

Attachment A

Application

# O'HANLON, McCOLLOM & DEMERATH

ATTORNEYS AND COUNSELORS AT LAW

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**KEVIN O'HANLON**  
CERTIFIED, CIVIL APPELLATE  
CERTIFIED, CIVIL TRIAL

**LESLIE McCOLLOM**  
CERTIFIED, CIVIL APPELLATE  
CERTIFIED, LABOR AND EMPLOYMENT  
TEXAS BOARD OF LEGAL SPECIALIZATION

**JUSTIN DEMERATH**

August 2, 2013

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

RE: Updated Application to the Brazosport Independent School District from The  
Alpha Olefin Chemical Company LLC

To the Local Government Assistance & Economic Analysis Division:

On July 16, 2013, a copy of the Application to the Brazosport Independent School District from The Alpha Olefin Chemical Company LLC was submitted for review to your office. During the pendency of the review, new wage information became available. The Applicant has updated its application to incorporate said changes. The wage applicant committed to is above the statutory minimum.

We have also updated the application to include those items that the Comptroller determined could not be kept confidential during the review process.

A paper copy of the application will be hand delivered to your office tomorrow. In accordance with 34 Tex. Admin Code §9.1054, a copy of the application will be re-submitted to the Brazoria County Appraisal District.

Please feel free to contact me with questions.

Sincerely,



Kevin O'Hanlon  
School District Consultant

Letter to Local Government Assistance & Economic Analysis Division  
August 2, 2013  
Page 2 of 2

Cc: Chief Appraiser  
Brazoria County Appraisal District

The Alpha Olefin Chemical Company LLC

Dr. Karin Holacka, Brazosport ISD



# Application for Appraised Value Limitation on Qualified Property

(Tax Code, Chapter 313, Subchapter B or C)

**Form 50-296**  
(Revised May 2010)

**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 completed application to the Comptroller in a three-ring binder with tabs separating each section of the documents, in addition to an electronic copy on CD. See 34 TAC Chapter 9, Subchapter F.

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

When the Comptroller receives the notice and required information from the school district, the Comptroller will publish all submitted application materials on its Web site. 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 as explained in the Confidentiality Notice below.

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. 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, make a recommendation 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 before the 151st 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 complete the recommendation, economic impact evaluation or consider the application at any time during the application review period.

Please visit the Comptroller's Web site to find out more about the program at <http://www.window.state.tx.us/taxinfo/proptax/hb1200/index.html>. There are links on this Web page to the Chapter 313 statute, rules and forms. Information about minimum limitation values for particular districts and wage standards may also be found at that site.

## SCHOOL DISTRICT INFORMATION - CERTIFICATION OF APPLICATION

<b>Authorized School District Representative</b>		Date application received by district <b>July 2, 2013</b>
First Name <b>Karin</b>	Last Name <b>Holacka</b>	
Title <b>Superintendent</b>		
School District Name <b>Brazosport ISD</b>		
Street Address <b>301 Brazosport Dr</b>		
Mailing Address <b>PO Drawer Z</b>		
City <b>Freeport</b>	State <b>TX</b>	ZIP <b>77542</b>
Phone Number <b>979-730-7000</b>	Fax Number <b>979-266-2486</b>	
Mobile Number (optional)	E-mail Address <b>kholacka@brazosportisd.net</b>	

I authorize the consultant to provide and obtain information related to this application.....  Yes  No

Will consultant be primary contact? .....  Yes  No



SCHOOL DISTRICT INFORMATION - CERTIFICATION OF APPLICATION (CONTINUED)

Authorized School District Consultant (If Applicable)

Form fields for Daniel T. Casey, Partner at Moak, Casey & Associates LLP, Austin, TX. Includes phone, fax, and email information.

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.

Signature of Daniel T. Casey and date 1/3/13.

Has the district determined this application complete? [X] Yes [ ] No

If yes, date determined complete. 7-16-13 Redetermined complete 8.2.13

Have you completed the school finance documents required by TAC 9.1054(c)(3)? [ ] Yes [X] No

SCHOOL DISTRICT CHECKLIST AND REQUESTED ATTACHMENTS

Table with 4 columns: Checklist, Page X of 16, Check Completed. Lists 6 items with completion status.

APPLICANT INFORMATION - CERTIFICATION OF APPLICATION

Authorized Business Representative (Applicant)

First Name <b>Yoshiaki</b>		Last Name <b>Izawa</b>	
Title <b>Chief Financial Officer</b>			
Organization <b>The Alpha Olefin Chemical Company LLC</b>			
Street Address <b>3000 Town Center, Suite 2820</b>			
Mailing Address <b>3000 Town Center, Suite 2820</b>			
City <b>Southfield</b>		State <b>MI</b>	ZIP <b>48075</b>
Phone Number <b>248-355-9590</b>		Fax Number <b>248-355-9330</b>	
Mobile Number (optional)		Business e-mail Address <b>yoshiaki.izawa@idemitsu.com</b>	

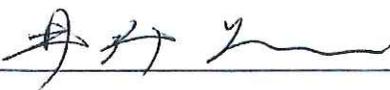
Will a company official other than the authorized business representative be responsible for responding to future information requests?  Yes  No

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

First Name		Last Name	
Title			
Organization			
Street Address			
Mailing Address			
City		State	ZIP
Phone Number		Fax Number	
Mobile Number (optional)		E-mail Address	

I authorize the consultant to provide and obtain information related to this application.  Yes  No

Will consultant be primary contact?  Yes  No





APPLICANT INFORMATION - CERTIFICATION OF APPLICATION (CONTINUED)

Authorized Company Consultant (If Applicable)

First Name

Wes

Last Name

Jackson

Title

Partner

Firm Name

Cummings Westlake LLC

Street Address

12837 Louetta Rd, Suite 201

Mailing Address

12837 Louetta Rd, Suite 201

City

Cypress

State

TX

ZIP

77429

Phone Number

713-266-4456 x1

Fax Number

713-266-2333

Business email Address

wjackson@cwlp.net

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 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.

Signature (Authorized Business Representative (Applicant))

Date

GIVEN under my hand and seal of office this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_

Please see attached notary page from USA Embassy in Tokyo, Japan

\_\_\_\_\_  
Notary Public, State of \_\_\_\_\_

(Notary Seal)

My commission expires \_\_\_\_\_

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 § 37.10.



