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March 13, 2019

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

RE: Application to the Benjamin Independent School District from Griffin Trail Wind, LLC

To the Local Government Assistance & Economic Analysis Division:

By copy of this letter transmitting the application for review to the Comptroller's Office, the Benjamin Independent School District is notifying Griffin Trail Wind, LLC of its intent to consider the application for appraised value limitation on qualified property should a positive certificate be issued by the Comptroller. Please prepare the Economic Impact Report.

The Applicant submitted the Application to the school district on March 11, 2019. The Board voted to accept the application on March 11, 2019. The application has been determined complete as of March 13, 2019. The Applicant has provided the schedules in both electronic format and paper copies. The electronic copy is identical to the hard copy that will be hand delivered.

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

Sincerely,



Kevin O'Hanlon
School District Consultant

Cc: Knox County Appraisal District
Griffin Trail Wind, LLC

GRIFFIN TRAIL WIND, LLC

**CHAPTER 313 APPLICATION
FOR APPRAISED VALUE LIMITATION
TO BENJAMIN ISD**

Comptroller

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>

TAB 1

Pages 1 through 9 of application.

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

March 11, 2019

Date Application Received by District

Olivia

First Name

Del Hierro Gloria

Last Name

Superintendent

Title

Benjamin ISD

School District Name

300 W. Hays St.

Street Address

300 W. Hays St.

Mailing Address

Benjamin

City

940-459-2231

Phone Number

TX

State

79505

ZIP

940-459-2007

Fax Number

olivia.gloria@esc9.net

Email Address

Mobile Number (optional)

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)*

Daniel T.	Casey
First Name	Last Name
Partner	
Title	
Moak Casey & Associates, LLP	
Firm Name	
512-485-7878	512-485-7888
Phone Number	Fax Number
	dcasey@moakcasey.com
Mobile Number <i>(optional)</i>	Email Address

4. On what date did the district determine this application complete? March 13, 2019
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)*

Jay	Sutton
First Name	Last Name
Vice President - Construction & Operations	Griffin Trail Wind, LLC
Title	Organization
1185 West Georgia Street, Suite 900	
Street Address	
1185 West Georgia Street, Suite 900	
Mailing Address	
Vancouver	British Columbia
City	State
604-633-9990	604-633-9991
Phone Number	Fax Number
	JSutton@innergex.com
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.

Scott	Caldwell
First Name	Last Name
Senior Director - Development, USA	Griffin Trail Wind, LLC
Title	Organization
4660 La Jolla Drive, Suite 680	
Street Address	
4660 La Jolla Drive, Suite 680	
Mailing Address	
San Diego	CA
City	State
512-541-0194	604-633-9991
Phone Number	Fax Number
	SCaldwell@innergex.com
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

SECTION 2: Applicant Information (continued)

4. Authorized Company Consultant (If Applicable)

Date	Cummings
First Name	Last Name
Consultant	
Title	
Cummings Westlake, LLC	
Firm Name	
713-266-4456	713-266-2333
Phone Number	Fax Number
dcummings@cwlp.net	
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? Griffin Trail Wind, LLC
2. List the Texas Taxpayer I.D. number of entity subject to Tax Code, Chapter 171 (11 digits) 32062400406
3. List the NAICS code 221115
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
- Applicant will also apply to Seymour ISD on March 28, 2019 for a portion of this project

SECTION 5: Applicant Business Structure

1. Identify Business Organization of Applicant (corporation, limited liability corporation, etc) Limited liability corporation
2. Is applicant a combined group, or comprised of members of a combined group, as defined by Tax Code §171.0001(7)? ☒ Yes ☐ No
- 2a. If yes, attach in **Tab 3** a copy of Texas Comptroller Franchise Tax Form No. 05-165, No. 05-166, or any other documentation from the Franchise Tax Division to demonstrate the applicant's combined group membership and contact information.
3. Is the applicant current on all tax payments due to the State of Texas? ☒ Yes ☐ No
4. Are all applicant members of the combined group current on all tax payments due to the State of Texas? ☒ Yes ☐ No ☐ N/A
5. If the answer to question 3 or 4 is no, please explain and/or disclose any history of default, delinquencies and/or any material litigation, including litigation involving the State of Texas. (If necessary, attach explanation in **Tab 3**)

SECTION 6: Eligibility Under Tax Code Chapter 313.024

1. Are you an entity subject to the tax under Tax Code, Chapter 171? ☒ Yes ☐ No
2. The property will be used for one of the following activities:
 - (1) manufacturing ☐ Yes ☒ No
 - (2) research and development ☐ Yes ☒ No
 - (3) a clean coal project, as defined by Section 5.001, Water Code ☐ Yes ☒ No
 - (4) an advanced clean energy project, as defined by Section 382.003, Health and Safety Code ☐ Yes ☒ No
 - (5) renewable energy electric generation ☒ Yes ☐ No
 - (6) electric power generation using integrated gasification combined cycle technology ☐ Yes ☒ No
 - (7) nuclear electric power generation ☐ Yes ☒ No
 - (8) a computer center that is used as an integral part or as a necessary auxiliary part for the activity conducted by applicant in one or more activities described by Subdivisions (1) through (7) ☐ Yes ☒ No
 - (9) a Texas Priority Project, as defined by 313.024(e)(7) and TAC 9.1051 ☐ Yes ☒ No
3. Are you requesting that any of the land be classified as qualified investment? ☐ Yes ☒ No
4. Will any of the proposed qualified investment be leased under a capitalized lease? ☐ Yes ☒ No
5. Will any of the proposed qualified investment be leased under an operating lease? ☐ Yes ☒ No
6. Are you including property that is owned by a person other than the applicant? ☐ Yes ☒ No
7. Will any property be pooled or proposed to be pooled with property owned by the applicant in determining the amount of your qualified investment? ☐ Yes ☒ No

SECTION 7: Project Description

1. In **Tab 4**, attach a detailed description of the scope of the proposed project, including, at a minimum, the type and planned use of real and tangible personal property, the nature of the business, a timeline for property construction or installation, and any other relevant information.
2. Check the project characteristics that apply to the proposed project:

☒ Land has no existing improvements *
☐ Expansion of existing operation on the land *(complete Section 13)*

☐ Land has existing improvements *(complete Section 13)*
☐ Relocation within Texas

* Land has no existing wind energy generation improvements - see Tab 10

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 August 2019
2. Commencement of construction Q4 2019
3. Beginning of qualifying time period January 1, 2020
4. First year of limitation January 1, 2021
5. Begin hiring new employees Q3 2020
6. Commencement of commercial operations Q4 2020
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? Q4 2020

SECTION 10: The Property

1. Identify county or counties in which the proposed project will be located Knox
2. Identify Central Appraisal District (CAD) that will be responsible for appraising the property Knox
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: Knox, \$.7448, 100% City: n/a
(Name, tax rate and percent of project) (Name, tax rate and percent of project)
 Hospital District: Knox County, \$.37473, 100% Water District: Rolling Plains Groundwater, \$.024, 100%
(Name, tax rate and percent of project) (Name, tax rate and percent of project)
 Other (describe): n/a Other (describe): n/a
(Name, tax rate and percent of project) (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? 20,000,000.00
2. What is the amount of appraised value limitation for which you are applying? 20,000,000.00
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:
- 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**);
 - 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
 - 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:
- legal description of the land (**Tab 9**);
 - 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**);
 - owner (**Tab 9**);
 - the current taxable value of the land. Attach estimate if land is part of larger parcel (**Tab 9**); and
 - 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:
- evidence that the area qualifies as a enterprise zone as defined by the Governor's Office (**Tab 16**);
 - legal description of reinvestment zone (**Tab 16**);
 - order, resolution or ordinance establishing the reinvestment zone (**Tab 16**);
 - guidelines and criteria for creating the zone (**Tab 16**); and
 - 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? _____ May 2019

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**:
- maps and/or detailed site plan;
 - surveys;
 - appraisal district values and parcel numbers;
 - inventory lists;
 - existing and proposed property lists;
 - model and serial numbers of existing property; or
 - other information of sufficient detail and description.
4. Total estimated market value of existing property (that property described in response to question 1): \$ 0.00
5. In **Tab 10**, include an appraisal value by the CAD of all the buildings and improvements existing as of a date within 15 days of the date the application is received by the school district.
6. Total estimated market value of proposed property not eligible to become qualified property (that property described in response to question 2): \$ 0.00

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)? 0
2. What is the last complete calendar quarter before application review start date:
☒ First Quarter ☐ Second Quarter ☐ Third Quarter ☐ Fourth Quarter of 2019
(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)? 0
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? 3
5. What is the number of new non-qualifying jobs you are estimating you will create? 0
6. Do you intend to request that the governing body waive the minimum new qualifying job creation requirement, as provided under Tax Code §313.025(f-1)? ☒ Yes ☐ No
 - 6a. If yes, attach evidence in **Tab 12** documenting that the new qualifying job creation requirement above exceeds the number of employees necessary for the operation, according to industry standards.
7. Attach in **Tab 13** the four most recent quarters of data for each wage calculation below, including documentation from the TWC website. The final actual statutory minimum annual wage requirement for the applicant for each qualifying job — which may differ slightly from this estimate — will be based on information from the four quarterly periods for which data were available at the time of the application review start date (date of a completed application). See TAC §9.1051(21) and (22).
 - a. Average weekly wage for all jobs (all industries) in the county is 760.00
 - b. 110% of the average weekly wage for manufacturing jobs in the county is Not applicable
 - c. 110% of the average weekly wage for manufacturing jobs in the region is 934.53
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? 48,595.80
10. What is the annual wage you are committing to pay for each of the new qualifying jobs you create on the qualified property? 48,595.80
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**.

