

Attachment A

Application



# Application for Appraised Value Limitation on Qualified Property

(Tax Code, Chapter 313, Subchapter B or C)

**Form 50-296**  
(Revised May 2010)

**INSTRUCTIONS:** This application must be completed and filed with the school district. In order for an application to be processed, the governing body (school board) must elect to consider an application, but — by Comptroller rule — the school board may elect to consider the application only after the school district has received a completed application. Texas Tax Code, Section 313.025 requires that any completed application and any supplemental materials received by the school district must be forwarded within seven days to the Comptroller of Public Accounts.

If the school board elects to consider the application, the school district must:

- notify the Comptroller that the school board has elected to consider the application.

This notice must include:

- the date on which the school district received the application;
- the date the school district determined that the application was complete;
- the date the school board decided to consider the application; and
- a request that the comptroller prepare an economic impact analysis of the application;
- provide a copy of the notice to the appraisal district;
- must complete the sections of the application reserved for the school district and provide information required in the Comptroller rules located at 34 Texas Administrative Code (TAC) Section 9.1054; and
- forward the original completed application to the Comptroller in a three-ring binder with tabs separating each section of the documents, in addition to an electronic copy on CD. See 34 TAC Chapter 9, Subchapter F.

The governing body may, at its discretion, allow the applicant to supplement or amend the application after the filing date, subject to the restrictions in 34 TAC Chapter 9, Subchapter F.

When the Comptroller receives the notice and required information from the school district, the Comptroller will publish all submitted application materials on its Web site. The Comptroller is authorized to treat some application information as confidential and withhold it from publication on the Internet. To do so, however, the information must be segregated and comply with the other requirements set out in the Comptroller rules as explained in the Confidentiality Notice below.

The Comptroller will independently determine whether the application has been completed according to the Comptroller's rules (34 TAC Chapter 9, Subchapter F). If the Comptroller finds the application is not complete, the Comptroller will request additional materials from the school district. When the Comptroller determines that the application is complete, it will send the school district a notice indicating so. The Comptroller will determine the eligibility of the project, make a recommendation to the school board regarding the application and prepare an economic impact evaluation by the 90th day after the Comptroller receives a complete application—as determined by the Comptroller.

The school board must approve or disapprove the application before the 151st day after the application review start date (the date the application is finally determined to be complete), unless an extension is granted. The Comptroller and school district are authorized to request additional information from the applicant that is reasonably necessary to complete the recommendation, economic impact evaluation or consider the application at any time during the application review period.

Please visit the Comptroller's Web site to find out more about the program at <http://www.window.state.tx.us/taxinfo/proptax/hb1200/index.html>. There are links on this Web page to the Chapter 313 statute, rules and forms. Information about minimum limitation values for particular districts and wage standards may also be found at that site.

## SCHOOL DISTRICT INFORMATION - CERTIFICATION OF APPLICATION

<b>Authorized School District Representative</b>		Date application received by district 12/15/11
First Name <b>Ronny</b>	Last Name <b>Wright</b>	
Title <b>Superintendent</b>		
School District Name <b>Goldthwaite Independent School District</b>		
Street Address <b>1509 Hannah Valley Road</b>		
Mailing Address		
City <b>Goldthwaite</b>	State <b>Texas</b>	ZIP <b>76844</b>
Phone Number <b>(325) 648-3531</b>	Fax Number <b>(325) 648-2456</b>	
Mobile Number (optional)	E-mail Address <b>r.wright@goldisd.net</b>	

I authorize the consultant to provide and obtain information related to this application..  Yes  No

Will consultant be primary contact?  Yes  No



Application for Appraised Value Limitation on Qualified Property

SCHOOL DISTRICT INFORMATION - CERTIFICATION OF APPLICATION (CONTINUED)

Authorized School District Consultant (If Applicable)

First Name Kevin

Last Name O'Hanlon

Consultant

O'Hanlon, McCollom & Demerath

808 West Avenue

808 West Avenue

City Austin

State TX

ZIP 78701

Phone Number 512-494-9949

Fax Number 512-494-9919

Mobile Number (Optional)

E-mail Address kohanlon@808west.com; mhanley@808west.com

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.

Signature (Authorized School District Representative)

[Handwritten Signature]

Date

1/9/2012

Has the district determined this application complete?  Yes  No

If yes, date determined complete. January 9, 2012

Have you completed the school finance documents required by TAC 9.1054(c)(3)?  Yes  No

SCHOOL DISTRICT CHECKLIST AND REQUESTED ATTACHMENTS

	Checklist	Page X of 16	Check Completed
1	Date application received by the ISD	1 of 16	✓
2	Certification page signed and dated by authorized school district representative	2 of 16	✓
3	Date application deemed complete by ISD	2 of 16	✓
4	Certification pages signed and dated by applicant or authorized business representative of applicant	4 of 16	✓
5	Completed company checklist	12 of 16	✓
6	School finance documents described in TAC 9.1054(c)(3) (Due within 20 days of district providing notice of completed application)	2 of 16	will supplement



**APPLICANT INFORMATION - CERTIFICATION OF APPLICATION**

**Authorized Business Representative (Applicant)**

First Name <b>Bryan</b>		Last Name <b>Schueler</b>	
Title <b>Senior Vice President, Development</b>			
Organization <b>Invenergy LLC</b>			
Street Address <b>One South Wacker Drive, Suite 1900</b>			
Mailing Address <b>One South Wacker Drive, Suite 1900</b>			
City <b>Chicago</b>		State <b>IL</b>	ZIP <b>60606</b>
Phone Number <b>(312) 582-1468</b>		Fax Number	
Mobile Number (optional)		Business e-mail Address <b>bschueler@invenergyllc.com</b>	

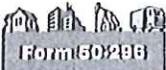
Will a company official other than the authorized business representative be responsible for responding to future information requests? .....  Yes  No

If yes, please fill out contact information for that person.

First Name <b>Joe</b>		Last Name <b>Condo</b>	
Title <b>General Counsel</b>			
Organization <b>Invenergy LLC</b>			
Street Address <b>1 South Wacker Dr, Suite 1900</b>			
Mailing Address			
City <b>Chicago</b>		State <b>IL</b>	ZIP <b>60606</b>
Phone Number <b>(312) 582-1465</b>		Fax Number	
Mobile Number (optional)		E-mail Address	

I authorize the consultant to provide and obtain information related to this application.....  Yes  No

Will consultant be primary contact? .....  Yes  No



Application for Appraised Value Limitation on Qualified Property

APPLICANT INFORMATION - (CERTIFICATION OF APPLICATION) (CONTINUED)

Authorized Company Consultant (If Applicable)

First Name

Evan

Last Name

Horn

Title

Senior Consultant

Firm Name

ONESOURCE™ Property Tax Thomson Reuters

Street Address

400 W 15th Street Suite 700

Mailing Address

400 W 15th Street Suite 700

City

Austin

State

TX

ZIP

78701

Phone Number

(512) 691-6067

Fax Number

Business email Address

Evan.Horn@thomsonreuters.com

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 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.

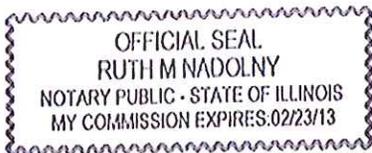
Signature (Authorized Business Representative (Applicant))

*[Handwritten Signature]*

Date

2-24-2012

GIVEN under my hand and seal of office this 24th day of February, 2012



*Ruth M. Nadolny*

Notary Public, State of Illinois

(Notary Seal)

My commission expires 2/23/13

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 § 37.10.



**FEES AND PAYMENTS**

Enclosed is proof of application fee paid to the school district.

For the purpose of this question, "payments to the school district" include any and all payments or transfers of things of value made to the school district or to any person or persons in any form if such payment or transfer of thing of value being provided is in recognition of, anticipation of, or consideration for the agreement for limitation on appraised value.

Please answer only either A OR B:

A. Will any "payments to the school district" that you may make in order to receive a property tax value limitation agreement result in payments that are not in compliance with Tax Code, 313.027(i)?  Yes  No

B. If "payments to the school district" will only be determined by a formula or methodology without a specific amount being specified, could such method result in "payments to the school district" that are not in compliance with Tax Code §313.027(i)?  Yes  No

**BUSINESS APPLICANT INFORMATION**

Legal Name under which application is made

Goldthwaite Wind Energy LLC, a Delaware limited liability company

Texas Taxpayer I.D. Number of entity subject to Tax Code, Chapter 171 (11 digits)

32037772772

NAICS code

221119

Is the applicant a party to any other Chapter 313 agreements?  Yes  No

If yes, please list name of school district and year of agreement.

See attachment for list of Chapter 313 agreements with Invenergy LLC subsidiaries

**APPLICANT BUSINESS STRUCTURE**

Registered to do business in Texas with the Texas Secretary of State?  Yes  No

Identify business organization of applicant (corporation, limited liability corporation, etc.)

Limited Liability Company

1. Is the applicant a combined group, or comprised of members of a combined group, as defined by Texas Tax Code Chapter 171.0001(7)?  Yes  No  
If so, please attach documentation of the combined group membership and contact information.

2. Is the applicant current on all tax payments due to the State of Texas?  Yes  No

3. Are all applicant members of the combined group current on all tax payments due to the State of Texas?  NA  Yes  No

If the answer to either question is no, please explain and/or disclose any history of default, delinquencies and/or any material litigation, including litigation involving the State of Texas. (Use attachment if necessary.)



ELIGIBILITY UNDER TAX CODE CHAPTER 313.024

- Are you an entity to which Tax Code, Chapter 171 applies?
The property will be used as an integral part, or as a necessary auxiliary part, in one of the following activities:
(1) manufacturing
(2) research and development.
(3) a clean coal project, as defined by Section 5.001, Water Code
(4) an advanced clean energy project, as defined by Section 382.003, Health and Safety Code
(5) renewable energy electric generation
(6) electric power generation using integrated gasification combined cycle technology.
(7) nuclear electric power generation
(8) a computer center that is used as an integral part or as a necessary auxiliary part for the activity conducted by applicant in one or more activities described by Subdivisions (1) through (7)
Are you requesting that any of the land be classified as qualified investment?
Will any of the proposed qualified investment be leased under a capitalized lease?
Will any of the proposed qualified investment be leased under an operating lease?
Are you including property that is owned by a person other than the applicant?
Will any property be pooled or proposed to be pooled with property owned by the applicant in determining the amount of your qualified investment?

PROJECT DESCRIPTION

Provide a detailed description of the scope of the proposed project, including, at a minimum, the type and planned use of real and tangible personal property, the nature of the business, a timeline for property construction or installation, and any other relevant information. (Use attachments as necessary)

See Checklist Item #4

Describe the ability of your company to locate or relocate in another state or another region of the state.

See Checklist Item #4

PROJECT CHARACTERISTICS (CHECK ALL THAT APPLY)

- New Jobs, Construct New Facility, New Business / Start-up, Expand Existing Facility, Relocation from Out-of-State, Expansion, Purchase Machinery & Equipment, Consolidation, Relocation within Texas

PROJECTED TIMELINE

Begin Construction April 2012, Begin Hiring New Employees March 2012, Construction Complete December 2012, Fully Operational December 2012, Purchase Machinery & Equipment March 2012

Do you propose to construct a new building or to erect or affix a new improvement after your application review start date (date your application is finally determined to be complete)?

