



Application for Tax Credit on Qualified Property (Tax Code, Chapter 313, Subchapter D)

Form 50-300
(Revised May 2010)

LINGLEVILLE ISD

School district name

P.O. BOX 134 LINGLEVILLE, TX 76461

Address

2008

First complete year of qualifying time period

Phone (Area code and number)

3/15/2011

Application filing date

This application is for credit for school district maintenance and operations taxes paid on the portion of value in excess of the value limit under Tax Code Chapter 313 Subchapter B or C, during the two complete tax years of the qualifying time period. File this completed application with the school district no earlier than the date the property taxes are paid for the last year of the qualifying time period. The school board must determine eligibility of this applicant.

STEP 1: APPLICANT NAME AND ADDRESS

Only entities that received an appraised value limitation under Tax Code Chapter 313 Subchapter B or C are eligible for this tax credit.

SILVER STAR POWER PARTNERS LLC

Applicant's name

C/O PROPERTY TAX P.O. BOX 3092

Mailing address

32019451536

Texas Taxpayer I.D. Number (11 digits)

KERRY ALBRIGHT

Name of person preparing this application

281.366.3418

Phone (area code and number)

HOUSTON, TX

City, State

77253-3092

ZIP Code - 4

P73876(ERATH)/P81001E(EASTLAND)

Appraisal district account number

PROPERTY TAX REPRESENTATIVE

Title

STEP 2: PROVIDE ATTACHMENTS AND SUPPLEMENTS

Attach the following items to this application:

1. A copy of report from the local county appraisal district (CAD) reflecting both the market value before any exemptions, and taxable value of the qualified property for each complete tax year of the qualifying time period.
2. A copy of receipts for M&O and I&S taxes paid on qualified property during the first two years of the qualifying time period.
3. Schedule A—updated for all years from amounts in application schedule.
4. Schedule B—updated for all years from amounts in application schedule.
5. Schedule C—Tax Credit.

Note: Excel spreadsheet versions of Schedules are available for downloading and printing at URL listed below.

STEP 3: SHOW TAX CREDIT AMOUNT

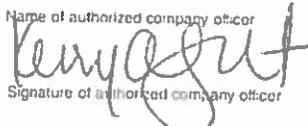
1. Taxable Value of Property for the purpose of School M&O tax
2. Limitation Value of Property under Agreement
3. School District Maintenance and Operations Tax Rate
4. Total Maintenance and Operations Taxes Paid
5. M&O Tax Obligation under Limited Value ((Line 2 Amount/100) x Line 3)
6. Tax Credit for which you are applying (Line 4 - Line 5)
7. Total Tax Credit (Sum of Line 6 Year 1 and Year 2 amounts)

	Year 1	Year 2
1. Taxable Value of Property for the purpose of School M&O tax	\$25,310,900	\$76,166,080
2. Limitation Value of Property under Agreement	\$5,000,000	\$5,000,000
3. School District Maintenance and Operations Tax Rate	1.04	1.04
4. Total Maintenance and Operations Taxes Paid	\$263,233.36	\$792,127.23
5. M&O Tax Obligation under Limited Value ((Line 2 Amount/100) x Line 3)	\$52,000	\$52,000
6. Tax Credit for which you are applying (Line 4 - Line 5)	\$211,233.36	\$740,127.23
7. Total Tax Credit (Sum of Line 6 Year 1 and Year 2 amounts)		\$951,360.59

STEP 4: SIGN AND DATE APPLICATION

By signing this application, you certify that this information is true and correct and that you are in full compliance with the terms of the attached agreement to the best of your knowledge and belief.

print here KERRY ALBRIGHT
Name of authorized company officer

sign here 
Signature of authorized company officer

PROPERTY TAX REPRESENTATIVE

Title

3/15/2011

Date

On behalf of
Name of corporation/company

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 Section 37.10.

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

The year preceding the first complete tax year of the qualifying time period (assuming no deferrals)	Investment made before filing complete application with district (neither qualified property nor eligible to become qualified investment)	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 after filing complete application with district, but before final board approval of application (eligible to become qualified property)
Tax Credit Period (with 50% cap on credit)	Value Limitation Period	Complete tax years of qualifying time period		2008-09	2008	\$ 25,310,900	\$ 0	\$ 25,310,900	\$ 0	\$ 25,310,900
		1	2008-09	2008	\$ 25,310,900	\$ 0	\$ 25,310,900	\$ 0	\$ 25,310,900	
		2	2009-10	2009	\$ 76,166,080	\$ 0	\$ 76,166,080	\$ 0	\$ 76,166,080	
		3	2010-11	2010	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
		4	2011-12	2011	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
		5	2012-13	2012	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
		6	2013-14	2013	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
		7	2014-15	2014	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
		8	2015-16	2015	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
		9	2016-17	2016	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
		10	2017-18	2017	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
		11	2018-19	2018	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
		12	2019-20	2019	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
		13	2020-21	2020	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
		14	2021-22	2021	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
Post-Settle-Up Period		14	2021-22	2021	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
Post-Settle-Up Period		15	2022-23	2022	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	

