
SARA LEON
& ASSOCIATES, LLC

July 23, 2020

Via Electronic Mail: Ch313.apps@cpa.texas.gov
Local Government Assistance & Economic Analysis
Texas Comptroller of Public Accounts
111 E. 17th Street
Austin, Texas 78774

Re: Application for a Chapter 313 Value Limitation Agreement between the Priddy Independent School District and Priddy Wind Project, LLC

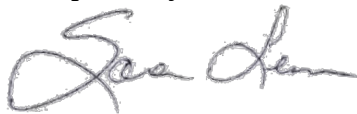
First Year of Qualifying Time Period – 2021
First Year of Limitation – 2022

The Priddy Independent School District Board of Trustees approved the enclosed Application for Appraised Value Limitation on Qualified Property at a duly called meeting held on May 13, 2020. The Application was determined to be complete on July 23, 2020. The Applicant proposes to construct a solar powered electric generating facility which will have 47 turbines in Priddy ISD.

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

Thank you for your kind attention to this matter.

Respectfully submitted,



Sara Hardner Leon

Enclosures

July 23, 2020

Page 2

cc: *Via Electronic Mail: millscad@centex.net*
Codi McCarn, RPA, Chief Appraiser, Mills County Appraisal District

Via Electronic Mail: aburden@priddyisd.net
Dr. Adrienne Burden, Superintendent of Schools, Priddy Independent School District

Via Electronic Mail: Jonathan.koehn@engie.com
Jonathan Koehn, Vice President, ENGIE, N.A.

Via Electronic Mail: Christina.white@engie.com
Christina White, Senior Project Developer, ENGIE, N.A.

Via Electronic Mail: sgregson@cwlp.net
Sam Gregson, Senior Consultant, Cummings Westlake, LLC



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, as indicated on page 9 of this application, separating each section of the documents in addition to an electronic copy. See 34 TAC Chapter 9, Subchapter F.

The governing body may, at its discretion, allow the applicant to supplement or amend the application after the filing date, subject to the restrictions in 34 TAC Chapter 9, Subchapter F.

When the Comptroller receives the notice and required information from the school district, and has determined that all assertions of confidentiality are appropriate, the Comptroller will publish all submitted non-confidential application materials on its website. The Comptroller is authorized to treat some application information as confidential and withhold it from publication on the Internet. To do so, however, the information must be segregated and comply with the other requirements set out in the Comptroller 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

May 13, 2020

Date Application Received by District

Dr. Adrienne

First Name

Burden

Last Name

Superintendent

Title

Priddy ISD

School District Name

1375 SH 16 North

Street Address

1375 SH 16 North

Mailing Address

Priddy

City

325-966-3323

Phone Number

TX

State

76870

ZIP

325-966-3380

Fax Number

aburden@priddyisd.net

Email Address

Mobile Number (optional)

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



Yes



No

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

Sara	Leon
First Name	Last Name
Principal	
Title	
Sara Leon & Associates LLC	
Firm Name	
512-637-4244	512-637-4245
Phone Number	Fax Number
	saraleongroup@saraleonlaw.com
Mobile Number (optional)	Email Address
	July 23, 2020
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)*

Jonathan	Koehn
First Name	Last Name
Vice President	ENGIE, N.A.
Title	Organization
3760 State Street, Suite 200	
Street Address	
3760 State Street, Suite 200	
Mailing Address	
Santa Barbara	CA
City	State
805-895-3294	93105
Phone Number	ZIP
Mobile Number (optional)	
	Fax Number
	Jonathan.Koehn@engie.com
	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.	
Christina	White
First Name	Last Name
Senior Project Developer	ENGIE, N.A.
Title	Organization
3760 State Street, Suite 200	
Street Address	
3760 State Street, Suite 200	
Mailing Address	
Santa Barbara	CA
City	State
310-924-1451	93105
Phone Number	ZIP
Mobile Number (optional)	
	Fax Number
	Christina.White@engie.com
	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)*

Sam

First Name

Gregson

Last Name

Senior Consultant

Title

Cummings Westlake, LLC

Firm Name

(713) 266-4456

Phone Number

sgregson@cwlp.net

Business Email Address

(713) 266-2333

Fax Number

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, include all transaction information below. Include proof of application fee paid to the school district in **Tab 2**. Any confidential banking information provided will not be publicly posted.

\$75,000

Payment Amount

ENGIE, N.A.

Payor

May 13, 2020

Date transaction was processed

Check

Transaction Type

Priddy ISD

Payee

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? Priddy Wind Project, LLC
2. List the Texas Taxpayer I.D. number of entity subject to Tax Code, Chapter 171 (11 digits) 32071982642
3. Parent Company Name ENGIE North America Inc.
4. Parent Company Tax ID 37-1796578
5. List the NAICS code 221115
6. Is the applicant a party to any other pending or active Chapter 313 agreements? ☒ Yes ☐ No
- 6a. If yes, please list application number, name of school district and year of agreement
An Application by this Applicant is also pending in Goldthwaite ISD

SECTION 5: Applicant Business Structure

1. Identify Business Organization of Applicant (corporation, limited liability corporation, etc) Limited Liability Corporation
2. Is applicant a combined group, or comprised of members of a combined group, as defined by Tax Code §171.0001(7)? ☒ Yes ☐ No
- 2a. If yes, attach in **Tab 3 a** copy of Texas Comptroller Franchise Tax Form No. 05-165, No. 05-166, or any other documentation from the Franchise Tax Division to demonstrate the applicant's combined group membership and contact information.

SECTION 5: Applicant Business Structure *(continued)*

2b. List the Texas Franchise Tax Reporting Entity Taxpayer Name

ENGIE HOLDINGS, INC

2c. List the Reporting Entity Taxpayer Number

470977302

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

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

*Note: Applicants requesting eligibility under this category should note that there are additional application and reporting data submission requirements.

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. If the project is an amendment or a reapplication please specify and provide details regarding the original project.
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

NOTE: Only construction beginning after the application review start date (the date the Texas Comptroller of Public Accounts deems the application complete) can be considered qualified property and/or qualified investment.

1. Estimated school board ratification of final agreement September 2020
 2. Estimated commencement of construction February 2021
 3. Beginning of qualifying time period (MM/DD/YYYY) 01/01/2021
 4. First year of limitation (MM/DD/YYYY) 01/01/2022
- 4a. For the beginning of the limitation period, notate which **one of the following** will apply according to provision of 313.027(a-1)(2):
- ☐ A. January 1 following the application date ☐ B. January 1 following the end of QTP
- ☒ C. January 1 following the commencement of commercial operations
5. Commencement of commercial operations December 31, 2021

SECTION 10: The Property

1. Identify county or counties in which the proposed project will be located Mills County
2. Identify Central Appraisal District (CAD) that will be responsible for appraising the property Mills CAD
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:

M&O (ISD): <u>Priddy ISD; 100%; \$1.06835</u> (Name, tax rate and percent of project)	I&S (ISD): <u>Priddy ISD; 100%; \$0.38000</u> (Name, tax rate and percent of project)
County: <u>Mills County; 100%; \$0.671815</u> (Name, tax rate and percent of project)	City: <u>N/A</u> (Name, tax rate and percent of project)
Hospital District: <u>N/A</u> (Name, tax rate and percent of project)	Water District: <u>N/A</u> (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)

SECTION 10: The Property *(continued)*

5. List all state and local incentives as an annual percentage. Include the estimated start and end year of the incentive:

County: Tax Abatement, Varies, 2023 - 2032
(Incentive type, percentage, start and end year)

City: _____
(Incentive type, percentage, start and end year)

Hospital District: _____
(Incentive type, percentage, start and end year)

Water District: _____
(Incentive type, percentage, start and end year)

Other (describe): _____
(Incentive type, percentage, start and end year)

Other (describe): _____
(Incentive type, percentage, start and end year)

6. Is the project located entirely within the ISD listed in Section 1? ☒ Yes ☐ No
- 6a. If no, attach in **Tab 6** maps of the entire project (depicting all other relevant school districts) and additional information on the project scope and size. Please note that only the qualified property within the ISD listed in Section 1 is eligible for the limitation from this application. Please verify that all information in **Tabs 7 and 8**, Section 11, 12 and 13, and map project boundaries pertain to only the property within the ISD listed in Section 1.
7. 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
- 7a. If yes, attach in **Tab 6** supporting documentation from the Office of the Governor.

SECTION 11: Texas Tax Code 313.021(1) Qualified 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? 20000000
2. What is the amount of appraised value limitation for which you are applying? 25000000
- 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 specific and detailed description of the qualified investment you propose to make within the project boundary for which you are requesting an appraised value limitation as defined by Tax Code §313.021 (**Tab 7**);
 - 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
 - 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: Texas Tax Code 313.021(2) Qualified Property

1. Attach a detailed description of the qualified property. [See §313.021(2)] The description must include:
- a specific and detailed description of the qualified property for which you are requesting an appraised value limitation as defined by Tax Code §313.021 (**Tab 8**);
 - a description of any new buildings, proposed new improvements or personal property which you intend to include as part of your qualified property (**Tab 8**);
 - a map or site plan of the proposed qualified property showing the location of the new buildings or new improvements inside the project area boundaries within a vicinity map that includes school district, county and RZ boundaries (**Tab 11**); and
 - Will any of the proposed qualified property be used to renovate, refurbish, upgrade, maintain, modify, improve, or functionally replace existing buildings or existing improvements inside or outside the project area? ☐ Yes ☒ No
- Note:** Property used to renovate, refurbish, upgrade, maintain, modify, improve, or functionally replace existing buildings or existing improvements inside or outside the project area cannot be considered qualified property and will not be eligible for a limitation. See TAC §9.1051(16).

SECTION 12: Texas Tax Code 313.021(2) Qualified Property (*continued*)

2. Is the land upon which the new buildings or new improvements will be built part of the qualified property described by §313.021(2)(A)? ☐ Yes ☒ No
- 2a. If yes, attach complete documentation including:
- legal description of the land (**Tab 9**);
 - each existing appraisal parcel number of the land on which the new improvements will be constructed, regardless of whether or not all of the land described in the current parcel will become qualified property (**Tab 9**);
 - owner (**Tab 9**);
 - the current taxable value of the land, attach estimate if land is part of larger parcel (**Tab 9**); and
 - a detailed map showing the location of the land with vicinity map (**Tab 11**).
3. Is the land on which you propose new construction or new improvements currently located in an area designated as a reinvestment zone under Tax Code Chapter 311 or 312 or as an enterprise zone under Government Code Chapter 2303? ☐ Yes ☒ No
- 3a. If yes, attach the applicable supporting documentation:
- evidence that the area qualifies as a enterprise zone as defined by the Governor's Office (**Tab 16**);
 - legal description of reinvestment zone (**Tab 16**);
 - order, resolution or ordinance establishing the reinvestment zone (**Tab 16**);
 - guidelines and criteria for creating the zone (**Tab 16**); and
 - a map of the reinvestment zone or enterprise zone boundaries with vicinity map (**Tab 11**).
- 3b. If no, submit detailed description of proposed reinvestment zone or enterprise zone with a map indicating the boundaries of the zone on which you propose new construction or new improvements to the Comptroller's office within 30 days of the application date.

