

CUMMINGS WESTLAKE LLC

12837 Louetta Road, Suite 201 Cypress, Texas 77429-5611 713-266-4456 Fax: 713-266-2333

October 5, 2015

Mr. Kenny Austin, Superintendent and
Board of Trustees
Friona Independent School District
909 E. 11th
Friona, TX 79035

Re: Request for Amendment to the Limitation on Appraised Value Agreement dated June 30, 2014, by and between Friona Independent School District and Mariah del Norte LLC, as the “Applicant” (the “**Agreement**”)

Dear Mr. Austin and members of the Board of Trustees:

Please accept this letter as Mariah del Norte LLC’s (the “**Applicant**”) request to Friona Independent School District (the “**District**”) under Article 11, Section 11.2 of the Agreement to amend **Exhibit 4**. An amendment is sought to reduce the Qualified Property that is in the Agreement so that it may match the project as it is intended to be built. A copy of this letter has been delivered to the Texas Comptroller of Public Accounts (the “**Comptroller**”) and the Parmer County Appraisal District.

Specifically, this letter is intended to (a) submit to the District and the Comptroller a written request to reduce Qualified Property to the Agreement including a specific description of the reduced Qualified Property to which the Applicant requests that the limitation on appraised value applies; (b) notify the District and the Comptroller of the changes to the information that was provided in the Application approved by the District; and, (c) provide any additional information reasonably requested by the District or the Comptroller for the purpose of re-evaluating the new or changed conditions.

At the time the Application was submitted and the Agreement was thereafter approved and executed, Applicant intended to construct a wind-powered electric generating facility with an operating capacity of approximately 368 megawatts and a solar energy project with a nameplate capacity of 160 megawatts to be located entirely within the Parmer County and within both the Friona ISD.

Applicant now desires to install a wind-powered electric generating facility with an operating capacity of approximately 230 megawatts in Friona ISD, which is a reduction of 138 megawatts of wind-power. The Applicant has also desires to completely remove the 160 megawatts of solar energy from the Agreement. In order to accomplish this change, Applicant requests to amend **Exhibit 4** (Description and Location of Qualified Property) of the Agreement to reduce the Qualified Investment and Qualified Property.

Applicant hereby requests that the number of qualified jobs be proportionately reduced from ten (10) down to seven (7) due to the decrease in number of turbines and removal of the solar project. A request for a job waiver is included in the amended application.

Mariah del Norte LLC Request to Amend to Friona ISD

October 1, 2015

Applicant hereby requests that an amendment as described herein be posted for a public hearing before the Board of Trustees in accordance with applicable law, and after conducting a public hearing on the matter, the Board of Trustees approve such an amendment and take all other action as may be required by law or the Comptroller's Rules. A draft amendment to the Agreement with the changes described above will be provided to the District for its consideration in advance of such meeting.

Sincerely,

A handwritten signature in black ink, appearing to read 'Brandon Westlake', with a long horizontal line extending to the right.

Brandon Westlake
Consultant for Mariah del Norte LLC

cc Honorable Glenn Hegar
Texas Comptroller of Public Accounts
c/o Korry Castillo, Manager
Economic Development & Analysis
P.O. Box 13528, Capitol Station
Austin, Texas 78711-3528

Jill Timms, Chief Appraiser
Parmer County Appraisal District
PO Box 56
Bovina, Texas 79009

Mr. James Wester
Underwood Law Firm, P.C.
500 S. Taylor, Suite 1200 LB 233
P.O. Box 9158
Amarillo, Texas 79105-9158

Matt Heck
Director, Development
Harvest Energy Services
2960 Center Green Ct., Ste 202
Boulder, CO 80301



Office of the Secretary of State

CERTIFICATE OF AMENDED REGISTRATION OF

Mariah del Norte LLC
802071200

[formerly: Mariah Dos LLC]

The undersigned, as Secretary of State of Texas, hereby certifies that an Application for Amended Registration to transact business in this state for the above named entity has been received in this office and has been found to conform to the applicable provisions of law.

ACCORDINGLY, the undersigned, as Secretary of State, and by virtue of the authority vested in the secretary by law, hereby issues this Certificate of Amended Registration to transact business in this state under the name of:

Mariah del Norte LLC

Dated: 11/21/2014
Effective: 11/21/2014



NANDITA BERRY

Nandita Berry
Secretary of State

Form 406
(Revised 05/11)

Submit in duplicate to:
Secretary of State
P.O. Box 13697
Austin, TX 78711-3697
512 463-5555
FAX: 512/463-5709
Filing Fee: See instructions



Amendment to Registration

This space reserved for office use.

FILED
In the Office of the
Secretary of State of Texas

NOV 21 2014

Corporations Section

Entity Information

1. The legal name of the filing entity is:

MARIAH DOS LLC

State the name of the entity as currently shown in the records of the secretary of state.

2. If the entity attained its registration under an assumed name, the qualifying assumed name as shown on the records of the secretary of state is:

3. The registration was issued to the entity on:

9/25/2014

mm/dd/yyyy

The file number issued to the filing entity by the secretary of state is:

802071200

Amendments to Application

4. The registration is amended to change the legal name of the entity as amended in the entity's jurisdiction of formation. The new name is:

Mariah del Norte LLC

5. The new name of the entity is not available for use in Texas or fails to include an appropriate organizational designation. Or, the entity wishes to amend the qualifying assumed name stated on its application for registration or amended registration. The assumed name the entity elects to adopt for purposes of maintaining its registration is:

6. The registration is amended to change the business or activity stated in its application for registration or amended registration. The business or activity that the entity proposes to pursue in this state is:

The entity certifies that it is authorized to pursue the same business or activity under the laws of the entity's jurisdiction of formation.

Other Changes to the Application for Registration

7. The foreign filing entity desires to amend its application for registration to make changes other than or in addition to those stated above. Statements contained in the original application or any amended application are identified by number or description and changed to read as follows:

None

Effectiveness of Filing (Select either A, B, or C.)

A. ☒ This document becomes effective when the document is filed by the secretary of state.

B. ☐ This document becomes effective at a later date, which is not more than ninety (90) days from the date of signing. The delayed effective date is: _____

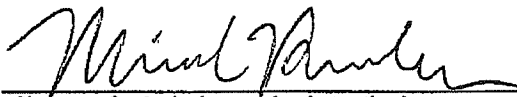
C. ☐ This document takes effect upon the occurrence of a future event or fact, other than the passage of time. The 90th day after the date of signing is: _____

The following event or fact will cause the document to take effect in the manner described below:

Execution

The undersigned signs this document subject to the penalties imposed by law for the submission of a materially false or fraudulent instrument and certifies under penalty of perjury that the undersigned is authorized under the provisions of law governing the entity to execute the filing instrument.

Date: November 21, 2014



Signature of authorized person (see instructions)

Michael Rucker, Manager of the Sole Member and
Manager, Mariah Acquisition LLC

Printed or typed name of authorized person.



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

Authorized School District Representative

Date application received by district

November 19, 2013

First Name Kenny		Last Name Austin	
Title Superintendent			
School District Name Friona Independent School District			
Street Address 909 E. 11th			
Mailing Address 909 E. 11th			
City Friona	State TX	ZIP 79035	
Phone Number 806-250-2747	Fax Number 806-250-3805		
Mobile Number (optional)	E-mail Address		

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

Will consultant be primary contact? ☒ Yes ☐ No

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

First Name Fred		Last Name Stormer	
Title Attorney			
Firm Name Underwood Law Firm, P.C.			
Street Address 500 S. Taylor, Suite 1200			
Mailing Address 500 S. Taylor, Suite 1200			
City Amarillo		State TX	ZIP 79101
Phone Number 806-379-0306		Fax Number 806-379-0316	
Mobile Number (Optional)		E-mail Address fred.stormer@uwlaw.com	

I am the authorized representative for the school district to which this application is being submitted. I understand that this application is a government record as defined in Chapter 37 of the Texas Penal Code.

Signature (Authorized School District Representative)	Date
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Has the district determined this application complete? ☒ Yes ☐ No

If yes, date determined complete. 11-21-2013

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	Michael		Last Name	Rucker	
Title	Manager				
Organization	Mariah Del Norte LLC				
Street Address	100 Congress Avenue, Suite 2000				
Mailing Address	100 Congress Avenue, Suite 2000				
City	Austin	State	TX	ZIP	98701
Phone Number	720-246-4466		Fax Number		
Mobile Number (optional)			Business e-mail Address mrucker@harvestenergyservices.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			Last Name		
Title					
Organization					
Street Address					
Mailing Address					
City		State		ZIP	
Phone Number			Fax Number		
Mobile Number (optional)			E-mail Address		

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

Will consultant be primary contact? ☐ Yes ☒ No



APPLICANT INFORMATION - CERTIFICATION OF APPLICATION (CONTINUED)

Authorized Company Consultant (If Applicable)

First Name

Brandon

Last Name

Westlake

Title

Tax Consultant

Firm Name

Cummings Westlake LLC

Street Address

12837 Louetta Rd., Suite 201

Mailing Address

12837 Louetta Rd., Suite 201

City

Cypress

State

TX

ZIP

77429

Phone Number

713-266-4456

Fax Number

713-266-2333

Business email Address

bwestlake@cwlp.net

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.

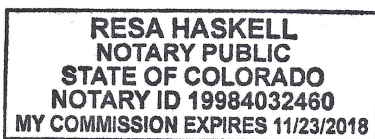
I hereby certify and affirm that the business entity I represent is in good standing under the laws of the state in which the business entity was organized and that no delinquent taxes are owed to the State of Texas.

Signature (Authorized Business Representative (Applicant))

Date

10/2/2015

GIVEN under my hand and seal of office this 2nd day of October, 2015



(Notary Seal)

Resa Haskell
Notary Public, State of Colorado
County of Boulder

My commission expires

11/23/2018

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

Mariah Del Norte LLC

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

32055260817

NAICS code

221115

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.)

Limited Liability Corporation

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

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

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

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

**ELIGIBILITY UNDER TAX CODE CHAPTER 313.024**

Are you an entity to which Tax Code, Chapter 171 applies? ☒ 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)

Please see Attachment 4

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

Please see Attachment 4

PROJECT CHARACTERISTICS (CHECK ALL THAT APPLY)

- | | | | |
|---|--|--|---|
| <input type="checkbox"/> New Jobs | <input checked="" type="checkbox"/> Construct New Facility | <input type="checkbox"/> New Business / Start-up | <input type="checkbox"/> Expand Existing Facility |
| <input type="checkbox"/> Relocation from Out-of-State | <input type="checkbox"/> Expansion | <input checked="" type="checkbox"/> Purchase Machinery & Equipment | |
| <input type="checkbox"/> Consolidation | <input type="checkbox"/> Relocation within Texas | | |

PROJECTED TIMELINE

Begin Construction Q4 2015 Begin Hiring New Employees Q4 2016

Construction Complete Q4 2016 Fully Operational Q4 2016

Purchase Machinery & Equipment Q1 2016

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? Q4 2016

**ECONOMIC INCENTIVES**

Identify state programs the project will apply for:

State Source

Amount

N/A

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.)

Property tax abatement agreements will be sought for Parmer County and Parmer County Hospital District.

