

SECTION 3: Applicant Eligibility Information

1. Does the business entity have the right to transact business with respect to Tax Code, Chapter 171?
(Attach printout from Comptroller website: <https://mycpa.cpa.state.tx.us/coa/>) Yes No
2. Is the business entity current on all taxes due to the State of Texas? Yes No
3. Is the business activity of the project an eligible business activity under Section 313.024(b)? Yes No
 - a) 3a. Please identify business activity: MANUFACTURING

SECTION 4: Market Value and Limitation Amount

Please identify the county appraisal district (CAD) in which the project is located: BRAZORIA COUNTY

If the project is located in more than one CAD, please identify the name(s) of the other CADs and provide on a separate sheet for each CAD, the responses to items 1 through 5 applicable to the property (or portion of property) that is reflected in each CAD's property tax account records.

For purposes of item 1, "total market value" should reflect the market value as determined by the CAD (and as adjusted after protest) for only eligible property in all of the CAD property tax accounts covered by the 313 agreement in that county. Please note: "qualified property" is defined by Tax Code section 313.021(2) and 34 Tex. Admin. Code § 9.1051(16) and identified in the executed Chapter 313 agreement.

1. Total market value of all qualified property from all CAD property accounts subject to the 313 agreement \$ 778153500
2. Total value of all applicable exemptions for the qualified property included in item 1 \$ 0
3. Total taxable value for school I&S tax purposes for the qualified property (Item 1 less Item 2) \$ 778153500
4. Limitation amount on appraised value specified as qualified in the 313 agreement \$ 300000000
5. Total taxable value for school M&O tax purposes for the qualified property (lesser of item 3 or item 4) \$ 300000000

SECTION 5A: Wage and Employment Information for Applications Prior to Jan. 1, 2014 (#1 Through 999)

ONLY COMPLETE THE WAGE SECTION (5A or 5B) THAT APPLIES TO YOUR APPLICATION. You can find your application number on the website at comptroller.texas.gov/economy/local/ch313/agreement-docs.php

NOTE: All statutory references in Section 5A are for statute as it existed prior to Jan. 1, 2014. For job definitions see TAC §9.1051(14) and Tax Code, §313.021(3). If the agreement includes a definition of "new job" other than TAC §9.1051(14)(C), then please provide the definition "new job" as used in the agreement. Notwithstanding any waiver by the district of the requirement for the creation of a minimum number of new jobs, or any other job commitment in the agreement, Tax Code §313.024(d) requires that 80 percent of all new jobs be qualifying jobs.

1. How many new jobs were based on the qualified property in the year covered by this report? (See note above) 19
2. What is the number of new jobs required for a project in this school district according to §313.021(2)(A)(iv)(b), §313.051(b), as appropriate? 10
3. Did the applicant request that the governing body waive the minimum job requirement, as provided under Tax Code §313.025(f-1)? Yes No
 - 3a. If yes, how many new jobs must the approved applicant create under the waiver? _____
4. Calculate 80 percent of new jobs (0.80 x number of new jobs based on the qualified property in the year covered by this report.) 15
5. What is the minimum required annual wage for each qualifying job in the year covered by the report? \$ 62,971
6. Identify which of the four Tax Code sections is used to determine the wage standard required by the agreement:

 §313.021(5)(A) or §313.021(5)(B) or §313.021(3)(E)(ii) or §313.051(b)
 - 6a. Attach calculations and cite exact Texas Workforce Commission data source as defined in TAC §9.1051.
7. Does the agreement require the applicant to provide a specified number of jobs at a specified wage? Yes No
 - 7a. If yes, how many qualifying jobs did the approved applicant commit to create in the year covered by the report? _____
 - 7b. If yes, what annual wage did the approved applicant commit to pay in the year covered by the report? \$ _____

- 7c. If yes, how many qualifying jobs were created at the specified wage in the year covered by the report? _____
- 8. How many qualifying jobs (employees of this entity and employees of a contractor with this entity) were based on the qualified property in the year covered by the report? **19**
- 8a. Of the qualifying job-holders last year, how many were employees of the approved applicant? **19**
- 8b. Of the qualifying job-holders last year, how many were employees of an entity contracting with the approved applicant? **0**
- 8c. If any qualifying job-holders were employees of an entity contracting with the applicant, does the approved applicant or assignee have documentation from the contractor supporting the conclusion that those jobs are qualifying jobs? Yes No N/A

