



WALSH GALLEGOS
TREVINO RUSSO & KYLE P.C.

June 28, 2019

Mr. John Villarreal
Senior Research Analyst
Economic Development & Local Government
Data Analysis & Transparency Division
Texas Comptroller of Public Accounts
111 E. 17th Street
Austin, Texas 78774

***VIA FEDERAL EXPRESS
AND VIA E-MAIL DELIVERY:***
john.villarreal@cpa.texas.gov

Re: Pearsall Independent School District ("District") / Tax Limitation Agreement:
Horizon Solar, LLC ("Applicant")

Dear Mr. Villarreal:

The Pearsall Independent School District Board of Trustees accepted the enclosed application for Limitation on Appraised Value of Property at a duly called board meeting held on June 19, 2019. The Application was determined to be complete on June 26, 2019. Pursuant to Tax Code §313.025(b) and 34 TAC Rules §9.1053(a)(2) and 9.1054(c), attached are the following:

1. One (1) copy of the Application for Appraised Value Limitation on Qualified Property ("Application") submitted to the Pearsall Independent District by Horizon Solar, LLC.
2. One (1) electronically digitized copy of the Application, including schedules in Excel format.

The District requests that the Comptroller provide an economic impact evaluation. By copy of this letter, we are notifying the Applicant that the District has submitted the Application to the Comptroller and to the Frio County Appraisal District.

Please call if you have any questions.

Sincerely,

EDDY HERNANDEZ PEREZ

EHP/paw
Enclosures

Mr. John Villarreal
June 28, 2019
Page 2

cc: Dr. Nobert Rodriguez, Superintendent of Schools, Pearsall Independent School District
(Via Certified Mail No. 7018 1130 0002 1891 1872; Return Receipt Requested; with enclosures)

Daniel T. Casey, Moak Casey
(Via Certified Mail No. 7018 1130 0002 1891 1889; Return Receipt Requested; with enclosures)

Karl Pierce, Horizon Solar, LLC
(Via Certified Mail No. 7018 1130 0002 1891 1896; Return Receipt Requested; with enclosures)

Frio County Appraisal District *(Via U.S. Postal Service Delivery; with enclosures)*
815 S Oak Street
Pearsall, Texas 78061

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

Date Application Received by District

First Name

Last Name

Title

School District Name

Street Address

Mailing Address

City

State

ZIP

Phone Number

Fax Number

Mobile Number (optional)

Email Address

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

☐

Yes

☐

No

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

First Name

Last Name

Title

Firm Name

Phone Number

Fax Number

Mobile Number *(optional)*

Email Address

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

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

SECTION 2: Applicant Information

1. Authorized Company Representative *(Applicant)*

First Name

Last Name

Title

Organization

Street Address

Mailing Address

City

State

ZIP

Phone Number

Fax Number

Mobile Number *(optional)*

Business Email Address

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

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

First Name

Last Name

Title

Organization

Street Address

Mailing Address

City

State

ZIP

Phone Number

Fax Number

Mobile Number *(optional)*

Business Email Address

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

SECTION 2: Applicant Information (continued)

4. Authorized Company Consultant (If Applicable)

First Name

Last Name

Title

Firm Name

Phone Number

Fax Number

Business Email Address

SECTION 3: Fees and Payments

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

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

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

For the purpose of questions 2 and 3, "payments to the school district" include any and all payments or transfers of things of value made to the school district or to any person or persons in any form if such payment or transfer of thing of value being provided is in recognition of, anticipation of, or consideration for the agreement for limitation on appraised value.

2. Will any "payments to the school district" that you may make in order to receive a property tax value limitation agreement result in payments that are not in compliance with Tax Code §313.027(i)? ☐ Yes ☐ No ☐ N/A
3. If "payments to the school district" will only be determined by a formula or methodology without a specific amount being specified, could such method result in "payments to the school district" that are not in compliance with Tax Code §313.027(i)? ☐ Yes ☐ No ☐ N/A

SECTION 4: Business Applicant Information

1. What is the legal name of the applicant under which this application is made? _____
2. List the Texas Taxpayer I.D. number of entity subject to Tax Code, Chapter 171 (11 digits) _____
3. List the NAICS code _____
4. Is the applicant a party to any other pending or active Chapter 313 agreements? ☐ Yes ☐ No
- 4a. If yes, please list application number, name of school district and year of agreement _____

SECTION 5: Applicant Business Structure

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

SECTION 6: Eligibility Under Tax Code Chapter 313.024

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

SECTION 7: Project Description

1. In **Tab 4**, attach a detailed description of the scope of the proposed project, including, at a minimum, the type and planned use of real and tangible personal property, the nature of the business, a timeline for property construction or installation, and any other relevant information.
2. Check the project characteristics that apply to the proposed project:
- ☐ Land has no existing improvements ☐ Land has existing improvements (*complete Section 13*)
- ☐ Expansion of existing operation on the land (*complete Section 13*) ☐ Relocation within Texas

SECTION 8: Limitation as Determining Factor

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

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

SECTION 9: Projected Timeline

1. Application approval by school board
2. Commencement of construction
3. Beginning of qualifying time period
4. First year of limitation
5. Begin hiring new employees
6. Commencement of commercial operations
7. Do you propose to construct a new building or to erect or affix a new improvement after your application review start date (*date your application is finally determined to be complete*)? ☐ Yes ☐ No
Note: Improvements made before that time may not be considered qualified property.
8. When do you anticipate the new buildings or improvements will be placed in service?

SECTION 10: The Property

1. Identify county or counties in which the proposed project will be located
2. Identify Central Appraisal District (CAD) that will be responsible for appraising the property
3. Will this CAD be acting on behalf of another CAD to appraise this property? ☐ Yes ☐ No
4. List all taxing entities that have jurisdiction for the property, the portion of project within each entity and tax rates for each entity:
County: (Name, tax rate and percent of project)
City: (Name, tax rate and percent of project)
Hospital District: (Name, tax rate and percent of project)
Water District: (Name, tax rate and percent of project)
Other (describe): (Name, tax rate and percent of project)
Other (describe): (Name, tax rate and percent of project)
5. Is the project located entirely within the ISD listed in Section 1? ☐ Yes ☐ No
5a. If no, attach in **Tab 6** additional information on the project scope and size to assist in the economic analysis.
6. Did you receive a determination from the Texas Economic Development and Tourism Office that this proposed project and at least one other project seeking a limitation agreement constitute a single unified project (SUP), as allowed in §313.024(d-2)? ☐ Yes ☐ No
6a. If yes, attach in **Tab 6** supporting documentation from the Office of the Governor.

SECTION 11: Investment

NOTE: The minimum amount of qualified investment required to qualify for an appraised value limitation and the minimum amount of appraised value limitation vary depending on whether the school district is classified as Subchapter B or Subchapter C, and the taxable value of the property within the school district. For assistance in determining estimates of these minimums, access the Comptroller's website at comptroller.texas.gov/economy/local/ch313/.

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

SECTION 12: Qualified Property

1. Attach a detailed description of the qualified property. [See §313.021(2)] (If qualified investment describes qualified property exactly, you may skip items a, b and c below.) The description must include:
 - 1a. a specific and detailed description of the qualified property for which you are requesting an appraised value limitation as defined by Tax Code §313.021 (**Tab 8**);
 - 1b. a description of any new buildings, proposed new improvements or personal property which you intend to include as part of your qualified property (**Tab 8**); and
 - 1c. a map of the qualified property showing location of new buildings or new improvements with vicinity map (**Tab 11**).
2. Is the land upon which the new buildings or new improvements will be built part of the qualified property described by §313.021(2)(A)? ☐ Yes ☐ No
 - 2a. If yes, attach complete documentation including:
 - a. legal description of the land (**Tab 9**);
 - b. each existing appraisal parcel number of the land on which the new improvements will be constructed, regardless of whether or not all of the land described in the current parcel will become qualified property (**Tab 9**);
 - c. owner (**Tab 9**);
 - d. the current taxable value of the land. Attach estimate if land is part of larger parcel (**Tab 9**); and
 - e. a detailed map showing the location of the land with vicinity map (**Tab 11**).
3. Is the land on which you propose new construction or new improvements currently located in an area designated as a reinvestment zone under Tax Code Chapter 311 or 312 or as an enterprise zone under Government Code Chapter 2303? ☐ Yes ☐ No
 - 3a. If yes, attach the applicable supporting documentation:
 - a. evidence that the area qualifies as a enterprise zone as defined by the Governor's Office (**Tab 16**);
 - b. legal description of reinvestment zone (**Tab 16**);
 - c. order, resolution or ordinance establishing the reinvestment zone (**Tab 16**);
 - d. guidelines and criteria for creating the zone (**Tab 16**); and
 - e. a map of the reinvestment zone or enterprise zone boundaries with vicinity map (**Tab 11**)
 - 3b. If no, submit detailed description of proposed reinvestment zone or enterprise zone with a map indicating the boundaries of the zone on which you propose new construction or new improvements to the Comptroller's office within 30 days of the application date. What is the anticipated date on which you will submit final proof of a reinvestment zone or enterprise zone?