THE PROPERTYIdentify county or counties in which the proposed project will be located Parmer CountyCentral Appraisal District (CAD) that will be responsible for appraising the property Parmer CADWill 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: Parmer County (100%)

(Name and percent of project)

City:

(Name and percent of project)

Hospital District: Parmer County Hospital (100%)

(Name and percent of project)

Water District: High Plains (100%)

(Name and percent of project)

Other (describe):

(Name and percent of project)

Other (describe):

(Name and percent of project)

Is the project located entirely within this ISD? ☒ Yes ☐ No

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

**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? \$20,000,000

What is the amount of appraised value limitation for which you are applying? \$20,000,000

What is your total estimated *qualified* investment? \$310,500,000

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

What is the anticipated date of application approval? May 31, 2014

What is the anticipated date of the beginning of the qualifying time period? May 31, 2014

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? \$310,500,000

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

Attach the following items to this application:

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

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

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

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

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

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

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

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

QUALIFIED PROPERTY

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

Attach the following items to this application:

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

Land

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

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

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

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

QUALIFIED PROPERTY (CONTINUED)

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

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

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

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

Miscellaneous

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

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

List current market value of existing property at site as of most recent tax year. 0 2014
(Market Value) (Tax Year)

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

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

WAGE AND EMPLOYMENT INFORMATION

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

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

☐ First Quarter ☐ Second Quarter ☒ Third Quarter ☐ Fourth Quarter of 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?
0

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

Total number of new jobs that will have been created when fully operational 7

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? 7

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

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

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

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

**WAGE AND EMPLOYMENT INFORMATION (CONTINUED)**

For the following three wage calculations please include on an attachment the four most recent quarters of data for each wage calculation. Show the average and the 110% calculation. Include documentation from TWC Web site. The final actual statutory minimum annual wage requirement for the applicant for each qualifying job — which may differ slightly from this estimate — will be based on information from the four quarterly periods for which data were available at the time of the application review start date (date of a completed application). See TAC §9.1051(7).

110% of the county average weekly wage for all jobs (all industries) in the county is \$771.38

110% of the county average weekly wage for manufacturing jobs in the county is \$1,069.20

110% of the county average weekly wage for manufacturing jobs in the region is \$885.29

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? \$46,035.00

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? \$46,035.00

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.)

Please 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.

CONFIDENTIALITY NOTICE

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

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

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

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

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

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

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

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

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

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

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

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



COMPANY CHECKLIST AND REQUESTED ATTACHMENTS

	Checklist	Page X of 16	Check Completed
1	Certification pages signed and dated by Authorized Business Representative (applicant)	4 of 16	✓
2	Proof of Payment of Application Fee (Attachment)	5 of 16	✓
3	For applicant members, documentation of Combined Group membership under Texas Tax Code 171.0001(7) (if Applicable) (Attachment)	5 of 16	
4	Detailed description of the project	6 of 16	✓
5	If project is located in more than one district, name other districts and list percentage in each district (Attachment)	7 of 16	✓
6	Description of Qualified Investment (Attachment)	8 of 16	✓
7	Map of qualified investment showing location of new buildings or new improvements with vicinity map.	8 of 16	✓
8	Description of Qualified Property (Attachment)	8 of 16	✓
9	Map of qualified property showing location of new buildings or new improvements with vicinity map	8 of 16	✓
10	Description of Land (Attachment)	9 of 16	✓
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.

ATTACHMENT 01

Certification pages signed and dated by Authorized
Business Representative

-Please see Page 4 of application-

ATTACHMENT 02

Proof of Payment of Application Fee

ATTACHMENT 03

Combined Group membership documentation

-Not Applicable-

ATTACHMENT 04

Project Description

PROJECT DESCRIPTION:

The Mariah del Norte LLC project will establish a 230 MW nameplate capacity wind farm located within Parmer County Reinvestment Zone #1. This is a nameplate capacity reduction of 138 MW from the originally applied for 368 MW. Additionally, a solar energy project with a nameplate capacity of 160MW was originally applied for and has now been removed from the project scope and will no longer be built. The estimated qualified investment for this project is **\$310 million dollars.**

The Parmer County Reinvestment Zone #1 was established under Chapter 312 by the Parmer County Commissioners Court on January 28, 2013. Currently, no structures or components related to the Phase One project may reside on the designated land.

The Mariah del Norte LLC project may contain the following tangible property:

- Wind turbines (rotor blades, nacelles, gearboxes, generators, power cables, towers)
- Transformers
- Brake systems
- Lighting

Additional infrastructure to support this property will include:

- Roads and crane pads
- Underground collection systems for cable
- Concrete and gravel foundations
- Substations
- Transmission Lines
- Operations and Maintenance Building

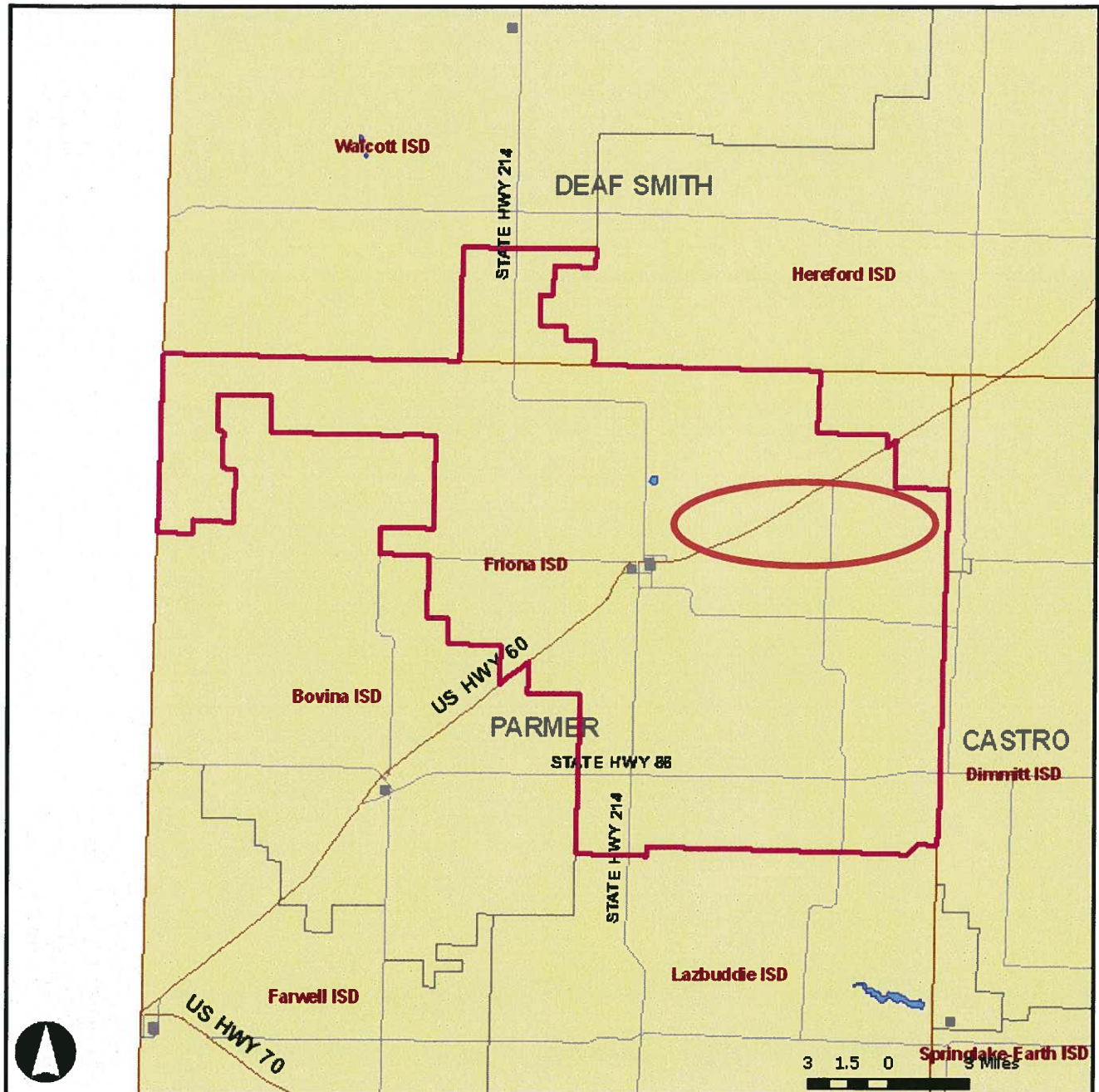
ABILITY OF APPLICANT TO RELOCATE:

The Mariah del Norte LLC project is made possible by world renowned solar and wind energy companies who have implemented successful renewable energy projects in South Africa, Norway, Sweden and the United States. This unique attribute gives flexibility and ample opportunity to invest in a variety of regions in Texas and throughout the world.

ATTACHMENT 05

Project location within school district

FRIONA ISD BOUNDARY MAP



Schools4

- Schools

HigherEd

- Universities

Hwys2

- Other

A11

A15

A17

A21

Hwys2 (continued)

A25

A27

A60

Gulf



Counties1

Counties

Counties3

FRIONA ISD - MARIAH NORTH WEST LLC

Districts2

- School Districts

- School Districts

Districts

Texas

Gulf

Gulf

ATTACHMENT 06

Description of Qualified Investment

DESCRIPTION OF QUALIFIED INVESTMENT:

The Mariah del Norte LLC project will establish a 230 MW nameplate capacity wind farm located within Parmer County Reinvestment Zone #1. This is a nameplate capacity reduction of 138 MW from the originally applied for 368 MW. Additionally, a solar energy project with a nameplate capacity of 160MW was originally applied for and has now been removed from the project scope and will no longer be built. The estimated qualified investment for this project is **\$310 million dollars.**

The Mariah del Norte LLC project may procure the following tangible property:

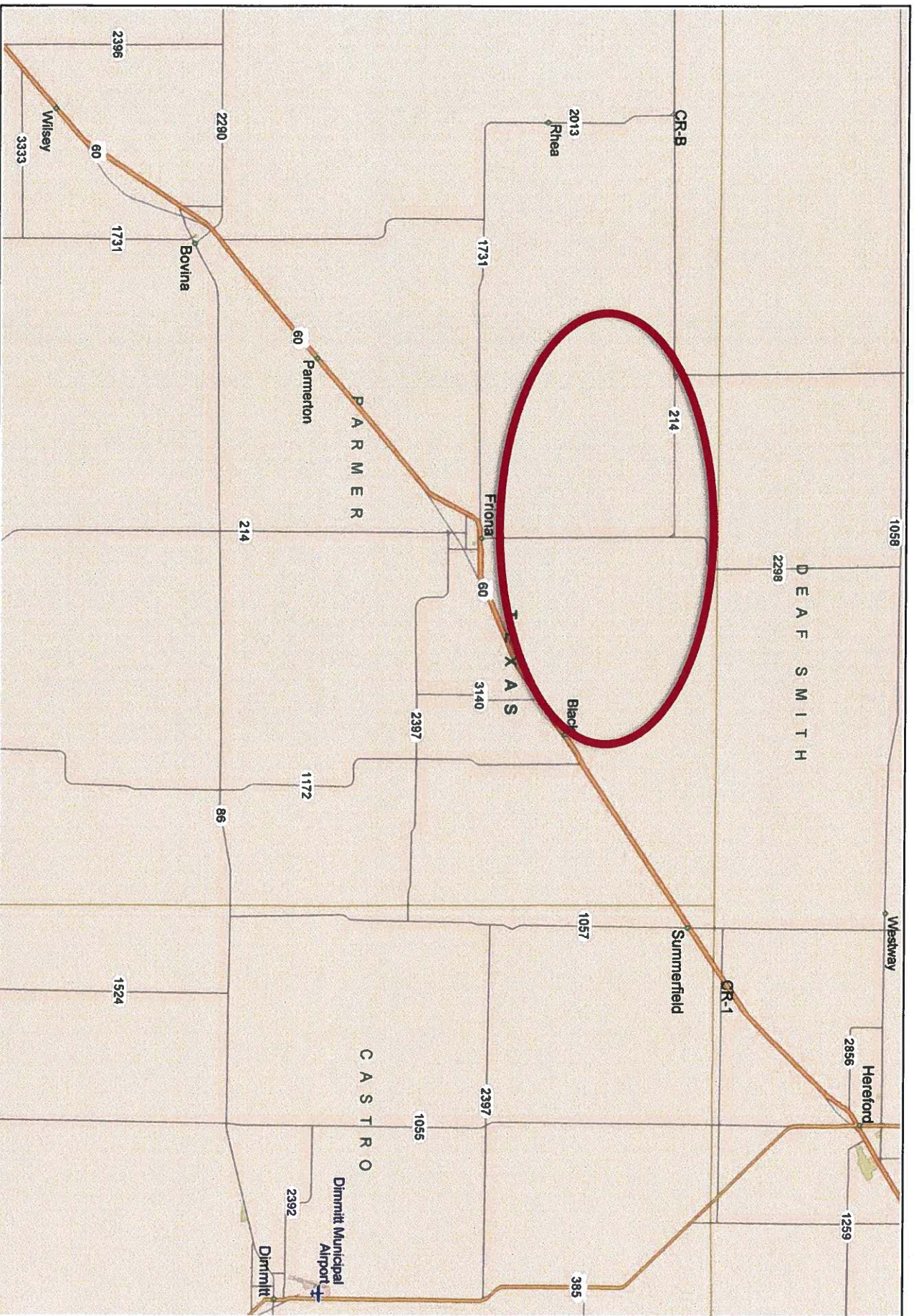
- Wind turbines (rotor blades, nacelles, gearboxes, generators, power cables, towers)
- Transformers
- Brake systems
- Lighting

