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TEXAS BOARD OF LEGAL SPECIALIZATION

JUSTIN DEMERATH

December 16, 2015

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

RE: Application to the Beaumont Independent School District from ExxonMobil Oil Corporation
(**First Qualifying Year 2017, First Value Limitation Year 2019**)

To the Local Government Assistance & Economic Analysis Division:

By copy of this letter transmitting the application for review to the Comptroller's Office, the Beaumont Independent School District is notifying ExxonMobil Oil Corporation of its intent to consider the application for appraised value limitation on qualified property should a positive certificate be issued by the Comptroller. The Applicant submitted the Application to the school district on December 15, 2015. The Board voted to accept the application on December 15, 2015. The application has been determined complete as of December 16, 2015. The Applicant has provided the schedules in both electronic format and paper copies. The electronic copy is identical to the hard copy that will be hand delivered. The Applicant has requested that the value limitation begin in 2019. Please prepare the economic impact report.

A copy of the application will be submitted to the Jefferson County Appraisal District.

Sincerely,

Kevin O'Hanlon
School District Consultant

Cc: Jefferson County Appraisal District
ExxonMobil Oil Corporation

Application for Appraised Value Limitation on Qualified Property
(Tax Code, Chapter 313, Subchapter B or C)

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 hard copy of the completed application to the Comptroller in a three-ring binder with tabs, as indicated on page 9 of this application, 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 website. 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. For more information, see guidelines on Comptroller's website.

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. Pursuant to 9.1053(a)(1)(C), requested information shall be provided within 20 days of the date of the request. 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, issue a certificate for a limitation on appraised value 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 not later than the 150th 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 issue a certificate, complete the economic impact evaluation or consider the application at any time during the application review period.

Please visit the Comptroller's website to find out more about the program at www.texasahead.org/tax_programs/chapter313/. There are links to the Chapter 313 statute, rules, guidelines and forms. Information about minimum limitation values for particular districts and wage standards may also be found at that site.

SECTION 1: School District Information

1. Authorized School District Representative

December 15, 2015
Date Application Received by District

John	Frossard
First Name	Last Name

Superintendent
Title

Beaumont Independent School District
School District Name

3395 Harrison Avenue
Street Address

3395 Harrison Avenue
Mailing Address

Beaumont	TX	77706
City	State	ZIP

409-617-5000	409-617-5184
Phone Number	Fax Number
	jfrossa@bmtisd.com
Mobile Number *(optional)*	Email Address

2. Does the district authorize the consultant to provide and obtain information related to this application? .... ☑ Yes ☐ No

SECTION 1: School District Information *(continued)*

3. Authorized School District Consultant *(If Applicable)*

Kevin
First Name

O'Hanlon
Last Name

Partner
Title

O'Hanlon, McCollom & Demerath
Firm Name

512-494-9949
Phone Number

512-494-9919
Fax Number

Mobile Number *(optional)*

kohanlon808west.com
Email Address

4. On what date did the district determine this application complete? .... December 16, 2015

5. Has the district determined that the electronic copy and hard copy are identical? .... ☑ Yes ☐ No

SECTION 2: Applicant Information

1. Authorized Company Representative *(Applicant)*

Darren
First Name

Owen
Last Name

Property Tax Division Manager
Title

Exxon Mobil Oil Corporation
Organization

1735 Hughes Landing Blvd.
Street Address

P. O. Box 53
Mailing Address

Houston
City

TX
State

77001-0053
ZIP

832-624-5089
Phone Number

713-613-3514
Fax Number

Mobile Number *(optional)*

darren.d.owen@exxonmobil.com
Business Email Address

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

   2a. If yes, please fill out contact information for that person.

Craig
First Name

Mann
Last Name

Sr. Property Tax Agent
Title

Exxon Mobil Corporation
Organization

1735 Hughes Landing Blvd.
Street Address

P. O. Box 53
Mailing Address

Houston
City

TX
State

77001-0053
ZIP

832-624-5091
Phone Number

713-613-3514
Fax Number

Mobile Number *(optional)*

craig.e.mann@exxonmobil.com
Business Email Address

3. Does the applicant authorize the consultant to provide and obtain information related to this application? .... ☑ Yes ☐ No

SECTION 2: Applicant Information (continued)

4. Authorized Company Consultant *(If Applicable)*

Stephen
First Name

Kuntz
Last Name

Partner
Title

Norton Rose Fulbright
Firm Name

713-651-5241
Phone Number

713-651-5246
Fax Number

stephen.kuntz@nortonrosefulbright.com
Business Email Address

SECTION 3: Fees and Payments

1. Has an application fee been paid to the school district? .... ☑ Yes ☐ No

   The total fee shall be paid at time of the application is submitted to the school district. Any fees not accompanying the original application shall be considered supplemental payments.

   1a. If yes, attach in **Tab 2** proof of application fee paid to the school district.

For the purpose of questions 2 and 3, "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.

2. 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 ☐ N/A
3. 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 ☐ N/A

SECTION 4: Business Applicant Information

1. What is the legal name of the applicant under which this application is made? ExxonMobil Oil Corporation
2. List the Texas Taxpayer I.D. number of entity subject to Tax Code, Chapter 171 *(11 digits)* 11354015700
3. List the NAICS code 324110
4. Is the applicant a party to any other pending or active Chapter 313 agreements? .... ☑ Yes ☐ No

   4a. If yes, please list application number, name of school district and year of agreement

   Barbers Hill ISD-2013/#247, 2014/#264; Beaumont ISD-2004/#009; Goose Creek ISD-2013/#242, 2014/#265

SECTION 5: Applicant Business Structure

1. Identify Business Organization of Applicant *(corporation, limited liability corporation, etc)* Corporation
2. Is applicant a combined group, or comprised of members of a combined group, as defined by Tax Code §171.0001(7)? ...... ☑ Yes ☐ No

   2a. If yes, attach in **Tab 3** a copy of Texas Comptroller Franchise Tax Form No. 05-165, No. 05-166, or any other documentation from the Franchise Tax Division to demonstrate the applicant's combined group membership and contact information.
3. Is the applicant current on all tax payments due to the State of Texas? .... ☑ Yes ☐ No
4. Are all applicant members of the combined group current on all tax payments due to the State of Texas? .... ☑ Yes ☐ No ☐ N/A
5. If the answer to question 3 or 4 is no, please explain and/or disclose any history of default, delinquencies and/or any material litigation, including litigation involving the State of Texas. *(If necessary, attach explanation in **Tab 3**)*

SECTION 6: Eligibility Under Tax Code Chapter 313.024

1. Are you an entity subject to the tax under Tax Code, Chapter 171? ☑ Yes ☐ No
2. The property will be used for 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
   - (9) a Texas Priority Project, as defined by 313.024(e)(7) and TAC 9.1051 ☐ Yes ☑ No
3. Are you requesting that any of the land be classified as qualified investment? ☐ Yes ☑ No
4. Will any of the proposed qualified investment be leased under a capitalized lease? ☐ Yes ☑ No
5. Will any of the proposed qualified investment be leased under an operating lease? ☐ Yes ☑ No
6. Are you including property that is owned by a person other than the applicant? ☐ Yes ☑ No
7. 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

SECTION 7: Project Description

1. In **Tab 4**, attach 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.
2. Check the project characteristics that apply to the proposed project:
   - ☑ Land has no existing improvements
   - ☐ Land has existing improvements *(complete Section 13)*
   - ☐ Expansion of existing operation on the land *(complete Section 13)*
   - ☐ Relocation within Texas

SECTION 8: Limitation as Determining Factor

1. Does the applicant currently own the land on which the proposed project will occur? ☑ Yes ☐ No
2. Has the applicant entered into any agreements, contracts or letters of intent related to the proposed project? ☐ Yes ☑ No
3. Does the applicant have current business activities at the location where the proposed project will occur? ☑ Yes ☐ No
4. Has the applicant made public statements in SEC filings or other documents regarding its intentions regarding the proposed project location? ☐ Yes ☑ No
5. Has the applicant received any local or state permits for activities on the proposed project site? ☐ Yes ☑ No
6. Has the applicant received commitments for state or local incentives for activities at the proposed project site? ☐ Yes ☑ No
7. Is the applicant evaluating other locations not in Texas for the proposed project? ☑ Yes ☐ No
8. Has the applicant provided capital investment or return on investment information for the proposed project in comparison with other alternative investment opportunities? ☐ Yes ☑ No
9. Has the applicant provided information related to the applicant's inputs, transportation and markets for the proposed project? ☐ Yes ☑ No
10. Are you submitting information to assist in the determination as to whether the limitation on appraised value is a determining factor in the applicant's decision to invest capital and construct the project in Texas? ☑ Yes ☐ No

Chapter 313.026(e) states "the applicant may submit information to the Comptroller that would provide a basis for an affirmative determination under Subsection (c)(2)." If you answered "yes" to any of the questions in Section 8, attach supporting information in Tab 5.