U.S. Department of State  
*Individual Acknowledgment Certificate*

JAPAN )  
CITY OF TOKYO ) SS:  
EMBASSY OF THE UNITED STATES OF AMERICA )

I certify that on this day the individual named below appeared before me and acknowledged to me that the attached instrument was executed freely and voluntarily.

YOSHIAKI IZAWA

ONLY

(Printed Name(s) of Individual(s))

(Signature of Consular Officer)

Helena Passos  
Consular Associate

(Title of Consular Officer)

JUL -2 2013

Date (mm-dd-yyyy)



FEES AND PAYMENTS

Enclosed is proof of application fee paid to the school district.

For the purpose of this question, "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.

Please answer only either A OR B:

A. 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)?

B. 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)?

BUSINESS APPLICANT INFORMATION

Legal Name under which application is made

The Alpha Olefin Chemical Company LLC

Texas Taxpayer I.D. Number of entity subject to Tax Code, Chapter 171 (11 digits)

32050505430

NAICS code

325110

Is the applicant a party to any other Chapter 313 agreements?

If yes, please list name of school district and year of agreement.

APPLICANT BUSINESS STRUCTURE

Registered to do business in Texas with the Texas Secretary of State?

Identify business organization of applicant (corporation, limited liability corporation, etc.)

Limited Liability Company

1. Is the applicant a combined group, or comprised of members of a combined group, as defined by Texas Tax Code Chapter 171.0001(7)?

2. Is the applicant current on all tax payments due to the State of Texas?

3. Are all applicant members of the combined group current on all tax payments due to the State of Texas?

If the answer to either question is no, please explain and/or disclose any history of default, delinquencies and/or any material litigation, including litigation involving the State of Texas. (Use attachment if necessary.)

**ELIGIBILITY UNDER TAX CODE CHAPTER 313.024**

- Are you an entity to which Tax Code, Chapter 171 applies?  Yes  No
- The property will be used as an integral part, or as a necessary auxiliary part, in 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
- Are you requesting that any of the land be classified as qualified investment?  Yes  No
- Will any of the proposed qualified investment be leased under a capitalized lease?  Yes  No
- Will any of the proposed qualified investment be leased under an operating lease?  Yes  No
- Are you including property that is owned by a person other than the applicant?  Yes  No
- 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

**PROJECT DESCRIPTION**

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. (Use attachments as necessary)

**See Attachment # 4**

Describe the ability of your company to locate or relocate in another state or another region of the state.

**See Attachment # 4A**

**PROJECT CHARACTERISTICS (CHECK ALL THAT APPLY)**

- New Jobs
- Construct New Facility
- New Business / Start-up
- Expand Existing Facility
- Relocation from Out-of-State
- Expansion
- Purchase Machinery & Equipment
- Consolidation
- Relocation within Texas

**PROJECTED TIMELINE**

Begin Construction Q1 2014      Begin Hiring New Employees Q1 2014 - Q1 2016

Construction Complete Q1 2016      Fully Operational Q4 2016

Purchase Machinery & Equipment Q1 2014 - Q1 2016

Do you propose to construct a new building or to erect or affix a new improvement after your application review start date (date your application is finally determined to be complete)?  Yes  No

**Note:** Improvements made before that time may not be considered qualified property.

When do you anticipate the new buildings or improvements will be placed in service? Q3 2016



**ECONOMIC INCENTIVES**

Identify state programs the project will apply for:

State Source	Amount
Texas Enterprise Fund (AOCC has not made their final determination to file at this time)	Not known at this time
_____	_____
_____	_____
Total	_____

Will other incentives be offered by local units of government?  Yes  No

Please use the following box for additional details regarding incentives. (Use attachments if necessary.)

This company is in the process of filing for a Chapter 312 tax abatement with Brazoria County, Velasco Drainage District, Brazosport College District, and Port Freeport.

**THE PROPERTY**

Identify county or counties in which the proposed project will be located Brazoria

Central Appraisal District (CAD) that will be responsible for appraising the property Brazoria

Will this CAD be acting on behalf of another CAD to appraise this property?  Yes  No

List all taxing entities that have jurisdiction for the property and the portion of project within each entity

County: Brazoria (100%) City: n/a  
(Name and percent of project) (Name and percent of project)

Hospital District: n/a Water District: Velasco Drainage District (100%)  
(Name and percent of project) (Name and percent of project)

Other (describe): Port Freeport (100%) Other (describe): Brazosport College District (100%)  
(Name and percent of project) (Name and percent of project)

Is the project located entirely within this ISD?  Yes  No

If not, please provide additional information on the project scope and size to assist in the economic analysis.



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 rural, and the taxable value of the property within the school district. For assistance in determining estimates of these minimums, access the Comptroller's Web site at www.window.state.tx.us/taxinfo/proptax/hb1200/values.html.

At the time of application, what is the estimated minimum qualified investment required for this school district? \$30,000,000

What is the amount of appraised value limitation for which you are applying? \$30,000,000

What is your total estimated qualified investment? \$427,555,556

NOTE: See 313.021(1) for full definition. Generally, Qualified Investment is the sum of the investment in tangible personal property and buildings and new improvements made between beginning of the qualifying time period (date of application final approval by the school district) and the end of the second complete tax year.

What is the anticipated date of application approval? December 3, 2013

What is the anticipated date of the beginning of the qualifying time period? December 3, 2013

What is the total estimated investment for this project for the period from the time of application submission to the end of the limitation period? \$481,000,000

Describe the qualified investment. [See 313.021(1).]

Attach the following items to this application:

- (1) a specific and detailed description of the qualified investment you propose to make on the property for which you are requesting an appraised value limitation as defined by Tax Code §313.021,
(2) a description of any new buildings, proposed improvements or personal property which you intend to include as part of your minimum qualified investment and
(3) a map of the qualified investment showing location of new buildings or new improvements with vicinity map.

Do you intend to make at least the minimum qualified investment required by Tax Code §313.023 (or 313.053 for rural school districts) for the relevant school district category during the qualifying time period? [X] Yes [ ] No

Except for new equipment described in Tax Code §151.318(q) or (q-1), is the proposed tangible personal property to be placed in service for the first time:

(1) in or on the new building or other new improvement for which you are applying? [X] Yes [ ] No

(2) if not in or on the new building or other new improvement for which you are applying for an appraised value limitation, is the personal property necessary and ancillary to the business conducted in the new building or other new improvement? [X] Yes [ ] No

(3) on the same parcel of land as the building for which you are applying for an appraised value limitation? [X] Yes [ ] No

("First placed in service" means the first use of the property by the taxpayer.)