What is the anticipated date on which you will submit final proof of a reinvestment zone or enterprise zone? July 2020

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

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

SECTION 14: Wage and Employment Information

1. What is the number of new qualifying jobs you are committing to create? 4
2. What is the number of new non-qualifying jobs you are estimating you will create? (See TAC 9.1051(14)) 0
3. Do you intend to request that the governing body waive the minimum new qualifying job creation requirement, as provided under Tax Code §313.025(f-1) and TAC 9.1051(b)(1)? ☒ Yes ☐ No
- 3a. If yes, attach evidence of industry standard in **Tab 12** documenting that the new qualifying job creation requirement above exceeds the number of employees necessary for the operation, according to industry standards.
4. Attach in **Tab 13** the four most recent quarters of data for each wage calculation below, including documentation from the 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). **Note:** If a more recent quarter of information becomes available before the application is deemed complete, updated wage information will be required.
- a. Non-qualified job wages
- average weekly wage for all jobs (all industries) in the county is 667.75
- b. Qualifying job wage minimum option §313.021(5)(A)
- 110% of the average weekly wage for manufacturing jobs in the county is 645.43
- c. Qualifying job wage minimum option §313.021(5)(B)
- 110% of the average weekly wage for manufacturing jobs in the region is 862.46
5. Which Tax Code section are you using to estimate the qualifying job wage standard required for this project? ☒ §313.021(5)(A) or ☐ §313.021(5)(B)
6. What is the minimum required annual wage for each qualifying job based on the qualified property? 33,562.10
7. What is the annual wage you are committing to pay for each of the new qualifying jobs you create on the qualified property? 34,735.00
8. Will the qualifying jobs meet all minimum requirements set out in Tax Code §313.021(3)? ☒ Yes ☐ No
9. Do you intend to satisfy the minimum qualifying job requirement through a determination of cumulative economic benefits to the state as provided by §313.021(3)(F)? ☐ Yes ☒ No
- 9a. If yes, attach in **Tab 12** supporting documentation from the TWC, pursuant to §313.021(3)(F).
10. Do you intend to rely on the project being part of a single unified project, as allowed in §313.024(d-2), in meeting the qualifying job requirements? ☐ Yes ☒ No
- 10a. If yes, attach in **Tab 6** supporting documentation including a list of qualifying jobs in the other school district(s).

SECTION 15: Economic Impact

1. Complete and attach Schedules A1, A2, B, and C in **Tab 14**. **Note:** Excel spreadsheet versions of schedules are available for download and printing at URL listed below.
2. Attach an Economic Impact Analysis, if supplied by 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**.

APPLICATION TAB ORDER FOR REQUESTED ATTACHMENTS

TAB	ATTACHMENT
1	Pages of the application including the signature and certification page, signed and dated by Authorized School District Representative and Authorized Company Representative. Sections 1-16
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 (if applicable)
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 (if applicable)
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 (if applicable)
11	Maps that clearly show: a) Project boundary and project vicinity, including county and school district boundaries 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) Any existing property within the project area e) Any facilities owned or operated by the applicant having interconnections to the proposed project f) Location of project, and related nearby projects within vicinity map g) 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 (if applicable)
13	Calculation of non-qualifying wage target and two possible qualifying job wage requirements with TWC documentation
14	Schedules A1, A2, B, and C completed and signed Economic Impact (if applicable)
15	Economic Impact Analysis, other payments made in the state or other economic information (if applicable)
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 (applicant)



TAB 2

Proof of Payment of Application Fee

Please find on the attached page, copy of the check for the \$75,000 application fee to Priddy 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)

Note - The attached is the most recent report filed and Priddy Wind Project, LLC had not been formed during the reporting time period of the 2019 report. Priddy Wind Project, LLC will be reported on the 2020 Report for ENGIE Holdings, Inc.

**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.

Priddy Wind Project, LLC is requesting an Appraised Value Limitation from Priddy Independent School District for the Priddy Wind Project, LLC Project (the “Project”), a proposed solar powered electric generating facility in Mills County. The proposed Priddy ISD Project (this Application) would be constructed within a Reinvestment Zone that will be created by Mills County prior to execution of a Value Limitation Agreement. A map showing the location of the project is included in Tab 11. **The project is not known by any other names. The Project IGNR Number is 16INR0085 and was assigned on January 14, 2015.**

The full project would have 118 wind turbines and associated equipment located in Mills County with a total capacity of 300MW. It is anticipated that 39% of the total project or 47 turbines and associated equipment would be in Priddy ISD. Turbine selection is ongoing at this time and has not been finalized. The exact number of turbines and their capacity will depend upon the turbines selected, manufacturers availability and prices, ongoing engineering design optimization and the final megawatt generating capacity of the Project when completed. Current plans are to install approximately 47 wind turbines and associated equipment within Priddy ISD. The Applicant requests a Value Limitation for all materials and equipment installed for the Project, including turbines, pad mounted transformers reinforced concrete slabs, equipment and towers used to gather meteorological data, buried and overhead electrical conductor cables and poles, electrical substation, underground communication cables and FAA required wind turbine obstruction lighting, maintenance and operations building, paving and fencing

Construction of the Project is anticipated to begin in February 2021 with completion by December 2021



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.

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The full project would have 118 wind turbines and associated equipment located in Mills County with a total capacity of 300MW. It is anticipated that 39% of the total project or 47 turbines and associated equipment would be in Priddy ISD. Turbine selection is ongoing at this time and has not been finalized. The exact number of turbines and their capacity will depend upon the turbines selected, manufacturers availability and prices, ongoing engineering design optimization and the final megawatt generating capacity of the Project when completed. Current plans are to install approximately 46 wind turbines and associated equipment within Priddy ISD. The Applicant requests a Value Limitation for all materials and equipment installed for the Project, including turbines, pad mounted transformers reinforced concrete slabs, equipment and towers used to gather meteorological data, buried and overhead electrical conductor cables and poles, electrical substation, underground communication cables and FAA required wind turbine obstruction lighting, maintenance and operations building, paving and fencing

Construction of the Project is anticipated to begin in February 2021 with completion by December 2021



TAB 5

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

ENGIE North America, a division of ENGIE, manages a range of energy businesses throughout North America, including retail energy sales and energy services to commercial, industrial and residential customers, natural gas and liquefied natural gas (LNG) distribution and sales, and electricity generation and cogeneration. In 2015, ENGIE recorded \$77.6 billion in global revenues. More than 3,500 employees work in the region, with Houston serving as ENGIE North America's corporate headquarters.

ENGIE is one of the largest non-residential retail electricity suppliers in the United States and currently serves commercial, industrial, and institutional customers in 14 markets. Supplying energy to nearly 50 percent of Fortune 100 companies, ENGIE serves over 89,000 accounts, with an estimated peak load totaling nearly 13,000 MW.

In the United States and Canada, ENGIE owns and/or operates cogeneration, steam, and chilled water facilities, including more than 1,000 MW in the portfolio produced by combined heat and power (CHP) units located within commercial or industrial facilities and using waste heat from an onsite generation system to provide for heating and chilling needs. The North America renewables portfolio consists of wind, solar and biomass/biogas assets, with a capacity of close to 1,000 MW. In Canada, ENGIE is among the Top 5 wind developers, with assets in Ontario, the Maritimes and British Columbia.

As a developer with international scope and capabilities, the Applicant has the ability to locate projects of this type in other countries as well as in states within the United States and other regions within Texas with favorable wind characteristics. The Applicant is actively assessing and developing opportunities for this project in Oklahoma, Nebraska, Indiana, South Dakota and Colorado. With Texas wholesale electricity prices already below the international average, it is necessary to limit the property tax liabilities for a wind project in order to be able to offer electricity at prices that are marketable to Texas customers at competitive rates. Global markets that have various available subsidies for renewable energy projects, and which have higher average contracted power rates, offer an attractive incentive for developers to build projects in those markets over Texas.

The property tax liability of a project without tax incentives in Texas would reduce the return to investors and financiers to an unacceptable level at today's contracted power rates under a power purchase agreement (PPA). Therefore, the applicant would be unable to finance and build the project in Texas even with a signed PPA because of the low price in the PPA. Without the 313 Value Limitation, the applicant would be forced to walk away from this project and spend the potential investment in other states where the rate of return is higher.



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)

District	Percentage	Tax Rate
1) Mills County	100%	\$0.70396
2) Priddy ISD	39%	\$1.06900
3) Goldthwaite ISD	57%	\$1.29187
4) Hamilton ISD	4%	\$1.06830



TAB 7

Description of Qualified Investment

Priddy Wind Project, LLC proposes to construct a 300MW ac (net capacity) Wind turbine facility that would be sited on approximately 35,240 acres of land between the towns of Goldthwaite, TX and Priddy, TX in Mills County. This application covers all qualified property in the reinvestment zone and project boundary within Priddy ISD necessary for the commercial operations of the proposed wind project described in Tab 4.

Qualified Investment and Qualified Property in Priddy ISD would generate 117 MW and includes, turbines, pad mounted transformers reinforced concrete slabs, equipment and towers used to gather meteorological data, buried and overhead electrical conductor cables and poles, electrical substation, underground communication cables and FAA required wind turbine obstruction lighting, maintenance and operations building, paving and fences.



TAB 8

Description of Qualified Property

Priddy Wind Project, LLC proposes to construct a 300MWac (net capacity) Wind turbine facility that would be sited on approximately 35,240 acres of land between the towns of Goldthwaite, TX and Priddy, TX in Mills County. This application covers all qualified property in the reinvestment zone and project boundary within Priddy ISD necessary for the commercial operations of the proposed wind project described in Tab 4.

Qualified Investment and Qualified Property in Priddy ISD would generate 117 MW and includes, turbines, pad mounted transformers reinforced concrete slabs, equipment and towers used to gather meteorological data, buried and overhead electrical conductor cables and poles, electrical substation, underground communication cables and FAA required wind turbine obstruction lighting, maintenance and operations building, paving and fences.



TAB 9

Description of Land

Not applicable. The land on which the new buildings and new improvements will be built, is not being claimed as part of the qualified property described by §313.021(2)(A).