SECTION 9: Projected Timeline

1. Application approval by school board: April, 2016
2. Commencement of construction: Qtr 3, 2016
3. Beginning of qualifying time period: January 1, 2017
4. First year of limitation: 2019
5. Begin hiring new employees: Qtr 3, 2017
6. Commencement of commercial operations: Qtr. 1, 2018
7. 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.
8. When do you anticipate the new buildings or improvements will be placed in service? Qtr. 1, 2018

SECTION 10: The Property

1. Identify county or counties in which the proposed project will be located: Jefferson County
2. Identify Central Appraisal District (CAD) that will be responsible for appraising the property: Jefferson County Appraisal District
3. Will this CAD be acting on behalf of another CAD to appraise this property? ☐ Yes ☑ No
4. List all taxing entities that have jurisdiction for the property, the portion of project within each entity and tax rates for each entity:

   County: Jefferson Co./$0.365/100% *(Name, tax rate and percent of project)*

   City: None *(Name, tax rate and percent of project)*

   Hospital District: None *(Name, tax rate and percent of project)*

   Water District: None *(Name, tax rate and percent of project)*

   Other *(describe)*: See Tab 6 *(Name, tax rate and percent of project)*

   Other *(describe)*: See Tab 6 *(Name, tax rate and percent of project)*
5. Is the project located entirely within the ISD listed in Section 1? ☑ Yes ☐ No

   5a. If no, attach in **Tab 6** additional information on the project scope and size to assist in the economic analysis.
6. Did you receive a determination from the Texas Economic Development and Tourism Office that this proposed project and at least one other project seeking a limitation agreement constitute a single unified project (SUP), as allowed in §313.024(d-2)? ☐ Yes ☑ No

   6a. If yes, attach in **Tab 6** supporting documentation from the Office of the Governor.

SECTION 11: 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 Subchapter B or Subchapter C, and the taxable value of the property within the school district. For assistance in determining estimates of these minimums, access the Comptroller's website at **www.texasahead.org/tax_programs/chapter313/**.

1. At the time of application, what is the estimated minimum qualified investment required for this school district? $30,000,000
2. What is the amount of appraised value limitation for which you are applying? $30,000,000

   Note: The property value limitation amount is based on property values available at the time of application and may change prior to the execution of any final agreement.
3. Does the qualified investment meet the requirements of Tax Code §313.021(1)? ☑ Yes ☐ No
4. Attach a description of the qualified investment [See §313.021(1).] The description must include:
   a. 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 (**Tab 7**);
   b. a description of any new buildings, proposed new improvements or personal property which you intend to include as part of your minimum qualified investment (**Tab 7**); and
   c. a detailed map of the qualified investment showing location of tangible personal property to be placed in service during the qualifying time period and buildings to be constructed during the qualifying time period, with vicinity map (**Tab 11**).
5. Do you intend to make at least the minimum qualified investment required by Tax Code §313.023 (or §313.053 for Subchapter C school districts) for the relevant school district category during the qualifying time period? ☑ Yes ☐ No

SECTION 12: Qualified Property

1. Attach a detailed description of the qualified property. [See §313.021(2)] (If qualified investment describes qualified property exactly, you may skip items a, b and c below.) The description must include:
   - 1a. 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 (**Tab 8**);
   - 1b. a description of any new buildings, proposed new improvements or personal property which you intend to include as part of your qualified property (**Tab 8**); and
   - 1c. a map of the qualified property showing location of new buildings or new improvements with vicinity map (**Tab 11**).
2. Is the land upon which the new buildings or new improvements will be built part of the qualified property described by §313.021(2)(A)? .... ☐ Yes ☑ No
   - 2a. If yes, attach complete documentation including:
     - a. legal description of the land (**Tab 9**);
     - b. each existing appraisal parcel number of the land on which the new improvements will be constructed, regardless of whether or not all of the land described in the current parcel will become qualified property (**Tab 9**);
     - c. owner (**Tab 9**);
     - d. the current taxable value of the land. Attach estimate if land is part of larger parcel (**Tab 9**); and
     - e. a detailed map showing the location of the land with vicinity map (**Tab 11**).
3. Is the land on which you propose new construction or new 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
   - 3a. If yes, attach the applicable supporting documentation:
     - a. evidence that the area qualifies as a enterprise zone as defined by the Governor's Office (**Tab 16**);
     - b. legal description of reinvestment zone (**Tab 16**);
     - c. order, resolution or ordinance establishing the reinvestment zone (**Tab 16**);
     - d. guidelines and criteria for creating the zone (**Tab 16**); and
     - e. a map of the reinvestment zone or enterprise zone boundaries with vicinity map (**Tab 11**)
   - 3b. If no, submit detailed description of proposed reinvestment zone or enterprise zone with a map indicating the boundaries of the zone on which you propose new construction or new improvements to the Comptroller's office within 30 days of the application date. What is the anticipated date on which you will submit final proof of a reinvestment zone or enterprise zone? .... January 2016

SECTION 13: Information on Property Not Eligible to Become Qualified Property

1. In **Tab 10**, attach a specific and detailed description of all **existing property**. This includes buildings and improvements existing as of the application review start date (the date the application is determined to be complete by the Comptroller). The description must provide sufficient detail to locate all existing property on the land that will be subject to the agreement and distinguish existing property from future proposed property.

2. In **Tab 10**, attach a specific and detailed description of all **proposed new property that will not become new improvements** as defined by TAC 9.1051. This includes proposed property that: functionally replaces existing or demolished/removed property; is used to maintain, refurbish, renovate, modify or upgrade existing property; or is affixed to existing property; or is otherwise ineligible to become qualified property. The description must provide sufficient detail to distinguish existing property (question 1) and all proposed new property that cannot become qualified property from proposed qualified property that will be subject to the agreement (as described in Section 12 of this application).

3. For the property not eligible to become qualified property listed in response to questions 1 and 2 of this section, provide the following supporting information in **Tab 10**:
   - a. maps and/or detailed site plan;
   - b. surveys;
   - c. appraisal district values and parcel numbers;
   - d. inventory lists;
   - e. existing and proposed property lists;
   - f. model and serial numbers of existing property; or
   - g. other information of sufficient detail and description.

4. Total estimated market value of existing property (that property described in response to question 1): .... $ 0

5. In **Tab 10**, include an appraisal value by the CAD of all the buildings and improvements existing as of a date within 15 days of the date the application is received by the school district.

6. Total estimated market value of proposed property not eligible to become qualified property *(that property described in response to question 2)*: .... $ 0

Note: Investment for the property listed in question 2 may count towards qualified investment in Column C of Schedules A-1 and A-2, if it meets the requirements of 313.021(1). Such property cannot become qualified property on Schedule B.

See Tab 16 for more information.

SECTION 14: Wage and Employment Information

1. 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

2. What is the last complete calendar quarter before application review start date:
   ☐ First Quarter ☐ Second Quarter ☑ Third Quarter ☐ Fourth Quarter of 2015 *(year)*

3. 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 Texas Workforce Commission (TWC)? 1,549

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

4. What is the number of new qualifying jobs you are committing to create? 5

5. What is the number of new non-qualifying jobs you are estimating you will create? 0

6. Do you intend to request that the governing body waive the minimum new qualifying job creation requirement, as provided under Tax Code §313.025(f-1)? .... ☑ Yes ☐ No

   6a. If yes, attach evidence in **Tab 12** documenting that the new qualifying job creation requirement above exceeds the number of employees necessary for the operation, according to industry standards.

7. Attach in **Tab 13** the four most recent quarters of data for each wage calculation below, including documentation from the TWC website. 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(21) and (22).

   a. Average weekly wage for all jobs (all industries) in the county is 1,031.75

   b. 110% of the average weekly wage for manufacturing jobs in the county is 2,093.30

   c. 110% of the average weekly wage for manufacturing jobs in the region is 1,285.18

8. Which Tax Code section are you using to estimate the qualifying job wage standard required for this project? .... ☐ §313.021(5)(A) or ☑ §313.021(5)(B)

9. What is the minimum required annual wage for each qualifying job based on the qualified property? 66,289.40

10. What is the annual wage you are committing to pay for each of the new qualifying jobs you create on the qualified property? 66,289.40

11. Will the qualifying jobs meet all minimum requirements set out in Tax Code §313.021(3)? .... ☑ Yes ☐ No

12. Do you intend to satisfy the minimum qualifying job requirement through a determination of cumulative economic benefits to the state as provided by §313.021(3)(F)? .... ☐ Yes ☑ No

    12a. If yes, attach in **Tab 12** supporting documentation from the TWC, pursuant to §313.021(3)(F).

13. Do you intend to rely on the project being part of a single unified project, as allowed in §313.024(d-2), in meeting the qualifying job requirements? .... ☐ Yes ☑ No

    13a. If yes, attach in **Tab 6** supporting documentation including a list of qualifying jobs in the other school district(s).

SECTION 15: Economic Impact

1. Complete and attach Schedules A1, A2, B, C, and D in **Tab 14**. Note: Excel spreadsheet versions of schedules are available for download and printing at URL listed below.

2. Attach an Economic Impact Analysis, if supplied by other than the Comptroller's Office, in **Tab 15**. *(not required)*

3. If there are any other payments made in the state or economic information that you believe should be included in the economic analysis, attach a separate schedule showing the amount for each year affected, including an explanation, in **Tab 15**.

SECTION 16: Authorized Signatures and Applicant Certification

After the application and schedules are complete, an authorized representative from the school district and the business should review the application documents and complete this authorization page. Attach the completed authorization page in **Tab 17**. **NOTE:** If you amend your application, you will need to obtain new signatures and resubmit this page, Section 16, with the amendment request.

1. Authorized School District Representative Signature

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.

print here John Frossard
Print Name *(Authorized School District Representative)*

Superintendent
Title

sign here [signature]
Signature *(Authorized School District Representative)*

12/15/15
Date

2. Authorized Company Representative (Applicant) Signature and Notarization

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 and schedules 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.

print here Darren D. Owen
Print Name *(Authorized Company Representative (Applicant))*

Property Tax Division Manager
Title

sign here [signature]
Signature *(Authorized Company Representative (Applicant))*

12/10/2015
Date

NOTARY PUBLIC STATE OF TEXAS
Linda R. Araiza
Commission Expires
10-30-2016

(Notary Seal)

GIVEN under my hand and seal of office this, the

10th day of December, 2015

Linda R. Araiza
Notary Public in and for the State of Texas

My Commission expires: 10-30-2016

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.