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

Column A: This represents the total dollar amount of planned investment in tangible personal property the applicant considers qualified investment - as defined in Tax Code §313.02(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 §313.02(1)(E).

Column C: 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.

Column D: Note: Land can be listed as part of investment during the "pre-year 1" time period. It cannot be part of qualifying investment.

Notes: For advanced clean energy projects, nuclear projects, projects with deferred qualifying time periods, and projects with lengthy application review periods, insert additional rows as needed. This schedule must be submitted with the original application and any application for tax credit. When using this schedule for any purpose other than the original application, replace original estimates with actual appraisal district data for past years and update estimates for current and future years. If original estimates have not changed, enter those amounts for future years.

Signature: [Handwritten Signature]
 Date: 3/22/11
 SIGNATURE OF AUTHORIZED COMPANY REPRESENTATIVE

				Qualified Property			Reductions from	Estimated Taxable Value	
				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"	Market Value	Exempted Value	Final taxable value for I&S - after all reductions
	Year	School Year (YYYY-YYYY)	Tax Year (Fill in actual tax year) YYYY						
	pre-year 1	2007-08	2007	n/a	n/a	n/a	n/a	n/a	n/a
	1	2008-09	2008	n/a		\$ 25,310,900	0	\$ 1,250,000	\$ 1,250,000
	2	2009-10	2009	n/a		\$ 76,166,080	0	\$ 174,154,000	\$ 174,154,000
	3	2010-11	2010	n/a		\$ 64,396,460	0	\$ 64,396,460	\$ 5,000,000
	4	2011-12	2011	n/a		\$ 61,820,602	0	\$ 61,820,602	\$ 5,000,000
	5	2012-13	2012	n/a		\$ 59,347,778	0	\$ 59,347,778	\$ 5,000,000
	6	2013-14	2013	n/a		\$ 56,973,866	0	\$ 56,973,866	\$ 5,000,000
	7	2014-15	2014	n/a		\$ 54,694,912	0	\$ 54,694,912	\$ 5,000,000
	8	2015-16	2015	n/a		\$ 52,507,115	0	\$ 52,507,115	\$ 5,000,000
	9	2016-17	2016	n/a		\$ 50,406,831	0	\$ 50,406,831	\$ 5,000,000
	10	2017-18	2017	n/a		\$ 48,390,557	0	\$ 48,390,557	\$ 5,000,000
	11	2018-19	2018	n/a		\$ 46,454,935	0	\$ 46,454,935	\$ 46,454,935
	12	2019-20	2019	n/a		\$ 44,596,738	0	\$ 44,596,738	\$ 44,596,738
	13	2020-21	2020	n/a		\$ 42,812,868	0	\$ 42,812,868	\$ 42,812,868
	14	2021-22	2021	n/a		\$ 41,100,354	0	\$ 41,100,354	\$ 41,100,354
	15	2022-23	2022	n/a		\$ 39,456,339	0	\$ 39,456,339	\$ 39,456,339

Notes: Market value in future years is good faith estimate of future taxable value for the purposes of property taxation.

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

SIGNATURE OF AUTHORIZED COMPANY REPRESENTATIVE
Kenn Oyster

DATE
3/22/11

Credit: Employment Information

Applicant Name SILVER STAR POWER PARTNERS LLC

ISD Name LINGLEVILLE ISD

Form 50-300

				New Jobs	Qualifying Jobs	
	Year	School Year (YYYY-YYYY)	Tax Year (Fill in actual tax year) YYYY	Column A: Number of new jobs created (cumulative)	Column B: Number of qualifying jobs applicant created meeting all criteria of Sec. 313.021(3) (cumulative)	Column C: Lowest wage of any qualifying job
Complete tax years of qualifying time period	pre-year 1	2007-08	2007	2	2	90000
	1	2008-09	2008	0	0	80000
	2	2009-10	2009	0	0	80000