TAB 10

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

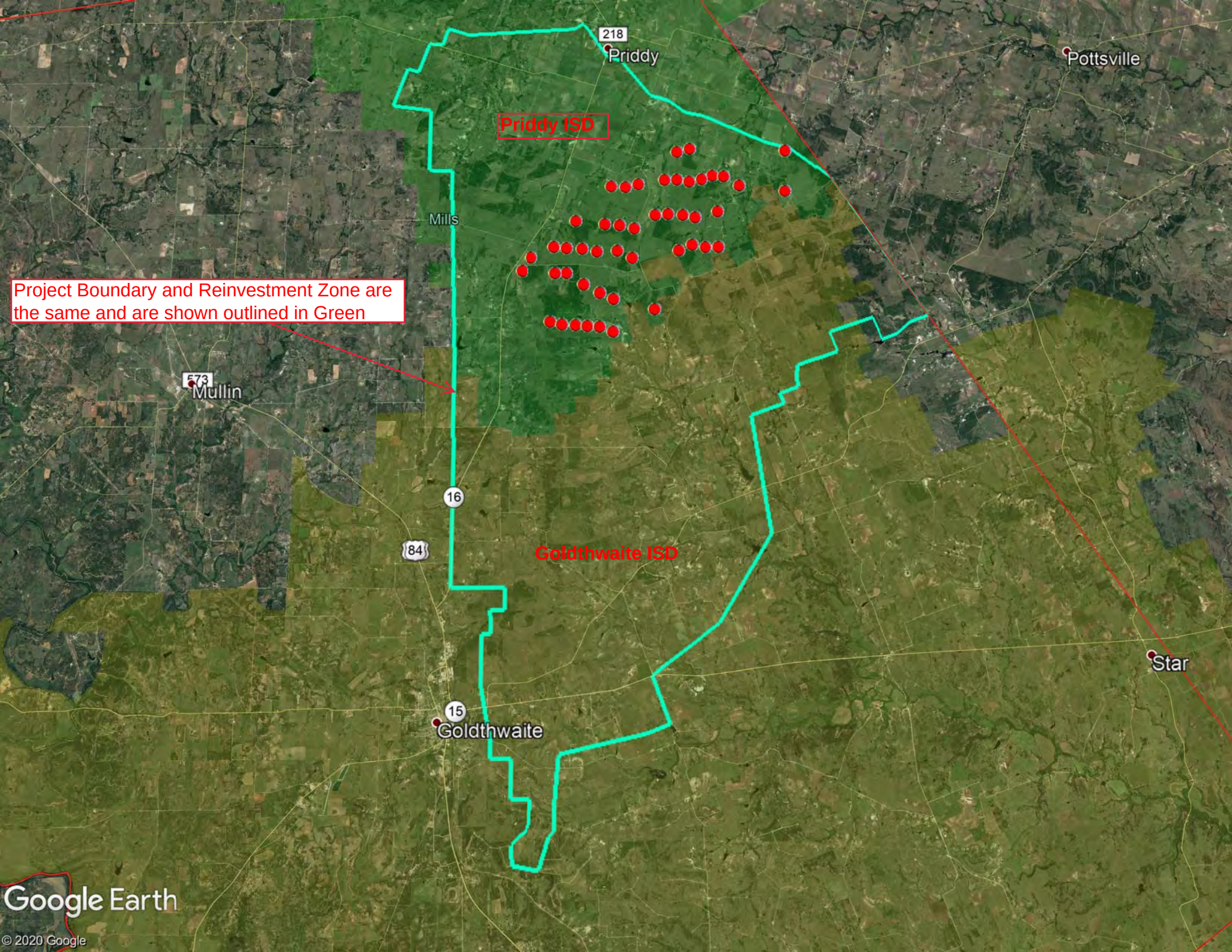
None



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



Priddy ISD

218
Priddy

Pottsville

Mills

573
Mullin

16

84

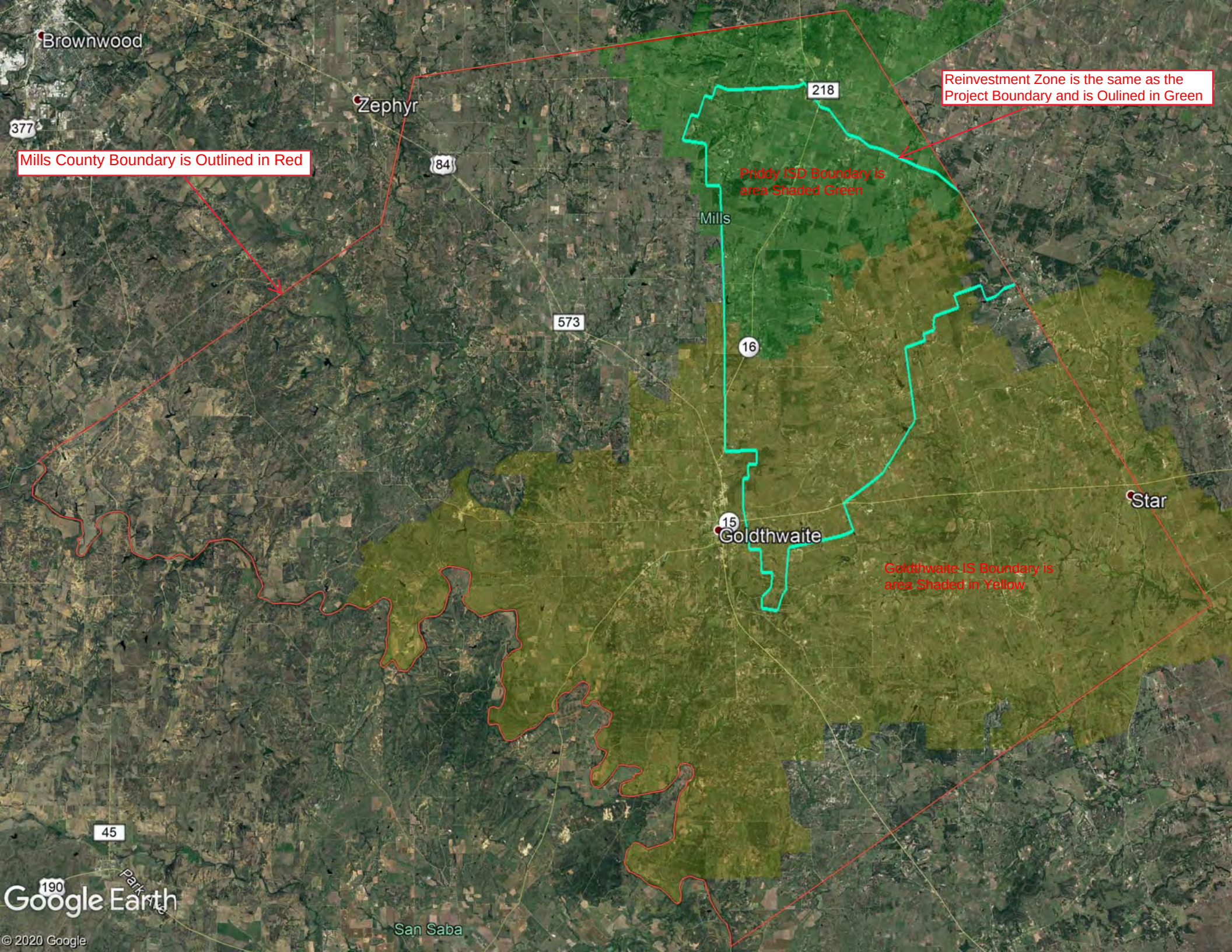
Goldthwaite ISD

15

Goldthwaite

Star

Project Boundary and Reinvestment Zone are the same and are shown outlined in Green



Brownwood

Zephyr

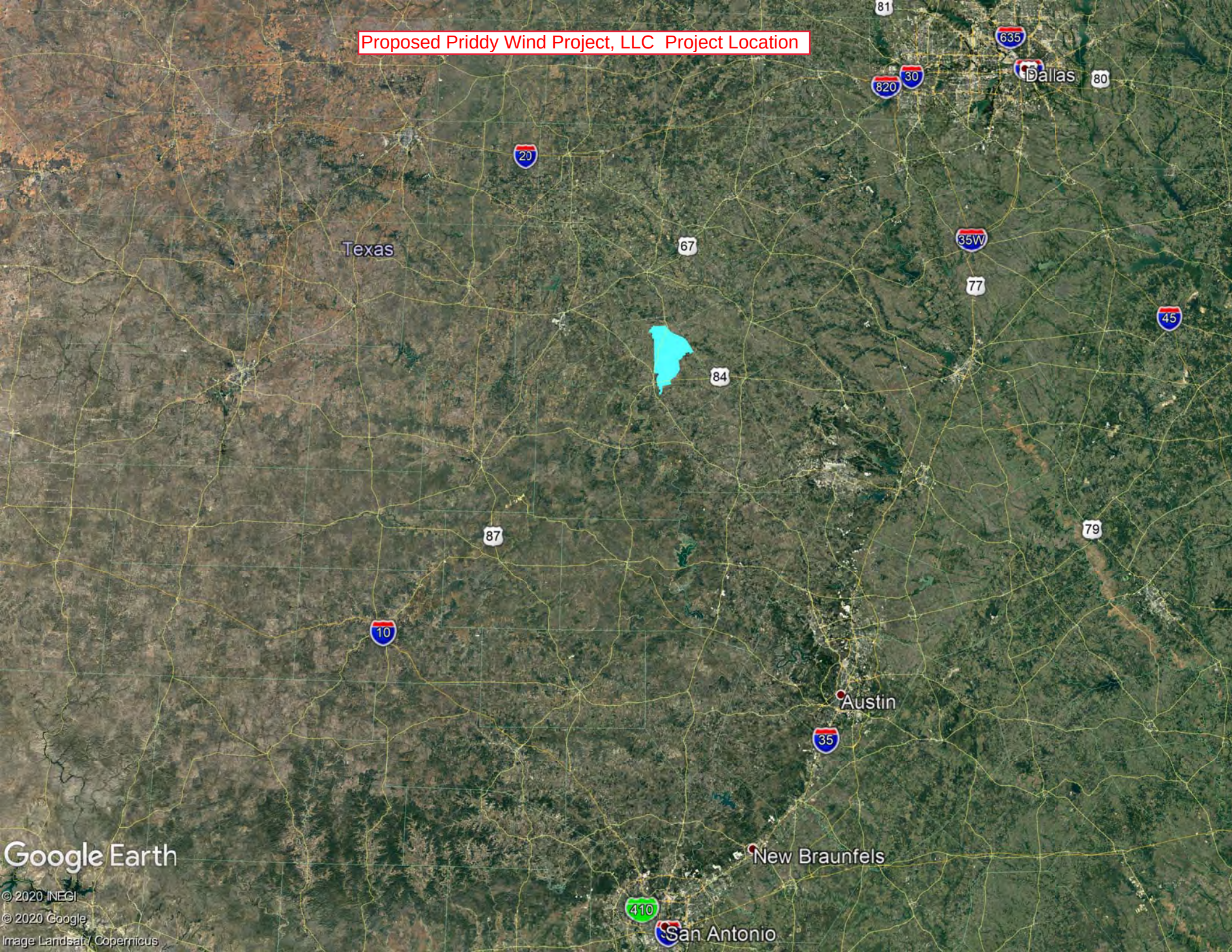
Reinvestment Zone is the same as the Project Boundary and is Outlined in Green

Mills County Boundary is Outlined in Red

Priddy ISD Boundary is area Shaded Green

Goldthwaite IS Boundary is area Shaded in Yellow

Proposed Priddy Wind Project, LLC Project Location



Google Earth

© 2020 INEGI
© 2020 Google
Image Landsat / Copernicus



TAB 12

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

See Attached



CUMMINGS WESTLAKE
PROPERTY TAX ADVISORS

May 6, 2020

Dr. Adrienne Burden
Superintendent
Priddy Independent School District
1375 State Highway 16
Priddy, TX 76870

Re: Chapter 313 Jobs Waiver Request

Dear Superintendent Burden,

Priddy Wind Project, LLC requests that the Priddy 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.