Additional infrastructure to support this property will include:

- Roads and crane pads
- Underground collection systems for cable
- Concrete and gravel foundations
- Substations
- Transmission Lines
- Operations and Maintenance Building

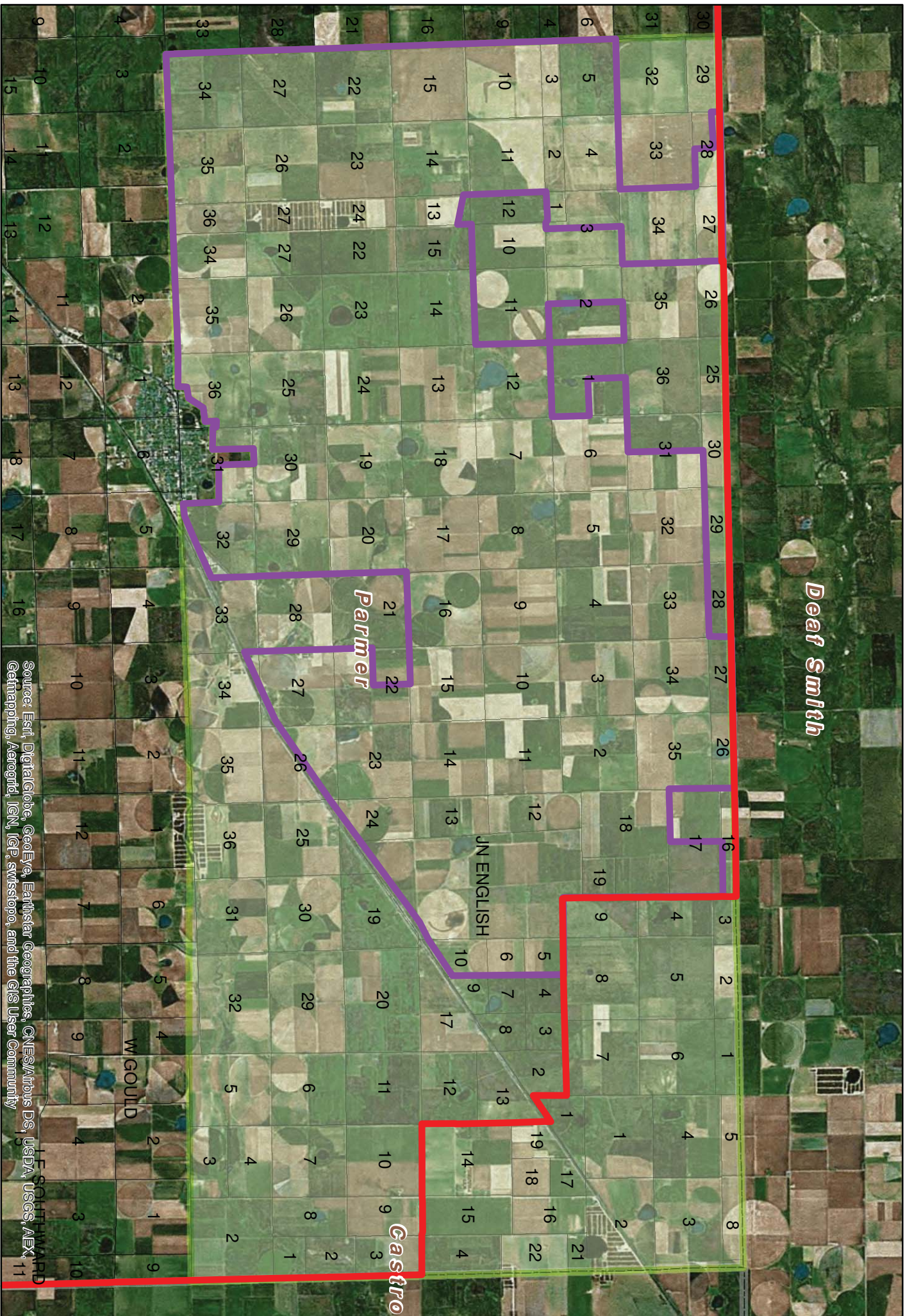
ATTACHMENT 07

Map of Qualified Investment



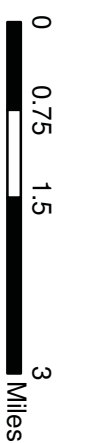
Copyright © and (P) 1986-2010 Microsoft Corporation and/or its suppliers. All rights reserved. <http://www.microsoft.com/mapoint/>
Certain mapping and direction data © 2010 NAVTEQ. All rights reserved. The Data for areas of Canada includes information taken with permission from Canadian authorities, including: © Her Majesty the Queen in Right of Canada, © Queen's Printer for
Ontario, NAVTEQ and NAVTEQ ON BOARD are trademarks of NAVTEQ. © 2010 Tele Atlas North America, Inc. All rights reserved. Tele Atlas and Tele Atlas North America are trademarks of Tele Atlas, Inc. © 2010 by Applied Geographic Systems. All
rights reserved.

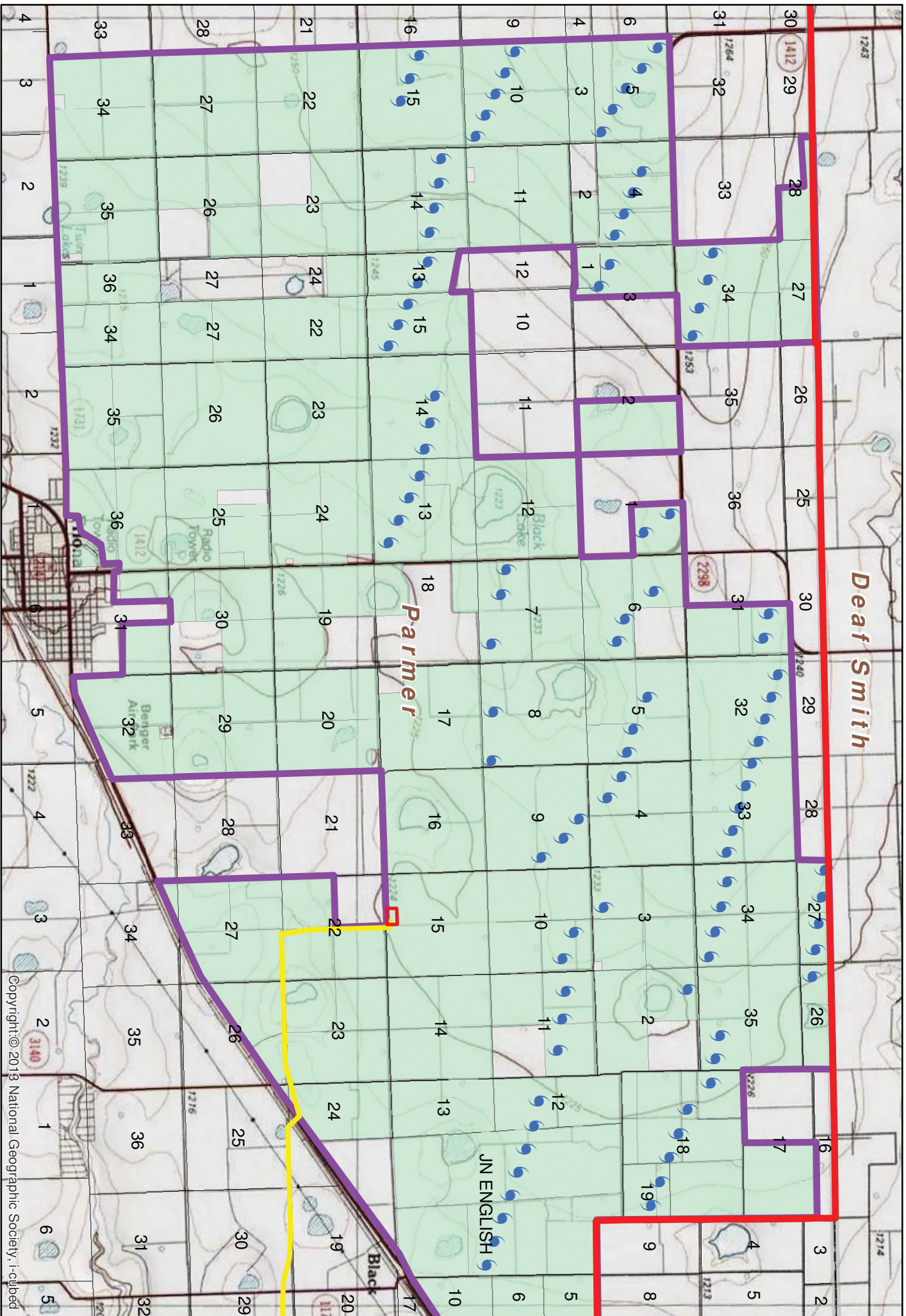
***SUBJECT TO CHANGE**



Renewable Energy Project

- Friona ISD Boundary
- Mariah North Boundary
- Parmer County Reinvestment Zone #1





 Mariah North Turbine Locations

 Substation and O&M Building Location

 Friona ISD Boundary

 Project Transmission

 Mariah North Boundary

 Mariah North Leases

Mariah North

Renewable Energy Project



0 0.5 1 2 Miles



N

ATTACHMENT 08

Description of Qualified Property

DESCRIPTION OF QUALIFIED PROPERTY:

The Mariah del Norte LLC project will establish a 230 MW nameplate capacity wind farm located within Parmer County Reinvestment Zone #1. This is a nameplate capacity reduction of 138 MW from the originally applied for 368 MW. Additionally, a solar energy project with a nameplate capacity of 160MW was originally applied for and has now been removed from the project scope and will no longer be built. The estimated qualified investment for this project is **\$310 million dollars.**

The Mariah del Norte LLC project may procure the following tangible property:

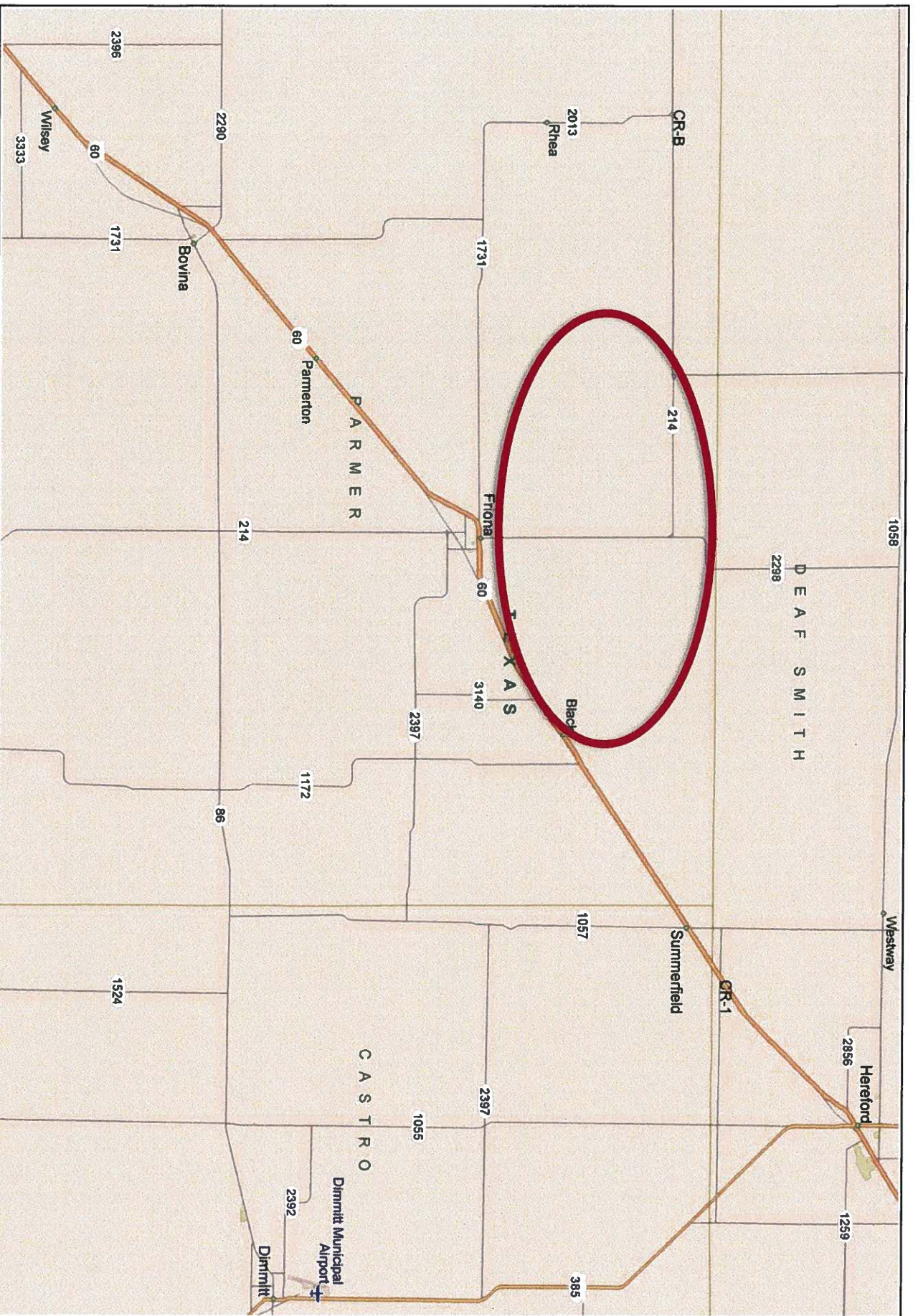
- Wind turbines (rotor blades, nacelles, gearboxes, generators, power cables, towers)
- Transformers
- Brake systems
- Lighting

Additional infrastructure to support this property will include:

- Roads and crane pads
- Underground collection systems for cable
- Concrete and gravel foundations
- Substations
- Transmission Lines
- Operations and Maintenance Building

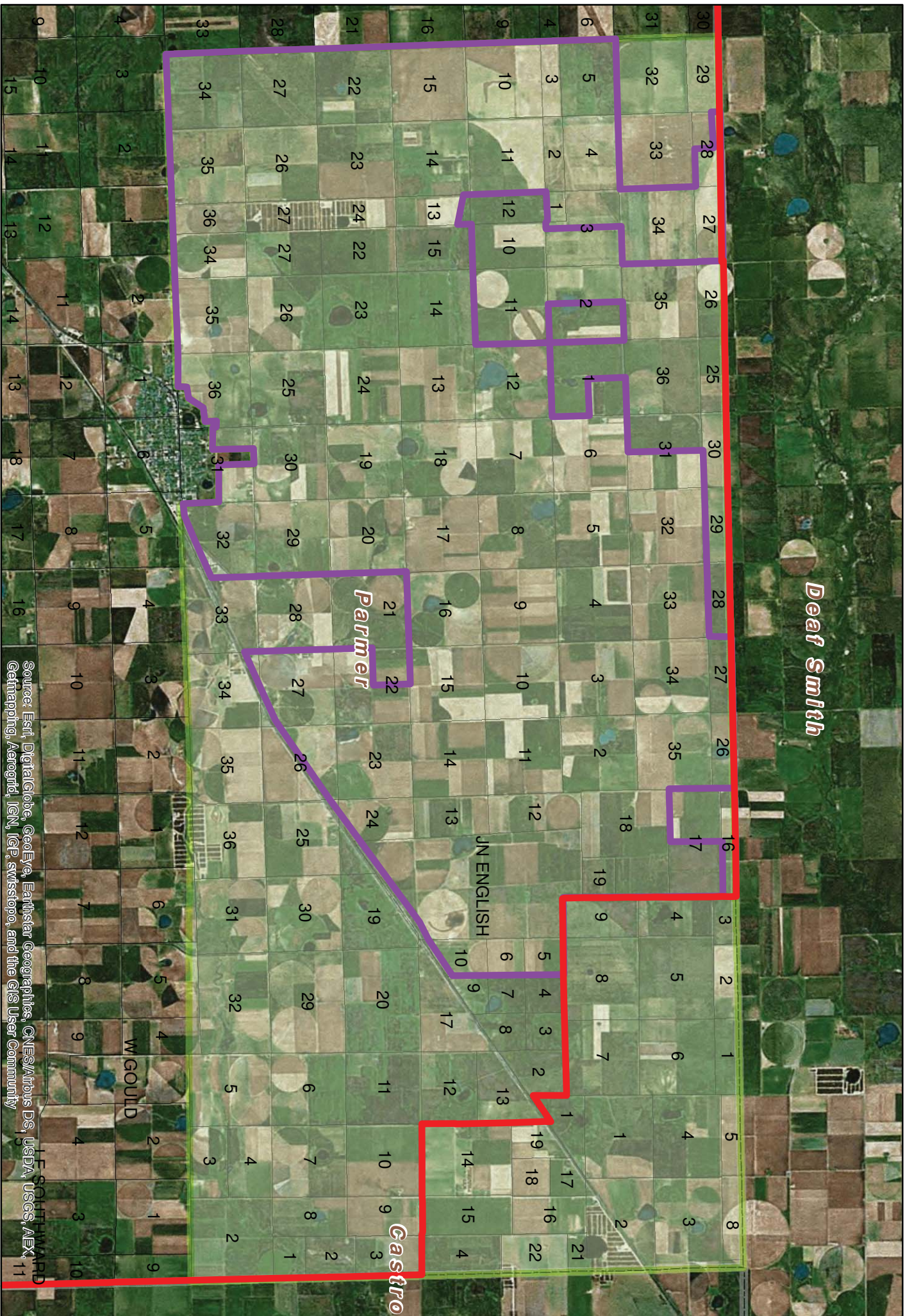
ATTACHMENT 09

Map of Qualified Property



Copyright © and (P) 1988-2010 Microsoft Corporation and/or its suppliers. All rights reserved. <http://www.microsoft.com/mapoint/>
Certain mapping and direction data © 2010 NAVTEQ. All rights reserved. The Data for areas of Canada includes information taken with permission from Canadian authorities, including: © Her Majesty the Queen in Right of Canada, © Queen's Printer for Ontario, NAVTEQ and NAVTEQ ON BOARD are trademarks of NAVTEQ. © 2010 Tele Atlas North America, Inc. All rights reserved. Tele Atlas and Tele Atlas North America are trademarks of Tele Atlas, Inc. © 2010 by Applied Geographic Systems. All rights reserved.

***SUBJECT TO CHANGE**



Deaf Smith

Parmer

Castro

JN ENGLISH

W GOULD

Source: Esri, DigitalGlobe, GeoEye, Earthstar Geographics, CNES/Airbus DS, USDA, USGS, AEX, 11

