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Jay Youngblood  
Andrew Tatgenhorst  
Darrick W. Eugene  
William C. Bednar, *of Counsel*



Sara Hardner Leon  
Colby R. Nichols  
Kevin W. Cole  
Annabel Canchola  
Richard Powell, *of Counsel*

October 31, 2016

*Via electronic mail Will.Counihan@cpa.texas.gov*

Mr. Will Counihan  
Director, Data Analysis & Transparency  
Texas Comptroller of Public Accounts  
P.O. Box 13528  
Austin, Texas 78711-3528

Re : Amendment to Application for Value Limitation Agreement between Port Neches-Groves Independent School District and Air Liquide Large Industries, U.S., LP #354

Dear Mr. Counihan:

The Port Neches-Groves Independent School District received and accepted this amendment to the Air Liquide Large Industries U.S., LP Chapter 313 agreement on October 10, 2016. Air Liquide Large proposes to adopt the regional wage rate as it existed as of the date of the initial agreement as the required wage for qualifying jobs. In the original Application, the applicant committed to pay no less than \$75,000 for the six qualifying jobs. By this amendment, Air Liquide seeks to pay \$67,230 for those same jobs. The Amendment also includes updated contact information for the school district and company representatives.

Attached are only those pages of the application as they have been amended.

Sincerely yours,

A handwritten signature in blue ink that reads "Sara Leon".

Sara Hardner Leon



# Application for Appraised Value Limitation on Qualified Property

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

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

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

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

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

This notice must include:

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

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

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

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

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

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

## SCHOOL DISTRICT INFORMATION - CERTIFICATION OF APPLICATION

<b>Authorized School District Representative</b>		Date application received by district
First Name <b>Dr. Rodney</b>	Last Name <b>Cavness</b>	
Title <b>Superintendent</b>		
School District Name <b>Port Neches-Groves Independent School District</b>		
Street Address <b>620 Avenue C</b>		
Mailing Address <b>Same</b>		
City <b>Port Neches</b>	State <b>TX</b>	ZIP <b>77651</b>
Phone Number <b>(409) 722-4244</b>	Fax Number <b>(409) 724-7864</b>	
Mobile Number (optional)	E-mail Address <b>rcavness@pngisd.org</b>	

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

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


**SCHOOL DISTRICT INFORMATION - CERTIFICATION OF APPLICATION (CONTINUED)**
**Authorized School District Consultant (If Applicable)**

First Name <b>Sara</b>	Last Name <b>Leon</b>	
Title <b>Attorney</b>		
Firm Name <b>Powell &amp; Leon LLP</b>		
Street Address <b>115 Wild Basin Road, Suite 106</b>		
Mailing Address <b>same</b>		
City <b>Austin</b>	State <b>TX</b>	ZIP <b>78746</b>
Phone Number <b>(512) 494-1177</b>	Fax Number <b>(512) 494-1188</b>	
Mobile Number (Optional)	E-mail Address <b>sleon@powell-leon.com</b>	

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
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Has the district determined this application complete? .....  Yes  No

If yes, date determined complete. \_\_\_\_\_

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

**SCHOOL DISTRICT CHECKLIST AND REQUESTED ATTACHMENTS**

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



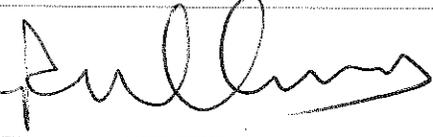
Application for Appraised Value Limitation on Qualified Property

**SCHOOL DISTRICT INFORMATION - CERTIFICATION OF APPLICATION (CONTINUED)**

Authorized School District Consultant (If Applicable)

First Name <b>Sara</b>		Last Name <b>Leon</b>	
Title <b>Attorney</b>			
Firm Name <b>Powell &amp; Leon LLP</b>			
Street Address <b>115 Wild Basin Road, Suite 106</b>			
Mailing Address <b>same</b>			
City <b>Austin</b>		State <b>TX</b>	ZIP <b>78746</b>
Phone Number <b>(512) 494-1177</b>		Fax Number <b>(512) 494-1188</b>	
Mobile Number (Optional)		E-mail Address <b>sleon@powell-leon.com</b>	

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 <b>10-10-16</b>
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Has the district determined this application complete? .....  Yes  No

If yes, date determined complete. \_\_\_\_\_

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

**SCHOOL DISTRICT CHECKLIST AND REQUESTED ATTACHMENTS**

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



APPLICANT INFORMATION - CERTIFICATION OF APPLICATION

Authorized Business Representative (Applicant)

First Name <b>Hugh</b>		Last Name <b>Spinks</b>	
Title <b>Vice President, Tax</b>			
Organization <b>Air Liquide Large Industries U.S., LP</b>			
Street Address <b>9811 Katy Freeway, Ste. 100</b>			
Mailing Address <b>P.O. Box 460149</b>			
City <b>Houston</b>		State <b>TX</b>	ZIP <b>77056</b>
Phone Number <b>(713) 402-2229</b>		Fax Number <b>(713) 402-2063</b>	
Mobile Number (optional)		Business e-mail Address <b>hugh.spinks@airliquide.com</b>	