APPLICATION TAB ORDER FOR REQUESTED ATTACHMENTS	
TAB	**ATTACHMENT**
1	Pages 1 through 11 of Application
2	Proof of Payment of Application Fee
3	Documentation of Combined Group membership under Texas Tax Code 171.0001(7), history of tax default, delinquencies and/or material litigation *(if applicable)*
4	Detailed description of the project
5	Documentation to assist in determining if limitation is a determining factor
6	Description of how project is located in more than one district, including list of percentage in each district and, if determined to be a single unified project, documentation from the Office of the Governor *(if applicable)*
7	Description of Qualified Investment
8	Description of Qualified Property
9	Description of Land
10	Description of all property not eligible to become qualified property *(if applicable)*
11	Maps that clearly show: a) Project vicinity b) Qualified investment including location of tangible personal propertry to be placed in service during the qualifying time period and buildings to be constructed during the qualifying time period c) Qualified property including location of new buildings or new improvements d) Existing property e) Land location within vicinity map f) Reinvestment or Enterprise Zone within vicinity map, showing the actual or proposed boundaries and size **Note:** Electronic maps should be high resolution files. Include map legends/markers.
12	Request for Waiver of Job Creation Requirement and supporting information *(if applicable)*
13	Calculation of three possible wage requirements with TWC documentation
14	Schedules A1, A2, B, C and D completed and signed Economic Impact *(if applicable)*
15	Economic Impact Analysis, other payments made in the state or other economic information *(if applicable)*
16	Description of Reinvestment or Enterprise Zone, including: a) evidence that the area qualifies as a enterprise zone as defined by the Governor's Office b) legal description of reinvestment zone* c) order, resolution or ordinance establishing the reinvestment zone* d) guidelines and criteria for creating the zone* *** To be submitted with application or before date of final application approval by school board**
17	Signature and Certification page, signed and dated by Authorized School District Representative and Authorized Company Representative *(applicant)*

TAB 1

Pages 1 through 9 of Application

TAB 2

Proof of Payment of Application Fee

See Attached

Proof of payment of filing fee received by the Comptroller of Public Accounts per TAC Rule §9.1054 (b)(5)

(Page Inserted by Office of Texas Comptroller of Public Accounts)

TAB 3

Documentation of Combined Group Membership under Texas Tax Code 171.0001(7), History of Tax Default, Delinquencies and/or Material Litigation *(if applicable)*

ExxonMobil Oil Corporation is a member of a combined group. See attached Form No. 05-165.

Documentation of combined group received by the Texas Comptroller of Public Accounts

TAB 4

Detailed Description of Proposed Project

In Tab 4, attach 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.

ExxonMobil Oil Corporation ("ExxonMobil" or the "Applicant") proposes to construct a new SCANfining (Selective Cat Naphtha hydrofining) processing unit facility in Jefferson County, Texas, on unimproved land within the Applicant's existing Beaumont, Texas, Refinery Complex (the "Project"). The proposed Project facility would employ a hydroprocessing technology utilizing a proprietary catalyst to produce high-quality, ultra-low sulfur fuels.

The proposed improvements for which the tax limitation is sought will include all process facilities, infrastructure and auxiliary equipment, including but not limited to, recycle compressors, reactors, 2-stage furnaces, cooling towers, tower heat exchangers, drums, scrubbers, pumps, analyzers, stabilizer tower, instrumentation and control, fractionation units, utilities service upgrades, on-site piping and tie-ins, flare system, building, and condensers and any other infrastructure additions related to the processing unit facility.

The Applicant currently estimates that construction of the Project would commence in the third quarter of 2016 and would take approximately one and a half years to complete, with commercial operations currently estimated to begin in the first quarter of 2018.

TAB 5

Documentation that the Limitation on Appraised Value is a Determining Factor in the Decision to Invest Capital and Construct the Project in Texas

Chapter 313.026(e) states "the applicant may submit information to the Comptroller that would provide a basis for an affirmative determination under Subsection (c)(2)." If you answered "yes" to any of the questions in Section 8, attach supporting information in Tab 5.

The Applicant is a wholly-owned subsidiary of Exxon Mobil Corporation, one of the largest integrated international oil and gas companies in the world with operations in more than 200 countries. As such, the Applicant competes with other members of the Exxon Mobil Corporation group for approval of a portion of the group's capital investment budget to fund the capital investment necessary to construct the Project. Moreover, the Exxon Mobil Corporation group has the ability to invest, locate and develop new projects, such as the one that is the subject of this application, in numerous locations throughout the world.

The Applicant owns and operates the Beaumont Refinery Complex where the Project would be sited on unimproved land if the Beaumont Refinery Complex location were chosen as the site for the Project.

ExxonMobil takes a disciplined, long-term approach to investing, regardless of the economic cycle and the geographic location. We consistently seek new global investment opportunities that create value for our shareholders. Our business model is to conduct an extensive evaluation before we make any final investment decision. A project team is evaluating these opportunities with a focus on global logistic capabilities, efficiency, scale and site integration. The proposed new facility could be constructed at any of our North American-based refining locations in our continued efforts to produce high-quality, ultra-low sulfur fuels to meet the world's growing demand for such quality products. The alternative North American refining sites are located in Baton Rouge (LA), Joliet (IL), Billings, (MT), Sarnia, Ontario (Canada), and Edmonton, Alberta (Canada).

Competitive abatement programs for the proposed new facility exist in alternative locations. The impact of the property tax burden on the economic return of the proposed new facility is a critical factor in the Applicant's site selection evaluation and decision, as well as in obtaining approval for the Project internally within the Exxon Mobil Corporation group. For the tax year 2015, Beaumont ISD's maintenance and operations (M&O) tax rate represents over 50% of the total property tax burden imposed on taxable property located at the Beaumont location. Consequently, a limitation on appraised value under Chapter 313 of the Texas Tax Code is a determining factor in the Applicant's decision to invest capital and construct the Project in the State of Texas.

TAB 6

Project Location within Single or Multiple School Districts

Description of how project is located in more than one district, including list of percentage in each district and, if determined to be a single unified project, documentation from the Office of the Governor (if applicable)

The project is located entirely within the boundaries of Beaumont ISD. The project is also located 100% in the following taxing entities and the 2015 tax rate is shown below for each:

1)	Jefferson County	$0.365000
2)	Sabine-Neches Navigation District	$0.091640
3)	Port of Beaumont	$0.067278
4)	Beaumont ISD	$1.315000

TAB 7

Description of Qualified Investment

ExxonMobil Oil Corporation ("ExxonMobil" or the "Applicant") proposes to construct a new SCANfining (Selective Cat Naphtha hydrofining) processing unit facility in Jefferson County, Texas, on unimproved land within the Applicant's existing Beaumont, Texas, Refinery Complex (the "Project"). The proposed Project facility would employ a hydroprocessing technology utilizing a proprietary catalyst to produce high-quality, ultra-low sulfur fuels.

The proposed improvements for which the tax limitation is sought will include all process facilities, infrastructure and auxiliary equipment and any other infrastructure additions related to the processing unit facility, including but not limited to:

Recycle Compressors
Reactors
2-Stage Furnaces
Cooling Towers
Tower Heat Exchangers
Drums
Scrubbers
Pumps
Analyzers
Stabilizer Tower
Instrumentation & Controls
Fractionation Units
Utilities Service upgrade
On-site Piping / Tie-ins
Flare System
Building
Condensers

TAB 8

Description of Qualified Property

ExxonMobil Oil Corporation ("ExxonMobil" or the "Applicant") proposes to construct a new SCANfining (Selective Cat Naphtha hydrofining) processing unit facility in Jefferson County, Texas, on unimproved land within the Applicant's existing Beaumont, Texas, Refinery Complex (the "Project"). The proposed Project facility would employ a hydroprocessing technology utilizing a proprietary catalyst to produce high-quality, ultra-low sulfur fuels.

The proposed improvements for which the tax limitation is sought will include all process facilities, infrastructure and auxiliary equipment and any other infrastructure additions related to the processing unit facility, including but not limited to:

Recycle Compressors
Reactors
2-Stage Furnaces
Cooling Towers
Tower Heat Exchangers
Drums
Scrubbers
Pumps
Analyzers
Stabilizer Tower
Instrumentation & Controls
Fractionation Units
Utilities Service upgrade
On-site Piping / Tie-ins
Flare System
Building
Condensers