11

Renewable Energy Project

Mariah North

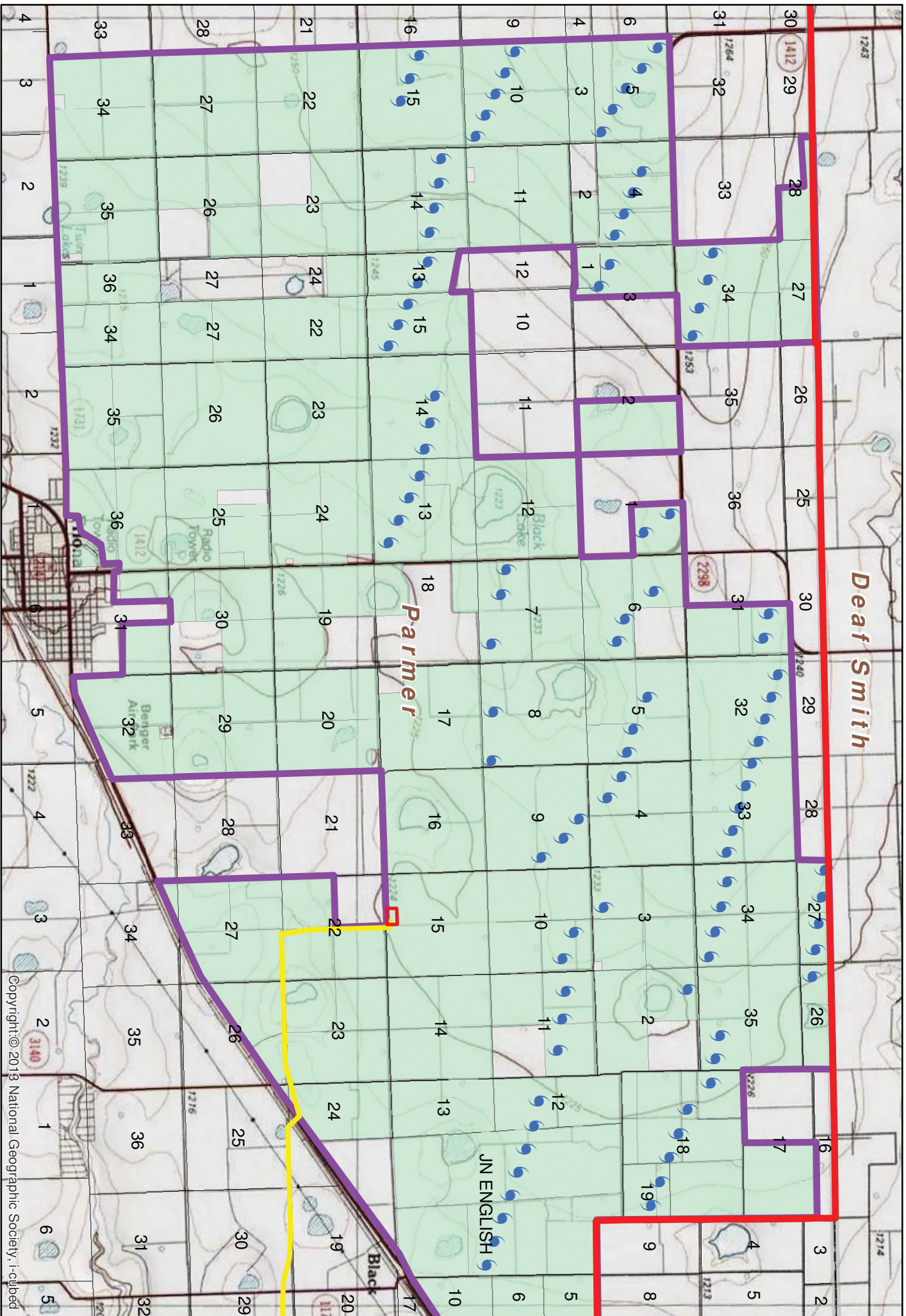
Friona ISD Boundary

Mariah North Boundary

Parmer County Reinvestment Zone #1

0 0.75 1.5 3 Miles





 Mariah North Turbine Locations

 Substation and O&M Building Location

 Friona ISD Boundary

 Project Transmission

 Mariah North Boundary

 Mariah North Leases

 N

 0 0.5 1 2 Miles

Mariah North Renewable Energy Project

ATTACHMENT 10

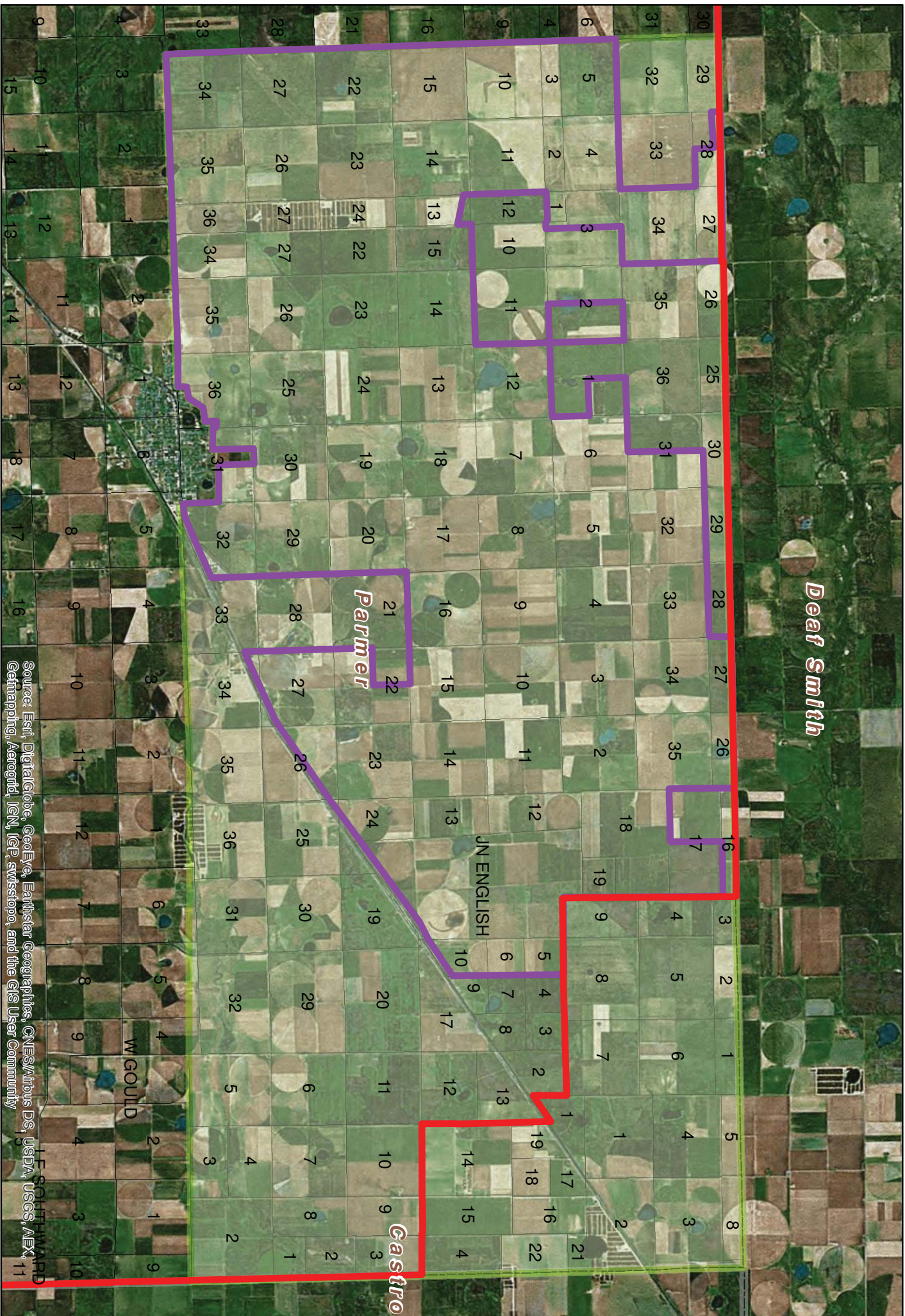
Description of Land

DESCRIPTION OF LAND:

The Land properties associated with the Mariah del Norte LLC project is described as rural farm land located exclusively in Parmer County, Texas. The legal description of the Land within the Parmer County Reinvestment Zone #1 can be found in Attachment 23. Currently, no structures or components related to the project reside on the designated land.

ATTACHMENT 11

Detailed map



Renewable Energy Project

Mariah North

Friona ISD Boundary

Mariah North Boundary

Parmer County Reinvestment Zone #1

0 0.75 1.5 3 Miles



ATTACHMENT 12

Description of any Existing Improvements

-There are no Existing Improvements on the proposed site-

ATTACHMENT 13

Request for Waiver of Job Creation Requirement

-See Attached-

September 23, 2015

Mr. Kenny Austin, Superintendent
Friona Independent School District
909 East 11th Ave.
Friona, TX 79035

Re: Chapter 313 Job Waiver Request

Dear Mr. Austin,

Mariah Del Norte, LLC requests that the Friona Independent School District's Board of Trustees waive the job requirement provision as allowed by Section 313.025(f-1) of the tax code. This waiver would be based on the school district's board findings that the jobs creation requirement exceeds the industry standard for the number of employees reasonably necessary for the operation of the facility of the property owner that is described in the application.

Mariah Del Norte, LLC requests that the Friona Independent School District makes such a finding and waive the job creation requirement for 10 permanent jobs. In line with industry standards for job requirements, Mariah Del Norte, LLC has committed to create seven total jobs for the project. Wind projects create a large number of full and part-time, but temporary, jobs during the construction phase of the project, but require a relatively small number of highly skilled technicians to operate and maintain the project after commercial operation commences.

The industry standard for employment is typically one full-time employee for approximately every 15 turbines. This number may vary depending on the operations and maintenance requirements of the turbines selected as well as the support and technical assistance offered by the turbine manufacturer. The permanent employees of a wind project maintain and service wind turbines, underground electrical connections, substations and other infrastructure associated with the safe and reliable operation of the project. In addition to the onsite employees, there may be managers or technicians who support the project from offsite locations.

Sincerely,

A handwritten signature in black ink, appearing to read 'B. Westlake', with a long horizontal line extending to the right.

Brandon Westlake

ATTACHMENT 14

Calculation of three possible Wage Requirements

Employment and Wage Calculations

Year	Quarter	County	Ownership	Industry	Avg. Weekly Wages
2013	1st	Parmer	Private	All Industries	\$ 732
2013	2nd	Parmer	Private	All Industries	\$ 746
2012	3rd	Parmer	Private	All Industries	\$ 670
2012	4th	Parmer	Private	All Industries	\$ 657

(Mean Avg.) \$ 701.25
110%

\$ 771.38 110% of County Average Weekly Wage for All Jobs

Year	Quarter	County	Ownership	Industry	Avg. Weekly Wages
2013	1st	Parmer	Private	Manufacturing	\$ 1,151
2013	2nd	Parmer	Private	Manufacturing	\$ 944
2012	3rd	Parmer	Private	Manufacturing	\$ 893
2012	4th	Parmer	Private	Manufacturing	\$ 900

(Mean Avg.) \$ 972.00
110%

\$ 1,069.20 110% of County Average Weekly Wage for Manufacturing Jobs

***Avg Weekly Wage figures related to Animal Food Manufacturing**

Panhandle Regional Planning Commission Annual Wage (as of July 2013) \$ 41,850
110%

\$ 46,035.00 110% of County Average Annual Wage for Manufacturing Jobs

\$ 885.29 110% of County Average Weekly Wage for Manufacturing Jobs

*Note: All data was taken from the Texas Workforce Commission TRACER database.

Quarterly Employment and Wages (QCEW)

[Back](#)

D.PERIODYEAR

Page 1 of 1 (40 results/page)










▲▼Year	▲▼Period	▲▼Area	▲▼Ownership	▲▼Division	▲▼Level	▲▼Ind Code	▲▼Industry	▲▼Avg Weekly Wages
2013	1st Qtr	Parmer County	Private	00	0	10	Total, All Industries	\$732
2013	2nd Qtr	Parmer County	Private	00	0	10	Total, All Industries	\$746
2012	1st Qtr	Parmer County	Private	00	0	10	Total, All Industries	\$636
2012	2nd Qtr	Parmer County	Private	00	0	10	Total, All Industries	\$667
2012	3rd Qtr	Parmer County	Private	00	0	10	Total, All Industries	\$670
2012	4th Qtr	Parmer County	Private	00	0	10	Total, All Industries	\$657

Quarterly Employment and Wages (QCEW)

[Back](#)

D.PERIODYEAR

Page 1 of 1 (40 results/page)

 Year	 Period	 Area	 Ownership	 Division	 Level	 Ind Code	 Industry	 Avg Weekly Wages
2013	1st Qtr	Parmer County	Private	31	4	3111	Animal Food Manufacturing	\$1,151
2013	2nd Qtr	Parmer County	Private	31	4	3111	Animal Food Manufacturing	\$944
2012	2nd Qtr	Parmer County	Private	31	4	3111	Animal Food Manufacturing	\$868
2012	3rd Qtr	Parmer County	Private	31	4	3111	Animal Food Manufacturing	\$893
2012	4th Qtr	Parmer County	Private	31	4	3111	Animal Food Manufacturing	\$900

2012 Manufacturing Wages by Council of Government Region

Wages for All Occupations

COG	Wages	
	Hourly	Annual
Texas	\$23.56	\$48,996
<u>1. Panhandle Regional Planning Commission</u>	<u>\$20.12</u>	<u>\$41,850</u>
<u>2. South Plains Association of Governments</u>	\$16.18	\$33,662
<u>3. NORTEX Regional Planning Commission</u>	\$17.83	\$37,076
<u>4. North Central Texas Council of Governments</u>	\$24.68	\$51,333
<u>5. Ark-Tex Council of Governments</u>	\$16.84	\$35,032
<u>6. East Texas Council of Governments</u>	\$19.61	\$40,797
<u>7. West Central Texas Council of Governments</u>	\$18.24	\$37,941
<u>8. Rio Grande Council of Governments</u>	\$16.17	\$33,631
<u>9. Permian Basin Regional Planning Commission</u>	\$21.93	\$45,624
<u>10. Concho Valley Council of Governments</u>	\$16.33	\$33,956
<u>11. Heart of Texas Council of Governments</u>	\$19.07	\$39,670
<u>12. Capital Area Council of Governments</u>	\$26.03	\$54,146
<u>13. Brazos Valley Council of Governments</u>	\$16.55	\$34,424
<u>14. Deep East Texas Council of Governments</u>	\$16.20	\$33,698
<u>15. South East Texas Regional Planning Commission</u>	\$29.38	\$61,118
<u>16. Houston-Galveston Area Council</u>	\$26.59	\$55,317
<u>17. Golden Crescent Regional Planning Commission</u>	\$21.03	\$43,742
<u>18. Alamo Area Council of Governments</u>	\$18.40	\$38,280
<u>19. South Texas Development Council</u>	\$13.54	\$28,170
<u>20. Coastal Bend Council of Governments</u>	\$22.97	\$47,786
<u>21. Lower Rio Grande Valley Development Council</u>	\$16.33	\$33,961
<u>22. Texoma Council of Governments</u>	\$22.57	\$46,949
<u>23. Central Texas Council of Governments</u>	\$17.16	\$35,689
<u>24. Middle Rio Grande Development Council</u>	\$18.93	\$39,380

Source: Texas Occupational Employment and Wages

Data published: July 2013

Data published annually, next update will be July 31, 2014

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.

