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LESLIE McCollom

CERTIFIED, CIVIL APPELLATE
CERTIFIED, LABOR AND EMPLOYMENT
TEXAS BOARD OF LEGAL SPECIALIZATION

JUSTIN DEMERATH

May 16, 2012

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

RE: Application to the Northside Independent School District from Blue Summit Wind, LLC

To the Local Government Assistance & Economic Analysis Division:

By copy of this letter transmitting the application for review to the Comptroller's Office, the Northside Independent School District is notifying the Applicant Blue Summit Wind, LLC of its intent to consider the application for appraised value limitation on qualified property. The Applicant originally submitted an application to the school district on January 17, 2012. The Board voted to accept the application on January 17, 2012. The applicant indicated that the size of the project had changed, and that the applicant submitted additional information to the school District. The revised application was determined completed on May 16, 2012. Please prepare the economic impact report.

A paper copy of the application will be hand delivered to your office today. In accordance with 34 Tex. Admin Code §9.1054, a copy of the application will be submitted to the Wilbarger County Appraisal District.

Sincerely,

Kevin O'Hanlon School District Consultant



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 APPLIC	ATION		
Authorized School District Representative		Date application received by district	
First Name	Last Name		
Title			
School District Name			
Street Address			
Mailing Address			
City	State	ZIP	
Phone Number	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 Application for Appliaised Value Limitation on Q	valified Ploperty		
લભા	DOLDISTRICTUMEORMATION CERTIFICATION OF APPLICAT	NON (confinue)	1.76 == \$15.90 X	
 Autho	orized School District Consultant (If Applicable)			18 p 2 - 17 - 1 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2
First Nar	[®] Kevin	O'Hanlon		
Title Con	sultant			
O'Ha Street A 808	anion, McCollom & Demerath odress West Avenue			
Mailing.	Address West Avenue			
Civ		State TX	ິ 78701	
Phone I		512-494-9919		
esdoM	Number (Optional)	E-mail Address kohanlon@808west.co	om; mhanley@8	308west.com
Signatu Has	the authorized representative for the school district to which this application as defined in Chapter 37 of the Texas Penal Code. (Authorized School District Representative) The district determined this application complete? (a) May 16, 2012 (b) you completed the school finance documents required by TAC 9.105	D	05/16/	29/2_] Yes
SOF	OOL DISTRICT CHECKLIST AND REQUESTED ATTACHMENT	S (Check
	Checklist	No. construction of the Co	Page X of 16	Completed
4	Date application received by the ISD		1 of 16	V
2	Certification page signed and dated by authorized school district re	presentative	2 of 16	✓
3	Date application deemed complete by ISD		2 of 16	✓
4	Certification pages signed and dated by applicant or authorized bu	siness representative of applicant	4 of 16	1
5	Completed company checklist	· · · · · · · · · · · · · · · · · · ·	12 of 16	✓
6	School finance documents described in TAC 9.1054(c)(3) (Due with of completed application)	nin 20 days of district providing notice	2 of 16	



APPLICANT INFORMATION - CERTIFICATION OF APPLICATION			
Authorized Business Representative (Applicant)			
First Name	Last Name		
Title			
Organization			
Street Address			
Mailing Address			
City	State	ZIP	
Phone Number	Fax Number	I	
Mobile Number (optional)	Business e-mail Address		
Will a company official other than the authorized business representative to future information requests?		Yes	□ No
If yes, please fill out contact information for that person.			
First Name	Last Name		
Title			
Organization			
Street Address			
Mailing Address			
City	State	ZIP	
Phone Number	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



APPLICANT INFORMATION - CERTIFICATION OF APPLICATION (CONTINUED)
Authorized Company Consultant (If Applicable)	
First Name	Last Name
Title .	
Firm Name	
Street Address	
Mailing Address	
City	State ZIP
Phone Number	Fax Number
Business email Address	
I am the authorized representative for the business entity for the purpose of filing defined in Chapter 37 of the Texas Penal Code. The information contained in this I hereby certify and affirm that the business entity I represent is in good standing no delinquent taxes are owed to the State of Texas. Signature (Authorized Business Representative (Applicant))	application is true and correct to the best of my knowledge and belief.
GIVEN under my hand and seal of office this day of day of WAGNETY 2, 20 July	Notary Public, State of
	My commission expires

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 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 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)?	□ 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	
Texas Taxpayer I.D. Number of entity subject to Tax Code, Chapter 171 (11 digits)	
NAICS code	
Is the applicant a party to any other Chapter 313 agreements?	☐ No
If yes, please list name of school district and year of agreement.	
APPLICANT BUSINESS STRUCTURE	
AT EIGHT BOSINESS STREETSTE	
Registered to do business in Texas with the Texas Secretary of State?	☐ No
Identify business organization of applicant (corporation, limited liability corporation, etc.)	
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)?	☐ No
2 Is the applicant current on all tax payments due to the State of Texas?	☐ No
3. Are all applicant members of the combined group current on all tax payments due to the State of Texas?	☐ 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.)	



ELIGIBILTY UNDER TAX CODE	CHAPTER 313.024			
Are you an entity to which Tax Code	e, Chapter 171 applies?		Yes	☐ No
The property will be used as an inte	egral part, or as a necessary auxilia	ary part, in one of the following acti	vities:	
(1) manufacturing			🖵 Yes	☐ No
(2) research and development.			🖵 Yes	☐ No
(3) a clean coal project, as defir	ned by Section 5.001, Water Code		Yes	☐ No
(4) an advanced clean energy p	project, as defined by Section 382.0	03, Health and Safety Code	🖵 Yes	☐ No
(5) renewable energy electric ge	eneration		🖵 Yes	☐ No
(6) electric power generation us	ing integrated gasification combine	d cycle technology	🖵 Yes	☐ No
(7) nuclear electric power gener	ation		🖵 Yes	☐ No
(8) a computer center that is us applicant in one or more act	ed as an integral part or as a necestivities described by Subdivisions (1	ssary auxiliary part for the activity o	conducted by Yes	☐ No
Are you requesting that any of the I	and be classified as qualified invest	tment?	🖵 Yes	☐ No
Will any of the proposed qualified in	nvestment be leased under a capita	lized lease?	🖵 Yes	☐ No
Will any of the proposed qualified in	vestment be leased under an oper	ating lease?	🖵 Yes	☐ No
Are you including property that is or	wned by a person other than the ap	pplicant?	🖵 Yes	☐ No
Will any property be pooled or prop the amount of your qualified investment.	osed to be pooled with property ownent?	ned by the applicant in determining	g Yes	□ No
PROJECT DESCRIPTION				
Provide a detailed description of the personal property, the nature of the ments as necessary) Describe the ability of your companions.	business, a timeline for property co	onstruction or installation, and any		
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 & Equi		
☐ Consolidation	Relocation within Texas	T dionase Machinery & Equi	priorit	
	Helocation within Texas			
PROJECTED TIMELINE				
Begin Construction		Begin Hiring New Employees _		
Construction Complete		_ Fully Operational		
Purchase Machinery & Equipment		_		
Do you propose to construct a new start date (date your application is f Note : Improvements made before the	inally determined to be complete)? nat time may not be considered qua	alified property.	Yes	☐ No
When do you anticipate the new bu	ildings or improvements will be place	ced in service?		