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

1. In **Tab 10**, attach a specific and detailed description of all **existing property**. This includes buildings and improvements existing as of the application review start date (the date the application is determined to be complete by the Comptroller). The description must provide sufficient detail to locate all existing property on the land that will be subject to the agreement and distinguish existing property from future proposed property.
2. In **Tab 10**, attach a specific and detailed description of all **proposed new property that will not become new improvements** as defined by TAC 9.1051. This includes proposed property that: functionally replaces existing or demolished/removed property; is used to maintain, refurbish, renovate, modify or upgrade existing property; or is affixed to existing property; or is otherwise ineligible to become qualified property. The description must provide sufficient detail to distinguish existing property (question 1) and all proposed new property that cannot become qualified property from proposed qualified property that will be subject to the agreement (as described in Section 12 of this application).
3. For the property not eligible to become qualified property listed in response to questions 1 and 2 of this section, provide the following supporting information in **Tab 10**:
 - a. maps and/or detailed site plan;
 - b. surveys;
 - c. appraisal district values and parcel numbers;
 - d. inventory lists;
 - e. existing and proposed property lists;
 - f. model and serial numbers of existing property; or
 - g. other information of sufficient detail and description.
4. Total estimated market value of existing property (that property described in response to question 1): \$
5. In **Tab 10**, include an appraisal value by the CAD of all the buildings and improvements existing as of a date within 15 days of the date the application is received by the school district.
6. Total estimated market value of proposed property not eligible to become qualified property
(that property described in response to question 2): \$

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

SECTION 14: Wage and Employment Information

1. What is the estimated number of permanent jobs (more than 1,600 hours a year), with the applicant or a contractor of the applicant, on the proposed qualified property during the last complete quarter before the application review start date (date your application is finally determined to be complete)?
2. What is the last complete calendar quarter before application review start date:
☐ First Quarter ☐ Second Quarter ☐ Third Quarter ☐ Fourth Quarter of _____
(year)
3. What were the number of permanent jobs (more than 1,600 hours a year) this applicant had in Texas during the most recent quarter reported to the Texas Workforce Commission (TWC)?
- Note:** For job definitions see TAC §9.1051 and Tax Code §313.021(3).
4. What is the number of new qualifying jobs you are committing to create?
5. What is the number of new non-qualifying jobs you are estimating you will create?
6. Do you intend to request that the governing body waive the minimum new qualifying job creation requirement, as provided under Tax Code §313.025(f-1)? ☐ Yes ☐ No
- 6a. If yes, attach evidence in **Tab 12** documenting that the new qualifying job creation requirement above exceeds the number of employees necessary for the operation, according to industry standards.
7. Attach in **Tab 13** the four most recent quarters of data for each wage calculation below, including documentation from the TWC website. The final actual statutory minimum annual wage requirement for the applicant for each qualifying job — which may differ slightly from this estimate — will be based on information from the four quarterly periods for which data were available at the time of the application review start date (date of a completed application). See TAC §9.1051(21) and (22).
- a. Average weekly wage for all jobs (all industries) in the county is
- b. 110% of the average weekly wage for manufacturing jobs in the county is
- c. 110% of the average weekly wage for manufacturing jobs in the region is
8. Which Tax Code section are you using to estimate the qualifying job wage standard required for this project? ☐ §313.021(5)(A) or ☐ §313.021(5)(B)
9. What is the minimum required annual wage for each qualifying job based on the qualified property?
10. What is the annual wage you are committing to pay for each of the new qualifying jobs you create on the qualified property?
11. Will the qualifying jobs meet all minimum requirements set out in Tax Code §313.021(3)? ☐ Yes ☐ No
12. Do you intend to satisfy the minimum qualifying job requirement through a determination of cumulative economic benefits to the state as provided by §313.021(3)(F)? ☐ Yes ☐ No
- 12a. If yes, attach in **Tab 12** supporting documentation from the TWC, pursuant to §313.021(3)(F).
13. Do you intend to rely on the project being part of a single unified project, as allowed in §313.024(d-2), in meeting the qualifying job requirements? ☐ Yes ☐ No
- 13a. If yes, attach in **Tab 6** supporting documentation including a list of qualifying jobs in the other school district(s).

SECTION 15: Economic Impact

1. Complete and attach Schedules A1, A2, B, C, and D in **Tab 14**. Note: Excel spreadsheet versions of schedules are available for download and printing at URL listed below.
2. Attach an Economic Impact Analysis, if supplied by other than the Comptroller's Office, in **Tab 15**. (not required)
3. If there are any other payments made in the state or economic information that you believe should be included in the economic analysis, attach a separate schedule showing the amount for each year affected, including an explanation, in **Tab 15**.

SECTION 16: Authorized Signatures and Applicant Certification

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

1. Authorized School District Representative Signature

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

**print
here**

Dr. Nobert Rodriguez

Print Name (Authorized School District Representative)

Superintendent

Title

**sign
here**

Signature (Authorized School District Representative)

Date

6/19/19

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**

Karl Pierce

Print Name (Authorized Company Representative (Applicant))

Authorized Representative

Title

**sign
here**

Signature (Authorized Company Representative (Applicant))

Date

6/18/19



(Notary Seal)

KATHRYN A. YATES
Notary Public, State of Ohio
My Commission Expires
6/7/22

GIVEN under my hand and seal of office this, the

18th day of June, 2019

Kathryn A Yates

Notary Public in and for the State of Ohio

My Commission expires: 6/7/22

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

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 ▶

Dr. Nobert Rodriguez

Print Name (Authorized School District Representative)

Superintendent

Title

sign
here ▶

Signature (Authorized School District Representative)

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 ▶

Karl Pierce

Print Name (Authorized Company Representative (Applicant))

Authorized Representative

Title

sign
here ▶

Signature (Authorized Company Representative (Applicant))

Date



(Notary Seal)

KATHRYN A. YATES
Notary Public, State of Ohio
My Commission Expires
6/7/22

GIVEN under my hand and seal of office this, the

18th day of June, 2019

Kathryn A Yates

Notary Public in and for the State of Ohio

My Commission expires: 6/7/22

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

APPLICATION TAB ORDER FOR REQUESTED ATTACHMENTS

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

TAB 2

Proof of Payment of Application Fee

Please find on the following page, copy of the check for the \$75,000 application fee to Pearsall Independent School District.

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

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

TAB 3

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

Horizon Solar, LLC is part of a combined group. Horizon Solar, LLC was formed in 2019 and will appear on the next franchise tax filing of the combined group. Please see attached documentation.



Franchise Tax Account Status

As of : 05/16/2019 14:58:48

This Page is Not Sufficient for Filings with the Secretary of State

HORIZON SOLAR, LLC	
Texas Taxpayer Number	32070351229
Mailing Address	1999 BRYAN ST STE 900 DALLAS, TX 75201-3140
Right to Transact Business in Texas	ACTIVE
State of Formation	DE
Effective SOS Registration Date	04/09/2019
Texas SOS File Number	0803288428
Registered Agent Name	C T CORPORATION SYSTEM
Registered Office Street Address	1999 BRYAN ST., STE. 900 DALLAS, TX 75201

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

TAB 4

Detailed Description of the Project

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.

Horizon Solar, LLC (“Horizon Solar”) is requesting an appraised value limitation from Pearsall Independent School District (“ISD”) for the Horizon Solar Project (the “Project”). Horizon Solar proposes to develop a utility-scale, grid-connected solar photovoltaic energy (PV) plant in Pearsall Independent School District. The proposed Project will be constructed within a Reinvestment Zone that will be created by the Board of Trustees of Pearsall ISD or Frio County Commissioners Court at a future date. Maps showing the location of the Project are attached in Tab 11.

The Project will be constructed on approximately 1,650 acres, which is part of a larger, long-term lease agreement. The Project will be located entirely within Pearsall Independent School District. The proposed Project will include, but is not limited to, the following:

- Planned up to 200 MW-AC in size;
- Photovoltaic (PV) modules;
- DC-to-AC inverters;
- Medium and high-voltage electric cabling;
- Tracker racking system (mounting structures);
- Project substation which will include a high-voltage transformer, switchgear, transmission equipment, telecommunications and SCADA control equipment, and all necessary equipment needed to connect the Project to the substation and subsequently to a transmission line not owned by the Project;
- Operations and maintenance (O&M) building including telecommunications and computing equipment;
- Meteorological equipment to measure solar irradiance and other weather conditions; and
- Associated equipment to safely operate, maintain, and deliver electricity to the grid.

Horizon Solar requests a value limitation for all real property and tangible personal property installed for the Project, including but not limited to: solar modules/panels, racking and mounting structures, inverters, combiner boxes, meteorological equipment, foundations, roadways, buildings and offices, paving, fencing, collection system, electrical substation, generation transmission tie line and associated towers, and interconnection facilities.

Construction of the Project is anticipated to begin in the fourth quarter of 2021 with anticipated project completion by the fourth quarter of 2022.

The ERCOT GINR is 21INR0261 which was issued on February 14, 2019. The Project is not known by any other name.

TAB 5

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

First Solar Development, LLC (“First Solar”), the parent of Horizon Solar, LLC, is a national solar developer with project opportunities across the United States, including California, Arizona, Georgia and elsewhere. The ability to enter into a value limitation agreement with Pearsall ISD is a determining factor for constructing the project in Frio County, Texas, as opposed to building and investing in another county, state or region. First Solar is considering investing in Alabama, Arkansas, Georgia, Florida, North Carolina, Ohio, South Carolina, Tennessee, and Virginia.

First Solar is actively developing and constructing other projects throughout the US and internationally through its affiliates. The applicant requires this value limitation agreement in order to move forward with constructing this project in Texas. Specifically, without the available property tax incentives, the economics of the project become unappealing to investors and the likelihood of constructing the project becomes unlikely. The property tax liabilities of a project without tax incentives in Texas, including a value limitation agreement with Pearsall ISD, lower the return to investors and financiers to an unacceptable level at current contracted power rates under a power purchase agreement. As such, the applicant would not be able to finance and build its project without the property tax incentives. We want to avoid a situation where the applicant would be forced to have its development capital and prospective investment funds spent in other states where the rate of return is higher on a project basis.

However, the proposed site in Frio County is a desirable business location and can provide electricity at a price that is competitive with other potential projects in Frio County and elsewhere in Texas, assuming that the expected tax incentives, including a value limitation agreement, are obtained. Electric utilities and other wholesale electricity buyers are focused on providing low-cost energy to their customers, and contracting for the sale of solar electricity is highly competitive. Receiving a value limitation agreement from Pearsall ISD is vital to ensuring the economics justify building the project and placing it into commercial operation in Frio County.