ATTACHMENT 15

Description of Benefits

DESCRIPTION OF BENEFITS:

Mariah del Norte LLC offers the following benefits:

- Medical coverage
- Dental plans
- Vision plans
- 401(K) retirement savings plans
- Life insurance
- Short and Long Term Disability Insurance
- Education Assistance
- Scholarship Programs
- Paid Holidays and Vacation
- Wellness programs

ATTACHMENT 16

Economic Impact Study

-Pending. Not Attached-

ATTACHMENT 17-20

Schedules A-D, completed and signed

Schedule A (Rev. May 2010): Investment

Applicant Name

MARIAH DEL NORTE LLC

ISD Name

FRIONA ISD

Form 50-296

PROPERTY INVESTMENT AMOUNTS

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

(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)	
Investment made before filing complete application with district (neither qualified property nor eligible to become qualified investment)	Investment made after filing complete application with district, but before final board approval of application (eligible to become qualified property)	2014-2015	2014	0	0		0	0	
				0					
				0	0				
The year preceding the first complete tax year of the qualifying time period (assuming no deferrals)	Investment made after final board approval of application and before Jan. 1 of first complete tax year of qualifying time period (qualified investment and eligible to become qualified property)			0					
	Complete tax years of qualifying time period	1	2015-2016	2015	62,100,000	0	62,100,000	0	62,100,000
2		2016-2017	2016	247,400,000	1,000,000	248,400,000	0	248,400,000	
3		2017-2018	2017	0	0		0	0	
4		2018-2019	2018	0	0		0	0	
5		2019-2020	2019	0	0		0	0	
6		2020-2021	2020	0	0		0	0	
7		2021-2022	2021	0	0		0	0	
8		2022-2023	2022	0	0		0	0	
9		2023-2024	2023	0	0		0	0	
10		2024-2025	2024	0	0		0	0	
11		2025-2026	2025	0	0		0	0	
12		2026-2027	2026	0	0		0	0	
13		2027-2028	2027	0	0		0	0	
14		2028-2029	2028	0	0		0	0	
15		2029-2030	2029	0	0		0	0	
		Post-Settle-Up Period							
	Post-Settle-Up Period								
	Continue to Maintain Viable Presence								
	Credit Settle-Up Period								
	Post-Settle-Up Period								
	Post-Settle-Up Period								
Qualifying Time Period usually begins with the final board approval of the application and extends annually, for the following:									

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

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

Column B: For the years outside the qualifying time period, this number should simply represent the planned investment in tangible personal property. Include estimates of investment for "replacement" property-property that is part of original agreement but scheduled for probable replacement during limitation period.

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

Column D: For the years outside the qualifying time period, this number should simply represent the planned investment in new buildings or nonremovable components of buildings. Dollar value of other investment that may not be qualified investment but that may affect economic impact and total value-for planning, construction and operation of the facility. The most significant example for many projects would be land. Other examples may be items such as professional services, etc.

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

DATE

10/13/15

Schedule B (Rev. May 2010): Estimated Market And Taxable Value
MARIAH DEL NORTE LLC
FRIONA ISD

ISD Name					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 18S - after all reductions	Final taxable value for M&O--after all reductions
Tax Credit Period (with 50% cap on credit)	Value Limitation Period	Complete tax years of qualifying time period	pre-year 1	2014-2015	2014	0	0	0	0	0
		1	2015-2016	2015	0	0	0	0	0	0
		2	2016-2017	2016	0	0	18,630,000	0	18,630,000	18,630,000
		3	2017-2018	2017	0	980,000	305,153,000	0	306,133,000	20,000,000
		4	2018-2019	2018	0	955,500	283,792,290	0	284,747,790	20,000,000
		5	2019-2020	2019	0	931,613	263,926,830	0	264,858,442	20,000,000
		6	2020-2021	2020	0	908,322	245,451,952	0	246,360,274	20,000,000
		7	2021-2022	2021	0	885,614	228,270,315	0	229,155,929	20,000,000
		8	2022-2023	2022	0	863,474	212,291,393	0	213,154,867	20,000,000
		9	2023-2024	2023	0	841,887	197,430,995	0	198,272,882	20,000,000
Credit Settle-Up Period	Continue to Maintain Viable Presence	10	2024-2025	2024	0	820,840	183,610,826	0	184,431,666	20,000,000
		11	2025-2026	2025	0	800,319	170,758,068	0	171,558,387	20,000,000
		12	2026-2027	2026	0	780,311	158,805,003	0	159,585,314	159,585,314
Post-Settle-Up Period		13	2027-2028	2027	0	760,803	147,688,653	0	148,449,456	148,449,456
		14	2028-2029	2028	0	741,783	137,350,447	0	138,092,230	138,092,230
Post-Settle-Up Period		15	2029-2030	2029	0	723,238	127,735,916	0	128,459,154	128,459,154

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.

Mariah Del Norte

SIGNATURE OF AUTHORIZED COMPANY REPRESENTATIVE

DATE 10/13/2015

Schedule C- Application: Employment Information

Applicant Name
ISD Name

MARIAH DEL NORTE LLC
FRIONA ISD

Form 50-296

			Construction		New Jobs		Qualifying Jobs	
			Column A: Number of Construction FTEs or man- hours (specify) (FTE)	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. 313.02(1)(3) (cumulative)	Column F: Average annual wage of qualifying jobs
	Complete tax years of qualifying time period	Year School Year (YYYY-YYYY)	Tax Year (Fill in actual tax year) YYYY					
		pre-year 1	2014-2015	2014	0	-	-	-
		1	2015-2016	2015	(FTE) 20	40,000	-	-
		2	2016-2017	2016	(FTE) 80	40,000	-	-
		3	2017-2018	2017	0	0	46,035	46,035
		4	2018-2019	2018	0	0	46,035	46,035
		5	2019-2020	2019	0	0	46,035	46,035
		6	2020-2021	2020	0	0	46,035	46,035
		7	2021-2022	2021	0	0	46,035	46,035
		8	2022-2023	2022	0	0	46,035	46,035
		9	2023-2024	2023	0	0	46,035	46,035
		10	2024-2025	2024	0	0	46,035	46,035
		11	2025-2026	2025	0	0	46,035	46,035
		12	2026-2027	2026	0	0	46,035	46,035
		13	2027-2028	2027	0	0	46,035	46,035
		14	2028-2029	2028	0	0	46,035	46,035
		15	2029-2030	2029	0	0	46,035	46,035

Notes: For job definitions see TAC §9.105(1)(14) and Tax Code §313.02(1)(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

10/13/2015

Applicant Name

MARIAH DEL NORTE LLC

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

ISD Name

WEBB CISD

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	
The year preceding the first complete tax year of the qualifying time period (assuming no deferrals)		2014-2015	2014			0	0	N/A	N/A	N/A
Complete tax years of qualifying time period	1	2015-2016	2015	-	-	0	N/A	N/A	N/A	
	2	2016-2017	2016	-	-	-	N/A	N/A	N/A	
	3	2017-2018	2017	3,300,000	20,700,000	11,000	60%	N/A	N/A	
	4	2018-2019	2018	13,200,000	82,800,000	11,000	60%	N/A	N/A	
	5	2019-2020	2019	-	-	11,000	60%	N/A	N/A	
	6	2020-2021	2020	-	-	11,000	60%	N/A	N/A	
	7	2021-2022	2021	-	-	11,000	60%	N/A	N/A	
	8	2022-2023	2022	-	-	11,000	40%	N/A	N/A	
	9	2023-2024	2023	-	-	11,000	40%	N/A	N/A	
	10	2024-2025	2024	-	-	11,000	40%	N/A	N/A	
Value Limitation Period	11	2025-2026	2025	-	-	11,000	40%	N/A	N/A	
	12	2026-2027	2026	-	-	11,000	40%	-	-	
	13	2027-2028	2027	-	-	11,000	40%	-	-	
Continue to Maintain Viable Presence	14	2028-2029	2028	-	-	11,000	-	-	-	
	15	2029-2030	2029	-	-	11,000	-	-	-	
Post-Settle-Up Period										
Post-Settle-Up Period										
Post-Settle-Up Period										

*For planning, construction and operation of the facility.

SIGNATURE OF AUTHORIZED COMPANY REPRESENTATIVE

DATE

10/17/15

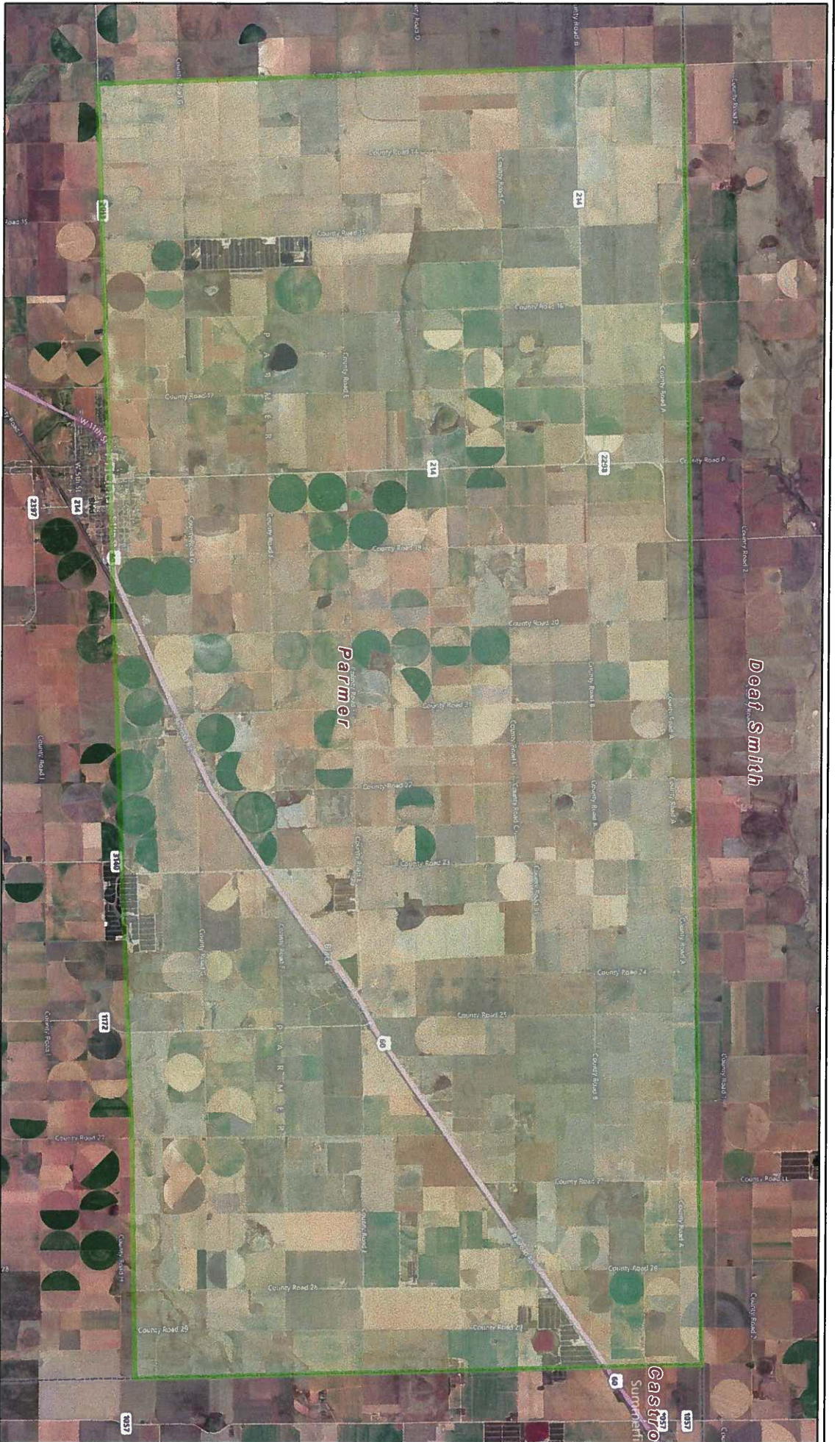
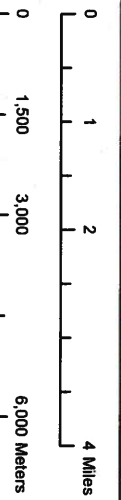
ATTACHMENT 21