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. (Us	se attachments if necessary.)	
THE PROPERTY			
Identify county or counties in which the proposed project will be located			
Central Appraisal District (CAD) that will be responsible for appraising the	proporty		
Will this CAD be acting on behalf of another CAD to appraise this property	y?	Yes	☐ No
List all taxing entities that have jurisdiction for the property and the portion	n of project within each ent	ity	
County:(Name and percent of project)	City:		
(Name and percent of project)		(Name and percent of project)	
Hospital District:(Name and percent of project)	Water District:	(Name and percent of project)	
Other (describe):(Name and percent of project)	Other (describe):	(Name and percent of project)	
Is the project located entirely within this ISD?			☐ No
If not, please provide additional information on the project scope and size			■ NO
,, , ,		,	



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 .
At the time of application, what is the estimated minimum qualified investment required for this school district?
What is the amount of appraised value limitation for which you are applying?
What is your total estimated <i>qualified</i> investment?
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?
What is the anticipated date of the beginning of the qualifying time period?
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?
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?
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?
(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?
(3) on the same parcel of land as the building for which you are applying for an appraised value limitation?
("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?
Does the investment in tangible personal property meet the requirements of Tax Code §313.021(1)?
If the proposed investment includes a building or a permanent, non-removable component of a building, does it house tangible personal property? \square Yes
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?
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?
Will the project be on leased land?



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?..... ☐ 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. ☐ No Will all of the property for which you are requesting an appraised value limitation be free of a tax 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)? The last complete calendar quarter before application review start date is the: ☐ Fourth Quarter of ☐ First Quarter ☐ Second Quarter ☐ Third Quarter What were the number of permanent jobs (more than 1.600 hours a year) this applicant had in Texas during the most recent guarter reported to the TWC? 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. Total number of new jobs that will have been created when fully operational 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 ☐ No with the new building or other improvement?..... Do you intend to request that the governing body waive the minimum new job creation requirement, as provided under 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? 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	
110% of the county average weekly wage for manufacturing jobs in the county is	
110% of the county average weekly wage for manufacturing jobs in the region is	
□§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?	
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?	
Will 80% of all new jobs created by the owner be qualifying jobs as defined by 313.021(3)?	□ No
Will each qualifying job require at least 1,600 of work a year?	□ No
Will any of the qualifying jobs be jobs transferred from one area of the state to another?	□ No
Will any of the qualifying jobs be retained jobs?	□ No
Will any of the qualifying jobs be created to replace a previous employee?	□ No
Will any required qualifying jobs be filled by employees of contractors?	□ No
If yes, what percent?	
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?	□ No
Describe each type of benefits to be offered to qualifying jobholders. (Use attachments as necessary.)	
ECONOMIC IMPACT	
Is an Economic Impact Analysis attached (If supplied by other than the Comptroller's office)?	□ No
Is Schedule A completed and signed for all years and attached?	□ No
Is Schedule B completed and signed for all years and attached?	□ No
Is Schedule C (Application) completed and signed for all years and attached?	□ No
Is Schedule D completed and signed for all years and attached?	□ 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 se schedule showing the amount for each year affected, including an explanation.	parate



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:

- 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.

СОМ	PANY 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	
11	A detailed map showing location of the land with vicinity map.	9 of 16	
12	A description of all existing (if any) improvements (Attachment)	9 of 16	
13	Request for Waiver of Job Creation Requirement (if applicable) (Attachment)	9 of 16	
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	
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	
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.

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)

TX2011

Ver. 2.1 05-158-A

TEXAS FRANCHISE TAX REPORT - Page 1

(Rev.9-10/5)

■Tcode 13250 Annual

Taxpayer number 32002608134	Report year 2011	Due date 11/15/2011	Privilege perio 01/01/2011	od covered by this report L — 12/31/2011
Taxpayername NextEra Energy Powe	r Marketing, LLC (Secretary of State file number
Mailing address			10000 (1000)	or Complyoller file number
700 Universe Blvd., CTX-JB	PO Box 14	000		0801079569
City		ZIP Co	1	Check box if the
Juno Beach FL	បន	3	340B	address has changed
<u> </u>	eck box if Total Revenue is adjusted	for Check	box to request a Certifica	le of
X Tite	red Partnership Election, see instru	ctions. Accoun	t Status	
Check box if this is a Corporation or Limited Liability Co	mpany X Che	ock box if this is an Entity of	her than a Corporation or	Limited Liability Company
"If not twelve months, see instructions for annualized re-	enue			
m m dd y y	m m	đđyy	SIC code	NAICS code
Accounting year begin date _ 010110	Accounting year end date _ 12311	10	4011	EE1110
	end date 1231		4911	551112
REVENUE (Whole dollars only)				
1. Gross receipts or sales	1.			28158689111 .00
2. Dividends	2.			12226163 .00
	··· <u>B</u>			100
3. Interest	3.			262518716 .00
4. Rents	4.			54428859 .00
	· •			100
5. Royalties	5. m			00. 0
6. Gains/losses	6. 🚾			365981028 .00
	-			
7. Other income	7.			503745926.00
8. Total gross revenue (Add Items 1 thru 7)	8. 🚃			29357589803 .00
9. Exclusions from gross revenue (See ins	tructions) 9.			2313872514 .00
(Lem 8 minus Item 9)	84		•	
10. TOTAL REVENUE (If less than zero, enter	o) 10. 📷			27043717289 .00
COST OF GOODS SOLD (Whole dollars only)			****	
11. Cost of goods sold	11. 📷			22031420712 .00
12. Indirect or administrative overhead cost	is 12, 🚾			177002385 .00
(Limited to 4%)				
13. Other (See instructions)	13. 📷			. 00.0
14. TOTAL COST OF GOODS SOLD (Add its	ms 11 thru 13) 14. 📷			22208423097 .00
COMPENSATION (Whole dollars only)				
15. Wages and cash compensation	45			1518605606 .00
-	15. m			-13493519 .00
16. Employee benefits	16. 🛌			10490019 .00
17. Other (See instructions)	17.			00, 0
The state of the s	***			00, ≎
18. TOTAL COMPENSATION (Add items 15	i thru 17) 18.			1505112087 .00
	Texas Comptroller Of	ficial Use Only		
				The second secon
			VE/DE	
			PM Date	
			, 318= 1:0 *	
		吃红 机阿克塔斯斯特		