Will the investment in real or personal property you propose be counted toward the minimum qualified investment required by Tax Code §313.023, (or 313.053 for rural school districts) be first placed in service in this state during the applicable qualifying time period? [X] Yes [ ] No

Does the investment in tangible personal property meet the requirements of Tax Code §313.021(1)? [X] Yes [ ] No

If the proposed investment includes a building or a permanent, non-removable component of a building, does it house tangible personal property? [X] Yes [ ] No

QUALIFIED PROPERTY

Describe the qualified property. [See 313.021(2)] (If qualified investment describes qualified property exactly you may skip items (1), (2) and (3) below.)

Attach the following items to this application:

- (1) 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,
(2) a description of any new buildings, proposed improvements or personal property which you intend to include as part of your qualified property and
(3) a map of the qualified property showing location of new buildings or new improvements - with vicinity map.

Land

Is the land on which you propose new construction or 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 [X] No

If you answered "no" to the question above, what is the anticipated date on which you will submit proof of a reinvestment zone with boundaries encompassing the land on which you propose new construction or improvements? December 3, 2013

Will the applicant own the land by the date of agreement execution? [ ] Yes [X] No

Will the project be on leased land? [X] Yes [ ] No



**QUALIFIED PROPERTY (CONTINUED)**

If the land upon which the new building or new improvement is to be built is part of the qualified property described by §313.021(2)(A), please attach complete documentation, including:

1. Legal description of the land
2. Each existing appraisal parcel number of the land on which the improvements will be constructed, regardless of whether or not all of the land described in the current parcel will become qualified property
3. Owner
4. The current taxable value of the land. Attach estimate if land is part of larger parcel.
5. A detailed map (with a vicinity map) showing the location of the land

Attach a map of the reinvestment zone boundaries, certified to be accurate by either the governmental entity creating the zone, the local appraisal district, or a licensed surveyor. (With vicinity map)

Attach the order, resolution or ordinance establishing the zone, and the guidelines and criteria for creating the zone, if applicable.

**Miscellaneous**

Is the proposed project a building or new improvement to an existing facility?  Yes  No

Attach a description of any existing improvements and include existing appraisal district account numbers.

List current market value of existing property at site as of most recent tax year. Account #0383-0010-000 Land only-\$3,333,120 2012  
(Market Value) (Tax Year)

Is any of the existing property subject to a value limitation agreement under Tax Code 313?  Yes  No

Will all of the property for which you are requesting an appraised value limitation be free of a tax abatement agreement entered into by a school district for the duration of the limitation?  Yes  No

**WAGE AND EMPLOYMENT INFORMATION**

What is the estimated number of permanent jobs (more than 1,600 hours a year), with the applicant or a contractor of the applicant, on the proposed qualified property during the last complete quarter before the application review start date (date your application is finally determined to be complete)? 0

The last complete calendar quarter before application review start date is the:

First Quarter  Second Quarter  Third Quarter  Fourth Quarter of 2013  
(year)

What were the number of permanent jobs (more than 1,600 hours a year) this applicant had in Texas during the most recent quarter reported to the TWC?  
0

**Note:** For job definitions see TAC §9.1051(14) and Tax Code 313.021(3). If the applicant intends to apply a definition for "new job" other than TAC §9.1051(14)(C), then please provide the definition of "new job" as used in this application. Not applicable

Total number of new jobs that will have been created when fully operational 40

Do you plan to create at least 25 new jobs (at least 10 new jobs for rural school districts) on the land and in connection with the new building or other improvement?  Yes  No

Do you intend to request that the governing body waive the minimum new job creation requirement, as provided under Tax Code §313.025(f-1)?  Yes  No

If you answered "yes" to the question above, attach evidence documenting that the new job creation requirement above exceeds the number of employees necessary for the operation, according to industry standards. **Note: Even if a minimum new job waiver is provided, 80% of all new jobs must be qualifying jobs pursuant to Texas Tax Code, §313.024(d).**

What is the maximum number of qualifying jobs meeting all criteria of §313.021(3) you are committing to create? 32

If this project creates more than 1,000 new jobs, the minimum required wage for this project is 110% of the average county weekly wage for all jobs as described by 313.021(3)(E)(ii).

If this project creates less than 1,000 new jobs, does this district have territory in a county that meets the demographic characteristics of 313.051(2)? (see table of information showing this district characteristic at <http://www.window.state.tx.us/taxinfo/proptax/hb1200/values.html>)

If yes, the applicant must meet wage standard described in 313.051(b) (110% of the regional average weekly wage for manufacturing)

If no, the applicant shall designate one of the wage standards set out in §313.021(5)(A) or 313.021(5)(B).

**WAGE AND EMPLOYMENT INFORMATION (CONTINUED)**

For the following three wage calculations please include on an attachment the four most recent quarters of data for each wage calculation. Show the average and the 110% calculation. Include documentation from TWC Web site. 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(7).

110% of the county average weekly wage for all jobs (all industries) in the county is \$1,059  
 110% of the county average weekly wage for manufacturing jobs in the county is \$1,973  
 110% of the county average weekly wage for manufacturing jobs in the region is \$1,170.17

Please identify which Tax Code section you are using to estimate the wage standard required for this project:

§313.021(5)(A) or  §313.021(5)(B) or  §313.021(3)(E)(II), or  §313.051(b)?

What is the estimated minimum required annual wage for each qualifying job based on the qualified property? \$60,849

What is the estimated minimum required annual wage you are committing to pay for each of the qualifying jobs you create on the qualified property? \$60,849

- Will 80% of all new jobs created by the owner be qualifying jobs as defined by 313.021(3)?  Yes  No
- Will each qualifying job require at least 1,600 of work a year?  Yes  No
- Will any of the qualifying jobs be jobs transferred from one area of the state to another?  Yes  No
- Will any of the qualifying jobs be retained jobs?  Yes  No
- Will any of the qualifying jobs be created to replace a previous employee?  Yes  No
- Will any required qualifying jobs be filled by employees of contractors?  Yes  No

If yes, what percent? 75%

Does the applicant or contractor of the applicant offer to pay at least 80% of the employee's health insurance premium for each qualifying job?  Yes  No

Describe each type of benefits to be offered to qualifying jobholders. (Use attachments as necessary.)