About First Solar

Through its affiliates, First Solar is the leading global provider of comprehensive photovoltaic (PV) solar energy solutions. With vertically integrated capabilities improving every aspect of the solar value chain, the company delivers power plant solutions that maximize value and mitigate risk for customers worldwide.

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)

Taxing Entity	% of Project	2018 Tax Rate Per \$100
Frio County	100%	\$.596800
Pearsall ISD	100%	\$1.31748
Frio County Hospital	100%	\$.234880
Emergency Services #1	100%	\$.030000

FRIO COUNTY APPRAISAL DISTRICT

P. O. BOX 1129

PEARSALL, TEXAS 78061

PH #830-334-4163 FAX #830-334-5568

EMAIL: friocad@yahoo.com

2018 TAX RATES

FRIO COUNTY	0.553500
LATERAL ROAD	0.043300
EMER SERV DIST #1	0.030000
EUWC	<u>0.006500</u>
	0.633300
CITY OF PEARSALL	0.891000
FRIO HOSPITAL DIST	0.234880
PEARSALL ISD	1.317480
CITY OF DILLEY	0.802301
DILLEY ISD	1.633900
DEVINE ISD	1.335000
CHARLOTTE ISD	0.000000
HONDO ISD	1.375000

TAB 7

Description of Qualified Investment

The Project will be constructed on approximately 1,650 acres, which is part of a larger, long-term lease agreement. The Project will be located entirely within Pearsall Independent School District. The proposed Project will include, but is not limited to, the following:

- Planned up to 200 MW-AC in size;
- Photovoltaic (PV) modules;
- DC-to-AC inverters;
- Medium and high-voltage electric cabling;
- Tracker racking system (mounting structures);
- Project substation which will include a high-voltage transformer, switchgear, transmission equipment, telecommunications and SCADA control equipment, and all necessary equipment needed to connect the Project to the substation and subsequently to a transmission line not owned by the Project;
- Operations and maintenance (O&M) building including telecommunications and computing equipment;
- Meteorological equipment to measure solar irradiance and other weather conditions; and
- Associated equipment to safely operate, maintain, and deliver electricity to the grid.

Horizon Solar requests a value limitation for all real property and tangible personal property installed for the Project, including but not limited to: solar modules/panels, racking and mounting structures, inverters, combiner boxes, meteorological equipment, foundations, roadways, buildings and offices, paving, fencing, collection system, electrical substation, generation transmission tie line and associated towers, and interconnection facilities.

Construction of the Project is anticipated to begin in the fourth quarter of 2021 with anticipated project completion by the fourth quarter of 2022.

NOTE - The map in TAB 11 shows the preliminary panel and inverter locations outlined with red boxes. The exact placement of these panels and inverters is subject to ongoing planning, soil studies, and engineering and will be finally determined before construction begins. The proposed location of the Project operations and maintenance building is shown with a light blue circle. The proposed location of the Project substation is shown with an orange box.

TAB 8

Description of Qualified Property

The Project will be constructed on approximately 1,650 acres, which is part of a larger, long-term lease agreement. The Project will be located entirely within Pearsall Independent School District. The proposed Project will include, but is not limited to, the following:

- Planned up to 200 MW-AC in size;
- Photovoltaic (PV) modules;
- DC-to-AC inverters;
- Medium and high-voltage electric cabling;
- Tracker racking system (mounting structures);
- Project substation which will include a high-voltage transformer, switchgear, transmission equipment, telecommunications and SCADA control equipment, and all necessary equipment needed to connect the Project to the substation and subsequently to a transmission line not owned by the Project;
- Operations and maintenance (O&M) building including telecommunications and computing equipment;
- Meteorological equipment to measure solar irradiance and other weather conditions; and
- Associated equipment to safely operate, maintain, and deliver electricity to the grid.

Horizon Solar requests a value limitation for all real property and tangible personal property installed for the Project, including but not limited to: solar modules/panels, racking and mounting structures, inverters, combiner boxes, meteorological equipment, foundations, roadways, buildings and offices, paving, fencing, collection system, electrical substation, generation transmission tie line and associated towers, and interconnection facilities.

Construction of the Project is anticipated to begin in the fourth quarter of 2021 with anticipated project completion by the fourth quarter of 2022.

TAB 9

Description of Land

**Horizon Solar Reinvestment Zone Legal Description
Frio County, Texas**

Parcel ID	County	Abstract Label	Survey
6223	Frio	A-870	B L CROUCH
6221	Frio	A-862	E J BURDEN
6219	Frio	A-98	BEATY SEALE AND FORWOOD
6227	Frio	A-90	BEATY SEALE AND FORWOOD
5470	Frio	A-90	BEATY SEALE AND FORWOOD
6220	Frio	A-99	BEATY SEALE AND FORWOOD
23252	Frio	A-99	BEATY SEALE AND FORWOOD
6222	Frio	A-863	E J BURDEN
6228	Frio	A-331	DOLORES GARCIA
6224	Frio	A-872	B L CROUCH
6218	Frio	A-96	BEATY SEALE AND FORWOOD
3343	Frio	A-96	BEATY SEALE AND FORWOOD
1227	Frio	A-96	BEATY SEALE AND FORWOOD
6225	Frio	A-877	B J GILMAN
1366	Frio	A-872	B L CROUCH
1361	Frio	A-96	BEATY SEALE AND FORWOOD
22792	Frio	A-872	B L CROUCH

TAB 10

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

There is no solar energy-related property owned by the Applicant currently on the land. There is approximately 0.9 miles of existing electric transmission line owned by South Texas Electric Coop ("STEC") in the reinvestment zone. The Project will tie into this existing transmission line as shown on the maps in Tab 11. The 0.9 miles of transmission line in the reinvestment zone was valued at \$13,500 by Frio County Appraisal District in 2018, the latest tax year for which certified taxable values are known, at the time this application is filed.

There are several residences and agriculture-related structures in the reinvestment zone and the 2018 assessed value for these is as follows:

CAD Parcel 1227 -	\$11,610
CAD Parcel 6220 -	\$21,160
CAD Parcel 6228 -	<u>\$79,950</u>
Total	\$112,720

When added to the value of the STEC transmission line noted in the first paragraph the total value of existing improvements in the reinvestment zone is \$126,220.

None of the existing property in the reinvestment zone is owned by the Applicant and none is eligible to become qualified investment or qualified property.

Horizon Solar, LLC plans to lease the land where the Project improvements will be located.

Frio County Appraisal District



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Mineral Property Information

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Legal Information:

125.8 MILES TRANSMISSION

PERSONAL

LINE

69KV

Account Number:

0705403-0-9900027

Operator:

Owner Information:

SOUTH TEXAS ELECTRIC COOP INC

%PROPERTY TAX DEPARTMENT

PO BOX 119

NURSERY TX 77976 0119

Lease Information:

RRC#:

Category Code:

J3

Interest Type:

RA

Owner Interest:

0

Under 500:

No

Market Value:

1,887,000

Taxable Value:

1,887,000

All Mineral Values Are 2018 CERTIFIED Values.

Last Update: 05/20/2019

Jur Code	Description	Total Market	Total Exemption	Taxable
00	FRIO COUNTY APPR DIST	1,887,000	0	1,887,000
01	FRIO COUNTY	1,887,000	0	1,887,000
01R	LATERAL ROAD	1,887,000	0	1,887,000
34	PEARSALL ISD	1,887,000	0	1,887,000
34IS	PEARSALL ISD I&S	1,887,000	0	1,887,000
60	FRIO HOSPITAL DISTRICT	1,887,000	0	1,887,000
63	FRIO CO EMER SERV DIST	1,887,000	0	1,887,000
65	EVERGREEN UNDGRND WTR	1,887,000	0	1,887,000

\$1,887,000 divided by 125.8 miles equals \$15,000 per mile. 0.90 miles of this transmission line is in the reinvestment zone thus the value of this line in the reinvestment zone is \$13,500.

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Property ID:	6223
--------------	------

Property Legal Description:
870 8 CROUCH B L
J H O RANCH

Property Location:
FM 140

Owner Information:
OPPENHEIMER JESSE D TRUSTEE
CHILDREN TRUST OF 1974
2301 BROADWAY ST
SAN ANTONIO TX 78215

Previous Owner:

[View Previous Owner Information](#)

Account / Geo Number:
00300-00870-00300-000000

Survey / Sub Division Abstract:

Block:

Section / Lot:

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[View Land Detail Information](#)

Deed Information:

Volume:	0
Page:	0
File Number:	
Deed Date:	1/1/1900

Property Detail:

Agent:	None
Property Exempt:	
Category/SPTB Code:	D1
Total Acres:	11.920
Total Living Sqft:	See Detail
Owner Interest:	1.000000
Homestead Exemption:	
Homestead Cap Value:	0
Land Ag/Timber Value:	1420
Land Market Value:	19,670
Improvement Value:	0

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Property ID:	6221
--------------	------

Property Legal Description:
862 6 BURDEN E J
J H O RANCH

Property Location:
FM 140

Owner Information:
OPPENHEIMER JESSE D TRUSTEE
CHILDREN TRUST OF 1974
2301 BROADWAY ST
SAN ANTONIO TX 78215

Previous Owner:

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Account / Geo Number:
00300-00862-00200-000000

Survey / Sub Division Abstract:

Block:

Section / Lot:

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Deed Information:

Volume:	0
Page:	0
File Number:	
Deed Date:	1/1/1900

Property Detail:

Agent:	None
Property Exempt:	
Category/SPTB Code:	D1
Total Acres:	158.340
Total Living Sqft:	See Detail
Owner Interest:	1.000000
Homestead Exemption:	
Homestead Cap Value:	0
Land Ag/Timber Value:	18060
Land Market Value:	261,260
Improvement Value:	0

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Property ID:	6219
--------------	------

Property Legal Description:
98 5 BEATY SEALE AND FORWOOD
J H O RANCH

Property Location:
FM 140

Owner Information:
OPPENHEIMER JESSE D TRUSTEE
CHILDREN TRUST OF 1974
2301 BROADWAY ST
SAN ANTONIO TX 78215

Previous Owner:
OPPENHEIMER JESSE D

[View Previous Owner Information](#)