TAB 2

Proof of Payment of Application Fee

A copy of the check for the \$75,000 application fee to Benjamin ISD is found on the following page.

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)*

Griffin Trail Wind, LLC
Chapter 313 Application to Benjamin ISD
Cummings Westlake, LLC

TAB 3

*Documentation of Combined Group membership under Texas Tax Code 171.0001(7),
history of tax default, delinquencies and/or material litigation (if applicable)*

Griffin Trail Wind, LLC is part of a combined group. See attached Form 05-165.

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

TAB 4

Provide 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.

Description of Project

Griffin Trail Wind, LLC ("Griffin Trail") is requesting an appraised value limitation from Benjamin Independent School District (ISD) for the Griffin Trail Wind Project (the "Project"), a proposed wind powered electric generating facility in Knox County. The proposed Benjamin ISD portion of the Project (this application) will be constructed within a reinvestment zone established by Knox County Commissioners Court at a later date.

The proposed Project is anticipated to have a total capacity of 225.6 MW, with approximately 98.7 MW located in Benjamin ISD. Turbine selection is ongoing at this time and has not been finalized. The exact number of wind turbines and size of each turbine will vary depending upon the wind turbines selected, manufacturer's availability and prices, ongoing wind studies and the final megawatt generating capacity of the Project when completed. Current plans are to install 2.82 MW General Electric turbines with an estimated 35 turbines located in Benjamin ISD. Portions of the project will be located in Seymour ISD and a separate Chapter 313 application is being submitted to that district for their respective portion of the project. The Applicant requests a value limitation for all materials and equipment installed for the Project, including but not limited to; wind turbines, turbine transformers (pad-mounts), towers, foundations, roadways, buildings and offices, anemometer towers, collection system, electrical substations, transmission line and associated towers, and interconnection facilities necessary to connect the Project to the grid.

Construction of the Project is anticipated to begin in the third or fourth quarter of 2019 with completion by the fourth quarter of 2020.

The ERCOT GINR number for the Project is 20INR0052 and the GINR number was issued on February 16, 2018.

TAB 5

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

Innergex Renewable Energy, Inc., together with its affiliates, “Innergex”, is a global renewable energy company that manages eight power plants totaling 825 MW of hydro, wind, geothermal and solar generation capacity in Canada, the USA and Iceland. Innergex owns a 363 MW share of this capacity, generating over 1,500 GWh of clean power annually. Innergex produces the majority of its electricity from clean and renewable sources, including wind and solar. Innergex has a long-term commitment to both wind and solar with an outlook to significantly expand our fleet of clean energy generating capacity.

Innergex is keen to develop and build the proposed Griffin Trail wind project as per this application, but since this Project is still in the early stages of development, further investment could be, if necessary, redeployed to other counties and states competing for similar wind projects. Innergex is active in states throughout the United States and globally, where each project individually competes for a finite pool of capital investment. State and local tax incentives contribute to the lowering of the cost of power sold to our customers and making our investment more viable and marketable. Innergex is continually comparing investment opportunities, rate of return, and market viability of each project based upon project financial metrics. For example, Innergex currently has ongoing project developments in many states, including but not limited to, California, Colorado, Nebraska, Oklahoma and Wyoming.

Due to the extremely competitive power market in ERCOT most if not all PPA's economic model assumptions are based on the Project securing this Chapter 313 appraised value limitation and other local tax incentives. The property tax liabilities of a project without tax incentives in Texas lowers the return to investors and financiers to an unacceptable level at today's contracted power rates under a PPA. A signed PPA in the Texas market is at a much lower rate than other states because of competitively low electricity prices. Both parties of a PPA have an escape clause if the terms of the PPA cannot be met. Without the tax incentives in Texas, a project with a PPA becomes non-financeable. Therefore, this appraised value limitation is critical to the ability of the proposed Project to move forward as currently sited.

Griffin Trail Wind, LLC will apply for tax abatement agreements with Knox County and Knox County Hospital District with regards to this project. As stated above, this project will need the tax incentive agreements with the county, hospital district, and the 313 Value Limitation with Benjamin ISD and Seymour ISD to make it economically viable. This project could not move forward without the value limitation from both school districts.

TAB 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)

All of the project is located in Knox County, Knox County Hospital District, and Rolling Plains Groundwater District. The project is partially in Benjamin ISD and partially in Seymour ISD. Below is a table showing the estimated number of megawatts and turbines in each school district (subject to final site decisions).

School District	Benjamin ISD	Seymour ISD	Total
Estimated Megawatts	98.7	126.9	225.6
Estimated Number of Turbines	35	45	80

Approximately 43.75% of the project is located in Benjamin ISD based upon megawatt capacity (98.7 out of 225.6 megawatts). Approximately 56.25% of the project is located in Seymour ISD based upon megawatt capacity (126.9 out of 225.6 megawatts).

The project is also located in the following taxing entities and the percentage of the project and 2018 tax rate for each district is shown below.

Taxing Entity	% of Project	2018 Tax Rate
Knox County	100%	\$.7448
Knox County Hospital	100%	\$.37473
Rolling Plains Groundwater District	100%	\$.024

TAB 7

Description of Qualified Investment

Griffin Trail Wind, LLC ("Griffin Trail") is requesting an appraised value limitation from Benjamin Independent School District (ISD) for the Griffin Trail Wind Project (the "Project"), a proposed wind powered electric generating facility in Knox County. The proposed Benjamin ISD portion of the Project (this application) will be constructed within a reinvestment zone established by Knox County Commissioners Court at a later date.

The proposed Project is anticipated to have a total capacity of 225.6 MW, with approximately 98.7 MW located in Benjamin ISD. Turbine selection is ongoing at this time and has not been finalized. The exact number of wind turbines and size of each turbine will vary depending upon the wind turbines selected, manufacturer's availability and prices, ongoing wind studies and the final megawatt generating capacity of the Project when completed. Current plans are to install 2.82 MW General Electric turbines with an estimated 35 turbines located in Benjamin ISD. Portions of the project will be located in Seymour ISD and a separate Chapter 313 application is being submitted to that district for their respective portion of the project. The Applicant requests a value limitation for all materials and equipment installed for the Project, including but not limited to; wind turbines, turbine transformers (pad-mounts), towers, foundations, roadways, buildings and offices, anemometer towers, collection system, electrical substations, transmission line and associated towers, and interconnection facilities necessary to connect the Project to the grid.

Construction of the Project is anticipated to begin in the third or fourth quarter of 2019 with completion by the fourth quarter of 2020.

TAB 8

Description of Qualified Property

Griffin Trail Wind, LLC (“Griffin Trail”) is requesting an appraised value limitation from Benjamin Independent School District (ISD) for the Griffin Trail Wind Project (the “Project”), a proposed wind powered electric generating facility in Knox County. The proposed Benjamin ISD portion of the Project (this application) will be constructed within a reinvestment zone established by Knox County Commissioners Court at a later date.

The proposed Project is anticipated to have a total capacity of 225.6 MW, with approximately 98.7 MW located in Benjamin ISD. Turbine selection is ongoing at this time and has not been finalized. The exact number of wind turbines and size of each turbine will vary depending upon the wind turbines selected, manufacturer’s availability and prices, ongoing wind studies and the final megawatt generating capacity of the Project when completed. Current plans are to install 2.82 MW General Electric turbines with an estimated 35 turbines located in Benjamin ISD. Portions of the project will be located in Seymour ISD and a separate Chapter 313 application is being submitted to that district for their respective portion of the project. The Applicant requests a value limitation for all materials and equipment installed for the Project, including but not limited to; wind turbines, turbine transformers (pad-mounts), towers, foundations, roadways, buildings and offices, anemometer towers, collection system, electrical substations, transmission line and associated towers, and interconnection facilities necessary to connect the Project to the grid.

Construction of the Project is anticipated to begin in the third or fourth quarter of 2019 with completion by the fourth quarter of 2020.

TAB 9

Description of Land

The legal description for the land is shown on the following pages.