Note: Improvements made before that time may not be considered qualified property. When do you anticipate the new buildings or improvements will be placed in service? December 2012

**ECONOMIC INCENTIVES**

Identify state programs the project will apply for:

State Source	Amount
_____	_____
_____	_____
_____	_____
Total	_____

Will other incentives be offered by local units of government? .....  Yes  No

Please use the following box for additional details regarding incentives. (Use attachments if necessary.)

Goldthwaite County - Chapter 312 agreement - 10 years; 60% abated years 1 through 5; 40% abated years 6 through 10

**THE PROPERTY**

Identify county or counties in which the proposed project will be located Mills County

Central Appraisal District (CAD) that will be responsible for appraising the property Mills County

Will this CAD be acting on behalf of another CAD to appraise this property? .....  Yes  No

List all taxing entities that have jurisdiction for the property and the portion of project within each entity

County: Mills County - 100% City: N/A  
(Name and percent of project) (Name and percent of project)

Hospital District: N/A Water District: N/A  
(Name and percent of project) (Name and percent of project)

Other (describe): Road and Bridge - 100% Other (describe): Lometa ISD - 0% at 95 MW; up to 8.5% at 152 MW  
(Name and percent of project) (Name and percent of project)

Is the project located entirely within this ISD? .....  Yes  No

If not, please provide additional information on the project scope and size to assist in the economic analysis.

Goldthwaite Wind Energy will have no turbines within Lometa ISD in the initial 95 MW. Leases will be available within Lometa ISD and 8 turbines may be installed when the facility expands to 152 MW depending on layout.

**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 rural, and the taxable value of the property within the school district. For assistance in determining estimates of these minimums, access the Comptroller's Web site at [www.window.state.tx.us/taxinfo/proptax/hb1200/values.html](http://www.window.state.tx.us/taxinfo/proptax/hb1200/values.html).

At the time of application, what is the estimated minimum qualified investment required for this school district? \$10,000,000

What is the amount of appraised value limitation for which you are applying? \$10,000,000

What is your total estimated *qualified* investment? \$218,409,000

**NOTE:** See 313.021(1) for full definition. Generally, Qualified Investment is the sum of the investment in tangible personal property and buildings and new improvements made between beginning of the qualifying time period (date of application final approval by the school district) and the end of the second complete tax year.

What is the anticipated date of application approval? May 1, 2012

What is the anticipated date of the beginning of the qualifying time period? January 1, 2013

What is the total estimated investment for this project for the period from the time of application submission to the end of the limitation period? \$218,409,000

Describe the qualified investment.[See 313.021(1).]

Attach the following items to this application:

- (1) a specific and detailed description of the qualified investment you propose to make on the property for which you are requesting an appraised value limitation as defined by Tax Code §313.021,
- (2) a description of any new buildings, proposed improvements or personal property which you intend to include as part of your minimum qualified investment and
- (3) a map of the qualified investment showing location of new buildings or new improvements with vicinity map.

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

Except for new equipment described in Tax Code §151.318(q) or (q-1), is the proposed tangible personal property to be placed in service for the first time:

- (1) in or on the new building or other new improvement for which you are applying?  Yes  No
- (2) if not in or on the new building or other new improvement for which you are applying for an appraised value limitation, is the personal property necessary and ancillary to the business conducted in the new building or other new improvement?  Yes  No
- (3) on the same parcel of land as the building for which you are applying for an appraised value limitation?  Yes  No

("First placed in service" means the first use of the property by the taxpayer.)

Will the investment in real or personal property you propose be counted toward the minimum qualified investment required by Tax Code §313.023, (or 313.053 for rural school districts) be first placed in service in this state during the applicable qualifying time period?  Yes  No

Does the investment in tangible personal property meet the requirements of Tax Code §313.021(1)?  Yes  No

If the proposed investment includes a building or a permanent, non-removable component of a building, does it house tangible personal property?  Yes  No

**QUALIFIED PROPERTY**

Describe the qualified property. [See 313.021(2)] (If qualified investment describes qualified property exactly you may skip items (1), (2) and (3) below.)

Attach the following items to this application:

- (1) 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,
- (2) a description of any new buildings, proposed improvements or personal property which you intend to include as part of your qualified property and
- (3) a map of the qualified property showing location of new buildings or new improvements – with vicinity map.

**Land**

Is the land on which you propose new construction or 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

If you answered "no" to the question above, what is the anticipated date on which you will submit proof of a reinvestment zone with boundaries encompassing the land on which you propose new construction or improvements? \_\_\_\_\_

Will the applicant own the land by the date of agreement execution?  Yes  No

Will the project be on leased land?  Yes  No

**QUALIFIED PROPERTY (CONTINUED)**

If the land upon which the new building or new improvement is to be built is part of the qualified property described by §313.021(2)(A), please attach complete documentation, including:

1. Legal description of the land
2. Each existing appraisal parcel number of the land on which the improvements will be constructed, regardless of whether or not all of the land described in the current parcel will become qualified property
3. Owner
4. The current taxable value of the land. Attach estimate if land is part of larger parcel.
5. A detailed map (with a vicinity map) showing the location of the land

Attach a map of the reinvestment zone boundaries, certified to be accurate by either the governmental entity creating the zone, the local appraisal district, or a licensed surveyor. (With vicinity map)

Attach the order, resolution or ordinance establishing the zone, and the guidelines and criteria for creating the zone, if applicable.

**Miscellaneous**

Is the proposed project a building or new improvement to an existing facility?  Yes  No

Attach a description of any existing improvements and include existing appraisal district account numbers.

List current market value of existing property at site as of most recent tax year. \_\_\_\_\_ (Market Value) \_\_\_\_\_ (Tax Year)

Is any of the existing property subject to a value limitation agreement under Tax Code 313?  Yes  No

Will all of the property for which you are requesting an appraised value limitation be free of a tax abatement agreement entered into by a school district for the duration of the limitation?  Yes  No

**WAGE AND EMPLOYMENT INFORMATION**

What is the estimated number of permanent jobs (more than 1,600 hours a year), with the applicant or a contractor of the applicant, on the proposed qualified property during the last complete quarter before the application review start date (date your application is finally determined to be complete)? 0

The last complete calendar quarter before application review start date is the:

First Quarter  Second Quarter  Third Quarter  Fourth Quarter of 2011 (year)

What were the number of permanent jobs (more than 1,600 hours a year) this applicant had in Texas during the most recent quarter reported to the TWC? 0

**Note:** For job definitions see TAC §9.1051(14) and Tax Code 313.021(3). If the applicant intends to apply a definition for "new job" other than TAC §9.1051(14)(C), then please provide the definition of "new job" as used in this application. N/A

Total number of new jobs that will have been created when fully operational 10

Do you plan to create at least 25 new jobs (at least 10 new jobs for rural school districts) on the land and in connection with the new building or other improvement?  Yes  No

Do you intend to request that the governing body waive the minimum new job creation requirement, as provided under Tax Code §313.025(f-1)?  Yes  No

If you answered "yes" to the question above, attach evidence documenting that the new job creation requirement above exceeds the number of employees necessary for the operation, according to industry standards. **Note: Even if a minimum new job waiver is provided, 80% of all new jobs must be qualifying jobs pursuant to Texas Tax Code, §313.024(d).**

What is the maximum number of qualifying jobs meeting all criteria of §313.021(3) you are committing to create? 8

If this project creates more than 1,000 new jobs, the minimum required wage for this project is 110% of the average county weekly wage for all jobs as described by 313.021(3)(E)(ii).

If this project creates less than 1,000 new jobs, does this district have territory in a county that meets the demographic characteristics of 313.051(2)? (see table of information showing this district characteristic at <http://www.window.state.tx.us/taxinfo/proptax/hb1200/values.html>)

If yes, the applicant must meet wage standard described in 313.051(b) (110% of the regional average weekly wage for manufacturing)

If no, the applicant shall designate one of the wage standards set out in §§313.021(5)(A) or 313.021(5)(B).

**WAGE AND EMPLOYMENT INFORMATION (CONTINUED)**

For the following three wage calculations please include on an attachment the four most recent quarters of data for each wage calculation. Show the average and the 110% calculation. Include documentation from TWC Web site. 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 from the four quarterly periods for which data were available at the time of the application review start date (date of a completed application). See TAC §9.1051(7).

110% of the county average weekly wage for all jobs (all industries) in the county is \$553.85  
 110% of the county average weekly wage for manufacturing jobs in the county is \$577.78  
 110% of the county average weekly wage for manufacturing jobs in the region is \$757.24

Please identify which Tax Code section you are using to estimate the wage standard required for this project:

§313.021(5)(A) or  §313.021(5)(B) or  §313.021(3)(E)(ii), or  §313.051(b)?

What is the estimated minimum required annual wage for each qualifying job based on the qualified property? \$39,376.48

What is the estimated minimum required annual wage you are committing to pay for each of the qualifying jobs you create on the qualified property? \$39,376.48

- Will 80% of all new jobs created by the owner be qualifying jobs as defined by 313.021(3)?  Yes  No
- Will each qualifying job require at least 1,600 of work a year?  Yes  No
- Will any of the qualifying jobs be jobs transferred from one area of the state to another?  Yes  No
- Will any of the qualifying jobs be retained jobs?  Yes  No
- Will any of the qualifying jobs be created to replace a previous employee?  Yes  No
- Will any required qualifying jobs be filled by employees of contractors?  Yes  No

If yes, what percent? Approximately 30% of the technician positions may be filled by contractors

Does the applicant or contractor of the applicant offer to pay at least 80% of the employee's health insurance premium for each qualifying job?  Yes  No

Describe each type of benefits to be offered to qualifying jobholders. (Use attachments as necessary.)

In addition to annual salary, each qualified position will be eligible to receive medical, dental, vision and participate in 401K retirement plan.

**ECONOMIC IMPACT**

- Is an Economic Impact Analysis attached (If supplied by other than the Comptroller's office)?  Yes  No
- Is Schedule A completed and signed for all years and attached?  Yes  No
- Is Schedule B completed and signed for all years and attached?  Yes  No
- Is Schedule C (Application) completed and signed for all years and attached?  Yes  No
- Is Schedule D completed and signed for all years and attached?  Yes  No

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

If there are any other payments made in the state or economic information that you believe should be included in the economic analysis, please attach a separate schedule showing the amount for each year affected, including an explanation.

**CONFIDENTIALITY NOTICE**

**Property Tax Limitation Agreement Applications  
Texas Government Code Chapter 313  
Confidential Information Submitted to the Comptroller**

Generally, an application for property tax value limitation, the information provided therein, and documents submitted in support thereof, are considered public information subject to release under the Texas Public Information Act.

There is an exception, outlined below, by which information will be withheld from disclosure.

The Comptroller's office will withhold information from public release if:

- 1) it describes the specific processes or business activities to be conducted or the specific tangible personal property to be located on real property covered by the application;
- 2) the information has been segregated in the application from other information in the application; and
- 3) the party requesting confidentiality provides the Comptroller's office a list of the documents for which confidentiality is sought and for each document lists the specific reasons, including any relevant legal authority, stating why the material is believed to be confidential.

All applications and parts of applications which are not segregated and marked as confidential as outlined above will be considered public information and will be posted on the internet.

Such information properly identified as confidential will be withheld from public release unless and until the governing body of the school district acts on the application, or we are directed to do so by a ruling from the Attorney General.

Other information in the custody of a school district or the comptroller submitted in connection with the application, including information related to the economic impact of a project or the essential elements of eligibility under Texas Tax Code, Chapter 313, such as

the nature and amount of the projected investment, employment, wages, and benefits, will not be considered confidential business information and will be posted on the internet.

