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TEXAS BOARD OF LEGAL SPECIALIZATION

JUSTIN DEMERATH

July 21, 2013

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

RE: Application to the Borger Independent School District from Cominco Fertilizer Partnership

FIRST QUALIFYING YEAR 2014

To the Local Government Assistance & Economic Analysis Division:

By copy of this letter transmitting the application for review to the Comptroller's Office, the Borger Independent School District is notifying the Applicant Cominco Fertilizer Partnership of its intent to consider Cominco Fertilizer Partnership's application for appraised value limitation on qualified property. The Applicant submitted the application to the school district on April 11, 2013. The Board voted at a properly posted Board meeting to accept the application on April 11, 2013. The application was determined complete by the school district on July 19, 2013. Please prepare the economic impact report.

The Applicant is aware that the determination of a completed application by the Comptroller determines what property may be eligible for a value limitation agreement. Please note, there are existing improvements at the site upon which the Applicant is proposing to develop this project. The Applicant has provided specific detailed information from the appraisal district about what property pre-exists its application to the school district and the value and appraisal account information for all property that is not part of its application to the District. In addition, the Applicant has provided detailed maps distinguishing existing property from the property that would be located at the site. Attachment N details the terms upon which the Applicant and the Hutchinson County Appraisal District have agreed to ensure that any value limitation agreement would apply to only such property that is placed in service following a completed application determination from this office.

The school district has determined that the wage information included in the application represents the most recent wage data available at the time of the application. The wage the Applicant has committed to paying on this project is above the required statutory minimums.

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

Please feel free to contact me with questions.

Sincerely,

Kevin O'Hanlon
School District Consultant

Cc: Chief Appraiser
Hutchinson County Appraisal District

Cominco Fertilizer Partnership

Chance Welch, Borger ISD

Cominco Fertilizer Partnership

Chapter 313 Application to

Borger Independent

School District

Projected Qualified Investment - $443,000,000

Requested Value Limitation - $20,000,000

Submitted by:
Trey B. Cobb, SrPTC
Kirkwood and Darby, Inc.
307 W 7th St Suite 1110
Fort Worth, TX 76102

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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

Date application received by district
April 11, 2013

Authorized School District Representative

First Name: Chance
Last Name: Welch
Title: Borger ISD Superintendent
School District Name: Borger Independent School District
Street Address: 200 E Ninth St
Mailing Address: P.O. Box 1177
City: Borger
State: TX
ZIP: 79008-1177
Phone Number: (806) 273-6481
Fax Number: (806) 273-1066
Mobile Number (optional):
E-mail Address: chance.welch@borgerisd.net

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

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

Form 50-296 **Application for Appraised Value Limitation on Qualified Property**

SCHOOL DISTRICT INFORMATION - CERTIFICATION OF APPLICATION (CONTINUED)

Authorized School District Consultant (If Applicable)

First Name	Last Name
Kevin	O'Hanlon

Title: Attorney

Firm Name: Moak, Casey & Associates

Street Address: 400 W 15th St Suite 1410

Mailing Address: 400 W 15th St Suite 1410

City	State	ZIP
Austin	TX	78701

Phone Number	Fax Number
(512) 485-7878	(512) 485-7888

Mobile Number (Optional)	E-mail Address

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)*	Date
Chanu Welch	July 9, 2013

Has the district determined this application complete? ☑ Yes ☐ No

If yes, date determined complete. July 19, 2013

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

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
Adam

Last Name
Diamond

Title
Government Relations Manager

Organization
Agrium US, Inc.

Street Address
9201 FM 1551

Mailing Address
9201 FM 1551

City
Borger

State
TX

ZIP
79007

Phone Number
(303) 442-4085

Fax Number

Mobile Number (optional)

Business e-mail Address
adam.diamond@agrium.com

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
Jennie

Last Name
Hon

Title
Finance Controller

Organization
Agrium US, Inc.

Street Address
9201 FM 1551

Mailing Address
9201 FM 1551

City
Borger

State
TX

ZIP
79007

Phone Number
(806) 468-0604

Fax Number

Mobile Number (optional)
(806) 886-4269

E-mail Address
jennie.hon@agrium.com

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

Will consultant be primary contact? ☑ Yes ☐ No

Form 50-296 Application for Appraised Value Limitation on Qualified Property

APPLICANT INFORMATION - CERTIFICATION OF APPLICATION (CONTINUED)

Authorized Company Consultant (If Applicable)

First Name
Trey

Last Name
Cobb

Title
Senior Property Tax Consultant

Firm Name
Kirkwood and Darby, Inc.

Street Address
307 W 7th St Suite 1110

Mailing Address
307 W 7th St Suite 1110

City
Fort Worth

State
TX

ZIP
76102

Phone Number
(817) 831-3597

Fax Number
(817) 831-3598

Business email Address
tcobb@kirkwoodanddarby.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))*

Date
7/2/2013

GIVEN under my hand and seal of office this 02ND day of July, 2013

Caroline Borrowsh
Issued as Caroline Estabrook
Notary Public, State of MARYLAND

(Notary Seal)

CAROL-LEE ESTABROOK
NOTARY PUBLIC STATE OF MARYLAND
My Commission Expires January 4, 2015

My commission expires January 1, 2015

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
Cominco Fertilizer Partnership

Texas Taxpayer I.D. Number of entity subject to Tax Code, Chapter 171 *(11 digits)*
19115994501

NAICS code
325311

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.

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.)*

Partnership

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. **(See Attachment A)**

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.)

Form 50-296 Application for Appraised Value Limitation on Qualified Property

ELIGIBILTY UNDER TAX CODE CHAPTER 313.024

Are you an entity to which Tax Code, Chapter 171 applies? ☑ Yes ☐ No

The property will be used as an integral part, or as a necessary auxiliary part, in one of the following activities:

(1) manufacturing ☑ Yes ☐ No

(2) research and development ☐ Yes ☑ No

(3) a clean coal project, as defined by Section 5.001, Water Code ☐ Yes ☑ No

(4) an advanced clean energy project, as defined by Section 382.003, Health and Safety Code ☐ Yes ☑ No

(5) renewable energy electric generation ☐ Yes ☑ No

(6) electric power generation using integrated gasification combined cycle technology ☐ Yes ☑ No

(7) nuclear electric power generation ☐ Yes ☑ No

(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) ☐ Yes ☑ No

Are you requesting that any of the land be classified as qualified investment? ☐ Yes ☑ No

Will any of the proposed qualified investment be leased under a capitalized lease? ☐ Yes ☑ No

Will any of the proposed qualified investment be leased under an operating lease? ☐ Yes ☑ No

Are you including property that is owned by a person other than the applicant? ☐ Yes ☑ No

Will any property be pooled or proposed to be pooled with property owned by the applicant in determining the amount of your qualified investment? ☐ Yes ☑ No

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 Attachment B)**

Describe the ability of your company to locate or relocate in another state or another region of the state.
Cominco Fertilizer Partnership, as part of the larger Agrium US, Inc. and by extension Agrium, Inc., has production facilities in several US states including Texas, Washington, Ohio, California and Idaho as well as facilities in Alberta, Canada and South America. Our Board of Directors looks at all of these existing facilities for expansion opportunities as well as the potential to invest in new "Greenfield" projects in North America. At this time, the company is evaluating whether to invest in expanding production in the Texas Panhandle region of the state at our Borger, Texas facility. However, expansion opportunities at our other North American facilities in lieu of, or in addition to, the Borger, Texas project are also being evaluated. Agrium's Board of Directors are expected to make decisions on which projects to approve later this year. At this stage of the Board's investment plans for the future, the Chapter 313 economic incentive is a critical factor driving the Board of Director's decision as to whether to invest in Texas.

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 **01/01/2014** Begin Hiring New Employees **Q3, 2013**

Construction Complete **12/31/2015** Fully Operational **01/01/2016**

Purchase Machinery & Equipment **Q3, 2013 (Pre-purchase of long-lead time items. None delivered until 2014)**

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)? ☑ Yes ☐ No
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? **05/15/2015**

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.)

Cominco Fertilizer Partnership has applied for and been granted a 7-year step-down property tax abatement from Hutchinson County beginning at 90% abatement for the first year and reducing 10% per year to 30% in the final year.

TAX PROPERTY

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

Central Appraisal District (CAD) that will be responsible for appraising the property **Hutchinson Central Appraisal District**

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: **Hutchinson County (100%)** (Name and percent of project)

City: **Not Applicable** (Name and percent of project)

Hospital District: **Hutchinson County Hospital District (100%)** (Name and percent of project)

Water District: _____ (Name and percent of project)

Other (describe): **Frank Phillips College (100%)** (Name and percent of project)

Other (describe): _____ (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.

Form 50-296 Application for Appraised Value Limitation on Qualified Property

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? **$20 million**

What is the amount of appraised value limitation for which you are applying? **$20 million**

What is your total estimated *qualified* investment? **$443 million**

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? **08/30/2013**

What is the anticipated date of the beginning of the qualifying time period? **09/01/2013**

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? **$600 million**

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. **(See Attachment C)**

(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 **(See Attachment D)**

(3) a map of the qualified investment showing location of new buildings or new improvements with vicinity map. **(See Attachment E)**

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 **(See Attachment F)**
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 **0003563-0-9900100**
3. Owner **Cominco Fertilizer Partnership**
4. The current taxable value of the land. Attach estimate if land is part of larger parcel. **$291,430**
5. A detailed map (with a vicinity map) showing the location of the land **(See Attachment G and H)**

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. **(See Attachments I and J)**

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. **$46,947,710** (Market Value) **(2013)** (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)? **68 average, Q1 2013**

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

☑ First Quarter ☑ Second Quarter ☐ Third Quarter ☐ Fourth Quarter of **2013** (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?