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

SIGNATURE OF AUTHORIZED COMPANY REPRESENTATIVE *Wm A. Galt*

DATE 3/22/11

RESOLUTION

DETERMINING ELIGIBILITY FOR TAX CREDIT PURSUANT TO TEXAS TAX CODE § 313.104

STATE OF TEXAS §

COUNTY OF ERATH §

COUNTY OF EASTLAND §

WHEREAS, on July 16, 2007, the Superintendent of Schools of the Lingleville Independent School District, acting as agent of the Board of Trustees of the District (the "Board of Trustees"), received from Silver Star Wind Power Partners LLC an Application for Appraised Value Limitation on Qualified Property, pursuant to Chapter 313 of the Texas Tax Code; and,

WHEREAS, on October 17, 2007, the Superintendent of Schools of the Lingleville Independent School District, acting as agent of the Board of Trustees, received from Silver Star Wind Power Partners LLC an Amended Application for Appraised Value Limitation on Qualified Property, pursuant to Chapter 313 of the Texas Tax Code (which, together with the Original Application filed on July 16, 2007, will be hereinafter collectively referred to as the "Application"); and,

WHEREAS, the Application was delivered to the Texas Comptroller's Office for review pursuant to Texas Tax Code § 313.025(d); and,

WHEREAS, the Application was reviewed by the Texas Comptroller's Office pursuant to Texas Tax Code § 313.025(d); and,

WHEREAS, the Board of Trustees acknowledged receipt of the Application, along with the requisite application fee as established pursuant Texas Tax Code § 313.025(a)(1) and the District's Local District Policy CCG (Local); and,

WHEREAS, the Board of Trustees caused to be conducted an economic impact evaluation pursuant to Chapter 313 of the Texas Tax Code; and,

WHEREAS, the Board of Trustees reviewed the economic impact evaluation pursuant to Texas Tax Code § 313.026 and has carefully considered such evaluation; and,

WHEREAS, the Application was reviewed by the Erath and Eastland County Appraisal Districts established in Erath and Eastland County, Texas (the "Erath and Eastland County Appraisal Districts"), pursuant to Texas Property Tax Code § 6.01; and,

WHEREAS, on August 16, 2007, the Board of Trustees conducted a public hearing on the Application at which it solicited input into its deliberations on the Application from all interested parties within the District; and,

WHEREAS, Applicant requested an extension of the 120-day period for District action on its Application, which request was granted by Board action on December 13, 2007; and;

WHEREAS, on December 13, 2007, the Board of Trustees made factual findings pursuant to Texas Tax Code § 313.025(f), including, but not limited to findings that: (i) the information in the Application is true and correct; (ii.) this Agreement is in the best interest of the District and the State of Texas; (iii.) the Applicant is eligible for the Limitation on Appraised Value of the Applicant's Qualified Property; (iv.) each criterion listed in Texas Tax Code §313.025(e) has been met; and, (v.) if the job creation requirement set forth in Texas Tax Code §313.051(b) (i.e. 10 jobs) was applied, for the size and scope of the project described in the Application, the required number of jobs would exceed the industry standard for the number of employees reasonably necessary for the operation of the facility; and

WHEREAS, on December 13, 2007, the Board of Trustees of the Lingleville Independent School District approved an Agreement for Limitation on Appraised Value of Property for Maintenance and Operations Taxes with Silver Star Wind Power Partners LLC; and,

WHEREAS, after examining the tax rolls of the Erath and Eastland County Appraisal Districts; the most recent Annual Eligibility Report (Comptroller's Form #50-772); and the most recent Biennial Progress Report (Comptroller's Form #50-773) filed by Silver Star Wind Power Partners LLC, the Board has determined that during the Qualifying Time Period, running from January 1, 2008 through December 31, 2009, Silver Star Wind Power Partners LLC made a Qualifying Investment as defined by Texas Tax Code § 313.021 in the amount of at least Ten Million Dollars for the purposes of manufacturing in accordance with the provisions of Texas Tax Code § 313.024(b)(1); and,

WHEREAS, after examining the December 13, 2007 Agreement; the most recent Annual Eligibility Report (Comptroller's Form #50-772); and the most recent Biennial Progress Report (Comptroller's Form #50-773) filed by Silver Star Wind Power Partners LLC, the Board has determined that Silver Star Wind Power Partners LLC is, in all other respects, in compliance with the terms of the aforesaid Agreement; and,

WHEREAS, after examining Comptroller's State Franchise Tax records, the Board has determined that, at the time of the adoption of this Resolution, Silver Star Wind Power Partners LLC, is in good standing with respect to its franchise tax obligations; and,