All documents submitted to the Comptroller, as well as all information in the application once the school district acts thereon, are subject to public release unless specific parts of the application or documents submitted with the application are identified as confidential. Any person seeking to limit disclosure of such submitted records is advised to consult with their legal counsel regarding disclosure issues and also to take the appropriate precautions to safeguard copyrighted material, trade secrets, or any other proprietary information. The Comptroller assumes no obligation or responsibility relating to the disclosure or nondisclosure of information submitted by respondents. A person seeking to limit disclosure of information must submit in writing specific detailed reasons, including any relevant legal authority, stating why that person believes the material to be confidential.

The following outlines how the Comptroller's office will handle requests for information submitted under the Texas Public Information Act for application portions and submitted records appropriately identified as confidential.

- This office shall forward the request for records and a copy of the documents at issue to the Texas Attorney General's office for an opinion on whether such information may be withheld from disclosure under the Texas Public Information Act.
- The Comptroller will notify the person who submitted the application/documents when the information is forwarded to the Attorney General's office.
- Please be aware that this Office is obligated to comply with an Attorney General's decision, including release of information ruled public even if it was marked confidential.

**COMPANY CHECKLIST AND REQUESTED ATTACHMENTS**

	Checklist	Page X of 16	Check Completed
1	Certification pages signed and dated by Authorized Business Representative (applicant)	4 of 16	✓
2	Proof of Payment of Application Fee (Attachment)	5 of 16	✓
3	For applicant members, documentation of Combined Group membership under Texas Tax Code 171.0001(7) (if Applicable) (Attachment)	5 of 16	✓
4	Detailed description of the project	6 of 16	✓
5	If project is located in more than one district, name other districts and list percentage in each district (Attachment)	7 of 16	✓
6	Description of Qualified Investment (Attachment)	8 of 16	✓
7	Map of qualified investment showing location of new buildings or new improvements with vicinity map.	8 of 16	✓
8	Description of Qualified Property (Attachment)	8 of 16	✓
9	Map of qualified property showing location of new buildings or new improvements with vicinity map	8 of 16	✓
10	Description of Land (Attachment)	9 of 16	N/A
11	A detailed map showing location of the land with vicinity map.	9 of 16	N/A
12	A description of all existing (if any) improvements (Attachment)	9 of 16	N/A
13	Request for Waiver of Job Creation Requirement (if applicable) (Attachment)	9 of 16	N/A
14	Calculation of three possible wage requirements with TWC documentation. (Attachment)	10 of 16	✓
15	Description of Benefits	10 of 16	✓
16	Economic Impact (if applicable)	10 of 16	N/A
17	Schedule A completed and signed	13 of 16	✓
18	Schedule B completed and signed	14 of 16	✓
19	Schedule C (Application) completed and signed	15 of 16	✓
20	Schedule D completed and signed	16 of 16	✓
21	Map of Reinvestment Zone (Attachment) (Showing the actual or proposed boundaries and size, Certified to be accurate by either the government entity creating the zone, the local appraisal district, or a licensed surveyor, with vicinity map)*	9 of 16	N/A
22	Order, Resolution, or Ordinance Establishing the Zone (Attachment)*	9 of 16	✓
23	Legal Description of Reinvestment Zone (Attachment)*	9 of 16	✓
24	Guidelines and Criteria for Reinvestment Zone(Attachment)*	9 of 16	✓

\*To be submitted with application or before date of final application approval by school board.

**CHECKLIST ITEM**

**List of Chapter 313 Agreements with Invenergy LLC Subsidiaries:**

<b><u>School District</u></b>	<b><u>First Full Tax Year</u></b>	<b><u>Company</u></b>
Spur ISD No. 71	2008	McAdoo Wind Energy LLC
Grady ISD No. 73	2008	Stanton Wind Energy LLC
Stanton ISD No. 72	2008	Stanton Wind Energy LLC
Hermleigh ISD No. 60	2008	Scurry County Wind LP
Snyder ISD No. 61	2008	Scurry County Wind LP
Blackwell CISD No. 93	2008	Turkey Track Wind Energy LLC

**CHECKLIST ITEM #2**

**PROOF OF PAYMENT OF APPLICATION FEE**

Proof of payment of filing fee received by the  
Comptroller of Public Accounts per TAC Rule  
§9.1054 (b)(5)

*(Page Inserted by Office of Texas Comptroller of Public  
Accounts)*

**CHECKLIST ITEM #3**

COMBINED GROUP MEMBERSHIP DOCUMENTATION

**TEXAS FRANCHISE TAX  
EXTENSION AFFILIATE LIST**

Tcode 132 8

<input checked="" type="checkbox"/> Reporting entity taxpayer number	<input checked="" type="checkbox"/> Report year	Reporting entity taxpayer name
12006168525	2011	POLSKY ENERGY HOLDINGS LLC

LEGAL NAME OF AFFILIATE	AFFILIATE'S TEXAS TAXPAYER NUMBER (If none, enter FEI number)	CHECK BOX IF AFFILIATE DOES NOT HAVE NEXUS IN TEXAS
1. INVENERGY LLC	13644627930	<input type="checkbox"/>
2. INVENERGY SERVICES LLC	32020649813	<input type="checkbox"/>
3. INVENERGY ENERGY MGMT LLC	32038203900	<input type="checkbox"/>
4. INVENERGY WIND NORTH AMERICA	12082346938	<input type="checkbox"/>
5. DOUGHERTY WIND ENERGY LLC	32037772806	<input type="checkbox"/>
6. GOLDWAITHE WIND ENERGY LLC	32037772772	<input type="checkbox"/>
7. GUNSIGHT MTN WIND ENERGY LLC	32033576318	<input type="checkbox"/>
8. INVENERGY MET LLC	32037132977	<input type="checkbox"/>
9. INVENERGY WIND DEVELOPMENT	32034181217	<input type="checkbox"/>
10. LENORAH WIND ENERGY LLC	32040941919	<input type="checkbox"/>
11. PISTOL HILL WIND ENERGY LLC	32033576326	<input type="checkbox"/>
12. STERLING WIND ENERGY LLC	32033691760	<input type="checkbox"/>
13. ELLIS COUNTY ENERGY LLC	32034711989	<input type="checkbox"/>
14. GRIMES COUNTY ENERGY LLC	32033798805	<input type="checkbox"/>
15. POLSKY ENERGY INVESTMENTS	200616874	<input checked="" type="checkbox"/>
16. INVENERGY INVESTMENT CO LLC	371456538	<input checked="" type="checkbox"/>
17. INVENERGY WIND HOLDINGS LLC	263467425	<input checked="" type="checkbox"/>
18. INVENERGY WIND INVESTMENT CORP.	300447600	<input checked="" type="checkbox"/>
19. INVENERGY WIND FINANCING LLC		<input checked="" type="checkbox"/>
20. INVENERGY WIND LLC	200783399	<input checked="" type="checkbox"/>
21. INVENERGY THERMAL LLC	203817973	<input checked="" type="checkbox"/>

Note: To file an extension request for a reporting entity and its affiliates, Form 05-164 (Texas Franchise Tax Extension Request) must be submitted with this affiliate list. The filing of this list by itself does not constitute a properly filed Extension Request.

**Texas Comptroller Official Use Only**



VE/DE	<input type="checkbox"/>	FM	<input type="checkbox"/>
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**TEXAS FRANCHISE TAX  
EXTENSION AFFILIATE LIST**

<input type="checkbox"/> Reporting entity taxpayer number 12006168525	<input type="checkbox"/> Report year 2011	Reporting entity taxpayer name POLSKY ENERGY HOLDINGS LLC
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LEGAL NAME OF AFFILIATE	AFFILIATE'S TEXAS TAXPAYER NUMBER (If none, enter FEI number)	CHECK BOX IF AFFILIATE DOES NOT HAVE NEXUS IN TEXAS
1. INVENERGY SOLAR LLC	270748782	<input checked="" type="checkbox"/>
2. COTTONWOODS WIND ENERGY LLC		<input checked="" type="checkbox"/>
3. INVENERGY WIND FINANCE ROC LLC		<input checked="" type="checkbox"/>
4. INVENERGY COASTAL HOLDINGS LLC	263756863	<input checked="" type="checkbox"/>
5. INVENERGY LOGAN HOLDING CO LLC	208762182	<input checked="" type="checkbox"/>
6. INVENERGY LOGAN FINANCE CO LLC	208763301	<input checked="" type="checkbox"/>
7. FORWARD ENERGY LLC	204540811	<input checked="" type="checkbox"/>
8. INVENERGY WIND FINANCE CO IV	260520587	<input checked="" type="checkbox"/>
9. INVENERGY WIND TURBINE LLC	260520971	<input checked="" type="checkbox"/>
10. STANTON WIND HOLDINGS LLC		<input checked="" type="checkbox"/>
11. BEECH RIDGE ENERGY LLC	263207197	<input checked="" type="checkbox"/>
12. BIG OTTER WIND LLC		<input checked="" type="checkbox"/>
13. BISHOP HILL ENERGY LLC	264583832	<input checked="" type="checkbox"/>
14. BISHOP HILL ENERGY II LLC		<input checked="" type="checkbox"/>
15. BRUSH CREEK WIND ENERGY LLC		<input checked="" type="checkbox"/>
16. BRUSH CREEK WIND ENERGY II LLC		<input checked="" type="checkbox"/>
17. CA RIDGE WIND ENERGY LLC		<input checked="" type="checkbox"/>
18. CROW CREEK ENERGY LLC		<input checked="" type="checkbox"/>
19. FORWARD ENERGY II LLC	260562274	<input checked="" type="checkbox"/>
20. GRAND RIDGE ENERGY II LLC	263207132	<input checked="" type="checkbox"/>
21. GRAND RIDGE ENERGY III LLC	263294226	<input checked="" type="checkbox"/>

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VE/DE	<input type="radio"/>	FM	<input type="radio"/>
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**TEXAS FRANCHISE TAX  
EXTENSION AFFILIATE LIST**

<input checked="" type="checkbox"/> Reporting entity taxpayer number 12006168525	<input checked="" type="checkbox"/> Report year 2011	Reporting entity taxpayer name POLSKY ENERGY HOLDINGS LLC
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LEGAL NAME OF AFFILIATE	AFFILIATE'S TEXAS TAXPAYER NUMBER (if none, enter FEI number)	CHECK BOX IF AFFILIATE DOES NOT HAVE NEXUS IN TEXAS
1. GRAND RIDGE ENERGY IV LLC	263294276	<input checked="" type="checkbox"/>
2. HARDIN WIND ENERGY LLC		<input checked="" type="checkbox"/>
3. HEARTLAND WIND ENERGY LLC		<input checked="" type="checkbox"/>
4. HIGHLAND WIND ENERGY LLC		<input checked="" type="checkbox"/>
5. HORN BUTTE WIND ENERGY LLC		<input checked="" type="checkbox"/>
6. HORSE LAKE WIND ENERGY LLC	352324869	<input checked="" type="checkbox"/>
7. HURRICANE LAKE WIND ENERGY LLC		<input checked="" type="checkbox"/>
8. IDAHO WIND GENERATION CO LLC		<input checked="" type="checkbox"/>
9. INVENERGY NEW YORK LLC	061680634	<input checked="" type="checkbox"/>
10. INVENERGY PARTS LLC	32039357473	<input type="checkbox"/>
11. INVENERGY RENEWABLE LLC	263434351	<input type="checkbox"/>
12. INVENERGY TX TRADING I LLC		<input checked="" type="checkbox"/>
13. INVENERGY TX TRADING II LLC		<input checked="" type="checkbox"/>
14. INVENERGY WIND DEV IOWA LLC		<input checked="" type="checkbox"/>
15. INVENERGY WIND DEVELOPMENT ND		<input checked="" type="checkbox"/>
16. INVENERGY WIND DEV OK LLC	204126112	<input checked="" type="checkbox"/>
17. INVENERGY WIND FIN CO III LLC	204135995	<input checked="" type="checkbox"/>
18. IWF NORTH AMERICA LLC	208906923	<input checked="" type="checkbox"/>
19. INVENERGY WIND MONTANA LLC		<input checked="" type="checkbox"/>
20. JUDITH GAP WIND ENERGY II LLC		<input checked="" type="checkbox"/>
21. LA SIERRITA WIND LLC		<input checked="" type="checkbox"/>

