



CUMMINGS WESTLAKE
PROPERTY TAX ADVISORS

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

RE: Amended agreement to the Tahoka Independent School District from Tahoka Wind, LLC

To the Local Government Assistance & Economic Analysis Division:

Enclosed is amendment001 to the Tahoka Independent School District from Tahoka Wind, LLC. The following changes have been made:

1. Section 1, Updated District Information
2. Section 2, Updated Company Contact Information
3. Section 14, Qualifying Job Count Updated
4. Tab 10 – Revised language
5. Tab 14 – Revised Schedule C
6. New Signature page

Thank you,

Brandon Westlake

Texas Comptroller of Public Accounts

Data Analysis and
Transparency
Form 50-296-A

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 Texas 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 completed application to the Comptroller, separating each section of the documents. 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, and has determined that all assertions of confidentiality are appropriate, the Comptroller will publish all submitted non-confidential 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's 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 and issue a certificate for a limitation on appraised value to the school board regarding the application 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 by the Comptroller), 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 comptroller.texas.gov/economy/local/ch313/. 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

Date Application Received by District

First Name

Last Name

Title

School District Name

Street Address

Mailing Address

City

State

ZIP

Phone Number

Fax Number

Mobile Number (optional)

Email Address

2. Does the district authorize the consultant to provide and obtain information related to this application?

☐

Yes

☐

No

Texas Comptroller of Public Accounts

Data Analysis and
Transparency
Form 50-296-ASECTION 1: School District Information *(continued)*3. Authorized School District Consultant *(If Applicable)*

<u>Fred</u>	<u>Stormer</u>
First Name	Last Name
<u>Attorney</u>	
Title	
<u>Underwood Law Firm, P.C.</u>	
Firm Name	
<u>806-379-0306</u>	<u>NA</u>
Phone Number	Fax Number
<u>NA</u>	<u>Fred.Stormer@uwlaw.com</u>
Mobile Number <i>(optional)</i>	Email Address

4. On what date did the district determine this application complete? March 14, 2017

SECTION 2: Applicant Information

1. Authorized Company Representative *(Applicant)*

<u>Brendan</u>	<u>O'Neill</u>
First Name	Last Name
<u>Regional Director, Asset Management</u>	<u>Orsted Onshore North America, LLC</u>
Title	Organization
<u>812 San Antonio St., #500</u>	
Street Address	
<u>812 San Antonio St., #500</u>	
Mailing Address	
<u>Austin</u>	<u>TX</u> <u>78701</u>
City	State ZIP
<u>862-293-2502</u>	<u>NA</u>
Phone Number	Fax Number
<u>NA</u>	<u>BONEI@orsted.com</u>
Mobile Number <i>(optional)</i>	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.

<u>Eric</u>	<u>Jansen</u>
First Name	Last Name
<u>Senior Accounting Manager</u>	<u>Orsted Onshore North America, LLC</u>
Title	Organization
<u>399 Boylston St.</u>	
Street Address	
<u>399 Boylston St.</u>	
Mailing Address	
<u>Boston</u>	<u>MA</u> <u>02116</u>
City	State ZIP
<u>857-330-0989</u>	<u>NA</u>
Phone Number	Fax Number
<u>NA</u>	<u>EJANS@orsted.com</u>
Mobile Number <i>(optional)</i>	Business Email Address