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TX2011 Ver. 2.1 05- 158- B

TEXAS FRANCHISE TAX REPORT - Page 2

(Rev.9-10/5)

Tcode 13251 Annual

Taxpayer number 32002608134	Report year 2011		xpayername xtEra Energy Powe	r Marketing,
MARGIN (Whole dollars only)			10020	602102
19. Revenue (item 10 x 70%)	19.		10930	602102 .00
20. Revenue (Item 10 minus Item 14 COGS)	20.		4835	294192 .00
21. Revenue (item 10 minus item 18 Compensation)	21.		25538	605202 .00
22. MARGIN (Enter the lowest amount from Items 19, 20 or 2	1) 22.		4835	294192.00
APPORTIONMENT FACTOR 23. Gross receipts in Texas (Whole dollars only)	22		3807	861526.00
23. Gloss receipts iti Texas (Wildle dollars diny)	23.		3307	00.02020
24. Gross receipts everywhere (Whole dollars only)	24.		27043	3717289 <u>.00</u>
25. APPORTIONMENT FACTOR (Divide Item 23 by Item	m 24) (Round to 4 dec	imal places)	26.	0.1408
TAXABLE MARGIN (Vinole dollars only)		<u></u>	· · · · · · · · · · · · · · · · · · ·	
26. Apportioned margin (Multiply Item 22 by Item 25)	26. ₁₀₀		680)809422 .00
27. Allowable deductions (See instructions)	27.		33	3279543 .00
28. TAXABLE MARGIN (Item 26 minus Item 27)	28.		647	7529879 .00
TAX DUE				
29. Tax rate (See instructions for determining the appropriate	te tax rale)	X X X	29. ₎₂₈	0.0100
30. Tax due (Multiply Item 28 by the tax rate in Item 29) (Doi	llars and cents) 30. =		64	175298.79
TAX ADJUSTMENTS (Dollars and cents) (Do not include pa		•		 -
31. Tax credits (Kem 23 from Form 05-160)	31. _E	1		4336.00
32. Tax due before discount (Rem 30 minus Rem 31)	32. _P		64	470962.79
33. Discount (See instructions, not applicable for report year	2010 & 2011) 33.	<u> </u>		0.00
TOTAL TAX DUE (Dollers and cents)			_	
34. TOTAL TAX DUE (Hem 32 minus item 33)	34.	s		470962.79
Do not include payment if this amount is less than \$1,000 or if any				
See instructions). If the entity makes a tiered partnersh	ip election, ANY amos	int in item 34 is due. Complete Form		
Print or type name			Area code and phone numl 561-671-7605	per
I declare that the information in this document and any attachments	Is true and correct to	the best of my knowledge and belief	. Mail origina	al to:
MARK MAISTO.		Date	COMPTROLLER OF PUB	
sign MESIdent Commodifies	L RELATIN	Narkets /11	P.O. Box 1493 Austin, TX 78714	
(I you have any questions regarding franchise tax, you may contact	the Texas State Comp	otroller's field office in your area or ca	ill (800) 252-1381 or (512) 463-460	0,
Instructions for each report year are or	illoe at <http: www.v<br="">xas Comptroller</http:>		/05- forms.html>.	ingra Electric Security
胸默川 解队所以心中心 电阻比风度 利尔亚 私 知 心			VE/DE	



VE/DE				
PM Date				



TX2011

05-166

Ver. 2.1

Tcode 13253 Annual

Reporting entity taxpayer number

32002608134

TEXAS FRANCHISE TAX AFFILIATE SCHEDULE

Report year

Reporting entity taxpayer name

2011

NextEra Energy Power Marketing, LLC (fka FPL

I. Legal name of affiliate	2	Affiliate taxpayer number (if none, use FEI number)	3. Affiliate NAICS code
Lone Star Wind, LLC	10	306094417	523900
4. Check box if entity is	5. Check box if this affiliate does	6. Affiliate reporting begin date	7. Affiliate reporting end date
disregarded for franchise tax	NOT have NEXUS in Texas	m m dd y y 010110	m m d d y y 123110
8. Gross receipts subject to throw	 sack in other states (before eliminations),	9. Gross receipts everywhere (before elimin	alions) 23297748 .0 0
10. Gross receipts in Texas (before	eliminations)	11. Cost of goods sold or compensation foel	ore eliminations)
		00	73553 .0 (
Check box if this is a Corporation	or Limited Liability Company X	Check box if this is an Entity other than a Corpora	tion or Limited Liability Company
Legal name of affiliate	100 2	Affiliate taxpayer number (if none, use FEI number)	3. Affiliate NAICS code
Blue Summit Wind, LLC	11	137881576	339999
4.Check box if entity is	5. Check box if this affiliate does	6. Affiliate reporting begin date	7. Affiliate reporting end dete
disregerded for franchise tax	NOT have NEXUS in Texas	m m d d y y 010110	m m d d y y 123110
8. Gross receipts subject to throw	oack in other states (before eliminations)	9. Gross receipts everywhere (before elimin	ations)
	0 .0	_ 00	
10. Gross receipts in Texas (before		11. Cost of goods sold or compensation (bet	0.00
	0 .0		10 .00
Check box if this is a Corporation	or Limited Liability Company	Check box if this is an Entity other than a Corpora	tion or Limited Liability Company
, Legal name of effiliate Capricorn Ridge Wind, LLC	≥ 2.,	Affiliale taxpayer number (if none, use FEI number) 3645968556	3. Affiliate NAICS code
4. Check box if entity is	5. Check box if this affiliate does	6. Affiliate reporting begin date	7. Affiliate reporting end date
disregarded for franchise tax	NOT have NEXUS in Texes	mm dd y y	mmdd y y
. 🗆		010110	123110
B. Gross receipts subject to throwi	oack in other states (before eliminations)	9. Gross receipts everywhere (before elimin	alions)
	٠, ٠	7 0	37993801 .0(
10. Gross receipts in Texas (before		11. Cost of goods sold or compensation (bef	
	35223838 .C	00 _	119327544 .00
Check box if this is a Corporation	or Limited Liability Company	Check box if this is an Entity other than a Corpora	Honor t Instead Cobilists Assessed
		must be filed for each affiliate that is orga	
		hysical presence in Texas.	
	* 1	en e	en e
	Texas Comptro	oller Official Use Only	
			E/DE FM I
			JDC FM []