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VE/DE	<input type="checkbox"/>	FM	<input type="checkbox"/>
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**TEXAS FRANCHISE TAX  
EXTENSION AFFILIATE LIST**

Tcode 132 8

<input checked="" type="checkbox"/> Reporting entity taxpayer number	<input checked="" type="checkbox"/> Report year	Reporting entity taxpayer name
12006168525	2011	POLSKY ENERGY HOLDINGS LLC

LEGAL NAME OF AFFILIATE	AFFILIATE'S TEXAS TAXPAYER NUMBER (If none, enter FEI number)	CHECK BOX IF AFFILIATE DOES NOT HAVE NEXUS IN TEXAS
1. LASSEN WIND GENERATION LLC	208805949	<input checked="" type="checkbox"/>
2. LEDGE WIND ENERGY LLC	263477676	<input checked="" type="checkbox"/>
3. OCEANA WIND LLC	204540080	<input checked="" type="checkbox"/>
4. PINE RIDGE ENERGY LLC		<input checked="" type="checkbox"/>
5. PRAIRIE BREEZE WIND ENERGY LLC		<input checked="" type="checkbox"/>
6. SEGDWICK WIND ENERGY LLC		<input checked="" type="checkbox"/>
7. INVENERGY ROC HOLDINGS LLC	263866744	<input checked="" type="checkbox"/>
8. STONY CREEK ENERGY LLC	262082798	<input checked="" type="checkbox"/>
9. INVENERGY WIND MANAGEMENT LLC		<input checked="" type="checkbox"/>
10. GRATIOT COUNTY WIND II LLC		<input checked="" type="checkbox"/>
11. SUMMIT RIDGE ENERGY LLC		<input checked="" type="checkbox"/>
12. TECATE DIVIDE WIND ENERGY LLC	300475081	<input checked="" type="checkbox"/>
13. TEHACHAPI CONNECT LLC		<input checked="" type="checkbox"/>
14. VANTAGE WIND ENERGY LLC	264072417	<input checked="" type="checkbox"/>
15. WHITE OAK ENERGY LLC	208468199	<input checked="" type="checkbox"/>
16. HALES LAKE ENERGY LLC		<input checked="" type="checkbox"/>
17. MORESVILLE ENERGY LLC	261363691	<input checked="" type="checkbox"/>
18. STEVMIC PROPERTIES LLC	300526664	<input checked="" type="checkbox"/>
19. INVENERGY THERMAL FIN LLC	208687404	<input checked="" type="checkbox"/>
20. CANNON FALLS FINANCING LLC	205264896	<input checked="" type="checkbox"/>
21. INVENERGY CANNON FALLS LLC	205477569	<input checked="" type="checkbox"/>

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**TEXAS FRANCHISE TAX  
EXTENSION AFFILIATE LIST**

<input type="checkbox"/> Reporting entity taxpayer number 12006168525	<input type="checkbox"/> Report year 2011	Reporting entity taxpayer name POLSKY ENERGY HOLDINGS LLC
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LEGAL NAME OF AFFILIATE	AFFILIATE'S TEXAS TAXPAYER NUMBER (If none, enter FEI number)	CHECK BOX IF AFFILIATE DOES NOT HAVE NEXUS IN TEXAS
1. SPINDLE HILL FINANCING LLC	205232084	<input checked="" type="checkbox"/>
2. SPINDLE HILL ENERGY LLC	205022554	<input checked="" type="checkbox"/>
3. INVENERGY ACQUISITION LLC	200616985	<input checked="" type="checkbox"/>
4. SUTTON ENERGY LLC	260674011	<input checked="" type="checkbox"/>
5. MCDOWELL COUNTY ENERGY LLC	262661421	<input checked="" type="checkbox"/>
6. INVENERGY THERMAL CONNECTICUT LLC	262602679	<input checked="" type="checkbox"/>
7. INVENERGY THERMAL HOLDINGS LLC	204577532	<input checked="" type="checkbox"/>
8. SQUIRREL CREEK ENERGY LLC	203903918	<input checked="" type="checkbox"/>
9. INVENERGY THERMAL HLDGS II LLC	205028278	<input checked="" type="checkbox"/>
10. INVENERGY TURBINE CO II LLC	203960201	<input checked="" type="checkbox"/>
11. INVENERGY THERMAL DEV LLC	261563294	<input checked="" type="checkbox"/>
12. INVENERGY HARDEE LLC	12002433378	<input checked="" type="checkbox"/>
13. INVENERGY TN LLC	14215633919	<input checked="" type="checkbox"/>
14. INVENERGY HARDEE HOLDINGS LLC	770617282	<input checked="" type="checkbox"/>
15. INVENERGY SERVICES GRAND RIDGE LLC	271168079	<input checked="" type="checkbox"/>
16. AGUA POQUITA WIND ENERGY LLC	32039110278	<input type="checkbox"/>
17. DARKE WIND ENERGY LLC	270667704	<input checked="" type="checkbox"/>
18. GRAND RIDGE V LLC	271369315	<input checked="" type="checkbox"/>
19. GRATIOT COUNTY WIND LLC		<input checked="" type="checkbox"/>
20. INVENERGY WIND CALIFORNIA LLC	611594266	<input checked="" type="checkbox"/>
21. MORROW WIND ENERGY LLC	270449139	<input checked="" type="checkbox"/>

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VE/DE	<input type="checkbox"/>	FM	<input type="checkbox"/>
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**TEXAS FRANCHISE TAX  
EXTENSION AFFILIATE LIST**

<input type="checkbox"/> Reporting entity taxpayer number	<input type="checkbox"/> Report year	Reporting entity taxpayer name
12006168525	2011	POLSKY ENERGY HOLDINGS LLC

LEGAL NAME OF AFFILIATE	AFFILIATE'S TEXAS TAXPAYER NUMBER (If none, enter FEI number)	CHECK BOX IF AFFILIATE DOES NOT HAVE NEXUS IN TEXAS
1. UNION WIND ENERGY LLC	264527222	<input checked="" type="checkbox"/>
2. BISHOP HILL HOLDINGS		<input checked="" type="checkbox"/>
3. INVENERGY SOLAR DEVELOPMENT LLC	270748913	<input checked="" type="checkbox"/>
4. HARDEE HOLDINGS LLC	200258136	<input checked="" type="checkbox"/>
5. HARDEE LP LLC		<input checked="" type="checkbox"/>
6. HARDEE GP LLC		<input checked="" type="checkbox"/>
7. HARDEE POWER PARTNERS LIMITED		<input checked="" type="checkbox"/>
8. GRAND RIDGE EXP HOLDINGS LLC		<input checked="" type="checkbox"/>
9. INVENERGY ILLINOIS SOLAR I LLC	273411372	<input checked="" type="checkbox"/>
10. INVENERGY ILLINOIS SOLAR II LLC	273411444	<input checked="" type="checkbox"/>
11. INVENERGY ILLINOIS SOLAR III LLC	273426043	<input checked="" type="checkbox"/>
12. INVENERGY ILLINOIS SOLAR IV LLC	273438626	<input checked="" type="checkbox"/>
13. INVENERGY ILLINOIS WIND HOLDINGS LLC		<input checked="" type="checkbox"/>
14. INVENERGY SERVICES INSTALLATION LLC	273327310	<input checked="" type="checkbox"/>
15. INVENERGY WIND DEVELOPMENT MICHIGAN LLC		<input checked="" type="checkbox"/>
16. INVENERGY WIND DEVELOPMENT MONTANA LLC	273554310	<input checked="" type="checkbox"/>
17. INVENERGY WIND TURBINE TRANSPORT I LLC	272933240	<input checked="" type="checkbox"/>
18. INVENERGY WIND TURBINE TRANSPORT II LLC	272933334	<input checked="" type="checkbox"/>
19. NELIGH WIND ENERGY LLC		<input checked="" type="checkbox"/>
20. OLD STATE ENERGY LLC		<input checked="" type="checkbox"/>
21. PLEASANT RIDGE ENERGY LLC		<input checked="" type="checkbox"/>

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**TEXAS FRANCHISE TAX  
EXTENSION AFFILIATE LIST**

Reporting entity taxpayer number	Report year	Reporting entity taxpayer name
12006168525	2011	POLSKY ENERGY HOLDINGS LLC

LEGAL NAME OF AFFILIATE	AFFILIATE'S TEXAS TAXPAYER NUMBER (If none, enter FEI number)	CHECK BOX IF AFFILIATE DOES NOT HAVE NEXUS IN TEXAS
1. TIDEWATER SOLAR ENERGY LLC		<input checked="" type="checkbox"/>
2. TONOPAH ENERGY LLC	273411491	<input checked="" type="checkbox"/>
3. TRICOUNTY WIND ENERGY LLC	273635437	<input checked="" type="checkbox"/>
4. TYRRELL ENERGY LLC		<input checked="" type="checkbox"/>
5. VANTAGE CLASS B HOLDINGS LLC		<input checked="" type="checkbox"/>
6. WILKINSON ENERGY LLC		<input checked="" type="checkbox"/>
7.		<input type="checkbox"/>
8.		<input type="checkbox"/>
9.		<input type="checkbox"/>
10.		<input type="checkbox"/>
11.		<input type="checkbox"/>
12.		<input type="checkbox"/>
13.		<input type="checkbox"/>
14.		<input type="checkbox"/>
15.		<input type="checkbox"/>
16.		<input type="checkbox"/>
17.		<input type="checkbox"/>
18.		<input type="checkbox"/>
19.		<input type="checkbox"/>
20.		<input type="checkbox"/>
21.		<input type="checkbox"/>

Note: To file an extension request for a reporting entity and its affiliates, Form 05-164 (Texas Franchise Tax Extension Request) must be submitted with this affiliate list. The filing of this list by itself does not constitute a properly filed Extension Request.

**Texas Comptroller Official Use Only**



VE/DE	<input type="checkbox"/>	FM	<input type="checkbox"/>
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**CHECKLIST ITEM #4**

**A. Detailed Description of Project**

Goldthwaite Wind Energy LLC anticipates constructing a wind-powered electric generating facility with an operating capacity of approximately 95 megawatts (the "Goldthwaite Project") and a may install up to 152 megawatts. The exact number of wind turbines and the size of each turbine will vary depending upon the wind turbines selected and the megawatt generating capacity of the project completed, but presently our plans are to install GE 1.62 megawatt turbines on property within the reinvestment zone in Mills County, TX. The first phase may install a minimum of 95 megawatts within the Goldthwaite ISD portion of the project in 2012. A second phase may install up to another 57 megawatts in either 2012 or 2013. Up to 8 turbines in the second phase may be located within the Lometa ISD portion of the project.

The additional improvements for the Goldthwaite Project will including but are not limited to, wind turbines, towers, foundations, roadways, buildings and offices, anemometer towers, electrical transmission cables and towers, and electrical substations.