83 reported

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 **21**

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? **16**

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)?....

☑ Yes ☐ No (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).

Form 50-296 Application for Appraised Value Limitation on Qualified Property

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 $1,123.50 x 110% = 1,235.85, or $64,2464.20 annually

110% of the county average weekly wage for manufacturing jobs in the county is **$1,565 x 110% = $1,722, or $89,544 annually**

110% of the county average weekly wage for manufacturing jobs in the region is **$983 x 110% = $1,081. or $56,228 annually**

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?
$44,216 (See Attachment K)

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? **$44,216**

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?

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.)

Health and life insurance, 401(k) paid vacation and sick leave, wellness, etc. **(See Attachment L)**

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.

Form 50-296 Application for Appraised Value Limitation on Qualified Property

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	
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.**

Schedule A (Rev. May 2010): Investment

Applicant Name Cominco Fertilizer Partnership
ISD Name Borger

Form 50-296

PROPERTY INVESTMENT AMOUNTS

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

		Year	School Year (YYYY-YYYY)	Tax Year (Fill in actual tax year below) YYYY	(*)Column A: Tangible Personal Property The amount of new investment (original cost) placed in service 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)	Investment made before filing complete application with district (neither qualified property nor eligible to become qualified investment)				$0	$0	Please See Attachment M for additional info on Column D Costs	$21,062,000	$21,062,000
	Investment made after filing complete application with district, but before final board approval of application (eligible to become qualified property)				$775,000	$0		$13,327,000	$14,102,000
	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)				$19,346,000	$0	$19,346,000	$28,856,000	$48,202,000
	Complete tax years of qualifying time period	1	2014-2015	2014	$320,725,000	$0	$320,725,000	$63,783,000	$384,508,000
		2	2015-2016	2015	$101,800,000	$0	$101,800,000	$28,223,000	$130,023,000
Tax Credit Period (with 50% cap on credit)	Value Limitation Period	3	2016-2017	2016	$0	$0		$0	$0
		4	2017-2018	2017	$0	$0		$0	$0
		5	2018-2019	2018	$0	$0		$0	$0
		6	2019-2020	2019	$0	$0		$0	$0
		7	2020-2021	2020	$0	$0		$0	$0
		8	2021-2022	2021	$0	$0		$0	$0
		9	2022-2023	2022	$0	$0		$0	$0
		10	2023-2024	2023	$0	$0		$0	$0
Credit Settle-Up Period	Continue to Maintain Viable Presence	11	2024-2025	2024	$0	$0		$0	$0
		12	2025-2026	2025	$0	$0		$0	$0
		13	2026-2027	2026	$0	$0		$0	$0
Post- Settle-Up Period		14	2027-2028	2027	$0	$0		$0	$0
Post- Settle-Up Period		15	2028-2029	2028	$0	$0		$0	$0

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.
[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.

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

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.
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

07/02/2013
DATE

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

Applicant Name Cominco Fertilizer Partnership
ISD Name Borger

Form 50-296

					Qualified Property			Reductions from Market Value	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&O–after all reductions
		pre- year 1	2013-2014	2013	$0	0	0	0	0	0
	Complete tax years of qualifying time period	1	2014-2015	2014	$0	$20,121,000	0	0	$20,121,000	$20,121,000
		2	2015-2016	2015	$0	$340,846,000	0	0	$340,846,000	$340,846,000
	Value Limitation Period	3	2016-2017	2016	$0	$433,793,080	0	$413,793,080	$407,112,580	$20,000,000
Tax Credit Period (with 50% cap on credit)		4	2017-2018	2017	$0	$434,180,395	0	$414,180,395	$408,010,160	$20,000,000
		5	2018-2019	2018	$0	$438,418,731	0	$418,418,731	$412,498,421	$20,000,000
		6	2019-2020	2019	$0	$437,223,587	0	$417,223,587	$411,620,801	$20,000,000
		7	2020-2021	2020	$0	$435,165,283	0	$415,165,283	$409,995,184	$20,000,000
		8	2021-2022	2021	$0	$432,243,819	0	$412,243,819	$407,665,218	$20,000,000
		9	2022-2023	2022	$0	$428,459,196	0	$408,459,196	$404,668,338	$20,000,000
		10	2023-2024	2023	$0	$423,811,413	0	$403,811,413	$401,032,856	$20,000,000
Credit Settle-Up Period	Continue to Maintain Viable Presence	11	2024-2025	2024	$0	$418,300,470	0	$0	$396,774,734	$396,774,734
		12	2025-2026	2025	$0	$406,205,168	0	$0	$386,451,539	$386,451,539
		13	2026-2027	2026	$0	$398,824,046	0	$0	$381,026,026	$381,026,026
Post- Settle-Up Period		14	2027-2028	2027	$0	$384,570,845	0	$0	$369,107,925	$369,107,925
Post- Settle-Up Period		15	2028-2029	2028	$0	$369,166,764	0	$0	$356,270,689	$356,270,689

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

07/02/2013
DATE

Schedule C- Application: Employment Information

Applicant Name Cominco Fertilizer Partnership
ISD Name Borger

Form 50-296

					Construction		New Jobs		Qualifying Jobs	
		Year	**School Year** (YYYY-YYYY)	**Tax Year** (Fill in actual tax year) YYYY	**Column A:** Number of Construction FTE's 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	2013-14	2013			9	$47,889	9	$47,889
	Complete tax years of qualifying time period	1	2014-2015	2014	(FTE) 375	$75,000	17	$48,075	16	$48,579
		2	2015-16	2015	(FTE) 650	$75,000	20	$49,171	19	$49,171
Tax Credit Period (with 50% cap on credit)	Value Limitation Period	3	2016-2017	2016			20	$50,646	19	$46,569
		4	2017-2018	2017			20	$52,166	19	$47,966
		5	2018-2019	2018			20	$53,730	19	$49,405
		6	2019-2020	2019			20	$55,342	19	$50,887
		7	2020-2021	2020			20	$57,003	19	$52,414
		8	2021-2022	2021			20	$58,713	19	$53,986
		9	2022-2023	2022			20	$60,474	19	$55,606
		10	2023-2024	2023			20	$62,288	19	$57,274
Credit Settle-Up Period	Continue to Maintain Viable Presence	11	2024-2025	2024			20	$64,157	19	$58,992
		12	2025-2026	2025			20	$66,082	19	$60,762
		13	2026-2027	2026			20	$68,064	19	$62,585
Post- Settle-Up Period		14	2027-2028	2027			20	$70,106	19	$64,462
Post- Settle-Up Period		15	2028-2029	2028			20	$72,209	19	$66,396

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 these amounts for future years.

SIGNATURE OF AUTHORIZED COMPANY REPRESENTATIVE

07/02/2013
DATE

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

Applicant Name Cominco Fertilizer Partnership **ISD Name** Borger **Form 50-296**

					Sales Tax Information		Franchise Tax	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	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)			2013-2014	2013	$2,300,000	$13,000,000	$54,000	0%	NA	0%	0%
	Complete tax years of qualifying time period	1	2014-2015	2014	$37,300,000	$208,000,000	$54,000	0%	NA	0%	0%
		2	2015-2016	2015	$2,369,000	$13,390,000	$54,000	0%			
	Value Limitation Period	3	2016-2017	2016	$2,416,380	$13,657,800	$54,000	100%	NA	0%	0%
Tax Credit Period (with 50% cap on credit)		4	2017-2018	2017	$2,464,708	$13,930,956	$54,000	100%			
		5	2018-2019	2018	$2,514,002	$14,209,575	$54,000	100%	NA	0%	0%
		6	2019-2020	2019	$2,564,282	$14,493,767	$54,000	100%			
		7	2020-2021	2020	$2,615,567	$14,783,642	$54,000	100%	NA	0%	0%
		8	2021-2022	2021	$2,667,879	$15,079,315	$54,000	100%			
		9	2022-2023	2022	$2,721,236	$15,380,901	$54,000	100%	NA	0%	0%
		10	2023-2024	2023	$2,775,661	$15,688,519	$54,000	0%			
Credit Settle-Up Period	Continue to Maintain Viable Presence	11	2024-2025	2024	$2,831,174	$16,002,289	$54,000	0%	NA	0%	0%
		12	2025-2026	2025	$2,887,798	$16,322,335	$54,000	0%			
		13	2026-2027	2026	$2,945,554	$16,648,782	$54,000	0%	NA	0%	0%
Post- Settle-Up Period		14	2027-2028	2027	$3,004,465	$16,981,758	$54,000	0%			
Post- Settle-Up Period		15	2028-2029	2028	$3,064,554	$17,321,393	$54,000	0%	NA	0%	0%

*For planning, construction and operation of the facility.

