

POWELL & LEON, LLP

108 Wild Basin Road, Suite 100, Austin, TX 78746 T: (512) 494-1177 F: (512) 494-1188

January 15, 2019

Via Electronic and Hand Delivery

Local Government Assistance & Economic Analysis

Texas Comptroller of Public Accounts

111 E. 17th Street

Austin, Texas 78774

Re: Application for a Chapter 313 Value Limitation Agreement between the Prairiland Independent School District and Samson Solar Energy LLC

First Year of Qualifying Time Period: 2019

First Year of Limitation: 2022

Dear Local Government Assistance and Economic Analysis Division:

The Prairiland Independent School District Board of Trustees approved the enclosed Application for Limitation on Appraised Value of Property for School District Maintenance and Operations Taxes at a duly called meeting held on December 20, 2018. The Application was determined to be complete on January 15, 2019. The proposed project is the construction of a solar electric generating facility in Lamar County, Texas.

A copy is being provided to the Lamar County Appraisal District by copy of this correspondence. The Board of Trustees believes this project will be beneficial to the District and looks forward to your review and certification of this Application.

Thanks so much for your kind attention to this matter.

Respectfully submitted,


Sara Hardner Leon

Enclosures

cc: *Via Electronic Mail:* j.patton@lamarcad.org
Jerry Patton, Chief Appraiser, Lamar County Appraisal District

Via Electronic Mail: jballard@prairiland.net
Jeff Ballard, Superintendent of Schools, Prairiland Independent School District

Via Electronic Mail: jwilliams@invenergyllc.com
James Williams, Vice President of Development, Invenergy LLC

Via Electronic Mail: bcure@invenergyllc.com
Bristi Cure, Director of Renewable Development, Invenergy LLC

Via Electronic Mail: adam.h.glatz@ey.com
Adam Glatz, Seniro Manager, Ernst & Young LLP



Samson Solar Energy LLC
Application for Appraised Value Limitation on Qualified Property
to
Prairiland ISD

CHECKLIST ITEM #1

Application pages attached

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 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

SECTION 1: School District Information *(continued)*3. Authorized School District Consultant *(If Applicable)*

First Name

Last Name

Title

Firm Name

Phone Number

Fax Number

Mobile Number *(optional)*

Email Address

4. On what date did the district determine this application complete?

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)*

First Name

Last Name

Title

Organization

Street Address

Mailing Address

City

State

ZIP

Phone Number

Fax Number

Mobile Number *(optional)*

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.

First Name

Last Name

Title

Organization

Street Address

Mailing Address

City

State

ZIP

Phone Number

Fax Number

Mobile Number *(optional)*

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)

First Name

Last Name

Title

Firm Name

Phone Number

Fax Number

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? _____
2. List the Texas Taxpayer I.D. number of entity subject to Tax Code, Chapter 171 (11 digits) _____
3. List the NAICS code _____
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 _____

SECTION 5: Applicant Business Structure

1. Identify Business Organization of Applicant (corporation, limited liability corporation, etc) _____
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 (<i>complete Section 13</i>)
☐ Expansion of existing operation on the land (<i>complete Section 13</i>)	☐ 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
2. Commencement of construction
3. Beginning of qualifying time period
4. First year of limitation
5. Begin hiring new employees
6. Commencement of commercial operations
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?

SECTION 10: The Property

1. Identify county or counties in which the proposed project will be located
2. Identify Central Appraisal District (CAD) that will be responsible for appraising the property
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: (Name, tax rate and percent of project)
City: (Name, tax rate and percent of project)
Hospital District: (Name, tax rate and percent of project)
Water District: (Name, tax rate and percent of project)
Other (describe): (Name, tax rate and percent of project)
Other (describe): (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 comptroller.texas.gov/economy/local/ch313/.

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

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): \$
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): \$

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.

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)?
2. What is the last complete calendar quarter before application review start date:
☐ First Quarter ☐ Second Quarter ☐ Third Quarter ☐ Fourth Quarter of _____
(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)?
- 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. What is the number of new non-qualifying jobs you are estimating you will create?
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
- b. 110% of the average weekly wage for manufacturing jobs in the county is
- c. 110% of the average weekly wage for manufacturing jobs in the region is
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?
10. What is the annual wage you are committing to pay for each of the new qualifying jobs you create on the qualified property?
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.

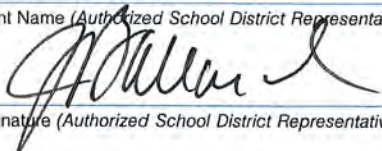
1. Authorized School District Representative Signature

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 ▶

Jeff Ballard

Print Name (Authorized School District Representative)

sign
here ▶

Signature (Authorized School District Representative)

Superintendent

Title

Date

1/7/2019

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 ▶

James Williams

Print Name (Authorized Company Representative (Applicant))

sign
here ▶

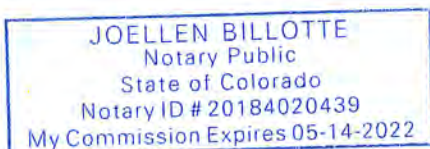
Signature (Authorized Company Representative (Applicant))

Vice President of Development

Title

Date

December 19, 2018



(Notary Seal)

GIVEN under my hand and seal of office this, the

19 day of December, 2018



Notary Public in and for the State of Texas, CO

My Commission expires: 5-14-22

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 <i>(if applicable)</i>
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 <i>(if applicable)</i>
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 <i>(if applicable)</i>
11	Maps that clearly 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 Note: Electronic maps should be high resolution files. Include map legends/markers.
12	Request for Waiver of Job Creation Requirement and supporting information <i>(if applicable)</i>
13	Calculation of three possible wage requirements with TWC documentation
14	Schedules A1, A2, B, C and D completed and signed Economic Impact <i>(if applicable)</i>
15	Economic Impact Analysis, other payments made in the state or other economic information <i>(if applicable)</i>
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 <i>(applicant)</i>



Samson Solar Energy LLC
Application for Appraised Value Limitation on Qualified Property
to
Prairiland ISD

CHECKLIST ITEM #2

Proof of Payment of Application Fee Paid to School District 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)



Samson Solar Energy LLC
Application for Appraised Value Limitation on Qualified Property
to
Prairiland ISD

CHECKLIST ITEM #3

Documentation of Combined Group membership

The entity Samson Solar Energy LLC was formed on May 2, 2018, after the latest combined group franchise tax filings were completed. Samson Solar Energy LLC will be included on Texas Extension Affiliate List for the next annual franchise tax report for Polsky Energy Holdings LLC (Texas Taxpayer No. 12006168525), to be filed in 2019 in accordance with applicable Texas Franchise Tax guidelines.

Attached to this application is a copy of the most recently filed Form 05-165 for the combined group that will include Samson Solar Energy LLC on future reports.