Account / Geo Number:
00300-00098-00300-000000

Survey / Sub Division Abstract:

Block:

Section / Lot:

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Deed Information:

Volume:	0
Page:	0
File Number:	
Deed Date:	1/1/1900

Property Detail:

Agent:	None
Property Exempt:	
Category/SPTB Code:	D1
Total Acres:	154.430
Total Living Sqft:	See Detail
Owner Interest:	1.000000
Homestead Exemption:	
Homestead Cap Value:	0
Land Ag/Timber Value:	15770
Land Market Value:	254,810
Improvement Value:	0

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Property ID:	6227
--------------	------

Property Legal Description:
90 7 BEATY SEALE AND FORWOOD
J H O RANCH

Property Location:
HWY 140

Owner Information:
OPPENHEIMER JESSE D TRUSTEE
CHILDREN TRUST OF 1974
2301 BROADWAY ST
SAN ANTONIO TX 78215

Previous Owner:
OPPENHEIMER JESSE D

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Account / Geo Number:
00300-00090-00200-000000

Survey / Sub Division Abstract:

Block:

Section / Lot:

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Deed Information:

Volume:	0
Page:	0
File Number:	
Deed Date:	1/1/1900

Property Detail:

Agent:	None
Property Exempt:	
Category/SPTB Code:	D1
Total Acres:	345.400
Total Living Sqft:	See Detail
Owner Interest:	1.000000
Homestead Exemption:	
Homestead Cap Value:	0
Land Ag/Timber Value:	41070
Land Market Value:	569,910
Improvement Value:	0

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Property ID:	5470
--------------	------

Property Legal Description:
90 7 BEATY SEALE AND FORWOOD

Property Location:
HWY 140

Owner Information:
SOUTH TEXAS ELECTRIC COOP
P.O.BOX 119
NURSERY TX 77976

Previous Owner:
MEDINA ELECTRIC COOP INC

[View Previous Owner Information](#)

Property Detail:

Agent:	206
--------	-----

DUFF & PHELPS

Property Exempt:	
Category/SPTB Code:	J3
Total Acres:	2.025
Total Living Sqft:	See Detail
Owner Interest:	1.000000
Homestead Exemption:	
Homestead Cap Value:	0
Land Ag/Timber Value:	0

Account / Geo Number:
00300-00090-00300-000000

Survey / Sub Division Abstract:

Block:

Section / Lot:

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Page:	0
File Number:	
Deed Date:	1/1/1900

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Land Market Value:	17,820
Improvement Value:	0
Property Market Value:	17,820

Jur Code	Description	Market Value	Homestead	Total Exemption	Taxable
01	FRIO COUNTY	17,820		0	17,820
01R	LATERAL ROAD	17,820		0	17,820
34	PEARSALL ISD	17,820		0	17,820
34IS	PEARSALL ISD I&S	17,820		0	17,820
60	FRIO HOSPITAL DISTRICT	17,820		0	17,820
63	FRIO CO EMER SERV DIST	17,820		0	17,820
65	EVERGREEN UNDGRND WTR	17,820		0	17,820

* Where supporting website data is available.

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Property ID:	6220
--------------	------

Property Legal Description:
99 3 BEATY SEALE AND FORWOOD
J H O RANCH

Property Location:
134 FM 140

Owner Information:
OPPENHEIMER JESSE D TRUSTEE
CHILDREN TRUST OF 1974
2301 BROADWAY ST
SAN ANTONIO TX 78215

Previous Owner:
OPPENHEIMER JESSE D

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Account / Geo Number:
00300-00099-00100-000000

Survey / Sub Division Abstract:

Block:

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Deed Information:

Volume:	0
Page:	0
File Number:	
Deed Date:	1/1/1900

Property Detail:

Agent:	None
Property Exempt:	
Category/SPTB Code:	E2
Total Acres:	1.000
Total Living Sqft:	See Detail
Owner Interest:	1.000000
Homestead Exemption:	
Homestead Cap Value:	0
Land Ag/Timber Value:	0
Land Market Value:	1,650
Improvement Value:	21,160

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Property ID:	23252
--------------	-------

Property Legal Description:
99 3 BEATY SEALE AND FORWOOD
J H O RANCH

Property Location:
134 FM 140

Owner Information:
OPPENHEIMER JESSE D TRUSTEE
CHILDREN TRUST OF 1974
2301 BROADWAY ST
SAN ANTONIO TX 78215

Previous Owner:

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Account / Geo Number:
00300-00099-00120-000000

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Section / Lot:

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Deed Information:

Volume:	
Page:	
File Number:	
Deed Date:	

Property Detail:

Agent:	None
Property Exempt:	
Category/SPTB Code:	D1
Total Acres:	640.130
Total Living Sqft:	See Detail
Owner Interest:	1.000000
Homestead Exemption:	
Homestead Cap Value:	0
Land Ag/Timber Value:	73360
Land Market Value:	1,056,220
Improvement Value:	0

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Property ID:	6222
--------------	------

Property Legal Description:
863 4 BURDEN E J
J H O RANCH

Property Location:
FM 140

Owner Information:
OPPENHEIMER JESSE D TRUSTEE
CHILDREN TRUST OF 1974
2301 BROADWAY ST
SAN ANTONIO TX 78215

Previous Owner:

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Account / Geo Number:
00300-00863-00100-000000

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Block:

Section / Lot:

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Deed Information:

Volume:	0
Page:	0
File Number:	
Deed Date:	1/1/1900

Property Detail:

Agent:	None
Property Exempt:	
Category/SPTB Code:	D1
Total Acres:	650.640
Total Living Sqft:	See Detail
Owner Interest:	1.000000
Homestead Exemption:	
Homestead Cap Value:	0
Land Ag/Timber Value:	79330
Land Market Value:	1,073,560
Improvement Value:	0

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Property ID:	6228
--------------	------

Property Legal Description:
331 1408 GARCIA DOLORES

Property Location:
IH 35

Owner Information:
EL RANCHO BUCK CREEK LP
325 TERRELL ROAD
SAN ANTONIO TX 78209

Previous Owner:
GREENVILLE SPANKY

[View Previous Owner Information](#)

Account / Geo Number:
00300-00331-00700-000000

Survey / Sub Division Abstract:

Block:

Section / Lot:

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Deed Information:

Volume:	29
Page:	677
File Number:	0118055
Deed Date:	12/26/2006

Property Detail:

Agent:	None
Property Exempt:	
Category/SPTB Code:	D1
Total Acres:	814.096
Total Living Sqft:	See Detail
Owner Interest:	1.000000
Homestead Exemption:	
Homestead Cap Value:	0
Land Ag/Timber Value:	96790
Land Market Value:	2,028,630
Improvement Value:	79,950

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Property ID:	6224
--------------	------

Property Legal Description:
872 10 CROUCH B L
J H O RANCH

Property Location:
FM 140

Owner Information:
OPPENHEIMER JESSE D TRUSTEE
CHILDREN TRUST OF 1974
2301 BROADWAY ST
SAN ANTONIO TX 78215

Previous Owner:

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Account / Geo Number:
00300-00872-00300-000000

Survey / Sub Division Abstract:

Block:

Section / Lot:

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Deed Information:

Volume:	0
Page:	0
File Number:	
Deed Date:	1/1/1900

Property Detail:

Agent:	None
Property Exempt:	
Category/SPTB Code:	D1
Total Acres:	80.370
Total Living Sqft:	See Detail
Owner Interest:	1.000000
Homestead Exemption:	
Homestead Cap Value:	0
Land Ag/Timber Value:	10130
Land Market Value:	132,610
Improvement Value:	0

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Property ID:	6218
--------------	------

Property Legal Description:
96 1 BEATY SEALE AND FORWOOD
J H O RANCH

Property Location:
IH 35

Owner Information:
OPPENHEIMER JESSE D TRUSTEE
CHILDREN TRUST OF 1974
2301 BROADWAY ST
SAN ANTONIO TX 78215

Previous Owner:
OPPENHEIMER JESSE D

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Account / Geo Number:
00300-00096-00400-000000

Survey / Sub Division Abstract:

Block:

Section / Lot:

[View Building Detail Information](#)
[View Land Detail Information](#)

Deed Information:

Volume:	0
Page:	0
File Number:	
Deed Date:	1/1/1900

Property Detail:

Agent:	None
Property Exempt:	
Category/SPTB Code:	D1
Total Acres:	437.060
Total Living Sqft:	See Detail
Owner Interest:	1.000000
Homestead Exemption:	
Homestead Cap Value:	0
Land Ag/Timber Value:	49840
Land Market Value:	788,530
Improvement Value:	0

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[* View 5 Year Value History](#)

Frio County Appraisal District



Official Website

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General Real Estate Property Information

[New Property Search](#)
[Go To Previous Page](#)

Property ID:	3343
--------------	------

Property Legal Description:
96 1 BEATY SEALE AND FORWOOD
NORTH OF 140
HALFF BROTHERS RANCH

Property Location:
IH 35

Owner Information:
HALFF BROTHERS RANCH LTD
A TEXAS LIMITED PARTNERSHIP
336 TUXEDO AVENUE
SAN ANTONIO TX 78209

Previous Owner:

[View Previous Owner Information](#)

Account / Geo Number:
00300-00096-00100-000000

Survey / Sub Division Abstract:

Block:

Section / Lot:

[View Building Detail Information](#)
[View Land Detail Information](#)

Deed Information:

Volume:	493
Page:	164
File Number:	
Deed Date:	12/3/1982

Property Detail:

Agent:	None
Property Exempt:	
Category/SPTB Code:	D1
Total Acres:	14.100
Total Living Sqft:	See Detail
Owner Interest:	1.000000
Homestead Exemption:	
Homestead Cap Value:	0
Land Ag/Timber Value:	6490
Land Market Value:	50,930
Improvement Value:	0

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Frio County Appraisal District



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General Real Estate Property Information

[New Property Search](#)
[Go To Previous Page](#)

Property ID:	1227
--------------	------

Property Legal Description:
96 1 BEATY SEALE AND FORWOOD
DBA BUSES BY DAN
PP@9089-1998-300

Property Location:
707 N IH 35
PEARSALL TX 78061

Owner Information:
HANSON DAN
707 N IH 35
PEARSALL TX 78061

Previous Owner:

[View Previous Owner Information](#)

Property Detail:

Agent:	None
Property Exempt:	
Category/SPTB Code:	E1
Total Acres:	4.768
Total Living Sqft:	See Detail
Owner Interest:	1.000000
Homestead Exemption:	
Homestead Cap Value:	0
Land Ag/Timber Value:	0
Land Market Value:	62,940
Improvement Value:	11,610

Account / Geo Number:
00300-00096-00700-000000

Survey / Sub Division Abstract:

Block:

Section / Lot:

[View Building Detail Information](#)
[View Land Detail Information](#)

Deed Information:

Volume:	14
Page:	34
File Number:	115442
Deed Date:	11/30/2005

[Map It With Google](#)

The Google map link above is in no way affiliated with this website. It is a 3rd party link to provide a visual location only.