SIGNATURE OF AUTHORIZED COMPANY REPRESENTATIVE

7/2/2013
DATE

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)

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TX2013
Ver. 4.0

05-165
(Rev.9-11/3)

■ Tcode 13298

Texas Franchise Tax Extension Affiliate List

Attachment A

■ Reporting entity taxpayer number: 19115895682

■ Report year: 2013

Reporting entity taxpayer name: Agrium U.S. Inc. & Subsidiaries

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. Agrium Nitrogen Company	19115994519	☐
2. Nu West Industries, Inc.	820415557	☒
3. Nu West Mining, Inc.	820343915	☒
4. Nu West Minerals, Inc.	841158615	☒
5. AGU US Holdings, Inc.	204256983	☒
6. United Agri Products, Inc.	470621017	☒
7. Loveland Products, Inc.	14707367133	☐
8. Crop Production Services, Inc.	10437691610	☐
9. Platte Chemical Co.	470557041	☒
10. West Isle Line, Inc.	911835405	☒
11. Agrium Advanced Technologies (U.S.) Holdings, Inc.	352267852	☒
12. Agrium Advanced Technologies(U.S.)Inc	32039902443	☐
13. Agrium Development, Inc.	841359990	☒
14. Agrium Investments, U.S. Inc.	841503149	☒
15. Cominco Fertilizer Partnership	19115994501	☐
16. Utah Phosphate Company	272523299	☒
17. Nu Tec Mineral & Chemical	841158617	☒
18. Agrium Acquisitions (Delaware) LLC	611504227	☒
19. 1226573 Alberta ULC	980502681	☒
20. Agrium Retail Finance Company	770444111	☒
21. STRW, LLC	460593998	☒

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.

Do not file this form when requesting a second extension.

Texas Comptroller Official Use Only

VE/DE	☐	FM	☐

1062

2W52B4 2.000
TX2013
Ver. 4.0

05-165
(Rev.9-11/3)

■ Tcode 13298

Texas Franchise Tax Extension Affiliate List

■ Reporting entity taxpayer number	■ Report year	Reporting entity taxpayer name
19115895682	2013	Agrium U.S. Inc. & Subsidiaries

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. Halo Life Sciences, LLC	461843189	☒
2. Tacoma Ag Holdings, LLC	264182788	☐
3. NiPKo, LLC	205689399	☒
4. Tacoma Ag, LLC	205682409	☒
5.		☐
6.		☐
7.		☐
8.		☐
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17.		☐
18.		☐
19.		☐
20.		☐
21.		☐

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.

Do not file this form when requesting a second extension.

Texas Comptroller Official Use Only

VE/DE	☐	FM	☐

1062

Attachment B

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:

The existing nitrogen fertilizer manufacturing facility, located just outside the City of Borger in Hutchinson County, Texas, was commissioned in 1968, and manufactures anhydrous ammonia and 3 forms of urea (feed grade, agriculture granular, industrial diesel emissions fluid). The proposed expansion project, involves:

a) debottlenecking the existing ammonia plant to produce 1,900 tons/day (30% increase);
b) constructing a new 1,980 ton/day urea plant which replaces our existing 275 ton/day urea plant; and
c) constructing a new urea storage and loading facilities and expanding our rail/truck transport infrastructure.

The project capital investment is estimated at $550-$600M, with a targeted startup in Q1 2015. Permanent site employment will increase by a minimum of 20 new jobs, from approximately 75 existing to 95+ full time employees. The Agrium project management team will consist of additional 10-15 new full-time employees, for the duration of project execution (2013 – 2015). Construction is anticipated to last 18-30 months, commencing Q1 2014, with an estimated peak construction workforce of over 500 people. Carbon Dioxide, a by-product produced when making ammonia, will continue to be sold for Enhanced Oil Recovery and used in the urea manufacturing process. Multiple indirect benefits exist, including additional jobs to support construction activities, as well as long-term, contract repair services, rail/truck carrier services, and maintenance/operating parts and supplies after construction. The marketing plan is to sell more urea to farmers within the state of Texas.

Demand for raw materials and utilities will increase: natural gas by 35% to approximately 65 MSCF per day, electricity by 5x to 24 MW, water by 2x to approximately 6 million gallons per day. No additional infrastructure or capital is required for our increased natural gas consumption. The existing power infrastructure will need to be upgraded to meet the new power demands. Xcel energy is prepared to commit to an investment of approximately $5M for equipment and substation erection, with a construction timeline of 16-18 months. These construction jobs and associated benefits are not included in our estimates.

Attachment C

Specific Description of Qualified Investment

- Reformer upgrades
- Waste heat boiler
- Significant internal upgrades to converters
- Heat Exchangers
- Mole Sieves
- Significant upgrades to syngas and Ammonia compressors
- Ammonia Unitized Chiller
- Process Air Compressor
- Flare systems
- Urea melt production equipment
- Urea Granulation equipment
- CO^2 compressor
- Steam generation equipment
- Raw Water purification equipment
- Cooling towers

Attachment D

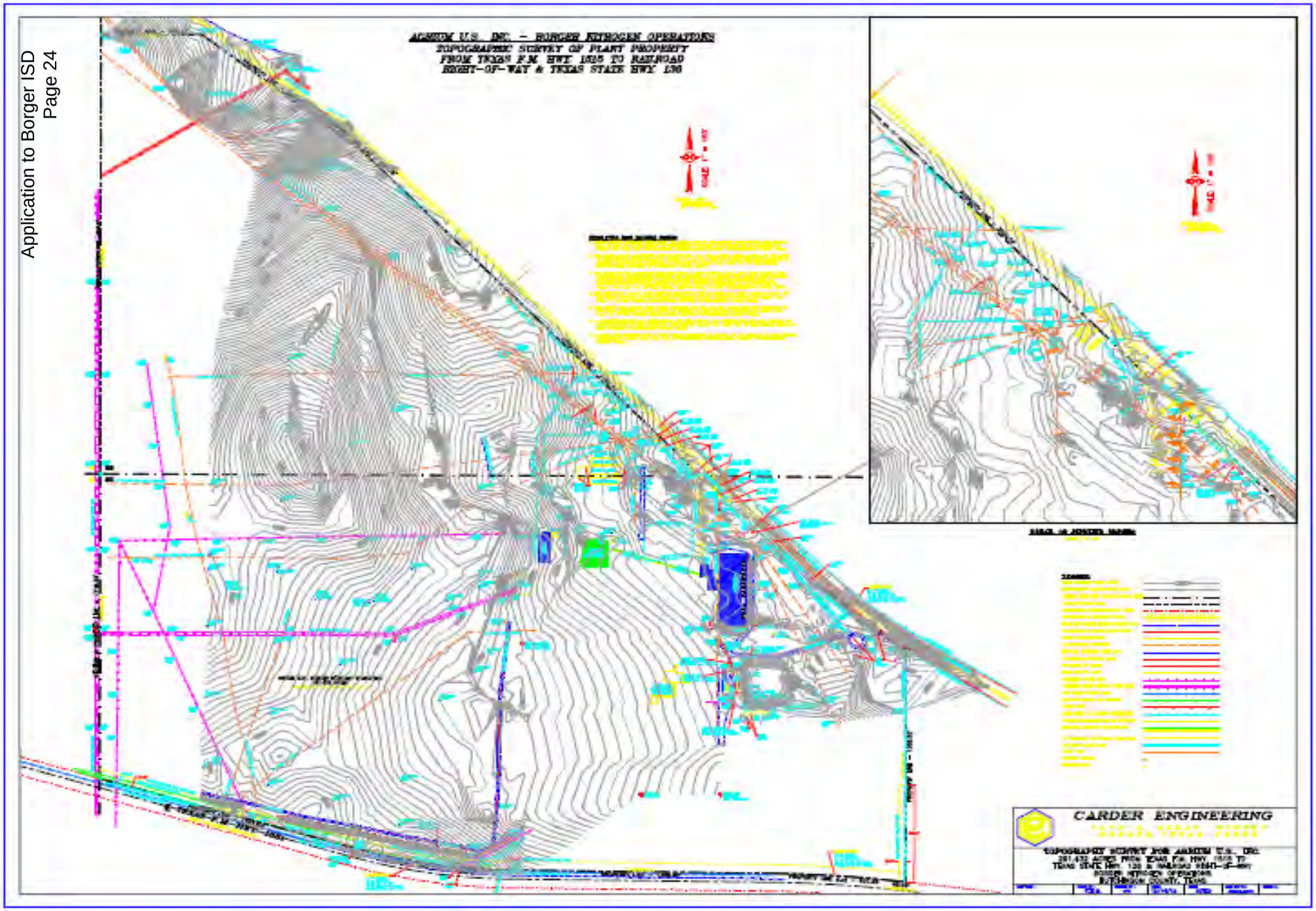
Specific Description of New Buildings and Improvements

- Urea Storage Building
- MCC Bldg for Urea Melt and Granulation
- Security/Scale House
- Injection Well
- MCC Bldg for Urea Storage Bldg with Space Provided for Future Expansion
- Operator's Room
- Analyzer Shelter

Attachment E

- Topographic Map with Plot Plan with visible Legal Description. Reinvestment Zone Boundary is black outline of property
- Existing Facility Plot Plan within Reinvestment Zone
- Aerial View of Existing Facility
- Plot Plan for Expansion. (Orientation note, the