See Attachment 15

**ECONOMIC IMPACT**

- Is an Economic Impact Analysis attached (If supplied by other than the Comptroller's office)?  Yes  No
- Is Schedule A completed and signed for all years and attached?  Yes  No
- Is Schedule B completed and signed for all years and attached?  Yes  No
- Is Schedule C (Application) completed and signed for all years and attached?  Yes  No
- Is Schedule D completed and signed for all years and attached?  Yes  No

Note: Excel spreadsheet versions of schedules are available for download and printing at URL listed below.

If there are any other payments made in the state or economic information that you believe should be included in the economic analysis, please attach a separate schedule showing the amount for each year affected, including an explanation.

**CONFIDENTIALITY NOTICE**

**Property Tax Limitation Agreement Applications  
Texas Government Code Chapter 313  
Confidential Information Submitted to the Comptroller**

Generally, an application for property tax value limitation, the information provided therein, and documents submitted in support thereof, are considered public information subject to release under the Texas Public Information Act.

There is an exception, outlined below, by which information will be withheld from disclosure.

The Comptroller's office will withhold information from public release if:

- 1) it describes the specific processes or business activities to be conducted or the specific tangible personal property to be located on real property covered by the application;
- 2) the information has been segregated in the application from other information in the application; and
- 3) the party requesting confidentiality provides the Comptroller's office a list of the documents for which confidentiality is sought and for each document lists the specific reasons, including any relevant legal authority, stating why the material is believed to be confidential.

All applications and parts of applications which are not segregated and marked as confidential as outlined above will be considered public information and will be posted on the internet.

Such information properly identified as confidential will be withheld from public release unless and until the governing body of the school district acts on the application, or we are directed to do so by a ruling from the Attorney General.

Other information in the custody of a school district or the comptroller submitted in connection with the application, including information related to the economic impact of a project or the essential elements of eligibility under Texas Tax Code, Chapter 313, such as

the nature and amount of the projected investment, employment, wages, and benefits, will not be considered confidential business information and will be posted on the internet.

All documents submitted to the Comptroller, as well as all information in the application once the school district acts thereon, are subject to public release unless specific parts of the application or documents submitted with the application are identified as confidential. Any person seeking to limit disclosure of such submitted records is advised to consult with their legal counsel regarding disclosure issues and also to take the appropriate precautions to safeguard copyrighted material, trade secrets, or any other proprietary information. The Comptroller assumes no obligation or responsibility relating to the disclosure or nondisclosure of information submitted by respondents. A person seeking to limit disclosure of information must submit in writing specific detailed reasons, including any relevant legal authority, stating why that person believes the material to be confidential.

The following outlines how the Comptroller's office will handle requests for information submitted under the Texas Public Information Act for application portions and submitted records appropriately identified as confidential.

- This office shall forward the request for records and a copy of the documents at issue to the Texas Attorney General's office for an opinion on whether such information may be withheld from disclosure under the Texas Public Information Act.
- The Comptroller will notify the person who submitted the application/documents when the information is forwarded to the Attorney General's office.
- Please be aware that this Office is obligated to comply with an Attorney General's decision, including release of information ruled public even if it was marked confidential.



## COMPANY CHECKLIST AND REQUESTED ATTACHMENTS

	Checklist	Page X of 16	Check Completed
1	Certification pages signed and dated by Authorized Business Representative (applicant)	4 of 16	✓
2	Proof of Payment of Application Fee (Attachment)	5 of 16	✓
3	For applicant members, documentation of Combined Group membership under Texas Tax Code 171.0001(7) (if Applicable) (Attachment)	5 of 16	✓
4	Detailed description of the project	6 of 16	✓
5	If project is located in more than one district, name other districts and list percentage in each district (Attachment)	7 of 16	✓
6	Description of Qualified Investment (Attachment)	8 of 16	✓
7	Map of qualified investment showing location of new buildings or new improvements with vicinity map.	8 of 16	✓
8	Description of Qualified Property (Attachment)	8 of 16	✓
9	Map of qualified property showing location of new buildings or new improvements with vicinity map	8 of 16	✓
10	Description of Land (Attachment)	9 of 16	✓
11	A detailed map showing location of the land with vicinity map.	9 of 16	✓
12	A description of all existing (if any) improvements (Attachment)	9 of 16	✓
13	Request for Waiver of Job Creation Requirement (if applicable) (Attachment)	9 of 16	✓
14	Calculation of three possible wage requirements with TWC documentation. (Attachment)	10 of 16	✓
15	Description of Benefits	10 of 16	✓
16	Economic Impact (if applicable)	10 of 16	✓
17	Schedule A completed and signed	13 of 16	✓
18	Schedule B completed and signed	14 of 16	✓
19	Schedule C (Application) completed and signed	15 of 16	✓
20	Schedule D completed and signed	16 of 16	✓
21	Map of Reinvestment Zone (Attachment) (Showing the actual or proposed boundaries and size, Certified to be accurate by either the government entity creating the zone, the local appraisal district, or a licensed surveyor, with vicinity map)*	9 of 16	✓
22	Order, Resolution, or Ordinance Establishing the Zone (Attachment)*	9 of 16	✓
23	Legal Description of Reinvestment Zone (Attachment)*	9 of 16	✓
24	Guidelines and Criteria for Reinvestment Zone(Attachment)*	9 of 16	✓

\*To be submitted with application or before date of final application approval by school board.

**The Alpha Olefin Chemical Company LLC**

Chapter 313 Application to Brazosport ISD

Cummings Westlake, LLC

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**ATTACHMENT 1**

See executed application attached.