SECTION 5B: Wage and Employment Information for Applications After Jan. 1, 2014 (#1000 and Above)

ONLY COMPLETE THE WAGE SECTION (5A or 5B) THAT APPLIES TO YOUR APPLICATION. You can find your application number on the website at comptroller.texas.gov/economy/local/ch313/agreement-docs.php.

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

QUALIFYING JOBS

- 1. What is the number of new qualifying jobs the applicant committed to create in the year covered by this report? _____
- 2. Did the applicant request that the governing body waive the minimum qualifying job requirement, as provided under Tax Code §313.025(f-1)? Yes No
 - 2a. If yes, how many new qualifying jobs must the approved applicant create under the waiver? _____
- 3. Which Tax Code section are you using to determine the wage standard required for this project? §313.021(5)(A) or §313.021(5)(B)
 - 3a. Attach calculations and cite exact Texas Workforce Commission data sources as defined in TAC §9.1051.
- 4. What is the minimum required annual wage for each qualifying job in the year covered by this report? \$ _____
- 5. What is the annual wage the applicant committed to pay for each of the qualifying jobs in the year covered by this report? \$ _____
- 6. How many qualifying jobs (employees of this entity and employees of a contractor with this entity) were based on the qualified property in the year covered by the report? _____
 - 6a. Of the qualifying job-holders last year, how many were employees of the approved applicant? _____
 - 6b. Of the qualifying job-holders last year, how many were employees of an entity contracting with the approved applicant? _____
 - 6c. If any qualifying job-holders were employees of an entity contracting with the applicant, does the approved applicant or assignee have documentation from the contractor supporting the conclusion that those jobs are qualifying jobs? Yes No N/A
- 7. Do the qualifying jobs meet all minimum requirements set out in Tax Code §313.021(3) and TAC 9.1051(30)? Yes No

NON-QUALIFYING JOBS

- 8. What is the number of non-qualifying jobs the applicant had on Dec. 31 of the year covered by this report? _____
- 9. What was the average wage you were paying for non-qualifying jobs on Dec. 31 of the year covered by this report? .. \$ _____
- 10. What is the county average weekly wage for non-qualifying jobs, as defined in TAC §9.1051? \$ _____

MISCELLANEOUS

- 11. Did the applicant rely on a determination by the Texas Workforce Commission under the provisions §313.024(3)(F) in meeting the minimum qualifying job requirements? Yes No
 - 11a. If yes, attach supporting documentation to evidence that the requirements of §313.021(3)(F) were met.
- 12. Are you part of a Single Unified Project (SUP) and relying on the provisions in Tax Code §313.024(d-2) to meet the qualifying job requirements? Yes No
 - 12a. If yes, attach supporting documentation from the Texas Economic Development and Tourism Office including a list of the other school district(s) and the qualifying jobs located in each.

SECTION 6: Qualified Investment During Qualified Time Period

ENTITIES ARE NOT REQUIRED TO COMPLETE THIS SECTION IF THE YEAR COVERED BY THE REPORT IS AFTER THE QUALIFYING TIME PERIOD OF THEIR AGREEMENT.

- 1. What is the qualified investment expended by this entity from the beginning of the qualifying time period through the end of the year covered by this report? ... \$
2. Was any of the land classified as qualified investment? ... Yes No
3. Was any of the qualified investment leased under a capitalized lease? ... Yes No
4. Was any of the qualified investment leased under an operating lease? ... Yes No
5. Was any property not owned by the applicant part of the qualified investment? ... Yes No

SECTION 7: Partial Interest

THE FOLLOWING QUESTIONS MUST BE ANSWERED BY ENTITIES HAVING A PARTIAL INTEREST IN AN AGREEMENT.