The applicant is requesting an appraised value limitation on all of the property constructed or placed upon the real property described below which is located in Wilbarger County, Texas in the Northside ISD. The project spans two districts. The portion of the project in Northside represents approximately 38% of the project.

Blue Summit Wind, LLC will enter into an agreement with NextEra Energy Operating Services, LLC ("NextEra OSI") for the operation and maintenance of the project. NextEra OSI is a Delaware limited liability company which is an affiliate of Blue Summit Wind, LLC. All persons employed at the site will be employees of NextEra OSI.

As of April 27, 2012 work has commenced on grading and filling at the site, road construction and foundation excavation is underway, but no assets have been placed in service. The first turbines are expected to be complete in November 2012, and the project is expected to be fully operational in December 2012.

The property for which the applicant is requesting an appraised value limitation shall include, but not be limited to, the following: approximately 32 General Electric wind power turbines, which will have a total generating capacity of approximately 51 megawatts; towers, reinforced concrete slabs supporting the weight of each turbine tower; equipment and towers used to gather meteorological data; buried and overhead electrical conductor cables (including poles) used to transport electricity from each turbine tower to an electrical substation; the electrical substation and electrical conductor cables used to transport electricity off of the project site; one or more operation and maintenance buildings used to store maintenance supplies, replacement parts and related equipment; and various appurtenant equipment and small items related to the above. The facility will require installation and use of a relatively insubstantial amount of personal property. None of this property is covered under an existing appraisal district account number.

Ability to Relocate

Blue Summit Wind, LLC is a subsidiary of NextEra Energy Resources, LLC (NEER), which owns and operates wind farms at a number of locations in Texas and throughout the United States. NEER is currently developing and constructing wind farms in a number of locations. The Project could be sited at any location with adequate wind resource and access to transmission.

32 of the 85 wind turbines are expected to be located in the Northside Independent School District. These turbines are expected to have a combined generating capacity of 51 megawatts, which represents approximately 38% of the total project's 135.4 generation capacity. The project substation is also expected to be located in the Chillicothe ISD.

The remaining 53 turbines, representing about 84.4 megawatts of generating capacity (62% of total project) are expected to be located in the Chillicothe Independent School District.

The attached map that the applicant has requested be kept confidential provides a visual representation of the turbine locations within each school district.

The property for which the applicant is requesting an appraised value limitation shall include, but not be limited to, the following: approximately 32 General Electric wind power turbines, which will have a total generating capacity of 51 megawatts; towers, reinforced concrete slabs supporting the weight of each turbine tower; equipment and towers used to gather meteorological data; buried and overhead electrical conductor cables (including poles) used to transport electricity from each turbine tower to an electrical substation; the electrical substation and electrical conductor cables used to transport electricity off of the project site; one or more operation and maintenance buildings used to store maintenance supplies, replacement parts and related equipment; and various appurtenant equipment and small items related to the above. The facility will require installation and use of a relatively insubstantial amount of personal property.

See Checklist Item 6

SURVEY_NAM	SECTION	BLOCK_NAME	ABSTRACT_N	Acres
H&TCRR	40			22.51
H&TCRR	2	BLK10	1690	102.44
HRS R KEYS			630	243.33
H&TCRR	3	BLK10	194	672.90
H&TCRR	12	BLK10	832	345.56
H&TCRR	12	BLK10	1944	336.20
H HADDEN			33	1143.25
H&TCRR	33	BLK15	389	634.44
H&TCRR	32	BLK15	869	639.87
H&TCRR	12	BLK15	899	639.66
SURVEY #4	4		1655	251.24
H&TCRR	9	BLK16	403	517.63
H&TCRR	10	BLK16	1412	305.36
H&TCRR	10	BLK16	762	329.33
H&TCRR	11	BLK16	404	647.33
H&TCRR	13	BLK10	189	667.88
H&TCRR	11	BLK11	138	635.03
H&TCRR	11	BLK10	190	325.50
H&TCRR	34	BLK15	1980	341.06
H&TCRR	34	BLK15	1978	299.46
H&TCRR	20	BLK15	1374	638.35
H&TCRR	5	BLK10	193	670.06
H&TCRR	9	BLK15	453	544.88
H&TCRR	7	BLK10	192	680.50
H&TCRR	27	BLK10	197	629.73
H&TCRR	14	BLK11	1735	322.55
H&TCRR	14	BLK11	809	308.38
H&TCRR	30	BLK11	1738	646.69
H&TCRR	10	BLK15	1873	306.81
H&TCRR	10	BLK15	1862	159.74
H&TCRR	10	BLK15	1311	157.08
H&TCRR	4	BLK11	1982	111.71
H&TCRR	4	BLK11	2048	89.16
H&TCRR	4	BLK11	1872	107.73
H&TCRR	4	BLK11	2074	323.40
H&TCRR	23	BLK15	337	639.87
H&TCRR	18	BLK15	962	324.22
H&TCRR	18	BLK15	870	315.76
H&TCRR	8	BLK15	1893	319.00
H&TCRR	8	BLK15	1059	317.72
H&TCRR	28	BLK16	851	73.87
H&TCRR	2	BLK11	1760	113.13
H&TCRR	5	BLK11	232	647.04
H&TCRR	25	BLK16	411	549.92
H&TCRR	27	BLK16	412	47.54
H&TCRR	42	BLK16	1118	119.19