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



Samson Solar Energy LLC
Application for Appraised Value Limitation on Qualified Property
to
Prairiland ISD

CHECKLIST ITEM #4

Detailed Description of Project

Samson Solar Energy LLC proposes constructing an approximately 500 MW solar electric generation facility on privately-owned land in Lamar County.

The proposed qualified investment consists of solar photovoltaic modules, a single axis tracking system, driven-pile foundations, DC wiring, DC/AC inverters, medium voltage step-up transformers, AC cabling and a central substation with a high voltage step-up transformer. Upon completion the site will include an estimated 167 inverters and 2,000,000 photovoltaic panels depending on the technology used.

The capital investment for this project is estimated to be \$470 million. This project will create 300-500 jobs during construction, as well as four permanent local jobs once fully operational. Samson Solar Energy LLC anticipates the commencement of commercial operations for this project by Q4 2022.



Samson Solar Energy LLC
Application for Appraised Value Limitation on Qualified Property
to
Prairiland ISD

CHECKLIST ITEM #5

Documentation to assist in determining if limitation is a determining factor.

Section 8, Question 2: Has the applicant entered into any agreements, contracts or letters of intent related to the proposed project?

Samson Solar Energy LLC has begun typical due course, early-stage due diligence to explore feasibility of constructing a solar facility at this site. As such, certain contracts have been executed, including agreements to install meteorological monitoring equipment, lease and easement agreements with landowners, and contracts with various contractors for environmental surveys, geotechnical, topographical, and vegetation management analysis. None of these activities, agreements, or contracts obligate Samson Solar Energy LLC to construct the project.

Section 8, Questions 7 and 10: Is the applicant evaluating other locations not in Texas for the proposed project? 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?

Invenergy, as the parent company of Samson Solar Energy LLC, is North America's largest privately-held renewable energy provider, with a national portfolio of wind, solar, storage, and natural gas projects. With operations in several regions throughout the contiguous United States, Invenergy considers economic return on investment as they decide where to locate development projects.

Without tax incentives such as the Ch.313 Value Limitation on Qualified Property, the economic return for this project is negatively impacted to the point that locating the project in Lamar County becomes unlikely. If Samson Solar Energy LLC was not able to obtain a value limitation agreement for this project, the project would most likely be terminated and financial resources would be allocated to projects with more favorable economic returns.

Invenergy is currently considering alternative sites outside the State of Texas for solar developments, including locations in the following states:

- Oklahoma
- New Mexico



Samson Solar Energy LLC
Application for Appraised Value Limitation on Qualified Property
to
Prairiland ISD

CHECKLIST ITEM #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).

N/A



Samson Solar Energy LLC
Application for Appraised Value Limitation on Qualified Property
to
Prairiland ISD

CHECKLIST ITEM #7

Description of Qualified Investment

The proposed qualified investment consists of solar photovoltaic modules, a single axis tracking system, driven-pile foundations, DC wiring, DC/AC inverters, medium voltage step-up transformers, AC cabling and a central substation with a high voltage step-up transformer. Upon completion the site will include an estimated 167 inverters and 2,000,000 photovoltaic panels depending on the technology used.



Samson Solar Energy LLC
Application for Appraised Value Limitation on Qualified Property
to
Prairiland ISD

CHECKLIST ITEM #8

Description of Qualified Property

Samson Solar Energy LLC proposes constructing an approximately 500 MW solar electric generation facility on approximately 6,734 acres of privately-owned land, to be leased by Samson Solar Energy LLC, in Lamar County.

The proposed qualified investment consists of solar photovoltaic modules, a single axis tracking system, driven-pile foundations, DC wiring, DC/AC inverters, medium voltage step-up transformers, AC cabling and a central substation with a high voltage step-up transformer. Upon completion the site will include an estimated 167 inverters and 2,000,000 photovoltaic panels depending on the technology used.

The capital investment for this project is estimated to be \$470 million. This project will create 300-500 jobs during construction, as well as four permanent local jobs once fully operational. Samson Solar Energy LLC anticipates the commencement of commercial operations for this project by Q4 2022.



Samson Solar Energy LLC
Application for Appraised Value Limitation on Qualified Property
to
Prairiland ISD

CHECKLIST ITEM #9

Description of Land

Samson Solar Energy LLC will lease approximately 6,734 acres of land with local land owners in Lamar County, Texas. The following tracts of land are included in this Application:

Tract 1

307.004 acres, more or less, being part of the T Edwards Survey, in Lamar County, Texas, Abstract Number 307; this tract is also identified as parcel number 40467 of the Lamar County Appraisal District.

Tract 2

173.68 acres, more or less, being a part of the R M Legate Survey, in Lamar County, Texas, Abstract Number 538; this tract is also identified as parcel number 43566 of the Lamar County Appraisal District.

Tract 3

30.13 acre, more or less, being a part of the Morris Survey, in Lamar County, Texas, Abstract Number 1329; this tract is also identified as parcel number 43569 of the Lamar County Appraisal District.

Tract 4

109 acres, more or less, being a part of the R B Craft Survey, in Lamar County, Texas, Abstract Number 169; this tract is also identified as parcel number 41574 of the Lamar County Appraisal District.

Tract 5

64 acres, more or less, being a part of the R B Craft Survey, in Lamar County, Texas, Abstract Number 169; this tract is also identified as parcel number 41575 of the Lamar County Appraisal District.

Tract 6

29 acres, more or less, being a part of the H Kennedy Survey, in Lamar County, Texas, Abstract Number 515; this tract is also identified as parcel number 41578 of the Lamar County Appraisal District.



Samson Solar Energy LLC
Application for Appraised Value Limitation on Qualified Property
to
Prairiland ISD

Tract 7

160.6 acres, more or less, being a part of the LCSL Survey, in Lamar County, Texas, Abstract Number 527; this tract is also identified as parcel number 41579 of the Lamar County Appraisal District.

Tract 8

166 acres, more or less, being a part of the J Pope Survey, in Lamar County, Texas, Abstract Number 763; this tract is also identified as parcel number 41580 of the Lamar County Appraisal District.

Tract 9

124 acres, more or less, being a part of the J Sellers Survey, in Lamar County, Texas Abstract Number 901; this tract is also identified as parcel number 41581 of the Lamar County Appraisal District.

Tract 10

2 acres, more or less, being a part of the J E Baugh Survey, in Lamar County, Texas, Abstract Number 1227; this tract is also identified as parcel number 42551 of the Lamar County Appraisal District.

Tract 11

83.37 acres, more or less, being a part of the T Edwards Survey, in Lamar County, Texas, Abstract Number 307; this tract is also identified as parcel number 42555 of the Lamar County Appraisal District.

Tract 12

151 acres, more or less, being part of the L M Garrison Survey, in Lamar County, Texas, Abstract Number 366; this tract is also identified as parcel number 42557 of the Lamar County Appraisal District.

Tract 13

160 acres, more or less, being a part of the B Mowery Survey, in Lamar County, Texas, Abstract Number 680; this tract is also identified as parcel number 42557 of the Lamar County Appraisal District.