WHEREAS, the total amount of maintenance and operations ad valorem taxes that were imposed on the portion of the appraised value of the Qualified Property that exceeded the amount of the limitation agreed to by the governing body of the school district under Texas Tax

Code Section 313.027(a)(2) in the applicable Qualifying Time Period that Silver Star Wind Power Partners LLC has paid to the District has been NINE HUNDRED FIFTY-ONE THOUSAND THREE HUNDRED SIXTY DOLLARS AND FIFTY-NINE CENTS (\$951,360.59); and,

WHEREAS, as of the date of the approval of this Resolution, Silver Star Wind Power Partners LLC has not relocated its business outside of the District; and,

WHEREAS, Silver Star Wind Power Partners LLC has filed an application for a tax credit in accordance with the provisions of Texas Tax Code § 313.103; and,

WHEREAS, the application for tax credit filed by Silver Star Wind Power Partners LLC was: (1) made on the form prescribed for that purpose by the Texas Comptroller of Public Accounts; (2) was verified by Silver Star Wind Power Partners LLC; (3) was accompanied by tax receipts from the collector of taxes for the District showing full payment of District all ad valorem taxes on the Qualified Property for the applicable Qualifying Time Period.

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of the Lingleville Independent School District as follows:

1. The application made by Silver Star Wind Power Partners LLC, for a tax credit pursuant to Texas Tax Code § 313.103 in the total amount of NINE HUNDRED FIFTY-ONE THOUSAND THREE HUNDRED SIXTY DOLLARS AND FIFTY-NINE CENTS (\$951,360.59); is approved by the adoption of this Resolution.
2. Beginning with the Tax Year 2011, which is the tax year next following the tax year in which the Tax Credit Application is approved, and in each of the subsequent six (6) tax years (ending in Tax Year 2017), the District's collector of taxes is directed to credit against the *ad valorem* school taxes imposed on the Qualified Property by the District the lesser amount of either: 1.) ONE HUNDRED THIRTY FIVE THOUSAND NINE HUNDRED EIGHT DOLLARS AND SIXTY-SIX CENTS (\$135,908.66) (An amount equal to one-seventh of the total amount of tax credit to which Silver Star Wind Power Partners LLC is entitled under Section 313.102); or, 2.) Fifty Percent (50%) of the total amount of *ad valorem* school taxes imposed on the Qualified Property by the school district in that tax year.
3. In addition to the foregoing, in the Tax Years 2017 through 2019, (The first three tax years after Silver Star Wind Power Partners LLC's eligibility for an Appraised Value Limitation on Qualified Property, pursuant to Chapter 313 of the Texas Tax Code, expires), the District's collector of taxes is directed to credit against the *ad valorem* school taxes imposed on the Qualified Property by the District the lesser of either: 1.) any remainder of the NINE HUNDRED FIFTY-ONE THOUSAND THREE HUNDRED SIXTY DOLLARS AND FIFTY-NINE CENTS (\$951,360) tax credit balance that was not paid under paragraph 2, above; or, 2.) the total amount of *ad valorem* school taxes imposed on the Qualified Property by the school district in that tax year.

- 4. Prior to making any tax credit payments under Sections (2) or (3), above, the District's Superintendent is directed to determine whether Silver Star Wind Power Partners LLC has relocated outside the District, and has otherwise met its obligations under the Agreement; under State law; and under applicable regulations promulgated either by the Texas Comptroller's Office, or by the Texas Commissioner of Education. In the event that Silver Star Wind Power Partners LLC has not met its obligation or has relocated outside the District, no tax credit will be paid for such tax year in which the owner relocates the business outside the school district or the tax years thereafter.
- 5. If the Texas Comptroller of Public Accounts or the District's tax collector, after providing notice and the opportunity for a response, determine that Silver Star Wind Power Partners LLC was either not eligible for the credit or received more credit than it was entitled, then the District shall impose an additional tax on the Qualified Property that is equal to the amount of tax credit that was erroneously taken, plus interest at an annual rate of 7.0% calculated from the date on which the credit was issued. A tax lien attaches to the Qualified Property in favor of the school district to secure payment by the person of the additional tax and interest that are imposed and any penalties incurred. A taxpayer which is delinquent in the payment of an additional tax may not submit a subsequent application or receive a tax credit under this subsection in a subsequent year.

APPROVED, ADOPTED, AND ORDERED on the 8 day of September, 2011.