Priddy Wind Project, LLC requests that the Board of Trustees make such a finding and waive the job creation requirement for 10 permanent jobs. The industry standard for employment is typically one full-time employee for approximately every 15 turbines. This proposed project would have 47 wind turbines located in Priddy ISD. Accordingly, in line with that industry standard for job requirements, Priddy Wind Project, LLC has committed to create four (4) total jobs for the project.

Wind 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. This number will vary depending on the operations and maintenance requirements of the turbines selected as well as the support and technical assistance offered by the turbine manufacturer. The permanent employees of a wind project maintain, and service wind turbines, underground electrical connections, substations and other infrastructure associated with the safe and reliable operation of the project. In addition to the onsite employees, there may be managers or technicians who support the project from offsite locations.

Sincerely,

Sam A. Gregson
Senior Consultant
Cummings Westlake, LLC



TAB 13

Calculation of three possible wage requirements with TWC documentation

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

PRIDDY WIND PROJECT, LLC
TAB 13 TO CHAPTER 313 APPLICATION

MILLS COUNTY
CHAPTER 313 WAGE CALCULATION - ALL JOBS - ALL INDUSTRIES

QUARTER	YEAR	AVG WEEKLY WAGES*	ANNUALIZED
FIRST	2019	\$ 634	\$ 32,968
SECOND	2019	\$ 668	\$ 34,736
THIRD	2019	\$ 676	\$ 35,152
FOURTH	2019	\$ 693	\$ 36,036
AVERAGE		\$ 667.75	\$ 34,723.00

MILLS COUNTY
CHAPTER 313 WAGE CALCULATION - MANUFACTURING JOBS

QUARTER	YEAR	AVG WEEKLY WAGES*	ANNUALIZED
FIRST	2019	\$ 510	\$ 26,520
SECOND	2019	\$ 595	\$ 30,940
THIRD	2019	\$ 643	\$ 33,436
FOURTH	2019	\$ 599	\$ 31,148
AVERAGE		\$ 587	\$ 30,511
X		110%	110%
		\$ 645.43	\$ 33,562.10

CHAPTER 313 WAGE CALCULATION - REGIONAL WAGE RATE

YEAR	AVG WEEKLY WAGES*	ANNUALIZED
2018	\$ 784	\$ 40,771
X	110%	110%
	\$ 862.46	\$ 44,848.10

* SEE ATTACHED TWC DOCUMENTATION

Year	Period	Area	Ownership	Industry Code	Industry	Level	Average Weekly Wage
2019	01	Mills	Total All	10	Total, All Industries	0	634
2019	02	Mills	Total All	10	Total, All Industries	0	668
2019	03	Mills	Total All	10	Total, All Industries	0	676
2019	04	Mills	Total All	10	Total, All Industries	0	693

Year	Period	Area	Ownership	Industry Code	Industry	Level	Average Weekly Wage
2019	01	Mills	Private	31-33	Manufacturing	2	510
2019	02	Mills	Private	31-33	Manufacturing	2	595
2019	03	Mills	Private	31-33	Manufacturing	2	643
2019	04	Mills	Private	31-33	Manufacturing	2	599

2018 Manufacturing Average Wages by Council of Government Region
Wages for All Occupations

COG	COG Number	Wages	
		Hourly	Annual
Texas		\$27.04	\$56,240
Alamo Area Council of Governments		\$22.80	\$47,428
Ark-Tex Council of Governments	5	\$18.73	\$38,962
Brazos Valley Council of Governments	13	\$18.16	\$37,783
Capital Area Council of Governments	12	\$32.36	\$67,318
Central Texas Council of Governments	23	\$19.60	\$40,771
Coastal Bend Council of Governments	20	\$28.52	\$59,318
Concho Valley Council of Governments	10	\$21.09	\$43,874
Deep East Texas Council of Governments	14	\$18.28	\$38,021
East Texas Council of Governments	6	\$21.45	\$44,616
Golden Crescent Regional Planning Commission	17	\$28.56	\$59,412
Heart of Texas Council of Governments	11	\$22.71	\$47,245
Houston-Galveston Area Council	16	\$29.76	\$61,909
Lower Rio Grande Valley Development Council	21	\$17.21	\$35,804
Middle Rio Grande Development Council	24	\$20.48	\$42,604
NORTEX Regional Planning Commission	3	\$25.14	\$52,284
North Central Texas Council of Governments	4	\$27.93	\$58,094
Panhandle Regional Planning Commission	1	\$24.19	\$50,314
Permian Basin Regional Planning Commission	9	\$25.90	\$53,882
Rio Grande Council of Governments	8	\$18.51	\$38,493
South East Texas Regional Planning Commission	15	\$36.26	\$75,430
South Plains Association of Governments	2	\$20.04	\$41,691
South Texas Development Council	19	\$17.83	\$37,088
Texoma Council of Governments	22	\$21.73	\$45,198
West Central Texas Council of Governments	7	\$21.84	\$45,431

Calculated by the Texas Workforce Commission Labor Market and Career Information Department.

Data published: July 2019

Data published annually, next update will be July 31, 2020

Annual wage figure assumes a 40-hour work week.

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

Wage data is produced from Texas Occupational Employment Statistics (OES) data, and is not to be compared to BLS estimates.

Data intended only for use in implementing Chapter 313, Tax Code.



TAB 14

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

See attached Schedules A1, A2, B and C

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.]	0
Investment made after filing complete application with district, but before final board approval of application				0	0	0	0	0
Investment made after final board approval of application and before Jan. 1 of first complete tax year of qualifying time period				0	0	0	0	0
Complete tax years of qualifying time period	QTP1	2021-2022	2021	102,024,000	0	0	0	102,024,000
	QTP2	2022-2023	2022	0	0	0	0	0
Total Investment through Qualifying Time Period [ENTER this row in Schedule A2]				102,024,000	0	0	0	102,024,000
				Enter amounts from TOTAL row above in Schedule A2				
Total Qualified Investment (sum of green cells)				102,024,000				

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.

Date	2/18/2020										Schedule A2: Total Investment for Economic Impact (including Qualified Property and other investments)										Form 50-296A									
Applicant Name	PRIDDY WIND PROJECT, LLC																													
ISD Name	PRIDDY ISD																				Revised May 2014									
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																									
					102,024,000			0			0			0			102,024,000													
Each year prior to start of value limitation period** Insert as many rows as necessary		0	2021-2022	2021	0			0			0			0			0													
Value limitation period***		1	2022-2023	2022	0			0			0			0			0													
		2	2023-2024	2023	0			0			0			0			0													
		3	2024-2025	2024	0			0			0			0			0													
		4	2025-2026	2025	0			0			0			0			0													
		5	2026-2027	2026	0			0			0			0			0													
		6	2027-2028	2027	0			0			0			0			0													
		7	2028-2029	2028	0			0			0			0			0													
		8	2029-2030	2029	0			0			0			0			0													
		9	2030-2031	2030	0			0			0			0			0													
		10	2031-2032	2031	0			0			0			0			0													
Total Investment made through limitation					102,024,000			0			0			0			102,024,000													
Continue to maintain viable presence		11	2032-2033	2032				0						0																
		12	2033-2034	2033				0						0																
		13	2034-2035	2034				0						0																
		14	2035-2036	2035				0						0																
		15	2036-2037	2036				0						0																
Additional years for 25 year economic impact as required by 313.026(c)(1)		16	2037-2038	2037				0						0			0													
		17	2038-2039	2038				0						0			0													
		18	2039-2040	2039				0						0			0													
		19	2040-2041	2040				0						0			0													
		20	2041-2042	2041				0						0			0													
		21	2042-2043	2042				0						0			0													
		22	2043-2044	2043				0						0			0													
		23	2044-2045	2044				0						0			0													
		24	2045-2046	2045				0						0			0													
		25	2046-2047	2046				0						0			0													

* 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

2/18/2020

Applicant Name

PRIDDY WIND PROJECT, LLC

Form 50-296A

ISD Name

PRIDDY 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	2021-2022	2021	0	0	0	0	0	0
Value Limitation Period	1	2022-2023	2022	0	0	99,983,520	99,983,520	99,983,520	25,000,000
	2	2023-2024	2023	0	0	92,985,000	92,985,000	92,985,000	25,000,000
	3	2024-2025	2024	0	0	86,476,000	86,476,000	86,476,000	25,000,000
	4	2025-2026	2025	0	0	80,423,000	80,423,000	80,423,000	25,000,000
	5	2026-2027	2026	0	0	74,793,000	74,793,000	74,793,000	25,000,000
	6	2027-2028	2027	0	0	69,557,000	69,557,000	69,557,000	25,000,000
	7	2028-2029	2028	0	0	64,688,000	64,688,000	64,688,000	25,000,000
	8	2029-2030	2029	0	0	60,160,000	60,160,000	60,160,000	25,000,000
	9	2030-2031	2030	0	0	55,949,000	55,949,000	55,949,000	25,000,000
	10	2031-2032	2031	0	0	52,033,000	52,033,000	52,033,000	25,000,000
Continue to maintain viable presence	11	2032-2033	2032	0	0	49,431,000	49,431,000	49,431,000	49,431,000
	12	2033-2034	2033	0	0	46,959,000	46,959,000	46,959,000	46,959,000
	13	2034-2035	2034	0	0	44,611,000	44,611,000	44,611,000	44,611,000
	14	2035-2036	2035	0	0	42,380,000	42,380,000	42,380,000	42,380,000
	15	2036-2037	2036	0	0	40,261,000	40,261,000	40,261,000	40,261,000
Additional years for 25 year economic impact as required by 313.026(c)(1)	16	2037-2038	2037	0	0	38,248,000	38,248,000	38,248,000	38,248,000
	17	2038-2039	2038	0	0	36,336,000	36,336,000	36,336,000	36,336,000
	18	2039-2040	2039	0	0	34,519,000	34,519,000	34,519,000	34,519,000
	19	2040-2041	2040	0	0	32,793,000	32,793,000	32,793,000	32,793,000
	20	2041-2042	2041	0	0	31,153,000	31,153,000	31,153,000	31,153,000
	21	2042-2043	2042	0	0	29,595,000	29,595,000	29,595,000	29,595,000
	22	2043-2044	2043	0	0	28,115,000	28,115,000	28,115,000	28,115,000
	23	2044-2045	2044	0	0	26,709,000	26,709,000	26,709,000	26,709,000
	24	2045-2046	2045	0	0	25,506,000	25,506,000	25,506,000	25,506,000
	25	2046-2047	2046	0	0	25,506,000	25,506,000	25,506,000	25,506,000

Notes: Market value in future years is good faith estimate of future taxable value for the purposes of property taxation.

