

SECTION 3: Applicant Eligibility Information

1. Does the business entity have the right to transact business with respect to Tax Code, Chapter 171? (Attach printout from Comptroller Web site: <http://www.window.state.tx.us/taxinfo/coasintr.html>) Yes No
 2. Is the business entity current on all taxes due to the State of Texas? Yes No
 3. Is the business activity of the project an eligible business activity under Section 313.024(b)? Yes No
- 3a. Please identify business activity: MANUFACTURING

SECTION 4: Qualified Property Information

1. Market value for reporting year: \$ 795,963,180.00
2. I&S taxable value for reporting year: \$ 795,963,180.00
3. M&O taxable value for reporting year: \$ 795,963,180.00

SECTION 5A: Wage and Employment Information for Applications Prior to Jan. 1, 2014 (#1 Through 999)

ONLY COMPLETE THE WAGE SECTION (5A or 5B) THAT APPLIES TO YOUR APPLICATION. You can find your application number on the website at www.texasahead.org/tax_programs/chapter313/applicants.

NOTE: All statutory references in Section 5A are for statute as it existed prior to Jan. 1, 2014. For job definitions see TAC §9.1051(14) and Tax Code, §313.021(3). If the agreement includes a definition of "new job" other than TAC §9.1051(14)(C), then please provide the definition "new job" as used in the agreement. Notwithstanding any waiver by the district of the requirement for the creation of a minimum number of new jobs, or any other job commitment in the agreement, Tax Code §313.024(d) requires that 80 percent of all new jobs be qualifying jobs.

1. How many new jobs were based on the qualified property in the year covered by this report? (See note above) 16
2. What is the number of new jobs required for a project in this school district according to §313.021(2)(A)(iv)(b), §313.051(b), as appropriate? 10
3. Did the applicant request that the governing body waive the minimum job requirement, as provided under Tax Code §313.025(f-1)? Yes No
 - 3a. If yes, how many new jobs must the approved applicant create under the waiver? _____
4. Calculate 80 percent of new jobs (0.80 x number of new jobs based on the qualified property in the year covered by this report.) 13
5. What is the minimum required annual wage for each qualifying job in the year covered by the report? \$ 59,976.40
6. Identify which of the four Tax Code sections is used to determine the wage standard required by the agreement:

§313.021(5)(A) or §313.021(5)(B) or §313.021(3)(E)(ii) or §313.051(b)

 - 6a. Attach calculations and cite exact Texas Workforce Commission data source as defined in TAC §9.1051.
7. Does the agreement require the applicant to provide a specified number of jobs at a specified wage? Yes No
 - 7a. If yes, how many qualifying jobs did the approved applicant commit to create in the year covered by the report? _____
 - 7b. If yes, what annual wage did the approved applicant commit to pay in the year covered by the report? \$ _____
 - 7c. If yes, how many qualifying jobs were created at the specified wage in the year covered by the report? _____
8. How many qualifying jobs (employees of this entity and employees of a contractor with this entity) were based on the qualified property in the year covered by the report? _____
 - 8a. Of the qualifying job-holders last year, how many were employees of the approved applicant? 14
 - 8b. Of the qualifying job-holders last year, how many were employees of an entity contracting with the approved applicant? 0
 - 8c. If any qualifying job-holders were employees of an entity contracting with the applicant, does the approved applicant or assignee have documentation from the contractor supporting the conclusion that those jobs are qualifying jobs? Yes No N/A

SECTION 5B: Wage and Employment Information for Applications After Jan. 1, 2014 (#1000 and Above)

ONLY COMPLETE THE WAGE SECTION (5A or 5B) THAT APPLIES TO YOUR APPLICATION. You can find your application number on the website at www.texasahead.org/tax_programs/chapter313/applicants.

NOTE: For job definitions see TAC §9.1051(14) and Tax Code, §313.021(3).

