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July 6, 2022

Local Government Assistance & Economic Analysis
Texas Comptroller of Public Accounts
P.O. Box 13528
Austin, Texas 78711-3528

RE: 1808-Amendment One of the Application to the Waller Independent School District from AP Solar 8, LLC

To the Local Government Assistance & Economic Analysis Division:

Enclosed. Please find Amendment One of the Application to the Waller Independent School District from AP Solar 8, LLC. The following changes have been made:

1. Tab 1, Section 12 Q3b: Updated question to state the Reinvestment Zone will be created prior to agreement execution.
2. Tab 1, Section 14, Tab 13: Updated with Q4 2021 wages
3. Tab 11 – Maps legend has been updated to say Project Boundary/Reinvestment Zone and Location of Qualified Investment
4. Schedule A2 Total Investment has been updated
5. Schedule C has been update with correct wage matching application

A copy of the application will be submitted to the Waller County Appraisal District.

Sincerely,

Kevin O'Hanlon
School District Consultant

Cc: Waller CAD
AP Solar 8, LLC

AP Solar Holdings, LLC ,
115 Wild Basin Rd. Suite 302
Austin, TX 78746
www.apsolarholdings.com

July 6, 2022

Tabita Collazo
Texas Comptroller of Public Accounts 111
East 17th Street, Room 427
Austin, Texas 78774
tabita.collazo@cpa.texas.gov

RE: App 1808 – Waller ISD 313 Application Response to Email Request for Information

Dear Ms. Callazo:

Below are responses to the items you raised in your email on July 5, 2022. Please review our corresponding responses and attachments.

1. Section 14 Q4a. The correct amount is 975.25. Per QCEW 2021 Q3 should be 948 not 949.

Response: We have amended Section 14Q4a and Tab 13 to reflect the correct amounts.

2. Section 14 Q4b. The correct amount is 1433.85. Per QCEW 2021 q3 should be 1,180 not 1,179.

Response: We have amended Section 14 Q4b and Tab to reflect the correct amounts.

3. Section 14 Q6. The correct amount is 68,255.00. Please correct

Response: We have amended Section 14 Q5 and Schedule 14C to reflect the correct amount.

4. Tab 11. Map should be labeled as “Project Boundary” not “property boundary.”

Response: We have amended the map to reflect the proper labeling.

Best Regards,

Chris Elrod, Manager

Attachments
Tab 1, Section 14: Wage and Employment Information
Tab 13: Wage Data
Tab 14: Schedule C
Tab 11: Maps

Application for Appraised Value Limitation on Qualified Property

Parliament Solar Project

Submitted to:

Waller Independent School District

Submitted by:

AP Solar 8, LLC

APSOLAR

July 6, 2022

Revision 2

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

2. Is the land upon which the new buildings or new improvements will be built part of the qualified property described by §313.021(2)(A)? . . . . . ☐ Yes ☑ No

   2a. If yes, attach complete documentation including:
   - a. legal description of the land (**Tab 9**);
   - b. each existing appraisal parcel number of the land on which the new improvements will be constructed, regardless of whether or not all of the land described in the current parcel will become qualified property (**Tab 9**);
   - c. owner (**Tab 9**);
   - d. the current taxable value of the land, attach estimate if land is part of larger parcel (**Tab 9**); and
   - e. a detailed map showing the location of the land with vicinity map (**Tab 11**).

3. Is the land on which you propose new construction or new improvements currently located in an area designated as a reinvestment zone under Tax Code Chapter 311 or 312 or as an enterprise zone under Government Code Chapter 2303? . . . ☐ Yes ☑ No

   3a. If yes, attach the applicable supporting documentation:
   - a. evidence that the area qualifies as an enterprise zone as defined by the Governor's Office (**Tab 16**);
   - b. legal description of reinvestment zone (**Tab 16**);
   - c. order, resolution or ordinance establishing the reinvestment zone (**Tab 16**);
   - d. guidelines and criteria for creating the zone (**Tab 16**); and
   - e. a map of the reinvestment zone or enterprise zone boundaries with vicinity map (**Tab 11**)

   3b. If no, submit detailed description of proposed reinvestment zone or enterprise zone with a map indicating the boundaries of the zone on which you propose new construction or new improvements to the Comptroller's office within 30 days of the application date.