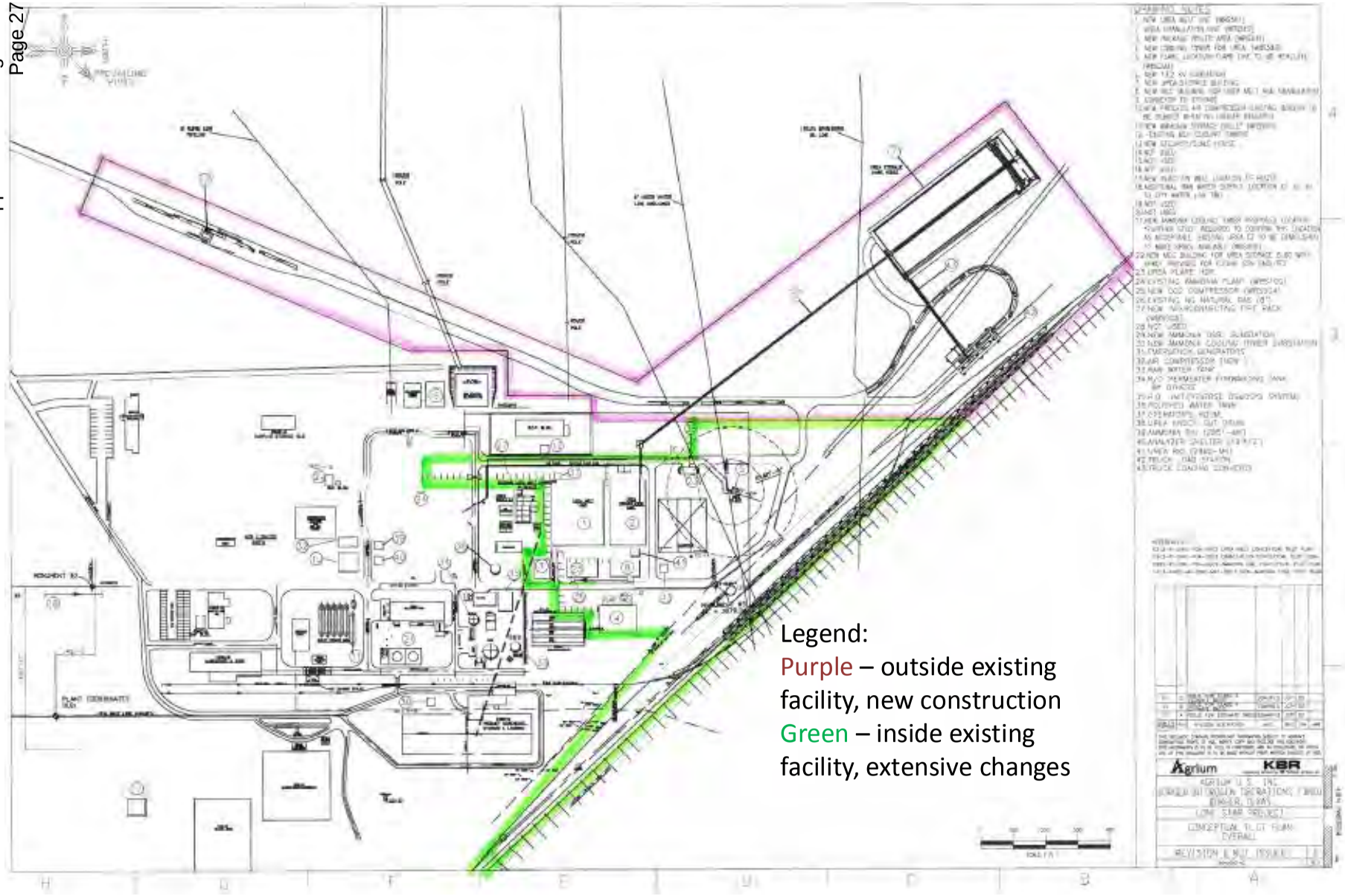
Plot Plan (topographic survey) with Legal Description, showing boundaries.
Reinvestment Zone limited to existing metes and bounds.



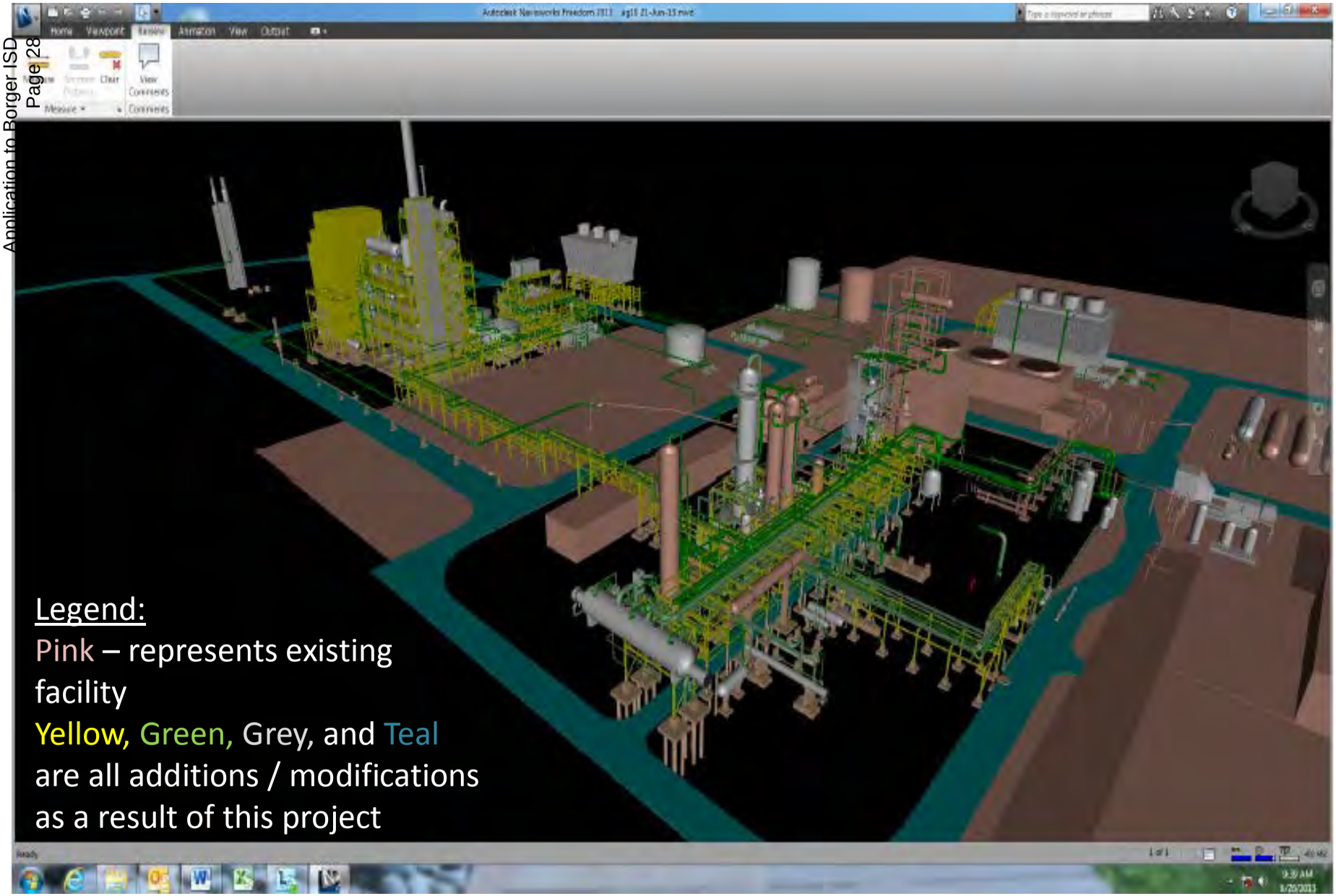
Plot Plan (existing facility layout) with Legal Description, showing boundaries. Reinvestment Zone limited to existing metes and bounds.

Aerial View of Existing Facility

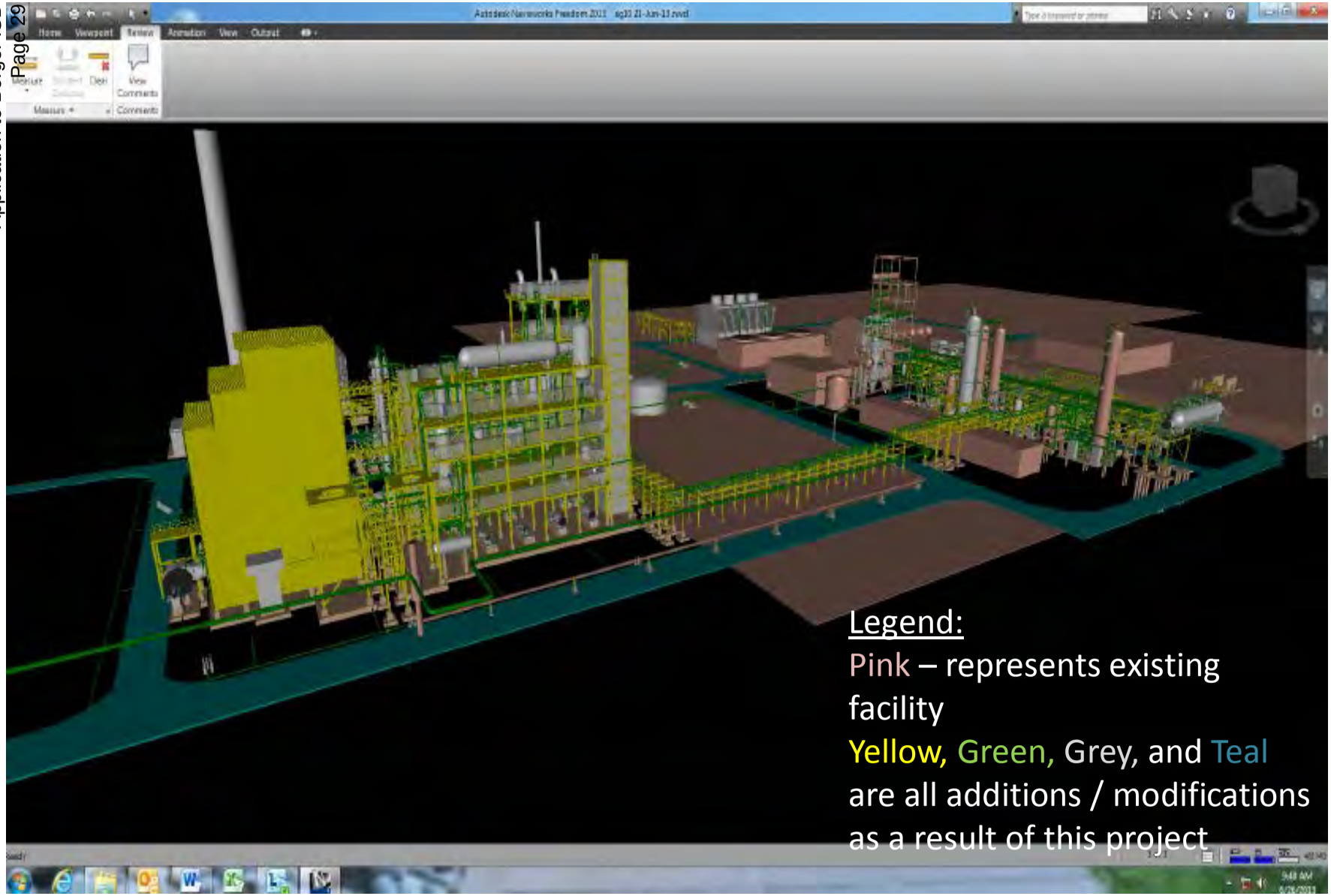
Plot Plan for Expansion *(note map orientation)*