Griffin Trail Wind, LLC**Chapter 313 Application to Benjamin ISD****Cummings Westlake, LLC****REINVESTMENT ZONE LEGAL DESCRIPTION**

SURVEY	BLK	GRANTEE	ABSTRACT
JC PATTON		J. PATTON	A - 1028
JC PATTON		J. PATTON	A - 1029
WT MCCLAIN		W. MCCLAIN	A - 1045
BBB&C RR CO	A	W. OGDEN	A - 1048
RJ BREWER		R.J. BREWER	A - 1051
GH&H RR CO	B	J. FOLSON	A - 1341
GH&H RR CO	B	J. FOLSON	A - 1341
BBB&C RR CO	A	F. BRADFORD	A - 1347
BBB&C RR CO	A	B. BEDFORD	A - 1370
CT RR CO	C	M. BOONE	A - 1380
BBB&C RR CO	A	W. COFFMAN	A - 1396
H&TC RR CO	C	R. HURD	A - 1457
H&TC RR CO	C	J. JONES	A - 1472
H&TC RR CO	C	J. LEA	A - 1475
CT RR CO	C	J. LEWIS	A - 1479
GH&H RR CO	B	T. MOORE	A - 1495
GH&H RR CO	B	J. SMITH	A - 1529
CT RR CO	C	T. WAYNE	A - 1557
CT RR CO	C	W. BALLARD	A - 1579
H&TC RR CO	C	J. BROOKS	A - 1594
CT RR CO	C	E. TAYLOR	A - 1635
CT RR CO	A	F. BROOKS	A - 1655
H&TC RR CO	C	L. JONES	A - 1685
H&TC RR CO	C	A. PUTMAN	A - 1693
H&TC RR CO	C	A. PUTMAN	A - 1694
H&TC RR CO	C	W. WARD	A - 1698
JC PATTON		J. LEWIS	A - 1736
MRS NANCY A IDEN	C	J. BALLARD	A - 1765
GH&H RR CO	B	J. RUSSELL	A - 1768
CT RR CO	C	F. DENT	A - 1769
JC PATTON		W. BRATCHER	A - 1793
H&TC RR CO	C	W. EDWARDS	A - 1811
DB SHIPMAN		D. SHIPMAN	A - 1844
H&TC RR CO	C	W. WARD	A - 1847
BBB&C RR CO	A	B.B.B. & C.R.R.CO.	A - 1921
BBB&C RR CO	A	W. CHURCHWELL	A - 1922

*TAB TO APPLICATION FOR APPRAISED VALUE LIMITATION ON QUALIFIED
PROPERTY BY GRIFFIN TRAIL WIND, LLC TO BENJAMIN ISD*

Griffin Trail Wind, LLC

Chapter 313 Application to Benjamin ISD

Cummings Westlake, LLC

BBB&C RR CO	A	E. DURHAM	A - 1923
BBB&C RR CO	A	J. GOODBAR	A - 1927
BBB&C RR CO	A	F. HUTTON	A - 1933
GH&H RR CO	B	L. JACKSON	A - 1950
H&TC RR CO	C	H. & T.C.R.R.CO.	A - 225
BBB&C RR CO	A	B.B.B. & C.R.R.CO.	A - 30
H&TC RR CO	C	H. & T.C.R.R.CO.	A - 337
H&TC RR CO	C	H. & T.C.R.R.CO.	A - 344
CT RR CO	C	C.T.R.R.CO.	A - 35
H&TC RR CO	C	H. & T.C.R.R.CO.	A - 379
H&TC RR CO	C	H. & T.C.R.R.CO.	A - 394
DAVID G BURNET		D. BURNET	A - 4
CT RR CO	C	C.T.R.R.CO.	A - 43
CT RR CO	A	C.T.R.R.CO.	A - 44
CT RR CO	A	C.T.R.R.CO.	A - 45
GH&H RR CO	B	G.H. & H.R.R.CO.	A - 50
GH&H RR CO	B	A. JONES	A - 559
JAMES HEFFLEFINGER		J. HEFFLEFINGER	A - 578
UNSURVEYED		UNSURVEYED	A - 582
WILLIAM JOHNSON		W. JOHNSON	A - 585
DAVID G BURNET		D. BURNET	A - 6
GH&H RR CO	B	G.H. & H.R.R.CO.	A - 60
BETHEL SMITH		B. SMITH	A - 616
BBB&C RR CO	A	J. SPINKS	A - 623
GH&H RR CO	B	W. TRAWICK	A - 625
GH&H RR CO	B	G. WALTERS	A - 627
GH&H RR CO	B	G.H. & H.R.R.CO.	A - 63
GH&H RR CO	B	G.H. & H.R.R.CO.	A - 64
DAVID G BURNET		D. BURNET	A - 7
GH&H RR CO	B	J. CARTER	A - 700
GH&H RR CO	B	W. KNOTT	A - 746
GH&H RR CO	B	W. KNOTT	A - 751

*TAB TO APPLICATION FOR APPRAISED VALUE LIMITATION ON QUALIFIED
PROPERTY BY GRIFFIN TRAIL WIND, LLC TO BENJAMIN ISD*

Griffin Trail Wind, LLC**Chapter 313 Application to Benjamin ISD****Cummings Westlake, LLC**

GH&H RR CO	B	G.H. & H.R.R.CO.	A - 78
GH&H RR CO	B	G.H. & H.R.R.CO.	A - 80
GH&H RR CO	B	G.H. & H.R.R.CO.	A - 80
GH&H RR CO	B	G.H. & H.R.R.CO.	A - 81
GH&H RR CO	B	I. WRIGHT	A - 817
CT RR CO	C	J. ROBERTSON	A - 946
CT RR CO	C	S. BLACK	A - 976
A GREEN		A. GREEN	A - 984
ELIZABETH HURD		E. HURD	A - 987
EA HOUSTON		E. HOUSTON	A - 988
DAVID PEVEHOUSE		D. PEVEHOUSE	A - 991
DB SHIPMAN		D. SHIPMAN	A - 996
ROBERT H HUNTER	A		A - 9999
GATES, C A		STATE	A-842
GH&H RR CO		STATE	STATE
CA GATES		STATE	STATE
WILLIAM JOHNSON		STATE	STATE

*TAB TO APPLICATION FOR APPRAISED VALUE LIMITATION ON QUALIFIED
PROPERTY BY GRIFFIN TRAIL WIND, LLC TO BENJAMIN ISD*

TAB 10

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

There is no wind energy generation property owned by the Applicant on the land. There are two temporary anemometer towers currently on the land in Benjamin ISD to gather wind data. These two temporary anemometer towers, shown on the detailed map in Tab 11, will be removed prior to construction of the Project. There is no other existing property in the reinvestment zone or project area that would qualify for a Chapter 313 agreement. More specifically, **none** of the following property that would be eligible for a Chapter 313 agreement will exist in the reinvestment zone or project area once construction of the Project commences:

1. manufacturing
2. research and development
3. a clean coal project as defined by Section 5.001, Water Code
4. an advanced clean energy project, as defined by Section 382.003, Health and Safety Code
5. renewable energy electric generation
6. electric power generation using integrated gasification combined cycle technology
7. nuclear electric power generation
8. a computer center that is used as an integrated part or as a necessary auxiliary part for the activity conducted by applicant in one or more activities described by Subdivisions (1) through (7)
9. a Texas Priority Project, as described by 313.024(e)(7) and TAC 9.1051.

Griffin Trail Wind, LLC will lease the land where the Project improvements will be located.