**The Alpha Olefin Chemical Company LLC**

Chapter 313 Application to Brazosport ISD

Cummings Westlake, LLC

**ATTACHMENT 2**

Proof of Payment of Application Fee

Please find on the attached page, proof of the electronic wiring/transfer of \$75,000 for the application fee to Brazosport 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)*

**The Alpha Olefin Chemical Company LLC**

Chapter 313 Application to Brazosport ISD

Cummings Westlake, LLC

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**ATTACHMENT 3**

Not applicable

# The Alpha Olefin Chemical Company LLC

Chapter 313 Application to Brazosport ISD

Cummings Westlake, LLC

## ATTACHMENT 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.*

Mitsui & Co., Ltd. ("Mitsui," Head Office: Tokyo, President and CEO: Masami Iijima) and Idemitsu Kosan Co., Ltd. ("Idemitsu," head office: Tokyo, President: Kazuhisa Nakano) have signed a basic agreement to commence studies through the establishment of a 50-50 joint venture in the United States to produce Linear Alpha Olefins with a newly built world-scale unit. Mitsui and Idemitsu have also reached initial agreement with The Dow Chemical Company of the United States ("Dow," head office: Midland, Michigan) concerning the procurement of feedstocks for the production of alpha olefins and the supply of a part of its production. Final investment decision is expected to be made by Mitsui and Idemitsu in 2014. The project is driven by the shale gas/oil revolution in the United States where sustainable cost advantage is expected. Mitsui and Idemitsu will set forward this overseas project through creation of an alliance formed by Japanese companies to produce functional chemicals by applying the integrated strengths of both companies, including Idemitsu's technical expertise in the field of alpha olefins, Mitsui's partnerships with overseas companies capable of supplying cost-advantaged feedstocks, and both companies' marketing capabilities. The joint venture will secure access to producer cost-based ethylene from Dow's U.S. Gulf Coast production grid and by forming a partnership with Dow. The schedule calls for the commencement of alpha olefin production in 2016 with an annual output of 330,000 tons. Part of this output will be utilized by Dow, supporting the stable operation of the alpha olefins unit. Alpha olefins are used as additives in polyethylene and other synthetic resins. They are also widely used in products ranging from detergents to high-performance lubricants and paper-making chemicals. World demand is in excess of 3 million tons and is expected to remain on a steady growth trend. By ensuring the stable growth of this business, Mitsui and Idemitsu will contribute to the growth of a wide range of industries that use alpha olefins.

Construction of the Project is anticipated to begin in the first quarter of 2014 with completion by March 31, 2016.

**The Alpha Olefin Chemical Company LLC**

Chapter 313 Application to Brazosport ISD

Cummings Westlake, LLC

**ATTACHMENT 4A**

*Describe the ability of your company to locate or relocate in another state or another region of the state.*

The company has evaluated potential sites in Plaquemines Parish, Louisiana and Texas to construct an alpha olefins plant. The project is driven by the shale gas/oil revolution in the United States where sustainable cost advantage is expected. The joint venture will secure access to ethylene from Dow's U.S. Gulf Coast production grid and by forming a partnership with Dow which includes an off-take agreement for a portion of the plant's production. As such, the project could potentially be located anywhere along Dow's ethylene production grid in Texas or Louisiana.

Without the associated tax benefits/savings of a Chapter 313 value limitation, this site would be uncompetitive as a potential site for this project.

**The Alpha Olefin Chemical Company LLC**

Chapter 313 Application to Brazosport ISD

Cummings Westlake, LLC

**ATTACHMENT 5**

List of districts and percentages where the project is located

Brazoria County	<b>100%</b>
Brazosport Independent School District	<b>100%</b>
Brazosport Community College	<b>100%</b>
Velasco Drainage District	<b>100%</b>
Port of Freeport	<b>100%</b>
Brazoria County Road and Bridge	<b>100%</b>

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**The Alpha Olefin Chemical Company LLC**

Chapter 313 Application to Brazosport ISD

Cummings Westlake, LLC

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**ATTACHMENT 6**

**Confidential**

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**The Alpha Olefin Chemical Company LLC**

Chapter 313 Application to Brazosport ISD

Cummings Westlake, LLC

**ATTACHMENT 7**

Confidential

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**The Alpha Olefin Chemical Company LLC**

Chapter 313 Application to Brazosport ISD

Cummings Westlake, LLC

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**ATTACHMENT 8**

Confidential

**The Alpha Olefin Chemical Company LLC**

Chapter 313 Application to Brazosport ISD

Cummings Westlake, LLC

**ATTACHMENT 9**

See Attachment 7

The maps of the qualified property, showing location of improvements, and a separate vicinity map are in Attachment 7

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**The Alpha Olefin Chemical Company LLC**

Chapter 313 Application to Brazosport ISD

Cummings Westlake, LLC

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**ATTACHMENT 10**

**Confidential**

**The Alpha Olefin Chemical Company LLC**

Chapter 313 Application to Brazosport ISD

Cummings Westlake, LLC

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**ATTACHMENT 11**

Confidential

**The Alpha Olefin Chemical Company LLC**

Chapter 313 Application to Brazosport ISD

Cummings Westlake, LLC

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**ATTACHMENT 12**

Description of all existing (if any) improvements

The only existing improvements at this site are an abandoned rail spur and some small structures that will be demolished soon. Brazoria CAD is currently valuing these tracts as unimproved land for the above reasons.

**The Alpha Olefin Chemical Company LLC**

Chapter 313 Application to Brazosport ISD

Cummings Westlake, LLC

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**ATTACHMENT 13**

Request of waiver of job creation requirement

The company will meet and/or exceed the job creation requirement.

**The Alpha Olefin Chemical Company LLC**

Chapter 313 Application to Brazosport ISD

Cummings Westlake, LLC

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**ATTACHMENT 14**

*Calculation of three possible wage requirements with TWC documentation*

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

THE ALPHA OLEFIN CHEMICAL COMPANY LLC  
ATTACHMENT 14

**BRAZOSPORT ISD - BRAZORIA COUNTY**  
**CHAPTER 313 WAGE CALCULATION - ALL JOBS - ALL INDUSTRIES**

QUARTER	YEAR	AVG WEEKLY WAGES*	ANNUALIZED
SECOND	2012	\$ 943	\$ 49,036
THIRD	2012	\$ 906	\$ 47,112
FOURTH	2012	\$ 981	\$ 51,012
FIRST	2013	\$ 1,022	\$ 53,144
AVERAGE		\$ 963	\$ 50,076
		X 110%	110%
		\$ 1,059	\$ 55,084

**BRAZOSPORT ISD - BRAZORIA COUNTY**  
**CHAPTER 313 WAGE CALCULATION - MANUFACTURING JOBS**

QUARTER	YEAR	AVG WEEKLY WAGES*	ANNUALIZED
SECOND	2012	\$ 1,801	\$ 93,652
THIRD	2012	\$ 1,626	\$ 84,552
FOURTH	2012	\$ 1,764	\$ 91,728
FIRST	2013	\$ 1,983	\$ 103,116
AVERAGE		\$ 1,794	\$ 93,262
		X 110%	110%
		\$ 1,973	\$ 102,588