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[* View 5 Year Value History](#)

Frio County Appraisal District



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General Real Estate Property Information

[New Property Search](#)
[Go To Previous Page](#)

Property ID:	6225
--------------	------

Property Legal Description:
877 2 GILMAN B J
J H O RANCH

Property Location:
IH 35

Owner Information:
OPPENHEIMER JESSE D TRUSTEE
CHILDREN TRUST OF 1974
2301 BROADWAY ST
SAN ANTONIO TX 78215

Previous Owner:

[View Previous Owner Information](#)

Account / Geo Number:
00300-00877-01700-000000

Survey / Sub Division Abstract:

Block:

Section / Lot:

[View Building Detail Information](#)
[View Land Detail Information](#)

Deed Information:

Volume:	0
Page:	0
File Number:	
Deed Date:	1/1/1900

Property Detail:

Agent:	None
Property Exempt:	
Category/SPTB Code:	D1
Total Acres:	112.570
Total Living Sqft:	See Detail
Owner Interest:	1.000000
Homestead Exemption:	
Homestead Cap Value:	0
Land Ag/Timber Value:	13380
Land Market Value:	255,040
Improvement Value:	0

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Frio County Appraisal District



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General Real Estate Property Information

[New Property Search](#)
[Go To Previous Page](#)

Property ID:	1366
--------------	------

Property Legal Description:
872 10 CROUCH B L
LOT 3 AND 14 AND PT OF 4 AND 15 OF
BLK 2 AND 15.45 OF LOT 1 ALL OF
LOT 2, 3 AND PT OF 4 OF BLK 3

Property Location:
HWY 140

Owner Information:
HALFF BROTHERS RANCH LTD
A TEXAS LIMITED PARTNERSHIP
336 TUXEDO AVENUE
SAN ANTONIO TX 78209

Previous Owner:
MENDENHALL C & HERBER MANDY

[View Previous Owner Information](#)

Account / Geo Number:
00300-00872-00100-000000

Survey / Sub Division Abstract:
PEARSALL CITRUS FARM

Block:

Section / Lot:

[View Building Detail Information](#)
[View Land Detail Information](#)

Deed Information:

Volume:	219
Page:	98
File Number:	148473
Deed Date:	3/8/2018

Property Detail:

Agent:	None
Property Exempt:	
Category/SPTB Code:	D1
Total Acres:	56.300
Total Living Sqft:	See Detail
Owner Interest:	1.000000
Homestead Exemption:	
Homestead Cap Value:	0
Land Ag/Timber Value:	25900
Land Market Value:	185,790
Improvement Value:	0

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[* View 5 Year Value History](#)

Frio County Appraisal District



Official Website

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General Real Estate Property Information

[New Property Search](#)
[Go To Previous Page](#)

Property ID:	1361
--------------	------

Property Legal Description:
96 1 BEATY SEALE AND FORWOOD
PT OF LOT 4 AND 15 OF BLK 2 AND
PT OF LOT 4 OF BLK 3 PEARSALL
CITRUS FARM TRACTS

Property Location:
FM 140

Owner Information:
HALFF BROTHERS RANCH LTD
A TEXAS LIMITED PARTNERSHIP
336 TUXEDO AVENUE
SAN ANTONIO TX 78209

Previous Owner:
MENDENHALL C & HERBER MANDY

[View Previous Owner Information](#)

Account / Geo Number:
00300-00096-00200-000000

Survey / Sub Division Abstract:

Block:

Section / Lot:

[View Building Detail Information](#)
[View Land Detail Information](#)

Deed Information:

Volume:	219
Page:	98
File Number:	148473
Deed Date:	3/8/2018

Property Detail:

Agent:	None
Property Exempt:	
Category/SPTB Code:	D1
Total Acres:	53.300
Total Living Sqft:	See Detail
Owner Interest:	1.000000
Homestead Exemption:	
Homestead Cap Value:	0
Land Ag/Timber Value:	24520
Land Market Value:	175,890
Improvement Value:	0

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Frio County Appraisal District



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General Real Estate Property Information

[New Property Search](#)
[Go To Previous Page](#)

Property ID:	22792
--------------	-------

Property Legal Description:
872 10 CROUCH B L
NORTH OF 140

Property Location:
HWY 140
PEARSALL TX 78061

Owner Information:
HALFF BROTHERS RANCH LTD
A TEXAS LIMITED PARTNERSHIP
336 TUXEDO AVENUE
SAN ANTONIO TX 78209

Previous Owner:

[View Previous Owner Information](#)

Account / Geo Number:
00300-00872-00250-000000

Survey / Sub Division Abstract:
10 CROUCH B L
872

Block:

Section / Lot:

[View Building Detail Information](#)
[View Land Detail Information](#)

Deed Information:

Volume:	493
Page:	164
File Number:	
Deed Date:	12/3/1982

Property Detail:

Agent:	None
Property Exempt:	
Category/SPTB Code:	D1
Total Acres:	79.350
Total Living Sqft:	See Detail
Owner Interest:	1.000000
Homestead Exemption:	
Homestead Cap Value:	0
Land Ag/Timber Value:	36500
Land Market Value:	261,860
Improvement Value:	0

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[* View 5 Year Value History](#)

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.

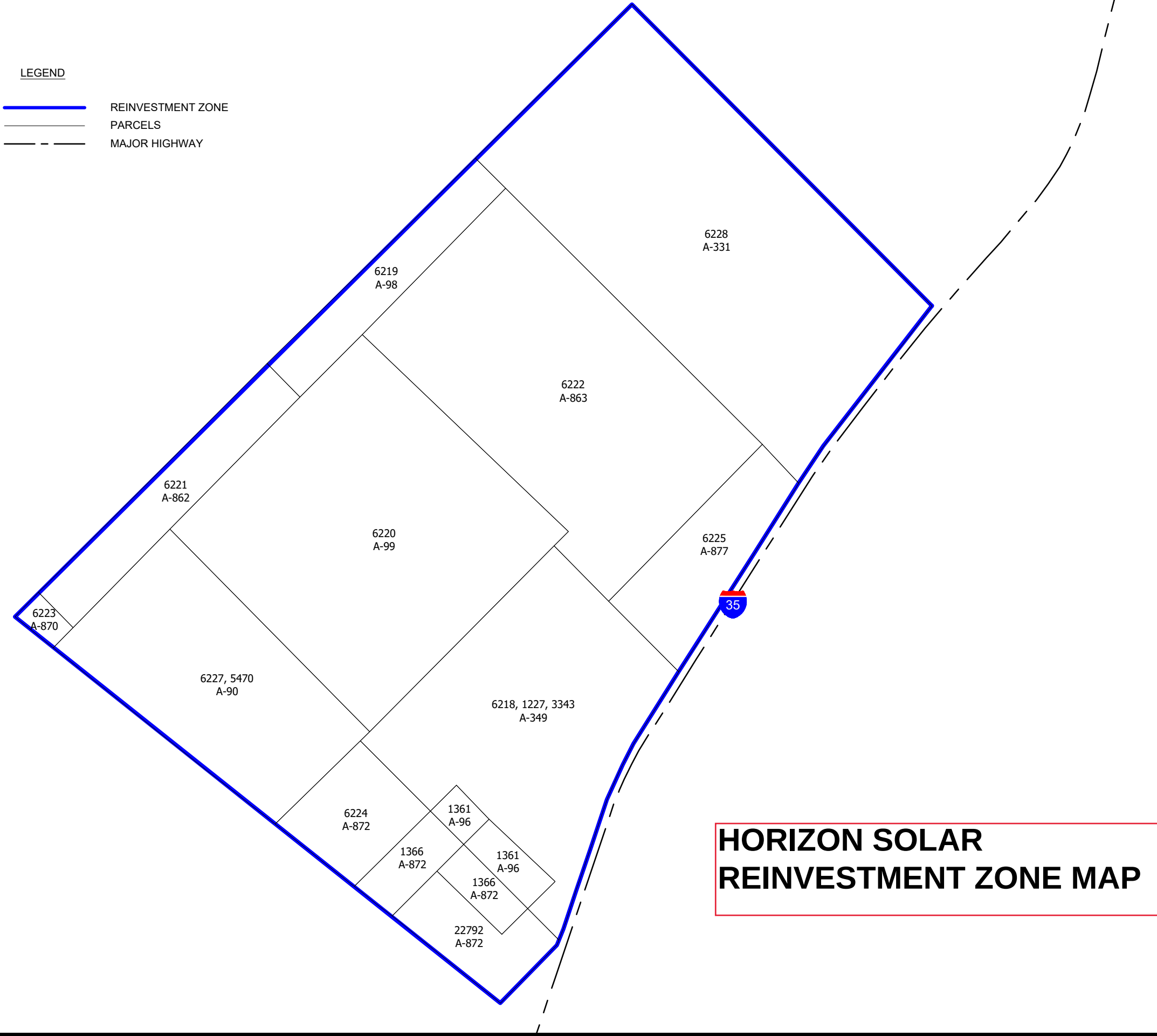
C:\Users\FS104849\Horizon\Horizon Reinvestment Zone Map.dwg FS104849 Jun 04, 2019 - 11:00am