For limitation agreements where there are multiple company entities that receive a part of the limitation provided by the agreement:

1) each business entity not having a full interest in the agreement should complete a separate form for their proportionate share of required employment and investment information; and, 2) separately, the school district is required to complete an Annual Eligibility Report that provides for each question in this form a sum of the individual answers from reports submitted by each entity so that there is a cumulative Annual Eligibility Report reflecting the entire agreement.

- 1. What was your limitation amount (or portion of original limitation amount) during the year covered by this report? ...
2. Please describe your interest in the agreement and identify all the documents creating that interest.

Empty text box for describing interest in the agreement.

SECTION 8: Approval

"I am the authorized representative for the Company submitting this Annual Eligibility Report. I understand that this Report is a government record as defined in Chapter 37 of the Texas Penal Code. The information I am providing on this Report is true and correct to the best of my knowledge and belief."

print here TERESA M. VERMILLION
Print Name (Authorized Company Representative)

VP & TREASURER
Title

sign here Teresa M Vermillion
Signature (Authorized Company Representative)

02/08/2018
Date

print here MATTHEW S. MEISTER
Print Name of Preparer (Person Who Completed the Form)

314-480-1477
Phone

ATTACHMENT A



The Dow Chemical Company
Texas Innovation Center
332 SH 332 E
Lake Jackson, TX 77566
U.S.A.

December 18, 2015

Mr. Danny Massey
Superintendent
Brazosport Independent School District
P.O. Drawer Z
Freeport, TX 77542

Tax Limitation - Notification of Change in Ownership

Dear Mr. Massey:

Pursuant to Sections 8.1 and 8.4 of the Participation Agreement for Limitation on Appraised Value between the Brazosport Independent School District and The Dow Chemical Company dated January 4, 2011 and subsequently assigned to Dow-Mitsui Chlor-Alkali, LLC on February 12, 2013 ("Agreement"), we respectfully inform you that Olin Corporation acquired all ownership interests in Dow-Mitsui Chlor-Alkali, LLC on October 5, 2015 from The Dow Chemical Company. Olin Corporation will provide a written notification of the new entity name for Dow-Mitsui Chlor-Alkali, LLC. Please note that the entity, formerly known as Dow-Mitsui Chlor-Alkali, LLC, will retain the same Texas Taxpayer Identification Number: 1-80-0638104-2. Olin Corporation will also provide Brazosport Independent School District, the Brazoria County Appraisal District and the Brazoria County Tax Office with written notification of the new contact information for communications related to this agreement.

We hope this notification is viewed positively and appreciate our partnership as we continue to invest in the Brazosport Area. Please contact me with any questions you may have in this regard.

Yours sincerely,

A handwritten signature in blue ink, appearing to read "David Ngo", written over a blue scribble.

David Ngo
Authorized Agent
The Dow Chemical Company

Copy to: Mr. Daniel Schaefer, Chief Financial Officer, Brazosport Independent School District
Ms. Cheryl Evans, Chief Appraiser, Brazoria County Appraisal District
Ms. Ro'Vin Garrett, Tax Assessor-Collector, Brazoria County Tax Office
Mr. Lowell McLaughlin, State and Local Tax Director, The Dow Chemical Company
Mr. Daniel Womack, Regional Government Affairs, The Dow Chemical Company
Mr. Matt Meister, Director, Domestic Tax Planning & Compliance, Olin Corporation
Ms. Poonam Mahale, Ernst & Young LLP
Mr. Andrew Sloss, Ernst & Young LLP



WORLDWIDE PARTNER

ATTACHMENT B



February 12, 2013

The Dow Chemical Company
2301 N Brazosport Blvd
Freeport, Texas 77541-3257

Dr. Karin Holacka
Superintendent
Brazosport Independent School District
P. O. Drawer Z
Freeport, TX 77542

Tax Limitation Assignment Request

Dear Dr. Holacka

Pursuant to Section 8.4 of the Participation Agreement for Limitation on Appraised Value between the Brazosport Independent School District and The Dow Chemical Company dated January 4, 2011, we respectfully request assignment of this agreement from The Dow Chemical Company to a newly formed joint venture company, Dow-Mitsui Chlor-Alkali, LLC. This new company's Texas taxpayer ID# is: 1-80-0638104-2 and the contact information for communications related to this agreement remains unchanged.