View of 3D Model

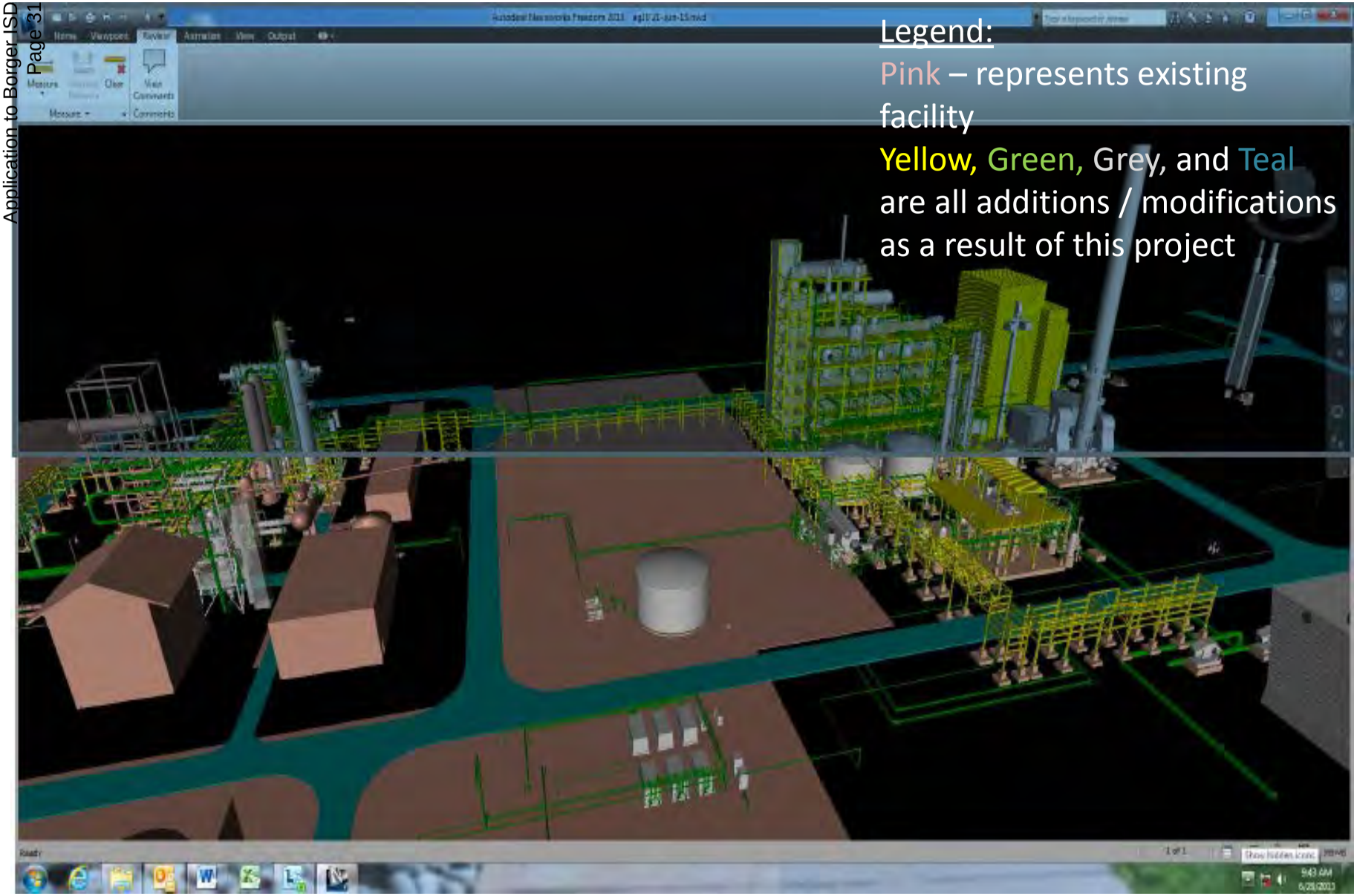


View of 3D Model



View of 3D Model

View of 3D Model



Attachment F

LEGAL DESCRIPTION

A tract or parcel of land out of Section 25 and 26, Block Y, Arnold and Barnett, Original Grantee, Abstract Number 676, Certificate Number 50, Hutchinson County, Texas, more fully described by metes and bounds as follows:

BEGINNING at the Northwest corner of said Section 25, said corner being common to Sections 25 and 26;

THENCE South 0° 11’ 30” East along the West line of said Section 25 a distance of 1719.33 feet to a point in the North Right of Way line of Farm To Market Road 1551;

THENCE South 73° 15’ 40” East along said North Farm to Market Road Right of Way line a distance of 1347.93 feet to the point of curvature of a curve bearing to the left and having a radius of 2814.79 feet;

THENCE along said North Farm to Market Road Right of Way curve to the left a distance of 796.75 feet to the point of tangency of said curve;

THENCE South 89° 28’ 45” East along said North Farm to Market Road Right of Way a distance of 1325.92 feet to the point of curvature of a curve bearing to the right and having a radius of 5779.58 feet;

THENCE along said North Farm to Market Road Right of Way curve to the right a distance of 631.29 feet to the point of tangency of said curve;

THENCE South 83° 13’15” East along said North Farm to Market Road Right of Way a distance of 42.04 feet to a point;

THENCE North 0° 08’ 30” West a distance of 1309.50 feet to a point on the South Right of Way line of the Panhandle and Santa Fe Railway Co. Track No. 109;

THENCE North 57° 20’ 45” West along said South Railroad Right of Way a distance of 4.85 feet to the point of curvature of a curve bearing to the right and having a radius of 2914.79 feet;

THENCE along said South Railroad Right of Way curve to the right a distance of 716.24 feet to the point of tangency of said curve;

THENCE North 43° 16’ 00” West along said South Railroad Right of Way a distance of 3103.14 feet to the point of curvature of a curve bearing to the left and having a radius of 1859.86 feet;