Map of Reinvestment Zone



**Mariah Project -
Palmer County
Reinvestment Zone**

 Palmer County Reinvestment Zone
 County Boundary



ATTACHMENT 22

Order, Resolution, or Ordinance Establishing Reinvestment Zone

**RESOLUTION OF THE COMMISSIONERS COURT
OF PARMER COUNTY, TEXAS
DESIGNATING REINVESTMENT ZONE #1**

A RESOLUTION DESIGNATING A CERTAIN AREA AS A REINVESTMENT ZONE FOR A COMMERCIAL/INDUSTRIAL TAX ABATEMENT IN PARMER COUNTY, TEXAS, ESTABLISHING THE BOUNDARIES THEREOF, AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Commissioners Court of Parmer County, Texas desires to promote the development or redevelopment of a certain contiguous geographic area within its jurisdiction by the creation of a reinvestment zone as authorized by the Property Redevelopment and Tax Abatement Act, as amended (Texas Property Tax Code § 312.001, *et seq.*), and Parmer County Tax Abatement Guidelines and Criteria for Parmer County, Texas (the "Guidelines"); and

WHEREAS, on January 28, 2013, a hearing before the Commissioners Court of Parmer County, Texas was held, such date being at least seven (7) days after the date of publication of the notice of such public hearing in the local newspaper of general circulation in Parmer County and the delivery of written notice to the respective presiding officers of each taxing entity that includes within its boundaries real property that is to be included in the proposed reinvestment zone; and

WHEREAS, the Commissioners Court of Parmer County, Texas at such public hearing invited any interested person to appear and speak for or against the creation of the reinvestment zone and whether all or part of the territory described should be included in the proposed reinvestment zone; and

WHEREAS, the proponents of the reinvestment zone offered evidence, both oral and documentary, in favor of all of the foregoing matters relating to the creation of the reinvestment zone and opponents, if any, of the reinvestment zone appeared to contest the creation of the reinvestment zone.

BE IT RESOLVED BY THE COMMISSIONERS COURT OF PARMER COUNTY, TEXAS:

SECTION 1. That the facts and recitations contained in the preamble of this Resolution are hereby found and declared to be true and correct.

SECTION 2. That the Commissioners Court of Parmer County, Texas, after conducting such hearing and having heard such evidence and testimony, has made the following findings and determinations based on the evidence and testimony presented to it:

- (a) That the public hearing on adoption of the proposed reinvestment zone has been properly called, held and conducted and that notice of such hearing has been published as required by law and mailed to the respective presiding officers of the governing bodies of all taxing units overlapping the territory inside the proposed reinvestment zone; and

- (b) That the boundaries of the proposed reinvestment zone should be the area described in the attached Exhibit A and depicted in the map in Exhibit B, which are incorporated herein by reference for all purposes; and,
- (c) That creation of the proposed reinvestment zone will result in benefits to Parmer County, Texas and to land included in the zone and that the improvements sought are feasible and practical; and
- (d) The proposed reinvestment zone meets the criteria set forth in Texas Property Tax Code Chapter 312 for the creation of a reinvestment zone as set forth in the Property Redevelopment and Tax Abatement Act, as amended, and the Guidelines, in that it is reasonably likely as a result of the designation to contribute to the retention or expansion of primary employment or to attract investment in the zone that would be a benefit to the property and that would contribute to the economic development of Parmer County, Texas, and that the entire tract of land is located entirely within an unincorporated area of Parmer County, Texas.

SECTION 3. That pursuant to the Property Redevelopment and Tax Abatement Act, as amended, and the Guidelines, Parmer County Commissioner's Court hereby creates Parmer County Reinvestment Zone Number #1; a reinvestment zone for commercial-industrial tax abatement encompassing only the area described in Exhibit A and depicted in the map in Exhibit B, and such reinvestment zone is hereby designated and shall hereafter be referred to as Parmer County Reinvestment Zone Number #1.

SECTION 4. That Parmer County Reinvestment Zone Number #1 shall take effect on January 28, 2013 and shall remain designated as a commercial-industrial reinvestment zone for a period of five (5) years from such date of designation, and may be renewed for an additional five (5) year period thereafter.

SECTION 5. That if any section, paragraph, clause or provision of this Resolution shall for any reason be held to be invalid or unenforceable, the invalidity or unenforceability of such section, paragraph, clause, or provision shall not affect any of the remaining provisions of this Resolution.

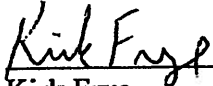
SECTION 6. That it is hereby found, determined and declared that a sufficient notice of the date, hour, place and subject, of the meeting of the Parmer County Commissioners Court at which this Resolution was adopted was posted at a place convenient and readily accessible at all times as required by the Texas Open Government Act, Texas Government Code, Chapter 551, as amended, and that a public hearing was held prior to the designation of such reinvestment zone and that proper notice of the hearing was published in the official newspaper of general circulation within the County, and furthermore, such notice was in fact delivered to the presiding officer of any affected taxing entity as prescribed by the Property Redevelopment and Tax Abatement Act.

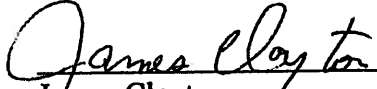
PASSED, APPROVED AND ADOPTED on this the 28th day of January, 2013.


Parmer County Commissioners Court

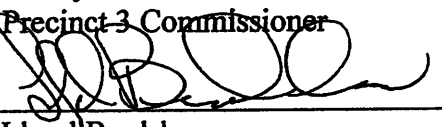

Trey Ellis
Parmer County Judge

Date: JANUARY 28, 2013


Kirk Frye
Precinct 1 Commissioner


James Clayton
Precinct 2 Commissioner


Kenny White
Precinct 3 Commissioner


Lloyd Bradshaw
Precinct 4 Commissioner

Attest:

Colleen Stover, Parmer County Clerk

ATTACHMENT 23

Legal Description of Reinvestment Zone

EXHIBIT A
LEGAL DESCRIPTION OF
PARMER COUNTY
REINVESTMENT ZONE #1

All those certain lots, tracts or parcels of land lying and being situated in Parmer County, Texas and being more particularly described as follows:

Township 2N, Range 3E
Sections 25 – 29
Sections 32 – 36

Township 1N, Range 3E
Sections 1 –5, 10 –15, 22 – 27, 34 –36

Township 2N, Range 4E
Sections 26 –35

Township 1N, Range 4E
Sections 1 –36

Township 1N, Range 5E
Sections 17, 19, 20, 29 –32

Harding Subdivision
Sections 1 –3, 10 –15, 22 –27, 34 –36

Davis Subdivision
Sections 1—10

Harrah Subdivision
Sections 2 –19

JB McMinn Survey
Sections 16, 17

JB McMinn Survey, Block B
Sections 18, 19

JN English Survey
All

Gregg County School Land
Sections 1 -9

Odell Survey
Sections 1 -4

Block B
Sections 1 -5, 8 -11, 21, 22

ATTACHMENT 24

Guidelines and Criteria for Reinvestment Zone

STATE OF TEXAS

PARMER COUNTY

TAX ABATEMENT GUIDELINES AND CRITERIA

Parmer County (the "County") is committed to the promotion of quality development in all parts of Parmer County and to improving the quality of life for its citizens. In order to help meet these goals, the County will consider providing Tax Abatements (as defined below) to stimulate economic development. It is the policy of the County that such an incentive will be provided in accord with the guidelines and criteria outlined in this document. All applicants for Tax Abatements shall be considered on an individual basis.

In order to be eligible for designation as a Reinvestment Zone and receive Tax Abatement, the planned improvement:

1. must be an Eligible Facility (as defined below);
2. must add at least One Million Dollars (\$1,000,000.00) to the tax roll of eligible property;
3. must create no less than five (5) new, permanent, full-time jobs;
4. must be reasonably expected to have an increase in positive net economic benefit to Parmer County of at least One Million Dollars (\$1,000,000.00) over the life of the Abatement, computed to include (but not limited to) new sustaining payroll and/or capital improvement; and
5. must not be expected to solely or primarily have the effect of transferring employment from one part of Parmer County to another.

In addition to the criteria set forth above, the Parmer County Commissioners Court (the "Commissioners Court") reserves the right to negotiate a Tax Abatement Agreement in order to compete favorably with other communities.

Only that increase in the fair market value of the property that is a direct result of the development, redevelopment, and improvement specified in the Agreement will be eligible for Abatement and then only to the extent that such increase exceeds any reduction in the fair market value of the other property of the applicant located within the jurisdiction creating the reinvestment zone.

All Tax Abatement Agreements will be no longer than allowed by law.

It is the goal of the County to grant Tax Abatements on the same terms and conditions as the other taxing units having jurisdiction of the property. However, nothing herein shall limit the discretion of the Commissioners Court to consider, adopt, modify or decline any Tax Abatement request.

This policy is effective as of the date of adoption, shall at all times be kept current with regard to the needs of Parmer County and reflective of the official views of the Commissioners Court, and shall be reviewed every two (2) years.

The adoption of these guidelines and criteria by the Commissioners Court does not:

1. limit the discretion of the governing body to decide whether to enter into a specific Tax Abatement Agreement;
2. limit the discretion of the governing body to delegate to its employees the authority to determine whether or not the governing body should consider a particular application or request for Tax Abatement; or
3. create any property, contract, or other legal right in any person to have the governing body consider or grant a specific application or request for Tax Abatement.

SECTION I. DEFINITIONS

A. "Abatement" or "Tax Abatement" means the full or partial exemption from ad valorem taxes of certain property in a reinvestment zone designated for economic development purposes.

B. "Agreement" or "Abatement Agreement" means a contractual Agreement between a property owner and/or lessee and the County.

C. "Base Year Value" means the assessed value on the eligible property as of January 1 preceding the execution of the Agreement.