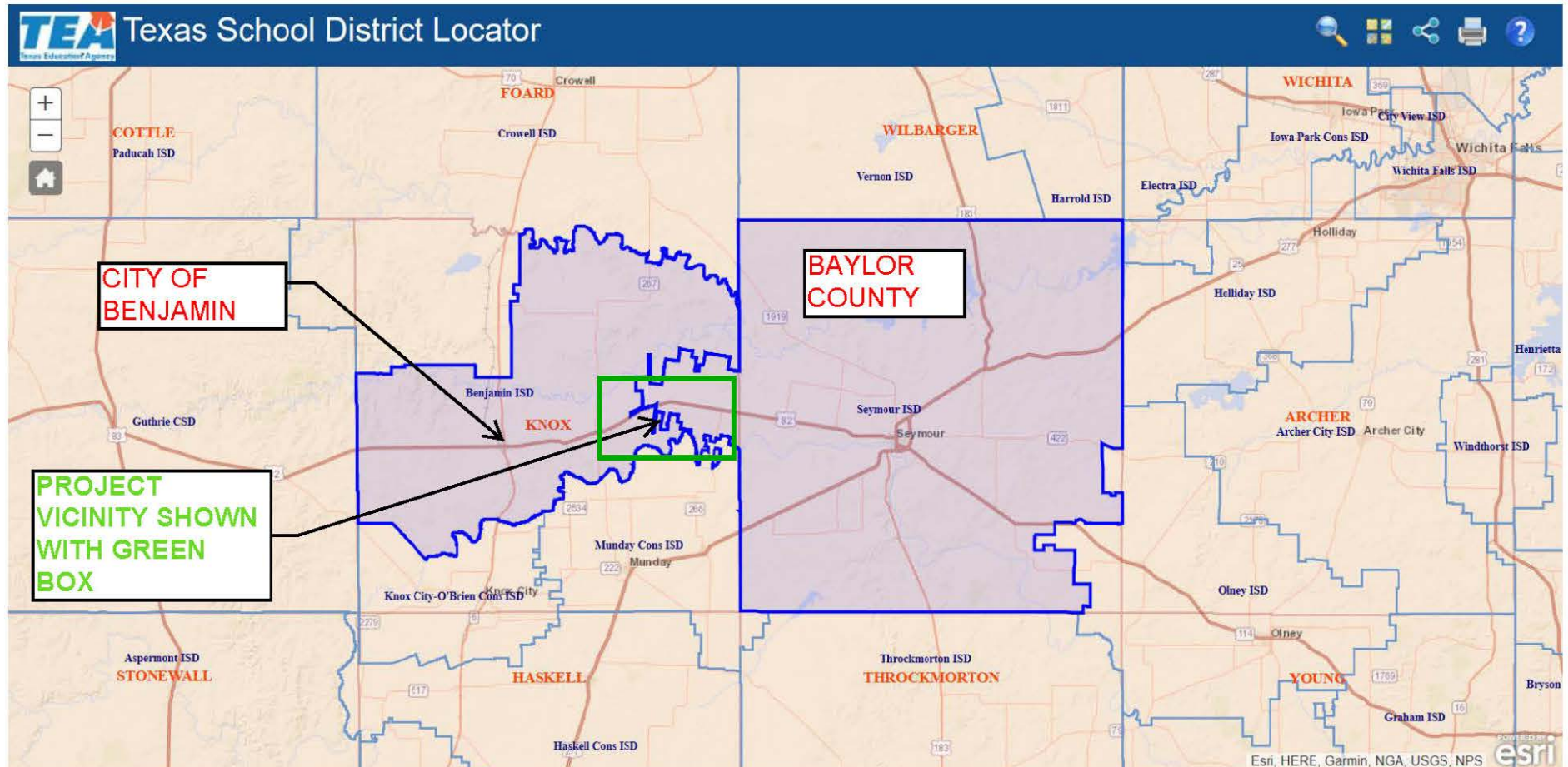
TAB 11

Maps that clearly show:

- a) Project vicinity*
- b) Qualified investment including location of new building or new improvements*
- c) Qualified property including location of new building or new improvements*
- d) Existing property*
- e) Land location within vicinity map*
- f) Reinvestment or Enterprise Zone within vicinity map, showing the actual or proposed boundaries and size*

See attached maps.

GRIFFIN TRAIL WIND, LLC VICINITY MAP



**GRIFFIN TRAIL WIND PROJECT
KNOX AND BAYLOR COUNTIES
TX**



- Legend**
- Griffin Trail Turbine
 - Existing Turbine
 - Permanent Met Tower
 - Temporary 60m Met Tower
 - POVAEP Switch Yard
 - Operating & Maintenance Building
 - Collector Substation
 - City/Town
 - Seymour ISD
 - Benjamin ISD
 - Participating Section/Abstract
 - County Boundary
 - Section/Abstract
 - Highway
 - Major Road
 - Local Road
 - Stream/River



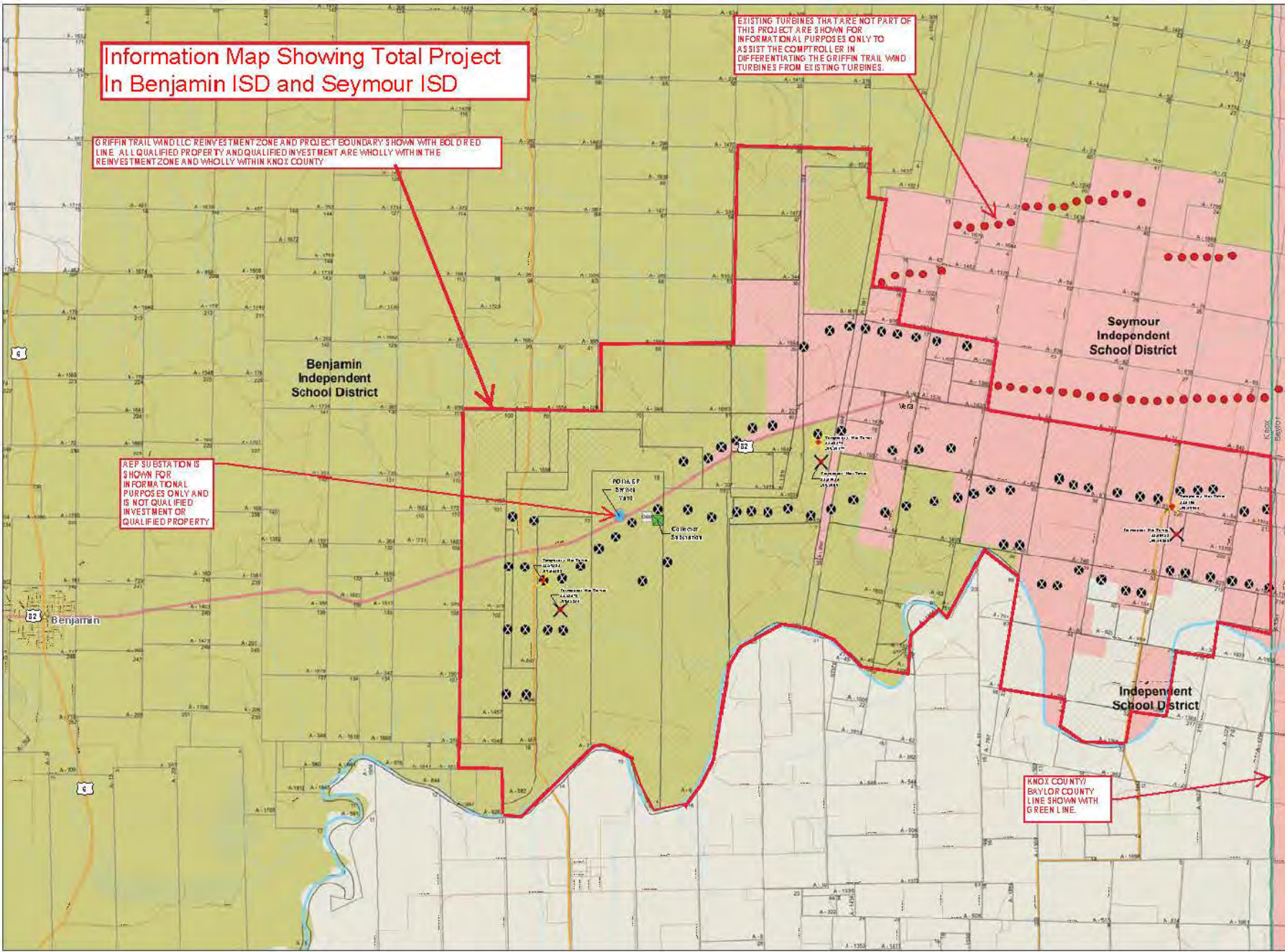
**Information Map Showing Total Project
In Benjamin ISD and Seymour ISD**

GRIFFIN TRAIL WIND LLC REINVESTMENT ZONE AND PROJECT BOUNDARY SHOWN WITH BOLD RED LINE. ALL QUALIFIED PROPERTY AND QUALIFIED INVESTMENT ARE WHOLLY WITHIN THE REINVESTMENT ZONE AND WHOLLY WITHIN KNOX COUNTY.

EXISTING TURBINES THAT ARE NOT PART OF THIS PROJECT ARE SHOWN FOR INFORMATIONAL PURPOSES ONLY TO ASSIST THE COMPTROLLER IN DIFFERENTIATING THE GRIFFIN TRAIL WIND TURBINES FROM EXISTING TURBINES.

REP SUBSTATION IS SHOWN FOR INFORMATIONAL PURPOSES ONLY AND IS NOT QUALIFIED INVESTMENT OR QUALIFIED PROPERTY

KNOX COUNTY/ BAYLOR COUNTY LINE SHOWN WITH GREEN LINE.



TAB 12

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

Please see the job waiver request on the following page.



CUMMINGS WESTLAKE
PROPERTY TAX ADVISORS

March 11, 2019

Mrs. Olivia Del Hierro Gloria
Superintendent
Benjamin Independent School District
300 W. Hays St.
Benjamin, TX 79505

Re: Chapter 313 Job Waiver Request

Dear Mrs. Gloria,

Griffin Trail Wind, LLC requests that the Benjamin 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.

Griffin Trail Wind, LLC requests that the Benjamin Independent School District make such a finding and waive the job creation requirement for 10 permanent jobs. In line with industry standards for job requirements, Griffin Trail Wind, LLC has committed to create six total jobs for the project, three of which will be in Benjamin Independent School District.

Wind projects create a large number of full and part-time, but temporary jobs during the construction phase of the project and require a relatively small number of highly skilled technicians to operate and maintain the project after commercial operation commences.

The number of jobs specified in this application is in line with the industry standards for a wind farm of this scope and size. The industry standard for employment is typically one full-time employee for approximately every 15 turbines. This number may vary depending on the operations and maintenance requirements of the turbines selected as well as the support and technical

assistance offered by the turbine manufacturer. This is evidenced by previously filed limitation agreement applications by wind developers who also requested a waiver of the job requirements.

