

STATE OF TEXAS §
§
TAHOKA INDEPENDENT SCHOOL DISTRICT §

On the 27th day of May, 2026, a public meeting of the Board of Trustees of the Tahoka Independent School District (the “**Board**”) was held to solicit input from interested parties on the Post Execution Application Amendment No. 1 (the “**Application Amendment No. 1**”) by Tahoka Wind, LLC, (“**Tahoka Wind**” or “**Applicant**”) for an appraised value limitation on qualified property under Chapter 313 of the Texas Tax Code. The meeting was duly posted in accordance with the provisions of the Texas Open Meetings Act, Chapter 551, Texas Government Code. At the meeting, the Board considered Tahoka Wind’s Application Amendment No. 1 to amend the Agreement for Limitation On Appraised Value Of Property For School District Maintenance And Operations Taxes, dated as of June 8, 2017, by and between the District and Tahoka Wind (the “**Agreement**”). The Board of Trustees solicited input into its deliberations from interested parties within the District. After hearing presentations from the District’s administrative staff and receiving information from consultants retained by the District to advise the Board in this matter and upon receipt of the Comptroller’s Amended Completeness, Certificate & Agreement Approval under Texas Tax Code §313.026, as that statute existed immediately before its expiration pursuant to Section 313.171(a) and 34 T.A.C. §9.1054, the Board of Trustees of the Tahoka Independent School District (the “**District**”) approves and ratifies the following Amendment (“**Findings Amendment No. 1**”) to the June 8, 2017 Resolution and Findings of Fact (“**Findings**”). Undefined capitalized terms herein shall have the meaning given to them in the Agreement;

The District desires to amend the Findings in conjunction with amending the Agreement;

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1. **Findings Amendment No. 1.** The following provisions of the Findings are hereby modified, revised, amended, supplemented, and replaced as follows:

- a. References to Number of Jobs. All references in the Findings to six (6) qualifying jobs are hereby modified and replaced with the number of New Qualifying Jobs specified in the amended Section 14 and Amended Tab 12 of the Application Amendment No. 1, being one (1) New Qualifying Job, and specifically Board Findings Numbers 3 and 4, shall be amended as follows:

Board Finding Number 3.

The new qualifying jobs creation requirement under § 313.051(b) exceeds the industry standard for the number of employees reasonably necessary for the operation of the Applicant's facility described in the Application, and Applicant qualifies for a waiver of the new jobs requirement pursuant to § 313.025(f-1).

In support of this Finding, Applicant submitted as Tab 12 to its Application Amendment No. 1 information regarding the industry standard for the number of jobs for a project with qualified property of this size and type. The revised Tab 12 provides that for a project of the size and type described in the Application, the project will require less than ten (10) permanent jobs. Applicant reports that although the total number of employees assigned to the facility has remained consistent with the industry standard, 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 meet the definition of Qualified Jobs under the Agreement or the Comptroller's Rules. With these limitations in mind, Applicant reports it will create one (1) full time Qualifying job. A copy of Tab 12 submitted with the Application Amendment No. 1 is attached hereto as Attachment J.

See also Attachments A and D.

Board Finding Number 4.

The Applicant will create one (1) new qualifying job, which Applicant affirms will meet all of the requirements set out in Texas Tax Code §313.021(3), including: (1) at least 1,600 hours of work per year; (2) provision of group health benefit plan with at least 80% of the premium paid by Applicant; (3) pay an annual wage of \$40,049 (rounded to the nearest dollar), \$770 per week, an amount equal to at least 110% of the County average weekly wage for manufacturing jobs as defined under §313.021(5)(B); (4) are not created to replace a previous employee; and (5)

are not transferred from another area of Texas to the project described the Application.

See Attachments A, D and J.

- b. Attachment J. Attachment J, being the attached Job Waiver Request, is hereby amended to remove and replace the prior Job Waiver Request.

2. **Effect.** Except as modified and amended by the terms of this Findings Amendment No. 1, all of the other Findings shall remain in full force and effect. The Findings and this Findings Amendment No. 1 shall be deemed to constitute a single instrument or document. Should there be any inconsistency between the terms of this Findings Amendment No. 1 and the Findings; the terms of this Findings Amendment No. 1 shall prevail.

IT IS THEREFORE ORDERED, this Findings Amendment No. 1, including the recitals and statements, are adopted and approved by the Tahoka Independent School District Board of Trustees, and the Board of Trustees has made the above factual Findings in accordance with the Texas Tax Code § 313.025(e), as that statute existed immediately before its expiration pursuant to Section 313.171(a) and Texas Administrative Code 34, Chapter 9, subchapter F; and,

IT IS FURTHER ORDERED that this Findings Amendment No. 1 is made a part of the official minutes of this meeting, and shall be maintained in the permanent records of the Tahoka Independent School District Board of Trustees and that a copy of this Findings Amendment No. 1 shall be delivered to the Texas Comptroller to be posted to the Texas Comptroller's internet website.

IT IS FURTHER ORDERED that a copy of this Findings Amendment No. 1 shall be recorded with the Findings in the official Minutes of the meeting of June 8, 2017.

Dated this 27 day of May, 2026.

Tahoka Independent School District

By Carol Miller
Signature
Carol Miller Vice President
Printed Name and Title

Attest:

By Lea Swinford
Signature
Lea Swinford Secretary
Printed Name and Title

LIST OF ATTACHMENTS

<i>Attachment</i>	<i>Description</i>
A (Tab 12) and J	Job Waiver Request

ATTACHMENT A

Post Execution Amendment No.001, 2/26/2025

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,



Brandon Westlake
Partner
Cummings Westlake LLC