

**PULLMAN ROAD WIND POWER, LLC**

**CHAPTER 313 APPLICATION  
FOR APPRAISED VALUE  
LIMITATION TO CLAUDE ISD**



# Application for Appraised Value Limitation on Qualified Property

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

**Form 50-296**  
(Revised July 2013)

**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 website. The Comptroller is authorized to treat some application information as confidential and withhold it from publication on the Internet. To do so, however, the information must be segregated and comply with the other requirements set out in the Comptroller rules 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 website to find out more about the program at [www.texasahead.org/tax\\_programs/chapter313/](http://www.texasahead.org/tax_programs/chapter313/). 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<br><b>December 06, 2013</b> |
| First Name<br><b>Jeff</b>                        | Last Name<br><b>Byrd</b>                       |   |
| Title<br><b>Superintendent</b>                   |  |   |
| School District Name<br><b>Claude ISD</b>        |  |   |
| Street Address<br><b>500 W 5 ST</b>              |  |   |
| Mailing Address<br><b>P. O. Box 209</b>          |  |   |
| City<br><b>Claude</b>                            | State<br><b>TX</b>                             | ZIP<br><b>79019-0209</b>  |
| Phone Number<br><b>(806) 226-7331 ext:1</b>      | Fax Number<br><b>(806) 226-2244</b>            |   |
| Mobile Number (optional)                         | Email Address<br><b>jeff.byrd@region16.net</b> |   |

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

Will consultant be primary contact?  Yes  No

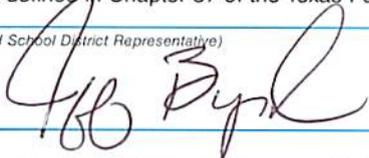


SCHOOL DISTRICT INFORMATION – CERTIFICATION OF APPLICATION (CONTINUED)

Authorized School District Consultant (If Applicable)

|  |  |  |                     |
|--|--|--|---------------------|
| First Name<br><b>Audie</b>                         |  | Last Name<br><b>Sciumbato</b>                    |                     |
| Title<br><b>Attorney</b>                           |  |  |                     |
| Firm Name<br><b>Underwood Law Firm, P.C.</b>       |  |  |                     |
| Street Address<br><b>500 S. Taylor, Suite 1200</b> |  |  |                     |
| Mailing Address<br><b>PO Box 9158</b>              |  |  |                     |
| City<br><b>Amarillo</b>                            |  | State<br><b>TX</b>                               | ZIP<br><b>79105</b> |
| Phone Number<br><b>(806) 379-0326</b>              |  | Fax Number<br><b>(806) 379-0316</b>              |                     |
| Mobile Number (Optional)                           |  | Email Address<br><b>audie.sciumbato@ulaw.com</b> |                     |

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 (Authorized School District Representative)<br> | Date<br><b>12-6-13</b> |
|---|------------------------|

Has the district determined this application complete? .....  Yes  No

If yes, date determined complete. .... **12/6/2013**

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

SCHOOL DISTRICT CHECKLIST AND REQUESTED ATTACHMENTS

|   | Checklist   | Page X of 16 | Check Completed    |
|---|---|--------------|--------------------|
| 1 | Date application received by the ISD  | 1 of 16      | ✓                  |
| 2 | Certification page signed and dated by authorized school district representative  | 2 of 16      | ✓                  |
| 3 | Date application deemed complete by ISD   | 2 of 16      | ✓                  |
| 4 | Certification pages signed and dated by applicant or authorized business representative of applicant                              | 4 of 16      | ✓                  |
| 5 | Completed company checklist   | 12 of 16     | ✓                  |
| 6 | School finance documents described in TAC 9.1054(c)(3) (Due within 20 days of district providing notice of completed application) | 2 of 16      | <b>Will Submit</b> |



APPLICANT INFORMATION – CERTIFICATION OF APPLICATION

Authorized Business Representative (Applicant)

|  |  |  |                     |
|--|--|--|---------------------|
| First Name<br><b>Sean</b>                                  |  | Last Name<br><b>McCabe</b>                             |                     |
| Title<br><b>Executive Officer</b>                          |  |  |                     |
| Organization<br><b>Pullman Road Wind Power, LLC</b>        |  |  |                     |
| Street Address<br><b>25 Braintree Hill Park, Suite 200</b> |  |  |                     |
| Mailing Address<br><b>same</b>                             |  |  |                     |
| City<br><b>Braintree</b>                                   |  | State<br><b>MA</b>                                     | ZIP<br><b>02184</b> |
| Phone Number<br><b>(802) 345-7282</b>                      |  | Fax Number   |                     |
| Mobile Number (optional)<br><b>(802) 345-7282</b>          |  | Business Email Address<br><b>sean@westerlywind.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) |  | Email 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)

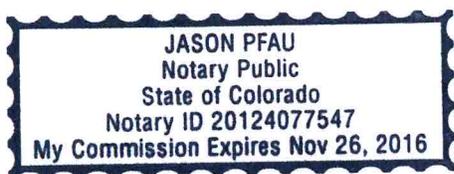
|   |                              |              |
|---|------------------------------|--------------|
| First Name<br>Wes                               | Last Name<br>Jackson         |              |
| Title<br>Partner                                |                              |              |
| Firm Name<br>Cummings Westlake LLC              |                              |              |
| Street Address<br>12837 Louetta Road, Suite 201 |                              |              |
| Mailing Address<br>same                         |                              |              |
| City<br>Cypress                                 | State<br>TX                  | ZIP<br>77429 |
| Phone Number<br>(713) 266-4456                  | Fax Number<br>(713) 266-2333 |              |
| Business Email Address<br>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.

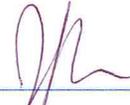
I hereby certify and affirm that the business entity I represent is in good standing under the laws of the state in which the business entity was organized and that no delinquent taxes are owed to the State of Texas.

|   |                          |
|---|--------------------------|
| Signature (Authorized Business Representative (Applicant))<br> | Date<br>December 4, 2013 |
|---|--------------------------|

GIVEN under my hand and seal of office this 4<sup>th</sup> day of December, 2013



(Notary Seal)

  
Notary Public, State of Colorado

My commission expires Nov. 26, 2016

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.



FEES AND PAYMENTS

[X] 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)? [ ] Yes [ ] No

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)? [ ] Yes [X] No

BUSINESS APPLICANT INFORMATION

Legal Name Under Which Application is Made

Pullman Road Wind Power, LLC

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

32045186346

NAICS Code

221119

Is the applicant a party to any other Chapter 313 agreements? [ ] Yes [X] No

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? [X] Yes [ ] No

Identify Business Organization of Applicant (corporation, limited liability corporation, etc.)