QUALIFYING JOBS

1. What is the number of new qualifying jobs the applicant committed to create in the year covered by this report? _____
2. Did the applicant request that the governing body waive the minimum qualifying job requirement, as provided under Tax Code §313.025(f-1)? Yes No
 - 2a. If yes, how many new qualifying jobs must the approved applicant create under the waiver? _____
3. Which Tax Code section are you using to determine the wage standard required for this project? §313.021(5)(A) or §313.021(5)(B)
 - 3a. Attach calculations and cite exact Texas Workforce Commission data sources as defined in TAC §9.1051.
4. What is the minimum required annual wage for each qualifying job in the year covered by this report? \$ _____
5. What is the annual wage the applicant committed to pay for each of the qualifying jobs in the year covered by this report? \$ _____
6. Do the qualifying jobs meet all minimum requirements set out in Tax Code §313.021(3)? Yes No

NON-QUALIFYING JOBS

7. What is the number of non-qualifying jobs the applicant had on Dec. 31 of the year covered by this report? _____
8. What was the average wage you were paying for non-qualifying jobs on Dec. 31 of the year covered by this report? . . \$ _____
9. What is the county average weekly wage for non-qualifying jobs, as defined in TAC §9.1051? \$ _____

MISCELLANEOUS

10. Did the applicant rely on a determination by the Texas Workforce Commission under the provisions §313.024(3)(F) in meeting the minimum qualifying job requirements? Yes No
 - 10a. If yes, attach supporting documentation to evidence that the requirements of §313.021(3)(F) were met.
11. Are you part of a Single Unified Project (SUP) and relying on the provisions in Tax Code §313.024(d-2) to meet the qualifying job requirements? Yes No
 - 11a. If yes, attach supporting documentation from the Texas Economic Development and Tourism Office including a list of the other school district(s) and the qualifying jobs located in each.

SECTION 6: Qualified Investment During Qualified Time Period

ENTITIES ARE NOT REQUIRED TO COMPLETE THIS SECTION IF THE YEAR COVERED BY THE REPORT IS AFTER THE QUALIFYING TIME PERIOD OF THEIR AGREEMENT.

1. What is the qualified investment expended by this entity from the beginning of the qualifying time period through the end of the year covered by this report? \$ 797,672,564.00
2. Was any of the land classified as qualified investment? Yes No
3. Was any of the qualified Investment leased under a capitalized lease? Yes No
4. Was any of the qualified Investment leased under an operating lease? Yes No
5. Was any property not owned by the applicant part of the qualified investment? Yes No

SECTION 7: Partial Interest

THE FOLLOWING QUESTIONS MUST BE ANSWERED BY ENTITIES HAVING A PARTIAL INTEREST IN AN AGREEMENT. For limitation agreements where there are multiple company entities that receive a part of the limitation provided by the agreement: 1) each business entity not having a full interest in the agreement should complete a separate form for their proportionate share of required employment and investment information; and, 2) separately, the school district is required to complete an Annual Eligibility Report that provides for each question in this form a sum of the individual answers from reports submitted by each entity so that there is a cumulative Annual Eligibility Report reflecting the entire agreement.

- 1. What was your limitation amount (or portion of original limitation amount) during the year covered by this report? . . . _____
- 2. Please describe your interest in the agreement and identify all the documents creating that interest.

SECTION 8: Approval

"I am the authorized representative for the Company submitting this Annual Eligibility Report. I understand that this Report is a government record as defined in Chapter 37 of the Texas Penal Code. The information I am providing on this Report is true and correct to the best of my knowledge and belief."

print here ➔	Stephen C. Curley <small>Print Name (Authorized Company Representative)</small>	VP & Treasurer <small>Title</small>
sign here ➔	 <small>Signature (Authorized Company Representative)</small>	5/13/18 <small>Date</small>
print here ➔	MATTHEW S. MEISTER <small>Print Name of Preparer (Person Who Completed the Form)</small>	314-480-1477 <small>Phone</small>

ATTACHMENT A



February 12, 2013

The Dow Chemical Company
2301 N Brazosport Blvd
Freeport, Texas 77541-3257

Dr. Karin Holacka
Superintendent
Brazosport Independent School District
P. O. Drawer Z
Freeport, TX 77542

Tax Limitation Assignment Request

Dear Dr. Holacka

Pursuant to Section 8.4 of the Participation Agreement for Limitation on Appraised Value between the Brazosport Independent School District and The Dow Chemical Company dated January 4, 2011, we respectfully request assignment of this agreement from The Dow Chemical Company to a newly formed joint venture company, Dow-Mitsui Chlor-Alkali, LLC. This new company's Texas taxpayer ID# is: 1-80-0638104-2 and the contact information for communications related to this agreement remains unchanged.