Tract 14



Samson Solar Energy LLC
Application for Appraised Value Limitation on Qualified Property
to
Prairiland ISD

345.84 acres, more or less, being a part of the J Sellers Survey, in Lamar County, Texas, Abstract Number 901; this tract is also identified as parcel number 42559 of the Lamar County Appraisal District.

Tract 15

60 acres, more or less, being a part of the T Smith Survey, in Lamar County, Texas, Abstract Number 847; this tract is also identified as parcel number 42560 of the Lamar County Appraisal District.

Tract 16

432.522 acres, more or less, being a part of the J Travieso Survey, in Lamar County, Texas, Abstract Number 930, and the J W Warhop Survey, in Lamar County, Texas, Abstract Number 1108; this tract is also identified as parcel 42562 of Lamar County Appraisal District.

Tract 17

201.917 acres, more or less, being a part of the J W Warhop Survey, in Lamar County, Texas, Abstract Number 1108; this tract is also identified as parcel number 42564 of the Lamar County Appraisal District.

Tract 18

182.559 acres, more or less, being part of the J D Wright Survey, in Lamar County, Texas, Abstract Number 1054; this tract is also identified as parcel number 42564 of the Lamar County Appraisal District.

Tract 19

80 acres, more or less, being a part of the A Wright Survey, in Lamar County, Texas, Abstract Number 1176; this tract is also identified as parcel number 42566 of the Lamar County Appraisal District.

Tract 20

80 acres, more or less, being a part of the A Wright Survey, in Lamar County, Texas, Abstract Number 1176; this tract is also identified as parcel number 42566 of the Lamar County Appraisal District.

Tract 21



Samson Solar Energy LLC
Application for Appraised Value Limitation on Qualified Property
to
Prairiland ISD

160 acres, more or less, being a part of the B Mowery Survey, in Lamar County, Texas, Abstract Number 680; this tract is also identified as parcel number 42557 of the Lamar County Appraisal District.

Tract 22

22.7 acres, more or less, being a part of the T Edwards Survey, in Lamar County, Texas, Abstract Number 307; this tract is also identified as parcel number 42862 of the Lamar County Appraisal District.

Tract 23

80 acres, more or less, being a part of the LCSL Survey, in Lamar County, Texas, Abstract Number 527; this tract is also identified as parcel number 42863 of the Lamar County Appraisal District.

Tract 24

59.37 acres, more or less, being a part of the G Armentrout Survey, in Lamar County, Texas, Abstract Number 21; this tract is also identified as parcel number 42942 of the Lamar County Appraisal District.

Tract 25

48.472 acres, more or less, being a part of the J S Bryant Survey, in Lamar County, Texas, Abstract Number 1080; this tract is also identified as parcel number 42943 of the Lamar County Appraisal District.

Tract 26

297.47 acres, more or less, being a part of the LCSL Survey, in Lamar County, Texas, Abstract Number 527; this tract is also identified as parcel number 42944 of the Lamar County Appraisal District.

Tract 27

324.21 acres, more or less, being a part of the T Smith Survey, in Lamar County, Texas, Abstract Number 527; this tract is also identified as parcel number 42945 of the Lamar County Appraisal District.



Samson Solar Energy LLC
Application for Appraised Value Limitation on Qualified Property
to
Prairiland ISD

Tract 28

202.94 acres, more or less, being a part of LCSL Survey, in Lamar County, Texas, Abstract Number 527, this tract is also identified as parcel number 42946 of the Lamar County Appraisal District.

Tract 29

275.442 acres, more or less, being a part of the T Smith Survey, in Lamar County, Texas, Abstract Number 1019; this tract is also identified as parcel number 42949 of the Lamar County Appraisal District.

Tract 30

83.7 acres, more or less, being a part of the C Worthington Survey, in Lamar County, Texas, Abstract Number 1019; this tract is also identified as parcel number 42950 of the Lamar County Appraisal District.

Tract 31

40.821 acres, more or less, being a part of the C Worthington Survey, in Lamar County, Texas, Abstract Number 1019; this tract is also identified as parcel number 42951 of the Lamar County Appraisal District.

Tract 32

92.27 acres, more or less, being a part of the T Smith Survey, in Lamar County, Texas, Abstract Number 847; this tract is also identified as parcel number 43553 of the Lamar County Appraisal District.

Tract 33

7 acres, more or less, being a part of the J E Baugh Survey, in Lamar County, Texas, Abstract Number 1227; this tract is also identified as parcel number 43558 of the Lamar County Appraisal District.

Tract 34

50.12 acres, more or less, being a part of the J S Bryant Survey, in Lamar County, Texas, Abstract Number 1080; this tract is also identified as parcel number 43559 of the Lamar County Appraisal District.



Samson Solar Energy LLC
Application for Appraised Value Limitation on Qualified Property
to
Prairiland ISD

Tract 35

100 acres, more or less, being a part of the T Edwards Survey, in Lamar County, Texas, Abstract Number 307; this tract is also identified as parcel number 43625 of the Lamar County Appraisal District.

Tract 36

72 acres, more or less being a part of the T Smith Survey, in Lamar County, Texas, Abstract Number 366, this tract is also identified as parcel number 43963 of the Lamar County Appraisal District.

Tract 37

54.04 acres, more or less, being a part of the L M Garrison Survey, in Lamar County, Texas, Abstract Number 366; this tract is also identified as parcel number 43964 of the Lamar County Appraisal District.

Tract 38

9.94 acres, more or less, being a part of the J J White Survey, in Lamar County, Texas, Abstract Number 1323; this tract is also identified as parcel number 43965 of the Lamar County Appraisal District.

Tract 399.75 acres, more or less, being a part of J D Wright Survey, in Lamar County, Texas, Abstract Number 1054; this tract is also identified as parcel number 43966 of the Lamar County Appraisal District.

Tract 40

40 acres, more or less, being a part of J D Wright Survey, in Lamar County, Texas, Abstract Number 1054; this tract is also identified as parcel number 43967 of the Lamar County Appraisal District.

Tract 41

305.91 acres, more or less, being a part of the G Armentrout Survey, in Lamar County, Texas, Abstract Number 21; this tract is also identified as parcel number 43984 of the Lamar County Appraisal District.

Tract 42



Samson Solar Energy LLC
Application for Appraised Value Limitation on Qualified Property
to
Prairiland ISD

112.1 acres, more or less, being a part of t S T Woodard Survey, in Lamar County, Texas, Abstract Number 1056; this tract is also identified as parcel number 43985 of the Lamar County Appraisal District.

Tract 43

13 acres, more or less, being a part of the J W Woodward Survey, in Lamar County, Texas, Abstract Number 1055; this tract is also identified as parcel number 43986 of the Lamar County Appraisal District.

Tract 44

192.393 acres, more or less, being a part of the J W Warhop Survey, in Lamar County, Texas, Abstract Number 1108; this tract is also identified as parcel number 106419 of the Lamar County Appraisal District.