LEGEND

REINVESTMENT ZONE

PARCELS

MAJOR HIGHWAY



HORIZON SOLAR
REINVESTMENT ZONE MAP



HORIZON SOLAR

FRIO COUNTY

TEXAS

REV	DATE	REVISION DESCRIPTION	BY	CHK	APP

FS JOB #:

PROJ. DEVT. ENGR: R. RAYFORD

PROJ. MGR:

SCALE: 1"=2000' @ 11"x17" SHEET

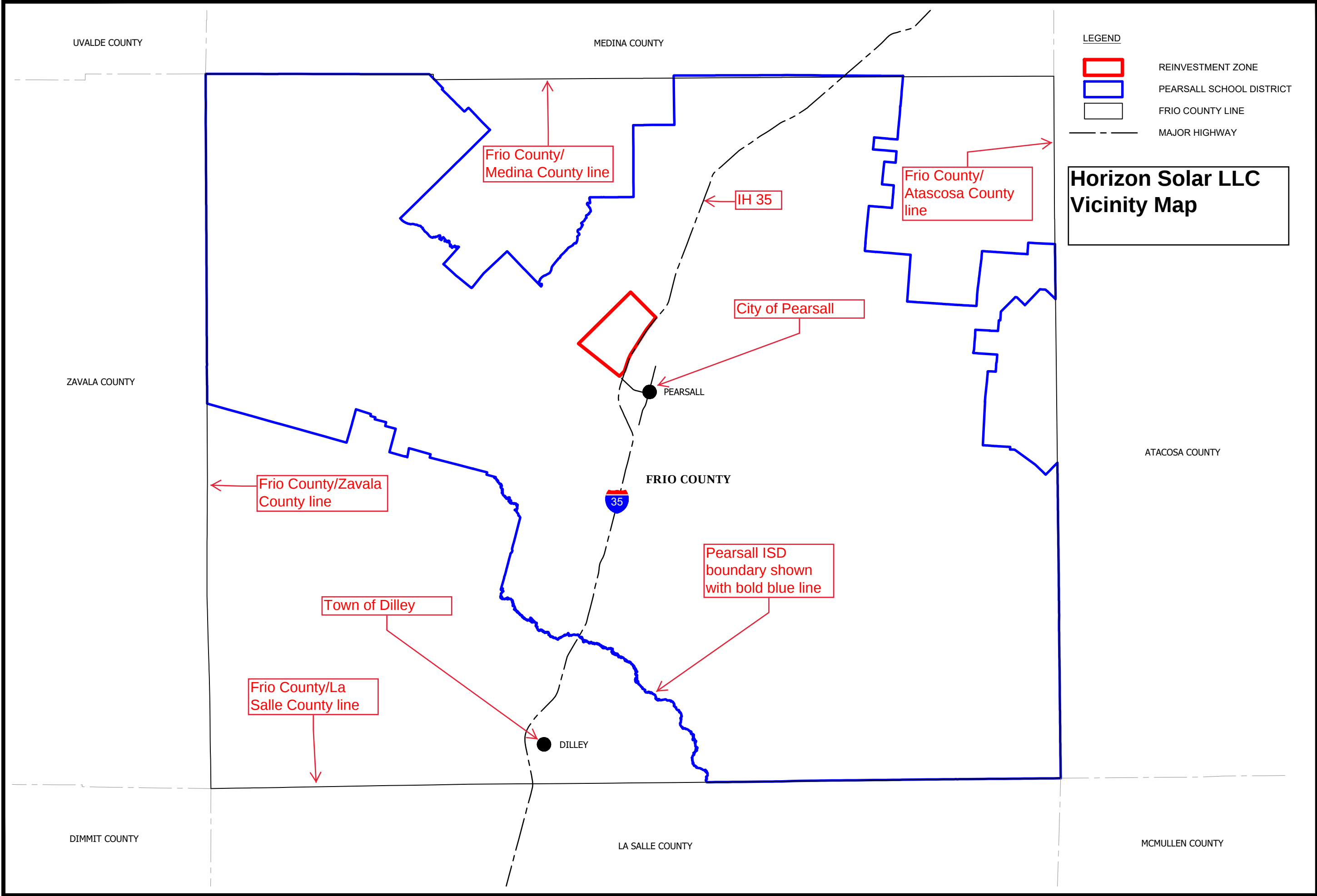
COPYRIGHT BY: FIRST SOLAR, INC.

SHEET TITLE

PROJECT MAP

(6/4/19)

C:\Users\FS104849\Horizon\Horizon Reinvestment Zone Map.dwg FS104849 Jun 04, 2019 - 11:00am



LEGEND

- REINVESTMENT ZONE
- PEARSALL SCHOOL DISTRICT
- FRIO COUNTY LINE
- MAJOR HIGHWAY

Horizon Solar LLC Vicinity Map



First Solar.

HORIZON SOLAR
FRIO COUNTY
TEXAS

REV	DATE	REVISION DESCRIPTION	BY	CHK	APP

FS JOB #:

PROJ. DEVT. ENGR: R. RAYFORD

PROJ. MGR:

SCALE: 1"=20,000' @ 11"x17" SHEET

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SHEET TITLE

VICINITY MAP
(6/4/19)

SHEET 1 OF 1



HORIZON SOLAR
FRIO COUNTY
TEXAS

REV	DATE	REVISION DESCRIPTION	BY	CHK	APP

FS JOB #:
PROJ. DEVT. ENGR: R. RAYFORD
PROJ. MGR:
SCALE: 1"=2000' @ 11"x17" SHEET
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SHEET TITLE

PROJECT MAP
(6/4/19)

Horizon Solar LLC Reinvestment Zone and Project Boundary Map - All Qualified Investment and Qualified Property is wholly within the reinvestment zone and wholly within Pearsall ISD and Frio County.

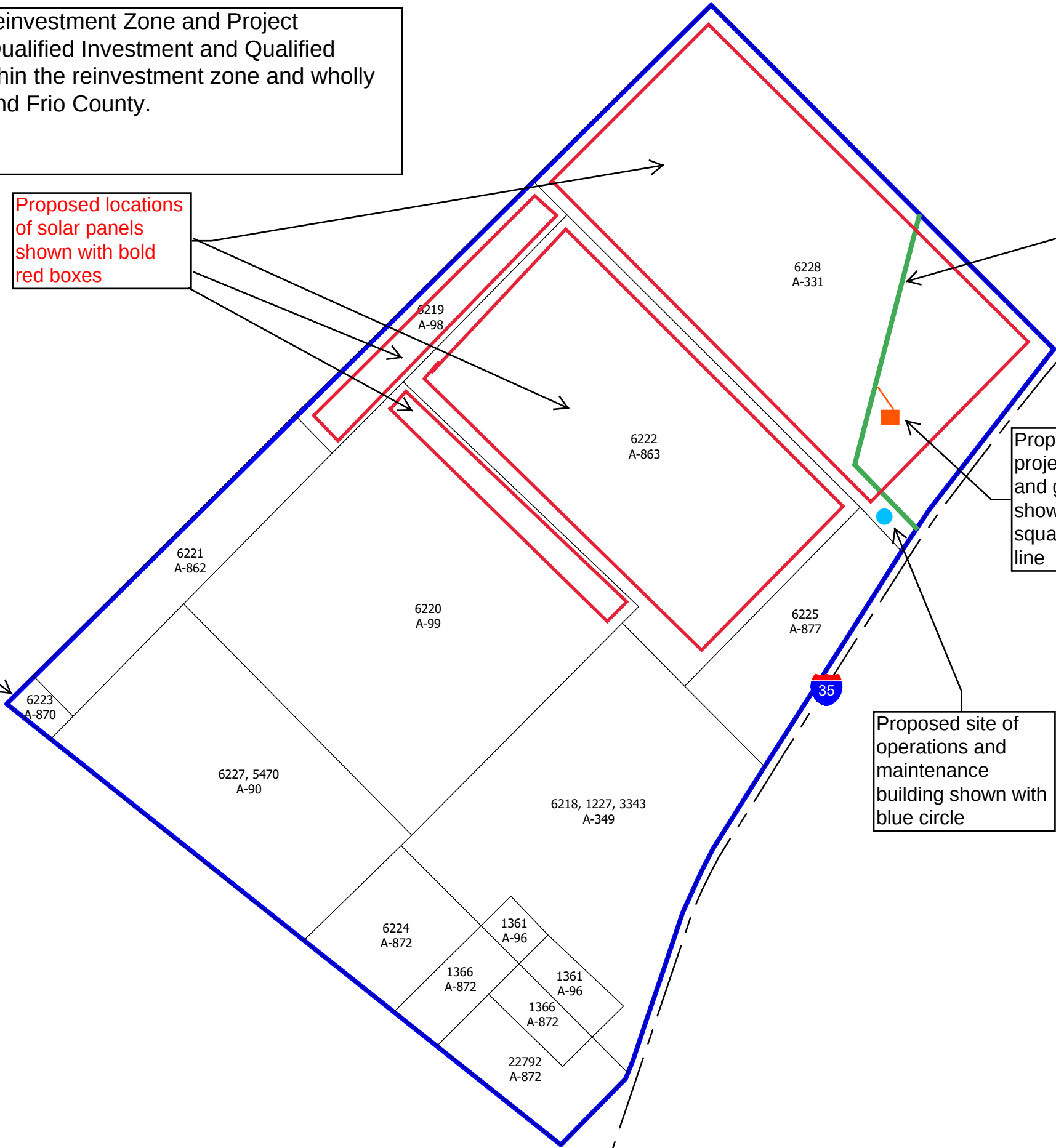
Proposed locations of solar panels shown with bold red boxes

Existing 0.9 mile transmission line owned by South Texas Electric Coop shown with bold green line. Ineligible to be qualified investment or qualified property.