Only include market value for eligible property on this schedule.

Schedule C: Employment Information

Date 2/18/2020
 Applicant Name PRIDDY WIND PROJECT, LLC
 ISD Name PRIDDY ISD

Form 50-296A

Revised May 2014

				Construction		Non-Qualifying Jobs	Qualifying Jobs	
				Column A	Column B	Column C	Column D	Column E
	Year	School Year (YYYY-YYYY)	Tax Year (Actual tax year) YYYY	Number of Construction FTE's or man-hours (specify)	Average annual wage rates for construction workers	Number of non-qualifying jobs applicant estimates it will create (cumulative)	Number of new qualifying jobs applicant commits to create meeting all criteria of Sec. 313.021(3) (cumulative)	Average annual wage of new qualifying jobs
Each year prior to start of Value Limitation Period <i>Insert as many rows as necessary</i>	0	2021-2022	2021	75 FTE	40,000	0	0	0
Value Limitation Period <i>The qualifying time period could overlap the value limitation period.</i>	1	2022-2023	2022	N/A	N/A	0	4	34,735
	2	2023-2024	2023	N/A	N/A	0	4	34,735
	3	2024-2025	2024	N/A	N/A	0	4	34,735
	4	2025-2026	2025	N/A	N/A	0	4	34,735
	5	2026-2027	2026	N/A	N/A	0	4	34,735
	6	2027-2028	2027	N/A	N/A	0	4	34,735
	7	2028-2029	2028	N/A	N/A	0	4	34,735
	8	2029-2030	2029	N/A	N/A	0	4	34,735
	9	2030-2031	2030	N/A	N/A	0	4	34,735
	10	2031-2032	2031	N/A	N/A	0	4	34,735
Years Following Value Limitation Period	11 through 25	2031-2045	2031-2045	N/A	N/A	0	4	34,735

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

- C1.** Are the cumulative number of qualifying jobs listed in Column D less than the number of qualifying jobs required by statute? (25 qualifying jobs in Subchapter B districts, 10 qualifying jobs in Subchapter C districts) ☒ Yes ☐ No
 If yes, answer the following two questions:
- C1a.** Will the applicant request a job waiver, as provided under 313.025(f-1)? ☒ Yes ☐ No
- C1b.** Will the applicant avail itself of the provision in 313.021(3)(F)? ☐ Yes ☒ No



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 an 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*

- a) Not applicable
- b) See Attached
- c) Will be submitted once the Reinvestment Zone is created by Mills County
- d) See Attached

Priddy Wind Project, LLC

Legal Description

5.53 AC	Jacob Becker Survey, Abstract 12 - Volume 295, Page 214	BORHO & PHILLIPS TRUST
334.62 AC	272.35 AC Harrison Shropshire Survey, Abstract 584. 62.27 AC N. O. Huckabee Survey, Abstract 134 - Volume 116, Page 577	MEMO 1ST AMEND WLEA_WAGGONER, SUE & LONG EST, AMANDA (1)
320 AC	73.66 AC C.H. Partin Survey, Abstract 547, 36.652 AC P. H. Partin Survey, Abstract 546, 34.232 AC R.O. Forrest Survey, Abstract 751- Volume 135 Page 542; 75.681 Ac C. H. Partin Survey, Abstract 547, 41.056 AC P.H. Partin Survey, Abstract 546, 1.127 AC R.O Forrest Survey, Abstract 751, 113.985 AC Cary D,. Gary Survey No. 2 Abstract 279- Volume 135, Page 542; 1.812 AC R. O. Forrest survey No 1, Abstract 751-Volume 135, Page 542; 2.213 AC R.O. Forrest Survey No.1, Abstract 279- Volume 135, Page 542	MEMO OF 1ST AMEND WLEA_LONG EST, AMANDA & WIGGINS, FRANCES (1)
600.307 AC 370.7 AC	Abstracts 231,479,1298,1051,486,1200,1265,1238,1119 Volume 228, Page 253 Jonathan Johnson Survey, Abstract 397	MEMO OF TEA (UNRECORDED)_SCHUNKE, JAMES (1) MEMO OF TEA_MANN, JOHN & NELDA (1)
244.283 AC	81.385 AC E.T Railroad Survey, Abstract 795, 42.896 AC W.B Jones Survey, Abstract 786, 100.002 AC E. Carter Srvey, Abstract 138	TURNER, TERESA & VERNON, VICKI
80.44 AC	E. T Railroad Survey, Abstract 795 - Volume 215, Page 495	W.D. HENRY HERITAGE TRUST
245.09 AC	392.88 AC Survey 23, Abstract 723, 55.87 Avres Will Hubert Survey and 41.41 AC W. B. Jones Survey - Volume 85, Page 639	WESSON & SCHRIVER
144 68 AC 86.5 AC	Hays County School Lands Survey - Volume 107, Page 181 F.J. Nuckols Survey - Volume 32, Page 247	GREER, CARLTON & PAMELA (RE-RECORDED)_MUEHLBRAD, EMORY & WANDALIE

166.2 AC BL879 AC 1463.7 AC	J.M Griffin Survey, Abstract 308, 70 AC E.T RY Company Survey, Abstract 308, 270 AC Thomas Parker Survey No 211, 369 AC Thomas parker Survey No. 211 Abstract 538, 80 AC John D. Moody Survey, Abstract 465 Volume 129, Page 479	(RE-RECORDED)_PRIDDY & PRIDDY (RE-RECORDED)_WILSON, WILSON & CLARK (A)
107.352 AC	John J. Lampkin Survey, Abstract 426 - Volume 101, Page 306	(UNRECORDED)_OXFORD, WILLIAM PHILMER
8.82 AC	R.O. Forrest Survey No.2, Abstract 1354 - Volume 92, Page 174	(UNRECORDED)_PERRY, JOHN
820.22 AC	Hays County School Land Survey 114, Abstract 316 - Volume 281, Page 575; 319 AC Hays County School Land Survey No 114, Abstract 316 - Volume 213, Page 735; 319.22 AC Hays County School land Survey No 114, Abstract 316 - Volume 256, Page 770	1984 HILLIARD LP, ET AL
401.09 AC	3.43 AC T&ST LRR Company Sur - Volume 112, Page 75; 180.02 AC T&ST LRR Company Survey - Volume 5, Page 457; 217.64 AC J H Roberts Sur and J B Leslie Sur. - Volume 5, Page 458	ABLES, ROBERT WAYNE & JEAN
50 AC	Harrison Shropshire Sur., Abstract 582 - Volume 163, Page 385	AFFOLTER, RONALD & CHERYL
212.00 AC	ET RR Survey, Abstract 231	ANDREWS, DUKE
438.77 AC	Maxwell Steel Sur., Abst 558	BACHMAN PROPERTIES, LTD
206.75 AC	Volume 99, Page 201	BEARDSLEY, VALETA KAY ET AL
418.75 AC	F. J. Nuckols Sur., Abst 517, John Seider Sur., Abst 1508, J.O. Swindle Sur., Abst 1527, J.O Swindle Sur., Abst 1505 Volume 159, Page 923	BORHO JR., JOHN
67.16 AC +/-	35.35 AC HT&B RR Co. Sur, Abst 360, 31.81 AC R.W. Ballentine Survey, Abst 36	BROWN, TRUEMAN LAFRANCE
160 AC	TX & St. Louis RY Company Sur No 9 - Volume 15, Page 675	BUNTING & POER ET AL
155.3 AC	J.D Calloway Sur., Abst 1123, W. H. Livingston Survey, Abst 1313 - Volume 112, Page 478	BURKES, JAMES & MYRNA

501.89 AC		BUTLER & GREEN
486.152 AC 80AC	Huckabee Sur., 109.826 AC R. M. Hnd Sur., 49.826 AC John H. Shahan Sur., 101.5 AC Harrison Shropshire Sur., J. W Cockrum Sur. - Volume 119, Page 141 TX & St Louis RR Survey, 105.9 AC T & ST.L RR Survey #6 - Volume 110, age 193; T & St.L RR Sur. #6 - Volume 110, Page 193	CARR FAMILY TRUST CARR TRUST & A.G. CARR
284.94 AC	160 Ac Hugh Dunlap Sur., Abst 188, 149.4 AC J.V Cockrum Sur, Abst 1338, 7.34 AC Matthew McGowan Sur., Abst 470	CARR, CULLEY & TRACY
160 AC	60.654 AC W. H. Ratliff Surv., Abst 1399. 15858 AC R W Ballentine Sur., Abst 85, 159 AC Sheds J M McHenry Sur, Abts 760	CARR, STACY & TRACY
235.239 AC	160 Ac Shed GM Currie Sur, Abst 161; 150.620AC Sheds Washington Lane Sur, Abst 434; .04 AC JS Newman Sur, Abst 520; 61.5 Ac RO Forrest Sur, Abst 751; 107.4 AC Sheds WE Gray Sur, Abst 961	COATS, N.M. & RUTH
479.52 AC	1.025 AC James A Winn Sur - Volume 72, Page 418; 16.2 AC - Volume 122, Page 60; 55.85 AC - Volume 90, Page 551; 146.2 AC - Volume 72, Page 418	COLLIER, GLYNN
219.275 AC	T & St. L Rrsur No 12	CORBELL, MARK & DIANNE
214.12 AC	Jacob Becker Sur, - Volume 47, Page 248	CROUCH FAMILY TRUST
130.75 AC	Volume 160, Page 563	DRUECKHAMMER, ALTON & CHERLINE
20.356 AC	Shed Harrison Shropshire Sur, Abst 585	EDINGTON, BILL & JANA(SFS)
129.752 AC	T & St. L RR Sur, Abst 1330 - Volumr 210, Page 3	FLIPPEN & FLIPPEN (B)
200 AC	E. A. Absher Sur, Abst 1193	FLIPPEN & FLIPPEN
12.02 AC	R O Forrest Sur, Abst 751	FULK, KIRKLAND & RAYETEE
7.12 AC	HT & B RR Co Sur, Abst 359 - Volume 138, Page 697	G. OWENS INVESTMENTS, LP
161.361 AC	60.128 AC F M Whitten Pre-Emption Sur, Abst 987; 41.32 AC John Townsend Sur., Abst 643 - Volume 73, Page 412	G. OWNES INVESTMENTS, LP (B)
101.448 AC	Hays County School Lands Sur, Abst 316 - Volume 139, Page 136	GREENSAGE, BILLY & KATHY
149.21 AC	Will Hubert Sur, Abst 365	GUTHRIE, T.F. & BELVA
5.10 AC		HAMMOND, BRUCE & PEGGY