Tract 45

12.6 acres, more or less, being a part of the G E Wilmuth Survey, in Lamar County, Texas, Abstract Number 1226; this tract is also identified as parcel number 107315 of the Lamar County Appraisal District.

Tract 46

91.44 acres, more or less, being a part of the BBB & CRR Co Survey, in Lamar County, Texas, Abstract Number 1100; this tract is also identified as parcel number 108837 of the Lamar County Appraisal District.

Tract 47

72.295 acres, more or less, being a part of the J Clark Survey, in Lamar County, Texas, Abstract Number 186; this tract is also identified as parcel number 108837 of the Lamar County Appraisal District.

Tract 48

160 acres, more or less, being a part of W S Stephenson Survey, in Lamar County, Texas, Abstract Number 913; this tract is also identified as parcel number 41703 of the Lamar County Appraisal District.

Tract 49



Samson Solar Energy LLC
Application for Appraised Value Limitation on Qualified Property
to
Prairiland ISD

160 acres, more or less, being a part of the J C Brown Survey, in Lamar County, Texas, Abstract Number 139; this tract is also identified as parcel number 40828 of the Lamar County Appraisal District.

Tract 50

51.5 acres, more or less, being a part of the J S Bryant Survey, in Lamar County, Texas, Abstract Number 1080; this tract is also identified as parcel number 40829 of the Lamar County Appraisal District.

Tract 51

38.42 acres, more or less, being a part of the J Sellers Survey, Tract 1, in Lamar County, Texas, Abstract Number 901; this tract is also identified as parcel number 124930 of the Lamar County Appraisal District.

Tract 52

80.89 acres, more or less, being a part of the J Sellers Survey, Tract 2, in Lamar County, Texas, Abstract Number 901; this tract is also identified as parcel number 41797 of the Lamar County Appraisal District.

Tract 53

64.58 acres, more or less, being a part of the J Sellers Survey, Tract 1, in Lamar County, Texas, Abstract Number 901; this tract is also identified as parcel number 41798 of the Lamar County Appraisal District.

Tract 54

Being a part of the Thomas Edwards Survey and being part of 90 acres off of a 200 acre tract deeded by G. D. Gibson to J. R. Scarborough and A.C. Scarborough as shown in Deed Book 171, Page 353, Lamar County Records;

BEGINNING at the NE corner of a 100 acre tract conveyed by A.S.J. Stevenson to J.F. Strickland as shown in Deed Book 13, Page 459, Lamar County Records, and which point is 130 11/25 poles East of the NW corner of the original Survey and is the NW corner of said 200 acres;

THENCE SOUTH with the WB line of said 200 acres, 1104 vrs., a stake, the NW corner of 100 acres sold by J.R. and A.C. Scarborough to F.D. Webb;

THENCE EAST 514 vrs. to a stake on the EB line of said 200 acres same being Webb's NE corner;



Samson Solar Energy LLC
Application for Appraised Value Limitation on Qualified Property
to
Prairiland ISD

THENCE NORTH with the EB line of said 200 acre tract 821 vrs., a stake, the SE corner of 10 acres sold by J.R. and A.C. Scarborough to F.D. Webb;

THENCE WEST 192 vrs., a stake, the SW corner of said 10 acres;

THENCE NORTH 174 vrs. to a stake in the center of public road, same being the SE corner of a small tract conveyed to R.G. Lynn and wife, to S.A. Cunningham, recorded in Deed Book 166, Page 453, Lamar County Records;

THENCE in a Northwesterly direction with the center of said road, 210 vrs., to a stake in the NB line of the Edwards Survey, same being the NW corner of a tract conveyed to Cunningham above mentioned:

THENCE WEST 166 14/100 vrs. to the place of beginning, containing 88 1/2 acres of land, more or less.

Tract 55

Being a part of the Lamar County School Land Survey; Section 8; Abst. No. 529

BEGINNING at the H.M. Bradford NE corner;

THENCE EAST 461 ½ ft., to a stake in the middle of the public road;

THENCE in a Northwesterly course with the public road, 581 ft-, a stake;

THENCE SOUTH 303 ft. to the place of beginning, containing 1 ½ acres of land, more or less.

Tract 56

County of Lamar, State of Texas, all that certain tract or parcel of land, situated in Lamar County, Texas and described as follows, to-wit:

Situated about 19 ½ miles South 33 deg. East of the City of Paris, County of Lamar and State of Texas, a part of the Thomas King Survey #512 and being a part of a 33.02 acre tract of land conveyed Tommie Denison by deed recorded in Vol. 226, Page 431 of the Deed Records of said County and State.

BEGINNING at an iron pin for corner at the Southwest corner of said Denison tract of land, said point for corner also being the Southwest corner of said King Survey #512.

THENCE NORTH 89 Deg. 30 Min. East a distance of 22 ft. to an iron pin for corner in the South Boundary Line of said tract of land;

THENCE along the North Boundary Line of a Country Road as follows: North 71 Deg. East a distance of 70 ft.; North 89 Deg. 45 Min. East a distance of 765 ft.; North 89 Deg. 30 Min. East a distance of 1582 ft.; South 89 Deg. 30 Min. East a distance of 328 ft.; North 66 Deg. East a



Samson Solar Energy LLC
Application for Appraised Value Limitation on Qualified Property
to
Prairiland ISD

distance of 43 ft. to an iron pin for corner at the present Southeast corner at the present Northeast corner of said tract of land;

THENCE along the West Boundary Line of a County Road as follows: North 19 Deg. 45 Min. East a distance of 41.5 ft.; North 0 Deg. 45 Min. West a distance of 425 ft. to an iron pin for corner at the present Northeast corner of said tract of land;

THENCE North 89 Deg. 55 Min. West a distance of 2813 ft. to an iron pin for corner at the Northwest corner of said Denison tract of land;

THENCE South 0 Deg. 15 Min. East a distance of 523 ft. to the place of beginning and containing 31.65 acres of land.

As determined by an actual survey on the ground by W.R. Abbott, Registered Public Surveyor on August 24, 1981.

The conveyance evidenced by this deed is made subject to any and all easements, restriction, covenants, conditions and reservations of record if any, applicable to the herein conveyed property or any part thereof.

Tract 57

25.499 acres, more or less, being a part of the T Edwards Survey, in Lamar County, Texas, Abstract Number 307; this tract is also identified as parcel number 41795 of the Lamar County Appraisal District.

Tract 58

Being a part of the Thomas Edwards Survey, Abstract No. 307; and being a part of a called 10 acre tract of land described in a Deed from Iva Rollins Holt and husband to W.E. Ripley, dated December 22, 1958, recorded in Volume 360, Page 205, Lamar County Deed Records.