Proposed site of project substation and gen tie line shown with orange square and orange line

Proposed site of operations and maintenance building shown with blue circle

Reinvestment Zone and Project Boundary shown with bold blue line



TAB 12

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

See attached.



June 19, 2019

Dr. Nobert Rodriguez
Superintendent
Pearsall Independent School District
318 Berry Ranch Road
Pearsall, TX 78061

Re: Chapter 313 Job Waiver Request

Dear Dr. Rodriguez,

Horizon Solar, LLC requests that the Pearsall 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.

Horizon Solar, LLC requests that the Pearsall 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, Horizon Solar, LLC has committed to create 1 total job for the project, which will be in Pearsall Independent School District.

Solar projects create a large number of full and part-time, but temporary jobs during the construction phase of the project but require a relatively small number of highly skilled technicians to operate and maintain the project after commercial operation commences. A number of our solar clients have advised that the industry standard for staffing new solar projects is one employee for every 200 megawatts AC of capacity.

The number of jobs specified in this application is in line with the industry standards for a solar farm of this scope and size. This is evidenced by previously filed limitation agreement applications by solar developers who also requested a

waiver of the job requirements. In addition, there is publicly available educational material and other documentation that also suggest that Horizon Solar has the appropriate number of jobs for this project.

Sincerely,

A handwritten signature in blue ink that reads "D. Dale Cummings". The signature is written in a cursive style with a large, stylized "D" and "C".

D. Dale Cummings

TAB 13

Calculation of three possible wage requirements with TWC documentation

- Frio County average weekly wage for all jobs (all industries)
- Frio County average weekly wage for all jobs (manufacturing)
- See attached Council of Governments Regional Wage Calculation and Documentation

TAB 13 TO CHAPTER 313 APPLICATION

PEARSALL ISD - FRIO COUNTY CHAPTER 313 WAGE CALCULATION - ALL JOBS - ALL INDUSTRIES

QUARTER	YEAR	AVG WEEKLY WAGES*	ANNUALIZED
FIRST	2018	\$ 1,028	\$ 53,456.00
SECOND	2018	\$ 999	\$ 51,948.00
THIRD	2018	\$ 960	\$ 49,920.00
FOURTH	2018	\$ 1,028	\$ 53,456.00
	AVERAGE	\$ 1,003.75	\$ 52,195.00

PEARSALL ISD - FRIO COUNTY CHAPTER 313 WAGE CALCULATION - MANUFACTURING JOBS

QUARTER	YEAR	AVG WEEKLY WAGES*	ANNUALIZED
FIRST	2018	\$ 1,288.00	\$ 66,976.00
SECOND	2018	\$ 1,163.00	\$ 60,476.00
THIRD	2018	\$ 1,298.00	\$ 67,496.00
FOURTH	2018	\$ 943.00	\$ 49,036.00
	AVERAGE	\$ 1,173.00	\$ 60,996.00
	X	110%	110%
		\$ 1,290.30	\$ 67,095.60

CHAPTER 313 WAGE CALCULATION - REGIONAL WAGE RATE

REGION	YEAR	AVG WEEKLY WAGES*	ANNUALIZED
Alamo Area	2017	\$ 882.10	\$ 45,869.00
	X	110%	110%
		\$ 970.31	\$ 50,455.90

* SEE ATTACHED TWC DOCUMENTATION

Year	Period	Area	Ownership	Industry	Average Weekly Wage
2018	01	Frio	Total All	Total, All Industries	1028
2018	02	Frio	Total All	Total, All Industries	999
2018	03	Frio	Total All	Total, All Industries	960
2018	04	Frio	Total All	Total, All Industries	1028

Year	Period	Area	Ownership	Industry Code	Industry	Average Weekly Wage
2018	01	Frio	Private	31-33	Manufacturing	\$1,288
2018	02	Frio	Private	31-33	Manufacturing	\$1,163
2018	03	Frio	Private	31-33	Manufacturing	\$1,298
2018	04	Frio	Private	31-33	Manufacturing	\$943

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	\$36,931
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	\$45,869
19. South Texas Development Council	\$15.07	\$31,343
20. Coastal Bend Council of Governments	\$28.98	\$60,276
21. Lower Rio Grande Valley Development Council	\$17.86	\$37,152
22. Texoma Council of Governments	\$21.18	\$44,060
23. Central Texas Council of Governments	\$19.30	\$40,146
24. Middle Rio Grande Development Council	\$24.07	\$50,058

Source: Texas Occupational Employment and Wages

Data published: July 2018

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

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

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

Data intended for TAC 313 purposes only.

$\$45,869 \times 110\% =$
\$50,445.90

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	--	Year preceding the first complete tax year of the qualifying time period (assuming no deferrals of qualifying time period)		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	0	2019-2020	2019	\$ -	\$ -	\$ -	\$ -	\$ -
Investment made after final board approval of application and before Jan. 1 of first complete tax year of qualifying time period	0	2019-2020	2019	\$ -	\$ -	\$ -	\$ -	\$ -
Investment made after final board approval of application and before Jan. 1 of first complete tax year of qualifying time period	0	2020-2021	2020	\$ -	\$ -	\$ -	\$ -	\$ -
Complete tax years of qualifying time period	QTP1	2021-2022	2021	\$ -	\$ -	\$ -		\$ -
	QTP2	2022-2023	2022	\$ 213,663,000	\$ 250,000	\$ -	\$ -	\$ 213,913,000
Total Investment through Qualifying Time Period [ENTER this row in Schedule A2]								
				\$ 213,663,000	\$ 250,000	\$ -	\$ -	\$ 213,913,000
				Enter amounts from TOTAL row above in Schedule A2				
Total Qualified Investment (sum of green cells)								
				\$ 213,913,000				

For All Columns: List amount invested each year, not cumulative totals.

Column A:

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

Column B:

The total dollar amount of planned investment each year in buildings or nonremovable component of buildings.

Column C:

Dollar value of other investment that may affect economic impact and total value. Examples of other investment that will not become qualified property include investment meeting the definition of 313.021(1) but not creating a new improvement as defined by TAC 9.1051. This is proposed property that functionally replaces existing property; is used to maintain, refurbish, renovate, modify or upgrade existing property; or is affixed to existing property—described in SECTION 13, question #5 of the application.

Column D:

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

Total Investment:

Add together each cell in a column and enter the sum in the blue total investment row. Enter the data from this row into the first row in Schedule A2.

Qualified Investment:

For the green qualified investment cell, enter the sum of all the green-shaded cells.

PROPERTY INVESTMENT AMOUNTS								
(Estimated Investment in each year. Do not put cumulative totals.)								
				Column A	Column B	Column C	Column D	Column E
	Year	School Year (YYYY-YYYY)	Tax Year (Fill in actual tax year below) YYYY	New investment (original cost) in tangible personal property placed in service during this year that will become Qualified Property	New investment made during this year in buildings or permanent nonremovable components of buildings that will become Qualified Property	Other investment made during this year that will <u>not</u> become Qualified Property [SEE NOTE]	Other investment made during this year that will become Qualified Property (SEE NOTE]	Total Investment (A+B+C+D)
Total Investment from Schedule A1*	--	TOTALS FROM SCHEDULE A1		Enter amounts from TOTAL row in Schedule A1 in the row below				
				\$ 213,663,000	\$ 250,000	\$ -	\$ -	\$ 213,913,000
Each year prior to start of value limitation period** Insert as many rows as necessary	0	2019-2020	2019	\$ -	\$ -	\$ -	\$ -	\$ -
Each year prior to start of value limitation period** Insert as many rows as necessary	0	2020-2021	2020	\$ -	\$ -	\$ -	\$ -	\$ -
Each year prior to start of value limitation period** Insert as many rows as necessary	0	2021-2022	2021	\$ -	\$ -	\$ -	\$ -	\$ -
Each year prior to start of value limitation period** Insert as many rows as necessary	0	2022-2023	2022	\$ -	\$ -	\$ -	\$ -	\$ -
Value limitation period***	1	2023-2024	2023	\$ -	\$ -	\$ 30,555	\$ -	\$ 30,555
	2	2024-2025	2024	\$ -	\$ -	\$ 69,959	\$ -	\$ 69,959
	3	2025-2026	2025	\$ -	\$ -	\$ 59,932	\$ -	\$ 59,932
	4	2026-2027	2026	\$ -	\$ -	\$ 69,038	\$ -	\$ 69,038
	5	2027-2028	2027	\$ -	\$ -	\$ 75,489	\$ -	\$ 75,489
	6	2028-2029	2028	\$ -	\$ -	\$ 266,362	\$ -	\$ 266,362
	7	2029-2030	2029	\$ -	\$ -	\$ 271,358	\$ -	\$ 271,358
	8	2030-2031	2030	\$ -	\$ -	\$ 278,338	\$ -	\$ 278,338
	9	2031-2032	2031	\$ -	\$ -	\$ 281,795	\$ -	\$ 281,795
	10	2032-2033	2032	\$ -	\$ -	\$ 297,553	\$ -	\$ 297,553
Total Investment made through limitation				\$ 213,663,000	\$ 250,000	\$ 1,700,380	\$ -	\$ 215,613,380
Continue to maintain viable presence	11	2033-2034	2033			\$ 310,865		
	12	2034-2035	2034			\$ 299,838		
	13	2035-2036	2035			\$ 325,719		
	14	2036-2037	2036			\$ 329,664		
	15	2037-2038	2037			\$ 329,268		
Additional years for 25 year economic impact as required by 313.026(c)(1)	16	2038-2039	2038			\$ 333,264		
	17	2039-2040	2039			\$ 336,325		
	18	2040-2041	2040			\$ 350,040		
	19	2041-2042	2041			\$ 362,523		
	20	2042-2043	2042			\$ 379,681		
	21	2043-2044	2043			\$ 380,611		
	22	2044-2045	2044			\$ 390,617		
	23	2045-2046	2045			\$ 408,908		
	24	2046-2047	2046			\$ 408,908		
	25	2047-2048	2047			\$ 408,908		