**CHAPTER 313 WAGE CALCULATION - REGIONAL WAGE RATE**

REGION	YEAR	AVG WEEKLY WAGES*	ANNUALIZED
Houston-Galveston	2012	\$ 1,063.79	\$ 55,317
		X 110%	110%
		\$ 1,170.17	\$ 60,849

\* SEE ATTACHED TWC DOCUMENTATION

## Quarterly Employment and Wages (QCEW)

[Back](#)

Page 1 of 1 (40 results/page)

 Year	 Period	 Area	 Ownership	 Division	 Level	 Ind Code	 Industry	 Avg Weekly Wages
2012	1st Qtr	Brazoria County	Private	00	0	10	Total, All Industries	\$993
2013	1st Qtr	Brazoria County	Private	00	0	10	Total, All Industries	\$1,022
2012	2nd Qtr	Brazoria County	Private	00	0	10	Total, All Industries	\$943
2012	3rd Qtr	Brazoria County	Private	00	0	10	Total, All Industries	\$906
2012	4th Qtr	Brazoria County	Private	00	0	10	Total, All Industries	\$981

## Quarterly Employment and Wages (QCEW)

[Back](#)

Page 1 of 1 (40 results/page)

 Year	 Period	 Area	 Ownership	 Division	 Level	 Ind Code	 Industry	 Avg Weekly Wages
2012	1st Qtr	Brazoria County	Private	31	2	31-33	Manufacturing	\$1,928
2013	1st Qtr	Brazoria County	Private	31	2	31-33	Manufacturing	\$1,983
2012	2nd Qtr	Brazoria County	Private	31	2	31-33	Manufacturing	\$1,801
2012	3rd Qtr	Brazoria County	Private	31	2	31-33	Manufacturing	\$1,628
2012	4th Qtr	Brazoria County	Private	31	2	31-33	Manufacturing	\$1,764

**2012 Manufacturing Wages by Council of Government Region  
Wages for All Occupations**

COG	Wages	
	Hourly	Annual
<b>Texas</b>	<b>\$23.56</b>	<b>\$48,996</b>
<u>1. Panhandle Regional Planning Commission</u>	\$20.12	\$41,850
<u>2. South Plains Association of Governments</u>	\$16.18	\$33,662
<u>3. NORTEX Regional Planning Commission</u>	\$17.83	\$37,076
<u>4. North Central Texas Council of Governments</u>	\$24.68	\$51,333
<u>5. Ark-Tex Council of Governments</u>	\$16.84	\$35,032
<u>6. East Texas Council of Governments</u>	\$19.61	\$40,797
<u>7. West Central Texas Council of Governments</u>	\$18.24	\$37,941
<u>8. Rio Grande Council of Governments</u>	\$16.17	\$33,631
<u>9. Permian Basin Regional Planning Commission</u>	\$21.93	\$45,624
<u>10. Concho Valley Council of Governments</u>	\$16.33	\$33,956
<u>11. Heart of Texas Council of Governments</u>	\$19.07	\$39,670
<u>12. Capital Area Council of Governments</u>	\$26.03	\$54,146
<u>13. Brazos Valley Council of Governments</u>	\$16.55	\$34,424
<u>14. Deep East Texas Council of Governments</u>	\$16.20	\$33,698
<u>15. South East Texas Regional Planning Commission</u>	\$29.38	\$61,118
<u>16. Houston-Galveston Area Council</u>	<b>\$26.59</b>	<b>\$55,317</b>
<u>17. Golden Crescent Regional Planning Commission</u>	\$21.03	\$43,742
<u>18. Alamo Area Council of Governments</u>	\$18.40	\$38,280
<u>19. South Texas Development Council</u>	\$13.54	\$28,170
<u>20. Coastal Bend Council of Governments</u>	\$22.97	\$47,786
<u>21. Lower Rio Grande Valley Development Council</u>	\$16.33	\$33,961
<u>22. Texoma Council of Governments</u>	\$22.57	\$46,949
<u>23. Central Texas Council of Governments</u>	\$17.16	\$35,689
<u>24. Middle Rio Grande Development Council</u>	\$18.93	\$39,380

110% x \$55,317  
= \$60,849

Source: Texas Occupational Employment and Wages

Data published: July 2013

Data published annually, next update will be July 31, 2014

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.

**The Alpha Olefin Chemical Company LLC**

Chapter 313 Application to Brazosport ISD

Cummings Westlake, L.L.C

**ATTACHMENT 15**

*Description of Benefits*

At least 80% of employees of The Alpha Olefin Chemical Company LLC will be employed in qualifying jobs pursuant to Texas Tax Code 313.024(d). Qualifying jobs will meet the definition of Texas Tax Code Section 313.051(b). Employees will be offered a group health benefit plan for which The Alpha Olefin Chemical Company LLC will pay at least 80% of the premiums or other charges assessed for employee-only coverage under the plan or as necessary to be in compliance with the Affordable Care Act. In addition, each qualifying employee will receive area wide competitive 401(k) Retirement Savings Plan, vacation time, sick leave and skills training.

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**The Alpha Olefin Chemical Company LLC**

Chapter 313 Application to Brazosport ISD

Cummings Westlake, LLC

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**ATTACHMENT 16**

The Economic Impact Study will be performed by the Comptroller at a future date.