BEGINNING at an iron pin set for corner at the Southeast corner of said 10 acre tract; said point being South 00 degrees 41 minutes West, 779.5 feet from a bois d' arc stake found and iron pin set at Northeast corner of said 10 acre tract;

THENCE NORTH 00 degrees and 41 minutes East, 116.0 feet along the East boundary line of said 10 acre tract to an iron pin set for corner in the South boundary line of a County Road;

THENCE NORTH 54 degrees 17 minutes West, 645.7 feet along the South boundary line of said County Road to an iron pin set for corner;

THENCE SOUTH, 487.0 feet along an old fence line and along the West boundary line of said 10 acre tract to an iron pin set for corner at the Southwest corner of said 10 acre tract;



Samson Solar Energy LLC
Application for Appraised Value Limitation on Qualified Property
to
Prairiland ISD

THENCE SOUTH 89 degrees 21 minutes East, 522.9 feet along an old fence line and along the South boundary line of said 10 acre tract to the place of beginning containing 3.626 acres of land.

Tract 59

49.44 acres, more or less, being a part of the T King Survey, in Lamar County, Texas, Abstract Number 512; this tract is also identified as parcel number 42376 of the Lamar County Appraisal District, EXCEPT eight (8) acres surrounding structures in NW corner of property as depicted in A-1.

Tract 60

54.384 acres, more or less, being a part of the A Rogers Survey, in Lamar County, Texas, Abstract Number 796; this tract is also identified as parcel number 42377 of the Lamar County Appraisal District.

Tract 61

160.00 acres, more or less, being a part of the C Worthington Survey, in Lamar County, Texas, Abstract Number 1020; this tract is also identified as parcel number 42378 of the Lamar County Appraisal District.



Samson Solar Energy LLC
Application for Appraised Value Limitation on Qualified Property
to
Prairiland ISD

CHECKLIST ITEM #10

Description of all property not eligible to become qualified property (if applicable).

N/A



Samson Solar Energy LLC
Application for Appraised Value Limitation on Qualified Property
to
Prairiland ISD

CHECKLIST ITEM #11

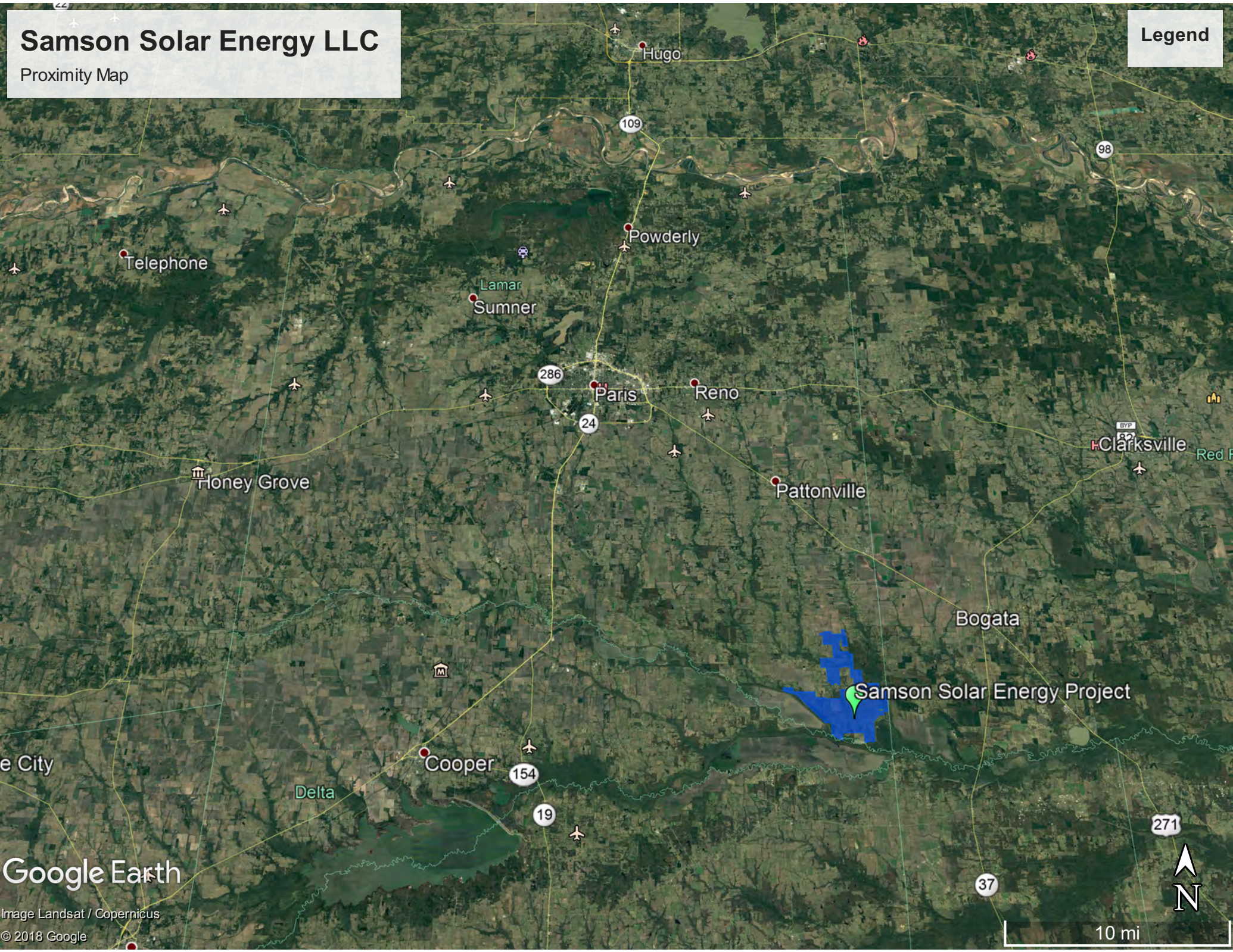
Maps

- A. Project vicinity – Attached
- B. Qualified investment including location of tangible personal property to be placed in service during the qualifying time period – Attached
- C. Qualified property including location of new buildings or new improvements – Attached
- D. Existing property – Attached
- E. Land location within vicinity map – Attached
- F. Reinvestment zone within vicinity map, showing the actual or proposed boundaries and size – To be provided after reinvestment zone creation