TAB 9

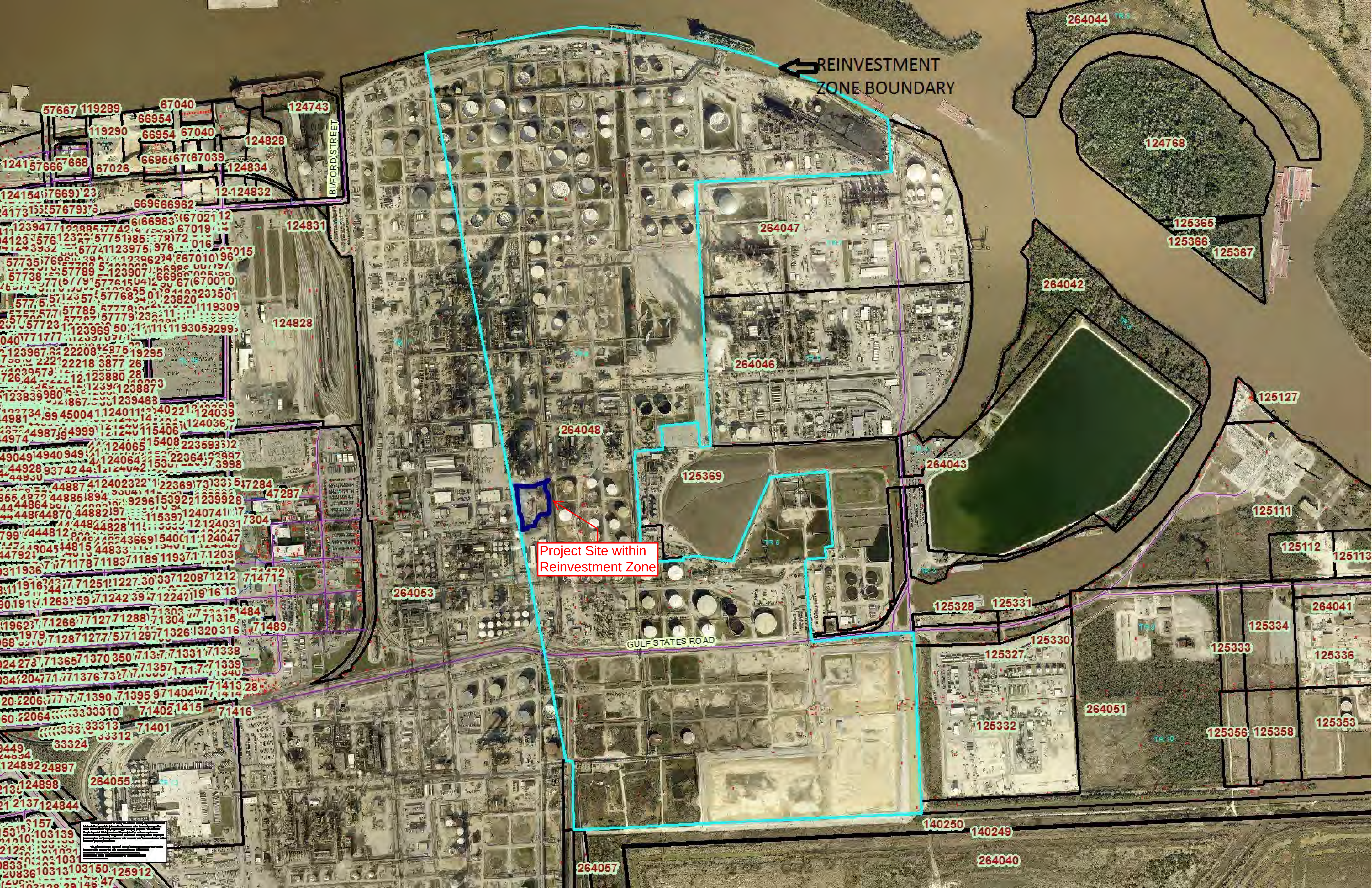
Description of Land

The unimproved land on which the project will be located is a part of a larger parcel identified on the appraisal records of the Jefferson County Appraisal District ("JCAD") by the following account:

> **Property ID No. 264048 and Geographic ID No. 019710-000-000800-00000-6 and containing approximately 407.12 acres.**

See attached JCAD map and JCAD account details.

The land will not be qualified property for purposes of this Application.



REINVESTMENT ZONE BOUNDARY
Project Site within Reinvestment Zone
BUFORD STREET
GULF STATES ROAD
264044
124768
125365
125366
125367
264047
264042
264046
125127
264048
264043
125369
125111
125112
125113
264053
125328
125331
264041
125330
125327
125334
125333
125336
264051
125332
125356
125358
125353
140250
140249
264040
264057
124743
124828
124834
124831
264055

Jefferson CAD

Property Search Results > 264048 EXXONMOBIL CORP for Year 2015

Property

Account

Property ID:	264048	Legal Description:	TRACT 8 EXXON MOBIL 407.119AC
Geographic ID:	019710-000-000800-00000-6	Agent Code:	
Type:	Real		
Property Use Code:	F5		
Property Use Description:	OPERATING UNITS ACREAGE		

Location

Address:	TX	Mapsco:	101-01
Neighborhood:		Map ID:	0
Neighborhood CD:			

Owner

Name:	EXXONMOBIL CORP	Owner ID:	431428
Mailing Address:	% PROPERTY TAX DIVISION PO BOX 53 HOUSTON, TX 77001-0053	% Ownership:	100.0000000000%
		Exemptions:	

Values

(+) Improvement Homesite Value:	+	$0		
(+) Improvement Non-Homesite Value:	+	$0		
(+) Land Homesite Value:	+	$0		
(+) Land Non-Homesite Value:	+	$7,466,760	Ag / Timber Use Value	
(+) Agricultural Market Valuation:	+	$0		$0
(+) Timber Market Valuation:	+	$0		$0

(=) Market Value:	=	$7,466,760		
(–) Ag or Timber Use Value Reduction:	–	$0		

(=) Appraised Value:	=	$7,466,760		
(–) HS Cap:	–	$0		

(=) Assessed Value:	=	$7,466,760		

Taxing Jurisdiction

Owner: EXXONMOBIL CORP
% Ownership: 100.0000000000%
Total Value: $7,466,760

Entity	Description	Tax Rate	Appraised Value	Taxable Value	Estimated Tax
101	BEAUMONT INDEPENDENT SCHOOL DISTRICT	1.315000	$7,466,760	$7,466,760	$98,187.89
341	PORT OF BEAUMONT	0.067278	$7,466,760	$7,466,760	$5,023.49
755	SABINE-NECHES NAVIGATION DIST	0.091640	$7,466,760	$7,466,760	$6,842.54
901	JEFFERSON COUNTY	0.365000	$7,466,760	$7,466,760	$27,253.67
A59	FARM AND LATERAL ROAD	0.000000	$7,466,760	$7,466,760	$0.00
CAD	JEFFERSON CO APPRAISAL DISTRICT	0.000000	$7,466,760	$7,466,760	$0.00
T341	TIF PORT OF BMT	0.000000	$7,466,760	$7,466,760	$0.00
	Total Tax Rate:	1.838918			
				Taxes w/Current Exemptions:	$137,307.59
				Taxes w/o Exemptions:	$137,307.59

Improvement / Building

No improvements exist for this property.

Land

#	Type	Description	Acres	Sqft	Eff Front	Eff Depth	Market Value	Prod. Value
1	A1	Acres Style Type	59.2950	2583108.00	0.00	0.00	$2,075,330	$0
2	A1	Acres Style Type	347.8340	15151474.80	0.00	0.00	$5,391,430	$0

Roll Value History

Year	Improvements	Land Market	Ag Valuation	Appraised	HS Cap	Assessed
2016	N/A	N/A	N/A	N/A	N/A	N/A
2015	$0	$7,466,760	0	7,466,760	$0	$7,466,760
2014	$0	$7,466,760	0	7,466,760	$0	$7,466,760
2013	$0	$7,466,760	0	7,466,760	$0	$7,466,760
2012	$0	$7,466,760	0	7,466,760	$0	$7,466,760

Deed History - (Last 3 Deed Transactions)

#	Deed Date	Type	Description	Grantor	Grantee	Volume	Page	Deed Number

Questions Please Call (409) 840-9944

Website version: 1.2.2.2

Database last updated on: 11/30/2015 11:54 PM

This site only supports Internet Explorer 6+, Netscape 7+ and Firefox 1.5+.

TAB 10

Description of All Property Not Eligible to Become Qualified Property (if applicable)

None – Not applicable.

The Applicant owns and operates the Beaumont Refinery Complex where the Project would be sited on unimproved land if the Beaumont Refinery Complex location were chosen as the site for the Project.

All existing property outside the Project site and inside the boundary of the reinvestment zone is specifically excluded from this application.

TAB 11

Maps that show:

a) Project vicinity

b) Qualified investment including location of tangible personal property to be placed in service during the qualifying time period and buildings to be constructed during the qualifying time period