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

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

First Name <b>Jonathan</b>		Last Name <b>Jones</b>	
Title <b>Manager</b>			
Organization <b>Air Liquide Large Industries U.S., LP</b>			
Street Address <b>9811 Katy Freeway, Ste. 100</b>			
Mailing Address <b>P.O. Box 460149</b>			
City <b>Houston</b>		State <b>TX</b>	ZIP <b>77056</b>
Phone Number <b>(713) 402-2011</b>		Fax Number <b>(713) 402-2063</b>	
Mobile Number (optional)		E-mail Address <b>jonathan.jones@airliquide.com</b>	

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

Will consultant be primary contact?  Yes  No



Application for Appraised Value Limitation on Qualified Property

APPLICANT INFORMATION - CERTIFICATION OF APPLICATION (CONTINUED)

Authorized Company Consultant (If Applicable)

First Name <b>Renn</b>		Last Name <b>Neilson</b>	
Title <b>Partner</b>			
Firm Name <b>Baker Botts L.L.P.</b>			
Street Address <b>910 Louisiana Street</b>			
Mailing Address <b>same</b>			
City <b>Houston</b>		State <b>TX</b>	ZIP <b>77002</b>
Phone Number <b>(713) 229-1671</b>		Fax Number <b>(713) 229-7971</b>	
Business email Address			

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 <b>10-4-16</b>
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GIVEN under my hand and seal of office this 4th day of October, 2016



(Notary Seal)

Notary Public, State of Texas

My commission expires 2/26/2017

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.



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 \$1,068.38

110% of the county average weekly wage for manufacturing jobs in the county is \$1,932.15

110% of the county average weekly wage for manufacturing jobs in the region is \$1,292.88

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

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

What is the estimated minimum required annual wage for each qualifying job based on the qualified property? \$67,230

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? \$67,230

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? N/A

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.)

See Attachment 15

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.

**Air Liquide Large Industries US, LP****Port Neches-Groves ISD - Jefferson County****Chapter 313 Wage Calculation****Private Jobs - All Industries**

Quarter	Year	AVG Weekly Wage*	Annualized
Third	2012	\$ 917	\$ 47,684
Fourth	2012	\$ 1,034	\$ 53,768
First	2013	\$ 1,000	\$ 52,000
Second	2013	\$ 934	\$ 48,568
	<b>Average</b>	\$ 971	\$ 50,505
	<b>x 110%</b>	<b>\$ 1,068.38</b>	<b>\$ 55,556</b>

**Port Neches-Groves ISD - Jefferson County****Chapter 313 Wage Calculation****Private Manufacturing Jobs**

Quarter	Year	AVG Weekly Wage*	Annualized
Third	2012	\$ 1,583	\$ 82,316
Fourth	2012	\$ 1,785	\$ 92,820
First	2013	\$ 1,999	\$ 103,948
Second	2013	\$ 1,659	\$ 86,268
	<b>Average</b>	\$ 1,757	\$ 91,338
	<b>x 110%</b>	<b>\$ 1,932.15</b>	<b>\$ 100,472</b>

**Chapter 313 Wage Calculation****Regional Wage Rate\*\***

COG	Year	AVG Weekly *	Annualized
South East Texas	2012	\$ 1,175	\$ 61,118
	<b>x 110%</b>	<b>\$ 1,292.88</b>	<b>\$ 67,230</b>

\* See Attached TWC Documentation

\*\* Air Liquide Large Industries US, LP chooses the Regional Wage Rate

Amended

Date Submitted:

**Schedule C- Application: Employment Information**

**Applicant Name**  
Air Liquide Large Industries U.S., LP  
**ISD Name** Port Neches-Groves ISD

Form 50-296

	Year	School Year (YYYY-YYYY)	Tax Year (Fill in actual tax year) YYYY	Construction		New Jobs		Qualifying Jobs	
				Column A: Number of Construction FTE's	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	2014-2015	2014	55	\$ 100,000	0		0	
Complete tax years of qualifying time period	1	2015-2016	2015	55	\$ 100,000	0		0	
	2	2016-2017	2016			8	\$ 67,230	7	\$ 67,230
	3	2017-2018	2017			8	\$ 67,230	7	\$ 67,230
	4	2018-2019	2018			8	\$ 67,230	7	\$ 67,230
	5	2019-2020	2019			8	\$ 67,230	7	\$ 67,230
Value Limitation Period	6	2020-2021	2020			8	\$ 67,230	7	\$ 67,230
	7	2021-2022	2021			8	\$ 67,230	7	\$ 67,230
	8	2022-2023	2022			8	\$ 67,230	7	\$ 67,230
	9	2023-2024	2023			8	\$ 67,230	7	\$ 67,230
	10	2024-2025	2024			8	\$ 67,230	7	\$ 67,230
Continue to Maintain Viable Presence	11	2025-2026	2025			8	\$ 67,230	7	\$ 67,230
	12	2026-2027	2026			8	\$ 67,230	7	\$ 67,230
	13	2027-2028	2027			8	\$ 67,230	7	\$ 67,230
Post- Settle-Up Period	14	2028-2029	2028			8	\$ 67,230	7	\$ 67,230
Post- Settle-Up Period	15	2029-2030	2029			8	\$ 67,230	7	\$ 67,230

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

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

SIGNATURE OF AUTHORIZED COMPANY REPRESENTATIVE

DATE

10-6-16