Samson Solar Energy LLC

Proximity Map

Legend



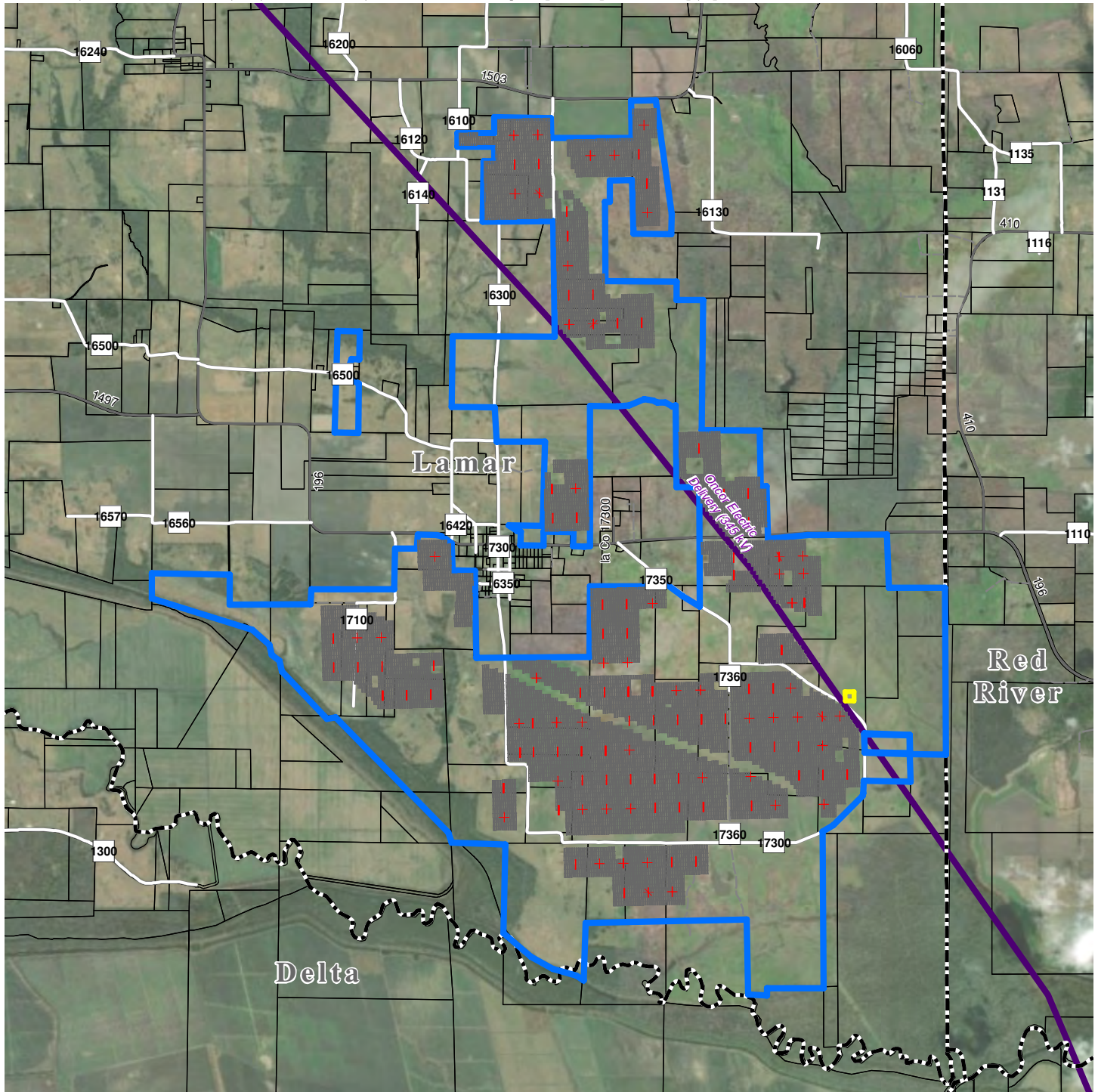
Google Earth

Image Landsat / Copernicus

© 2018 Google

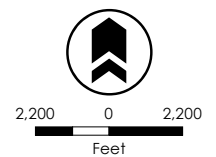


10 mi



Legend

- | | |
|----------------------|----------------------------|
| — Modules | Transmission Line |
| ■ Inverter | — 345 - 500 kV |
| — Project Boundary | Road Classification |
| ■ Project Substation | — County Road |
| --- County Boundary | — Local Road |
| □ Parcel Boundary | --- Dirt/Unpaved Road |



Site Layout

Samson Solar Energy Center | Lamar County, Texas

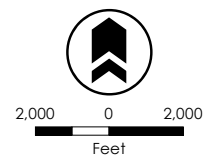
Rev. 00

November 20, 2018

Invenergy



	Project Boundary	<u>Road Classification</u>
	County Boundary	County Road
	Parcel Boundary	Local Road
	Original Texas Land Survey	Dirt/Unpaved Road
<u>Transmission Line</u>		
	345 - 500 kV	



Invenenergy



Samson Solar Energy LLC
Application for Appraised Value Limitation on Qualified Property
to
Prairiland ISD

CHECKLIST ITEM #12

Request for Waiver of Job Creation Requirement and supporting information.

See attached.



December 14, 2018

Mr. Jeff Ballard
Superintendent
Prairiland Independent School District
466 FM 196 South
Pattonville, Texas 75468

RE: Samson Solar Energy Job Requirements Waiver Request

Dear Superintendent Ballard:

Please consider this letter to be Samson Solar Energy LLC's formal request to waive the minimum new job creation requirement, as provided under Texas Tax Code 313.025(f-1).

Solar projects create a large number of full-time, temporary jobs during the construction phase, but require a small number of highly skilled technicians to operate the solar project once construction operations end and commercial operations have been established. The permanent employees of a solar energy project maintain and service solar panels, mounting racks, underground electrical connections, substations and related infrastructure. There are also asset managers who supervise, monitor, and support solar project operations from offsite locations.

Based upon our knowledge of staffing requirements, Samson Solar Energy LLC requests the job creation requirement under Chapter 313 of the Texas Tax Code be waived. In line with solar industry standards for job requirements, and Invenergy's experience as an operator of multiple solar facilities across the United States, Samson Solar Energy LLC has committed to create four (4) new qualifying jobs.

Respectfully,

Samson Solar Energy LLC

By: 

James Williams, Vice President of Development



Samson Solar Energy LLC
Application for Appraised Value Limitation on Qualified Property
to
Prairiland ISD

CHECKLIST ITEM #13

Calculation of three possible wage requirements with TWC documentation.

110% of County Average Weekly Wage for All Jobs

Year	Quarter	County	Industry	Avg Weekly Wages
2018	2nd Qtr	Lamar	Total, all industries	\$ 800.00
2018	1st Qtr	Lamar	Total, all industries	\$ 789.00
2017	4th Qtr	Lamar	Total, all industries	\$ 876.00
2017	3rd Qtr	Lamar	Total, all industries	\$ 820.00
Total				\$ 3,285.00
Average				\$ 821.25
110% of Average				\$ 903.38

110% of County Average Weekly Wage for Manufacturing Jobs

Year	Quarter	County	Industry	Avg Weekly Wages
2018	2nd Qtr	Lamar	Manufacturing	\$ 1,121.00
2018	1st Qtr	Lamar	Manufacturing	\$ 1,039.00
2017	4th Qtr	Lamar	Manufacturing	\$ 1,145.00
2017	3rd Qtr	Lamar	Manufacturing	\$ 1,095.00
Total				\$ 4,400.00
Average				\$ 1,100.00
110% of Average				\$ 1,210.00

110% of Average Weekly Wage for Manufacturing Jobs in Region (Ark-Tex COG)