Limited Liability Corporation

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)? [ ] Yes [X] No

If so, please attach documentation of the combined group membership and contact information.

2. Is the applicant current on all tax payments due to the State of Texas? [X] Yes [ ] No

3. Are all applicant members of the combined group current on all tax payments due to the State of Texas? [X] NA [ ] Yes [ ] No

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.)

Empty text box for providing explanation or documentation.



ELIGIBILITY UNDER TAX CODE CHAPTER 313.024

Are you an entity to which Tax Code, Chapter 171 applies? [checked] 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 [checked] No
(2) research and development [ ] Yes [checked] No
(3) a clean coal project... [ ] Yes [checked] No
(4) an advanced clean energy project... [ ] Yes [checked] No
(5) renewable energy electric generation [checked] Yes [ ] No
(6) electric power generation using integrated gasification... [ ] Yes [checked] No
(7) nuclear electric power generation [ ] Yes [checked] No
(8) a computer center that is used as an integral part or as a necessary auxiliary part...

Are you requesting that any of the land be classified as qualified investment? [ ] Yes [checked] No
Will any of the proposed qualified investment be leased under a capitalized lease? [ ] Yes [checked] No
Will any of the proposed qualified investment be leased under an operating lease? [ ] Yes [checked] No
Are you including property that is owned by a person other than the applicant? [ ] Yes [checked] 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 [checked] 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)

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

PROJECTED TIMELINE

Begin Construction Q1 2015 Begin Hiring New Employees Q4 2015
Construction Complete Q4 2015 Fully Operational Q4 2015
Purchase Machinery & Equipment Q1 2015

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)? [checked] 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? Q4 2015



**ECONOMIC INCENTIVES**

Identify state programs the project will apply for:

| State Source   | Amount |
|----------------|--------|
| Not Applicable |        |
|                |        |
|                |        |
| 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.)

Applicant anticipates entering into local Chapter 312 tax abatement with Armstrong County. Abatement terms negotiations are ongoing at the time of this filing. Requested terms of abatement are 100% abated for 10 years, with PILOT of \$1500/MW/YR . See Schedule D for details of abatement agreement. (No abatements will be requested with the Panhandle and High Plains Water Districts)

**THE PROPERTY**

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

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

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: Armstrong - 100% City: N/A  
(Name and percent of project) (Name and percent of project)

Hospital District: N/A Water District: Panhandle Grndwtr. Cons. Dist #3 - 100%  
(Name and percent of project) (Name and percent of project)

Other (describe): N/A Other (describe): High Plains Underground WC #1 - 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.

See Attachment 4 for description of the project in terms of turbine count and rated capacity.



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 website at www.texasahead.org/tax\_programs/chapter313/.

At the time of application, what is the estimated minimum qualified investment required for this school district? \$10,000,000
What is the amount of appraised value limitation for which you are applying? \$10,000,000
What is your total estimated qualified investment? \$237,500,000

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? April 15, 2014
What is the anticipated date of the beginning of the qualifying time period? April 15, 2014
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? \$237,500,000

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? [X] Yes [ ] 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? N/A

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 [x] 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. \$0 (Market Value) 2013 (Tax Year)

Is any of the existing property subject to a value limitation agreement under Tax Code 313? ... [ ] Yes [x] 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? ... [x] 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 [x] 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.

N/A

Total number of new jobs that will have been created when fully operational ... 7

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 [x] 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)? ... [x] 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? ... 6

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 www.texasahead.org/tax\_programs/chapter313/)

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 website. The final actual statutory minimum annual wage requirement for the applicant for each qualifying job — which may differ slightly from this estimate — will be based on information from the four quarterly periods for which data were available at the time of the application review start date (date of a completed application). See TAC §9.1051(7).

Table with 2 columns: Description of wage calculation and Amount. Rows include county average weekly wage for all jobs (\$675.95), county average weekly wage for manufacturing jobs (No TWC data exists for manuf.), and county average weekly wage for manufacturing jobs in the region (\$885.29).

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

- Checkboxes for §313.021(5)(A), §313.021(5)(B), §313.021(3)(E)(ii), and §313.051(b) (checked).

What is the estimated minimum required annual wage for each qualifying job based on the qualified property? \$46,035

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? \$46,035

Will 80% of all new jobs created by the owner be qualifying jobs as defined by 313.021(3)? [X] Yes [ ] No

Will each qualifying job require at least 1,600 of work a year? [X] Yes [ ] No

Will any of the qualifying jobs be jobs transferred from one area of the state to another? [ ] Yes [X] No

Will any of the qualifying jobs be retained jobs? [ ] Yes [X] No

Will any of the qualifying jobs be created to replace a previous employee? [ ] Yes [X] No

Will any required qualifying jobs be filled by employees of contractors? [X] Yes [ ] No

If yes, what percent? 75% (estimated)

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? [X] 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 [X] No

Is Schedule A completed and signed for all years and attached? [X] Yes [ ] No

Is Schedule B completed and signed for all years and attached? [X] Yes [ ] No

Is Schedule C (Application) completed and signed for all years and attached? [X] Yes [ ] No

Is Schedule D completed and signed for all years and attached? [X] 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.



| <b>COMPANY CHECKLIST AND REQUESTED ATTACHMENTS</b> |  |                     |                        |
|--|--|---------------------|------------------------|
|  | <b>Checklist</b>   | <b>Page X of 16</b> | <b>Check Completed</b> |
| 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.



