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August 12, 2022

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

Re: Application #1901 for Appraised Value Limitation on Qualified Property from  
Stetson Renewables Holdings, LLC to Coolidge Independent School District—  
Amendment #001

*Start of Qualifying Time Period:* January 1, 2026  
*Start of Value Limitation Period:* January 1, 2028

Dear Local Government Assistance and Economic Analysis Division:

Please find attached Amendment #001 to Application #1901 pursuant to your August 5<sup>th</sup>, 2022 request for additional information. The changes in the amended application pages are enumerated below.

1. **Section 14.4:** Wage calculations have been updated based on the most recent quarterly wage data.
  - a. **Tab 13** has been updated accordingly.
2. **Section 14.6-14.7:** Wages have been updated based on the 2021 Manufacturing Average Wages by Council of Government Region Wages for All Occupations.
  - a. **Schedule C** has been updated accordingly.

Thank you so much for your kind consideration to the foregoing.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read 'Rick L. Lambert', is written over the typed name.

Rick L. Lambert

RLL;sl

cc: Via Electronic Mail: [rlowry@coolidgeisd.org](mailto:rlowry@coolidgeisd.org)  
Dr. Robert Lowry, Superintendent of Schools, Coolidge ISD

Via Electronic Mail: [melissa.bruni@nexteraenergy.com](mailto:melissa.bruni@nexteraenergy.com)  
Ms. Melissa Bruni, Project Director, NextEra Energy Resources

*Via Electronic Mail:* [mfry@keatax.com](mailto:mfry@keatax.com)

Mr. Mike Fry, Director of Energy Services, KE Andrews



August 10, 2022

Coolidge Independent School District  
ATT: Dr. Robert Lowry  
1002 Kirven Street  
Coolidge, Texas 76635

**RE: App #1901 - Coolidge ISD – Stetson Renewables Holdings, LLC Amendment One 8-8-2022**

Superintendent Dr. Lowry:

Following review of Stetson Renewables Holdings, LLC 313 appraised value limitation application by the Texas Comptroller of Public Accounts, please find attached the amendment including the following requested revisions:

- Section 14, Q4, Q6 & Q7: Updated Wage Information Using Quarter 4 Wages and Council of Government Wages
- Tab 13: Updated Calculations Using Quarter 4 Wages and Council of Government Wages
- Tab 14, Schedule C: Updated with Quarter 4 Manufacturing Wages

If you have any questions or would like to request further information, please do not hesitate to contact us.

Sincerely,

A handwritten signature in black ink that reads "Mike Fry". The signature is written in a cursive, slightly stylized font.

Mike Fry-Director, Energy Services  
[mfry@keatax.com](mailto:mfry@keatax.com)

Texas Comptroller of Public Accounts

Data Analysis and  
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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. What is the number of new non-qualifying jobs you are estimating you will create? (See TAC 9.1051(14)) .....
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 .....
  - b. Qualifying job wage minimum option §313.021(5)(A)
    - 110% of the average weekly wage for manufacturing jobs in the county is .....
  - c. Qualifying job wage minimum option §313.021(5)(B)
    - 110% of the average weekly wage for manufacturing jobs in the region is .....
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? .....
7. What is the annual wage you are committing to pay for each of the new qualifying jobs you create on the qualified property? .....
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: Calculation of Three Possible Wage Requirements and Supporting Information (if applicable)

### Calculation 1: Limestone County Average Weekly Wage: \$979.00

Quarter	Area	Ownership	Industry	Average Weekly Wage
Q1 2021	Limestone County, TX	Total All	All Industries	\$947.00
Q2 2021	Limestone County, TX	Total All	All Industries	\$937.00
Q3 2021	Limestone County, TX	Total All	All Industries	\$980.00
Q4 2021	Limestone County, TX	Total All	All Industries	\$1,052.00

## Quarterly Census of Employment and Wages (QCEW) Report

[Customize the report/Help with Accessibility](#)

Drag a column header and drop it here to group by that column

Year	Period	Area	Ownership	Industry	Average Weekly Wage
2021	01	Limestone	Total All	Total, All Industries	947
2021	02	Limestone	Total All	Total, All Industries	937
2021	03	Limestone	Total All	Total, All Industries	980
2021	04	Limestone	Total All	Total, All Industries	1,052

## Calculation 2: 110% Limestone County Average Manufacturing Weekly: \$988.08

<i>Quarter</i>	<i>Area</i>	<i>Ownership</i>	<i>Industry</i>	<i>Average Weekly Wage</i>
<i>Q1 2021</i>	<i>Limestone County, TX</i>	<i>Private</i>	<i>Manufacturing</i>	<i>\$ 763.00</i>
<i>Q2 2021</i>	<i>Limestone County, TX</i>	<i>Private</i>	<i>Manufacturing</i>	<i>\$ 950.00</i>
<i>Q3 2021</i>	<i>Limestone County, TX</i>	<i>Private</i>	<i>Manufacturing</i>	<i>\$ 944.00</i>
<i>Q4 2021</i>	<i>Limestone County, TX</i>	<i>Private</i>	<i>Manufacturing</i>	<i>\$936.00</i>

### Quarterly Census of Employment and Wages (QCEW) Report

[Customize the report/Help with Accessibility](#)