   What is the anticipated date on which you will submit final proof of a reinvestment zone or enterprise zone? prior to execution

SECTION 13: Information on Property Not Eligible to Become Qualified Property

1. In **Tab 10**, attach a specific and detailed description of all **existing property within the project boundary.** This includes buildings and improvements existing as of the application review start date (the date the application is determined to be complete by the Comptroller). The description must provide sufficient detail to locate all existing property on the land that will be subject to the agreement and distinguish existing property from future proposed property.

2. In **Tab 10**, attach a specific and detailed description of all **proposed new property within the project boundary that will not become new improvements** as defined by TAC 9.1051. This includes proposed property that: functionally replaces existing or demolished/removed property; is used to maintain, refurbish, renovate, modify or upgrade existing property; or is affixed to existing property; or is otherwise ineligible to become qualified property. The description must provide sufficient detail to distinguish existing property (statement 1) and all proposed new property that cannot become qualified property from proposed qualified property that will be subject to the agreement (as described in Section 12 of this application).

3. For the property not eligible to become qualified property within the project boundary in response to statements 1 and 2 of this section, provide the following supporting information in **Tab 10**:
   - a. maps and/or detailed site plan;
   - b. surveys;
   - c. appraisal district values and parcel numbers;
   - d. inventory lists;
   - e. existing and proposed property lists;
   - f. model and serial numbers of existing property; or
   - g. other information of sufficient detail and description.

4. Total estimated market value of existing property within the project boundary (that property described in response to statement 1): . . . . . $ 0.00

5. In **Tab 10**, include an appraisal value by the CAD of all the buildings and improvements existing as of a date within 15 days of the date the application is received by the school district.

6. Total estimated market value of proposed property not eligible to become qualified property (that property described in response to statement 2): . . . . . $ 0.00

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

SECTION 14: Wage and Employment Information

1. What is the number of new qualifying jobs you are committing to create? 5
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 . . . . . $ 975.25

   b. Qualifying job wage minimum option §313.021(5)(A)
   -110% of the average weekly wage for manufacturing jobs in the county is . . . . . $ 1,433.85

   c. Qualifying job wage minimum option §313.021(5)(B)
   -110% of the average weekly wage for manufacturing jobs in the region is . . . . . $ 1,312.60

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? . . . . . $ 68,255.00
7. What is the annual wage you are committing to pay for each of the new qualifying jobs you create on the qualified property? . . . . . $ 68,255.00
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 13