Schedule A: Investment (Revised January 2010)

**PROPERTY INVESTMENT AMOUNTS**

(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<br>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 | Column E: Total Investment (A+B+D) |
|--|---|-------------------------|---|---|---|--|--|------------------------------------|
| 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)   |                         |   |   |   | X  |  |                                    |
|  | Investment made after filing complete application with district, but before final board approval of application (eligible to become qualified property)   |                         |   |   |   |  |  |                                    |
|  | Investment made after final board approval of application and before Jan. 1 of first complete tax year of qualifying time period (qualified investment and eligible to become qualified property) |                         |   |   |   |  |  |                                    |
| Complete tax years of qualifying time period   | 1   |                         | SEE ATTACHMENT 17                             |   |   |  |  |                                    |
|  | 2   |                         |   |   |   |  |  |                                    |
| Tax Credit Period (with 50% cap on credit)   | Value Limitation Period   | 3                       |   |   |   | X  |  |                                    |
|  |   | 4                       |   |   |   |  |  |                                    |
|  |   | 5                       |   |   |   |  |  |                                    |
|  |   | 6                       |   |   |   |  |  |                                    |
|  |   | 7                       |   |   |   |  |  |                                    |
|  |   | 8                       |   |   |   |  |  |                                    |
|  |   | 9                       |   |   |   |  |  |                                    |
|  |   | 10                      |   |   |   |  |  |                                    |
| Credit Settle-Up Period  | Continue to Maintain Viable Presence  | 11                      |   |   |   |  |  |                                    |
|  |   | 12                      |   |   |   |  |  |                                    |
|  |   | 13                      |   |   |   |  |  |                                    |
| Post- Settle-Up Period   |   | 14                      |   |   |   |  |  |                                    |
| Post- Settle-up Period   |   | 15                      |   |   |   |  |  |                                    |

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]. Include estimates of investment for “replacement” property-property that is part of original agreement but scheduled for probable replacement during limitation period.

**Column B:** 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). For the years outside the qualifying time period, this number should simply represent the planned investment in new buildings or nonremovable components of buildings.

**Column D:** 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.

Notes: For advanced clean energy projects, nuclear projects, projects with deferred qualifying time periods, 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



### Schedule B: Estimated Market and Taxable Value (Revised January 2010)

Applicant Name \_\_\_\_\_

ISD Name \_\_\_\_\_

|  |  |             |                         |   |                                |   | Qualified Property   |                | Reductions From Market Value                       | Estimated Taxable Value                            |  |
|--|--|-------------|-------------------------|---|--------------------------------|---|--|----------------|--|--|--|
|  |  | Year        | School Year (YYYY-YYYY) | Tax Year (Fill in actual tax year) YYYY | Estimated Market Value of Land | Estimated Total Market Value of new buildings or other new improvements | Estimated Total Market Value of tangible personal property in the new building or "in or on the new improvement" | Exempted Value | Final taxable value for I&S - after all reductions | Final taxable value for M&O - after all reductions |  |
|  |  | pre- year 1 |                         |   |                                |   |  |                |  |  |  |
|  | Complete tax years of qualifying time period | 1           |                         |   |                                |   |  |                |  |  |  |
|  |  | 2           |                         |   |                                |   |  |                |  |  |  |
| Tax Credit Period (with 50% cap on credit) | Value Limitation Period                      | 3           |                         |   |                                |   |  |                |  |  |  |
|  |  | 4           |                         |   | <b>SEE ATTACHMENT 18</b>       |   |  |                |  |  |  |
|  |  | 5           |                         |   |                                |   |  |                |  |  |  |
|  |  | 6           |                         |   |                                |   |  |                |  |  |  |
|  |  | 7           |                         |   |                                |   |  |                |  |  |  |
|  |  | 8           |                         |   |                                |   |  |                |  |  |  |
|  |  | 9           |                         |   |                                |   |  |                |  |  |  |
|  |  | 10          |                         |   |                                |   |  |                |  |  |  |
| Credit Settle-Up period                    | Continue to Maintain Viable Presence         | 11          |                         |   |                                |   |  |                |  |  |  |
|  |  | 12          |                         |   |                                |   |  |                |  |  |  |
|  |  | 13          |                         |   |                                |   |  |                |  |  |  |
| Post- Settle-Up Period                     |  | 14          |                         |   |                                |   |  |                |  |  |  |
| Post- Settle-Up Period                     |  | 15          |                         |   |                                |   |  |                |  |  |  |

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 \_\_\_\_\_

DATE \_\_\_\_\_



## Schedule C: Application: Employment Information

Applicant Name \_\_\_\_\_

ISD Name \_\_\_\_\_

|  |  | Year        | School Year<br>(YYYY-YYYY) | Tax Year<br>(Fill in actual<br>tax year)<br>YYYY | Construction   |  | New Jobs  |   | Qualifying Jobs   |   |
|--|--|-------------|----------------------------|--|--|--|---|---|---|---|
|  |  |             |                            |  | Column A:<br>Number of<br>Construction FTE's<br>or man- hours<br>(specify) | Column B:<br>Average annual<br>wage rates for<br>construction<br>workers | Column C:<br>Number of new<br>jobs applicant<br>commits to create<br>(cumulative) | Column D:<br>Average annual<br>wage rate for all<br>new jobs. | Column E:<br>Number of quali-<br>fying jobs appli-<br>cant commits to<br>create meeting<br>all criteria of<br>Sec. 313.021(3)<br>(cumulative) | Column F:<br>Average<br>annual wage of<br>qualifying jobs |
|  |  | pre- year 1 |                            |  |  |  |   |   |   |   |
|  | Complete tax<br>years of quality-<br>ing time period | 1           |                            |  |  |  |   |   |   |   |
|  |  | 2           |                            |  |  |  |   |   |   |   |
| Tax Credit Period<br>(with 50% cap<br>on credit) | Value Limitation<br>Period                           | 3           |                            |  |  |  |   |   |   |   |
|  |  | 4           |                            |  |  |  |   |   |   |   |
|  |  | 5           |                            |  |  |  |   |   |   |   |
|  |  | 6           |                            |  |  |  |   |   |   |   |
|  |  | 7           |                            |  |  |  |   |   |   |   |
|  |  | 8           |                            |  |  |  |   |   |   |   |
|  |  | 9           |                            |  |  |  |   |   |   |   |
|  |  | 10          |                            |  |  |  |   |   |   |   |
| Credit Settle-Up<br>period                       | Continue to<br>Maintain Viable<br>Presence           | 11          |                            |  |  |  |   |   |   |   |
|  |  | 12          |                            |  |  |  |   |   |   |   |
|  |  | 13          |                            |  |  |  |   |   |   |   |
| Post- Settle-Up Period                           |  | 14          |                            |  |  |  |   |   |   |   |
| Post- Settle-Up Period                           |  | 15          |                            |  |  |  |   |   |   |   |

SEE ATTACHMENT 19

Notes: For job definitions see TAC §9.1051(14) and Tax Code §313.021(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