H&TCRR 29 BLK11 146 638. H&TCRR 8 BLK16 2080 323. H&TCRR 8 BLK16 844 324.	12
LO.TCDD 0 DIV16 044 224	
H&TCRR 8 BLK16 844 324.	/6
H&TCRR 7 BLK15 452 636.	94
H&TCRR 6 BLK11 1499 310.	72
H&TCRR 6 BLK11 1624 325.	49
H&TCRR 8 BLK10 1609 344.	02
H&TCRR 8 BLK10 1968 161.	24
H&TCRR 8 BLK10 1712 165.	99
SURVEY #2 2 1736 294.	80
H&TCRR 21 BLK15 336 638.	93
H&TCRR 22 BLK15 1984 645.	02
H&TCRR 26 BLK10 784 638.	65
H&TCRR 12 BLK16 1917 319.	90
H&TCRR 41 BLK16 419 481.	53
H&TCRR 40 BLK16 1275 157.	81
H&TCRR 19 BLK10 186 682.	18
H&TCRR 18 BLK10 2093 84.	83
H&TCRR 18 BLK10 2088 168.	43
H&TCRR 6 BLK10 1024 676.	97
H&TCRR 24 BLK15 1137 641.	90
H&TCRR 19 BLK15 335 643.	39
H&TCRR 14 BLK10 1590 341.	19
H&TCRR 14 BLK10 829 328.	13
H&TCRR 25 BLK15 338 638.	44
H&TCRR 15 BLK10 188 678.	84
H&TCRR 25 BLK10 198 315.	66
H&TCRR 13 BLK11 137 638.	93
H&TCRR 3 BLK11 231 641.	76
H&TCRR 12 BLK11 912 649.	09
GC&SFRR 1 623 293.	64
H&TCRR 4 BLK10 720 100.	47
H&TCRR 4 BLK10 1975 160.	48
H&TCRR 4 BLK10 1308 168.	83
H&TCRR 4 BLK10 1952 79.	44
H&TCRR 4 BLK10 1658 168.	88
H&TCRR 11 BLK15 454 637.	07
S&M 3 599 212.	73
H&TCRR 13 BLK15 455 639.	73
H&TCRR 16 BLK10 915 325.	70
H&TCRR 16 BLK10 1614 332.	53
H&TCRR 26 BLK16 1962 334.	96
H&TCRR 26 BLK16 1852 228.	36
H&TCRR 43 BLK16 420 382.	80
H&TCRR 2 BLK15 1172 95.	20
H&TCRR 2 BLK15 2086 237.	17

SURVEY_NAM	SECTION	BLOCK_NAME	ABSTRACT_N	Acres
H&TCRR	2	BLK15	1779	78.05
H&TCRR	3		999	211.08
H&TCRR			23	143.62
H&TCRR	10	BLK15	1873	3.14
H&TCRR	2	BLK15	1873	3.14

There are no existing improvements.

Request for Waiver of Jobs Creation Requirement

Blue Summit Wind, LLC requests that the Chillicothe Independent School District's Board of Trustees waive the job requirement provision as allowed by Section 313.025(f-1) of the tax code.

While wind projects involve a large number of temporary jobs during the construction period, the long-term operational phase requires only a relatively small number of highly-skilled technicians. These technicians provide scheduled and unscheduled maintenance and repair work on the wind turbines, electrical collection system, substation, and other ancillary infrastructure associated with a utility-scale wind farm. Additional project-related full-time jobs may include a project manager and an asset manager, although these positions may or may not be located at the project site depending on various factors.

It is anticipated that the Blue Summit Wind project will result in the creation of seven qualifying jobs. Because the project will be located in two school districts these jobs will also be split equally between the two school districts.

We find that the industry standard for permanent employment is approximately one full-time technician for every fifteen turbines, although this number varies depending upon the type of turbines and the support and technical assistance offered by the turbine manufacturer.

Based upon our operating procedures, the geographic location of the property and the support we anticipate receiving from the manufacturer, the company staffing plan for this wind farm calls for more than the industry standard of one full-time employee for every fifteen turbines.

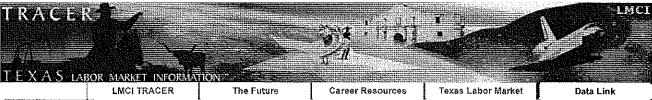
Checklist Item 14 - Wage Information

110% of Wilbarger County Average Weekly Wage for All Jobs

110% of Wilbarger County Average Weekly Wage for Manufacturing Jobs

	812	Х	110%	\$ 892.65
2011 Q4	921			
2011 Q3	866			
2011 Q2	718			
2011 Q1	741			

110% of NORTEX Average Annual Wage for Manufacturing Jobs



Texas Workforce Commission

Quarterly Employment and Wages (QCEW)

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The Future

Career & Economic Dev Resource

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Resources

■ Select Data Type

All Data Types

Unemployment (LAUS)

Employment Estimates (CES)

Quarterly Employment and Wages (QCEW)

Wages by Profession

Projections - Occupation

Projections - Industry

Consumer Price Index

Income

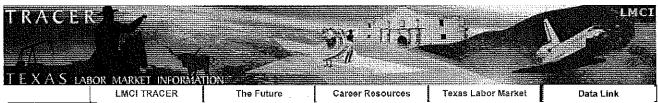
Staffing Patterns

Population

								Page 1	1 of 1 (40 results/page)
+	Year	Period	🛊 Area	Ownership	Division	Level	ind Code	Industry	Avg Weekly Wages
2	011	1st Qtr	Wilbarger County	Private	00	0	10	Total, All Industries	\$582
2	011	2nd Qtr	Wilbarger County	Private	00	0	10	Total, All Industries	\$563
2	011	3rd Qtr	Wilbarger County	Private	00	0	10	Total, All Industries	\$619
2	011	4th Otr	Wilbarger County	Private	00	0	10	Total, All Industries	\$664

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Texas Workforce Commission

Quarterly Employment and Wages (QCEW)

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Wage Information

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Resources

Select Data Type
All Data Types

Unemployment (LAUS)

Employment Estimates (CES)

Quarterly Employment and Wages (QCEW)

Wages by Profession

Projections - Occupation

Projections - Industry

Consumer Price Index Income

Staffing Patterns

Population

							Page 1	of 1 (40 results/page)
∳ Year	Period	Area	Ownership	Division	Level	nd Code	Industry	Avg Weekly Wages
2011	1st Qtr	Wilbarger County	Private	31	2	31-33	Manufacturing	\$741
2011	2nd Qtr	Wilbarger County	Private	31	2	31-33	Manufacturing	. \$718
2011	3rd Qtr	Wilbarger County	Private	31	2	31-33	Manufacturing	\$866
2011	4th Qtr	Wilbarger County	Private	31	2	31-33	Manufacturing	\$921

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

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

In addition to the annual salary, each qualified position will receive the following benefits:

- Medical, dental and vision insurance coverage
- Paid holidays
- Paid vacations
- Pension
- 401k
- Short and Long term disability
- Life insurance
- Sick time / sickness in family time
- Education assistance
- Flexible spending accounts

Blue Summit is not submitting an economic impact report, so this item is not applicable.