Sincerely,

A handwritten signature in cursive script that reads "D. Dale Cummings". The signature is written in dark ink and is positioned above the printed name.

D. Dale Cummings

TAB 13

Calculation of three possible wage requirements with TWC documentation

- *Knox County average weekly wage for all jobs (all industries)*
- *There is no Knox County average weekly wage for all jobs (manufacturing)*
- *Council of Governments Regional Wage Calculation and Documentation*

See attachments.

TAB 13 TO CHAPTER 313 APPLICATION

BENJAMIN ISD - KNOX COUNTY CHAPTER 313 WAGE CALCULATION - ALL JOBS - ALL INDUSTRIES

QUARTER	YEAR	AVG WEEKLY WAGES*	ANNUALIZED
FOURTH	2017	\$ 749.00	\$ 38,948.00
FIRST	2018	\$ 781.00	\$ 40,612.00
SECOND	2018	\$ 730.00	\$ 37,960.00
THIRD	2018	\$ 780.00	\$ 40,560.00
	AVERAGE	\$ 760.00	\$ 39,520.00

BENJAMIN ISD - KNOX COUNTY CHAPTER 313 WAGE CALCULATION - MANUFACTURING JOBS

QUARTER	YEAR	AVG WEEKLY WAGES*	ANNUALIZED
FOURTH	2017	<i>Not applicable</i>	<i>Not applicable</i>
FIRST	2018	<i>Not applicable</i>	<i>Not applicable</i>
SECOND	2018	<i>Not applicable</i>	<i>Not applicable</i>
THIRD	2018	<i>Not applicable</i>	<i>Not applicable</i>
	AVERAGE	<i>Not applicable</i>	<i>Not applicable</i>
	X	110%	110%
		<i>Not applicable</i>	<i>Not applicable</i>

CHAPTER 313 WAGE CALCULATION - REGIONAL WAGE RATE

REGION	YEAR	AVG WEEKLY WAGES*	ANNUALIZED
West Central Texas	2017	\$ 849.58	\$ 44,178.00
	X	110%	110%
		\$ 934.53	\$ 48,595.80

* SEE ATTACHED TWC DOCUMENTATION

Year	Period	Area	Ownership	Industry	Average Weekly Wage
2017	04	Knox	Total All	Total, All Industries	749
2018	01	Knox	Total All	Total, All Industries	781
2018	02	Knox	Total All	Total, All Industries	730
2018	03	Knox	Total All	Total, All Industries	780

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

\$44,178 x 110% = \$48,595.80

Note: Data is not supported by the Bureau of Labor Statistics (BLS).

Wage data is produced from Texas OES data, and is not to be compared to BLS estimates.

Data intended for TAC 313 purposes only.

TAB 14

Schedules A1, A2, B, C and D completed and signed Economic Impact (if applicable)

See attached Schedules A1, A2, B, C and D.

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	--			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		Year preceding the first complete tax year of the qualifying time period (assuming						
Investment made after final board approval of application and before Jan. 1 of first complete tax year of qualifying time period		2019-2020	2019	\$8,914,800	\$-	\$-	\$-	\$8,914,800
Complete tax years of qualifying time period	QTP1	2020-2021	2020	\$88,389,000	\$500,000	\$-	\$-	\$88,889,000
	QTP2	2021-2022	2021	\$-	\$-	\$-	\$-	\$-
Total Investment through Qualifying Time Period [ENTER this row in Schedule A2]								
				\$97,303,800	\$500,000	\$-	\$-	\$97,803,800
				Enter amounts from TOTAL row above in Schedule A2				
Total Qualified Investment (sum of green cells)				\$97,803,800				

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				
				\$97,303,800	\$500,000	\$-	\$-	\$97,803,800
Each year prior to start of value limitation period** <i>Insert as many rows as necessary</i>	0	2019-2020	2019	\$-	\$-	\$-	\$-	\$-
Each year prior to start of value limitation period** <i>Insert as many rows as necessary</i>	0	2020-2021	2020	\$-	\$-	\$-	\$-	\$-
Value limitation period***	1	2021-2022	2021	\$-	\$-	\$-	\$-	\$-
	2	2022-2023	2022	\$-	\$-	\$-	\$-	\$-
	3	2023-2024	2023	\$-	\$-	\$-	\$-	\$-
	4	2024-2025	2024	\$-	\$-	\$-	\$-	\$-
	5	2025-2026	2025	\$-	\$-	\$-	\$-	\$-
	6	2026-2027	2026	\$-	\$-	\$-	\$-	\$-
	7	2027-2028	2027	\$-	\$-	\$-	\$-	\$-
	8	2028-2029	2028	\$-	\$-	\$-	\$-	\$-
	9	2029-2030	2029	\$-	\$-	\$-	\$-	\$-
	10	2030-2031	2030	\$-	\$-	\$-	\$-	\$-
Total Investment made through limitation				\$97,303,800	\$500,000	\$-	\$-	\$97,803,800
Continue to maintain viable presence	11	2031-2032	2031			\$-		\$-
	12	2032-2033	2032			\$-		\$-
	13	2033-2034	2033			\$-		\$-
	14	2034-2035	2034			\$-		\$-
	15	2035-2036	2035			\$-		\$-
Additional years for 25 year economic impact as required by 313.026(c)(1)	16	2036-2037	2036			\$-		\$-
	17	2037-2038	2037			\$-		\$-
	18	2038-2039	2038			\$-		\$-
	19	2039-2040	2039			\$-		\$-
	20	2040-2041	2040			\$-		\$-
	21	2041-2042	2041			\$-		\$-
	22	2042-2043	2042			\$-		\$-
	23	2043-2044	2043			\$-		\$-
	24	2044-2045	2044			\$-		\$-
	25	2045-2046	2045			\$-		\$-

* 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

3/11/2019

Applicant Name

Griffin Trail Wind, LLC

Form 50-296A

ISD Name

Benjamin ISD

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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Each year prior to start of Value Limitation Period <i>Insert as many rows as necessary</i>	0	2020-2021	2020	\$ -	\$ -	\$ 8,110,400	\$ 8,110,400	\$ 8,110,400	\$ 8,110,400
Value Limitation Period	1	2021-2022	2021	\$ -	\$ 500,000	\$ 96,824,500	\$ 97,324,500	\$ 97,324,500	\$ 20,000,000
	2	2022-2023	2022	\$ -	\$ 490,000	\$ 89,048,500	\$ 89,538,500	\$ 89,538,500	\$ 20,000,000
	3	2023-2024	2023	\$ -	\$ 480,200	\$ 81,895,300	\$ 82,375,500	\$ 82,375,500	\$ 20,000,000
	4	2024-2025	2024	\$ -	\$ 470,600	\$ 75,314,800	\$ 75,785,400	\$ 75,785,400	\$ 20,000,000
	5	2025-2026	2025	\$ -	\$ 461,200	\$ 69,261,400	\$ 69,722,600	\$ 69,722,600	\$ 20,000,000
	6	2026-2027	2026	\$ -	\$ 452,000	\$ 63,692,800	\$ 64,144,800	\$ 64,144,800	\$ 20,000,000
	7	2027-2028	2027	\$ -	\$ 443,000	\$ 58,570,200	\$ 59,013,200	\$ 59,013,200	\$ 20,000,000
	8	2028-2029	2028	\$ -	\$ 434,100	\$ 53,858,000	\$ 54,292,100	\$ 54,292,100	\$ 20,000,000
	9	2029-2030	2029	\$ -	\$ 425,400	\$ 49,523,400	\$ 49,948,800	\$ 49,948,800	\$ 20,000,000
	10	2030-2031	2030	\$ -	\$ 416,900	\$ 45,536,000	\$ 45,952,900	\$ 45,952,900	\$ 20,000,000
Continue to maintain viable presence	11	2031-2032	2031	\$ -	\$ 408,600	\$ 41,868,000	\$ 42,276,600	\$ 42,276,600	\$ 42,276,600
	12	2032-2033	2032	\$ -	\$ 400,400	\$ 38,494,100	\$ 38,894,500	\$ 38,894,500	\$ 38,894,500
	13	2033-2034	2033	\$ -	\$ 392,400	\$ 35,390,500	\$ 35,782,900	\$ 35,782,900	\$ 35,782,900
	14	2034-2035	2034	\$ -	\$ 384,600	\$ 32,535,700	\$ 32,920,300	\$ 32,920,300	\$ 32,920,300
	15	2035-2036	2035	\$ -	\$ 376,900	\$ 29,909,800	\$ 30,286,700	\$ 30,286,700	\$ 30,286,700
Additional years for 25 year economic impact as required by 313.026(c)(1)	16	2036-2037	2036	\$ -	\$ 369,400	\$ 27,494,400	\$ 27,863,800	\$ 27,863,800	\$ 27,863,800
	17	2037-2038	2037	\$ -	\$ 362,000	\$ 25,272,700	\$ 25,634,700	\$ 25,634,700	\$ 25,634,700
	18	2038-2039	2038	\$ -	\$ 354,800	\$ 23,229,100	\$ 23,583,900	\$ 23,583,900	\$ 23,583,900
	19	2039-2040	2039	\$ -	\$ 347,700	\$ 21,349,500	\$ 21,697,200	\$ 21,697,200	\$ 21,697,200
	20	2040-2041	2040	\$ -	\$ 340,700	\$ 19,620,700	\$ 19,961,400	\$ 19,961,400	\$ 19,961,400
	21	2041-2042	2041	\$ -	\$ 333,900	\$ 18,030,600	\$ 18,364,500	\$ 18,364,500	\$ 18,364,500
	22	2042-2043	2042	\$ -	\$ 327,200	\$ 16,568,100	\$ 16,895,300	\$ 16,895,300	\$ 16,895,300
	23	2043-2044	2043	\$ -	\$ 320,700	\$ 15,223,000	\$ 15,543,700	\$ 15,543,700	\$ 15,543,700
	24	2044-2045	2044	\$ -	\$ 314,300	\$ 13,985,900	\$ 14,300,200	\$ 14,300,200	\$ 14,300,200
	25	2045-2046	2045	\$ -	\$ 308,000	\$ 12,848,200	\$ 13,156,200	\$ 13,156,200	\$ 13,156,200