216 AC	106 AC WH McCalliter Sur. - Volume 3, Page 264; 110 AC James Patton Sursey	HAMMOND, PEGGY LYNN & BRUCE
40 AC	Andy Allen Sur, Abst 1030	HANSEN, PATRICIA
36.67 AC	A.E. Evans Sur, Abst 1418 - Volume 92, Page 514	HEAD, RONNIE
	81.87 AC JW Cockrum Sur, Abst 149; 110.89 AC JH Shanan Sur, Abst 606; 7.21 AC Matthew McGowan Sur, , Abst 470	HOLLAND & HOLLAND
199.97 AC	T & St. L RR Sur, Cert #1342 - Volume 103, Page 266	HOPPER, W.J. & ANITA
100 AC	T & St. L. RR Sur, Cert # 1349	HORTON, ROGER DALE
139.5 AC	Harrison Shropshire Sur, Abst 584 - Volume 247, Page 424	HUDSPETH, JOSH & SANDY
158.65AC	JL Underwood Durvey, Abst 1352	HUMPHRIES, DOUGLAS
238.667 AC	Jas. A Winn Sur,	IVY & IVY
37.7 AC	.13AC SR Bryant Sur, Abst 1282; 9.32 AC RW Ballentine Sur, Abst 36; 11.58AC JC moris Sur, Abst 1325; 12.55 Ac HT & B RR Sur, Abst 360	JALUFKA, PRINCES JOY
33.58 AC	77.71 AC LD Ashley Sur, Abst 115; 328.88 AC Harrison Shropshire Sur, Abst 584	JONES & JONES
406.59 AC	WW Wall Sur, Abst 1369	KRUEGER, HAROLD & JACKIE
66.5 AC	HA Asher Sur, Abst 1193 - Volume 136, Page 832	LINRAY DEVELOPMENT COMPANY
237.47 AC	160.00 AC SHED, J Z Comer, Abst 151; 21.7 AC G H & H RR CO Sur, Abst 295; .827 AC G H & H RR CO Sur, Abst 295	LINRON PROPERTIES, LTD.
182.527 AC	106 AC W H McCallister Sur; 110 AC James Patton Sur. - Volume 154, Page 797	LONG TRUST & HAMMOND, PEGGY
216 AC	Texas Patent No 278, Volume 22, Abst 584 Harrison Shropshire	LONG, ROBERT LEE JR.
320 AC	R L Harris Sur, Abst 1257 - Volume 2, Page 57	LONG, WILLIAM ROBERT
95 AC		
	160 AC T & St. L Ry Co, Certificate No 1341 Abst 1400; 147.3 AC T & St L. Ry Co Certificate No 1341 Abst 1425	LOVE TRUST, GLEN
307.3 AC	Certificate 7 H R & T RR Company Sur, Patent no. 89, Volume 45-A	LOVE, CLARENCE JR & LOVE, CHASE
160 AC	James Winn Sur, Volume 72, Page 418	MARWITZ, CINDY
57.819 AC		

242.10 AC	216.6 AC E T RR Co Sur no 3; 25.5 AC T & St. L. RR Co Survey #3	MCCULLOUGH, PAUL MICHAEL & SHARON
160.9 AC	95 AC E T Ry Co Sur; 65.9 AC E T RR Co Survey #4	MORROW, RICHARD & CLAUDIA
208.02 AC	Harrison Shropshire Sur, Abst 584	MURPHY, JAMES & RITA
51.99 AC	W Livingston Sur, Abst 441	NIEMANN, LEE ROY & JANICE
125.227 AC	Texas & St Louis Ry Co Survey #5, Abst 1275	O'DELL, DAVID & MELISSA
106.141 AC	R W Ballentine Sur, Abst 85	OWENS, GREG & JULIE
107.352 AC	John J Lampkin Sur, Abst 427	OXFORD, ALAN JAMES
107.352 AC	John J Lampkin Sur, Abst 427	OXFORD, ROBERT & MCGEE, DIANA
107.352 AC	JJ Lamkin Sur, Abst 427	OXFORD, ROBERT WESLEY
107.352 AC	John J Lampkin Sur, Abst 427	OXFORD, SAM & PORTER, KATHERINE
	81 AC F A Scott Sur, Abst 1309; 17.68 AC Sheds N County Road John Townsend, Abst 643; 1220AC Sheds F A Scott Sur, Abst 1099	
220.68 AC	Barnes Thomas Bowman Sur, Abst 17	PARKER, BOB & DOROTHY
99 AC	151.436 AC T W Huckabee Sur, Abst 1465; 148.35 AC A J Gray Sur, Abst 1210; 25.59 AC T & St. L Railroad Sur 7 Abst 674	PARTIN, DALE & JANIS
325.37 AC	165.655 AC G C Bowlin Sur, A-80; 4.102 AC J H Tilley Sur, A-685; 4.798 AC Texas and St Louis Railraos Survey No.5, A-678	PETERS, LOVE & LOVE
174.55 AC		PETERS, MILDRED & PETERS, WESLEY & DENA
	199.86 AC Octavius A Cook Sur, A-120; 36.79 AC W L Livingston Sur, A-1344; 85.77 AC H E & W T Railroad Co Sur, 1, A-338; 15.44 AC J H Roberts Sur, A-1327	
337.86 AC	James A Winn Sur, A-703	PETERS, STUART & VICTORIA
59.94 AC	220AC O.A Cook Sur A-120. ; 287 AC A O Cook Sur A-120; 239.1168 AC O A Cook Sur, A-120	PETERS, WESLEY & DENA
746.1168 AC	T & St L RT Co Cert #1342; 80 AC T & St L RY Co Cert #10; 80 AC T&St.L. RY Co Cert #1342	
200 AC	W Livingston Sur, Abst 441	PRIDDY, JERRY & ALMA
51.99 AC	194.56 AC James A Winn Sur, A-703; 165.721 AC F M Anderson Sur, A-1331	ROBERTS, GEORGE & CAROLYN
360.281 AC	160 AC A-436; 33.5 AC O A Cook Sur.	SCHWARTZ, CAROLINE & LEROY
193.5 AC		SCHWARTZ, GLEN & DARLA
		SCHWARTZ, JERRY & SCHWARTZ, GLEN(SFS)

17.4 AC	James A Winn Sur No 5, A-703	SCHWARTZ, JERRY FRED & LANA
	160 AC D A Brton Sur, A-23; 235 AC Andrew Isaca Sur.;	
	49.28 AC Lipscomb Norvell Sur, A-516; 316.98 AC J W	
761.26 AC	Pendleton Sur, A-533	SCHWARTZ, MILTON & RAMONA
	32.954 AC E T RR CO Sur, A-1140; 6.646 AC JN Crook and	
39.6 AC	AS Crook Sur, A-1744	SEIDER, ROY LEE
169.806 AC	T & St L. Ry Company Sur No 2, Certificate No. 1704	SEILHEIMER, DAWN & OLIVER
20.232 AC	T & St. L Ry Co Survey No 2, Certificate No 1704	SEILHEIMER, OLIVER & DAWN (A)
	160 AC Carret Armstrong Patent; 80AC P T Willis Patent	
300 AC	No 459; 60 AC O A Cook Sur.	SEILHEIMER, SEILHEIMER & FIELDS (2)
	1.35 AC Wm. Smith Sur No 309; 1.05 AC H Henry Sur No	
2.4 AC	95	SHAW, DONNIE
	643.71 AC Octavius Cook Sur.; 340.31 AC T & St L RY Co	
1,023.520AC	Sur No 3; 39.5 AC T W Laird Sur	SMITH ESTATE, JAMES (1)
50.00 AC	Harrison Shropshire Sur, A-585	SMITH, KEVIN & JULIE
120 AC	C T Cooper Patent no 318	SUTHERLAND, JOHNNY & NITA
84.012 AC	R W Ballentine Sur, A-35	TAYLOR, HUGH & KRISTI
	Sur, A-91; 78.09 AC W L Livingston Sur, A-1344	TIEMANN & TIEMANN
463.14 AC	H E & W T RR Co Sur No 1, A-338	TIEMANN INTERESTS LLC
169.5 AC	19.035 AC J E Evans Sur, A-1131; 150.82 AC T J Gooding	
	Sur, A-1209; 246.51 AC H E & W T Railroad Co Sur No 1,	
416.365 AC	A-338	TIEMANN INTERESTS, LLC ET AL
108 AC	James A Winn Sur, A-703	TYSON, ELIZABETH
115.92 AC	A M Barton Sur, A-1117	WADKINS, TERRY
23.95 AC	S H Simmons Sur, A-1402	WAGGONER, SUE
148.3 AC	R O Forrest Sur No 2 Cert #107, A-1354	WARDEN, A.W. & ESTHER
		TX-19_MOWLEA_WATSON, TOMMY & MARLA
	2.782 AC C H Partin Sur, A-547; 36.652 AC P H Partin Sur,	
	A-546; 34.232 AC R O Forrest Sur No 1, A-751; 75.681 AC	
	C H Prtin Sur, A-547; 41.056 AC P H Partin Sur, A-546;	
	1.127 AC R O Forrest sur No 1, A751; 113.985 AC Cary TR	
	Gary Sur, A-279; 1.812 AC R O Forrest Sur No 1, A-751;	
309.534 AC	2.213 AC R O Forrest Sur No 1, A-751	WIGGINS, FRANCES(2)

160 AC	R D Lupkin Sur.	WILCOX & WILCOX
318.29 AC	H T & B RY Company Survey No 23, Cert 21/624 A-355	WILSON, JAMYE ANN (A)
160 AC	H T & B RY Company Survey No 23, Cert 21/624 A-355	WILSON, TRUST, JAMYE ANN
209 AC	R W Ballentine Sur, A-35	WILSON, WILSON & CLARK (B)
166 AC	Hays county School Land Sur No 114, A 316	WOMACK, ROBERT & NUNN, SANDI
	61 AC J M Smith Sur.; 665.2 AC T & st. L RW Sur #7, Cert 1341; 331.5 AC Harrison Shropshire Sur, A-585; 375.4 AC John Rollins Sur, A-562; 30 AC T & St. L RW Sur #2, Cert 1348; 29 AC J M Smith Sur #1176; 76.9 AC T & St. L RW #8, A-1257; 144.88 AC W H McCallister Sur, A-458; 39 AC J R Wilcox Sur, A-1455; 160 AC T & St L. RR # 5, Certy # 1340; 160 AC T & St L RW Sur #31, A-673; 320 AC T & St. L RW #6 Cert 1340; 130.4 AC E B Anderson Patent #310; 42 AC Calaway Sur, A-1320; 36.64 AC C E Heatherly Patent, A-1524; 8.75 AC R Geeslin Sur, A-1421	
2610.67 AC		XTC FAMILY LP
50 AC	Harrison Shropshire Sur, A-585	WTXPRY0011_Recorded Memorandum of Wind Lease and Easement Agreement_Ronald Cheryl Affolter_031015
4.26 AC	S R Gibson Sur, A-1253	WTXPRY0088_Recorded Memorandum of Wind Lease and Easement Agreement_Oliver Seilheimer_041315

Resolution

GUIDELINES AND CRITERIA FOR GRANTING TAX ABATEMENT IN REINVESTMENT ZONES CREATED IN THE JURISDICTION OF MILLS COUNTY, TEXAS.