We are also pleased to inform you that this project is progressing as planned and aside from this assignment, there are no material changes to report in any of our data or projections as submitted in our original application. We hope this request is viewed as a positive development and appreciate our partnership as we continue to invest in the Brazosport area. Please contact me with any questions you may have in this regard and thank you for your approval of this request.

Sincerely,

A handwritten signature in black ink, appearing to read "John Nichols".

John Nichols
Tax Director
(979) 238-3560

cc. Dan Schaefer – Chief Financial Officer, BISD

ATTACHMENT C

From: Poonam K Mahale
Sent: Thursday, January 07, 2016 3:32 PM
To: dmassey@brazosportisd.net; Schaefer, Daniel; Cheryl Evans (cevans@brazoriacad.org); roving@brazoria-county.com
Cc: Andrew C Sloss; Brennan P Connor; Meister, Matthew S CLAY; Eves, R. Ryan CLAY
Subject: FW: Dow-Mitsui Chlor-Alkali, LLC: Notification of Change in Ownership
Attachments: Transfer of 313 Letter 121815.pdf

Dear all,

Happy new year! As a follow up to the below communication and on behalf of Olin Corporation, I would like to inform you that on October 22, 2015, Dow-Mitsui Chlor-Alkali, LLC was renamed Olin Chlorine 7, LLC. Please utilize this entity name for the assets and abatement going forward. In addition, the contact information going forward shall be:

Matthew S. Meister
Director, Domestic Tax
Olin Corporation
190 Carondelet Plaza
Suite 1530
Clayton, MO 63105-3443
314-480-1477
MSMeister@olin.com

Please let me know if you require any additional information.

Regards,
Poonam Mahale

Poonam K. Mahale | Senior Manager | Location Investment Services

Ernst & Young, LLP
Direct: 214 969 8157 | Poonam.Mahale@ey.com

From: Poonam K Mahale
Sent: Friday, December 18, 2015 10:31 AM
To: 'dmassey@brazosportisd.net'; 'Schaefer, Daniel'
Cc: Cheryl Evans (cevans@brazoriacad.org); 'roving@brazoria-county.com'; McLaughlin, Lowell (LT); 'Ngo, David (M)'; 'Womack, Daniel (D)'; Meister, Matthew S CLAY; Eves, R. Ryan CLAY; Andrew C Sloss; Brennan P Connor
Subject: Dow-Mitsui Chlor-Alkali, LLC: Notification of Change in Ownership

Dear Mr. Massey, Mr. Schaefer:

As recently discussed with Mr. Schaefer, please find attached Dow Chemical's notification of change in ownership for the Participation Agreement for Limitation on Appraised Value. Let me know if you have any questions.

A representative from Olin Corp will be in touch regarding the additional information required by the ISD, BCAD, and the BC tax office.

Thanks, and happy holidays!

Regards,
Poonam Mahale



Poonam K. Mahale | Senior Manager | Location Investment Services

Ernst & Young, LLP
2323 Victory Avenue, Suite 2000, Dallas, Texas 75219, United States of America
Direct: 214 969 8157 | Cell: 636 667 7932 | Poonam.Mahale@ey.com
Fax: 866 869 4042
Website: <http://www.ey.com>



Franchise Tax Account Status

As of : 05/08/2018 17:50:06

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

OLIN CHLORINE 7, LLC	
Texas Taxpayer Number	18006381042
Mailing Address	190 CARONDELET PLZ STE 1530 CLAYTON, MO 63105-3467
Right to Transact Business in Texas	ACTIVE
State of Formation	DE
Effective SOS Registration Date	03/08/2011
Texas SOS File Number	0801394643
Registered Agent Name	C T CORPORATION SYSTEM
Registered Office Street Address	1999 BRYAN ST., STE. 900 DALLAS, TX 75201