**B. Ability to Relocate to Another State or Region**

Invenergy develops, owns and operates wind energy projects across the US and in Europe. We have numerous developments in nearby states, Kansas and Oklahoma, where the wind resource is equivalent and their taxing incentives similar to Texas.

**CHECKLIST ITEM #5**

**OTHER SCHOOL DISTRICT INFORMATION**

The first phase of the Goldthwaite Wind Energy Project anticipates constructing 95 megawatts of wind generation capacity within the Goldthwaite ISD portion of the project in 2012. A second phase may install up to another 57 megawatts in either 2012 or 2013. Up to 8 turbines in the second phase may be located within the Lometa ISD portion of the project depending on the final project layout. If the layout chosen places 8 turbines within Lometa ISD, approximately 8.5% of the project value will be within Lometa ISD. Goldthwaite Wind Energy has no plans to pursue a Limitation of Value agreement with Lometa ISD.

**CHECKLIST ITEM #6 / #8**

**Description of Qualified Investment / Qualified Property**

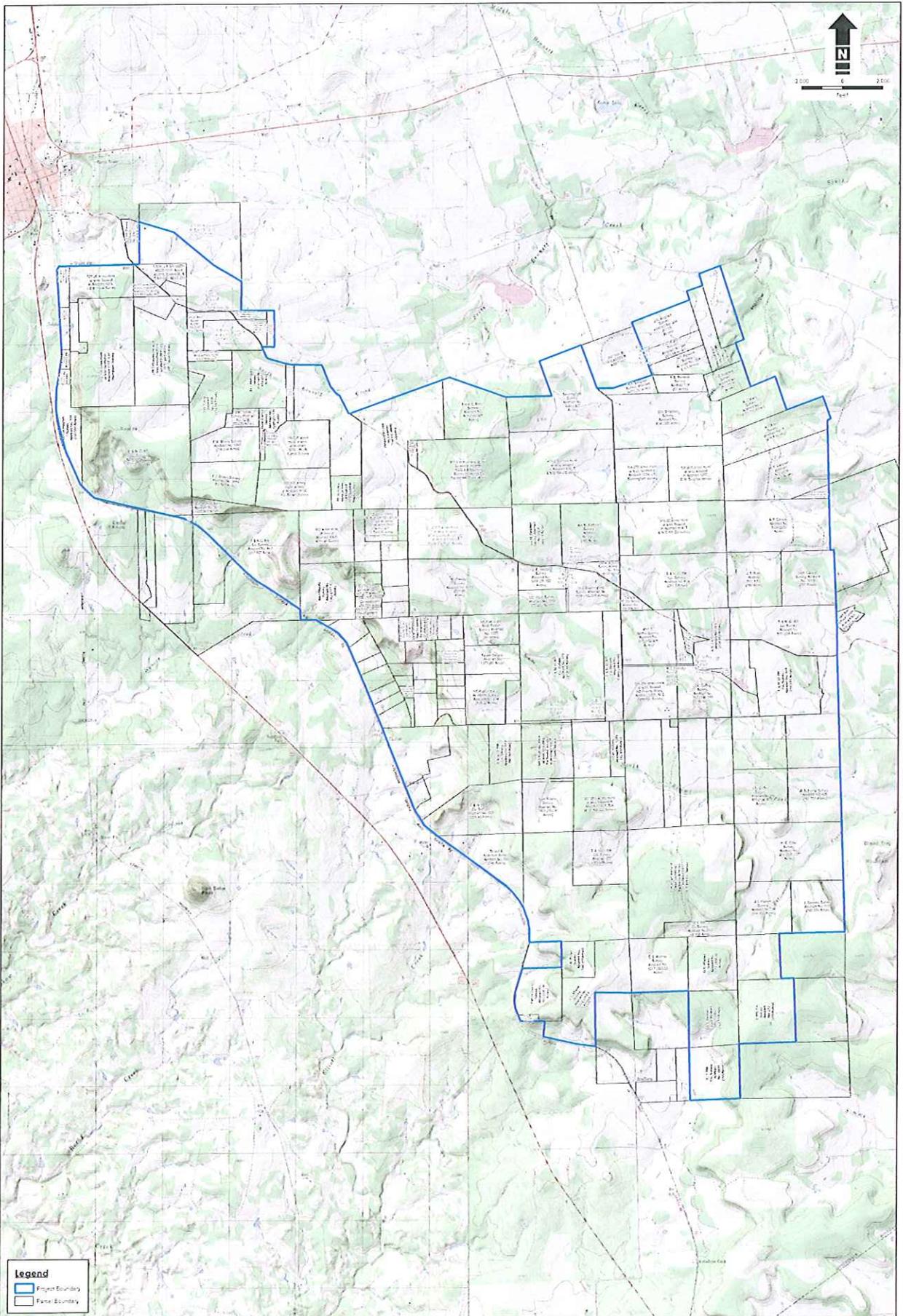
Goldthwaite Wind Energy LLC anticipates constructing a wind-powered electric generating facility with an operating capacity of approximately 95 megawatts (the "Goldthwaite Project") and may install up to 152 megawatts. The exact number of wind turbines and the size of each turbine will vary depending upon the wind turbines selected and the megawatt generating capacity of the project completed, but presently our plans are to install GE 1.62 megawatt turbines on property within the reinvestment zone in Mills County, TX. The first phase will may install a minimum 95 megawatts within the Goldthwaite ISD portion of the project in 2012. A second phase may install up to another 57 megawatts in either 2012 or 2013. Up to 8 turbines in the second phase may be located within the Lometa ISD portion of the project.

The additional improvements for the Goldthwaite Project will include but are not limited to:

- Gravel roads to each tower installation location
- Foundations for each turbine
- Towers for each turbine
- Wind turbines
- Operation and maintenance building with spare parts storage, workshop and offices
- Anemometer towers for collecting meteorological data
- Electrical collection cables between wind turbines
- Electrical substation

**CHECKLIST ITEM #7 / #9**

**Map of Qualified Investment / Qualified Property**



## Site Location

Goldthwaite Wind Energy Project, Mills County, Texas

Rev. 00  
November 17, 2011

## Invenergy

One South Wacker Drive Suite 1900  
Chicago, Illinois 60604  
(312) 224-1400

Calculations of wages information---Based on Most Recent Data Available

110% of County Average Weekly Wage for all Jobs

Year	Period	Wages
2010	3Q	524
2010	4Q	541
2011	1Q	467
2011	2Q	482

Average= \$503.50 average weekly salary  
 X 1.1 (110%)  
**\$553.85** 110% of County Average Weekly Wage for all Jobs

110% of County Average Weekly Wage for manufacturing Jobs

Year	Period	Wages
2010	3Q	538
2010	4Q	559
2011	1Q	466
2011	2Q	538

Average= \$525.25 average weekly salary  
 X 1.1 (110%)  
**\$577.78** 110% of County Average Weekly Wage for all Jobs

110 % of County Average Weekly Wage for Manufacturing Jobs in Region  
 (Central Texas State Planning Region)

\$17.21 per hour  
 X 40 hr per week  
 \$ 688.40 average weekly salary  
 X 1.10 (110%)  
**\$757.24**  
 X 52 weeks  
**\$39,376.48** 110% of County Average Weekly Wage for all Jobs in Region

### Quarterly Employment and Wages (QCEW)

[Back](#)

Page 1 of 1 (40 results/page)

▲▼ Year	▲▼ Period	▲▼ Area	▲▼ Ownership	▲▼ Division	▲▼ Level	▲▼ Ind Code	▲▼ Industry	▲▼ Avg Weekly Wages
2010	1st Qtr	Mills County	Private	00	0	10	Total, All Industries	\$476
2010	2nd Qtr	Mills County	Private	00	0	10	Total, All Industries	\$472
2010	3rd Qtr	Mills County	Private	00	0	10	Total, All Industries	\$524
2010	4th Qtr	Mills County	Private	00	0	10	Total, All Industries	\$541
2011	1st Qtr	Mills County	Private	00	0	10	Total, All Industries	\$467
2011	2nd Qtr	Mills County	Private	00	0	10	Total, All Industries	\$482
2011	2nd Qtr	Mills County	Private	31	2	31-33	Manufacturing	\$538
2011	1st Qtr	Mills County	Private	31	2	31-33	Manufacturing	\$466
2010	4th Qtr	Mills County	Private	31	2	31-33	Manufacturing	\$559
2010	3rd Qtr	Mills County	Private	31	2	31-33	Manufacturing	\$538
2010	2nd Qtr	Mills County	Private	31	2	31-33	Manufacturing	\$468
2010	1st Qtr	Mills County	Private	31	2	31-33	Manufacturing	\$491

**2010 Manufacturing Wages by Council of Government Region  
Wages for All Occupations**

COG	Wages	
	Hourly	Annual
<b>Texas</b>		
<a href="#">1. Panhandle Regional Planning Commission</a>	\$18.60	\$38,683
<a href="#">2. South Plains Association of Governments</a>	\$16.21	\$33,717
<a href="#">3. NORTEX Regional Planning Commission</a>	\$18.34	\$38,153
<a href="#">4. North Central Texas Council of Governments</a>	\$23.45	\$48,777
<a href="#">5. Ark-Tex Council of Governments</a>	\$15.49	\$32,224
<a href="#">6. East Texas Council of Governments</a>	\$17.63	\$36,672
<a href="#">7. West Central Texas Council of Governments</a>	\$17.48	\$36,352
<a href="#">8. Rio Grande Council of Governments</a>	\$15.71	\$32,683
<a href="#">9. Permian Basin Regional Planning Commission</a>	\$19.90	\$41,398
<a href="#">10. Concho Valley Council of Governments</a>	\$15.33	\$31,891
<a href="#">11. Heart of Texas Council of Governments</a>	\$17.91	\$37,257
<a href="#">12. Capital Area Council of Governments</a>	\$25.37	\$52,778
<a href="#">13. Brazos Valley Council of Governments</a>	\$15.24	\$31,705
<a href="#">14. Deep East Texas Council of Governments</a>	\$15.71	\$32,682
<a href="#">15. South East Texas Regional Planning Commission</a>	\$27.56	\$57,333
<a href="#">16. Houston-Galveston Area Council</a>	\$24.52	\$51,002
<a href="#">17. Golden Crescent Regional Planning Commission</a>	\$20.07	\$41,738
<a href="#">18. Alamo Area Council of Governments</a>	\$17.28	\$35,952
<a href="#">19. South Texas Development Council</a>	\$13.27	\$27,601
<a href="#">20. Coastal Bend Council of Governments</a>	\$21.55	\$44,822
<a href="#">21. Lower Rio Grande Valley Development Council</a>	\$14.35	\$29,846
<a href="#">22. Texoma Council of Governments</a>	\$18.10	\$37,651
<a href="#">23. Central Texas Council of Governments</a>	\$17.21	\$35,788
<a href="#">24. Middle Rio Grande Development Council</a>	\$13.21	\$27,471

Source: Texas Occupational Employment and Wages

Data published: June 2011

Data published annually, next update will be June 2012.

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.

**CHECKLIST ITEM #15**

**DESCRIPTION OF BENEFITS**

Qualified employees of Goldthwaite Wind Energy LLC will be offered a full package of benefits including medical, dental and vision insurance with at least 80% of the premiums for the employee paid by Goldthwaite Wind Energy LLC. In addition each qualifying employee will receive paid vacation time, sick leave, life insurance, disability plans and 401(k) Retirement Savings Plans.