**The Alpha Olefin Chemical Company LLC**

Chapter 313 Application to Brazosport ISD

Cummings Westlake, LLC

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**ATTACHMENTS 17**  
See attached Schedule A

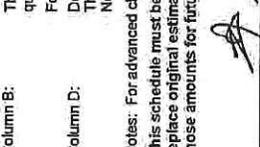
Schedule A (Rev. January 2013): Investment

Applicant Name: THE ALPHA OLEFIN CHEMICAL COMPANY LLC  
 ISD Name: BRAZOSPORT ISD

Form 50-296

		PROPERTY INVESTMENT AMOUNTS										Column E: Total Investment (A+B+D)
		(Estimated investment in each year. Do not put cumulative totals.)										
	Year	School Year (YYYY-YYYY)	Tax Year (Fill in actual tax year below) YYYY	Column A: Tangible Personal Property The amount of new investment (original cost) placed in service during this year	Column B: Building or permanent nonremovable component of building (annual amount only)	Column C: Sum of A and B Qualifying investment (during the qualifying time period)	Column D: Other investment that is not qualified investment but investment affecting economic impact and total value					
The year preceding the first complete tax year of the qualifying time period (assuming no deferrals)	Investment made before filing complete application with district (neither qualified property nor eligible to become qualified investment)	2013-2014	2013	0	0							0
	Investment made after filing complete application with district, but before final board approval of application (eligible to become qualified property)											0
Tax Credit Period (with 50% cap on credit)	Investment made after final board approval of application and before Jan. 1 of first complete tax year or qualifying time period (qualified investment and eligible to become qualified property)											
	Complete tax years of qualifying time period	1	2014	213,777,778	-	213,777,778						213,777,778
		2	2015	213,777,778	-	213,777,778						213,777,778
		3	2016	52,444,444	1,000,000	53,444,444						53,444,444
		4	2017	0	0	0						0
		5	2018	0	0	0						0
		6	2019	0	0	0						0
		7	2020	0	0	0						0
		8	2021	0	0	0						0
		9	2022	0	0	0						0
		10	2023	0	0	0						0
		11	2024	0	0	0						0
		12	2025	0	0	0						0
		13	2026	0	0	0						0
		14	2027	0	0	0						0
	15	2028	0	0	0						0	
Credit Settle-Up Period	Continue to Maintain Viable Presence											0
	Post-Settle-Up Period											0
	Post-Settle-Up Period											0

Qualifying Time Period usually begins with the final board approval of the application and extends generally for the following two complete tax years.  
 Column A: This represents the total dollar amount of planned investment in tangible personal property the applicant considers qualified investment - as defined in Tax Code §313.021(1)(A)-(D).  
 For the purposes of investment, please list amount invested each year, not cumulative totals.  
 For the years outside the qualifying time period, this number should simply represent the planned investment in tangible personal property.  
 Column B: Include estimates of investment for "replacement" property that is part of original agreement but scheduled for probable replacement during limitation period.  
 The total dollar amount of planned investment each year in buildings or nonremovable component of buildings that the applicant considers qualified investment under Tax Code §313.021(1)(E).  
 Column C: For the years outside the qualifying time period, this number should simply represent the planned investment in new buildings or nonremovable components of buildings.  
 Dollar value of other investment that may not be qualified investment but that may affect economic impact and total value for planning, construction and operation of the facility.  
 The most significant example for many projects would be land. Other examples may be items such as professional services, etc.  
 Note: Land can be listed as part of investment during the "pre-year 1" time period. It cannot be part of qualifying investment.  
 Column D: Notes: For advanced clean energy projects, nuclear projects, and projects with lengthy application review periods, insert additional rows as needed.  
 This schedule must be submitted with the original application and any application for tax credit. When using this schedule for any purpose other than the original application, replace original estimates with actual appraisal district data for past years and update estimates for current and future years. If original estimates have not changed, enter those amounts for future years.

SIGNATURE OF AUTHORIZED COMPANY REPRESENTATIVE:  DATE: 2, August 2013

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**The Alpha Olefin Chemical Company LLC**

Chapter 313 Application to Brazosport ISD

Cummings Westlake, LLC

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**ATTACHMENT 18**

See attached Schedule B

Schedule B (Rev. January 2013): Estimated Market And Taxable Value  
 THE ALPHA OLEFIN CHEMICAL COMPANY LLC

Form 50-296

Applicant Name  
 ISD Name

BRZOSPORT ISD

Year	School Year (MM/YY-MM/YY)	Tax Year (FB in actual tax year) YYYY	Qualified Property			Reductions from Market Value	Estimated Taxable Value	
			Estimated Market Value of Land	Estimated Total Market Value of new buildings or other new improvements	Estimated Total Market Value of land plus personal property in the new building or "in or on the new improvement"		Final taxable value for M&O—after all reductions	Final taxable value for M&O—after all reductions
pre-year 1	2013-2014	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Complete tax years of qualifying time period	1	2014-2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	2	2015-2016	\$ -	\$ -	\$ 106,889,000	\$ -	\$ 106,889,000	\$ 106,889,000
Tax Credit Period (with 50% cap on credit)	3	2016-2017	\$ -	\$ -	\$ 320,667,000	\$ -	\$ 320,667,000	\$ 30,000,000
	4	2017-2018	\$ -	\$ -	\$ 456,950,000	\$ 24,050,000	\$ 432,900,000	\$ 30,000,000
	5	2018-2019	\$ -	\$ -	\$ 438,672,000	\$ 23,088,000	\$ 415,584,000	\$ 30,000,000
	6	2019-2020	\$ -	\$ -	\$ 421,125,000	\$ 22,164,500	\$ 398,960,500	\$ 30,000,000
	7	2020-2021	\$ -	\$ -	\$ 404,280,000	\$ 21,277,900	\$ 383,002,100	\$ 30,000,000
	8	2021-2022	\$ -	\$ -	\$ 388,109,000	\$ 20,426,800	\$ 367,682,200	\$ 30,000,000
	9	2022-2023	\$ -	\$ -	\$ 372,585,000	\$ 19,609,750	\$ 352,975,250	\$ 30,000,000
	10	2023-2024	\$ -	\$ -	\$ 357,682,000	\$ 18,825,350	\$ 338,856,650	\$ 30,000,000
	11	2024-2025	\$ -	\$ -	\$ 343,375,000	\$ 18,072,350	\$ 325,302,650	\$ 325,302,650
	12	2025-2026	\$ -	\$ -	\$ 329,640,000	\$ 17,349,450	\$ 312,290,550	\$ 312,290,550
	13	2026-2027	\$ -	\$ -	\$ 316,454,000	\$ 16,655,450	\$ 299,798,550	\$ 299,798,550
	14	2027-2028	\$ -	\$ -	\$ 303,796,000	\$ 15,989,250	\$ 287,806,750	\$ 287,806,750
	15	2028-2029	\$ -	\$ -	\$ 291,644,000	\$ 15,349,700	\$ 276,294,300	\$ 276,294,300

Notes: Market value in future years is good faith estimate of future taxable value for the purposes of property taxation.  
 This schedule must be submitted with the original application and any application for tax credit. When using this schedule for any purpose other than the original application,  
 replace original estimates with actual appraisal district data for past years and update estimates for current and future years. If original estimates have not changed,  
 enter those amounts for future years.