ATTACHMENT E

2016 Manufacturing Average Wages by Council of Government Region Wages for All Occupations

COG	Wages	
	Hourly	Annual
Texas	\$25.41	\$52,850
1. Panhandle Regional Planning Commission	\$22.52	\$46,834
2. South Plains Association of Governments	\$18.27	\$38,009
3. NORTEX Regional Planning Commission	\$24.14	\$50,203
4. North Central Texas Council of Governments	\$26.06	\$54,215
5. Ark-Tex Council of Governments	\$19.07	\$39,663
6. East Texas Council of Governments	\$20.52	\$42,677
7. West Central Texas Council of Governments	\$20.31	\$42,242
8. Rio Grande Council of Governments	\$19.32	\$40,188
9. Permian Basin Regional Planning Commission	\$26.00	\$54,079
10. Concho Valley Council of Governments	\$18.78	\$39,066
11. Heart of Texas Council of Governments	\$21.14	\$43,962
12. Capital Area Council of Governments	\$30.06	\$62,522
13. Brazos Valley Council of Governments	\$17.66	\$36,729
14. Deep East Texas Council of Governments	\$18.06	\$37,566
15. South East Texas Regional Planning Commission	\$33.42	\$69,508
16. Houston-Galveston Area Council	\$27.52	\$57,246
17. Golden Crescent Regional Planning Commission	\$26.38	\$54,879
18. Alamo Area Council of Governments	\$21.67	\$45,072
19. South Texas Development Council	\$15.02	\$31,235
20. Coastal Bend Council of Governments	\$27.85	\$57,921
21. Lower Rio Grande Valley Development Council	\$17.55	\$36,503
22. Texoma Council of Governments	\$20.98	\$43,648
23. Central Texas Council of Governments	\$18.65	\$38,783
24. Middle Rio Grande Development Council	\$23.05	\$47,950

Source: Texas Occupational Employment and Wages

Data published: July 2017

Data published annually, next update will be July 31, 2018

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

Wage data is produced from Texas OES data, and is not to be compared to BLS estimates.

Data intended for TAC 313 purposes only.

110% of Wage Standard Calculation
 $\$57,246 * 110\% = \$62,970.60$

ATTACHMENT E

2016 Manufacturing Median Wages by Council of Government Region Wages for All Occupations

COG	Median Wages	
	Hourly	Annual
Texas	\$ 19.05	\$39,634
1. Panhandle Regional Planning Commission	\$ 16.61	\$34,545
2. South Plains Association of Governments	\$ 14.83	\$30,843
3. NORTEX Regional Planning Commission	\$ 18.32	\$38,100
4. North Central Texas Council of Governments	\$ 19.26	\$40,051
5. Ark-Tex Council of Governments	\$ 16.08	\$33,455
6. East Texas Council of Governments	\$ 16.47	\$34,252
7. West Central Texas Council of Governments	\$ 17.59	\$36,580
8. Rio Grande Council of Governments	\$ 13.72	\$28,542
9. Permian Basin Regional Planning Commission	\$ 20.66	\$42,978
10. Concho Valley Council of Governments	\$ 15.75	\$32,757
11. Heart of Texas Council of Governments	\$ 17.00	\$35,362
12. Capital Area Council of Governments	\$ 21.84	\$45,424
13. Brazos Valley Council of Governments	\$ 14.29	\$29,717
14. Deep East Texas Council of Governments	\$ 14.85	\$30,886
15. South East Texas Regional Planning Commission	\$ 29.53	\$61,423
16. Houston-Galveston Area Council	\$ 21.39	\$44,499
17. Golden Crescent Regional Planning Commission	\$ 21.99	\$45,739
18. Alamo Area Council of Governments	\$ 17.24	\$35,850
19. South Texas Development Council	\$ 12.75	\$26,518
20. Coastal Bend Council of Governments	\$ 23.31	\$48,494
21. Lower Rio Grande Valley Development Council	\$ 13.66	\$28,404
22. Texoma Council of Governments	\$ 16.36	\$34,032
23. Central Texas Council of Governments	\$ 15.67	\$32,599
24. Middle Rio Grande Development Council	\$ 18.26	\$37,990