**CHECKLIST ITEM #17 - 20**

**SCHEDULES A - D**

Schedule A (Rev. May 2010): Investment

Form 50-296

Applicant Name: GOLDTHWAITE WIND ENERGY LLC  
 ISD Name: GOLDTHWAITE INDEPENDENT SCHOOL DISTRICT

PROPERTY INVESTMENT AMOUNTS

(Estimated investment in each year. Do not put cumulative totals.)

	School Year (YYYY-YYYY)	Tax Year (Fill in actual tax year below) YYYY	Column A: Tangible Personal Property The amount of new investment (original cost) placed in service of during this year	Column B: Building or permanent nonremovable component of building (annual amount only)	Column C: Sum of A and B Qualifying investment (during the qualifying time period)	Column D: Other investment that is not qualified investment but investment affecting economic impact and total value	Column E: Total Investment (A+B+D)							
The year preceding the first complete tax year of the qualifying time period (assuming no deferrals)	2012-2013	2012	140,712,000	-	140,712,000	-	140,712,000							
								Investment made before filing complete application with district (neither qualified property nor eligible to become qualified investment)	1	2013-2014	77,697,000	-	77,697,000	-
									2	2014-2015	-	-	-	-
									3	2015-2016	-	-	-	-
									4	2016-2017	-	-	-	-
									5	2017-2018	-	-	-	-
									6	2018-2019	-	-	-	-
									7	2019-2020	-	-	-	-
									8	2020-2021	-	-	-	-
									9	2021-2022	-	-	-	-
									10	2022-2023	-	-	-	-
									11	2023-2024	-	-	-	-
									12	2024-2025	-	-	-	-
									13	2025-2026	-	-	-	-
									14	2026-2027	-	-	-	-
15	2027-2028	-	-	-	-									
Tax Credit Period (with 50% cap on credit)	Value Limitation Period													
	Continue to Maintain Viable Presence													
Credit Settle-Up Period	Post-Settle-Up Period													
	Post-Settle-Up Period													

Qualifying Time Period usually begins with the final board approval of the application and extends generally for the following two complete tax years.

Column A: This represents the total dollar amount of planned investment in tangible personal property the applicant considers qualified investment - as defined in Tax Code §313.021(1)(A)-(D). For the purposes of investment, please list amount invested each year, not cumulative totals.

Column B: For the years outside the qualifying time period, this number should simply represent the planned investment in tangible personal property.

Column C: The total dollar amount of planned investment each year in buildings or nonremovable component of buildings that the applicant considers qualified investment under Tax Code §313.021(1)(E).

Column D: For the years outside the qualifying time period, this number should simply represent the planned investment in new buildings or nonremovable components of buildings. Dollar value of other investment that may not be qualified investment but that may affect economic impact and total value for planning, construction and operation of the facility.

Column E: The most significant example for many projects would be land. Other examples may be items such as professional services, etc. Note: Land can be listed as part of investment during the "pre-year 1" time period. It cannot be part of qualifying investment.

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

\_\_\_\_\_  
 SIGNATURE OF AUTHORIZED COMPANY REPRESENTATIVE

12/5/2011  
 DATE

Schedule B (Rev. May 2010): Estimated Market And Taxable Value

Applicant Name  
ISD Name

GOLDTHWAITE WIND ENERGY LLC  
GOLDTHWAITE INDEPENDENT SCHOOL DISTRICT

Form 50-296

	Year	School Year (YYYY-YYYY)	Tax Year (Fill in actual tax year) YYYY	Estimated Market Value of Land	Qualified Property		Reductions from Market Value	Estimated Taxable Value	Final taxable value for M&O--after all reductions
					Estimated Total Market Value of new buildings or other new improvements	Estimated Total Market Value of property in the new building or "in or on the new improvement"			
	pre-year 1	2012-2013	2012	-	-	-	-	-	-
Complete tax years of qualifying time period	1	2013-2014	2013	-	-	140,712,000	-	140,712,000	140,712,000
	2	2014-2015	2014	-	-	209,966,000	-	209,966,000	209,966,000
	3	2015-2016	2015	-	-	197,368,000	-	197,368,000	10,000,000
	4	2016-2017	2016	-	-	185,526,000	-	185,526,000	10,000,000
	5	2017-2018	2017	-	-	174,394,000	-	174,394,000	10,000,000
Tax Credit Period (with 50% cap on credit)	6	2018-2019	2018	-	-	163,930,000	-	163,930,000	10,000,000
	7	2019-2020	2019	-	-	154,094,000	-	154,094,000	10,000,000
	8	2020-2021	2020	-	-	144,848,000	-	144,848,000	10,000,000
	9	2021-2022	2021	-	-	136,157,000	-	136,157,000	10,000,000
	10	2022-2023	2022	-	-	127,988,000	-	127,988,000	10,000,000
Credit Settle-Up Period	11	2023-2024	2023	-	-	120,309,000	-	120,309,000	120,309,000
	12	2024-2025	2024	-	-	113,090,000	-	113,090,000	113,090,000
	13	2025-2026	2025	-	-	106,305,000	-	106,305,000	106,305,000
Post- Settle-Up Period	14	2026-2027	2026	-	-	99,927,000	-	99,927,000	99,927,000
Post- Settle-Up Period	15	2027-2028	2027	-	-	93,931,000	-	93,931,000	93,931,000

Notes: Market value in future years is good faith estimate of future taxable value for the purposes of property taxation. This schedule must be submitted with the original application and any application for tax credit. When using this schedule for any purpose other than the original application, replace original estimates with actual appraisal district data for past years and update estimates for current and future years. If original estimates have not changed enter those amounts for future years.



SIGNATURE OF AUTHORIZED COMPANY REPRESENTATIVE

12-5-2011

DATE

Schedule C - Application: Employment Information

Goldthwaite Wind Energy LLC

Goldthwaite Independent School District

Applicant Name

ISD Name

	Year	School Year (YYYY-YYYY)	Tax Year (fill in actual tax year) YYYY	Construction		New Jobs		Qualifying Jobs		
				Column A: Number of Construction FTEs or man-hours (specify)	Column B: Average annual wage rates for construction workers	Column C: Number of new jobs applicant commits to create (cumulative)	Column D: Average annual wage rate for all new jobs	Column E: Number of qualifying jobs applicant commits to create meeting all criteria of Sec. 313.021(3) (cumulative)	Column F: Average annual wage of qualifying jobs	
	pre-year 1	2012 - 2013	2012	95,000 man hours	\$60,000	0	\$39,400	0	\$39,400	
Complete tax years of qualifying time period	1	2013 - 2014	2013	57,000 man hours	\$60,000	10	\$39,400	10	\$39,400	
	2	2014 - 2015	2014			10	\$39,400	10	\$39,400	
	3	2015 - 2016	2015			10	\$39,400	10	\$39,400	
Tax Credit Period (with 50% cap on credit)	Value Limitation Period	4	2016 - 2017	2016			10	\$39,400	10	\$39,400
		5	2017 - 2018	2017			10	\$39,400	10	\$39,400
		6	2018 - 2019	2018			10	\$39,400	10	\$39,400
		7	2019 - 2020	2019			10	\$39,400	10	\$39,400
		8	2020 - 2021	2020			10	\$39,400	10	\$39,400
		9	2021 - 2022	2021			10	\$39,400	10	\$39,400
		10	2022 - 2023	2022			10	\$39,400	10	\$39,400
Credit Settle-Up period	Continue to Maintain Viable Presence	11	2023 - 2024	2023			10	\$39,400	10	\$39,400
		12	2024 - 2025	2024			10	\$39,400	10	\$39,400
		13	2025 - 2026	2025			10	\$39,400	10	\$39,400
Post-Settle-Up Period		14	2026 - 2027	2026			10	\$39,400	10	\$39,400
Post-Settle-Up Period		15	2027 - 2028	2027			10	\$39,400	10	\$39,400

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

This schedule must be submitted with the original application and any application for tax credit. When using this schedule for any purpose other than the original application, replace original estimates with actual appraisal district data for past years and update estimates for current and future years. If original estimates have not changed, enter those amounts for future years.



SIGNATURE OF AUTHORIZED COMPANY REPRESENTATIVE

DATE

Schedule D: (Rev. May 2010): Other Tax Information

Applicant Name

GOLDTHWAITE WIND ENERGY, LLC

ISD Name

GOLDTHWAITE

Form 50-296

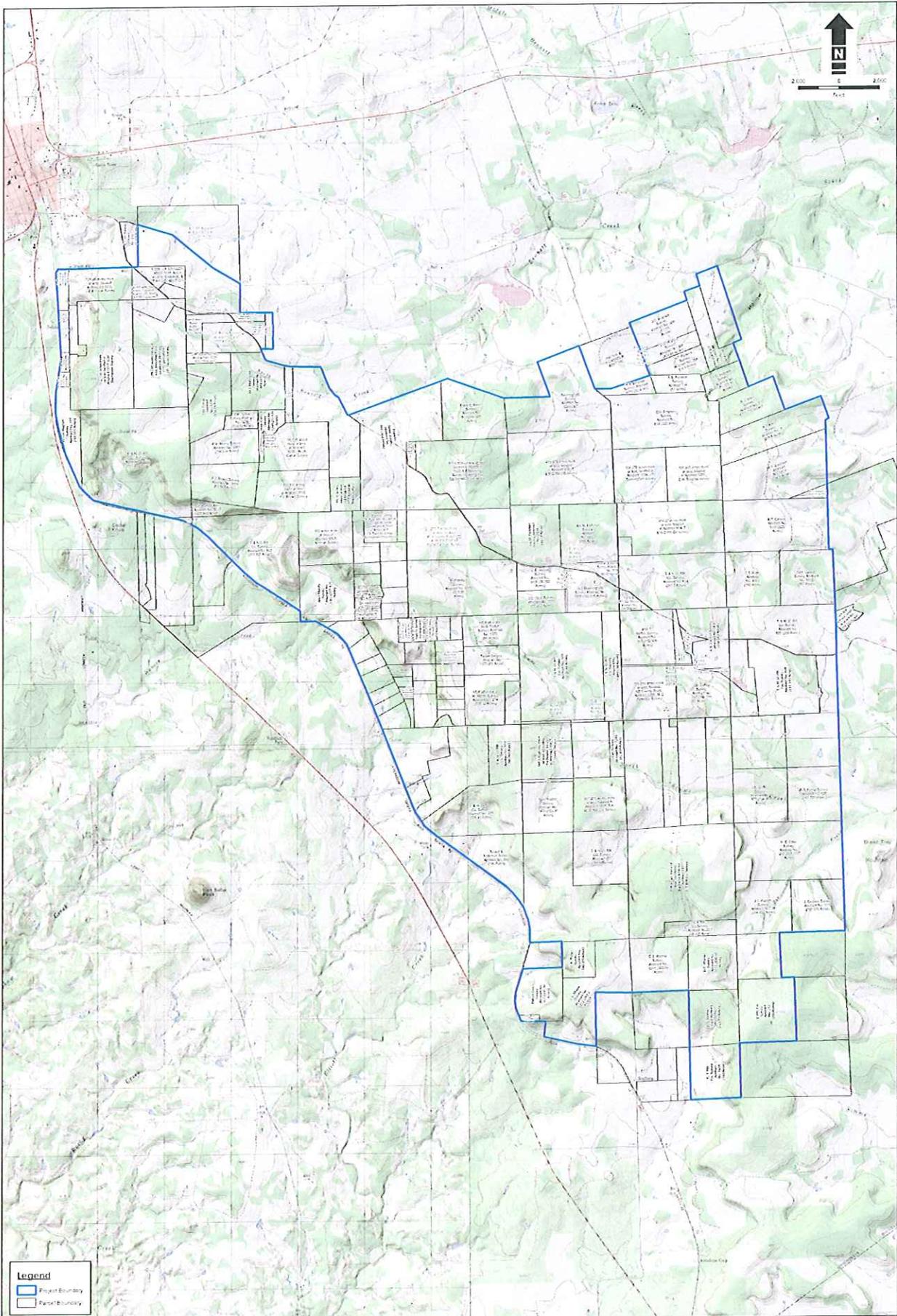
		Sales Tax Information			Other Property Tax Abatements Sought				
		Sales Taxable Expenditures			Franchise Tax	County	City	Hospital	Other
Year	School Year (YYYY-YYYY)	Tax/Calendar Year YYYY	Column F: Estimate of total annual expenditures* subject to state sales tax	Column G: Estimate of total annual expenditures* made in Texas NOT subject to sales tax	Column H: Estimate of Franchise tax due from (or attributable to) the applicant	Fill in percentage exemption requested or granted in each year of the Agreement	Fill in percentage exemption requested or granted in each year of the Agreement	Fill in percentage exemption requested or granted in each year of the Agreement	
The year preceding the first complete tax year of the qualifying time period (assuming no deferrals)	2012-2013	2012	\$ -	\$ -	\$ -	0%	0%	0%	
Complete tax years of qualifying time period	1	2013-2014	\$ 500,000	\$ 1,000,000	\$ -	60%	0%	0%	
	2	2014-2015	\$ 500,000	\$ 1,000,000	\$ -	60%	0%	0%	
	3	2015-2016	\$ 500,000	\$ 1,000,000	\$ -	60%	0%	0%	
	4	2016-2017	\$ 500,000	\$ 1,000,000	\$ -	60%	0%	0%	
	5	2017-2018	\$ 500,000	\$ 1,000,000	\$ -	60%	0%	0%	
	6	2018-2019	\$ 500,000	\$ 1,000,000	\$ -	40%	0%	0%	
	7	2019-2020	\$ 500,000	\$ 1,000,000	\$ -	40%	0%	0%	
	8	2020-2021	\$ 500,000	\$ 1,000,000	\$ -	40%	0%	0%	
	9	2021-2022	\$ 500,000	\$ 1,000,000	\$ -	40%	0%	0%	
	10	2022-2023	\$ 500,000	\$ 1,000,000	\$ -	40%	0%	0%	
	11	2023-2024	\$ 500,000	\$ 1,000,000	\$ -	0%	0%	0%	
	12	2024-2025	\$ 500,000	\$ 1,000,000	\$ -	0%	0%	0%	
	13	2025-2026	\$ 500,000	\$ 1,000,000	\$ -	0%	0%	0%	
	14	2026-2027	\$ 500,000	\$ 1,000,000	\$ -	0%	0%	0%	
	15	2027-2028	\$ 500,000	\$ 1,000,000	\$ -	0%	0%	0%	
Tax Credit Period (with 50% cap on credit)									
Credit Settle-Up Period									
Post-Settle-Up Period									
Post-Settle-Up Period									