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

Texas Comptroller of Public Accounts

Data Analysis and
Transparency
Form 50-296-A

SECTION 14: Wage and Employment Information

1. What is the number of new qualifying jobs you are committing to create? 1
2. What is the number of new non-qualifying jobs you are estimating you will create? (See TAC 9.1051(14)) 0
3. 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
- 3a. If yes, attach evidence of industry standard 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.
4. Attach in **Tab 13** the four most recent quarters of data for each wage calculation below, including documentation from the Texas Workforce Commission 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 available at the time of the application review start date (date of a completed application). See TAC §9.1051(21) and (22). **Note:** If a more recent quarter of information becomes available before the application is deemed complete, updated wage information will be required.
- a. Non-qualified job wages
- average weekly wage for all jobs (all industries) in the county is \$ 797.00
- b. Qualifying job wage minimum option §313.021(5)(A)
-110% of the average weekly wage for manufacturing jobs in the county is \$ 870.93
- c. Qualifying job wage minimum option §313.021(5)(B)
-110% of the average weekly wage for manufacturing jobs in the region is \$ 770.17
5. 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)
6. What is the minimum required annual wage for each qualifying job based on the qualified property? \$ 40,048.80
7. What is the annual wage you are committing to pay for each of the new qualifying jobs you create on the qualified property? \$ 40,048.80
8. Will the qualifying jobs meet all minimum requirements set out in Tax Code §313.021(3)? ☒ Yes ☐ No
9. 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
- 9a. If yes, attach in **Tab 13** supporting documentation from the TWC, pursuant to §313.021(3)(F).
10. 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
- 10a. 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, and C 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 an entity 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**.

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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.

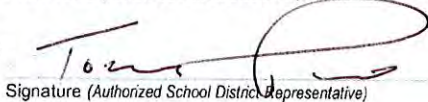
print
here

Torrey Price

Print Name (Authorized School District Representative)

Superintendent

Title

sign
here


Signature (Authorized School District Representative)

3-9-2026

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.

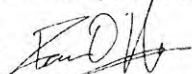
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Brendan O'Neill

Print Name (Authorized Company Representative (Applicant))

Regional Director, Asset Management

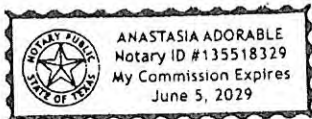
Title

sign
here


Signature (Authorized Company Representative (Applicant))

2/26/2026

Date



(Notary Seal)

GIVEN under my hand and seal of office this, the

26th day of February, 2026


Notary Public in and for the State of Texas

My Commission expires: June 5th, 2029

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.

February 12, 2026

Mr. Torrey Price
Superintendent
Tahoka Independent School District
2300 Lockwood
Tahoka, TX 79373

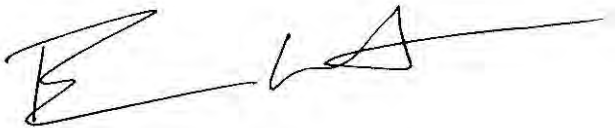
Re: Chapter 313 Jobs Waiver Request

Dear Superintendent Price,

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

Tahoka Wind, LLC requests that the Board of Trustees make such a finding and waive the job creation requirement for 10 permanent jobs. Although the total number of employees assigned to the facility has remained consistent, only one position will meet the definition of a Qualified Job under the Agreement during the applicable compliance period. The remaining positions require highly specialized skills and training unique to the Company's proprietary processes. As a result, these roles must be filled through internal transfers of existing employees who already possess the required qualifications, rather than through external hiring. Because these positions do not represent newly created jobs and are filled by existing Company personnel, they do not qualify as Qualified Jobs under the Agreement. Tahoka Wind, LLC, has committed to create one qualified job.

Sincerely,

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

Brandon Westlake
Partner
Cummings Westlake LLC

				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 <i>Insert as many rows as necessary</i>	0	2017-2018	2017	N/A	N/A	0	0	
Each year prior to start of Value Limitation Period <i>Insert as many rows as necessary</i>	0	2018-2019	2018	200 FTEs	40,000	0	0	
Value Limitation Period <i>The qualifying time period could overlap the value limitation period.</i>	1	2019-2020	2019	N/A	N/A	0	6	40,048.80
	2	2020-2021	2020	N/A	N/A	0	6	40,048.80
	3	2021-2022	2021	N/A	N/A	0	6	40,048.80
	4	2022-2023	2022	N/A	N/A	0	6	40,048.80
	5	2023-2024	2023	N/A	N/A	0	6	40,048.80
	6	2024-2025	2024	N/A	N/A	0	6	40,048.80
	7	2025-2026	2025	N/A	N/A	0	6	40,048.80
	8	2026-2027	2026	N/A	N/A	0	1	40,048.80
	9	2027-2028	2027	N/A	N/A	0	1	40,048.80
	10	2028-2029	2028	N/A	N/A	0	1	40,048.80
Years Following Value Limitation Period	11 through 25	2029-2043	2029-2042			0	1	40,048.80

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)
If yes, answer the following two questions:

X

Yes

No

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