c) Qualified property including location of new buildings or new improvements

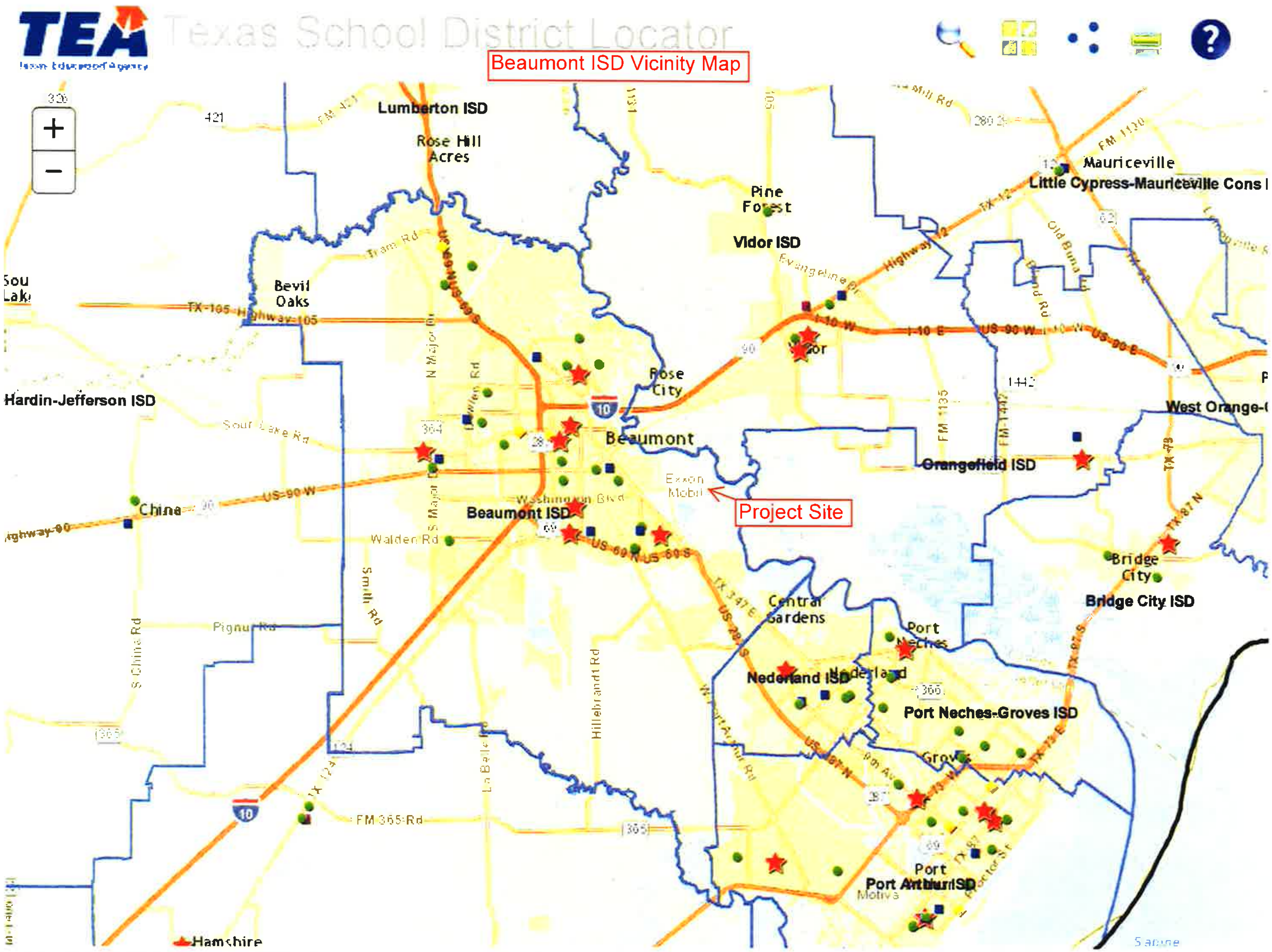
d) Existing property

e) Land location within vicinity map

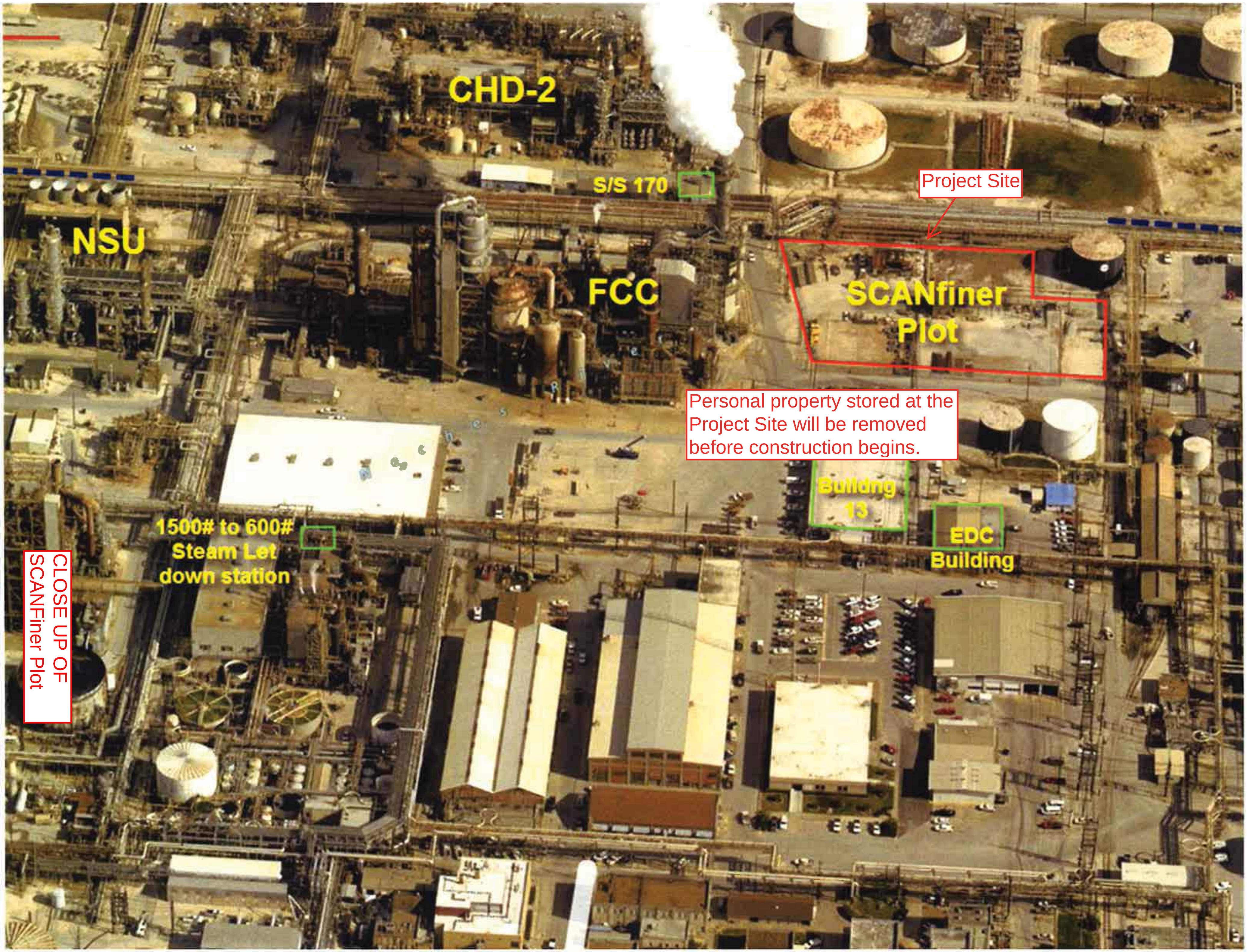
f) Reinvestment or Enterprise Zone within vicinity map, showing the actual or proposed boundaries and size

See attached maps

ExxonMobil Beaumont
Refinery Complex
Morgan Park
Vidor
Parkdale Mall
Rose City
Neches River
Beaumont
Lamar University
Tyrrell Park
105
10
96
380
90
124


TEA
Texas School District Locator
Beaumont ISD Vicinity Map
Lumberton ISD
Rose Hill Acres
Pine Forest
Vidor ISD
Mauriceville
Little Cypress-Mauriceville Cons I
Bevil Oaks
Hardin-Jefferson ISD
Rose City
Beaumont
Exxon Mobil
Project Site
Orangefield ISD
West Orange-
China
Beaumont ISD
Bridge City
Bridge City ISD
Central Gardens
Port Neches
Nederland ISD
Nederland
Port Neches-Groves ISD
Groves
Port
Port Arthur ISD
Motiva
Hamshire
TX-105 Highway 105
US-90 W
I-10 E
I-10 W
US-90 E
Highway 12
TX-12
FM 1130
FM 1135
FM 1442
TX 87 N
TX 73 E
TX 347 E
US 69 N
US 69 S
US 287 N
Washington Blvd
Walden Rd
Smith Rd
Pignut Rd
S China Rd
Sour Lake Rd
N Major Dr
S Major Dr
Tram Rd
Dowlen Rd
Hillebrandt Rd
La Belle Rd
FM 365 Rd
W Port Arthur Rd
Old Buna Rd
Evangeline Dr
Proctor St
9th Ave
Sabine


Map of Project
Within
Reinvestment
Zone Boundary
REINVESTMENT
ZONE BOUNDARY
SCANFiner Plot
LF STATES ROAD
BUFORD STREET
124768
125365
125366
125367
264044
264042
264043
264041
125336
125353
125112
125111
125334
125358
125333
125356
264051
125330
125331
125327
125332
125328
140249
140250
264040
264047
264046
125369
264048
264053
264057
124743
124831
124828
124834
264065


CHD-2
S/S 170
Project Site
NSU
FCC
SCANfiner Plot
Personal property stored at the Project Site will be removed before construction begins.
Buildng 13
EDC Building
1500# to 600# Steam Let down station
CLOSE UP OF SCANFiner Plot

TAB 12

Request for Waiver of Job Creation Requirement and supporting information *(if applicable)*

See attached.

ExxonMobil Oil Corporation
1735 Hughes Landing Blvd.
P. O. Box 53
Houston, Texas 77001-0053

December 10, 2015

Dr. John W. Frossard
Superintendent
Beaumont Independent School District
3395 Harrison Avenue
Beaumont, Texas 77706

Re: Chapter 313 Job Waiver Request

Dear Dr. Frossard:

ExxonMobil Oil Corporation ("ExxonMobil") respectfully requests that the Beaumont Independent School District's Board of Managers waive the minimum new job requirement provision as allowed by Section 313.025(f-1) of the Texas Tax Code. This waiver would be based on the school district's Board of Managers findings that the minimum new 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.

ExxonMobil requests that the Beaumont Independent School District make such findings and waive the job creation requirement for 10 new permanent jobs. The processing unit facility project creates a large number of full and part-time, although 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.

ExxonMobil and its affiliates operate 37 refineries in 21 countries and is the largest refiner in the world. As a leading global refiner, ExxonMobil has determined that locating the processing unit facility at ExxonMobil's Beaumont, Texas, Refinery Complex will require the creation of five new jobs. The number of jobs specified in this application is in line with the industry standards for a processing unit facility of this type, scope and size. Accordingly, in line with industry standards for job requirements, ExxonMobil has committed to create 5 total new permanent jobs for the project, all of which will be in Beaumont ISD.