\*For planning, construction and operation of the facility.

SIGNATURE OF AUTHORIZED COMPANY REPRESENTATIVE

12.5.2011

DATE



## Site Location

Goldthwaite Wind Energy Project, Mills County, Texas

Rev. 00  
November 17, 2011

## Invenergy

One South Wacker Drive Suite 1500  
Chicago, Illinois 60606  
(312) 224-1450

**CHECKLIST ITEM #22**

**ORDER ESTABLISHING THE ZONE**

AN ORDER OF THE COMMISSIONERS COURT OF MILLS COUNTY, TEXAS DESIGNATING ALL REAL PROPERTY WITHIN UNINCORPORATED MILLS COUNTY, TEXAS AS A REINVESTMENT ZONE UNDER CHAPTER 312 OF THE TEXAS TAX CODE

WHEREAS, in conformity with Chapter 312 of the Texas Tax Code and the GUIDELINES AND CRITERIA GOVERNING TAX ABATEMENT (hereinafter "the Guidelines"), the Commissioners Court of Mills County has conducted a public hearing on November 26, 2007 to consider the designation of all real property within the unincorporated geographic area consisting of 700 square miles more or less not including incorporated areas of Mills County, more particularly described as the Reinvestment Zone Number One with property descriptions contained in Exhibit "A", (hereinafter "the property") as a reinvestment zone under the said chapter; and

WHEREAS, Chapter 312 and the Guidelines require that certain findings of fact be entered in order to designate a reinvestment zone;

WHEREAS, the Commissioners' Court of Mills County, Texas finds that the designation of the area as a reinvestment zone would contribute to the creation of new primary employment; and

WHEREAS, the Commissioners' Court of Mills County finds that the designation of the area as a reinvestment zone would contribute to the economic development of Mills County, Texas; and

WHEREAS, the Commissioners' Court of Mills County finds that the designation of the area as a reinvestment zone that would be a "benefit" to the property to be included in the zone; and

WHEREAS, the Commissioners' Court finds that the area to be designated as a reinvestment zone is not within the taxing jurisdiction of any municipality

WHEREAS, the Commissioners' Court of Mills County has made the findings of fact necessary to designate the property as a reinvestment zone; and

NOW, THEREFORE BE IT ORDERED BY THE COMMISSIONERS' COURT OF MILLS COUNTY, TEXAS:

Section 1. That the findings and recitals in the preamble to this Order are found to be true and correct and hereby RATIFIED, APPROVED, AND ADOPTED.

Section 2. That, pursuant to Chapter 312 of the Texas Tax Code, all real property contained within the unincorporated geographic area consisting of 700 square miles more or less not including incorporated areas, all in Mills County, Texas, as more particularly described in Exhibit "A" attached hereto is hereby designated as a reinvestment zone to be called the Reinvestment Zone Number One.

Passed and Approved this the 26<sup>th</sup> day of November 2007

Kirkland A. Fulk, County Judge

Billy Hobbs, Commissioner Pct. 3

John Mann, Commissioner Pct. 1

Wayne Wilcox, Commissioner Pct. 4

Jeff Garren, Commissioner Pct. 2

**CHECKLIST ITEM #23**

**LEGAL DESCRIPTION OF REINVESTMENT ZONE**

LEGAL DESCRIPTION OF MILLS COUNTY PROVIDED BY GENERAL LAND OFFICE

Beginning at the SE corner of the Richard Blevin Survey on the Colorado River,  
Thence in a direct line to the SE corner of Survey No. 1 Sulphur Fork Ironworks.  
Thence NE to South line of Yarbo, 1550 varas west of SE corner  
Thence N 82° E to a point 9 ¼ miles N, 60° E from the west line of Comanche County  
Thence S 30° E to a point ¼ mile S, 30° E from the south line of Hamilton County  
Thence S 56° W to Colorado River.  
Thence up said river with its meanders to the beginning, containing 700 square miles

-from VATS Annotated Civil Statutes Title 24. County Boundaries

**CHECKLIST ITEM #24**

**GUIDELINES AND CRITERIA FOR REINVESTMENT ZONE**

STATE OF TEXAS

COUNTY OF MILLS

ORDER

WHEREAS, by Order dated November 26, 2007, the Commissioners' Court of Mills County designated all real property within the unincorporated areas of the county as a reinvestment zone pursuant to Chapter 312 of the Texas Tax Code; and

WHEREAS, this reinvestment zone was called the Reinvestment Zone Number One; and

WHEREAS, the Commissioner's Court now desires to approve and ratify the foregoing Order.

IT IS, THEREFORE, ORDERED that the Court's Order of November 26, 2007, together with all findings, attachments and exhibits be, and is hereby ratified and continued in full force and effect until further order of this Court.

Passed and Approved this the 14 day of November, 2011

*[Handwritten Signature]*

Kirkland A. Fulk, County Judge

*[Handwritten Signature]*  
Commissioner, Pct. 1

*[Handwritten Signature]*  
Commissioner, Pct. 2

*[Handwritten Signature]*  
Commissioner, Pct. 3

*[Handwritten Signature]*  
Commissioner, Pct. 4

Attest: *[Handwritten Signature]*  
Carolyn Foster, County Clerk



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### Resolution

## GUIDELINES AND CRITERIA FOR GRANTING TAX ABATEMENT IN REINVESTMENT ZONES CREATED IN THE JURISDICTION OF MILLS COUNTY, TEXAS.

**WHEREAS**, the creation and retention of job opportunities that bring new wealth is one of the highest civic priorities; and,

**WHEREAS**, new jobs and investments will benefit the area economy, provide needed opportunities, strengthen the real estate market, and generate tax revenue to support local services; and,

**WHEREAS**, Mills County must compete with other localities across the nation currently offering tax inducements to attract new and modernization projects; and,

**WHEREAS**, any tax incentives offered in Mills County would reduce needed tax revenue unless these tax incentives are strictly limited in application to those new and existing industries that bring new wealth to the community; and,

**WHEREAS**, the abatement of property taxes, when offered to attract primary jobs in industries that bring in money from outside a community instead of merely recirculation dollars within a community, has been shown to be an effective method of enhancing and diversifying an area's economy; and,

**WHEREAS**, Texas laws requires any eligible taxing jurisdiction to establish guidelines and criteria as to eligibility for tax abatement agreements prior to the granting of any future tax abatement, which guidelines and criteria are to remain unchanged for a two-year period unless amended by minimum votes, as provided by said state law; and,

**WHEREAS**, these guidelines and criteria shall not be constructed as implying or suggesting that the County of Mills, or any other taxing jurisdiction, is under any obligation to provide tax abatement or other incentives to any applicant, and all applicants shall be considered on a case-by-case basis; and,

**WHEREAS**, these guidelines and criteria are approved for circulation to all affected taxing jurisdiction for consideration as a common policy for all jurisdictions that choose to participate in tax abatement agreements;

**NOW THEREFORE BE IT RESOLVED THAT**, said guidelines and criteria are as follows:

#### Sec. 1. Definitions

(a) "Abatement" means the full or partial exemption from ad valorem taxes of certain real property, and certain personal property, in a reinvestment zone designated by the County of Mills for economic development purposes.

(b) "Affected jurisdiction" means the County of Mills, and any other taxing jurisdiction with any substantial parts of its area located in Mills County; and that levies ad valorem taxes and provides services to property located in said County; and that chooses to participate in tax abatement agreements by, or pursuant to, these guidelines.

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- (c) "Agreement" means a contractual agreement between a property owner or lessee, or both, and an affected jurisdiction for the purposes of tax abatement.
- (d) "Base year value" means the assessed value of eligible property January 1 preceding the execution of the agreement, plus the agreed-upon value of eligible property improvements made after January 1 but before the execution of the agreement.
- (e) "Deferred maintenance" means improvements necessary for continued operations that do not improve productivity or alter the process technology.
- (f) "Distribution Center Facility" means permanent buildings and structures, including fixed machinery and equipment, used or to be used, primarily to receive, store, service, or distribute goods or materials owned by the facility operator.
- (g) "Expansion" means the addition of permanent building and structures, fixed machinery and equipment for purposes of increasing production capacity.
- (h) "Facility" means property improvements completed or in the process of construction that together comprise an integral whole.
- (i) "Manufacturing Facility" means permanent buildings and structures, including fixed 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.
- (j) "Modernization" means a complete or partial demolition of facilities and the complete or partial reconstruction or installation of a facility of similar or expanded production capacity. Modernization may result from the construction, alteration, or installation of permanent buildings and structures, alteration, or installation of permanent buildings and structures, fixed machinery and equipment. Modernization shall include improvements for the purposes of increasing productivity or updating the technology of machinery or equipment or both.
- (k) "New Facility" means a property previously undeveloped that is placed into service by means other than by, or in conjunction with, expansion or modernization.
- (l) "Other basic industry" means permanent buildings and structures, including fixed machinery and equipment not elsewhere described, used or to be used, for the production of products or services that primarily serve a market that result in the creation of new permanent jobs, and that bring in new wealth.
- (m) "Productive life" means the number of years a property improvement is expected to be in service in a facility.
- (n) "Regional entertainment facility" means permanent buildings and structures, including fixed machinery and equipment, used or to be used to provide entertainment through the admission of the general public.