Applicant Name

SD Name

Blue Summit Wind, LLC

Northside

Form 50-296

				PROPE	PROPERTY INVESTMENT AMOUNTS	5			
			i <u>a</u>)	timated Investmen	(Estimated Investment in each year. Do not put cumulative totals.)	nulative totals.)			
		Year	School Year (YYYY-YYYY)	Tax Year (Fill in actual tax year below) YYYY	Column A: Tangible Personal Property The amount of new investment in nonremovable component (original cost) placed in service of building dinnal amount outing this year	Column B: Building or permanent nonremovable component of building famual amount	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 but investment affecting economic impact and total value	Column E: Total Investment (A+8+D)
	Investment made before filing complete application with district (neither qualified property nor eligible to become qualified investment)	plication ligible to							
The year preceding the first complete tax year of the qualifying time period	Investment made after filing complete application with district, but before final board approval of application (eligible to become qualified property)	ication i of sperty)	2012-13	2012	\$36,263,529				\$36,263,529
(assuming no deferrals)	Investment made after final board approval of application and before Jan. 1 of first complete tax year of qualifying time period (qualified investment and eligible to become qualified property)	l of ete tax J			850 474 418		6 50 77 77 77 77		850 174 18
	ete tax y	-	2013-14	2013	7,1		. DI - 'H / - 'COO		0111411000
	noise	2	2014-15	2014					
		ო	2015-16	2015					
		4	2016-17	2016					
		5	2017-18	2017					
Tax Credit Period	Exist after a large	9	2018-19	2018					
(with 50% cap on	למומס ביייינים למומסי	7	2019-20	2019					
credit)		8	2020-21	2020					
		6	2021-22	2021					
		10	2022-23	2022					
		11	2023-24	2023					
Credit Settle-Up Period	Continue to Maintain Viable Presence	12	2024-25	2024					
		13	2025-26	2025					
	Post- Settle-Up Period	14	2026-27	2026					
-	Post- Settle-Up Period	15	2027-28	2027					

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). 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:

For the purposes of investment, please list amount invested each year, not cumulative totals.

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

include estimates of investment for "replacement" property-property that is part of original agreement but scheduled for probable replacement during limitation period.

The total dollar amount of planned investment each year in buildings or nonremovable component of buildings that the applicant considers Column B:

qualified investment under Tax Code §313.021(1)(E).

Column D:

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. For the years outside the qualifying time period, this number should simply represent the planned investment in new buildings or nonremovable components of buildings.

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

4/27/2012

those amounts for future years.

Schedule B (Rev. May 2010): Estimated Market And Taxable Value Blue Summit Wind, LLC

Applicant Name ISD Name

Northside

Form 50-296

OD Name			1010100	2						007-00 1110
						Qualified Property	ty	Reductions from Market Value	Estimated Ta	Estimated Taxable Value
		Year	School Year (YYYY-YYYY)	Tax Year (Fill in actual tax year) YYYY	Estimated Market Value of Land	Estimated Total Market Value of new buildings or other new improvements	Estimated Total Market Value of tangible personal property in the new building or "in or on the new improvement"	Exempted Value	Final taxable value for I&S - after all reductions	Final taxable value for M&Oaffer all reductions
		pre- year 1	2012-13	2012						
	Complete tax	1	2013-14	2013	,	\$86,437,647			\$86,437,647	\$86,437,647
	years or quantying time period	2	2014-15	2014		\$82,980,141			\$82,980,141	\$82,980,141
		င	2015-16	2015		\$79,660,936			\$79,660,936	\$5,000,000
		4	2016-17	2016		\$76,474,498			\$76,474,498	\$5,000,000
		5	2017-18	2017		\$73,415,518			\$73,415,518	\$5,000,000
Tax Credit	Value Limitation	9	2018-19	2018		\$70,478,897			\$70,478,897	\$5,000,000
Period (with 50% cap on	Period	7	2019-20	2019		\$67,659,742			\$67,659,742	\$5,000,000
credit)		8	2020-21	2020		\$64,953,352			\$64,953,352	\$5,000,000
		6	2021-22	2021		\$62,355,218			\$62,355,218	\$5,000,000
		10	2022-23	2022		\$59,861,009			\$59,861,009	\$5,000,000
	Continue to	11	2023-24	2023		\$57,466,569			\$57,466,569	\$57,466,569
Credit Settle-Up Period	Maintain Viable	12	2024-25	2024		\$55,167,906			\$55,167,906	\$55,167,906
-	Presence	13	2025-26	2025		\$52,961,190			\$52,961,190	\$52,961,190
Post- Settl	Post- Settle-Up Period	14	2026-27	2026		\$50,842,742			\$50,842,742	\$50,842,742
Post- Settle	Post- Settle-Up Period	15	2027-28	2027		\$48,809,032			\$48,809,032	\$48,809,032
Alototo Alototo to the state of the state of	: 02000; 0214; pg 01 011	ر طئامة لمممم ما		(4+ 10+ 01101 014010+	1	00 it 0000 to 10000000	2		

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 have not changed,

enter those amounts for future years.