Year	Region	Industry	Hourly	Annual
2017	Ark-Tex Council of Governments	Manufacturing	\$ 18.59	\$ 38,663
Average Weekly Wage				\$ 743.52
110% of Average				\$ 817.87

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
2017	1st Qtr	Lamar County	Total All	00	0	10	Total, all industries	\$799
2017	2nd Qtr	Lamar County	Total All	00	0	10	Total, all industries	\$777
2017	3rd Qtr	Lamar County	Total All	00	0	10	Total, all industries	\$820
2017	4th Qtr	Lamar County	Total All	00	0	10	Total, all industries	\$876
2018	1st Qtr	Lamar County	Total All	00	0	10	Total, all industries	\$789
2018	2nd Qtr	Lamar County	Total All	00	0	10	Total, all industries	\$800

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
2017	1st Qtr	Lamar County	Total All	31	2	31-33	Manufacturing	\$1,119
2017	2nd Qtr	Lamar County	Total All	31	2	31-33	Manufacturing	\$1,128
2017	3rd Qtr	Lamar County	Total All	31	2	31-33	Manufacturing	\$1,095
2017	4th Qtr	Lamar County	Total All	31	2	31-33	Manufacturing	\$1,145
2018	1st Qtr	Lamar County	Total All	31	2	31-33	Manufacturing	\$1,039
2018	2nd Qtr	Lamar County	Total All	31	2	31-33	Manufacturing	\$1,121

2017 Manufacturing Average Wages by Council of Government Region
Wages for All Occupations

COG	Wages	
	Hourly	Annual
Texas	\$26.24	\$54,587
1. Panhandle Regional Planning Commission	\$23.65	\$49,190
2. South Plains Association of Governments	\$19.36	\$40,262
3. NORTEX Regional Planning Commission	\$23.46	\$48,789
4. North Central Texas Council of Governments	\$26.80	\$55,747
5. Ark-Tex Council of Governments	\$18.59	\$38,663
6. East Texas Council of Governments	\$21.07	\$43,827
7. West Central Texas Council of Governments	\$21.24	\$44,178
8. Rio Grande Council of Governments	\$18.44	\$38,351
9. Permian Basin Regional Planning Commission	\$26.24	\$54,576
10. Concho Valley Council of Governments	\$19.67	\$40,924
11. Heart of Texas Council of Governments	\$21.53	\$44,781
12. Capital Area Council of Governments	\$31.49	\$65,497
13. Brazos Valley Council of Governments	\$17.76	\$39,931
14. Deep East Texas Council of Governments	\$17.99	\$37,428
15. South East Texas Regional Planning Commission	\$34.98	\$72,755
16. Houston-Galveston Area Council	\$28.94	\$60,202
17. Golden Crescent Regional Planning Commission	\$26.94	\$56,042
18. Alamo Area Council of Governments	\$22.05	\$48,869
19. South Texas Development Council	\$15.07	\$31,343
20. Coastal Bend Council of Governments	\$28.98	\$60,276
21. Lower Rio Grande Valley Development Council	\$17.86	\$37,152
22. Texoma Council of Governments	\$21.18	\$44,060
23. Central Texas Council of Governments	\$19.30	\$40,146
24. Middle Rio Grande Development Council	\$24.07	\$50,058

Source: Texas Occupational Employment and Wages

Data published: July 2018

Data published annually, next update will be July 31, 2019

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.



Samson Solar Energy LLC
Application for Appraised Value Limitation on Qualified Property
to
Prairiland ISD

CHECKLIST ITEM #14

Schedules A1, A2, B, C and D completed and signed Economic Impact.

See attached.

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 <u>not</u> 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	--	Year preceding the first complete tax year of the qualifying time period (assuming no deferrals of qualifying time period)	2019	Not eligible to become Qualified Property			[The only other investment made before filing complete application with district that may become Qualified Property is land.]	\$ -
Investment made after filing complete application with district, but before final board approval of application				\$ -	\$ -	\$ -	\$ -	\$ -
Investment made after final board approval of application and before Jan. 1 of first complete tax year of qualifying time period				\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000
Complete tax years of qualifying time period	QTP1	2020-2021	2020	\$ 175,000,000	\$ 250,000	\$ -	\$ -	\$ 175,250,000
	QTP2	2021-2022	2021	\$ 294,400,000	\$ 250,000	\$ -	\$ -	\$ 294,650,000
Total Investment through Qualifying Time Period [ENTER this row in Schedule A2]								
				\$ 469,500,000	\$ 500,000	\$ -	\$ -	\$ 470,000,000
				Enter amounts from TOTAL row above in Schedule A2				
Total Qualified Investment (sum of green cells)				\$ 470,000,000				

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 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.

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.

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 <u>not</u> 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				
				\$469,500,000	\$500,000	\$-	\$-	\$470,000,000
Each year prior to start of value limitation period** <i>Insert as many rows as necessary</i>	0	2019-2020	2019	\$100,000	\$-	\$-	\$-	\$100,000
	0	2020-2021	2020	\$175,000,000	\$250,000	\$-	\$-	\$175,250,000
	0	2021-2022	2021	\$294,400,000	\$250,000	\$-	\$-	\$294,650,000
Value limitation period***	1							
	2							
	3							
	4							
	5							
	6							
	7							
	8							
	9							
	10							
Total Investment made through limitation				\$469,500,000	\$500,000	\$-	\$-	\$470,000,000
Continue to maintain viable presence	11							
	12							
	13							
	14							
	15							
Additional years for 25 year economic impact as required by 313.026(c)(1)	16							
	17							
	18							
	19							
	20							
	21							
	22							
	23							
	24							
	25							

* 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 14-Dec-18
 Applicant Name Samson Solar Energy LLC
 ISD Name Prairiland ISD