### Schedule D: Other Tax Information (Revised January 2010)

Applicant Name \_\_\_\_\_

ISD Name \_\_\_\_\_

|  |                         |                         |                                      |   | Sales Tax Information   |   | Franchise Tax   | Other Property Tax Abatements Sought  |   |   |       |  |  |
|--|-------------------------|-------------------------|--------------------------------------|---|---|---|---|---|---|---|-------|--|--|
|  |                         |                         |                                      |   | Sales Taxable Expenditures  |   | Franchise Tax   | County  | City  | Hospital  | Other |  |  |
|  | Year                    | School Year (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 | Column H: Estimate of Franchise tax due from (or attributable to) the applicant | Fill in percentage exemption requested or granted in each year of the agreement | Fill in percentage exemption requested or granted in each year of the agreement | Fill in percentage exemption requested or granted in each year of the agreement | Fill in percentage exemption requested or granted in each year of the agreement |       |  |  |
| The year preceding the first complete tax year of the qualifying time period (assuming no deferrals) |                         |                         |                                      |   |   |   |   |   |   |   |       |  |  |
| Complete tax years of qualifying time period   | 1                       |                         |                                      |   |   |   |   |   |   |   |       |  |  |
|  | 2                       |                         |                                      |   |   |   |   |   |   |   |       |  |  |
| Tax Credit Period (with 50% cap on credit)   | Value Limitation Period | 3                       |                                      |   |   |   |   |   |   |   |       |  |  |
|  |                         | 4                       |                                      |   |   |   |   |   |   |   |       |  |  |
|  |                         | 5                       |                                      |   |   |   |   |   |   |   |       |  |  |
|  |                         | 6                       |                                      |   |   |   |   |   |   |   |       |  |  |
|  |                         | 7                       |                                      |   |   |   |   |   |   |   |       |  |  |
|  |                         | 8                       |                                      |   |   |   |   |   |   |   |       |  |  |
|  |                         | 9                       |                                      |   |   |   |   |   |   |   |       |  |  |
|  |                         | 10                      |                                      |   |   |   |   |   |   |   |       |  |  |
|  |                         | Credit Settle-Up period | Continue to Maintain Viable Presence | 11  |   |   |   |   |   |   |       |  |  |
|  |                         |                         |                                      | 12  |   |   |   |   |   |   |       |  |  |
| 13   |                         |                         |                                      |   |   |   |   |   |   |   |       |  |  |
| Post- Settle-Up Period   | 14                      |                         |                                      |   |   |   |   |   |   |   |       |  |  |
| Post- Settle-Up Period   | 15                      |                         |                                      |   |   |   |   |   |   |   |       |  |  |

SEE ATTACHMENT 20

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

SIGNATURE OF AUTHORIZED COMPANY REPRESENTATIVE \_\_\_\_\_

DATE \_\_\_\_\_

**ATTACHMENT 1**

See executed application attached.

**ATTACHMENT 2**

Proof of Payment of Application Fee

Please find on the attached page, copy of the payment of the \$80,000 application fee to Claude 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)*

**ATTACHMENT 3**

Not Applicable

**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.*

Pullman Road Wind Power, LLC (Pullman Road Wind) is requesting an appraised value limitation from Claude Independent School District (ISD) for the Pullman Road Wind Project (the "Project"), a proposed wind powered electric generating facility in Armstrong County. The proposed Project (this application) will be constructed within a reinvestment zone to be established by Armstrong County. A map showing the location of the project is included as Attachment 7.

The proposed Project is anticipated to have a total capacity of 150 MW wholly within Claude ISD. Turbine selection is ongoing at this time and has not been finalized. The exact number of wind turbines and size of each turbine will vary depending upon the wind turbines selected, manufacturer's availability and prices, ongoing wind studies and the final megawatt generating capacity of the Project when completed. Current plans are to install 2.0 MW Gamesa turbines with an estimated 75 turbines in Claude ISD. Pullman Road Wind will also be constructing generation transmission tie lines in Armstrong County and Claude ISD which is estimated to be 7.75 miles in length. The Applicant requests a value limitation for all materials and equipment installed for the Project, including but not limited to; wind turbines, turbine transformers (pad-mounts), towers, foundations, roadways, buildings and offices, anemometer towers, collection system, electrical substations, generation transmission tie line and associated towers, and interconnection facilities.

Construction of the Project is anticipated to begin in the first quarter of 2015 with completion by December 31, 2015.

**ATTACHMENT 4A**

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

Pullman Road Wind Power, LLC is a Delaware limited liability company formed to develop, build, own and operate the Pullman Road Wind Power Project. Pullman Road is wholly owned by Westerly Wind, LLC (“Westerly”). Westerly, is also a Delaware limited liability company based in Braintree, Massachusetts. It was formed in 2009 to provide development capital, management expertise and commercial assistance to independent wind power developers.

The Westerly management team has considerable experience in the energy sector, and has been directly involved in the development, financing, construction and operation of over 6500 MW of independent power assets, including over 1500 MW of wind power projects in Texas. The development resources necessary to advance the subject 150 MW Pullman Road Wind Power Project could be redeployed to other renewable energy development projects in other power markets in the United States. So far, Westerly is selecting Texas – and in particular Armstrong and Carson Counties – for its favorable wind resource, access to the ERCOT market as a result of the new CREZ transmission lines, and favorable property tax incentives under the Tax Code Chapter 312 tax abatement and Chapter 313 Appraised Value Limitation. Westerly is keen to develop and build the proposed Pullman Road Wind Project as per this application, but since this Project is still in the early stages of development, further investment could be, if necessary, redeployed to other counties and states competing for similar wind projects.

**ATTACHMENT 5**

List of districts and percentages where the project is located

|  |             |
|--|-------------|
| Armstrong County                               | <b>100%</b> |
| Claude Independent School District             | <b>100%</b> |
| Panhandle Groundwater Conservation District #3 | <b>100%</b> |
| High Plains Underground WC #1                  | <b>100%</b> |

**ATTACHMENT 6**

Description of Qualified Investment

- 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 improvement 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 (Please see Attachment 7)*