We are also pleased to inform you that this project is progressing as planned and aside from this assignment, there are no material changes to report in any of our data or projections as submitted in our original application. We hope this request is viewed as a positive development and appreciate our partnership as we continue to invest in the Brazosport area. Please contact me with any questions you may have in this regard and thank you for your approval of this request.

Sincerely,

A handwritten signature in black ink, appearing to read "John Nichols".

John Nichols
Tax Director
(979) 238-3560

cc. Dan Schaefer – Chief Financial Officer, BISSD

ATTACHMENT B



The Dow Chemical Company
Texas Innovation Center
332 SH 332 E
Lake Jackson, TX 77566
U.S.A.

December 18, 2015

Mr. Danny Massey
Superintendent
Brazosport Independent School District
P.O. Drawer Z
Freeport, TX 77542

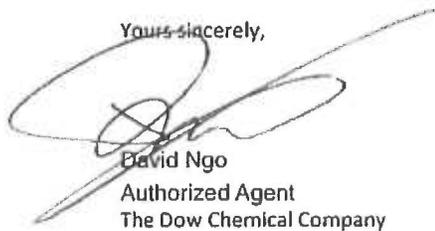
Tax Limitation - Notification of Change in Ownership

Dear Mr. Massey:

Pursuant to Sections 8.1 and 8.4 of the Participation Agreement for Limitation on Appraised Value between the Brazosport Independent School District and The Dow Chemical Company dated January 4, 2011 and subsequently assigned to Dow-Mitsui Chlor-Alkali, LLC on February 12, 2013 ("Agreement"), we respectfully inform you that Olin Corporation acquired all ownership interests in Dow-Mitsui Chlor-Alkali, LLC on October 5, 2015 from The Dow Chemical Company. Olin Corporation will provide a written notification of the new entity name for Dow-Mitsui Chlor-Alkali, LLC. Please note that the entity, formerly known as Dow-Mitsui Chlor-Alkali, LLC, will retain the same Texas Taxpayer Identification Number: 1-80-0638104-2. Olin Corporation will also provide Brazosport Independent School District, the Brazoria County Appraisal District and the Brazoria County Tax Office with written notification of the new contact information for communications related to this agreement.

We hope this notification is viewed positively and appreciate our partnership as we continue to invest in the Brazosport Area. Please contact me with any questions you may have in this regard.

Yours sincerely,



David Ngo
Authorized Agent
The Dow Chemical Company

Copy to: Mr. Daniel Schaefer, Chief Financial Officer, Brazosport Independent School District
Ms. Cheryl Evans, Chief Appraiser, Brazoria County Appraisal District
Ms. Ro'Vin Garrett, Tax Assessor-Collector, Brazoria County Tax Office
Mr. Lowell McLaughlin, State and Local Tax Director, The Dow Chemical Company
Mr. Daniel Womack, Regional Government Affairs, The Dow Chemical Company
Mr. Matt Meister, Director, Domestic Tax Planning & Compliance, Olin Corporation
Ms. Poonam Mahale, Ernst & Young LLP
Mr. Andrew Sloss, Ernst & Young LLP



ATTACHMENT C



Franchise Tax Account Status

As of: 04/06/2016 01:30:05 PM

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

OLIN CHLORINE 7, LLC	
Texas Taxpayer Number	18006381042
Mailing Address	2030 DOW CTR MIDLAND, MI 48674-2030
Right to Transact Business in Texas	ACTIVE
State of Formation	DE
Effective SOS Registration Date	03/08/2011
Texas SOS File Number	0801394643
Registered Agent Name	C T CORPORATION SYSTEM
Registered Office Street Address	1999 BRYAN ST., STE. 900 DALLAS, TX 75201