WHEREAS, the creation and retention of job opportunities that bring new wealth is one of the highest civic priorities; and,

WHEREAS, new jobs and investments will benefit the area economy, provide needed opportunities, strengthen the real estate market, and generate tax revenue to support local services; and,

WHEREAS, Mills County must compete with other localities across the nation currently offering tax inducements to attract new and modernization projects; and,

WHEREAS, any tax incentives offered in Mills County would reduce needed tax revenue unless these tax incentives are strictly limited in application to those new and existing industries that bring new wealth to the community; and,

WHEREAS, the abatement of property taxes, when offered to attract primary jobs in industries that bring in money from outside a community instead of merely recirculation dollars within a community, has been shown to be an effective method of enhancing and diversifying an area's economy; and,

WHEREAS, Texas laws requires any eligible taxing jurisdiction to establish guidelines and criteria as to eligibility for tax abatement agreements prior to the granting of any future tax abatement, which guidelines and criteria are to remain unchanged for a two-year period unless amended by minimum votes, as provided by said state law; and,

WHEREAS, these guidelines and criteria shall not be constructed as implying or suggesting that the County of Mills, or any other taxing jurisdiction, is under any obligation to provide tax abatement or other incentives to any applicant, and all applicants shall be considered on a case-by-case basis; and,

WHEREAS, these guidelines and criteria are approved for circulation to all affected taxing jurisdiction for consideration as a common policy for all jurisdictions that choose to participate in tax abatement agreements;

NOW THEREFORE BE IT RESOLVED THAT, said guidelines and criteria are as follows:

Sec. 1. Definitions

(a) "Abatement" means the full or partial exemption from ad valorem taxes of certain real property, and certain personal property, in a reinvestment zone designated by the County of Mills for economic development purposes.

(b) "Affected jurisdiction" means the County of Mills, and any other taxing jurisdiction with any substantial parts of its area located in Mills County; and that levies ad valorem taxes and provides services to property located in said County; and that chooses to participate in tax abatement agreements by, or pursuant to, these guidelines.

- (c) "Agreement" means a contractual agreement between a property owner or lessee, or both, and an affected jurisdiction for the purposes of tax abatement.
- (d) "Base year value" means the assessed value of eligible property January 1 preceding the execution of the agreement, plus the agreed-upon value of eligible property improvements made after January 1 but before the execution of the agreement.
- (e) "Deferred maintenance" means improvements necessary for continued operations that do not improve productivity or alter the process technology.
- (f) "Distribution Center Facility" means permanent buildings and structures, including fixed machinery and equipment, used or to be used, primarily to receive, store, service, or distribute goods or materials owned by the facility operator.
- (g) "Expansion" means the addition of permanent building and structures, fixed machinery and equipment for purposes of increasing production capacity.
- (h) "Facility" means property improvements completed or in the process of construction that together comprise an integral whole.
- (i) "Manufacturing Facility" means permanent buildings and structures, including fixed machinery and equipment, the primary purpose of which is or will be the manufacture of tangible goods or materials or the processing of such goods or materials by physical or chemical change.
- (j) "Modernization" means a complete or partial demolition of facilities and the complete or partial reconstruction or installation of a facility of similar or expanded production capacity. Modernization may result from the construction, alteration, or installation of permanent buildings and structures, alteration, or installation of permanent buildings and structures, fixed machinery and equipment. Modernization shall include improvements for the purposes of increasing productivity or updating the technology of machinery or equipment or both.
- (k) "New Facility" means a property previously undeveloped that is placed into service by means other than by, or in conjunction with, expansion or modernization.
- (l) "Other basic industry" means permanent buildings and structures, including fixed machinery and equipment not elsewhere described, used or to be used, for the production of products or services that primarily serve a market that result in the creation of new permanent jobs, and that bring in new wealth.
- (m) "Productive life" means the number of years a property improvement is expected to be in service in a facility.
- (n) "Regional entertainment facility" means permanent buildings and structures, including fixed machinery and equipment, used or to be used to provide entertainment through the admission of the general public.
- (o) "Research facility" means permanent buildings and structures, including fixed machinery and

equipment, used or to be used primarily for the research or experimentation to improve or develop new tangible goods or materials or to improve or develop the production processes thereto.

(p) "Regional service facility" means permanent buildings and structures, including fixed machinery and equipment, used or to be used, to service goods.

(q) "Renewable Energy Resource" means a resource which produces energy derived from renewable energy technologies, as defined in PUC Substantive Rule 25.5.

Sec. 2. Criteria for Abatement and Designation a Reinvestment Zone.

(a) Authorized facility. A facility may be eligible for abatement if it is a manufacturing facility, research facility, distribution center or regional service facility, regional entertainment facility, renewable energy resource, or other basic industry.

(b) Creation of new value. Abatement may be granted only for the additional value of eligible property improvements made subsequent to, and specified in, an abatement agreement between Mills County and the property owner or lessee, subject to such limitation as Mills County may require.

(c) New and existing facilities. Abatement may be for new facilities and improvements to existing facilities purposes of modernization or expansion.

(d) Eligible property. Abatement may be extended to the value of permanent buildings and structures, fixed machinery and equipment, and certain other personal property, site improvements, and office space and related fixed improvements necessary to the operation and administration of the facility.

(e) Ineligible property. The following types of property shall be fully taxable and ineligible for abatement: land; inventories; supplies; housing; hotel accommodations; deferred maintenance investments; property to be rented or leased, except as provided in Section 2 (f); improvements for the generation or transmission of electrical energy not wholly consumed by a new facility or expansion; any improvements, including those to produce, store or distribute natural gas, fluids or gases, that are not integral to the operation of the facility; property owned or used by the State of Texas or its political subdivision or by any organization owned, operated, or directed by a political subdivision of the State of Texas.

(f) Owned and Leased Facilities. If a leased facility is granted abatement, the agreement shall be executed with the lessor and the lessee.

(g) Value and term of abatement. A tax abatement agreement granted by Mills County shall be up to but not exceeding ten (10) years in duration and up to but not exceeding 100% of the ad valorem property taxes assessed.

(h) Economic qualification. In order to be eligible to receive tax abatement the planned improvement:

(1) must be expected to prevent the loss of employment, retain employment, or create employment on a permanent basis.

(2) must not be expected to solely or primarily have the effect of transferring employment from one part of the County of Mills to another; and,

(i) Existing business. Recognizing the importance of cosmetic improvements to the community of those existing businesses that modernize or expand over and above normal repair and upkeep, they may be granted a two-year tax abatement of the amount of value the facility is increased. (If a business has a building appraised at \$50,000.00 and modernization or expansion changes the appraised value to \$100,000.00, \$50,000.00 of the new value could be abated for two years beginning January 1 after the year completed.)

(j) Taxability. From the execution of the abatement agreement to the end of the agreement period taxes shall be assessed as follows:

(1) the value of ineligible property as provided in Section 2 (c) shall be fully taxable; and,

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

(3) The additional value of new eligible property shall be taxable in the manner described in Section 2(g, h, & i).

Sec. 3. Application and Hearing

(a) Any present or potential owner of taxable property in the jurisdiction of the Taxing Entities of the County of Mills, Texas may request tax abatement by filing a written request with the Mills County Commissioners Court via the office of the County Judge Electronic or facsimile transmission of documents, while informative, do not meet the requirements of this Section.

(b) The application shall consist of a completed application form accompanied by: a general description of the proposed use and the general nature and extent of the modernization, expansion, or new improvements to be undertaken including their estimated cost; a descriptive list of the improvements that will be a part of the facility; a map and property description; and a time schedule for undertaking and completing the planned improvements and an estimate of the number of jobs created or preserved

In the case of modernization, a statement of the assessed value of the facility separately stated for real and personal property shall be given for the tax year immediately preceding the application.

The application form requires financial and other information that may be appropriate for evaluating the financial capacity of the applicant and any other factors.

(c) After receipt of an application, the Commissioners Court shall determine within forty-five (45) days how to proceed with the application. Within this time frame, the Commissioners Court shall choose to deny the application, consider the application, or consider the application on an expedited basis.

(d) **Consideration of Application.** If the County determines that the application should be further considered, then the County Judge shall schedule a hearing to obtain public input on the application. At least seven (7) days prior to the hearing, the County must send written notice to the presiding officers of all taxing units with jurisdiction over the property for which an abatement is sought and must publish notice of the hearing time, place and subject in the local newspaper. the Commissioners' Court shall pass an order to that effect that all of Mills County is a designated reinvestment zone and may then arrange to consider for approval the tax abatement agreement between the applicant and the County at its next regularly scheduled meeting. At least seven (7) days prior to entering into a tax abatement agreement, the County must give written notice of its intent to do so to the presiding officers of all taxing units with jurisdiction over the property for which an abatement is sought, along with a copy of the proposed tax abatement agreement. At the regularly scheduled meeting, the Commissioners' Court may finally vote by simple majority to enter into the tax abatement agreement as submitted or as modified by the Court or to decline. The approved tax abatement agreement may be executed in the same manner as other contracts made by the County.