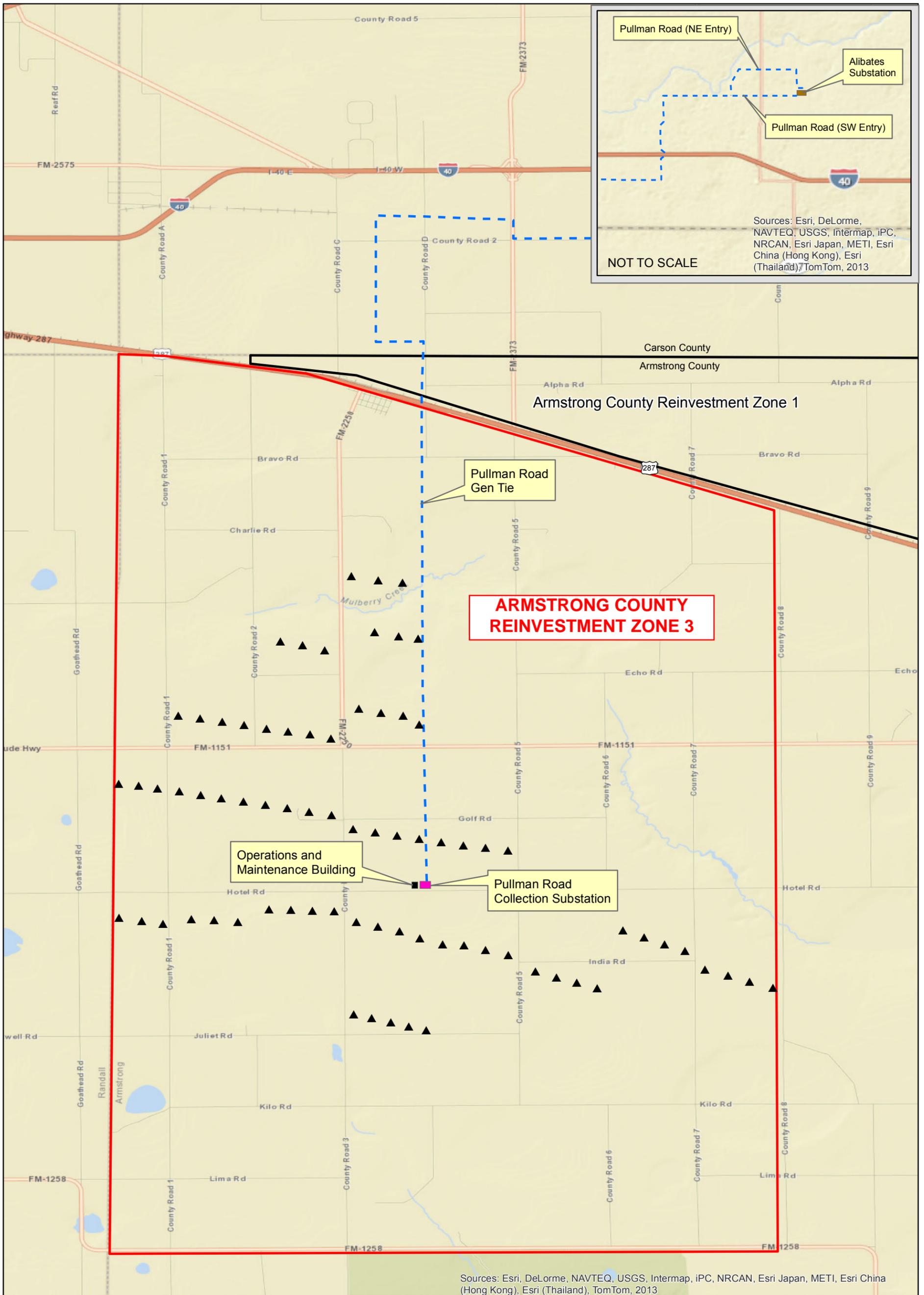
Pullman Road Wind Power, LLC plans to construct a 150 MW wind farm in Armstrong County. Approximately seventy five (75) wind turbines will be located in Armstrong County and Claude ISD. Turbine selection is ongoing at this time and has not been finalized. For purposes of this application, the project anticipates using 2.0 MW turbines manufactured by Gamesa, although final turbine selection may change. Pullman Road Wind will also be constructing generation transmission tie lines in Armstrong County and Claude ISD which is estimated to be 7.75 miles in length.

This application covers all qualified property within Claude ISD necessary for the commercial operations of the wind farm. Qualified Investment and qualified property includes, but is not limited to, turbines, turbine transformers (pad-mounts), towers, foundations, underground collection systems, electrical substation(s), generation transmission tie lines, electrical interconnections, met towers, roads, operations & maintenance buildings, spare parts, and control systems necessary for commercial generation of electricity.

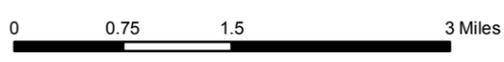
The map in Attachment 7 shows the proposed project area with the proposed improvement locations. The exact placement of turbines is subject to ongoing planning, wind studies, engineering, and discussions with landowners and turbine manufacturers. The final location of turbines, transmission lines, and supporting structures will be determined before construction begins.