Sincerely,

Darren D. Owen
Property Tax Division Manager

TAB 13

Calculation of three possible wage requirements with TWC documentation

A. The average weekly wage for all jobs (all industries) in Jefferson County

$1,031.75

B. 110% of the average weekly wage for manufacturing jobs in Jefferson County

$2,093.30

C. 110% of the average manufacturing wage for the South East Texas Regional Planning Commission Council of Government region

$1,285.18

See attachments

Tab 13

Calculation of Wage Requirements

Jefferson Co., S. E. TX, Gulf Coast

Year	Period Quarter	Area	Industry	Avg. Weekly Wages
2014	3	Jefferson County	Total-All	$969
2014	4	Jefferson County	Total-All	$1,079
2015	1	Jefferson County	Total-All	$1,078
2015	2	Jefferson County	Total-All	$1,001

Chapter 313 calculation: Average of most recent 4 Qtrs. **$1,031.75**

Year	Period Quarter	Area	Industry	Avg. Weekly Wages
2014	3	Jefferson County	Manufacturing	$1,753
2014	4	Jefferson County	Manufacturing	$1,873
2015	1	Jefferson County	Manufacturing	$2,176
2015	2	Jefferson County	Manufacturing	$1,810

Average of most recent 4 Qtrs. $1,903.00

Chapter 313 calculation: 110% of weekly avg. **$2,093.30**

Year	Month	Region	Annual Wage
2014	July	South East Texas Regional Planning Commission	$60,754

Chapter 313 calculation: 110% of annual wage **$66,829.40**

Weekly Wage **$1,285.18**

Quarterly Employment and Wages (QCEW)

Back

Page 1 of 1 (40 results/page)

Year	Period	Area	Ownership	Division	Level	Ind Code	Industry	Avg Weekly Wages
2014	3rd Qtr	Jefferson County	Total All	00	0	10	Total, All Industries	$969
2014	4th Qtr	Jefferson County	Total All	00	0	10	Total, All Industries	$1,079
2015	1st Qtr	Jefferson County	Total All	00	0	10	Total, All Industries	$1,078
2015	2nd Qtr	Jefferson County	Total All	00	0	10	Total, All Industries	$1,001

$ 4,127.00
÷ 4
$ 1,031.75

x 52 weeks
$53,651.00

Quarterly Employment and Wages (QCEW)

Back

Page 1 of 1 (40 results/page)

Year	Period	Area	Ownership	Division	Level	Ind Code	Industry	Avg Weekly Wages
2014	3rd Qtr	Jefferson County	Total All	31	2	31-33	Manufacturing	$1,753
2014	4th Qtr	Jefferson County	Total All	31	2	31-33	Manufacturing	$1,873
2015	1st Qtr	Jefferson County	Total All	31	2	31-33	Manufacturing	$2,176
2015	2nd Qtr	Jefferson County	Total All	31	2	31-33	Manufacturing	$1,810

$ 7,612.00
÷ 4
$ 1,903.00
x 110%
$ 2,093.30

x 52 weeks
$108,851.60

2014 Manufacturing Average Wages by Council of Government Region
Wages for All Occupations

COG	Wages Hourly	Wages Annual
Texas	**$24.18**	**$50,305**
1. Panhandle Regional Planning Commission	$21.07	$43,821
2. South Plains Association of Governments	$16.75	$34,834
3. NORTEX Regional Planning Commission	$20.23	$42,077
4. North Central Texas Council of Governments	$25.32	$52,672
5. Ark-Tex Council of Governments	$17.80	$37,017
6. East Texas Council of Governments	$19.87	$41,332
7. West Central Texas Council of Governments	$19.41	$40,365
8. Rio Grande Council of Governments	$17.82	$37,063
9. Permian Basin Regional Planning Commission	$23.65	$49,196
10. Concho Valley Council of Governments	$18.70	$38,886
11. Heart of Texas Council of Governments	$20.98	$43,636
12. Capital Area Council of Governments	$28.34	$58,937
13. Brazos Valley Council of Governments	$17.57	$36,547
14. Deep East Texas Council of Governments	$17.76	$36,939
~~15. South~~ East Texas Regional Planning Commission	$29.21	$60,754
16. Houston-Galveston Area Council	$26.21	$54,524
17. Golden Crescent Regional Planning Commission	$23.31	$48,487
18. Alamo Area Council of Governments	$19.46	$40,477
19. South Texas Development Council	$13.91	$28,923
20. Coastal Bend Council of Governments	$25.12	$52,240
21. Lower Rio Grande Valley Development Council	$16.25	$33,808
22. Texoma Council of Governments	$20.51	$42,668
23. Central Texas Council of Governments	$18.02	$37,486
24. Middle Rio Grande Development Council	$20.02	$41,646

Source: Texas Occupational Employment and Wages

Data published: July 2015

Data published annually, next update will be July 31, 2016

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.

TAB 14

Schedules A1, A2, B, C and D

See attachments

Schedule A1: Total Investment for Economic Impact (through the Qualifying Time Period)

Date 12/10/15
Applicant Name Exxon Mobil Oil Corporation
ISD Name Beaumont ISD

Form 50-296A
Revised May 2014

				PROPERTY INVESTMENT AMOUNTS (Estimated Investment in each year. Do not put cumulative totals.)				
				Column A	**Column B**	**Column C**	**Column D**	**Column E**
	Year	**School Year** (YYYY-YYYY)	**Tax Year** (Fill in actual tax year below) YYYY	New investment (original cost) in **tangible personal property** placed in service during this year that will become Qualified Property	New investment made during this year in **buildings or permanent nonremovable components of buildings** that will become Qualified Property	Other new investment made during this year that will not become Qualified Property [SEE NOTE]	Other new investment made during this year that may become Qualified Property [SEE NOTE]	**Total Investment** (Sum of Columns A+B+C+D)
Investment made before filing complete application with district		2016-2017	2016	Not eligible to become Qualified Property		$0	$0	$0
Investment made after filing complete application with district, but before final board approval of application				$0	$0	$0	$0	$0
Investment made after final board approval of application and before January 1 of first complete tax year of qualifying time period				$61,425,000	$6,825,000	$0	$0	$68,250,000
Complete tax years of qualifying time period	QTP1	2017-2018	2017	$163,800,000	$18,200,000	$0	$0	$182,000,000
	QTP2	2018-2019	2018	$184,275,000	$20,475,000	$0	$0	$204,750,000
Total Investment through Qualifying Time Period [ENTER this row in Schedule A2]				$409,500,000	$45,500,000	$0	$0	$455,000,000
					Enter amounts from TOTAL row above in Schedule A2			
Total Qualified Investment (sum of green cells)				$455,000,000				

For All Columns: List amount invested each year, not cumulative totals
Column A: This represents the total dollar amount of planned investment in tangible personal property. Only include estimates of investment for "replacement" property if the property is specifically described in the application.
Only tangible personal property that is specifically described in the application can become qualified property

Column B: The total dollar amount of planned investment each year in buildings or nonremovable component of buildings
Column C: Dollar value of other investment that may affect economic impact and total value. Examples of other investment that will not become qualified property include investment meeting the definition of 313 021(1) but not creating a new improvement as defined by TAC 9 1051. This is proposed property that
Column D: Dollar value of other investment that may affect economic impact and total value. Examples of other investment that may result in qualified property are land or professional services
Total Investment: Add together each cell in a column and enter the sum in the blue total investment row. Enter the data from this row into the first row in Schedule A2
Qualified Investment: For the green qualified investment cell, enter the sum of all the green-shaded cells

Schedule A2: Total Investment for Economic Impact (including Qualified Property and other investments)

Date 12/10/15
Applicant Name Exxon Mobil Oil Corporation
ISD Name Beaumont ISD

Form 50-296A
Revised May 2014

				PROPERTY INVESTMENT AMOUNTS (Estimated investment in each year. Do not put cumulative totals.)				
				Column A	**Column B**	**Column C**	**Column D**	**Column E**
	Year	**School Year** (YYYY-YYYY)	**Tax Year** (Fill in actual tax year below) YYYY	New investment (original cost) in **tangible personal property** placed in service during this year that will become Qualified Property	New investment made during this year in **buildings or permanent nonremovable components of buildings** that will become Qualified Property	Other investment made during this year that will not become Qualified Property [SEE NOTE]	Other investment made during this year that will become Qualified Property [SEE NOTE]	**Total Investment** (A+B+C+D)
Total Investment from Schedule A1*	–	**TOTALS FROM SCHEDULE A1**		**Enter amounts from TOTAL row in Schedule A1 in the row below**				
				$409,500,000	$45,500,000	$0	$0	$455,000,000
Each year prior to start of value limitation period** *Insert as many rows as necessary*	0	NA	NA	$0	$0	$0	$0	$0
Value limitation period***	1	2019-2020	2019	$0	$0	$0	$0	$0
	2	2020-2021	2020	$0	$0	$0	$0	$0
	3	2021-2022	2021	$0	$0	$0	$0	$0
	4	2022-2023	2022	$0	$0	$0	$0	$0
	5	2023-2024	2023	$0	$0	$0	$0	$0
	6	2024-2025	2024	$0	$0	$0	$0	$0
	7	2025-2026	2025	$0	$0	$0	$0	$0
	8	2026-2027	2026	$0	$0	$0	$0	$0
	9	2027-2028	2027	$0	$0	$0	$0	$0
	10	2028-2029	2028	$0	$0	$0	$0	$0
	Total Investment made through limitation			$409,500,000	$45,500,000	$0	$0	$455,000,000
Continue to maintain viable presence	11	2029-2030	2029			$0		$0
	12	2030-2031	2030			$0		$0
	13	2031-2032	2031			$0		$0
	14	2032-2033	2032			$0		$0
	15	2033-2034	2033			$0		$0
Additional years for 25 year economic impact as required by 313 026(c)(1)	16	2034-2035	2034			$0		$0
	17	2035-2036	2035			$0		$0
	18	2036-2037	2036			$0		$0
	19	2037-2038	2037			$0		$0
	20	2038-2039	2038			$0		$0
	21	2039-2040	2039			$0		$0
	22	2040-2041	2040			$0		$0
	23	2041-2042	2041			$0		$0
	24	2042-2043	2042			$0		$0
	25	2043-2044	2043			$0		$0