(e) **Expedited Consideration of Application.** If the County determines that the application should receive expedited consideration, then the County Judge shall schedule an opportunity to obtain public input on the application at the Commissioners Court's next meeting. At least seven (7) days prior to the meeting, the County must send written notice to the presiding officers of all taxing units with jurisdiction over the property for which an abatement is sought along with a copy of the proposed tax abatement agreement. and must publish notice of the hearing time, place and subject in the local newspaper. During the Commissioners' Court meeting, the Commissioners' Court shall evaluate the application against the criteria in Sections 2 and shall decide whether to designate the property for which the abatement is sought as a reinvestment zone. If the reinvestment zone is designated, the Commissioners' Court shall pass an order to that effect and may then immediately consider for approval the tax abatement agreement between the applicant and the County. After consideration, the Commissioners' Court may finally vote by simple majority to enter into the tax abatement agreement, vote to modify the agreement or decline to enter into the agreement. An approved tax abatement agreement may be executed in the same manner as other contracts made by the County.

(f) **Confidentiality.** As required by Section 312.003 of the Texas Tax Code, information that is provided to the County in connection with an application or a request for a tax abatement under this chapter that describes the specific processes or business activities to be conducted or the equipment or other property to be located on the property for which the abatement is sought is confidential and not subject to public disclosure until the tax abatement is executed.

(g) When the abatement is disapproved, an applicant may be granted a review, or rehearing, in which a new application and hearing may be required.

(h) Tax abatement may not be approved if the County finds that the application therefore was filed after the commencement of the construction, alteration, or installation of improvements related to a proposed modernization, expansion, or new facility.

(i) Request for variance from the provisions of Section 2 may be made in written form to the Commissioners' Court of Mills County. Such request shall include all the items listed in Section 3 (b) above, together with a complete description of the circumstances that prompt the applicant to request variance. The approval process for a variance shall be identical to that for a standard application and may be supplemented by such additional requirements as may be deemed necessary

by the County.

Sec. 4. Standards for denying Approval of Abatement.

(a) If any affected jurisdiction is able to conclusively show cause in the public hearing why the granting of the abatement will have a substantial adverse effect on its bonds, tax revenue, service capacity, or the providing of services, Mills County shall deny the approval of abatement.

(b) An abatement agreement shall not be granted if it is determined that:

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

(2) the applicant has insufficient financial capacity;

(3) planned or potential use of the property would constitute a hazard to public safety, health, or morals; or,

(4) codes or laws would be violated.

Sec. 5. Effect of Approval of Application

Mills County Commissioners' Court acts only for the taxing entity of Mills County and for no other taxing entity within Mills County. The County's approval or disapproval of an application has no effect on any other taxing entity within the jurisdiction or their right to approve or disapprove an application. Only the governing bodies of the effected jurisdictions may grant tax abatements, and enter into tax abatement agreements with applicants.

Sec. 6. Tax Abatement Agreements

The Mills County Commissioners' Court after approval of an application shall enter into an agreement with the applicant. Such agreements shall be executed with the owner of the facility, and with the lessee when required. Such agreements shall include:

(1) the estimated value to be abated and the base year value;

(2) the percentage of value to be abated each year as provided in Sec. 2 (g, h, & i);

(3) the commencement date and the termination date of abatement;

(4) the proposed use of the facility, nature of construction, time schedule, map, property description, and improvements list as provided in application, Section 3 (b);

(5) contractual obligations in the event of default, violation of terms or conditions, delinquent taxes recapture, administration, and assignment as provided in Sections 2 (a), 2 (f), 2 (g, h, & i), 7, 8, and 9.

(6) size of investment and number of jobs involved along with qualifiers as applicable including distinguishing between full, part time and seasonal jobs and general skills and paygrades. Such

agreement be executed within 30 days after the applicant has forwarded all necessary information and documentation to the County; and

(7) the agreement shall stipulate that employees, or designated representatives, or both, of Mills County will have access to the reinvestment zone during the terms of the abatement to inspect the facility to determine if the terms and conditions of the agreement are being met. All inspections will be made only after the giving of 24 hours prior notice and will be conducted in such a manner that they will not unreasonably interfere with the construction or operation or both of the facility. All inspections will be made in the presence of one or more representatives of the company or individual and in accordance with the safety standards of the company or individual. The agreement shall further stipulate the form and frequency of the required reporting to demonstrate both initial and ongoing compliance.

Sec. 7 Recapture

(a) If the facility is completed and begins producing products or services, but subsequently discontinues producing products or services for any reason excepting casualty or accident or natural disaster, for a period of one year during the abatement period, then the agreement shall terminate and so shall the abatement of the taxes for the calendar year during which the facility no longer produces. The taxes otherwise abated for that calendar year shall be paid to the affected jurisdiction within 60 days from the date of termination.

(b) If the Mills County Commissioners' Court determines that the company or individual is in default according to the terms and conditions of its agreement, the Commissioners' Court shall notify the company or individual in writing at the address stated in the agreement, and if such default is not cured within 30 days from the date of such notice ("cure period"), then the agreement may be terminated.

(c) If the company or individual (1) allows its ad valorem taxes owed to the County of Mills, or any other taxing entity in Mills County, to become delinquent and fails to timely and properly follow the legal procedures for their protest or contest or both; or (2) violates any of the terms and conditions of the abatement agreement and fails to cure during the cure-period, or (3) has liens or judgments filed against it by the IRS or (4) defaults in the payments of obligations to its creditors or is subject to a voluntary or involuntary transfer for the benefit of its creditors then the agreement may then be terminated by Mills County, and all taxes previously abated by virtue of the agreement will be recaptured and payable within 60 days of the termination.

Sec. 8. Administration

(a) The Chief Appraiser of the Mills County Appraisal District shall annually determine an assessment of the real and personal property comprising the reinvestment zone. Each year, any company or individual receiving abatement shall furnish the assessor with such information as may be necessary for the abatement. Once value has been established, the chief appraiser shall notify the affected jurisdictions that levy taxes of the amount of the assessment.

(b) Upon completion of construction, a designated representative of Mills County shall annually evaluate each facility receiving abatement to ensure compliance with the agreement and shall make a report to the Commissioners' Court regarding the findings of each evaluation.

Sec. 9. Assignment

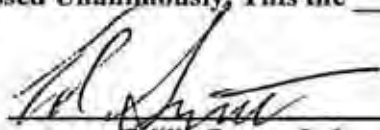
5/24/19

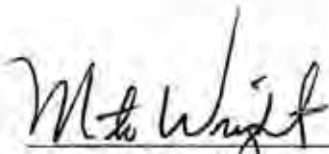
Abatement may be transferred and assigned by the holder to a new owner or lessee of the same facility upon the approval by resolution of Mills County Commissioners Court, subject to the financial capacity of the assignee and provided that all conditions and obligations in the abatement agreement are guaranteed by the execution of a new contractual agreement between the new owner and Mills County. No assignment or transfer shall be approved if the parties to the existing agreement, the new owner, or the new lessee are liable to any taxing entity in Mills County for outstanding delinquent taxes or other obligations.

Sec. 10. Sunset Provision

The guidelines and criteria are effective upon the date of their adoption and will remain in force for two years unless amended by a three-quarters vote of the Mills County Commissioners' Court, at which time the tax abatement contracts created according to these provisions will be reviewed to determine whether or not the goals have been achieved. Based on that review, the guidelines and criteria may be further modified, renewed or eliminated.

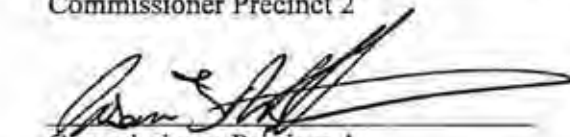
Moved, Seconded, and Passed Unanimously, This the _____ day of May 2019.


Mills County Judge

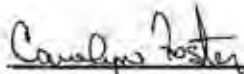

Commissioner Precinct 1

Commissioner Precinct 2

Commissioner Precinct 3


Commissioner Precinct 4

ATTEST:


Mills County/District Clerk



MILLS COUNTY TAX ABATEMENT APPLICATION
FOR
ECONOMIC DEVELOPMENT INCENTIVES

PROPERTY/PROJECT DESCRIPTION

1. Property Owner

Mailing Address

Telephone
2. Project Sponsor
(If different than property owner)
Mailing address

Telephone
3. Applicant's Representative
Telephone
4. Property Address

Legal Description

(provide attachment if by metes and bounds)
5. Located within: (School or other taxing district)
6. Description of Project:
7. Date (s) projected for occupation of project/initiation of operations:
8. Employment Impact
 - a. How many jobs will be brought to Mills County?
 - b. What types of jobs will be created?
 - c. What will the total annual payroll be?

9. Fiscal Impact

- a. How much real and personal property value will be added to the tax roles?
- b. How much direct sales tax will be generated?
- c. How will this project affect existing business and/or office facilities?
- d. What infrastructure construction would be required?
- e. What is the total annual operation budget of this facility projected to be?

10. Community Impact

- a. What effect would the project have on the local housing market?
- b. What environmental impact, if any, will be created by the project?

11. Type and value of incentive requested:



TAB 17

Signature and Certification Page; signed and dated by Authorized School District Representative and
Authorized Company Representative (applicant)

See Attached

SECTION 16: Authorized Signatures and Applicant Certification

After the application and schedules are complete, an authorized representative from the school district and the business should review the application documents and complete this authorization page. Attach the completed authorization page in **Tab 17**.

NOTE: If you amend your application, you will need to obtain new signatures and resubmit this page, Section 16, with the amendment request.

1. Authorized School District Representative Signature

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

print
here

Dr. Adrienne Burden

Print Name (Authorized School District Representative)

Superintendent

Title

sign
here



Signature (Authorized School District Representative)

7-23-20

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

Jonathan Koehn

Print Name (Authorized Company Representative (Applicant))

Vice President

Title

sign
here



Signature (Authorized Company Representative (Applicant))

4/29/2020

Date

see attached

GIVEN under my hand and seal of office this, the

day of

Notary Public in and for the State of Texas

(Notary Seal)

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.

CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT**CIVIL CODE § 1189**

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California)

County of Santa Barbara)On April 29, 2020 before me, Katherine A. Dowling, Notary Public,
Date Here Insert Name and Title of the Officerpersonally appeared Jonathan S. Koehn
Name(s) of Signer(s)

who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature Katherine A. Dowling
Signature of Notary Public

Place Notary Seal Above

OPTIONAL

Though this section is optional, completing this information can deter alteration of the document or fraudulent reattachment of this form to an unintended document.

Description of Attached Document

Title or Type of Document: _____

Document Date: _____ Number of Pages: _____

Signer(s) Other Than Named Above: _____

Capacity(ies) Claimed by Signer(s)

Signer's Name: _____

☐ Corporate Officer — Title(s): _____☐ Partner — ☐ Limited ☐ General☐ Individual ☐ Attorney in Fact☐ Trustee ☐ Guardian or Conservator☐ Other: _____

Signer Is Representing: _____

Signer's Name: _____

☐ Corporate Officer — Title(s): _____☐ Partner — ☐ Limited ☐ General☐ Individual ☐ Attorney in Fact☐ Trustee ☐ Guardian or Conservator☐ Other: _____

Signer Is Representing: _____