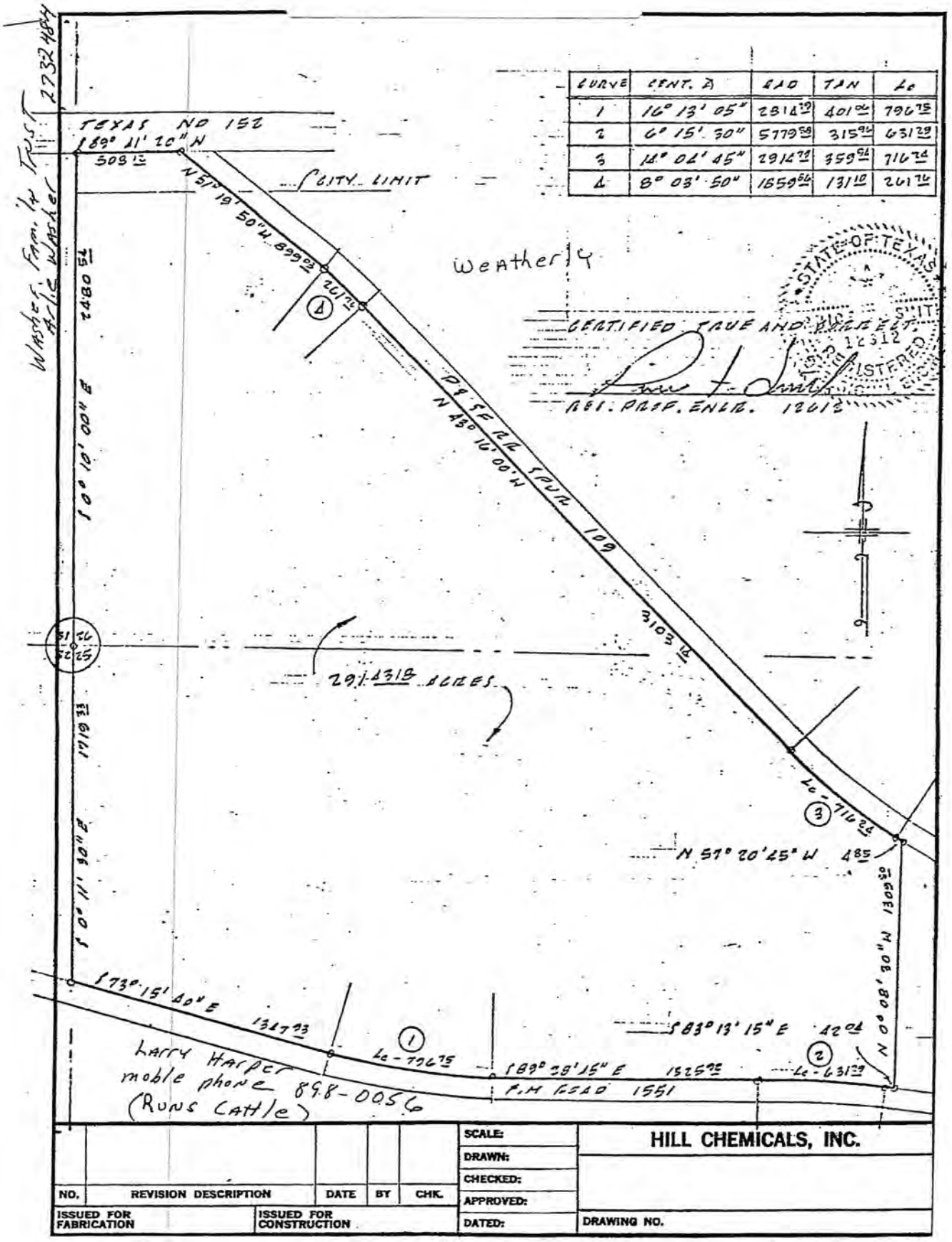
Thence along said South Railroad Right of Way curve to the left a distance of 261.76 feet to the point of tangency of said curve;

THENCE North 51° 19’ 50” West along said South Railroad Right of Way a distance of 899.03 feet to a point in the South Right of Way line of Texas State Highway No. 136;

THENCE South 89° 41’ 20” West a distance of 508.12 feet to a point in the West line of Section 26, Block Y, Arnold and Barnett Survey;

THENCE South 0° 10’ 00” East along said West line of Section 26 a distance of 2480.54 feet to the Southwest corner of said Section 26 and the POINT OF BEGINNING, said corner being common to Sections 25 and 26 containing 291.4318 acres more or less.

Attachment G



NO.	REVISION DESCRIPTION	DATE	BY	CHK.

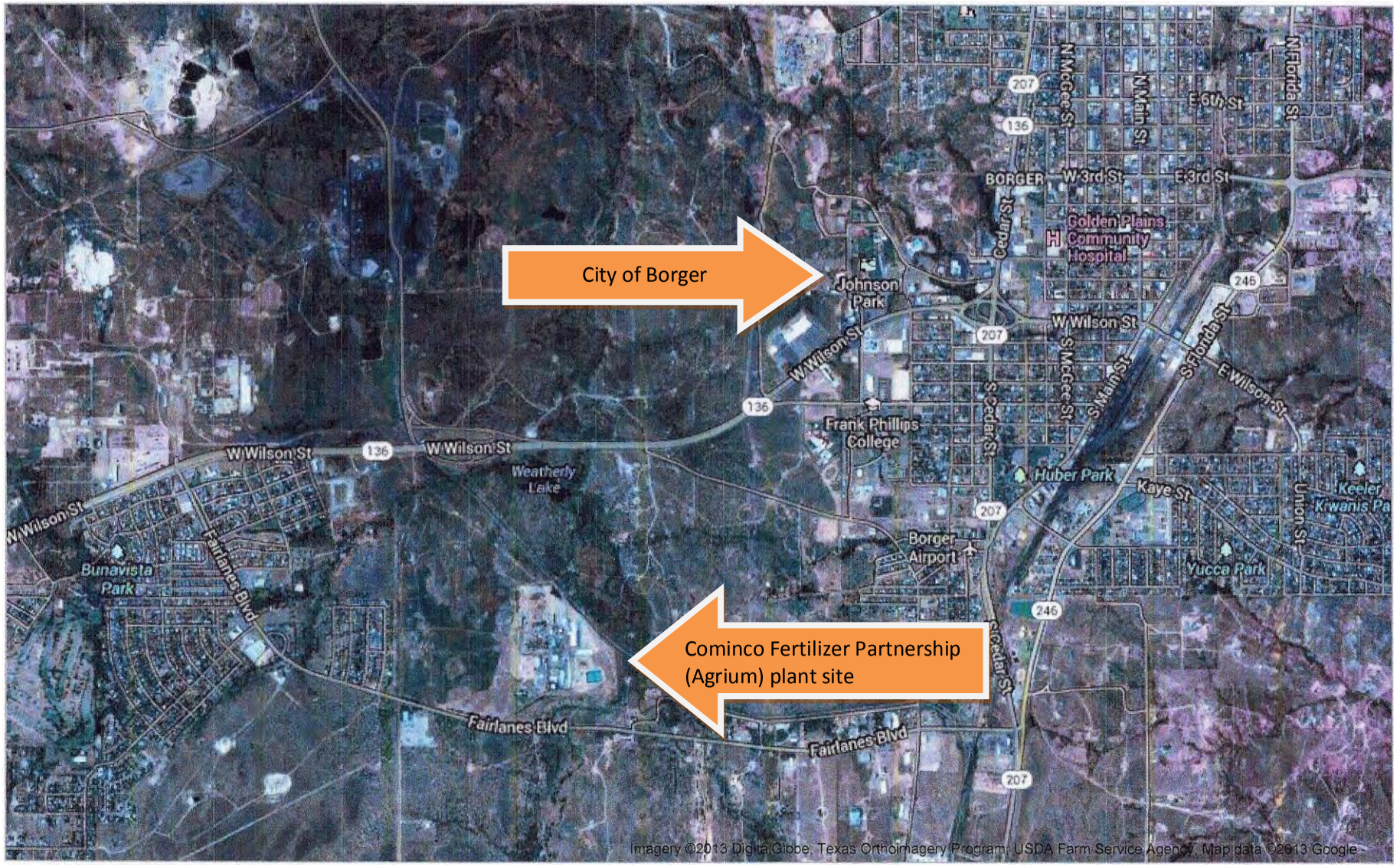
ISSUED FOR FABRICATION | ISSUED FOR CONSTRUCTION

SCALE:
DRAWN:
CHECKED:
APPROVED:
DATED:

HILL CHEMICALS, INC.

DRAWING NO.

Attachment H



Attachment I

RESOLUTION OF THE
COMMISSIONERS COURT OF HUTCHINSON COUNTY, TEXAS
DESIGNATING REINVESTMENT ZONE

WHEREAS, Cominco Fertilizer Partnership, a partner to **Agrium, US, Inc.** filed an Application with the Commissioners Court of Hutchinson County, Texas for designation of a reinvestment zone on May 10, 2013; and

WHEREAS, pursuant to the Property Redevelopment and Tax Abatement Act (Texas Tax code, Chapter 312) and the Guidelines and Criteria of the Commissioners Court of Hutchinson County for Granting Tax Abatement in Reinvestment Zones Created in Hutchinson County (The Guidelines), the Commissioners Court published a Notice of Public Hearing on the Application of **Cominco Fertilizer Partnership,** for a designation of a reinvestment zone in the Borger News Herald on May 26, 2013; and

WHEREAS, the Commissioners Court convened in open meeting on June 10, 2013, at 9:30 o'clock, a.m. pursuant to said Notice for the purpose of conducting a Public Hearing on the Application of **Cominco Fertilizer Partnership,** for designation of a reinvestment zone and whereupon all interested persons in attendance who requested to do so, were given the opportunity to speak and present evidence for or against the designation; and

WHEREAS, upon conclusion of the Public Hearing, the members of the Commissioners Court considered the evidence and upon motion and second, adopted the following resolution:

BE IT RESOLVED by the Commissioners Court of Hutchinson County, Texas:

1. The Commissioners Court of Hutchinson County, Texas makes the following findings:
    a. That the improvements sought are feasible and practical.
    b. The designation and improvements would be a benefit to the land to be included in the zone, and to the County after the expiration of the tax abatement agreement;
    c. The area will be reasonably likely as a result of 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;

d. The Commissioners Court further finds that the entire tract of land is located entirely in an unincorporated area of Hutchinson County, Texas.

2. Based upon its findings, the Commissioners Court of Hutchinson County, Texas concludes that the Application for Designation of Reinvestment zone dated May 8, 2013, should be and is hereby approved.

3. A map of the Reinvestment Zone, a metes and bounds description of the Reinvestment Zone, and a 2012 Agrium US., Inc. Annual Report to Stockholders are contained in Exhibits "A", "B", and "C", respectively, and are attached hereto, incorporated by reference and made a part hereof for any and all purposes.

4. The Reinvestment Zone is hereby designated as eligible for commercial-industrial tax abatement, subject to approval of any application for tax abatement by the Commissioners Court.

5. The tract of land contained in Exhibits "A" and "B" is hereby designated as Hutchinson County Reinvestment Zone **Cominco/Agrium 2013-1** and is eligible for commercial-industrial tax abatement.