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

3/11/2019

Applicant Name

Griffin Trail Wind, LLC

Form 50-296A

ISD Name

Benjamin ISD

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	80 FTE	\$ 50,000	0	0	
Each year prior to start of Value Limitation Period <i>Insert as many rows as necessary</i>	0	2020-2021	2020	80 FTE	\$ 50,000	0	1	\$ 48,595.80
Value Limitation Period <i>The qualifying time period could overlap the value limitation period.</i>	1	2021-2022	2021	0	\$ -	0	3	\$ 48,595.80
	2	2022-2023	2022	0	\$ -	0	3	\$ 48,595.80
	3	2023-2024	2023	0	\$ -	0	3	\$ 48,595.80
	4	2024-2025	2024	0	\$ -	0	3	\$ 48,595.80
	5	2025-2026	2025	0	\$ -	0	3	\$ 48,595.80
	6	2026-2027	2026	0	\$ -	0	3	\$ 48,595.80
	7	2027-2028	2027	0	\$ -	0	3	\$ 48,595.80
	8	2028-2029	2028	0	\$ -	0	3	\$ 48,595.80
	9	2029-2030	2029	0	\$ -	0	3	\$ 48,595.80
	10	2030-2031	2030	0	\$ -	0	3	\$ 48,595.80
Years Following Value Limitation Period	11 through 25	2031-2046	2031-2045	0	\$ -	0	3	\$ 48,595.80

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) ☒ Yes ☐ No
If yes, answer the following two questions:
- 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

3/11/2019

Applicant Name

Griffin Trail Wind, LLC

Form 50-296A

ISD Name

Benjamin 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: Knox	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
	City: Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
	Other: Knox County Hospital	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
Tax Code Chapter 312	County: Knox (Estimated total over 25 years)	2021	10 years	\$ 17,379,269	\$ 6,629,208	\$ 10,750,060
	City: Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
	Other: Knox County Hospital (Est total over 25 years)	2021	10 years	\$ 8,744,003	\$ 3,575,058	\$ 5,168,945
Local Government Code Chapters 380/381	County: Knox	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
	City: Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
	Other: Knox County Hospital	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
Freeport Exemptions	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
Non-Annexation Agreements	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
Enterprise Zone/Project	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
Economic Development Corporation	Not applicable	Not applicable	Not applicable		Not applicable	
Texas Enterprise Fund	Not applicable	Not applicable	Not applicable		Not applicable	
Employee Recruitment	Not applicable	Not applicable	Not applicable		Not applicable	
Skills Development Fund	Not applicable	Not applicable	Not applicable		Not applicable	
Training Facility Space and Equipment	Not applicable	Not applicable	Not applicable		Not applicable	
Infrastructure Incentives	Not applicable	Not applicable	Not applicable		Not applicable	
Permitting Assistance	Not applicable	Not applicable	Not applicable		Not applicable	
Other:	Not applicable	Not applicable	Not applicable		Not applicable	
Other:	Not applicable	Not applicable	Not applicable		Not applicable	
Other:	Not applicable	Not applicable	Not applicable		Not applicable	
Other:	Not applicable	Not applicable	Not applicable		Not applicable	
TOTAL				\$ 26,123,272	\$ 10,204,266	\$ 15,919,006

Additional information on incentives for this project:

Griffin Trail Wind intends to apply for tax abatement under Chapter 312 of the Tax Code with Knox County and Knox County Hospital District. No tax abatement terms have been established and no tax abatement agreements have been executed at the time this application is filed with Benjamin ISD. Based upon other recently adopted tax abatement agreements, Griffin Trail Wind expects 10-year tax abatement agreements equivalent to approximately 60-75% subject to negotiations with the county and hospital district.

TAB 15

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

None.

TAB 16

Description of Reinvestment Zone 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 established the reinvestment zone**
- d) Guidelines and criteria for creating the zone**

See attached reinvestment zone information on the following pages. The Knox County Commissioners Court will create the reinvestment zone at a later date. The county's guidelines and criteria in effect at the time the reinvestment zone was created is attached.

Griffin Trail Wind, LLC**Chapter 313 Application to Benjamin ISD****Cummings Westlake, LLC****REINVESTMENT ZONE LEGAL DESCRIPTION**

SURVEY	BLK	GRANTEE	ABSTRACT
JC PATTON		J. PATTON	A - 1028
JC PATTON		J. PATTON	A - 1029
WT MCCLAIN		W. MCCLAIN	A - 1045
BBB&C RR CO	A	W. OGDEN	A - 1048
RJ BREWER		R.J. BREWER	A - 1051
GH&H RR CO	B	J. FOLSON	A - 1341
GH&H RR CO	B	J. FOLSON	A - 1341
BBB&C RR CO	A	F. BRADFORD	A - 1347
BBB&C RR CO	A	B. BEDFORD	A - 1370
CT RR CO	C	M. BOONE	A - 1380
BBB&C RR CO	A	W. COFFMAN	A - 1396
H&TC RR CO	C	R. HURD	A - 1457
H&TC RR CO	C	J. JONES	A - 1472
H&TC RR CO	C	J. LEA	A - 1475
CT RR CO	C	J. LEWIS	A - 1479
GH&H RR CO	B	T. MOORE	A - 1495
GH&H RR CO	B	J. SMITH	A - 1529
CT RR CO	C	T. WAYNE	A - 1557
CT RR CO	C	W. BALLARD	A - 1579
H&TC RR CO	C	J. BROOKS	A - 1594
CT RR CO	C	E. TAYLOR	A - 1635
CT RR CO	A	F. BROOKS	A - 1655
H&TC RR CO	C	L. JONES	A - 1685
H&TC RR CO	C	A. PUTMAN	A - 1693
H&TC RR CO	C	A. PUTMAN	A - 1694
H&TC RR CO	C	W. WARD	A - 1698
JC PATTON		J. LEWIS	A - 1736
MRS NANCY A IDEN	C	J. BALLARD	A - 1765
GH&H RR CO	B	J. RUSSELL	A - 1768
CT RR CO	C	F. DENT	A - 1769
JC PATTON		W. BRATCHER	A - 1793
H&TC RR CO	C	W. EDWARDS	A - 1811
DB SHIPMAN		D. SHIPMAN	A - 1844
H&TC RR CO	C	W. WARD	A - 1847
BBB&C RR CO	A	B.B.B. & C.R.R.CO.	A - 1921
BBB&C RR CO	A	W. CHURCHWELL	A - 1922

*TAB TO APPLICATION FOR APPRAISED VALUE LIMITATION ON QUALIFIED
PROPERTY BY GRIFFIN TRAIL WIND, LLC TO BENJAMIN ISD*

Griffin Trail Wind, LLC

Chapter 313 Application to Benjamin ISD

Cummings Westlake, LLC

BBB&C RR CO	A	E. DURHAM	A - 1923
BBB&C RR CO	A	J. GOODBAR	A - 1927
BBB&C RR CO	A	F. HUTTON	A - 1933
GH&H RR CO	B	L. JACKSON	A - 1950
H&TC RR CO	C	H. & T.C.R.R.CO.	A - 225
BBB&C RR CO	A	B.B.B. & C.R.R.CO.	A - 30
H&TC RR CO	C	H. & T.C.R.R.CO.	A - 337
H&TC RR CO	C	H. & T.C.R.R.CO.	A - 344
CT RR CO	C	C.T.R.R.CO.	A - 35
H&TC RR CO	C	H. & T.C.R.R.CO.	A - 379
H&TC RR CO	C	H. & T.C.R.R.CO.	A - 394
DAVID G BURNET		D. BURNET	A - 4
CT RR CO	C	C.T.R.R.CO.	A - 43
CT RR CO	A	C.T.R.R.CO.	A - 44
CT RR CO	A	C.T.R.R.CO.	A - 45
GH&H RR CO	B	G.H. & H.R.R.CO.	A - 50
GH&H RR CO	B	A. JONES	A - 559
JAMES HEFFLEFINGER		J. HEFFLEFINGER	A - 578
UNSURVEYED		UNSURVEYED	A - 582
WILLIAM JOHNSON		W. JOHNSON	A - 585
DAVID G BURNET		D. BURNET	A - 6
GH&H RR CO	B	G.H. & H.R.R.CO.	A - 60
BETHEL SMITH		B. SMITH	A - 616
BBB&C RR CO	A	J. SPINKS	A - 623
GH&H RR CO	B	W. TRAWICK	A - 625
GH&H RR CO	B	G. WALTERS	A - 627
GH&H RR CO	B	G.H. & H.R.R.CO.	A - 63
GH&H RR CO	B	G.H. & H.R.R.CO.	A - 64
DAVID G BURNET		D. BURNET	A - 7
GH&H RR CO	B	J. CARTER	A - 700
GH&H RR CO	B	W. KNOTT	A - 746
GH&H RR CO	B	W. KNOTT	A - 751