1/27/2012

Schedule C- Application: Employment Information

Applicant Name ISD Name

Blue Summit Wind, LLC Northside Form 50-296

annual wage of qualifying 48,000 48,000 48,000 48,000 48,000 48,000 48,000 48,000 48,000 48,000 48,000 48,000 48,000 48,000 48,000 48,000 Column F: Average sgo Qualifying Jobs meeting all criteria of Sec. 313.021(3) Number of qualifying commits to create jobs applicant (cumulative) Column E: annual wage 48,000 48,000 48,000 48,000 48,000 48,000 48,000 48,000 48,000 48,000 48,000 48,000 48,000 48,000 48,000 48,000 Column D: rate for all Average new jobs New Jobs obs applicant (cumulative) commits to Column C: Number of create 52,000 annual wage construction Column B: rates for workers Construction 85,500 man-hours hours (specify) FTE's or man-Column A: Number of Construction (Fill in actual tax Tax Year 2015 2013 2016 2018 2019 2026 year) $\lambda\lambda\lambda$ 2012 2014 2017 2020 2021 2022 2023 2024 2025 2027 School Year 2017-18 2024-25 2013-14 2015-16 2018-19 2020-21 2021-22 2027-28 2012-13 2014-15 2019-20 2022-23 2025-26 2026-27 2016-17 2023-24 pre- year 1 Year 5 9 7 7 5 4 Ø က Ω 9 **!** ω σ qualifying time period Value Limitation Maintain Viable Complete tax Continue to years of Period Post- Settle-Up Period Post- Settle-Up Period Fax Credit Period with 50% cap on Credit Settle-Up credit)

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, eplace original estimates with actual appraisal diskript 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

4/22/20

DATE

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

Applicant Name			Blue Sum	Blue Summit Wind, LLC		Sales Tax Information	ISD Name Franchise Tax	Oth	Northside Form 5 Other Property Tax Abatements Sought	Abatements (Form 50-296 Sought
					Joseph and a S	Color Toyohlo Evnondituno	Evanchies Tox	County	, <u>4</u>	Hoenital	Other
					Sales Laxa.	Die Experimenes	rigilo: IISC I GA	country	(III)	i mideoi i	
		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	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)			2012-13	2012	5,065,020	81,372,627	·	100%			
ŏ	Complete tax years of	-	2013-14	2013				100%			
nb	qualifying time period	2	2014-15	2014			0	100%			
		3	2015-16	2015			0	100%			
		4	2016-17	2016			0	100%			
		5	2017-18	2017			10,960	100%			
	Value Limitation	9	2018-19	2018			32,851	100%			
	Period	2	2019-20	2019			32,894	100%			
credit)		8	2020-21	2020	-		32,829	100%			-
		6	2021-22	2021			32,359	100%			-
		10	2022-23	2022			31,765	100%			
	Continue to	11	2023-24	2023			16,518	-		-	
Credit Settle- Ma	Maintain Viable	12	2024-25	2024			8,589				
	Presence	13	2025-26	2025			4,466				
Post- Settle-Up Period	p Period	14	2026-27	2026			2,323				
Post- Settle-Up Period	p Period	15	2027-28	2027			1,208				
*For planning, construction and operation of the facility.	struction and	operation o	£the facility.	·			141	·			

See Checklist Item 7

04-20-12:(8:3:49)

AN ORDER DESIGNATING CERTAIN REAL PROPERTY WITHIN UNINCORPORATED WILBARGER COUNTY, TEXAS A REINVESTMENT ZONE

WHEREAS, on the 12th day of March, 2012, the Commissioners Court of Wilharger County held a public hearing to consider the designation of an unincorporated area within Wilbarger County, Texas, as reinvestment zone; and

WEEREAS, the Commissioners Court of Wilburger County finds that the designation of the area as a reinvestment zone would contribute to the creation of new primary employment; and

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

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

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

Section 1. That the findings and recitals in the preamble to this Order are found to be true and correct and are hereby ratified approved and adopted.

Section 2. That pursuant to Chapter 312 of the Texas Tax Code, all real property within Wilharger County, save and except all property within the City Limits and/or taxing jurisdiction of the City of Vernon, is hereby designated as a reinvestment zone to be called the Wilharger County Reinvestment Zone.

GREG TYRA
Wilbarger County Judge

Wilbarger County Judge Wilbarger County, Texas

ATTEST:

JANA KKNNON, Wilbarger County Clerk

Jana Kennon, County Eler Wilbarger County, Texas:

MAR 1 9 2012

By Malerich Copany

The Wilbarger County Reinvestment Zone established pursuant to the March 19, 2012 Order consists of all real property within Wilbarger County, save and except all property within the City Limits and/or taxing jurisdiction of the City of Vernon.

See Checklist Item 22 for a copy of the Order and the description of the Wilbarger County Reinvestment Zone.

Guidelines & Criteria For Granting Tax Abatements in Reinvestment Zones

Wilbarger County, Texas

Preamble

Pursuant to Chapter 312 of the Texas Tax Code,
Wilbarger County may consider an application for tax abatement,
Designate a reinvestment zone and enter into a tax abatement
agreement as provided in theses Guidelines and Criteria.

I. Abatement Application Procedure

- (a) Who may apply. Any present or potential owner or lessee of taxable properly in Wilbarger County may submit an application for tax abatement conforming to the requirements outlined herein.
- (b) <u>Eligible property</u>. Abatement may only be granted for the following property constructed or otherwise put in place after the effective date of the tax abatement agreement: new, expanded or modernized buildings and structures, fixed machinery and equipment; site improvements; related fixed improvements; other tangible items necessary to the operation and administration of the project or facility; and all other real and tangible personal property permitted by Chapter 312 of the Texas Tax Code.
- (c) <u>Application provisions</u>. The application shall consist of a completed Wilbarger County Tax Abatement Application Form, which shall contain the following:
- (1) information showing how the project meets the requirements of the criteria outlined in Section II below;
 - (2) a map and description of the property;

- (3) a time schedule for completing the planned improvements;
- (4) the estimated taxable value or range of values of the project or facility; and
- (5) basic financial information about the principles sufficient to enable evaluation of the applicant's financial capacity.
- (6) Application shall be accompanied by an application fee of \$1,000.00 payable to Wilbarger County.
- (d) <u>Procedure for Application Consideration</u>. The procedure for consideration by the County of a Tax Abatement Application is as follows:
- (1) An applicant may request a Tax Abatement Application from the County Judge Secretary.
- (2) After an applicant completes the Tax Abatement Application, applicant provides a copy to each member to the Wilbarger County Commissioners Court and the County Judge Secretary.
- (3) After receipt of an application, the Commissioners Court determines within forty-five (45) days how to proceed with the application. The Commissioners Court shall choose either to deny the application, consider the application, or consider the application on an expedited basis.
- (A) Denial of application. If the Commissioners Court chooses to deny the application, it shall make a finding by majority vote at a regularly scheduled meeting that the application does not meet the requirements of the criteria provided below in Section II,
- (B) Consideration of application. If the County determines that the application should be further considered, 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 II and decides whether to designate the property for which the 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 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 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.