* All investments made through the qualifying time period are captured and totaled on Schedule A1 [blue box] and incorporated into this schedule in the **first row.**

** Only investment made during deferrals of the start of the limitation (after the end of qualifying time period but before the start of the Value Limitation Period) should be included in the "year prior to start of value limitation period" row(s) If the limitation starts at the end of the qualifying time period or the qualifying time period overlaps the limitation, no investment should be included on this line

*** If your qualifying time period will overlap your value limitation period, do not also include investment made during the qualifying time period in years 1 and/or 2 of the value limitation period, depending on the overlap Only include investments/years that were **not** captured on Schedule A1

For All Columns: List amount invested each year, not cumulative totals Only include investments in the remaining rows of Schedule A2 that were not captured on Schedule A1

Column A: This represents the total dollar amount of planned investment in tangible personal property Only include estimates of investment for "replacement" property if the property is specifically described in the application
Only tangible personal property that is specifically described in the application can become qualified property

Column B: The total dollar amount of planned investment each year in buildings or nonremovable component of buildings

Column C: Dollar value of other investment that may affect economic impact and total value Examples of other investment that will not become qualified property include investment meeting the definition of 313 021(1) but not creating a new improvement as defined by TAC 9 1051 This is proposed property that functionally replaces existing property; is used to maintain, refurbish, renovate, modify or upgrade existing property; or is affixed to existing property—described in SECTION 13, question #5 of the application

Column D: Dollar value of other investment that may affect economic impact and total value Examples of other investment that may result in qualified property are land or professional services

Schedule B: Estimated Market And Taxable Value (of Qualified Property Only)

Date 12/10/15
Applicant Name Exxon Mobil Oil Corporation
ISD Name Beaumont ISD

Form 50-296A
Revised May 2014

				Qualified Property			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 buildings or "in or on the new improvements"	Market Value less any exemptions (such as pollution control) and before limitation	Final taxable value for I&S after all reductions	Final taxable value for M&O after all reductions
Each year prior to start of Value Limitation Period	0	2017-2018	2017	$0	$5,460,000	$67,567,500	$73,027,500	$73,027,500	$73,027,500
	0	2018-2019	2018	$0	$6,142,500	$122,850,000	$128,992,500	$128,992,500	$128,992,500
Value Limitation Period	1	2019-2020	2019	$0	$12,285,000	$245,700,000	$232,186,500	$232,186,500	$30,000,000
	2	2020-2021	2020	$0	$12,039,300	$240,786,000	$227,542,770	$227,542,770	$30,000,000
	3	2021-2022	2021	$0	$11,798,514	$235,970,280	$222,991,915	$222,991,915	$30,000,000
	4	2022-2023	2022	$0	$11,562,544	$231,250,874	$218,532,076	$218,532,076	$30,000,000
	5	2023-2024	2023	$0	$11,331,293	$226,625,857	$214,161,435	$214,161,435	$30,000,000
	6	2024-2025	2024	$0	$11,104,667	$222,093,340	$209,878,206	$209,878,206	$30,000,000
	7	2025-2026	2025	$0	$10,882,574	$217,651,473	$205,680,642	$205,680,642	$30,000,000
	8	2026-2027	2026	$0	$10,664,922	$213,298,444	$201,567,029	$201,567,029	$30,000,000
	9	2027-2028	2027	$0	$10,451,624	$209,032,475	$197,535,689	$197,535,689	$30,000,000
	10	2028-2029	2028	$0	$10,242,591	$204,851,825	$193,584,975	$193,584,975	$30,000,000
Continue to maintain viable presence	11	2029-2030	2029	$0	$10,037,739	$200,754,789	$189,713,275	$189,713,275	$189,713,275
	12	2030-2031	2030	$0	$9,836,985	$196,739,693	$185,919,010	$185,919,010	$185,919,010
	13	2031-2032	2031	$0	$9,640,245	$192,804,899	$182,200,630	$182,200,630	$182,200,630
	14	2032-2033	2023	$0	$9,447,440	$188,948,801	$178,556,617	$178,556,617	$178,556,617
	15	2033-2034	2033	$0	$9,258,491	$185,169,825	$174,985,485	$174,985,485	$174,985,485
Additional years for 25 year economic impact as required by 313.026(c)(1)	16	2034-2035	2034	$0	$9,073,321	$181,466,429	$171,485,775	$171,485,775	$171,485,775
	17	2035-2036	2035	$0	$8,891,855	$177,837,100	$168,056,059	$168,056,059	$168,056,059
	18	2036-2037	2036	$0	$8,714,018	$174,280,358	$164,694,938	$164,694,938	$164,694,938
	19	2037-2038	2037	$0	$8,539,738	$170,794,751	$161,401,039	$161,401,039	$161,401,039
	20	2038-2039	2038	$0	$8,368,943	$167,378,856	$158,173,019	$158,173,019	$158,173,019
	21	2039-2040	2039	$0	$8,201,564	$164,031,279	$155,009,558	$155,009,558	$155,009,558
	22	2040-2041	2040	$0	$8,037,533	$160,750,653	$151,909,367	$151,909,367	$151,909,367
	23	2041-2042	2041	$0	$7,876,782	$157,535,640	$148,871,180	$148,871,180	$148,871,180
	24	2042-2043	2042	$0	$7,719,246	$154,384,927	$145,893,756	$145,893,756	$145,893,756
	25	2043-2044	2043	$0	$7,564,861	$151,297,229	$142,975,881	$142,975,881	$142,975,881

Notes: Market value in future years is good faith estimate of future taxable value for the purposes of property taxation.
Only include market value for eligible property on this schedule.

Schedule C: Employment Information

Date 12/10/15
Applicant Name Exxon Mobil Oil Corporation
ISD Name Beaumont ISD

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Revised May 2014

				Construction		Non-Qualifying Jobs	Qualifying Jobs	
				Column A	Column B	Column C	Column D	Column E
	Year	School Year (YYYY-YYYY)	Tax Year (Actual tax year) YYYY	Number of Construction FTE's or man-hours (specify)	**Average** annual wage rates for construction workers	Number of non-qualifying jobs applicant estimates it will create (cumulative)	Number of new qualifying jobs applicant commits to create meeting all criteria of Sec. 313.021(3) (cumulative)	**Average** annual wage of new qualifying jobs
Each year prior to start of Value Limitation Period *Insert as many rows as necessary*	0	2016-2017	2016	600 FTE's	$97,656	0		
	0	2017-2018	2017	700 FTE's	$97,656	0	2	$66,829
	0	2018-2019	2018	700 FTE's	$97,656	0	5	$66,829
Value Limitation Period *The qualifying time period could overlap the value limitation period.*	1	2019-2020	2019			0	5	$66,829
	2	2020-2021	2020			0	5	$66,829
	3	2021-2022	2021			0	5	$66,829
	4	2022-2023	2022			0	5	$66,829
	5	2023-2024	2023			0	5	$66,829
	6	2024-2025	2024			0	5	$66,829
	7	2025-2026	2025			0	5	$66,829
	8	2026-2027	2026			0	5	$66,829
	9	2027-2028	2027			0	5	$66,829
	10	2028-2029	2028			0	5	$66,829
Years Following Value Limitation Period	11 through 25	2029-2030 through 2043-2044	2029-2043			0	5	$66,829

Notes: See TAC 9.1051 for definition of non-qualifying jobs.
Only include jobs on the project site in this school district.

C1. Are the cumulative number of qualifying jobs listed in Column D less than the number of qualifying jobs required by statute? (25 qualifying jobs in Subchapter B districts, 10 qualifying jobs in Subchapter C districts) [x] Yes [ ] No
If yes, answer the following two questions:

C1a. Will the applicant request a job waiver, as provided under 313.025(f-1)? [x] Yes [ ] No

C1b. Will the applicant avail itself of the provision in 313.021(3)(F)? [ ] Yes [x] No

Schedule D: Other Incentives (Estimated)

Date 12/10/15
Applicant Name Exxon Mobil Oil Corporation
ISD Name Beaumont ISD

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State and Local Incentives for which the Applicant intends to apply (Estimated)						
Incentive Description	**Taxing Entity (as applicable)**	**Beginning Year of Benefit**	**Duration of Benefit**	**Annual Tax Levy without Incentive**	**Annual Incentive**	**Annual Net Tax Levy**
Tax Code Chapter 311	County:					
	City:					
	Other:					
Tax Code Chapter 312	County: Jefferson	2019	9 yrs.	$7,029,900	$6,326,900	$703,000
	City: None					
	Other: Port of Beaumont	2019	9 yrs.	$1,295,775	$1,166,200	$129,575
	Other: Sabine-Neches Navigation District	2019	9 yrs.	$1,764,986	$1,588,500	$176,486
Local Government Code Chapters 380/381	County:					
	City:					
	Other:					
Freeport Exemptions						
Non-Annexation Agreements						
Enterprise Zone/Project						
Economic Development Corporation						
Texas Enterprise Fund						
Employee Recruitment						
Skills Development Fund						
Training Facility Space and Equipment						
Infrastructure Incentives						
Permitting Assistance						
Other:						
Other:						
Other:						
Other:						
			TOTAL	$10,090,661	$9,081,600	$1,009,061

Additional information on incentives for this project: Please Note- All incentives provided above are estimated projections at this time, basis being historical incentive practice of referenced jurisdictions.

