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August 28, 2013

Michelle Luera  
Economic Development and Analysis Division  
Texas Comptroller of Public Accounts  
111 E. 17th St.  
Austin, TX 78774

*Via Email and Federal Express*

Re: Ch. 313 Application #330 from Miami Wind I, LLC  
to Canadian ISD  
Amendment No. 001 to Application

Dear Michelle,

Enclosed please find amended pages for the Chapter 313 Application submitted by Miami Wind I, LLC to Canadian ISD (the "Miami Wind Application") that address each of the items noted in the Comptroller's August 26, 2013 letter requesting corrections and documents related to the Miami Wind Application (the "Deficiency Letter"). Specifically, we are enclosing:

- Amended page 8;
- Attachment 10; and,
- Amended Attachment 19-Schedule C.

A CD containing these documents is also enclosed. This Amendment, dated August 28, 2013 and numbered 001, is the first Amendment to the Miami Wind Application. This Amendment No. 001 addresses all items requested in the Deficiency Letter. Please let me know if you require any additional information.

Thank you,

A handwritten signature in black ink, appearing to read "Audie Sciumbato", written in a cursive style.

Audie Sciumbato, PhD

AS/ph  
H10YNHPT0D3AXH  
Encl.  
cc: Evan Horn, Ryan, LLC

*via email Evan.Horn@ryan.com*

**INVESTMENT**

**NOTE:** The minimum amount of qualified investment required to qualify for an appraised value limitation and the minimum amount of appraised value limitation vary depending on whether the school district is classified as rural, and the taxable value of the property within the school district. For assistance in determining estimates of these minimums, access the Comptroller's Web site at [www.window.state.tx.us/taxinfo/proptax/hb1200/values.html](http://www.window.state.tx.us/taxinfo/proptax/hb1200/values.html).

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

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

What is your total estimated *qualified* investment? \$50,857,824 (12% of total project)

**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? 11/30/2013

What is the anticipated date of the beginning of the qualifying time period? 11/30/2013

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? \$51,712,236

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

Attach the following items to this application:

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

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

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

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

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

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

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

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

**QUALIFIED PROPERTY**

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

Attach the following items to this application:

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

**Land**

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

If you answered "no" to the question above, what is the anticipated date on which you will submit proof of a reinvestment zone with boundaries encompassing the land on which you propose new construction or improvements? 8/31/2013

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

Will the project be on leased land? ☒ Yes ☐ No

Attachment 10  
Amendment No. 001

<b>Miami Wind I LLC Parcels</b>						
<b>ISD</b>	<b>County</b>	<b>SURVEY1</b>	<b>SURVEY2</b>	<b>BLOCK</b>	<b>SECTION</b>	<b>ABSTRACT</b>
Canadian ISD	Hemphill	G&MMB&A		C	235	603
Canadian ISD	Hemphill	H&GN RR CO	LAMBERT, M	A2	32	1135
Canadian ISD	Hemphill	G&MMB&A		C	234	622
Canadian ISD	Hemphill	G&MMB&A		C	237	605
Canadian ISD	Hemphill	H&GN RR CO		A2	45	108
Canadian ISD	Hemphill	G&MMB&A		C	231	602
Canadian ISD	Hemphill	G&MMB&A		C	232	620
Canadian ISD	Hemphill	H&GN RR CO	DU TOIT, F J	A2	34	1184
Canadian ISD	Hemphill	H&GN RR CO		A2	33	102
Canadian ISD	Hemphill	H&GN RR CO		A2	43	107
Canadian ISD	Hemphill	H&GN RR CO	LAMBERT, M	A2	46	1134
Canadian ISD	Hemphill	H&GN RR CO		A2	31	101
Canadian ISD	Hemphill	G&MMB&A		C	238	606
Canadian ISD	Hemphill	G&MMB&A		C	236	604
Canadian ISD	Hemphill	H&GN RR CO	KIVLEHEN, D F	A2	38	1057
Canadian ISD	Hemphill	G&MMB&A		C	240	608
Canadian ISD	Hemphill	G&MMB&A		C	240	608
Canadian ISD	Hemphill	H&GN RR CO		A2	31	101
Canadian ISD	Hemphill	G&MMB&A		C	233	621
Canadian ISD	Hemphill	H&GN RR CO	LAMBERT, M	A2	32	1135
Canadian ISD	Hemphill	H&GN RR CO		A2	47	109
Canadian ISD	Hemphill	H&GN RR CO	MERRY, B F	A2	48	1140
Canadian ISD/Fort Elliot Cisd	Hemphill	H&GN RR CO		A2	57	114
Canadian ISD/Fort Elliot Cisd	Hemphill	H&GN RR CO	ALEXANDER, O H	A2	58	940
Canadian ISD/Fort Elliot Cisd	Hemphill	H&GN RR CO		A2	39	105
Canadian ISD/Fort Elliot Cisd	Hemphill	H&GN RR CO	HENDRICKS, H G	A2	40	1123
Canadian ISD/Fort Elliot Cisd	Hemphill	H&GN RR CO		A2	37	104
Canadian ISD/Fort Elliot Cisd	Hemphill	H&GN RR CO		A2	25	98
Canadian ISD/Fort Elliot Cisd	Hemphill	H&GN RR CO		A2	41	106
Canadian ISD/Fort Elliot Cisd	Hemphill	H&GN RR CO	FRYE, O C	A2	42	966
Canadian ISD/Fort Elliot Cisd	Hemphill	H&GN RR CO	HENDRICKS, H G	A2	36	1124
Canadian ISD/Fort Elliot Cisd	Hemphill	H&GN RR CO		A2	35	103

Attachment 19  
Amendment No. 001

**Schedule C- Application: Employment Information**

Applicant Name  
ISD Name

Miami Wind I LLC  
Canadian ISD

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	2013-2014	2013	1,120 Man Hours		0	\$ 48,700	0	\$ 48,700
	Complete tax years of qualifying time period	1	2014-2015	2014	54,880 Man Hours		2	\$ 48,700	2	\$ 48,700
		2	2015-2016	2015			2	\$ 48,700	2	\$ 48,700
	Tax Credit Period (with 50% cap on credit)	3	2016-2017	2016			2	\$ 48,700	2	\$ 48,700
		4	2017-2018	2017			2	\$ 48,700	2	\$ 48,700
		5	2018-2019	2018			2	\$ 48,700	2	\$ 48,700
		6	2019-2020	2019			2	\$ 48,700	2	\$ 48,700
		7	2020-2021	2020			2	\$ 48,700	2	\$ 48,700
		8	2021-2022	2021			2	\$ 48,700	2	\$ 48,700
		9	2022-2023	2022			2	\$ 48,700	2	\$ 48,700
		10	2023-2024	2023			2	\$ 48,700	2	\$ 48,700
Credit Settle-Up Period	Continue to Maintain Viable Presence	11	2024-2025	2024			2	\$ 48,700	2	\$ 48,700
		12	2025-2026	2025			2	\$ 48,700	2	\$ 48,700
		13	2026-2027	2026			2	\$ 48,700	2	\$ 48,700
Post- Settle-Up Period		14	2027-2028	2027			2	\$ 48,700	2	\$ 48,700
Post- Settle-Up Period		15	2028-2029	2028			2	\$ 48,700	2	\$ 48,700

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

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

  
SIGNATURE OF AUTHORIZED COMPANY REPRESENTATIVE

8-27-2013  
DATE