Drag a column header and drop it here to group by that column

Year	Period	Area	Ownership	Industry	Average Weekly Wage
2021	01	Limestone	Private	Manufacturing	763
2021	02	Limestone	Private	Manufacturing	950
2021	03	Limestone	Private	Manufacturing	944
2021	04	Limestone	Private	Manufacturing	936

**Calculation 3: 110% Regional Manufacturing Wage: \$1,068.97 weekly or \$55,586.30 annually**

**2021 Manufacturing Average Wages by Council of Government Region  
Wages for All Occupations**

COG	COG Number	Wages	
		Hourly	Annual
<a href="#">Panhandle Regional Planning Commission</a>	1	\$24.32	\$50,587
<a href="#">South Plains Association of Governments</a>	2	\$22.03	\$45,816
<a href="#">NORTEX Regional Planning Commission</a>	3	\$20.95	\$43,566
<a href="#">North Central Texas Council of Governments</a>	4	\$34.32	\$71,384
<a href="#">Ark-Tex Council of Governments</a>	5	\$21.58	\$44,877
<a href="#">East Texas Council of Governments</a>	6	\$32.27	\$67,113
<a href="#">West Central Texas Council of Governments</a>	7	\$20.59	\$42,826
<a href="#">Rio Grande Council of Governments</a>	8	\$22.10	\$45,974
<a href="#">Permian Basin Regional Planning Commission</a>	9	\$23.37	\$48,620
<a href="#">Grape Valley Council of Governments</a>	10	\$20.52	\$42,700
<a href="#">Heart of Texas Council of Governments</a>	11	\$24.29	\$50,533
<a href="#">Capital Area Council of Governments</a>	12	\$21.16	\$43,838
<a href="#">Brazos Valley Council of Governments</a>	13	\$20.21	\$42,038
<a href="#">Deep East Texas Council of Governments</a>	14	\$18.22	\$37,906
<a href="#">South East Texas Regional Planning Commission</a>	15	\$22.03	\$45,824
<a href="#">Houston-Galveston Area Council</a>	16	\$29.40	\$61,144
<a href="#">Golden Crescent Regional Planning Commission</a>	17	\$24.06	\$50,039
<a href="#">Alamo Area Council of Governments</a>	18	\$27.82	\$57,874
<a href="#">South Texas Development Council</a>	19	\$20.68	\$43,021
<a href="#">Coastal Bend Council of Governments</a>	20	\$34.62	\$72,003
<a href="#">Lower Rio Grande Valley Development Council</a>	21	\$21.88	\$45,517
<a href="#">Texoma Council of Governments</a>	22	\$18.21	\$37,880
<a href="#">Central Texas Council of Governments</a>	23	\$22.73	\$47,288
<a href="#">Middle Rio Grande Development Council</a>	24	\$22.44	\$46,673
<b>Texas</b>		\$28.48	\$59,228

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

Data published: July 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.

## Schedule C: Employment Information

Date 8/9/2022  
Applicant Name Stetson Renewables Holdings, LLC  
ISD Name Coolidge 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)	Annual wage of new qualifying jobs
Each year prior to start of Value Limitation Period	0	2022-2023	2022					
Each year prior to start of Value Limitation Period	0	2023-2024	2023					
Each year prior to start of Value Limitation Period	0	2024-2025	2024					
Each year prior to start of Value Limitation Period	0	2025-2026	2025					
Each year prior to start of Value Limitation Period	QTP1	2026-2027	2026	250	\$ 40,000.00			
Each year prior to start of Value Limitation Period	QTP2	2027-2028	2027	250	\$ 40,000.00			
Value Limitation Period <i>The qualifying time period could overlap the value limitation period.</i>	1	2028-2029	2028				1	\$ 51,380.16
	2	2029-2030	2029				1	\$ 51,380.16
	3	2030-2031	2030				1	\$ 51,380.16
	4	2031-2032	2031				1	\$ 51,380.16
	5	2032-2033	2032				1	\$ 51,380.16
	6	2033-2034	2033				1	\$ 51,380.16
	7	2034-2035	2034				1	\$ 51,380.16
	8	2035-2036	2035				1	\$ 51,380.16
	9	2036-2037	2036				1	\$ 51,380.16
	10	2037-2038	2037				1	\$ 51,380.16
Years Following Value Limitation Period	11 through 25	2038-2053	2038-2052				1	\$ 51,380.16

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



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## 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.

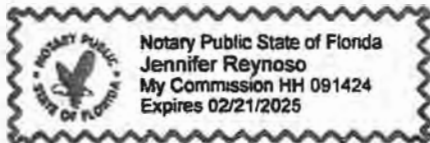
print here Robert Lowmy Title Supt.  
Print Name (Authorized School District Representative)  
 sign here [Signature] Date 8/11/22  
Signature (Authorized School District Representative)

## 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 Anthony Pedroni Title Vice President.  
Print Name (Authorized Company Representative (Applicant))  
 sign here [Signature] Date 8-10-22  
Signature (Authorized Company Representative (Applicant))



(Notary Seal)

GIVEN under my hand and seal of office this, the

10 day of Aug, 2022  
Jennifer Reynoso  
 Notary Public in and for the State of Texas  
 My Commission expires: 2-21-25

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.