Form 50-296A

Revised May 2014

	Year	School Year (YYYY-YYYY)	Tax Year (Fill in actual tax year) YYYY	Qualified Property			Estimated Taxable Value		
				Estimated Market Value of Land	Estimated Total Market Value of new buildings or other new improvements	Estimated Total Market Value of tangible personal property in the new 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 <i>Insert as many rows as necessary</i>	0	2019-2020	2019			\$ -	\$ -	\$ -	\$ -
	0	2020-2021	2020			\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
	0	2021-2022	2021			\$ 87,625,000	\$ 87,625,000	\$ 87,625,000	\$ 87,625,000
Value Limitation Period	1	2022-2023	2022		\$ 500,000	\$ 437,104,500	\$ 437,604,500	\$ 437,604,500	\$ 20,000,000
	2	2023-2024	2023		\$ 490,000	\$ 402,079,800	\$ 402,569,800	\$ 402,569,800	\$ 20,000,000
	3	2024-2025	2024		\$ 480,200	\$ 364,285,050	\$ 364,765,250	\$ 364,765,250	\$ 20,000,000
	4	2025-2026	2025		\$ 470,596	\$ 323,438,550	\$ 323,909,146	\$ 323,909,146	\$ 20,000,000
	5	2026-2027	2026		\$ 461,184	\$ 279,352,500	\$ 279,813,684	\$ 279,813,684	\$ 20,000,000
	6	2027-2028	2027		\$ 451,960	\$ 231,745,200	\$ 232,197,160	\$ 232,197,160	\$ 20,000,000
	7	2028-2029	2028		\$ 442,921	\$ 180,334,950	\$ 180,777,871	\$ 180,777,871	\$ 20,000,000
	8	2029-2030	2029		\$ 434,063	\$ 124,793,100	\$ 125,227,163	\$ 125,227,163	\$ 20,000,000
	9	2030-2031	2030		\$ 425,382	\$ 93,900,000	\$ 94,325,382	\$ 94,325,382	\$ 20,000,000
	10	2031-2032	2031		\$ 416,874	\$ 93,900,000	\$ 94,316,874	\$ 94,316,874	\$ 20,000,000
Continue to maintain viable presence	11	2032-2033	2032		\$ 408,536	\$ 93,900,000	\$ 94,308,536	\$ 94,308,536	\$ 94,308,536
	12	2033-2034	2033		\$ 400,366	\$ 93,900,000	\$ 94,300,366	\$ 94,300,366	\$ 94,300,366
	13	2034-2035	2034		\$ 392,358	\$ 93,900,000	\$ 94,292,358	\$ 94,292,358	\$ 94,292,358
	14	2035-2036	2035		\$ 384,511	\$ 93,900,000	\$ 94,284,511	\$ 94,284,511	\$ 94,284,511
	15	2036-2037	2036		\$ 376,821	\$ 93,900,000	\$ 94,276,821	\$ 94,276,821	\$ 94,276,821
Additional years for 25 year economic impact as required by 313.026(c)(1)	16	2037-2038	2037		\$ 369,285	\$ 93,900,000	\$ 94,269,285	\$ 94,269,285	\$ 94,269,285
	17	2038-2039	2038		\$ 361,899	\$ 93,900,000	\$ 94,261,899	\$ 94,261,899	\$ 94,261,899
	18	2039-2040	2039		\$ 354,661	\$ 93,900,000	\$ 94,254,661	\$ 94,254,661	\$ 94,254,661
	19	2040-2041	2040		\$ 347,568	\$ 93,900,000	\$ 94,247,568	\$ 94,247,568	\$ 94,247,568
	20	2041-2042	2041		\$ 340,616	\$ 93,900,000	\$ 94,240,616	\$ 94,240,616	\$ 94,240,616
	21	2042-2043	2042		\$ 333,804	\$ 93,900,000	\$ 94,233,804	\$ 94,233,804	\$ 94,233,804
	22	2043-2044	2043		\$ 327,128	\$ 93,900,000	\$ 94,227,128	\$ 94,227,128	\$ 94,227,128
	23	2044-2045	2044		\$ 320,585	\$ 93,900,000	\$ 94,220,585	\$ 94,220,585	\$ 94,220,585
	24	2045-2046	2045		\$ 314,174	\$ 93,900,000	\$ 94,214,174	\$ 94,214,174	\$ 94,214,174
	25	2046-2047	2046		\$ 307,890	\$ 93,900,000	\$ 94,207,890	\$ 94,207,890	\$ 94,207,890

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 14-Dec-18
Applicant Name Samson Solar Energy LLC
ISD Name Prairiland ISD

Form 50-296A
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 <i>Insert as many rows as necessary</i>	0	2019-2020	2019					
	0	2020-2021	2020	300 FTE's	\$ 50,000	0	0	
	0	2021-2022	2021	300 FTE's	\$ 50,000	0	4	\$ 42,529.30
Value Limitation Period <i>The qualifying time period could overlap the value limitation period.</i>	1						4	\$ 42,529.30
	2						4	\$ 42,529.30
	3						4	\$ 42,529.30
	4						4	\$ 42,529.30
	5						4	\$ 42,529.30
	6						4	\$ 42,529.30
	7						4	\$ 42,529.30
	8						4	\$ 42,529.30
	9						4	\$ 42,529.30
	10						4	\$ 42,529.30
Years Following Value Limitation Period	11 through 25						4	\$ 42,529.30

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:

Yes

No
- C1a.

Will the applicant request a job waiver, as provided under 313.025(f-1)?

Yes

No
- C1b.

Will the applicant avail itself of the provision in 313.021(3)(F)?

Yes

No

Schedule D: Other Incentives (Estimated)

Date

14-Dec-18

Applicant Name

Samson Solar Energy LLC

Form 50-296A

ISD Name

Prairiland ISD

Revised May 2014

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: Lamar	2021	10 Years	\$ 1,005,000	60% abatement	\$ 402,000
	City:					
	Other:					
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				\$ 1,005,000		\$ 402,000

Additional information on incentives for this project:



Samson Solar Energy LLC
Application for Appraised Value Limitation on Qualified Property
to
Prairiland ISD

CHECKLIST ITEM #15

Economic Impact Analysis, other payments made in the state or other economic information.

To be provided by Comptroller's Office.



Samson Solar Energy LLC
Application for Appraised Value Limitation on Qualified Property
to
Prairiland ISD

CHECKLIST ITEM #16

Description of Reinvestment or Enterprise Zone.

1. Evidence that the area qualifies as an enterprise zone as defined by the Governor's Office
2. Legal description of reinvestment zone*
3. Order, resolution or ordinance establishing the reinvestment zone*
4. Guidelines and criteria for creating the zone*

*Will be submitted with application or before date of final application approval by school board.



Samson Solar Energy LLC
Application for Appraised Value Limitation on Qualified Property
to
Prairiland ISD

CHECKLIST ITEM # 17

Signature and Certification page, signed and dated by Authorized School District Representative and Authorized Company Representative (applicant).

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.

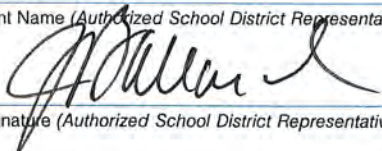
1. Authorized School District Representative Signature

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**

Jeff Ballard

Print Name (Authorized School District Representative)

**sign
here**

Signature (Authorized School District Representative)

Superintendent

Title

Date

1/7/2019

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**

James Williams

Print Name (Authorized Company Representative (Applicant))

**sign
here**

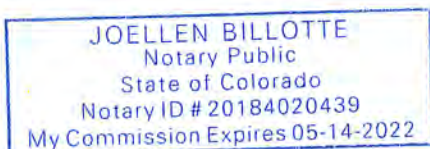
Signature (Authorized Company Representative (Applicant))

Vice President of Development

Title

Date

December 19, 2018



(Notary Seal)

GIVEN under my hand and seal of office this, the

19 day of December, 2018



Notary Public in and for the State of Texas, CO

My Commission expires: 5-14-22

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.