Section 14, Item 4 Calculations and Data

Source: https://texaslmi.com/LMIbyCategory/QCEW

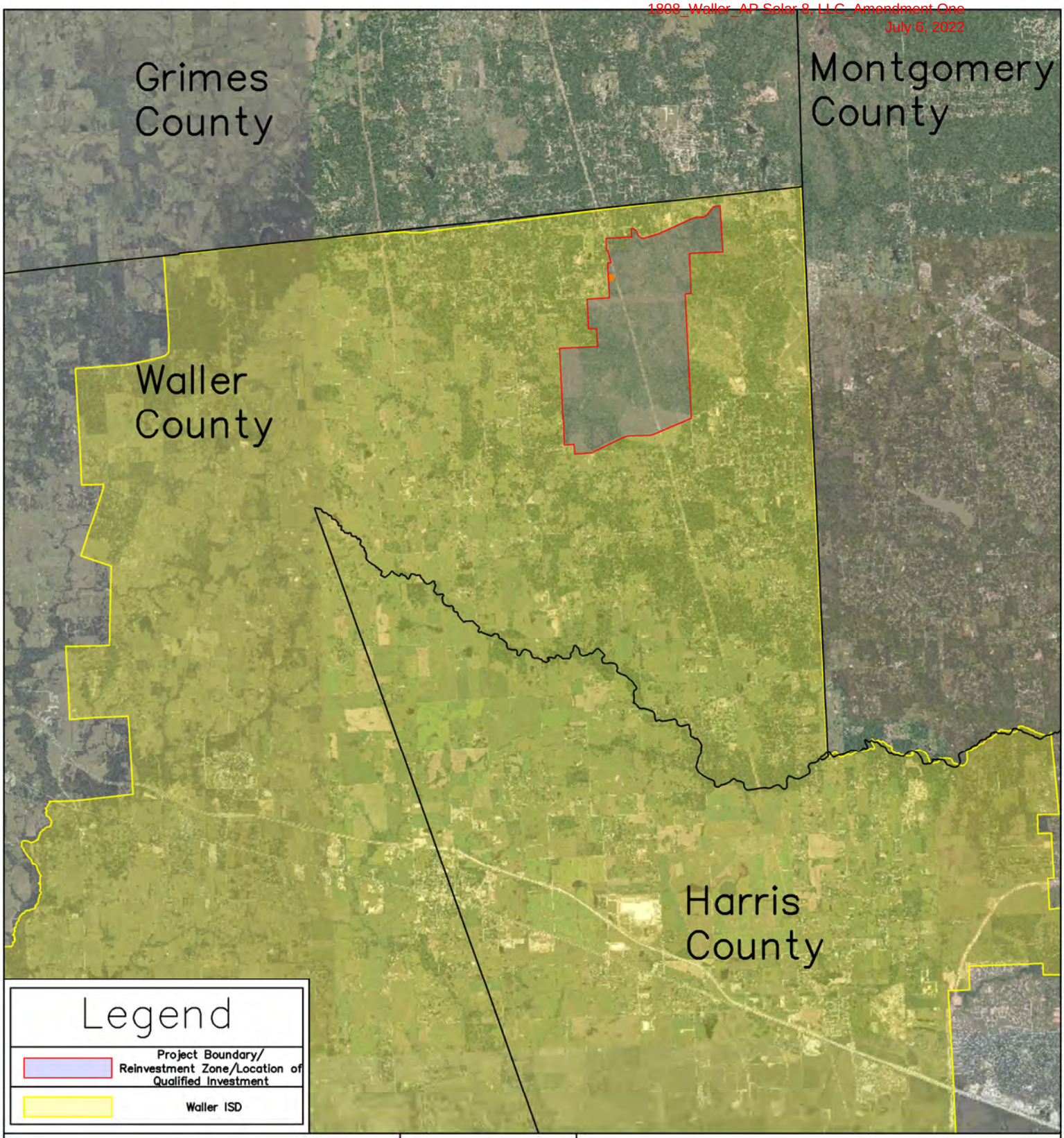
Average Weekly Wage (All Jobs, All Industries)

Year	Period	Area	Ownership	Industry	Average Weekly Wage
2021	01	Waller	Total All	Total, All Industries	$902
2021	02	Waller	Total All	Total, All Industries	$961
2021	03	Waller	Total All	Total, All Industries	$948
2021	04	Waller	Total All	Total, All Industries	$1,090
				Average	$975.25

110% of Average Weekly Wage for Manufacturing Jobs

Year	Period	Area	Ownership	Industry Code	Industry	Average Weekly Wage
2021	01	Waller	Private	31-33	Manufacturing	$1,130
2021	02	Waller	Private	31-33	Manufacturing	$1,280
2021	03	Waller	Private	31-33	Manufacturing	$1,180
2021	04	Waller	Private	31-33	Manufacturing	$1,624
					Average	$1,303.50
					110% of Average	$1,433.85