  
 SIGNATURE OF AUTHORIZED COMPANY REPRESENTATIVE

July 2, 2013  
 DATE

**The Alpha Olefin Chemical Company LLC**

Chapter 313 Application to Brazosport ISD

Cummings Westlake, LLC

**ATTACHMENT 19**  
See attached Schedule C

**Schedule C- Application: Employment Information**

Form 50-296

Applicant Name: THE ALPHA OLEFIN CHEMICAL COMPANY LLC  
 ISD Name: BRAZOSPORT ISD

	Year	School Year (YYYY-YYYY)	Tax Year (Fill in actual tax year) YYYY	Construction		New Jobs		Qualifying Jobs		
				Column A: Number of Construction FTE's or man-hours (specify)	Column B: Average annual wage rates for construction workers	Column C: Number of new jobs applicant commits to create (cumulative)	Column D: Average annual wage rate for all new jobs.	Column E: Number of qualifying jobs applicant commits to create meeting all criteria of Sec. 313.021(3) (cumulative)	Column F: Average annual wage of qualifying jobs	
Tax Credit Period (with 50% cap on credit)	pre-year 1	2013-2014	2013			0		0		
	Complete tax years of qualifying time period	1	2014-2015	2014	1,000 FTEs	\$50,000	10	\$60,849	8	\$60,849
		2	2015-2016	2015	2,200 FTEs	\$50,000	10	\$60,849	8	\$60,849
	Value Limitation Period	3	2016-2017	2016	1,600 FTEs	\$50,000	40	\$60,849	32	\$60,849
		4	2017-2018	2017			40	\$60,849	32	\$60,849
		5	2018-2019	2018			40	\$60,849	32	\$60,849
	Credit Settle-Up Period	6	2019-2020	2019			40	\$60,849	32	\$60,849
		7	2020-2021	2020			40	\$60,849	32	\$60,849
		8	2021-2022	2021			40	\$60,849	32	\$60,849
		9	2022-2023	2022			40	\$60,849	32	\$60,849
		10	2023-2024	2023			40	\$60,849	32	\$60,849
	Post-Settle-Up Period	11	2024-2025	2024			40	\$60,849	32	\$60,849
		12	2025-2026	2025			40	\$60,849	32	\$60,849
		13	2026-2027	2026			40	\$60,849	32	\$60,849
	Post-Settle-Up Period	14	2027-2028	2027			40	\$60,849	32	\$60,849
15		2028-2029	2028			40	\$60,849	32	\$60,849	

Notes: For job definitions see TAC §9-1051(14) and Tax Code §913.021(3).

This schedule must be submitted with the original application and any application for tax credit. When using this schedule for any purpose other than the original application, replace original estimates with actual appraisal district data for past years and update estimates for current and future years. If original estimates have not changed, enter those amounts for future years.



SIGNATURE OF AUTHORIZED COMPANY REPRESENTATIVE

DATE 2, August, 2013

**The Alpha Olefin Chemical Company LLC**

Chapter 313 Application to Brazosport ISD

Cummings Westlake, LLC

**ATTACHMENT 20**  
See attached Schedule D

Schedule D: (Rev. January 2013): Other Tax Information

Applicant Name		THE ALPHA OLEFIN CHEMICAL COMPANY LLC			Sales Tax Information			ISD Name				BRAZOSPORT ISD				Form 50-286
					Sales Taxable Expenditures			Franchise Tax				Other Property Tax Abatements Sought				
	Year	School Year (YYYY-YYYY)	Tax/Calendar Year YYYY	Column F: Estimate of total annual expenditures* subject to state sales tax	Column G: Estimate of total annual expenditures* made in Texas NOT subject to sales tax	Franchise Tax	County	City	Hospital	Other						
The year preceding the first complete tax year of the qualifying time period (assuming no deferrals)		2013-2014	2013	0	0	0										
Tax Credit Period (with 50% cap on credit)	1	2014-2015	2014	65,052,500	130,500,000	0	0%	n/a	0%	n/a						
	2	2015-2016	2015	86,750,000	174,000,000	0	100%	n/a	100%	100%						
	3	2016-2017	2016	29,187,500	306,000,000	2,362,500	100%	n/a	100%	100%						
	4	2017-2018	2017			3,150,000	100%	n/a	100%	100%						
	5	2018-2019	2018			3,181,500	100%	n/a	100%	100%						
	6	2019-2020	2019			3,213,315	100%	n/a	100%	100%						
	7	2020-2021	2020			3,245,448	100%	n/a	100%	100%						
	8	2021-2022	2021			3,277,903	100%	n/a	100%	100%						
	9	2022-2023	2022			3,310,682	0%	n/a	0%	0%						
	10	2023-2024	2023			3,343,788	0%	n/a	0%	0%						
	11	2024-2025	2024			3,377,226	0%	n/a	0%	0%						
	12	2025-2026	2025			3,410,999	-	-	-	-						
	13	2026-2027	2026			3,445,109	-	-	-	-						
	14	2027-2028	2027			3,479,560	-	-	-	-						
	15	2028-2029	2028			3,514,355	-	-	-	-						

\*For planning, construction and operation of the facility.

SIGNATURE OF AUTHORIZED COMPANY REPRESENTATIVE

DATE July 2, 2013

**The Alpha Olefin Chemical Company LLC**

Chapter 313 Application to Brazosport ISD

Cummings Westlake, LLC

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**ATTACHMENT 21**

Map of the reinvestment zone

The reinvestment zone map will be provided at a later date.

**The Alpha Olefin Chemical Company LLC**

Chapter 313 Application to Brazosport ISD

Cummings Westlake, LLC

**ATTACHMENT 22**

Brazosport ISD is expected to create the proposed reinvestment zone at a later date which we estimate to be December 3, 2013. The order, resolution, or ordinance establishing the zone will be furnished at a later date.

**The Alpha Olefin Chemical Company LLC**

Chapter 313 Application to Brazosport ISD

Cummings Westlake, LLC

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**ATTACHMENT 23**

**Legal description of Reinvestment Zones**

The legal description of the reinvestment zone will be provided at a later date.

**The Alpha Olefin Chemical Company LLC**

Chapter 313 Application to Brazosport ISD

Cummings Westlake, LLC

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**ATTACHMENT 24**

See attached order, resolution, or ordinance adopting the Guidelines and Criteria.

