



August 27, 2026

Tera Phillips
Superintendent
Normangee Independent School District
116 Spur 3
Normangee, TX 77871

Re: 313 Application #1703 – CG Leon County LLC – Amendment No. 1 Changes

Dear Superintendent Phillips:

Please find attached Amendment No. 1 for CG Leon County LLC's 313 Application #1703. Specific changes found in the amendment are as follows:

- Application Page 1, Section 1: Updated authorized school district representative
- Application Page 2, Section 2: Updated authorized company representative
- Application Page 3, Section 2: Updated authorized company consultant
- Application Page 8, Section 14, Question #1: Updated from "2" → "1" new qualifying job
- Tab (Checklist Item) #12: Updated "Request for Waiver" letter. Updated from "2" → "1" new qualifying job
- Tab (Checklist Item) #14: Updated Schedule C. Updated to "1" new qualifying job
- Application Page 9, Section 16: Provide new signature page

The Applicant is requesting a reduction in the qualifying job commitment from two (2) jobs to one (1) job to better align with the long-term operational staffing needs of a utility-scale solar facility. Due to advancements in technology and the nature of solar operations, these facilities generally require a limited on-site workforce, making the revised commitment more consistent with industry standards.

Please let me know if you have any questions or comments.

Yours sincerely,

Troy Reed
Senior Manager – Ernst &Young LLP

Texas Comptroller of Public Accounts

Data Analysis and
Transparency
Form 50-296-AApplication 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 Texas 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 completed application to the Comptroller, separating each section of the documents. 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's 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 and issue a certificate for a limitation on appraised value to the school board regarding the application 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 by the Comptroller), 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

February 11, 2022

Date Application Received by District

Tera

Phillips

First Name

Last Name

Superintendent

Title

Normangee ISD

School District Name

116 Farm to Market Rd Spur 3

Street Address

PO Box 219

Mailing Address

Normangee

City

Texas

State

77871

ZIP

(936) 396-3111

Phone Number

n/a

Fax Number

n/a

Mobile Number (optional)

tphillips@normangeeisd.org

Email Address

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



Yes



No

Texas Comptroller of Public Accounts

Data Analysis and
Transparency
Form 50-296-ASECTION 1: School District Information *(continued)*3. Authorized School District Consultant *(If Applicable)*

Fred	Stormer
First Name	Last Name
Shareholder	
Title	
Underwood Law Firm	
Firm Name	
(806) 379-0306	(806) 379-0316
Phone Number	Fax Number
n/a	fred.stormer@uwlaw.com
Mobile Number <i>(optional)</i>	Email Address

4. On what date did the district determine this application complete? February 17, 2022

SECTION 2: Applicant Information

1. Authorized Company Representative *(Applicant)*

Steven	Davidson
First Name	Last Name
Chief Financial Officer	Repsol Renewables North America, Inc.
Title	Organization
1221 McKinney Street, Suite 1900	
Street Address	
1221 McKinney Street, Suite 1900	
Mailing Address	
Houston	TX 77010
City	State ZIP
(512) 659-1689	n/a
Phone Number	Fax Number
n/a	steven.davidson@repsol.com
Mobile Number <i>(optional)</i>	Business Email Address

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

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

Kristin	Weaver
First Name	Last Name
Tax Director	Repsol Renewables North America, Inc.
Title	Organization
1221 McKinney Street, Suite 1900	
Street Address	
1221 McKinney Street, Suite 1900	
Mailing Address	
Houston	TX 77010
City	State ZIP
(512) 659-1689	n/a
Phone Number	Fax Number
n/a	kristin.weaver@repsol.com
Mobile Number <i>(optional)</i>	Business Email Address

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

Texas Comptroller of Public Accounts

Data Analysis and
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Form 50-296-ASECTION 2: Applicant Information *(continued)*4. Authorized Company Consultant *(If Applicable)*

Troy

First Name

Reed

Last Name

Senior Manager, Property Tax

Title

Ernst & Young LLP

Firm Name

(972) 342-5997

Phone Number

n/a

Fax Number

troy.t.reed@ey.com

Business Email Address

SECTION 3: Fees and Payments

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

The total fee shall be paid at the same time 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.

\$80,000.00

Payment Amount

Check

Transaction Type

ConnectGen LLC

Normangee Independent School District

Payor

Payee

February 10, 2022

Date transaction was processed

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? CG Leon County LLC
2. Texas Taxpayer I.D. number of entity subject to Tax Code, Chapter 171 (11 digits) 32071244225
3. Parent Company Name ConnectGen West LLC
4. Parent Company Tax ID 83-3723867
5. NAICS code 221114
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

SECTION 5: Applicant Business Structure

1. Business Organization of Applicant *(corporation, limited liability corporation, etc)* Limited Liability Company
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 the most recently submitted 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.