1808_Waller_AP Solar 8, LLC_Amendment One
July 6, 2022



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AP Solar 8, LLC
Parliament Solar Project
Vicinity Map

APSOLAR

Location:

Waller County, TX

0 2 4 Miles

05/26/2022

Schedule A2: Total Investment for Economic Impact (including Qualified Property and other investments)

Date 5/27/2022
Applicant Name AP Solar 8, LLC - Parliament Solar
ISD Name Waller ISD

1808_Waller_AP Solar 8, LLC_Amendment One
July 6, 2022

Form 50-296A
Revised October 2020

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 not 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**		**Enter amounts from TOTAL row in Schedule A1 in the row below**				
				$ 655,000,000	$ -	$ -	$ -	$ 655,000,000
Each year prior to start of value limitation period** *Insert as many rows as necessary*	0	2022-2023	2022	$ -	$ -	$ -	$ -	$ -
	1	2023-2024	2023	$ -	$ -	$ -	$ -	$ -
	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	2034-2035	2034	$ -	$ -	$ -	$ -	$ -
Total Investment made through limitation				$ 655,000,000	$ -	$ -	$ -	$ 655,000,000
Continue to maintain viable presence	11	2035-2036	2035					
	12	2036-2037	2036					
	13	2037-2038	2037					
	14	2038-2039	2038					
	15	2039-2040	2039					
Additional years for 25 year economic impact as required by 313.026(c)(1)	16	2040-2041	2040					
	17	2041-2042	2041					
	18	2042-2043	2042					
	19	2043-2044	2043					
	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.
Only tangible personal property that is specifically described in the application can become qualified property.

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

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

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

Schedule C: Employment Information

Date 5/27/2022

Applicant Name AP Solar 8, LLC - Parliament Solar

ISD Name Waller ISD

Form 50-296A

Revised October 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)	**A**nnual wage of new qualifying jobs
Pre-Year	0	2022-2023	2022	0	n/a	0	n/a	n/a
Qualifying Investment Period	1	2023-2024	2023	300	$ 70,857	0	0	$ -
	2	2024-2025	2024	300	$ 70,857	0	5	$ 68,255.00
Value Limitation Period *The qualifying time period could overlap the value limitation period.*	1	2025-2026	2025	n/a	n/a	0	5	$ 68,255.00
	2	2026-2027	2026	n/a	n/a	0	5	$ 68,255.00
	3	2027-2028	2027	n/a	n/a	0	5	$ 68,255.00
	4	2028-2029	2028	n/a	n/a	0	5	$ 68,255.00
	5	2029-2030	2029	n/a	n/a	0	5	$ 68,255.00
	6	2030-2031	2030	n/a	n/a	0	5	$ 68,255.00
	7	2031-2032	2031	n/a	n/a	0	5	$ 68,255.00
	8	2032-2033	2032	n/a	n/a	0	5	$ 68,255.00
	9	2033-2034	2033	n/a	n/a	0	5	$ 68,255.00
	10	2034-2035	2034	n/a	n/a	0	5	$ 68,255.00
Years Following Value Limitation Period	11 through 25	2035-2050	2035-2050	n/a	n/a	0	5	$ 68,255.00

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

Texas Comptroller of Public Accounts

Data Analysis and Transparency Form 50-296-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 Kevin Moran — Print Name *(Authorized School District Representative)*

Superintendent — Title

sign here Kevin Moran — Signature *(Authorized School District Representative)*

6/6/22 — 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 T. Christopher Elrod — Print Name *(Authorized Company Representative (Applicant))*

Manager — Title

sign here — Signature *(Authorized Company Representative (Applicant))*

6/1/22 — Date

Joseph Robert Imber
My Commission Expires
02/25/2025
ID No. 129189199

(Notary Seal)

GIVEN under my hand and seal of office this, the

1st day of June, 2022

Joseph R. Imber III
Notary Public in and for the State of Texas

My Commission expires: 02/25/25

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.