D. "Deferred Maintenance" means improvements necessary for continued operation which do not improve productivity or alter the process technology.

E. "Eligible Facilities" means new, expanded, or modernized buildings and structures, including fixed machinery and equipment, which is reasonably likely as a result of granting the Abatement to contribute to the retention or expansion of primary employment or to attract major investment in the reinvestment zone that would be a benefit to the property and that would contribute to the economic development of Parmer County, but does not include facilities such as, but not limited to, restaurants and retail sales establishments which are intended to provide goods or services primarily to residents or existing businesses located in Parmer County. Eligible facilities may include, but shall not be limited to a(n):

aquaculture/agriculture facility;
distribution center facility;
manufacturing facility;
office building;

regional entertainment/tourism facility;
research service facility;
regional service facility;
historic building in a designated area;
wind energy facility; or
other basic industrial facility.

F. **"Expansion"** means the addition of building structures, machinery, equipment, or payroll for purposes of increasing production capacity.

G. **"Facility"** means property improvement(s) completed or in the process of construction which together comprise an interregional whole.

H. **"Modernization"** means a complete or partial demolition of facilities and the complete or partial reconstruction or installation of a facility of similar or expanded production capacity. Modernization may result from the construction, alteration, or installation of buildings, structures, machinery, or equipment.

I. **"New Facility"** means a property previously undeveloped which is placed into service by means other than or in conjunction with Expansion or Modernization.

J. **"Productive Life"** means the number of years property improvement(s) is/are expected to be in service in a facility.

SECTION II. ABATEMENT AUTHORIZED

A. **Eligible Facilities.** Upon application, Eligible Facilities shall be considered for Tax Abatement as hereinafter provided.

B. **Creation of New Values.** Abatement may only be granted for the additional value of eligible property improvement(s) made subsequent to and specified in an Abatement Agreement between the County and the property owner or lessee, subject to such limitations as the County may require.

C. **New and Existing Facilities.** Abatement may be granted for the additional value of eligible property improvement(s) made subsequent to and specified in an Abatement Agreement between the County and the property owner or lessee, subject to such limitations as the County may require.

D. **Eligible Property.** Abatement may be extended to the value of new, expanded, or modernized buildings, structures, fixed machinery and equipment, site improvements, and related fixed improvements necessary to the operation and administration of the facility, and all other real and tangible personal property permitted by Chapter 312 of the Texas Tax Code.

E. **Ineligible Property.** The following types of property shall be fully taxable and ineligible for Tax Abatement: land; animals; inventories, supplies; tools; furnishings; vehicles;

vessels; aircraft; deferred maintenance investments; housing and property to be rented or leased, except as provided in Section II(F); property owned or used by the State of Texas.

F. Owned/Leased Facilities. If a leased facility is granted Abatement, the Agreement shall be executed with the lessor and the lessee. If the land is leased, but the facility constructed or installed thereon is owned by the lessee, the lessee shall execute the Agreement.

G. Economic Qualifications. In order to be eligible for designation as a reinvestment zone and receive Tax Abatement, the planned improvement:

- (1) must be an Eligible Facility;
- (2) must add at least One Million Dollars (\$1,000,000.00) to the tax roll of eligible property;
- (3) must create no less than five (5) new, permanent, full-time jobs;
- (4) must be reasonably expected to have an increase in positive net economic benefit to Parmer County of at least One Million Dollars (\$1,000,000.00) over the life of the Abatement, computed to include (but not limited to) new sustaining payroll and/or capital improvement. The creation of (number and type) of new jobs will also factor into the decision to grant an Abatement; and
- (5) must not be expected to solely or primarily have the effect of transferring employment from one part of Parmer County to another.

H. Standards for Tax Abatement. The following factors, among others, will be considered in determining whether to grant Tax Abatement:

- (1) value of existing improvements, if any;
- (2) type and value of proposed improvements;
- (3) productive life of proposed improvements;
- (4) number of existing jobs to be retained by proposed improvements;
- (5) number and type of new jobs to be created by proposed improvements;
- (6) amount of local payroll to be created;
- (7) whether the new jobs to be created will be filled by persons residing or projected to reside within the affected taxing jurisdiction;
- (8) amount by which property tax base valuation will be increased during the term of Abatement and after Abatement, which shall include a definitive commitment

that such valuation shall not, in any case, be less than Five Hundred Thousand Dollars (\$500,000.00);

(9) expenses to be incurred in providing facilities directly resulting from the new improvements;

(10) the amount of ad valorem taxes to be paid to the County during the Abatement period considering (a) the existing values, (b) the percentage of new value abated, (c) the Abatement period, and (d) the value after expiration of the Abatement period;

(11) the population growth of Parmer County that occurs directly as a result of new improvements;

(12) the types and values of public improvements, if any, to be made by applicant seeking Abatement;

(13) whether the proposed improvements compete with existing businesses to the detriment of the local economy;

(14) the impact on the business opportunities of existing business;

(15) the attraction of other new businesses to the area;

(16) the overall compatibility with the zoning ordinances and comprehensive plan for the area; and

(17) whether the project obtains all necessary permits from the applicable environmental agencies.

Each Eligible Facility shall be reviewed on its merits utilizing the factors provided above. After such review, Abatement may be denied entirely or may be granted to the extent deemed appropriate after full evaluation.

I. Denial of Abatement. An Abatement Agreement shall not be authorized if it is determined that:

(1) there would be substantial adverse effect on the provision of government services or tax base;

(2) the applicant has insufficient financial capacity;

(3) violation of other codes or laws; or

(4) any other reason deemed appropriate by the County.

J. Taxability. From the execution of the Abatement to the end of the Agreement period, taxes shall be payable as follows:

- (1) the value of ineligible property as provided in Section II(E) shall be fully taxable;
- (2) the base year value of existing eligible property as determined each year shall be fully taxable; and
- (3) the additional value of new eligible property shall be fully taxable at the end of the Abatement period.

SECTION III. APPLICATION

A. Any present or potential owner of taxable property in the County may request Tax Abatement by filing a written application with the Commissioners Court.

B. The application shall consist of a general description of the new improvements to be undertaken; a descriptive list of the improvements for which an Abatement is requested; a list of the kind, number and location of all proposed improvements of a property; a map and property description; and a time schedule for undertaking and completing the proposed improvements. In the case of modernization, a statement of the assessed value of the facility, separately stated for real and personal property, shall be given for the tax year immediately preceding the application. The Commissioners Court may require such financial and other information as deemed appropriate for evaluating the financial capacity and other factors pertaining to the applicant, to be attached to the application. The completed application must be accompanied by the payment of a non-refundable application fee for administrative costs and legal fees associated with the processing of the Tax Abatement request. All checks in payment of the administrative fee shall be made payable to the County. The fee for Abatement requests shall be One Thousand and No/100 Dollars (\$1,000.00).

C. The County shall give notice as provided by the Property Tax Code, including written notice to the presiding officer of the governing body of each taxing unit in which the property to be subject to the Agreement is located, not later than seven (7) days before acting upon the application.

D. The application process described in Section III(A) hereof shall be followed regardless of whether a particular reinvestment zone is created by Parmer County or a taxing entity within Parmer County. No other notice or hearing shall be required except compliance with the open meetings act, unless the Commissioners Court deem them necessary in a particular case.

SECTION IV. AGREEMENT

A. After approval, the Commissioners Court shall formally pass a resolution and execute an Agreement with the owner of the facility and lessee as required which shall:

- (1) include a list of the kind, number and location of all proposed improvements to the property;
- (2) provide access to and authorize inspection of the property by the taxing unit to insure compliance with the Agreement;
- (3) limit the use of the property consistent with the taxing unit's development goals;
- (4) provide for recapturing property tax revenues that are lost if the owner fails to make improvements as provided by the Agreement;
- (5) include each term that was agreed upon with the property owner and require the owner to annually certify compliance with the terms of the Agreement to each taxing unit; and
- (6) allow the taxing unit to cancel or modify the Agreement at any time if the property owner fails to comply with the terms of the Agreement.

SECTION V. RECAPTURE

A. In the event that the applicant or its assignee (1) allows its ad valorem taxes owed to become delinquent and fails to timely and properly follow the legal procedures for their protest and/or content; or (2) violates any of the terms and conditions of the Abatement Agreement and fails to cure during the cure period, the Agreement then may be terminated and all taxes previously abated by virtue of the Agreement will be recaptured and paid within thirty (30) days of the termination.

B. Should the County determine that the applicant or its assignee is in default according to the terms and conditions of its Agreement, the County shall notify the company or individual in writing at the address stated in the Agreement, and if such is not cured within the time set forth in such notice (the "Cure Period"), then the Agreement may be terminated.

SECTION VI. ADMINISTRATION

A. The Chief Appraiser of the Farmer County Appraisal District will annually determine an assessment of the real and personal property comprising the reinvestment zone. Each year, the company or individual receiving Abatement shall furnish the appraiser with such information as may be necessary for the Abatement. Once value has been established, the Chief Appraiser will notify the Commissioners Court of the amount of the assessment.

B. The County may execute a contract with any other jurisdiction(s) to inspect the facility to determine if the terms and conditions of the Abatement Agreement are being met. The Abatement Agreement shall stipulate that employees and/or designated representatives of the

County will have access to the reinvestment zone during the term of the Abatement to inspect the facility to determine if the terms and conditions of the Agreement are being met. All inspections will be made only after the giving of twenty-four (24) hours prior notice and will only be conducted in such manner as to not unreasonably interfere with the construction and/or operation of the facility. All inspections will be made with one or more representatives of the company or individual and in accordance with its safety standards.

C. Upon completion of construction, a designated representative of the County shall annually evaluate each facility receiving Abatement to insure compliance with the Agreement and shall formally report such evaluations to the Commissioners Court.

SECTION VII. ASSIGNMENT

The Abatement Agreement may be transferred and assigned by the holder to a new owner or lessee of the same facility either upon the approval by resolution of the Commissioners Court, or in accordance with the terms of an existing Tax Abatement Agreement. No assignment or transfer shall be approved if the parties to the existing Agreement, the new owner, or new lessee are liable to any jurisdiction for outstanding taxes or other obligations. Approval shall not be unreasonably delayed or withheld. Notice shall be given to the Commissioners Court at least twenty (20) days in advance of any transfer or assignment.

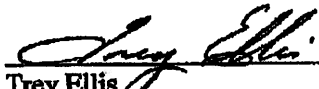
SECTION VIII. SUNSET PROVISION

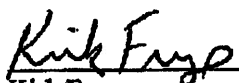
These guidelines and criteria are effective upon the date of their adoption, and shall supersede and replace any and all prior guidelines and criteria for Tax Abatement in the County. These guidelines and criteria shall remain in force for two (2) years, unless amended by three-quarters vote of the Commissioners Court, at which time all reinvestment zones and Tax Abatement Agreements created pursuant to these provisions will be reviewed to determine whether the goals have been achieved. Based on such review, the guidelines and criteria will be modified, renewed or eliminated; provided, however, that no modification or elimination of the Guidelines and Criteria shall affect Tax Abatement Agreements that have been previously approved until the parties thereto shall agree to amend such Agreements.

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Adopted on this the 10th day of December, 2012.

Parmer County Commissioners Court


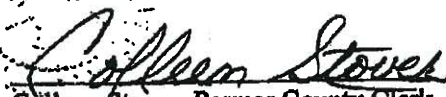

Trey Ellis
Parmer County Judge


Kirk Frye
Precinct 1 Commissioner


James Clayton
Precinct 2 Commissioner


Ronald Byrd
Precinct 3 Commissioner


Lloyd Bradshaw
Precinct 4 Commissioner


Attest:

Colleen Stover, Parmer County Clerk