For more information, visit our website: comptroller.texas.gov/economy/local/ch313/

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SECTION 14: Wage and Employment Information

1. What is the number of new qualifying jobs you are committing to create? 1
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)? ☒ 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 Texas Workforce Commission 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 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 \$1,118.75
- b. Qualifying job wage minimum option §313.021(5)(A)
- 110% of the average weekly wage for manufacturing jobs in the county is \$2,671.08
- c. Qualifying job wage minimum option §313.021(5)(B)
- 110% of the average weekly wage for manufacturing jobs in the region is \$809.90
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? \$42,114.60
7. What is the annual wage you are committing to pay for each of the new qualifying jobs you create on the qualified property? \$42,114.60
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 13** 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 an entity 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**.

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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

Tera Phillips

Print Name (Authorized School District Representative)

Superintendent

Title

sign
here


Signature (Authorized School District Representative)

Date

9/8/26

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

Steven Davidson

Print Name (Authorized Company Representative (Applicant))

Chief Financial Officer

Title

sign
here


Signature (Authorized Company Representative (Applicant))

Date

8/27/26



(Notary Seal)

GIVEN under my hand and seal of office this, the

27th day of August 2026

 Notary Public in and for the State of Texas
 My Commission expires: 8/29/29

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.

Tab 12

Request for Waiver

Please see the following letter



Steven Davidson
Chief Financial Officer
Repsol Renewables North America
1221 McKinney St., Suite 1900
Houston, TX 77010

August 21, 2026

Tera Phillips
Superintendent
Normangee Independent School District
116 Spur 3
Normangee, Texas 77871

RE: CG Leon County LLC Job Requirements Waiver Request

Dear Superintendent Phillips:

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

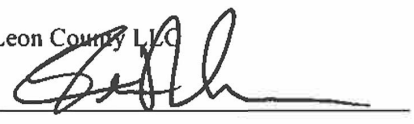
The governing body of a school district may waive the new jobs creation requirement in Section 313.021(2)(A)(iv)(b) or 313.051(b) and approve an application if the governing body makes a finding that the jobs creation requirement exceeds the industry standard for the number of employees reasonably necessary for the operation of the facility of the property that is described in this application. Solar energy projects create a large number of full-time jobs during the construction phase, but these jobs are temporary by nature. Once the project is in operation, a small crew of full-time employees will maintain and operate the facility. Based upon our experience in the solar industry, we have determined that an appropriate industry standard for full-time operations of a solar energy facility is one (1) employee for every 400 MW of solar capacity. Based on this industry standard, we expect that one (1) employee would be needed to operate a 160 MW facility, and we can commit to creating one (1) full-time position to fill those needs. The newly created position will be a qualifying job as described in Section 313.021(3) of the Texas Tax Code.

The applicant requests that the Normangee ISD's Board of Trustees make such a finding and waive the job creation requirement. This waiver request is in line with the industry standards for the job requirements for a solar facility of this size, as evidenced by limitation agreement applications that have been filed by other solar developers, and by documentation related to the development and operation of solar generation facilities.

The project stands to provide significant benefits to the community with respect to increased tax base and the ongoing royalty payments it will make to local landowners.

Respectfully,

CG Leon County LLC

By: 

Steven Davidson, Chief Financial Officer

Tab 14

Schedule C

Please see attached

Schedule C: Employment Information

Date 8/27/2026
 Applicant Name CG Leon LLC
 ISD Name Normangee ISD

Form 50-296A

Revised October 2020

				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	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)	Annual wage of new qualifying jobs
Each year prior to start of Value Limitation Period <i>Insert as many rows as necessary</i>	Stub	2022-2023	2022	0	-	0	0	0
Each year prior to start of Value Limitation Period <i>Insert as many rows as necessary</i>	QTP1	2023-2024	2023	200	50,000	0	0	0
Each year prior to start of Value Limitation Period <i>Insert as many rows as necessary</i>	QTP2	2024-2025	2024	N/A	N/A	0	2	42,114.60
Value Limitation Period <i>The qualifying time period could overlap the value limitation period.</i>	1	2025-2026	2025	N/A	N/A	0	2	42,114.60
	2	2026-2027	2026	N/A	N/A	0	2	42,114.60
	3	2027-2028	2027	N/A	N/A	0	1	42,114.60
	4	2028-2029	2028	N/A	N/A	0	1	42,114.60
	5	2029-2030	2029	N/A	N/A	0	1	42,114.60
	6	2030-2031	2030	N/A	N/A	0	1	42,114.60
	7	2031-2032	2031	N/A	N/A	0	1	42,114.60
	8	2032-2033	2032	N/A	N/A	0	1	42,114.60
	9	2033-2034	2033	N/A	N/A	0	1	42,114.60
	10	2034-2035	2034	N/A	N/A	0	1	42,114.60
Years Following Value Limitation Period	11 through 25	2035-2050	2035-2049	N/A	N/A	0	1	42,114.60

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