**ATTACHMENT 7**

Map of qualified investment showing location of improvements with vicinity map



# Pullman Road Wind Power, LLC Facility Map and Proposed Reinvestment Zone

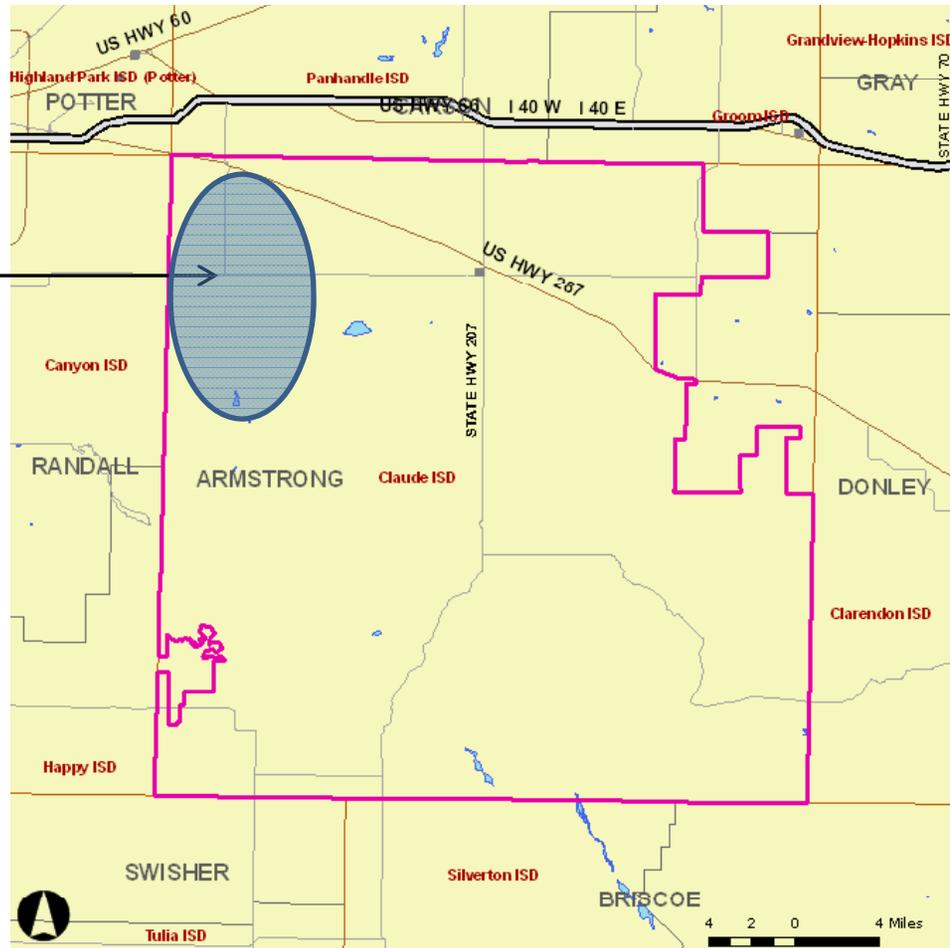


- Legend**
- ▲ Preliminary 2 MW Turbine Locations (75)
  - - - Pullman Gen Tie Transmission Line
  - Reinvestment Zone
  - Collection Substation
  - Operations & Maintenance Building

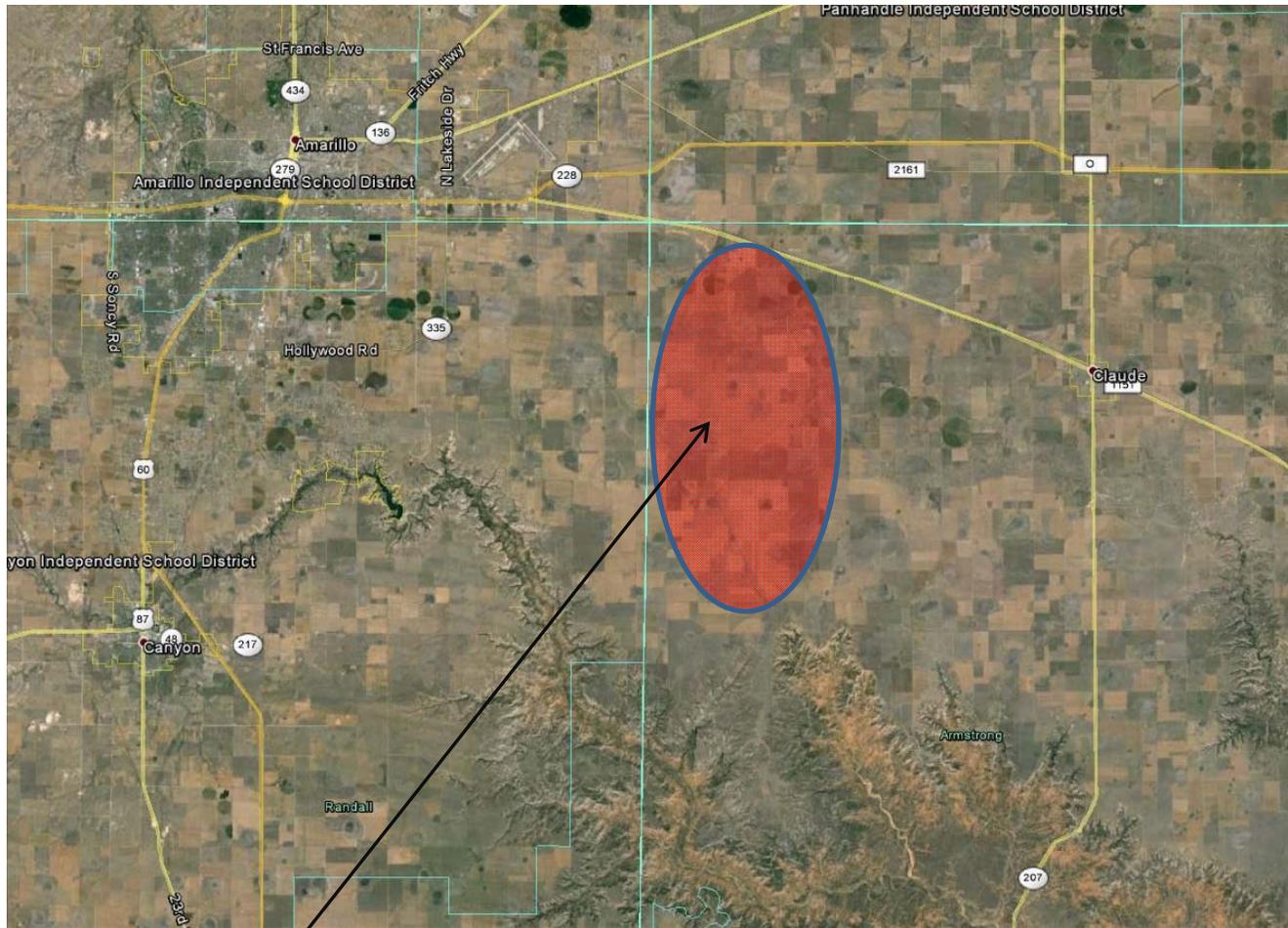
Sources: Esri, DeLorme, NAVTEQ, USGS, Intermap, IPC, NRCAN, Esri Japan, METI, Esri China (Hong Kong), Esri (Thailand), TomTom, 2013

# Claude ISD Map

Project Area



# Vicinity Map



Project Area

**ATTACHMENT 8**

Description of Qualified Property

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 (Please see Attachment 7)*

Pullman Road Wind Power, LLC plans to construct a 150 MW wind farm in Armstrong County. Approximately seventy five (75) wind turbines will be located in Armstrong County and Claude ISD. Turbine selection is ongoing at this time and has not been finalized. For purposes of this application, the project anticipates using 2.0 MW turbines manufactured by Gamesa, although final turbine selection may change. Pullman Road Wind will also be constructing generation transmission tie lines in Armstrong County and Claude ISD which is estimated to be 7.75 miles in length.

This application covers all qualified property within Claude ISD necessary for the commercial operations of the wind farm. Qualified Investment and qualified property includes, but is not limited to, turbines, turbine transformers (pad-mounts), towers, foundations, underground collection systems, electrical substation(s), generation transmission tie lines, electrical interconnections, met towers, roads, operations & maintenance buildings, spare parts, and control systems necessary for commercial generation of electricity.