(C) Expedited consideration of application. If the County determines that the application should receive expedited consideration, the County Judge shall schedule an opportunity to obtain public input on the application at the Commissioners Court 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 an abatement is sought, along with a copy of the proposed tax abatement agreement. During the regularly scheduled meeting, the

Commissioners Court evaluates the application against the criteria in Section II and decides whether to designate the property for which the abatement is sought as a reinvestment zone. If the reinvestment zone is not designated, the Commissioner 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 to decline. An approved tax abatement agreement may be executed in the same manner as other contracts made by the County.

- (e) <u>Confidentiality</u>. As required by Section 312.003 of the Texas Tax Code, information that is provided to Wilbarger County in connection with an application or request for tax abatement under this chapter and 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 tax abatement is sought is confidential and not subject to public disclosure until the tax abatement agreement is executed.
 - II. Criteria for Designating a Reinvestment Zone
- (a) <u>Minimum requirement</u>. To be designated a reinvestment zone, County Commissioners must find by majority vote that:
- (1) the property for which the abatement is sought will be reasonable likely as a result the designation to contribute to the retention or expansion of primary employment or to attract major investment in the zone that would be a benefit to the property and that would contribute to the economic development of the county, or meet one or more of the other requirements provided in section 312.202 of the Texas Tax Code; and
- (2) that the improvements sought are feasible and practical and would be a benefit to the land to be included in the zone and to the county after expiration of the tax abatement agreement.

- (b) <u>Criteria.</u> In determining whether to designate a reinvestment zone and whether to enter into a tax abatement agreement, the Commissioners Court shall consider the following factors, among others determined appropriate by the Court:
 - (1) value of land and existing improvements, if any;
 - (2) type and value of proposed improvements;
 - (3) productive life of proposed improvements;
- (4) number of existing jobs to be retained by proposed improvements.
- (5) number and type of new jobs, if any, to be created by proposed improvements;
- (6) costs to be incurred by Wilbarger County, if any, to provide facilities or services directly resulting from the new improvements;
- (7) types and values of public improvements, if any, to be made by applicant seeking abatement;
- (8) the amount of ad valorem property taxes to be paid to Wilbarger County after expiration of the abatement agreement;
- (9) the impact on the business opportunities of existing businesses and the attraction of new businesses to the area, if any; and
- (10) the overall compatibility with the zoning ordinances and comprehensive plan, if any, for the area.

III. Format for Tax Abatement Agreement

- (a) Required provisions. If the Wilbarger County
 Commissioners Court designates a reinvestment zone, it may
 consider and execute a tax abatement agreement with the owner
 of the designated property and lessee, as appropriate, as
 outlined above. Any tax abatement agreement shall include at
 least the following:
- (1) the kind, number and location of all proposed improvements of the property;
- (2) provisions allowing for reasonable access to the property for initial and intermittent inspection purposes by County employees or designated representatives to ensure improvements are made in compliance with the agreement;

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- (3) provisions limiting the use of the property consistent with the general purpose of encouraging development or redevelopment of the area during the period of abatement;
- (4) provisions for recapturing property tax revenue lost as a result of the agreement if the owner of the property fails to make the improvements or repairs as provided in the agreement;
 - (5) each term agreed to by the recipient of the abatement;
- (6) a requirement that the abatement recipient certify its compliance with the agreement annually to the County; and
- (7) provisions allowing the County to cancel or modify the agreement if the recipient is out of compliance with the agreement.
- (b) <u>Optional provisions</u>. The tax abatement agreement may also contain any or all of the following items, in addition to any others deemed appropriate by the contracting parties;
- (1) the estimated taxable value or range of values for which taxes are to be abated;
 - (2) percent of value to be abated each year;
- (3) the commencement and termination dates of the abatement;
 - (4) proposed use of the property;
- (5) nature of construction, time schedule, map and property description;
- (6) contractual obligations in the event of default or violation of terms or conditions;
- (7) size of investment and number of temporary and permanent jobs involved, if any;
 - (8) provisions for dispute resolution.
- (c) <u>Duration and portion of abatement</u>. A tax abatement agreement granted by Wilbarger County shall be up to but not exceeding ten (10) years in duration and up to but not exceeding 100% in portion of ad valorem property taxes abated.
- (d) <u>Time limit</u>. Such agreement shall be executed within 30 days after passage of the resolution approving the agreement, unless the County and the applicant mutually agree otherwise.

IV. Administration of Tax Abatement Agreement

- (a) <u>Inspections</u>. County employees or their designated representatives shall have reasonable access to the property for initial and intermittent inspection purposes in order to ensure that the improvements or repairs are made according to the specifications and conditions of the agreement.
- (b) <u>Cure provisions</u>. Should Wilbarger County determine that the company or individual receiving the abatement is in default of the tax abatement agreement, it shall notify the company or individual of such default in writing at the address specified in the agreement, and if such is not cured within sixty (60) days of notice, the agreement may be terminated by the County.
- (c) Modification and termination. At any time before the expiration of a tax abatement agreement, an agreement may be modified by the parties to include other provisions that could have been included in the original agreement or to delete provisions that were not necessary to the original agreement. The modification must be made by the same procedure by which the original agreement was made. An agreement may also be terminated by the mutual consent of the parties in the same way the agreement was made, or by other means as agreed by the parties according to the provisions of the agreement.

V. Assignment

An abatement granted by Wilbarger County may be transferred and assigned by the holder to a new owner or lessee of the same property upon the approval by resolution of Wilbarger County subject to the financial capacity of the assignee and provided that all conditions and obligations in the tax abatement agreement are guaranteed by the execution of a new contractual agreement with Wilbarger County. Approval shall not be unreasonably withheld by Wilbarger County.

VI. Sunset and Amendment of Guidelines and Criteria

These Guideline and Criteria are effective upon the date of their adoption and will remain in force for two years, unless amended by three-fourths vote of the Wilbarger County Commissioners Court.

	at a regular meeting of the Wilbarger irt, at which a quorum was present on, 2008.
Greg Tyra, County Judge	
Richard Jacobs Commissioner, Precinct 1	
Phillip Graf Commissioner, Precinct 2	
Rodney Johnston Commissioner, Precinct 3	
Lenville Morris Commissioner, Precinct 4	