Source: Texas Occupational Employment and Wages

Data published: July 2017

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

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ATTACHMENT E

2016 All Industry Average Wages by Council of Government Region Wages for All Occupations

COG	Average Wages	
	Hourly	Annual
Texas	\$ 22.96	\$ 47,767
1. Panhandle Regional Planning Commission	\$ 20.07	\$ 41,745
2. South Plains Association of Governments	\$ 19.67	\$ 40,923
3. NORTEX Regional Planning Commission	\$ 19.33	\$ 40,213
4. North Central Texas Council of Governments	\$ 24.14	\$ 50,220
5. Ark-Tex Council of Governments	\$ 18.32	\$ 38,106
6. East Texas Council of Governments	\$ 19.48	\$ 40,517
7. West Central Texas Council of Governments	\$ 19.13	\$ 39,797
8. Rio Grande Council of Governments	\$ 18.04	\$ 37,518
9. Permian Basin Regional Planning Commission	\$ 23.31	\$ 48,490
10. Concho Valley Council of Governments	\$ 18.90	\$ 39,314
11. Heart of Texas Council of Governments	\$ 19.55	\$ 40,667
12. Capital Area Council of Governments	\$ 24.24	\$ 50,422
13. Brazos Valley Council of Governments	\$ 19.93	\$ 41,457
14. Deep East Texas Council of Governments	\$ 18.40	\$ 38,281
15. South East Texas Regional Planning Commission	\$ 22.65	\$ 47,113
16. Houston-Galveston Area Council	\$ 25.33	\$ 52,677
17. Golden Crescent Regional Planning Commission	\$ 19.98	\$ 41,562
18. Alamo Area Council of Governments	\$ 21.60	\$ 44,936
19. South Texas Development Council	\$ 17.29	\$ 35,968
20. Coastal Bend Council of Governments	\$ 20.73	\$ 43,118
21. Lower Rio Grande Valley Development Council	\$ 16.71	\$ 34,750
22. Texoma Council of Governments	\$ 18.91	\$ 39,323
23. Central Texas Council of Governments	\$ 19.48	\$ 40,512
24. Middle Rio Grande Development Council	\$ 18.16	\$ 37,772

Source: Texas Occupational Employment and Wages

Data published: July 2017

Data published annually, next update will be July 31, 2018

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ATTACHMENT E

2016 All Industry Median Wages by Council of Government Region Wages for All Occupations

COG	Median Wages	
	Hourly	Annual
Texas	\$ 17.06	\$ 35,484
1. Panhandle Regional Planning Commission	\$15.49	\$32,214
2. South Plains Association of Governments	\$14.92	\$31,032
3. NORTEX Regional Planning Commission	\$15.00	\$31,194
4. North Central Texas Council of Governments	\$17.95	\$37,346
5. Ark-Tex Council of Governments	\$14.55	\$30,262
6. East Texas Council of Governments	\$15.24	\$31,697
7. West Central Texas Council of Governments	\$15.14	\$31,492
8. Rio Grande Council of Governments	\$13.16	\$27,375
9. Permian Basin Regional Planning Commission	\$18.13	\$37,712
10. Concho Valley Council of Governments	\$15.01	\$31,213
11. Heart of Texas Council of Governments	\$15.11	\$31,426
12. Capital Area Council of Governments	\$18.04	\$37,532
13. Brazos Valley Council of Governments	\$14.78	\$30,749
14. Deep East Texas Council of Governments	\$14.37	\$29,890
15. South East Texas Regional Planning Commission	\$17.66	\$36,725
16. Houston-Galveston Area Council	\$18.46	\$38,397
17. Golden Crescent Regional Planning Commission	\$15.58	\$32,405
18. Alamo Area Council of Governments	\$16.23	\$33,756
19. South Texas Development Council	\$12.19	\$25,353
20. Coastal Bend Council of Governments	\$15.40	\$32,023
21. Lower Rio Grande Valley Development Council	\$11.63	\$24,193
22. Texoma Council of Governments	\$14.92	\$31,040
23. Central Texas Council of Governments	\$15.65	\$32,555
24. Middle Rio Grande Development Council	\$13.70	\$28,498

Source: Texas Occupational Employment and Wages

Data published: July 2017

Data published annually, next update will be July 31, 2018

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

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Data intended for TAC 313 purposes only.