LINGLEVILLE INDEPENDENT SCHOOL DISTRICT

By: Larry Griffin
LARRY GRIFFIN, President
Board of Trustees

ATTEST:

By: Jay Procter
JAY PROCTER, Secretary
Board of Trustees

Ownership
 SILVER STAR POWER PARTNERS LLC
 C/O: BP PROPERTY TAX
 PO BOX 3092
 HOUSTON, TX 77253-3092
 ALBRKA@BP.COM

Legal Information
 LEGAL: BUSINESS PERSONAL PROPERTY
 60MW WIND POWER FACILITY
 SITUS: 10853 CR397

Exemptions/Deed
 VOL:
 PAGE:
 DATE: 3/12/2008

ID: P000073876

GEO:

ALT: R73586
 MIN:
 XREF:

Sal Date	Type	Vol	Page	Inst	Deed Dt	Price	Value@Sale	Grantee	Grantor
3/12/2008					3/12/200	0	75000000	SILVER STAR POWER	NO OWNER ON FILE
1/1/1900					1/1/1900	0	0		
1/1/1900					1/1/1900	0	0		

Geo Quad: Aerial
 Map Id: 19-13-1
 Use: Agent
 Mortgage

ERATH CAD			
Appr By	Appr Dt	Chkd By	Chkd Dt
ANITA	4/24/2008		1/1/1900
User		Print Date / Time	
ANITA		3/1/2011 3:54:52 PM	

Grp# Imp Cls Year/Est Yr Sqrt Cost Buildings Features Cr% Dp Cd Dp% Fr% Ec% Cq% Adjusted Additional Lac% Total

Total Historical Selected	Total Rendered Selected	Total Appraised Selected	Total Calculated Selected	Total Depreciated Selected	Total Personal Value
		7,415,709			7,415,709

TP	Sic / Description	Grd	AqYr	CalYr	Rendered	Appraised	Historical	Calculated	Units	Unit Cst	Unit Amt	Only Cst	Depr Cost	Fct	Life	%Gd	Lac%	Idx	IdxYr	Sel	Selected
OT	4911/WIND FARM RENDERED VALUE	0			7415709	7415709								1	1	1			0	A	7,415,709

Lnd Cd	Units / Alt Units	Cpu	Cpu Cd	Mkt Cpu	Adj Codes	Adj%	Adj Amt	H	Mkt Value	Ptd	Spec Value
	2008					0	0				

Entity / Description	Exemption	Txbl Value	Tax Rate	Frz Yr	Ext Tax Levy
072 ERATH COUNTY		7,415,710	.002862		
909 LINGLEVILLE ISD		7,415,710	.010884		
RER ERATH ROAD & BRIDGE		7,415,710	.001053		
MTD MIDDLE TRINITY		7,415,710	.000015		

Impor Hs	Impor Non Hs	Land Hs	Land Non Hs	Prod Mkt	Per / Mln	Total Market	Prod Loss	Cap Loss	Assessed
0	0	0	0	0	0	7,415,710	0	0	7,415,710

Prod Code / Prod Units / Prod Cpu

PPPE Ndh Misc

Quick Link





Erath County Tax Office

ONLINE TAXES

Account Number: P81001E
 Owner Name: SILVER STAR POWER PARTNERS
 Address: BP AMERICA-PROPERTY TAXABLE
 PO BOX 3092
 HOUSTON TX 77253-0000

Map Company: Deferrial: No
 Law Suit: No
 Quarterly: No
 Bankruptcy: No
 CAD Number: P81001E
 Property Address: SILVER STAR WIND FARM
 Legal 1: CHIP 2008
 Legal 2:
 Legal 3:
 Legal 4:
 Property Type:
 Payment Plan: No

Year	Entity	Current Levy	Amount Due
2011	UNGLEVILLE ISD IAS	\$31,790.64	\$0.00
2010	UNGLEVILLE ISD IAS	\$30,850.41	\$0.00
2009	UNGLEVILLE ISD	\$542,837.37	\$0.00
2008	UNGLEVILLE ISD	\$194,771.25	\$0.00
Total due:			\$0.00

Click on the blue entity above to display the detail information of the corresponding year

Back to Data Search Menu

The information shown may not be the actual information recorded in the tax office, and may not include all amounts due to satisfy the account. Please contact the Tax Office (254-965-8630) or the Dublin Tax Office (254-445-4152) for complete payoff information. This information is current as of: 06/04/2012 20:00

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ABOUT US: CERTIFICATES

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 520 WEST COLLEGE
 STEPHENVILLE, TX 76401
 (254)965-8630
 karey@erath.tx.us



ERATH COUNTY DUBLIN TAX OFFICE
 219 S. GRAFTON
 DUBLIN, TX 76446
 (254)445-4152