*TAB TO APPLICATION FOR APPRAISED VALUE LIMITATION ON QUALIFIED
PROPERTY BY GRIFFIN TRAIL WIND, LLC TO BENJAMIN ISD*

Griffin Trail Wind, LLC**Chapter 313 Application to Benjamin ISD****Cummings Westlake, LLC**

GH&H RR CO	B	G.H. & H.R.R.CO.	A - 78
GH&H RR CO	B	G.H. & H.R.R.CO.	A - 80
GH&H RR CO	B	G.H. & H.R.R.CO.	A - 80
GH&H RR CO	B	G.H. & H.R.R.CO.	A - 81
GH&H RR CO	B	I. WRIGHT	A - 817
CT RR CO	C	J. ROBERTSON	A - 946
CT RR CO	C	S. BLACK	A - 976
A GREEN		A. GREEN	A - 984
ELIZABETH HURD		E. HURD	A - 987
EA HOUSTON		E. HOUSTON	A - 988
DAVID PEVEHOUSE		D. PEVEHOUSE	A - 991
DB SHIPMAN		D. SHIPMAN	A - 996
ROBERT H HUNTER	A		A - 9999
GATES, C A		STATE	A-842
GH&H RR CO		STATE	STATE
CA GATES		STATE	STATE
WILLIAM JOHNSON		STATE	STATE

*TAB TO APPLICATION FOR APPRAISED VALUE LIMITATION ON QUALIFIED
PROPERTY BY GRIFFIN TRAIL WIND, LLC TO BENJAMIN ISD*

**STATE OF TEXAS
KNOX COUNTY
TAX ABATEMENT GUIDELINES AND CRITERIA**

Knox County (the "County") is committed to the promotion of quality development in all parts of Knox County and to improving the quality of life for its citizens. In order to help meet these goals, the County will consider providing Tax Abatements (as defined below) to stimulate economic development. It is the policy of the County that such an incentive will be provided in accord with the guidelines and criteria outlined in this document. All applicants for Tax Abatements shall be considered on an individual basis.

In order to be eligible for designation as a Reinvestment Zone and receive Tax Abatement, and unless otherwise approved by the County, the planned improvement:

1. must be an Eligible Facility (as defined below);
2. must add at least Five Hundred Thousand Dollars (\$500,000.00) to the tax roll of eligible property;
3. must be reasonably expected to have an increase in positive net economic benefit to Knox County of at least One Million Dollars (\$1,000,000.00) over the life of the Abatement, computed to include (but not limited to) new sustaining payroll and/or capital improvement; and
4. must not be expected to solely or primarily have the effect of transferring employment from one part of Knox County to another.

In addition to the criteria set forth above, the County reserves the right to negotiate a Tax Abatement Agreement in order to compete favorably with other communities.

Only that increase in the fair market value of the property that is a direct result of the development, redevelopment, and improvement specified in the Agreement will be eligible for Abatement and then only to the extent that such increase exceeds any reduction in the fair market value of the other property of the applicant located within the jurisdiction creating the reinvestment zone.

All Tax Abatement Agreements will be no longer than allowed by law.

It is the goal of the County to grant Tax Abatements on the same terms and conditions as the other taxing units having jurisdiction of the property. However, nothing herein shall limit the discretion of the County to consider, adopt, modify, or decline any Tax Abatement request.

This policy is effective as of the 17 day of August 2017, and shall at all times be kept current with regard to the needs of Knox County and reflective of the official views of the County, and shall be reviewed every two (2) years.

The adoption of these guidelines and criteria by the Commissioners does not:

1. limit the discretion of the governing body to decide whether to enter into a specific Tax Abatement Agreement;
2. limit the discretion of the governing body to delegate to its employees the authority to determine whether or not the governing body should consider a particular application or request for Tax Abatement; or
3. create any property, contract, or other legal right in any person to have the governing body consider or grant a specific application or request for Tax Abatement.

SECTION I. DEFINITIONS

A. **"Abatement" or "Tax Abatement"** means the full or partial exemption from ad valorem taxes of certain property in a reinvestment zone designated for economic development purposes.

B. **"Agreement" or "Abatement Agreement"** means a contractual Agreement between a property owner and/or lessee and the County.

C. **"Base Year Value"** means the assessed value on the eligible property as of January 1, preceding the execution of the Agreement.

D. **"Deferred Maintenance"** means improvements necessary for continued operation which do not improve productivity or alter the process technology.

E. **"Eligible Facilities"** means new, expanded, or modernized buildings and structures, including fixed machinery and equipment, which is reasonably likely as a result of granting the Abatement to contribute to the retention or expansion of primary employment or to attract major investment in the reinvestment zone that would be a benefit to the property and that would contribute to the economic development of Knox County, but does not include facilities which are intended to be primarily to provide goods or services to residents for existing businesses located in Knox County such as, but not limited to, restaurants and retail sales establishments. Eligible facilities may include, but shall not be limited to a(n):

- aquaculture/agriculture facility;
- distribution center facility;
- manufacturing facility;
- office building;
- regional entertainment/tourism facility;
- research service facility;
- regional service facility;
- historic building in a designated area;

wind energy facility; or
other basic industrial facility.

F. **"Expansion"** means the addition of building structures, machinery, equipment, or payroll for purposes of increasing production capacity.

G. **"Facility"** means property improvement(s) completed or in the process of construction which together comprise an interregional whole.

H. **"Modernization"** means a complete or partial demolition of facilities and the complete or partial reconstruction or installation of a facility of similar or expanded production capacity. Modernization may result from the construction, alteration, or installation of buildings, structures, machinery, or equipment.

I. **"New Facility"** means a property previously undeveloped which is placed into service by means other than or in conjunction with Expansion or Modernization.

J. **"Productive Life"** means the number of years property improvement(s) is/are expected to be in service in a facility.

SECTION II. ABATEMENT AUTHORIZED

A. **Eligible Facilities.** Upon application, Eligible Facilities shall be considered for Tax Abatement as hereinafter provided.

B. **Creation of New Values.** Abatement may only be granted for the additional value of eligible property improvement(s) made subsequent to and specified in an Abatement Agreement between the County and the property owner or lessee, subject to such limitations as the County may require.

C. **New and Existing Facilities.** Abatement may be granted for the additional value of eligible property improvement(s) made subsequent to and specified in an Abatement Agreement between the County and the property owner or lessee, subject to such limitations as the County may require.

D. **Eligible Property.** Abatement may be extended to the value of new, expanded, or modernized buildings, structures, fixed machinery and equipment, site improvements, and related fixed improvements necessary to the operation and administration of the facility, and all other real and tangible personal property permitted by Chapter 312 of the Texas Tax Code.

E. **Ineligible Property.** The following types of property shall be fully taxable and ineligible for Tax Abatement: land; animals; inventories, supplies; tools; furnishings; vehicles; vessels; aircraft; deferred maintenance investments; housing and property to be rented or leased, except as provided in Section II(F); property owned or used by the State of Texas.

F. **Owned/Leased Facilities.** If a leased facility is granted Abatement, the Agreement shall be executed with the lessor and the lessee. If the land is leased, but the facility

Knox County Tax Abatement Guidelines and Criteria

constructed or installed thereon is owned by the lessee, the lessee shall execute the Agreement.

G. **Economic Qualifications.** In order to be eligible for designation as a reinvestment zone and receive Tax Abatement, the planned improvement:

- (1) must be an Eligible Facility;
- (2) must add at least Five Hundred Thousand Dollars (\$500,000.00) to the tax roll of eligible property;
- (3) must be reasonably expected to have an increase in positive net economic benefit to Knox County of at least One Million Dollars (\$1,000,000.00) over the life of the Abatement, computed to include (but not limited to) new sustaining payroll and/or capital improvement. The creation of (number and type) of new jobs will also factor into the decision to grant an Abatement; and
- (4) must not be expected to solely or primarily have the effect of transferring employment from one part of Knox County to another.