The map in Attachment 7 shows the proposed project area with the proposed improvement locations. The exact placement of turbines is subject to ongoing planning, wind studies, engineering, and discussions with landowners and turbine manufacturers. The final location of turbines, transmission lines, and supporting structures will be determined before construction begins.

**ATTACHMENT 9**

See Attachment 7

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

**ATTACHMENT 10**

See Attached List

**EXHIBIT A**

**DESCRIPTION OF THE PROPERTY**

The following real property located in Armstrong County, State of Texas is more particularly described as follows:

County            Armstrong  
Block No.        B-2  
Survey            AB&M  
Section No.s    9, 10, 11

Further known as the all of the Acres in Section No.s 9, 10, 11 in Block No. B-2 of the AB&M Survey, Bordered on the West by the Randall/Armstrong County line.

County            Armstrong  
Block             HD  
Survey            RL Jackson  
Section No.      63

Further know all of the Acres in Section No. 63 in Block HD of the RL Jackson Survey, Bordered on the East by the CO RD 1.

County            Armstrong  
Block No.        B-8  
Survey            I&GN  
Section No.s    1, 12, 13, 24, 25

Further known as all of the Acres in Section No.s 1, 12, 13, 24, 25 in Block No. B-8 of the I&GN Survey, Bordered on the West by the Armstrong/Randall County line and on the East by CO RD 1.

County            Armstrong  
Block No.        B-6  
Survey            I&GN  
Section No.s    1, 32, 33, 64, 65

Further known as all of the Acres in Section No.s 1, 32, 33, 64, 65 in Block No. B-6 of the I&GN Survey, Bordered on the West by the Armstrong/Randall County line and on the East by CO RD 1.

County            Armstrong  
Block No.        B-4  
Survey            H&GN

Section No.s 61, 62, 96, 97, 98, 99, 100, 101, 102, 103, 104, 105, 106, 107, 134, 135, 136, 137, 138, 139, 140, 141, 142, 143, 144, 145, 146, 147, 174, 175, 176, 177, 178, 179, 180, 181, 182, 183, 184, 185, 186, 187, 214, 215, 216, 217, 218, 219, 220, 221, 222, 223, 224, 225, 226, 227, 254, 255, 256, 257, 258, 259, 260, 261, 262, 263, 264, 265, 266, 267, 294, 295, 296, 297, 298, 299, 300, 301, 302, 303, 304, 305, 306, 307.

Further known as all of the Acres in Section No.s 61, 62, 96, 97, 98, 99, 100, 101, 102, 103, 104, 105, 106, 134, 135, 136, 137, 138, 139, 140, 141, 142, 143, 144, 145, 146, 147, 174, 175, 176, 177, 178, 179, 180, 181, 182, 183, 184, 185, 186, 187, 214, 215, 216, 217, 218, 219, 220, 221, 222, 223, 224, 225, 226, 227, 254, 255, 256, 257, 258, 259, 260, 261, 262, 263, 264, 265, 266, 267, 294, 295, 296, 297, 298, 299, 300, 301, 302, 303, 304, 305, 306, 307 in Block No. B-4 of the H&GN Survey, Bordered on the West by the CO RD 1 on the North by HWY 287, on the East by CO RD 8 and on the South by FM 1258.

**ATTACHMENT 11**

See Attachment 7

A detailed map showing location of the land and separate vicinity map are in Attachment 7

**ATTACHMENT 12**

Description of all existing (if any) improvements

There are no existing wind farm related improvements at this site.

**ATTACHMENT 13**

Request of waiver of job creation requirement

## CUMMINGS WESTLAKE LLC

12837 Louetta Road, Suite 201 Cypress, Texas 77429-5611 713-266-4456 Fax: 713-266-2333

December 06, 2013

Mr. Jeff Byrd, Superintendent  
Claude Independent School District  
500 W 5 St.  
Claude, TX 79019

### **Re: Chapter 313 Job Waiver Request**

Dear Mr. Byrd,

Pullman Road Wind Power, LLC requests that the Claude Independent School District's Board of Trustees waive the job requirement provision as allowed by Section 313.025(f-1) of the tax code. This waiver would be based on the school district's board findings that the jobs creation requirement exceeds the industry standard for the number of employees reasonably necessary for the operation of the facility of the property owner that is described in the application.

Pullman Road Wind Power, LLC requests that the Claude Independent School District makes such a finding and waive the job creation requirement for ten permanent jobs. In line with industry standards for job requirements, Pullman Road Wind Power, LLC has committed to create seven total jobs for the project. Wind projects create a large number of full and part-time, but temporary, jobs during the construction phase of the project, but require a relatively small number of highly skilled technicians to operate and maintain the project after commercial operation commences.

The industry standard for employment is typically one full-time employee for approximately every 15 turbines. This number may vary depending on the operations and maintenance requirements of the turbines selected as well as the support and technical assistance offered by the turbine manufacturer. The permanent employees of a wind project maintain and service wind turbines, underground electrical connections, substations and other infrastructure associated with the safe and reliable operation of the project. In addition to the onsite employees, there may be managers or technicians who support the project from off-site locations.

Sincerely,



J. Weston Jackson  
Partner

**ATTACHMENT 14**

*Calculation of three possible wage requirements with TWC documentation*

- Armstrong County average weekly wage for all jobs (all industries)
- Armstrong County average weekly wage for all jobs (manufacturing) data is not available
- See attached Council of Governments Regional Wage Calculation and Documentation

**PULLMAN ROAD WIND POWER, LLC  
ATTACHMENT 14 TO CHAPTER 313 APPLICATION**

**CLAUDE ISD - ARMSTRONG COUNTY  
CHAPTER 313 WAGE CALCULATION - ALL JOBS - ALL INDUSTRIES**

| QUARTER | YEAR | AVG WEEKLY WAGES* | ANNUALIZED |
|---------|------|-------------------|------------|
| THIRD   | 2012 | \$ 642            | \$ 33,384  |
| FOURTH  | 2012 | \$ 657            | \$ 34,164  |
| FIRST   | 2013 | \$ 595            | \$ 30,940  |
| SECOND  | 2013 | \$ 564            | \$ 29,328  |
| AVERAGE |      | \$ 615            | \$ 31,954  |
|         |      | X 110%            | 110%       |
|         |      | \$ 675.95         | \$ 35,149  |