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(o) "Research facility" means permanent buildings and structures, including fixed machinery and equipment, used or to be used primarily for the research or experimentation to improve or develop new tangible goods or materials or to improve or develop the production processes thereto.

(p) "Regional service facility" means permanent buildings and structures, including fixed machinery and equipment, used or to be used, to service goods.

(q) "Renewable Energy Resource" means a resource which produces energy derived from renewable energy technologies, as defined in PUC Substantive Rule 25.5.

## Sec. 2. Criteria for Abatement and Designation a Reinvestment Zone.

(a) Authorized facility. A facility may be eligible for abatement if it is a manufacturing facility, research facility, distribution center or regional service facility, regional entertainment facility, renewable energy resource, or other basic industry.

(b) Creation of new value. Abatement may be granted only for the additional value of eligible property improvements made subsequent to, and specified in, an abatement agreement between Mills County and the property owner or lessee, subject to such limitation as Mills County may require.

(c) New and existing facilities. Abatement may be for new facilities and improvements to existing facilities purposes of modernization or expansion.

(d) Eligible property. Abatement may be extended to the value of permanent buildings and structures, fixed machinery and equipment, and certain other personal property, site improvements, and office space and related fixed improvements necessary to the operation and administration of the facility.

(e) Ineligible property. The following types of property shall be fully taxable and ineligible for abatement: land; inventories; supplies; housing; hotel accommodations; deferred maintenance investments; property to be rented or leased, except as provided in Section 2 (f); improvements for the generation or transmission of electrical energy not wholly consumed by a new facility or expansion; any improvements, including those to produce, store or distribute natural gas, fluids or gases, that are not integral to the operation of the facility; 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 and Leased Facilities. If a leased facility is granted abatement, the agreement shall be executed with the lessor and the lessee.

(g) Value and term of abatement. A tax abatement agreement granted by Mills County shall be up to but not exceeding ten (10) years in duration and up to but not exceeding 100% of the ad valorem property taxes assessed.

(h) Economic qualification. In order to be eligible to receive tax abatement the planned improvement:

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(1) must be expected to prevent the loss of employment, retain employment, or create employment on a permanent basis.

(2) must not be expected to solely or primarily have the effect of transferring employment from one part of the County of Mills to another; and,

(i) Existing business. Recognizing the importance of cosmetic improvements to the community of those existing businesses that modernize or expand over and above normal repair and upkeep, they may be granted a two-year tax abatement of the amount of value the facility is increased. (If a business has a building appraised at \$50,000.00 and modernization or expansion changes the appraised value to \$100,000.00, \$50,000.00 of the new value could be abated for two years beginning January 1 after the year completed.)

(j) Taxability. From the execution of the abatement agreement to the end of the agreement period taxes shall be assessed as follows:

(1) the value of ineligible property as provided in Section 2 (e) shall be fully taxable; and,

(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 Section 2(g, h, & i).

### Sec. 3. Application and Hearing

(a) Any present or potential owner of taxable property in the jurisdiction of the Taxing Entities of the County of Mills, Texas may request tax abatement by filing a written request with the Mills County Commissioners Court.

(b) The application shall consist of a completed application form accompanied by: a general description of the proposed use and the general nature and extent of the modernization, expansion, or new improvements to be undertaken; a descriptive list of the improvements that will be a part of the facility; a map and property description; and a time schedule for undertaking and completing the planned improvements.

In the case of modernization, a statement of the assessed value of the facility separately stated for real and personal property shall be given for the tax year immediately preceding the application. The application form may require any financial and other information that may be appropriate for evaluating the financial capacity of the applicant and any other factors.

(c) After receipt of an application, the Commissioners Court shall determine within forty-five (45) days how to proceed with the application. Within this time frame, the Commissioners Court shall choose to deny the application, consider the application, or consider the application on an expedited basis.

(d) Consideration of Application. If the County determines that the application should be further

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considered, then the County Judge shall schedule a hearing to obtain public input on the application. At least seven (7) days prior to the hearing, the County must send written notice to the presiding officers of all taxing units with jurisdiction over the property for which an abatement is sought and must publish notice of the hearing time, place and subject in the local newspaper. At the hearing the Commissioners' Court evaluates the application against the criteria in Section 2 and decides whether to designate the property for which an abatement is sought as a reinvestment zone. If the reinvestment zone is not designated, the application fails, although it may be amended and resubmitted. If the reinvestment zone is designated, the Commissioners' Court shall pass an order to that effect and may then arrange to consider for approval the tax abatement agreement between the applicant and the County at its next regularly scheduled meeting. At least seven (7) days prior to entering into a tax abatement agreement, the County must give written notice of its intent to do so to the presiding officers of all taxing units with jurisdiction over the property for which an abatement is sought, along with a copy of the proposed tax abatement agreement. At the regularly scheduled meeting, the Commissioners' Court may finally vote by simple majority to enter into the tax abatement agreement or to decline. An approved tax abatement agreement may be executed in the same manner as other contracts made by the County.

(e) **Expedited Consideration of Application.** If the County determines that the application should receive expedited consideration, then the County Judge shall schedule an opportunity to obtain public input on the application at the Commissioners Court's next meeting. At least seven (7) days prior to the meeting, the County must send written notice to the presiding officers of all taxing units with jurisdiction over the property for which an abatement is sought and must publish notice of the hearing time, place and subject in the local newspaper. Also at this time, the County must give written notice of its intent to enter into a tax abatement agreement to the presiding officers of all taxing units with jurisdiction over the property for which the abatement is sought, along with a copy of the proposed tax abatement agreement. During the Commissioners' Court meeting, the Commissioners' Court shall evaluate the application against the criteria in Sections 2 and shall decide whether to designate the property for which the abatement is sought as a reinvestment zone. If the reinvestment zone is designated, the Commissioners' Court shall pass an order to that effect and may then immediately consider for approval the tax abatement agreement between the applicant and the County. After consideration, the Commissioners' Court may finally vote by simple majority to enter into the tax abatement agreement, or the decline. An approved tax abatement agreement may be executed in the same manner as other contracts made by the County.

(f) **Confidentiality.** As required by Section 312.003 of the Texas Tax Code, information that is provided to the County in connection with an application or a request for a tax abatement under this chapter that describes the specific processes or business activities to be conducted or the equipment or other property to be located on the property for which the abatement is sought is confidential and not subject to public disclosure until the tax abatement is executed.

(g) When the abatement is disapproved, an applicant may be granted a review, or rehearing, in which a new application and hearing may be required.

(h) Tax abatement may not be approved if the County finds that the application therefore was filed after the commencement of the construction, alteration, or installation of improvements related to a proposed modernization, expansion, or new facility.

(i) Request for variance from the provisions of Section 2 may be made in written form to the

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Commissioners' Court of Mills County. Such request shall include all the items listed in Section 3 (b) above, together with a complete description of the circumstances that prompt the applicant to request variance. The approval process for a variance shall be identical to that for a standard application and may be supplemented by such additional requirements as may be deemed necessary by the County.

**Sec. 4. Standards for denying Approval of Abatement.**

(a) If any affected jurisdiction is able to conclusively show cause in the public hearing why the granting of the abatement will have a substantial adverse effect on its bonds, tax revenue, service capacity, or the providing of services, Mills County shall deny the approval of abatement.

(b) An abatement agreement shall not be granted if it is determined that:

- (1) there would be substantial adverse effect on the providing of government services or tax basis;
- (2) the applicant has insufficient financial capacity;
- (3) planned or potential use of the property would constitute a hazard to public safety, health, or morals; or,
- (4) codes or laws would be violated.

**Sec. 5. Effect of Approval of Application**

Mills County Commissioners' Court acts only for the taxing entity of Mills County and for no other taxing entity within Mills County. The County's approval or disapproval of an application has no effect on any other taxing entity within the jurisdiction or their right to approve or disapprove an application. Only the governing bodies of the effected jurisdictions may grant tax abatements, and enter into tax abatement agreements with applicants.

**Sec. 6. Tax Abatement Agreements**

The Mills County Commissioners' Court after approval of an application shall enter into an agreement with the applicant. Such agreements shall be executed with the owner of the facility, and with the lessee when required. Such agreements shall include:

- (1) the estimated value to be abated and the base year value;
- (2) the percentage of value to be abated each year as provided in Sec. 2 (g, h, & i);
- (3) the commencement date and the termination date of abatement;
- (4) the proposed use of the facility, nature of construction, time schedule, map, property description, and improvements list as provided in application, Section 3 (b);
- (5) contractual obligations in the event of default, violation of terms or conditions, delinquent

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taxes recapture, administration, and assignment as provided in Sections 2 (a), 2 (f), 2 (g, h, & i), 7, 8, and 9.

(6) size of investment and average number of jobs involved. Such agreement shall normally be executed within 30 days after the applicant has forwarded all necessary information and documentation to the County; and

(7) the agreement shall stipulate that employees, or designated representatives, or both, of Mills County will have access to the reinvestment zone during the terms of the abatement to inspect the facility to determine if the terms and conditions of the agreement are being met. All inspections will be made only after the giving of 24 hours prior notice and will be conducted in such a manner that they will not unreasonably interfere with the construction or operation or both of the facility. All inspections will be made in the presence of one or more representatives of the company or individual and in accordance with the safety standards of the company or individual.

#### Sec. 7 Recapture

(a) If the facility is completed and begins producing products or services, but subsequently discontinues producing products or services for any reason excepting fire, explosion, or other casualty or accident or natural disaster, for a period of one year during the abatement period, then the agreement shall terminate and so shall the abatement of the taxes for the calendar year during which the facility no longer produces. The taxes otherwise abated for that calendar year shall be paid to the affected jurisdiction within 60 days from the date of termination.

(b) If the Mills County Commissioners' Court determines that the company or individual is in default according to the terms and conditions of its agreement, the Commissioners' Court shall notify the company or individual in writing at the address stated in the agreement, and if such default is not cured within 60 days from the date of such notice ("cure period"), then the agreement may be terminated.

(c) If the company or individual (1) allows its ad valorem taxes owed to the County of Mills, or any other taxing entity in Mills County, to become delinquent and fails to timely and properly follow the legal procedures for their protest or contest or both; or (2) violates any of the terms and conditions of the abatement agreement and fails to cure during the cure-period, the agreement may then be terminated, and all taxes previously abated by virtue of the agreement will be recaptured and paid within 60 days of the termination.

#### Sec. 8. Administration

(a) The Chief Appraiser of the Mills County Appraisal District shall annually determine an assessment of the real and personal property comprising the reinvestment zone. Each year, any company or individual receiving abatement shall furnish the assessor with such information as may be necessary for the abatement. Once value has been established, the chief appraiser shall notify the affected jurisdictions that levy taxes of the amount of the assessment.

(b) Upon completion of construction, a designated representative of Mills County shall annually evaluate each facility receiving abatement to ensure compliance with the agreement and shall make a report to the Commissioners' Court regarding the findings of each evaluation.