H. **Standards for Tax Abatement.** The following factors, among others, will be considered in determining whether to grant Tax Abatement:

- (1) value of existing improvements, if any;
- (2) type and value of proposed improvements;
- (3) productive life of proposed improvements;
- (4) number of existing jobs to be retained by proposed improvements;
- (5) number and type of new jobs to be created by proposed improvements;
- (6) amount of local payroll to be created;
- (7) whether the new jobs to be created will be filled by persons residing or projected to reside within the affected taxing jurisdiction;
- (8) amount by which property tax base valuation will be increased during the term of Abatement and after Abatement, which shall include a definitive commitment that such valuation shall not, in any case, be less than Five Hundred Thousand Dollars (\$500,000.00);
- (9) expenses to be incurred in providing facilities directly resulting from the new improvements;

(10) the amount of ad valorem taxes to be paid to the County during the Abatement period considering (a) the existing values, (b) the percentage of new value abated, (c) the Abatement period, and (d) the value after expiration of the Abatement period;

(11) the population growth of Knox County that occurs directly as a result of new improvements;

(12) the types and values of public improvements, if any, to be made by applicant seeking Abatement;

(13) whether the proposed improvements compete with existing businesses to the detriment of the local economy;

(14) the impact on the business opportunities of existing business;

(15) the attraction of other new businesses to the area;

(16) the overall compatibility with the zoning ordinances and comprehensive plan for the area; and

(17) whether the project obtains all necessary permits from the applicable environmental agencies.

Each Eligible Facility shall be reviewed on its merits utilizing the factors provided above. After such review, Abatement may be denied entirely or may be granted to the extent deemed appropriate after full evaluation.

I. Denial of Abatement. An Abatement Agreement shall not be authorized if it is determined that:

(1) there would be substantial adverse effect on the provision of government services or tax base;

(2) the applicant has insufficient financial capacity;

(3) violation of other codes or laws; or

(4) any other reason deemed appropriate by the County.

J. Taxability. From the execution of the Abatement to the end of the Agreement period, taxes shall be payable as follows:

(1) the value of ineligible property as provided in Section II(E) shall be fully taxable;

(2) the base year value of existing eligible property as determined each year shall be fully taxable; and

(3) the additional value of new eligible property shall be fully taxable at the end of the Abatement period.

SECTION III. APPLICATION

A. Any present or potential owner of taxable property in the County may request Tax Abatement by filing a written application with the Commissioners.

B. The application shall consist of a general description of the new improvements to be undertaken; a descriptive list of the improvements for which an Abatement is requested; a list of the kind, number and location of all proposed improvements of a property; a map and property description; and a time schedule for undertaking and completing the proposed improvements. In the case of modernization, a statement of the assessed value of the facility, separately stated for real and personal property, shall be given for the tax year immediately preceding the application. The Commissioners may require such financial and other information as deemed appropriate for evaluating the financial capacity and other factors pertaining to the applicant, to be attached to the application. The completed application must be accompanied by the payment of a non-refundable application fee for administrative costs and legal fees associated with the processing of the Tax Abatement request. All checks in payment of the administrative fee shall be made payable to the County. The fee for Abatement requests shall be One Thousand and No/100 Dollars (\$1,000.00).

C. The County shall give notice as provided by the Property Tax Code, including written notice to the presiding officer of the governing body of each taxing unit in which the property to be subject to the Agreement is located, not later than seven (7) days before acting upon the application.

D. The application process described in Section III(A) hereof shall be followed regardless of whether a particular reinvestment zone is created by Knox County or a taxing entity within Knox County. No other notice or hearing shall be required except compliance with the open meetings act, unless the Commissioners deem them necessary in a particular case.

SECTION IV. AGREEMENT

A. After approval, the Commissioners shall formally pass a resolution and execute an Agreement with the owner of the facility and lessee as required which shall:

(1) include a list of the kind, number and location of all proposed improvements to the property;

(2) provide access to and authorize inspection of the property by the taxing unit to insure compliance with the Agreement;

- (3) limit the use of the property consistent with the taxing unit's development goals;
- (4) provide for recapturing property tax revenues that are lost if the owner fails to make improvements as provided by the Agreement;
- (5) include each term that was agreed upon with the property owner and require the owner to annually certify compliance with the terms of the Agreement to each taxing unit; and
- (6) allow the taxing unit to cancel or modify the Agreement at any time if the property owner fails to comply with the terms of the Agreement.

SECTION V. RECAPTURE

A. In the event that the applicant or its assignee (1) allows its ad valorem taxes owed to become delinquent and fails to timely and properly follow the legal procedures for their protest and/or content; or (2) violates any of the terms and conditions of the Abatement Agreement and fails to cure during the cure period, the Agreement then may be terminated and all taxes previously abated by virtue of the Agreement will be recaptured and paid within thirty (30) days of the termination.

B. Should the County determine that the applicant or its assignee is in default according to the terms and conditions of its Agreement, the County shall notify the company or individual in writing at the address stated in the Agreement, and if such is not cured within the time set forth in such notice (the "Cure Period"), then the Agreement may be terminated.

SECTION VI. ADMINISTRATION

A. The Chief Appraiser of the Knox County Appraisal District will annually determine an assessment of the real and personal property comprising the reinvestment zone. Each year, the company or individual receiving Abatement shall furnish the appraiser with such information as may be necessary for the Abatement. Once value has been established, the Chief Appraiser will notify the Commissioners of the amount of the assessment.

B. The County may execute a contract with any other jurisdiction(s) to inspect the facility to determine if the terms and conditions of the Abatement Agreement are being met. The Abatement Agreement shall stipulate that employees and/or designated representatives of the County will have access to the reinvestment zone during the term of the Abatement to inspect the facility to determine if the terms and conditions of the Agreement are being met. All inspections will be made only after the giving of twenty-four (24) hours prior notice and will only be conducted in such manner as to not unreasonably interfere with the construction and/or operation of the facility. All inspections will be made with one or more representatives of the company or individual and in accordance with its safety standards.

C. Upon completion of construction, a designated representative of the County shall annually evaluate each facility receiving Abatement to insure compliance with the Agreement and shall formally report such evaluations to the Commissioners.

SECTION VII. ASSIGNMENT

The Abatement Agreement may be transferred and assigned by the holder to a new owner or lessee of the same facility either upon the approval by resolution of the Commissioners, or in accordance with the terms of an existing Tax Abatement Agreement. No assignment or transfer shall be approved if the parties to the existing Agreement, the new owner, or new lessee are liable to any jurisdiction for outstanding taxes or other obligations. Approval shall not be unreasonably delayed or withheld. Notice shall be given to the Commissioners at least twenty (20) days in advance of any transfer or assignment.

SECTION VIII. SUNSET PROVISION

These Guidelines and Criteria are effective upon the date of their adoption, and shall supersede and replace any and all prior guidelines and criteria for Tax Abatement in the County. These Guidelines and Criteria shall remain in force for two (2) years, unless amended by three-quarters vote of the Commissioners, at which time all reinvestment zones and Tax Abatement Agreements created pursuant to these provisions will be reviewed to determine whether the goals have been achieved. Based on such review, the Guidelines and Criteria will be modified, renewed or eliminated; provided, however, no modification or elimination of the Guidelines and Criteria shall affect Tax Abatement Agreements that have been previously approved until the parties thereto shall agree to amend such Agreements.

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TAB 17

Signature and Certification page, signed and dated by Authorized School District Representative and Authorized Griffin Trail Wind, LLC Representative (applicant)

See attached.

SECTION 16: Authorized Signatures and Applicant Certification

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

1. Authorized School District Representative Signature

I am the authorized representative for the school district to which this application is being submitted. I understand that this application is a government record as defined in Chapter 37 of the Texas Penal Code.

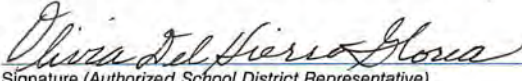
print
here

Olivia Del Hierro Gloria

Print Name (Authorized School District Representative)

Superintendent

Title

sign
here

Signature (Authorized School District Representative)

3/11/2019

Date

2. Authorized Company Representative (Applicant) Signature and Notarization

I am the authorized representative for the business entity for the purpose of filing this application. I understand that this application is a government record as defined in Chapter 37 of the Texas Penal Code. The information contained in this application and schedules is true and correct to the best of my knowledge and belief.

I hereby certify and affirm that the business entity I represent is in good standing under the laws of the state in which the business entity was organized and that no delinquent taxes are owed to the State of Texas.

print
here

Jay Sutton

Print Name (Authorized Company Representative (Applicant))

Vice President, Construction & Operations

Title

sign
here

Signature (Authorized Company Representative (Applicant))

5 MAR 2019

Date

GIVEN under my hand and seal of office this, the

5th

day of

March

2019

Notary Public in and for the State of Texas.

MAXIME LEVEILLE

Barrister & Solicitor

My Commission Expires:

INNERGEX RENEWABLE ENERGY INC.

888 DUNSMUIR STREET, SUITE 1100

VANCOUVER, B.C. V6C 3K4

TEL: 604-433-9990 FAX: 604-433-9991

(Notary Seal)

If you make a false statement on this application, you could be found guilty of a Class A misdemeanor under Texas Penal Code Section 37.10.