ATTACHMENT D

2014 Manufacturing Average Wages by Council of Government Region Wages for All Occupations

COG	Wages	
	Hourly	Annual
Texas	\$24.18	\$50,305
<u>1. Panhandle Regional Planning Commission</u>	\$21.07	\$43,821
<u>2. South Plains Association of Governments</u>	\$16.75	\$34,834
<u>3. NORTEX Regional Planning Commission</u>	\$20.23	\$42,077
<u>4. North Central Texas Council of Governments</u>	\$25.32	\$52,672
<u>5. Ark-Tex Council of Governments</u>	\$17.80	\$37,017
<u>6. East Texas Council of Governments</u>	\$19.87	\$41,332
<u>7. West Central Texas Council of Governments</u>	\$19.41	\$40,365
<u>8. Rio Grande Council of Governments</u>	\$17.82	\$37,063
<u>9. Permian Basin Regional Planning Commission</u>	\$23.65	\$49,196
<u>10. Concho Valley Council of Governments</u>	\$18.70	\$38,886
<u>11. Heart of Texas Council of Governments</u>	\$20.98	\$43,636
<u>12. Capital Area Council of Governments</u>	\$28.34	\$58,937
<u>13. Brazos Valley Council of Governments</u>	\$17.57	\$36,547
<u>14. Deep East Texas Council of Governments</u>	\$17.76	\$36,939
<u>15. South East Texas Regional Planning Commission</u>	\$29.21	\$60,754
<u>16. Houston-Galveston Area Council</u>	\$26.21	\$54,524
<u>17. Golden Crescent Regional Planning Commission</u>	\$23.31	\$48,487
<u>18. Alamo Area Council of Governments</u>	\$19.46	\$40,477
<u>19. South Texas Development Council</u>	\$13.91	\$28,923
<u>20. Coastal Bend Council of Governments</u>	\$25.12	\$52,240
<u>21. Lower Rio Grande Valley Development Council</u>	\$16.25	\$33,808
<u>22. Texoma Council of Governments</u>	\$20.51	\$42,668
<u>23. Central Texas Council of Governments</u>	\$18.02	\$37,486
<u>24. Middle Rio Grande Development Council</u>	\$20.02	\$41,646

Source: Texas Occupational Employment and Wages

Data published: July 2015

Data published annually, next update will be July 31, 2016

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

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

Data intended for TAC 313 purposes only.

110% of Wage Standard Calculation $\$54,524 * 110\% = \$59,976.40$

**2013 Manufacturing Median Wages by Council of Government Region
Wages for All Occupations**

COG	Median Wages	
	Hourly	Annual
Texas	\$ 17.90	\$37,233
1. Panhandle Regional Planning Commission	\$ 14.90	\$30,986
2. South Plains Association of Governments	\$ 13.59	\$28,270
3. NORTEX Regional Planning Commission	\$ 15.79	\$32,847
4. North Central Texas Council of Governments	\$ 18.78	\$39,063
5. Ark-Tex Council of Governments	\$ 14.98	\$31,153
6. East Texas Council of Governments	\$ 16.31	\$33,916
7. West Central Texas Council of Governments	\$ 15.96	\$33,192
8. Rio Grande Council of Governments	\$ 12.25	\$25,484
9. Permian Basin Regional Planning Commission	\$ 18.61	\$38,699
10. Concho Valley Council of Governments	\$ 14.53	\$30,215
11. Heart of Texas Council of Governments	\$ 15.42	\$32,076
12. Capital Area Council of Governments	\$ 21.05	\$43,776
13. Brazos Valley Council of Governments	\$ 14.16	\$29,448
14. Deep East Texas Council of Governments	\$ 13.38	\$27,839
15. South East Texas Regional Planning Commission	\$ 26.94	\$56,034
16. Houston-Galveston Area Council	\$ 19.63	\$40,833
17. Golden Crescent Regional Planning Commission	\$ 16.78	\$34,909
18. Alamo Area Council of Governments	\$ 14.89	\$30,981
19. South Texas Development Council	\$ 10.71	\$22,271
20. Coastal Bend Council of Governments	\$ 19.50	\$40,567
21. Lower Rio Grande Valley Development Council	\$ 11.85	\$24,641
22. Texoma Council of Governments	\$ 16.01	\$33,291
23. Central Texas Council of Governments	\$ 14.43	\$30,009
24. Middle Rio Grande Development Council	\$ 11.88	\$24,713

