposes of increasing production capacity.
- (i) "Facility" means property improvements completed or in the process of construction which together comprise an integral whole.

- (j) "Manufacturing Facility" means buildings and structures, including machinery and equipment, the primary purpose of which is or will be the manufacture of tangible goods or materials or the processing of such goods or materials by physical or chemical change.
- (k) "Modernization" means the upgrading and or replacement of existing facilities which increases the productive input or output, updates the technology or substantially lowers the unit cost of the operation. Modernization may result from the construction, alteration or installation of buildings, structures, fixed machinery or equipment. It shall not be for the purpose of reconditioning, refurbishing or repairing.
- (l) "New Facility" means improvements to real estate previously undeveloped which is placed into service by means other than or in conjunction with expansion or modernization.
- (m) "New Jobs" means a newly created employment position on a full-time permanent basis. Two or more part-time permanent employees totaling an average of not less than 40 hours per week may be considered as one full-time permanent employee.
- (n) "Office Building" means a new office building.
- (o) "Other Basic Industry" means buildings and structures, including fixed machinery and equipment not elsewhere described used or to be used for the production of products or services which serve a market primarily outside the County and results in the creation of new permanent jobs and new wealth in the County.
- (p) "Regional Entertainment/Tourism Facility" means buildings and structures, including fixed machinery and equipment, used or to be used to provide entertainment and/or tourism related services, from which a majority of revenues generated by activity at the facility are derived from outside Lamar County.
- (q) "Research Facility" means buildings and structures, including fixed machinery and equipment, used or to be used primarily for research or experimentation to improve or develop new tangible goods or materials or to improve or develop the production process thereto.
- (r) "Regional Service Facility" means buildings and structures, including fixed machinery and equipment, used or to be used to provide a service from which a majority of revenues generated by activity at the facility are derived from outside Lamar County.

- (s) "Renewable Energy Facility" means buildings and structures, including but not limited to electricity generating equipment (such as wind turbines or photovoltaic solar panels), electric transmission lines, electric power substations, electrical gathering equipment, communications systems and roads, fixed machinery and equipment, used or to be used to provide electrical energy, and which meet the definition of "Renewable Energy Electric Generation" in Chapter 313 of the Texas Tax Code.

Texas Comptroller of Public Accounts

Data Analysis and
Transparency
Form 60-296-A**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

Tommy Chalaire

Print Name (Authorized School District Representative)

sign
here


Signature (Authorized School District Representative)

Superintendent of Schools

Title

3/29/2022

Date

2. Authorized Company Representative (Applicant) Signature and Notarization

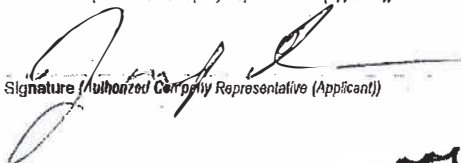
I am the authorized representative for the business entity for the purpose of filing this application. I understand that this application is a government record as defined in Chapter 37 of the Texas Penal Code. The information contained in this application and schedules is true and correct to the best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

Jennifer Goodwillie

Print Name (Authorized Company Representative (Applicant))

sign
here


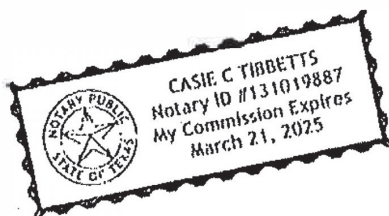
Signature (Authorized Company Representative (Applicant))

Vice President - Development

Title

3/22/2022

Date



(Notary Seal)

GIVEN under my hand and seal of office this, the

22nd day of March, 2022
 Casie C. Tibbetts
 Notary Public in and for the State of Texas

My Commission expires: 3/21/2025

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.