6. This designation of a reinvestment zone shall expire seven (7) years from the date of this resolution.

PASSED, ADOPTED AND APPROVED on this 10th day of June, 2013.

COMMISSIONERS COURT OF HUTCHINSON COUNTY, TEXAS

VOTING FOR:

Larry Coffman
Commissioner Precinct 1

S. T. Isbell
Commissioner Precinct 3

Jerry Hefner
Commissioner Precinct 2

Eddie Whittington
Commissioner Precinct 4

Faye Blanks, County Judge

VOTING AGAINST:

None

ATTEST:

Jan Barnes, County Clerk

Legal Description of Reinvestment Zone

LEGAL DESCRIPTION

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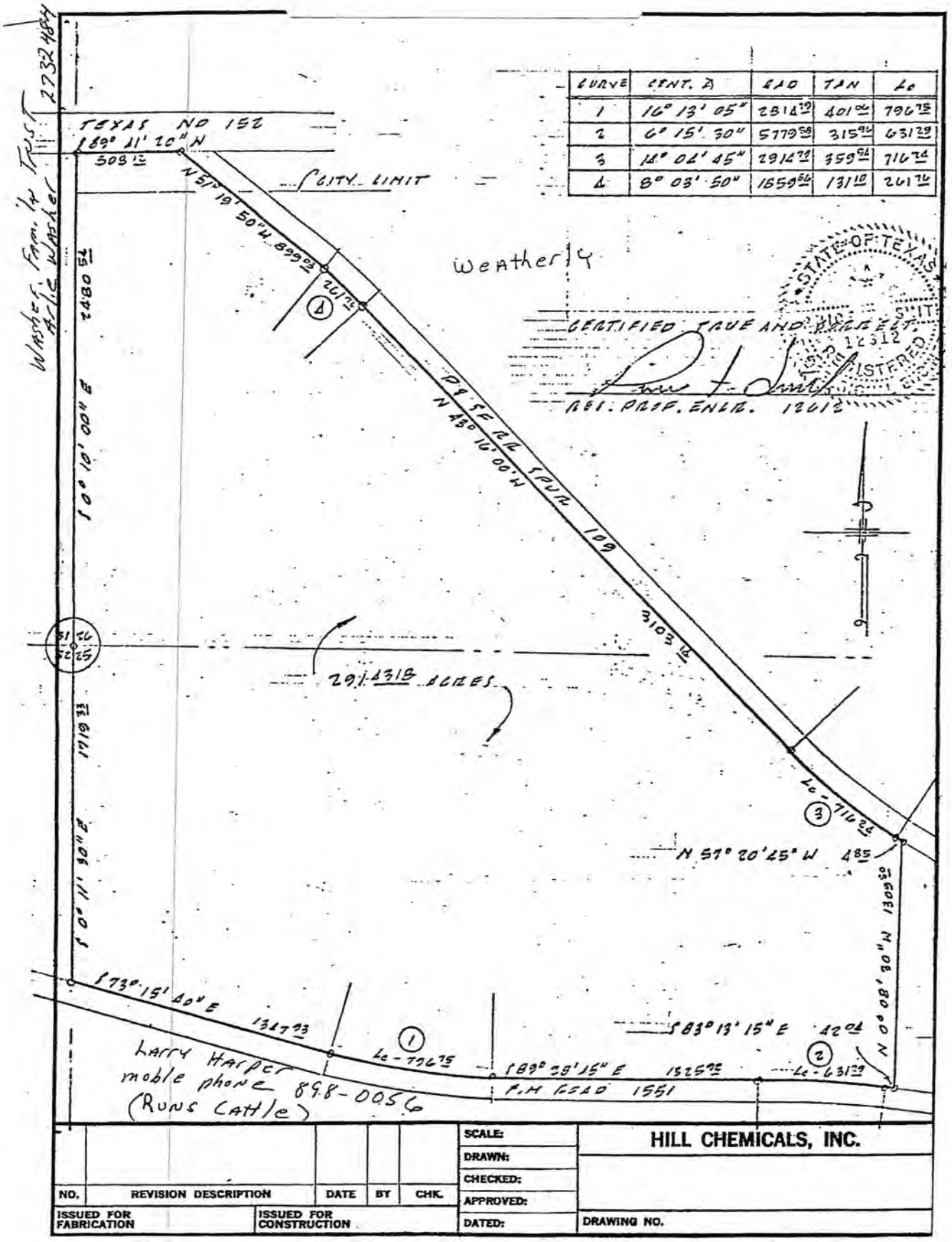
Certified Map of Reinvestment Zone



CURVE	CENT. Δ	RAD	TAN	Lc
1	16° 13' 05"	2814.19	401.04	796.75
2	6° 15' 30"	5779.58	315.94	631.29
3	14° 02' 45"	2916.72	359.94	716.24
4	8° 03' 50"	1659.64	131.10	261.76

Attachment J

Sec. 311.005. CRITERIA FOR REINVESTMENT ZONE. (a) To be designated as a reinvestment zone, an area must:

(1) substantially arrest or impair the sound growth of the municipality or county designating the zone, retard the provision of housing accommodations, or constitute an economic or social liability and be a menace to the public health, safety, morals, or welfare in its present condition and use because of the presence of:

(A) a substantial number of substandard, slum, deteriorated, or deteriorating structures;

(B) the predominance of defective or inadequate sidewalk or street layout;

(C) faulty lot layout in relation to size, adequacy, accessibility, or usefulness;

(D) unsanitary or unsafe conditions;

(E) the deterioration of site or other improvements;

(F) tax or special assessment delinquency exceeding the fair value of the land;

(G) defective or unusual conditions of title;

(H) conditions that endanger life or property by fire or other cause; or

(I) structures, other than single-family residential structures, less than 10 percent of the square footage of which has been used for commercial, industrial, or residential purposes during the preceding 12 years, if the municipality has a population of 100,000 or more;

(2) be predominantly open or undeveloped and, because of obsolete platting, deterioration of structures or site improvements, or other factors, substantially impair or arrest the sound growth of the municipality or county;

Attachment K

2011 Manufacturing Wages by Council of Government Region
Wages for All Occupations

COG	Hourly	Annual
Texas	$22.89	$47,610
1. Panhandle Regional Planning Commission	**$19.32**	**$40,196***
2. South Plains Association of Governments	$16.45	$34,210
3. NORTEX Regional Planning Commission	$18.14	$37,733
4. North Central Texas Council of Governments	$24.03	$49,986
5. Ark-Tex Council of Governments	$16.52	$34,366
6. East Texas Council of Governments	$18.27	$37,995
7. West Central Texas Council of Governments	$17.76	$36,949
8. Rio Grande Council of Governments	$15.69	$32,635
9. Permian Basin Regional Planning Commission	$21.32	$44,349
10. Concho Valley Council of Governments	$15.92	$33,123
11. Heart of Texas Council of Governments	$18.82	$39,150
12. Capital Area Council of Governments	$26.46	$55,047
13. Brazos Valley Council of Governments	$15.71	$33,718
14. Deep East Texas Council of Governments	$15.48	$32,207
15. South East Texas Regional Planning Commission	$28.23	$58,724
16. Houston-Galveston Area Council	$25.82	$53,711
17. Golden Crescent Regional Planning Commission	$20.38	$42,391
18. Alamo Area Council of Governments	$18.00	$37,439
19. South Texas Development Council	$13.85	$28,806
20. Coastal Bend Council of Governments	$22.35	$46,489
21. Lower Rio Grande Valley Development Council	$15.08	$31,365
22. Texoma Council of Governments	*$20.76*	$43,190
23. Central Texas Council of Governments	$16.17	$33,642
24. Middle Rio Grande Development Council	$13.65	$28,382

Source: Texas Occupational Employment and Wages
Data published: July 2012
Data published annually, next update will be summer 2013

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.

***Note: The Panhandle Region Planning Commission annual manufacturing wage of $40,196 x 110% = $44,216.**

Quarterly Employment and Wages (QCEW)

Back

I.CODETITLE

Page 1 of 1 (40 results/page)

Year	Period	Area	Ownership	Division	Level	Ind Code	Industry	Avg Weekly Wages
2012	1st Qtr	Hutchinson County	Private	00	0	10	Total, All Industries	$1,205
2012	2nd Qtr	Hutchinson County	Private	00	0	10	Total, All Industries	$1,053
2012	3rd Qtr	Hutchinson County	Private	00	0	10	Total, All Industries	$1,008
2012	4th Qtr	Hutchinson County	Private	00	0	10	Total, All Industries	$1,228
2012	4th Qtr	Hutchinson County	Private	31	2	31-33	Manufacturing	$1,676
2012	3rd Qtr	Hutchinson County	Private	31	2	31-33	Manufacturing	$1,419
2012	2nd Qtr	Hutchinson County	Private	31	2	31-33	Manufacturing	$1,498
2012	1st Qtr	Hutchinson County	Private	31	2	31-33	Manufacturing	$1,668

All Industries Avg. Wage

1123.5*110%= 1235.85

Manufacturing Avg. Wage
1565.25*110%=1721.78

Attachment L

Proof of at least 80% Employer Coverage of Employee Health Benefits

(Supplemental Insurance Benefits Data Follows)

US Medical Contribution Rates 2013

Monthly Rates

PLAN	LEVEL	Company Contribution	EE Contribution	Total Premium	Employer Paid
PPO	Single	439.28	77.52	516.80	85%
MEDICAL	EE + Spouse	852.71	180.88	1,033.59	82.5%
	EE+ Children	852.71	180.88	1,033.59	82.5%
	EE+ Family	1,266.15	284.24	1,550.39	82%

Attachment M

Notes to application:

The cost of the qualified investment and total investment as presented in this application and, more specifically, Schedule A of the addenda are in two different categories, with the first of those categories being broken into two sub-categories.