Source: Texas Occupational Employment and Wages

Data published: July 2014

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**2013 All Industry Average Wages by Council of Government Region
Wages for All Occupations**

COG	Average Wages	
	Hourly	Annual
Texas	\$ 21.35	\$ 44,405
1. Panhandle Regional Planning Commission	\$ 18.59	\$ 38,661
2. South Plains Association of Governments	\$ 17.22	\$ 35,807
3. NORTEX Regional Planning Commission	\$ 17.03	\$ 35,426
4. North Central Texas Council of Governments	\$ 22.42	\$ 46,624
5. Ark-Tex Council of Governments	\$ 17.24	\$ 35,863
6. East Texas Council of Governments	\$ 18.18	\$ 37,822
7. West Central Texas Council of Governments	\$ 17.66	\$ 36,724
8. Rio Grande Council of Governments	\$ 17.37	\$ 36,136
9. Permian Basin Regional Planning Commission	\$ 21.47	\$ 44,655
10. Concho Valley Council of Governments	\$ 17.88	\$ 37,191
11. Heart of Texas Council of Governments	\$ 18.20	\$ 37,852
12. Capital Area Council of Governments	\$ 22.78	\$ 47,375
13. Brazos Valley Council of Governments	\$ 19.17	\$ 39,880
14. Deep East Texas Council of Governments	\$ 17.26	\$ 35,903
15. South East Texas Regional Planning Commission	\$ 20.34	\$ 42,306
16. Houston-Galveston Area Council	\$ 23.84	\$ 49,594
17. Golden Crescent Regional Planning Commission	\$ 18.20	\$ 37,864
18. Alamo Area Council of Governments	\$ 19.79	\$ 41,155
19. South Texas Development Council	\$ 16.52	\$ 34,371
20. Coastal Bend Council of Governments	\$ 18.65	\$ 38,801
21. Lower Rio Grande Valley Development Council	\$ 15.74	\$ 32,744
22. Texoma Council of Governments	\$ 18.16	\$ 37,781
23. Central Texas Council of Governments	\$ 18.20	\$ 37,859
24. Middle Rio Grande Development Council	\$ 16.86	\$ 35,064

Source: Texas Occupational Employment and Wages

Data published: July 2014

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**2013 All Industry Median Wages by Council of Government Region
Wages for All Occupations**

COG	Median Wages	
	Hourly	Annual
Texas	\$ 15.81	\$ 44,405
1. Panhandle Regional Planning Commission	\$14.35	\$29,849
2. South Plains Association of Governments	\$13.08	\$27,203
3. NORTEX Regional Planning Commission	\$13.45	\$27,978
4. North Central Texas Council of Governments	\$16.84	\$35,031
5. Ark-Tex Council of Governments	\$13.83	\$28,761
6. East Texas Council of Governments	\$14.20	\$29,534
7. West Central Texas Council of Governments	\$14.13	\$29,394
8. Rio Grande Council of Governments	\$12.44	\$25,870
9. Permian Basin Regional Planning Commission	\$16.69	\$34,719
10. Concho Valley Council of Governments	\$13.66	\$28,417
11. Heart of Texas Council of Governments	\$14.07	\$29,274
12. Capital Area Council of Governments	\$17.28	\$35,941
13. Brazos Valley Council of Governments	\$14.42	\$30,001
14. Deep East Texas Council of Governments	\$13.48	\$28,046
15. South East Texas Regional Planning Commission	\$16.20	\$33,688
16. Houston-Galveston Area Council	\$17.26	\$35,892
17. Golden Crescent Regional Planning Commission	\$14.09	\$29,304
18. Alamo Area Council of Governments	\$14.63	\$30,441
19. South Texas Development Council	\$11.66	\$24,256
20. Coastal Bend Council of Governments	\$14.22	\$29,567
21. Lower Rio Grande Valley Development Council	\$10.96	\$22,798
22. Texoma Council of Governments	\$14.28	\$29,711
23. Central Texas Council of Governments	\$14.30	\$29,751
24. Middle Rio Grande Development Council	\$11.86	\$24,666

Source: Texas Occupational Employment and Wages

Data published: July 2014

Data published annually, next update will be July 31, 2015

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

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Data intended for TAC 313 purposes only.