TAB 15

Economic Impact Analysis, other payments made in the state or other economic information *(if applicable)*

None – Not Applicable

TAB 16

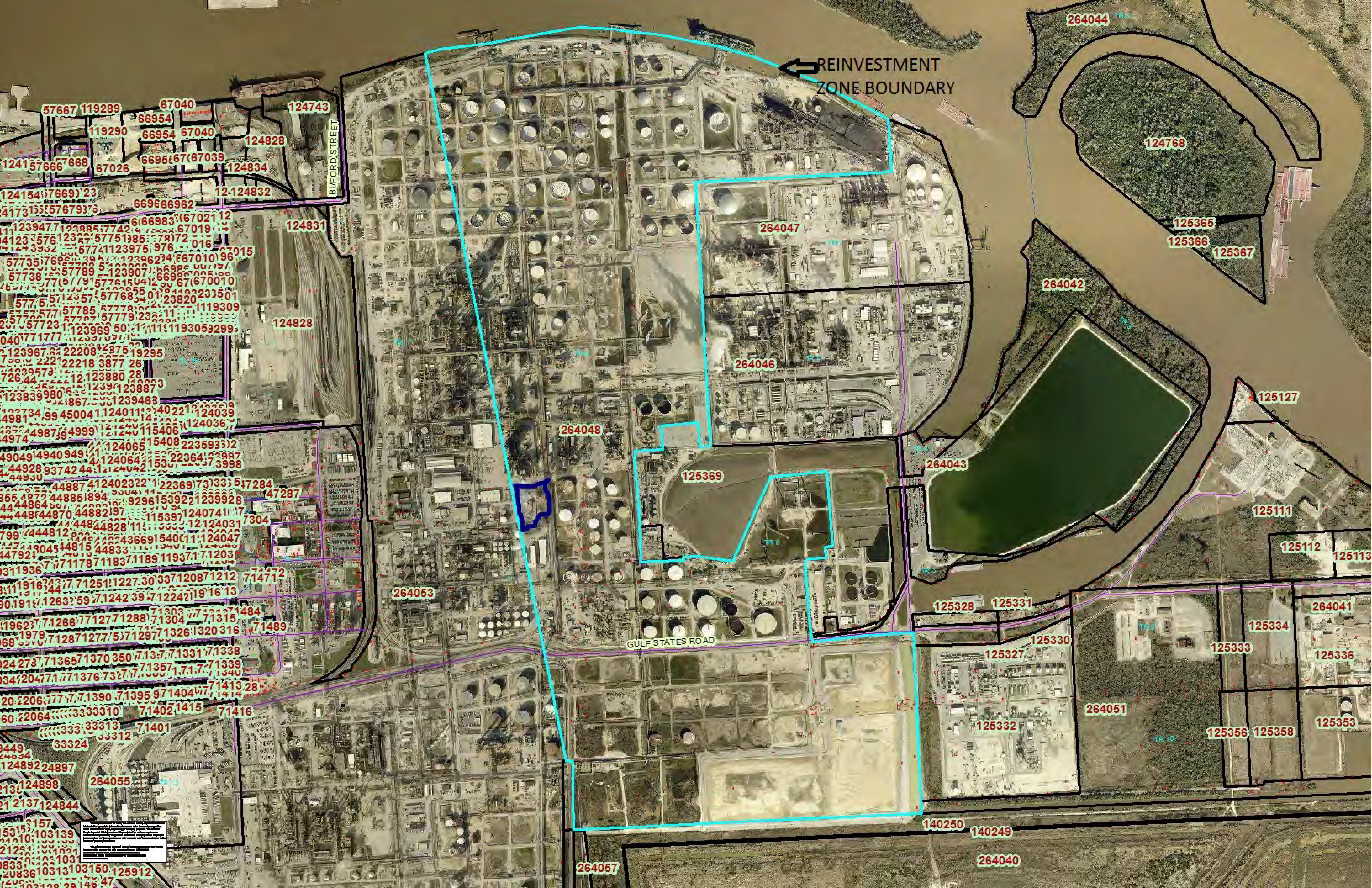
Description of Reinvestment Zone

See attached proposed reinvestment zone information. The Applicant will request that the Board of Managers of Beaumont ISD create the reinvestment zone at a later date. No guidelines and criteria are required for Beaumont ISD to create the reinvestment zone.

The reinvestment zone will be described by reference to the parcel of land identified on the appraisal records of the Jefferson County Appraisal District ("JCAD") by the following account:

> **Property ID No. 264048 and Geographic ID No. 019710-000-000800-00000-6 and containing approximately 407.12 acres.**

See attached JCAD map and JCAD account details.



REINVESTMENT ZONE BOUNDARY
BUFORD STREET
GULF STATES ROAD
264044
124768
125365
125366
125367
264042
125127
264043
125111
125112
125113
264041
125334
125336
125333
125353
125356
125358
264051
125328
125331
125330
125327
125332
140250
140249
264040
264057
264047
264046
264048
125369
264053
124743
124828
124834
124831
124828
264055

Jefferson CAD

Property Search Results > 264048 EXXONMOBIL CORP for Year 2015

Property

Account

Property ID:	264048	Legal Description:	TRACT 8 EXXON MOBIL 407.119AC
Geographic ID:	019710-000-000800-00000-6	Agent Code:	
Type:	Real		
Property Use Code:	F5		
Property Use Description:	OPERATING UNITS ACREAGE		

Location

Address:	TX	Mapsco:	101-01
Neighborhood:		Map ID:	0
Neighborhood CD:			

Owner

Name:	EXXONMOBIL CORP	Owner ID:	431428
Mailing Address:	% PROPERTY TAX DIVISION PO BOX 53 HOUSTON, TX 77001-0053	% Ownership:	100.0000000000%
		Exemptions:	

Values

(+) Improvement Homesite Value:	+	$0		
(+) Improvement Non-Homesite Value:	+	$0		
(+) Land Homesite Value:	+	$0		
(+) Land Non-Homesite Value:	+	$7,466,760	Ag / Timber Use Value	
(+) Agricultural Market Valuation:	+	$0		$0
(+) Timber Market Valuation:	+	$0		$0

(=) Market Value:	=	$7,466,760		
(–) Ag or Timber Use Value Reduction:	–	$0		

(=) Appraised Value:	=	$7,466,760		
(–) HS Cap:	–	$0		

(=) Assessed Value:	=	$7,466,760		

Taxing Jurisdiction

Owner: EXXONMOBIL CORP
% Ownership: 100.0000000000%
Total Value: $7,466,760

Entity	Description	Tax Rate	Appraised Value	Taxable Value	Estimated Tax
101	BEAUMONT INDEPENDENT SCHOOL DISTRICT	1.315000	$7,466,760	$7,466,760	$98,187.89
341	PORT OF BEAUMONT	0.067278	$7,466,760	$7,466,760	$5,023.49
755	SABINE-NECHES NAVIGATION DIST	0.091640	$7,466,760	$7,466,760	$6,842.54
901	JEFFERSON COUNTY	0.365000	$7,466,760	$7,466,760	$27,253.67
A59	FARM AND LATERAL ROAD	0.000000	$7,466,760	$7,466,760	$0.00
CAD	JEFFERSON CO APPRAISAL DISTRICT	0.000000	$7,466,760	$7,466,760	$0.00
T341	TIF PORT OF BMT	0.000000	$7,466,760	$7,466,760	$0.00
	Total Tax Rate:	1.838918			
				Taxes w/Current Exemptions:	$137,307.59
				Taxes w/o Exemptions:	$137,307.59

Improvement / Building

No improvements exist for this property.

Land

#	Type	Description	Acres	Sqft	Eff Front	Eff Depth	Market Value	Prod. Value
1	A1	Acres Style Type	59.2950	2583108.00	0.00	0.00	$2,075,330	$0
2	A1	Acres Style Type	347.8340	15151474.80	0.00	0.00	$5,391,430	$0

Roll Value History

Year	Improvements	Land Market	Ag Valuation	Appraised	HS Cap	Assessed
2016	N/A	N/A	N/A	N/A	N/A	N/A
2015	$0	$7,466,760	0	7,466,760	$0	$7,466,760
2014	$0	$7,466,760	0	7,466,760	$0	$7,466,760
2013	$0	$7,466,760	0	7,466,760	$0	$7,466,760
2012	$0	$7,466,760	0	7,466,760	$0	$7,466,760

Deed History - (Last 3 Deed Transactions)

#	Deed Date	Type	Description	Grantor	Grantee	Volume	Page	Deed Number

Questions Please Call (409) 840-9944

Website version: 1.2.2.2

Database last updated on: 11/30/2015 11:54 PM

This site only supports Internet Explorer 6+, Netscape 7+ and Firefox 1.5+.

TAB 17

Authorized Signatures and Applicant Certification

See attached.

SECTION 16: Authorized Signatures and Applicant Certification

After the application and schedules are complete, an authorized representative from the school district and the business should review the application documents and complete this authorization page. Attach the completed authorization page in **Tab 17. NOTE:** If you amend your application, you will need to obtain new signatures and resubmit this page, Section 16, with the amendment request.

1. Authorized School District Representative Signature

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.

print here John Frossard
Print Name *(Authorized School District Representative)*

Superintendent
Title

sign here
Signature *(Authorized School District Representative)*

12/15/15
Date

2. Authorized Company Representative (Applicant) Signature and Notarization

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 and schedules 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.

print here Darren D. Owen
Print Name *(Authorized Company Representative (Applicant))*

Property Tax Division Manager
Title

sign here Darren Owen
Signature *(Authorized Company Representative (Applicant))*

12/10/2015
Date

Linda R. Araiza
Notary Public State of Texas
Commission Expires
10-30-2016

(Notary Seal)

GIVEN under my hand and seal of office this, the

10th day of December, 2015

Linda R. Araiza
Notary Public in and for the State of Texas

My Commission expires: 10-30-2016

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.