The first category of qualified investment is made up of two subcategories: 1) long lead and critical equipment payments; and 2) material and construction costs. All assets related to the first subcategory will be delivered on or after January 1, 2014 during the qualifying time period. None of those costs are included as qualifying investment made after submission of the application but before the first year of the qualifying period. They are, however, included in the first year of the qualifying period as delivered qualifying investment. The second sub-category consists of value-adding activities of clearing, leveling and general land and facility improvements around and in the existing plant to prepare the site for the arrival and installation of the equipment and improvements during the qualifying period. This cost is included as qualified investment as they occur, or planned to occur, between the time of submission of the application and first year of the qualifying period. During the qualifying period, the costs in the second sub-category of material and construction cost are reflected as part of the qualified investment of actual erection and placing in service of the machinery and equipment.

The second category of cost of the total investment is for intangible, non-qualified property. This category includes items such as:

- front end engineering & design ($21.9MM);
- license fee payments ($23.7MM);
- engineering & procurement services ($74.9MM);
- permitting & environmental ($1.2M);
- travel & expenses ($8.5MM);
- insurance ($2.4MM); and
- legal & consulting ($7.4MM)

Costs in both categories are estimated with a contingency reserve. The estimated qualified and total investments, as presented in the application, include the contingency amount split 50% between each category respectively.

Attachment N
Chapter 313 Property Identification and Appraisal Plan

Cominco Fertilizer Partnership has submitted an application to Borger Independent School District for a school district value limitation pursuant to Chapter 313 of the Texas Property Tax Code. For the purpose of appraising property at the site of the Cominco Fertilizer Partnership nitrogen plant, certain delineations will need to be made between taxable property in existence prior to the issuance of a "substantially complete" application letter from the Texas Comptroller's office and that property which is delivered, constructed and/or put in service after such date through the end of the qualifying period of December 31, 2015.

For purposes of identification and appraisal, both the tax payer and appraisal district will take notice of the following account numbers and property type.

Account Number	Property Type	Description	2013 Market Value
0003563-0-9900240	Business Personal Property	Fixed Assets	$75,000
0003563-0-9900140	Business Personal Property	Inventory	$6,193,960
0003563-0-9900141	Business Personal Property	Inventory	$101,100
0003563-0-9900200	Business Personal Property	Inventory	$1,687,430
0003563-0-9900210	Business Personal Property	Inventory	$214,470
0003563-0-9900170	Business Personal Property	Plant Industrial Equipment	$287,260
0003563-0-9900171	Business Personal Property	Plant Industrial Equipment	$404,250
0003563-0-9900190	Business Personal Property	Plant Industrial Equipment	$360,790
0003563-0-9900260	Business Personal Property	Plant Industrial Equipment	$4,121,900
0003563-0-9998010	Business Personal Property	Plant Industrial Equipment	$0
0003563-0-9998040	Business Personal Property	Plant Industrial Equipment	$79,030
0003563-0-9900220	Business Personal Property	Vehicles	$214,470
0003563-0-9900100	Real Property	Land - 291.43 acres	$291,430
0003563-0-9900120	Real Property	Plant Improvements	$377,150
0003563-0-9900160	Real Property	Plant Improvements	$19,084,350
0003563-0-9900165	Real Property	Plant Improvements	$2,602,890
0003563-0-9900180	Real Property	Plant Improvements	$10,566,820
0003563-0-9900185	Real Property	Plant Improvements	$240,490
0003563-0-9998000	Real Property	Plant Improvements	$0
0003563-0-9998020	Real Property	Plant Improvements	$44,920

The preceding accounts are existing accounts as of this date, July 11, 2013, and do not and will not contain any property or property value to be included as part of the new property delivered, installed,

constructed or otherwise put in service after the date of the issuance of a substantially complete application letter and will not be eligible for any value limitation under the Chapter 313 program. All existing accounts will continue to be appraised as in the past including consideration for depreciation, functional or economic obsolescence and legally entitled exemptions.

Beginning on January 1, 2014, entirely new accounts will be created by the Hutchinson Central Appraisal District chief appraiser to identify business personal property and real property improvements delivered, installed, constructed or otherwise put in service from the date of the substantially complete letter through December 31, 2015. Each new account number and appraisal record created during the qualifying period for property eligible for the Chapter 313 school district value limitation will list two values for Borger Independent School District:

1. The value according to the Chapter 313 school district value limitation agreement in each year that Cominco Fertilizer Partnership remains eligible for the value limitation. This value will be utilized in determining the taxable value for the maintenance & operations portion of the school district's tax rate; and
2. The value according to the market value of all property without the application of the Chapter 313 value limitation which will be derived by determining the replacement cost new less depreciation and any other appropriate factors including, but not limited to, economic or functional obsolescence, pollution control exemptions and/or freeport exemptions. This value will be utilized in determining the taxable value for the interest & sinking fund portion of the school district's tax rate.

Beginning on January 1, 2014, all property, real and personal, existing and new, shall be listed under the legal ownership name of such property. The legal owner of the property is and will be Cominco Fertilizer Partnership. All accounts, both existing and new, shall list Cominco Fertilizer Partnership as the owner until the ownership of the property is legally transferred to another entity evidenced by a written document filed at the Hutchinson County Courthouse.

1. Primary Reformer
2. Start-Up Heater
3. Primary Waste Heat Boiler
4. Primary Shift Effl. Waste Heat Boiler
5. Methanator Feed Heater
6. CO2 Stripper Gas Reboiler
7. Shift Effluent BFW Heater
8. MEA Solution Cooler
9. MEA Solution Exchanger
10. CO2 Stripper Condenser
11. CO2 Stripper Steam Reboiler
12. MEA Vaporizer
13. Methanator Effluent BFW Heater
14. Methanator Effluent Cooler
15. Syn. Gas Compr. Interstage Cooler
16. Feed and Recycle 1st Stage Chiller
17. Feed and Recycle 2nd Stage Chiller
18. Feed and Recycle 3rd Stage Chiller
19. Ammonia Converter Feed/Feed Gas & Recycle Exchange
20. Ammonia Converter Feed-Effl. Exch.
21. Ammonia Converter Interchanger
22. Ammonia Converter Innerbed Exchanger
23. Ammonia Converter BFW Exchanger
24. Synthesis Gas Compr. Aftercooler
25. Purge Gas Chiller
26. Flash Gas Chiller
27. Refrigerant Condenser
28. Refrigerant Compressor Intercooler
29. Syn. Gas Compr. Interchange Chiller
30. Syn. Gas Methanator Feed Exchanger
31. Ammonia Vaporizer (In Yard Piping)
32. Air Compressor Interstage Cooler
33. Desulfurizers 1 & 2
34. Secondary Reformer
35. Shift Converter
36. Synthesis Converter
37. Methanator
38. Effluent Chamber
39. CO2 Absorber
40. CO2 Stripper
41. Steam Drum
42. Raw Gas Separator
43. CO2 Stripper Reflux Drum
44. Syn. Gas Compr. Suction Drum
45. Synthesis Gas Compr 1st Stage Sep.
46. Secondary Ammonia Separator
47. Primary Ammonia Separator
48. Purge Separator
49. Refrigerant Receiver
50. First Stage Refrigerant Flash Drum
51. Second Stage Refrigerant Flash Drum
52. Third Stage Refrigerant Flash Drum
53. MEA Storage Tank
54. αMDEA Sump
55. Instrument Air Receiver
56. Blow Down Drum
57. Demineralized Water Storage Tank
58. Plant Air Compressor Receiver
59. Air Compressor
60. Process Feed Gas Compressor
61. Synthesis Gas Compressor
62. H.P. BFW Pumps
63. Refrigerant Compressor
64. Quench Pump
65. MEA Circulation Pumps
66. Condemsate Pump
67. Product Ammonia Pumps
68. Ammonia Injection Pump
69. L.P. Boiler Feed Pump
70. Surface Condenser
71. Compressor Surface Condenser
72. Demineralized Water Pump
73. Control House

74. Firewater to Comp. Deck Bldg.
75. Water Treating Building
76. MEA Filter
77. Air Filter
78. αMDEA Filter
79. Instrument Air Dryer Mfg. Pt.
80. Instrument Air Dryer (Urea) Mfg. Zurn.
81. Instrument Air Dryer (NH3) Mfg. Zurn.
82. Water Treater Feed Tote (W)
83. Metering Pump Water Trt. (W)
84. Water Treater Feed Tote (E)
85. Metering Pump Water Trt. (E)
86. Primary Anion Unit #1 Train
87. Primary Anion Unit #2 Train
88. Primary Anion Unit #3 Train
89. Secondary Anion Unit #1 Train
90. Secondary Anion Unit #2 Train
91. Strong Base-Anion Unit
92. Emergency Generator
93. Deaerator
94. Cation Units (3)
95. Secondary Cation Units (3)
96. Condensor Polisher Units (2)
97. Resin Trap
98. Mixed Bed Unit
99. Ammonia Injection Tank

The location of all existing property is indicated on the maps provided at Attachment E