* 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

6/19/2019

Applicant Name

Horizon Solar, LLC

Form 50-296A

ISD Name

Pearsall 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Each year prior to start of Value Limitation Period <i>Insert as many rows as necessary</i>	0	2021-2022	2021						
Each year prior to start of Value Limitation Period <i>Insert as many rows as necessary</i>	0	2022-2023	2022	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Value Limitation Period	1	2023-2024	2023	\$ -	\$ 250,000	\$ 150,477,500	\$ 150,727,500	\$ 150,727,500	\$ 30,000,000
	2	2024-2025	2024	\$ -	\$ 246,300	\$ 138,439,300	\$ 138,685,600	\$ 138,685,600	\$ 30,000,000
	3	2025-2026	2025	\$ -	\$ 242,600	\$ 126,401,100	\$ 126,643,700	\$ 126,643,700	\$ 30,000,000
	4	2026-2027	2026	\$ -	\$ 239,000	\$ 112,858,100	\$ 113,097,100	\$ 113,097,100	\$ 30,000,000
	5	2027-2028	2027	\$ -	\$ 235,400	\$ 99,315,200	\$ 99,550,600	\$ 99,550,600	\$ 30,000,000
	6	2028-2029	2028	\$ -	\$ 231,900	\$ 85,772,200	\$ 86,004,100	\$ 86,004,100	\$ 30,000,000
	7	2029-2030	2029	\$ -	\$ 228,400	\$ 70,724,400	\$ 70,952,800	\$ 70,952,800	\$ 30,000,000
	8	2030-2031	2030	\$ -	\$ 225,000	\$ 57,181,500	\$ 57,406,500	\$ 57,406,500	\$ 30,000,000
	9	2031-2032	2031	\$ -	\$ 221,600	\$ 48,152,800	\$ 48,374,400	\$ 48,374,400	\$ 30,000,000
	10	2032-2033	2032	\$ -	\$ 218,300	\$ 43,638,500	\$ 43,856,800	\$ 43,856,800	\$ 30,000,000
Continue to maintain viable presence	11	2033-2034	2033	\$ -	\$ 215,000	\$ 37,619,400	\$ 37,834,400	\$ 37,834,400	\$ 37,834,400
	12	2034-2035	2034	\$ -	\$ 211,800	\$ 30,095,500	\$ 30,307,300	\$ 30,307,300	\$ 30,307,300
	13	2035-2036	2035	\$ -	\$ 208,600	\$ 30,095,500	\$ 30,304,100	\$ 30,304,100	\$ 30,304,100
	14	2036-2037	2036	\$ -	\$ 205,500	\$ 30,095,500	\$ 30,301,000	\$ 30,301,000	\$ 30,301,000
	15	2037-2038	2037	\$ -	\$ 202,400	\$ 30,095,500	\$ 30,297,900	\$ 30,297,900	\$ 30,297,900
Additional years for 25 year economic impact as required by 313.026(c)(1)	16	2038-2039	2038	\$ -	\$ 199,400	\$ 30,095,500	\$ 30,294,900	\$ 30,294,900	\$ 30,294,900
	17	2039-2040	2039	\$ -	\$ 196,400	\$ 30,095,500	\$ 30,291,900	\$ 30,291,900	\$ 30,291,900
	18	2040-2041	2040	\$ -	\$ 193,500	\$ 30,095,500	\$ 30,289,000	\$ 30,289,000	\$ 30,289,000
	19	2041-2042	2041	\$ -	\$ 190,600	\$ 30,095,500	\$ 30,286,100	\$ 30,286,100	\$ 30,286,100
	20	2042-2043	2042	\$ -	\$ 187,700	\$ 30,095,500	\$ 30,283,200	\$ 30,283,200	\$ 30,283,200
	21	2043-2044	2043	\$ -	\$ 184,900	\$ 30,095,500	\$ 30,280,400	\$ 30,280,400	\$ 30,280,400
	22	2044-2045	2044	\$ -	\$ 182,100	\$ 30,095,500	\$ 30,277,600	\$ 30,277,600	\$ 30,277,600
	23	2045-2046	2045	\$ -	\$ 179,400	\$ 30,095,500	\$ 30,274,900	\$ 30,274,900	\$ 30,274,900
	24	2046-2047	2046	\$ -	\$ 176,700	\$ 30,095,500	\$ 30,272,200	\$ 30,272,200	\$ 30,272,200
	25	2047-2048	2047	\$ -	\$ 174,000	\$ 30,095,500	\$ 30,269,500	\$ 30,269,500	\$ 30,269,500

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.

				Construction		Non-Qualifying Jobs	Qualifying Jobs	
				Column A	Column B	Column C	Column D	Column E
	Year	School Year (YYYY-YYYY)	Tax Year (Actual tax year) YYYY	Number of Construction FTE's or man-hours (specify)	Average annual wage rates for construction workers	Number of non-qualifying jobs applicant estimates it will create (cumulative)	Number of new qualifying jobs applicant commits to create meeting all criteria of Sec. 313.021(3) (cumulative)	Average annual wage of new qualifying jobs
Each year prior to start of Value Limitation Period <i>Insert as many rows as necessary</i>	0	2019-2020	2019	0	\$ -	0	0	0
Each year prior to start of Value Limitation Period <i>Insert as many rows as necessary</i>	0	2020-2021	2020	0	\$ -	0	0	0
Each year prior to start of Value Limitation Period <i>Insert as many rows as necessary</i>	0	2021-2022	2021	0	\$ -	0	0	0
Each year prior to start of Value Limitation Period <i>Insert as many rows as necessary</i>	0	2022-2023	2022	450 FTE	\$ 65,000	0	1	\$ 50,455.90
Value Limitation Period <i>The qualifying time period could overlap the value limitation period.</i>	1	2023-2024	2023	0	\$ -	0	1	\$ 50,455.90
	2	2024-2025	2024	0	\$ -	0	1	\$ 50,455.90
	3	2025-2026	2025	0	\$ -	0	1	\$ 50,455.90
	4	2026-2027	2026	0	\$ -	0	1	\$ 50,455.90
	5	2027-2028	2027	0	\$ -	0	1	\$ 50,455.90
	6	2028-2029	2028	0	\$ -	0	1	\$ 50,455.90
	7	2029-2030	2029	0	\$ -	0	1	\$ 50,455.90
	8	2030-2031	2030	0	\$ -	0	1	\$ 50,455.90
	9	2031-2032	2031	0	\$ -	0	1	\$ 50,455.90
	10	2032-2033	2032	0	\$ -	0	1	\$ 50,455.90
Years Following Value Limitation Period	11 through 25	2033-2048	2033-2047	0	\$ -	0	1	\$ 60,033.60

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

C1.

Are the cumulative number of qualifying jobs listed in Column D less than the number of qualifying jobs required by statute? (25 qualifying jobs in Subchapter B districts, 10 qualifying jobs in Subchapter C districts)

If yes, answer the following two questions:

C1a.

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

x

YesNo

C1b.

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

Yes

x

No

Schedule D: Other Incentives (Estimated)

Date

6/19/2019

Applicant Name

Horizon Solar, LLC

Form 50-296A

ISD Name

Pearsall 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: Frio	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
	City: Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
	Other: Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
Tax Code Chapter 312	County: Frio	2023	10 years	Annual Avg = \$558,187	See below	Annual Avg = \$55,819
	Other: Frio County Hospital	2023	10 years	Annual Avg = \$219,683	See below	Annual Avg = \$21,968
	Other: ESD #1	2023	10 years	Annual Avg = \$28,096	See below	Annual Avg = \$2,806
Local Government Code Chapters 380/381	County: Frio	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
	City: Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
	Other: Not applicable	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				\$ 8,059,290		\$ 806,920

Additional information on incentives for this project:

Applicant expects to apply for a Chapter 312 agreement with Frio County, Frio Hospital District, and Emergency Services District #1. Applicant has had preliminary discussions with the county, hospital district, and ESD #1 but no application for tax abatement has been filed with any of these taxing entities as of the date this application was submitted to Pearsall ISD. The tax benefits shown above are what Applicant proposes.

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*

16 a) Not applicable.

16 b) See reinvestment zone legal description below:

Parcel ID	County	Abstract Label	Survey
6223	Frio	A-870	B L CROUCH
6221	Frio	A-862	E J BURDEN
6219	Frio	A-98	BEATY SEALE AND FORWOOD
6227	Frio	A-90	BEATY SEALE AND FORWOOD
5470	Frio	A-90	BEATY SEALE AND FORWOOD
6220	Frio	A-99	BEATY SEALE AND FORWOOD
23252	Frio	A-99	BEATY SEALE AND FORWOOD
6222	Frio	A-863	E J BURDEN
6228	Frio	A-331	DOLORES GARCIA
6224	Frio	A-872	B L CROUCH
6218	Frio	A-96	BEATY SEALE AND FORWOOD
3343	Frio	A-96	BEATY SEALE AND FORWOOD
1227	Frio	A-96	BEATY SEALE AND FORWOOD
6225	Frio	A-877	B J GILMAN
1366	Frio	A-872	B L CROUCH
1361	Frio	A-96	BEATY SEALE AND FORWOOD
22792	Frio	A-872	B L CROUCH

16 c) The Board of Trustees of Pearsall ISD or Frio County Commissioners Court will create the reinvestment zone at a later date.

16 d) Frio County Tax Abatement Guidelines and Criteria are in the process of being adopted at the time this application is presented. If the Board of Trustees of Pearsall ISD creates the reinvestment zone, no guidelines and criteria are required.

TAB 17

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

See attached