**CLAUDE ISD - ARMSTRONG COUNTY  
CHAPTER 313 WAGE CALCULATION - MANUFACTURING JOBS**

NO MANUFACTURING DATA AVAILABLE

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

| REGION    | YEAR | AVG WEEKLY WAGES* | ANNUALIZED   |
|-----------|------|-------------------|--------------|
| PANHANDLE | 2012 | \$ 804.81         | \$ 41,850    |
|           |      | X 110%            | 110%         |
|           |      | \$ 885.29         | \$ 46,035.00 |

\* 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   | 3rd Qtr  | Armstrong County   | Total All   | 00   | 0   | 10   | Total, All Industries  | \$642  |
| 2012   | 4th Qtr  | Armstrong County   | Total All   | 00   | 0   | 10   | Total, All Industries  | \$657  |
| 2013   | 1st Qtr  | Armstrong County   | Total All   | 00   | 0   | 10   | Total, All Industries  | \$595  |
| 2013   | 2nd Qtr  | Armstrong County   | Total All   | 00   | 0   | 10   | Total, All Industries  | \$564  |

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

110% x \$41,850 =  
\$46,035

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.

**ATTACHMENT 15**

*Description of Benefits*

At least 80% of employees of the operator of the Pullman Road Wind Project 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 operator of the Pullman Road Wind Project 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.

**ATTACHMENT 16**

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

**Pullman Road Wind Power, LLC**

Chapter 313 Application to Claude ISD

Cummings Westlake, LLC

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**ATTACHMENTS 17**

See attached Schedule A

Applicant Name Pullman Road Wind Power, LLC  
 ISD Name Claude ISD

| PROPERTY INVESTMENT AMOUNTS   |   |      |                            |  |   |   |  |  |  |
|---|---|------|----------------------------|--|---|---|--|--|--|
| (Estimated Investment in each year. Do not put cumulative totals.)  |   |      |                            |  |   |   |  |  |  |
|   |   | Year | School Year<br>(YYYY-YYYY) | Tax Year<br>(Fill in actual tax<br>year below)<br>YYYY | Column A:<br>Tangible<br>Personal Property<br>The amount of new investment<br>(original cost) placed in service<br>during this year | Column B:<br>Building or permanent<br>nonremovable component<br>of building (annual amount<br>only) | Column C:<br>Sum of A and B<br>Qualifying Investment<br>(during the qualifying<br>time period) | Column D:<br>Other investment that is not<br>qualified investment but investment<br>affecting economic impact and<br>total value | Column E:<br>Total Investment<br>(A+B+D) |
| The year preceding<br>the first complete tax<br>year of the qualifying<br>time period<br>(assuming no<br>deferrals) | Investment made before filing complete application<br>with district (neither qualified property nor eligible to<br>become qualified investment)   |      | 2013-2014                  | 2013   | \$ -  | \$ -  |  | \$ -   | \$ -                                     |
|   | Investment made after filing complete application<br>with district, but before final board approval of<br>application (eligible to become qualified property)   |      | 2013-2014                  | 2013   | \$ -  | \$ -  |  | \$ -   | \$ -                                     |
|   | Investment made after final board approval of<br>application and before Jan. 1 of first complete tax<br>year of qualifying time period (qualified<br>investment and eligible to become qualified<br>property) |      | 2014-2015                  | 2014   | \$ -  | \$ -  | \$ -   | \$ -   | \$ -                                     |
|   | Complete tax years of qualifying time<br>period   | 1    | 2015-2016                  | 2015   | \$ 236,800,000  | \$ 700,000  | \$ 237,500,000   | \$ -   | \$ 237,500,000                           |
|   |   | 2    | 2016-2017                  | 2016   | \$ -  | \$ -  | \$ -   | \$ -   | \$ -                                     |
| Tax Credit Period<br>(with 50% cap on<br>credit)  | Value Limitation Period   | 3    | 2017-2018                  | 2017   | \$ -  | \$ -  |  | \$ -   | \$ -                                     |
|   |   | 4    | 2018-2019                  | 2018   | \$ -  | \$ -  |  | \$ -   | \$ -                                     |
|   |   | 5    | 2019-2020                  | 2019   | \$ -  | \$ -  |  | \$ -   | \$ -                                     |
|   |   | 6    | 2020-2021                  | 2020   | \$ -  | \$ -  |  | \$ -   | \$ -                                     |
|   |   | 7    | 2021-2022                  | 2021   | \$ -  | \$ -  |  | \$ -   | \$ -                                     |
|   |   | 8    | 2022-2023                  | 2022   | \$ -  | \$ -  |  | \$ -   | \$ -                                     |
|   |   | 9    | 2023-2024                  | 2023   | \$ -  | \$ -  |  | \$ -   | \$ -                                     |
|   |   | 10   | 2024-2025                  | 2024   | \$ -  | \$ -  |  | \$ -   | \$ -                                     |
| Credit Settle-Up<br>Period  | Continue to Maintain Viable Presence  | 11   | 2025-2026                  | 2025   | \$ -  | \$ -  |  | \$ -   | \$ -                                     |
|   |   | 12   | 2026-2027                  | 2026   | \$ -  | \$ -  |  | \$ -   | \$ -                                     |
|   |   | 13   | 2027-2028                  | 2027   | \$ -  | \$ -  |  | \$ -   | \$ -                                     |
|   | Post- Settle-Up Period  | 14   | 2028-2029                  | 2028   | \$ -  | \$ -  |  | \$ -   | \$ -                                     |
|   | Post- Settle-Up Period  | 15   | 2029-2030                  | 2029   | \$ -  | \$ -  |  | \$ -   | \$ -                                     |

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-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).

For the years outside the qualifying time period, this number should simply represent the planned investment in new buildings or nonremovable components of buildings.

Column D: 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.

Notes: For advanced clean energy projects, nuclear projects, projects with deferred qualifying time periods, 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*

SIGNATURE OF AUTHORIZED COMPANY REPRESENTATIVE

12/4/2013

DATE

**Pullman Road Wind Power, LLC**

Chapter 313 Application to Claude ISD

Cummings Westlake, LLC

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**ATTACHMENT 18**

See attached Schedule B

**Schedule B (Rev. May 2010): Estimated Market And Taxable Value**  
**Pullman Road Wind Power, LLC**

Applicant Name  
 ISD Name

Claude ISD

Form 50-296

|  |  |             |                         |   | Qualified Property             |   |  | Reductions from Market Value | Estimated Taxable Value                            |   |
|--|--|-------------|-------------------------|---|--------------------------------|---|--|------------------------------|--|---|
|  |  | Year        | School Year (YYYY-YYYY) | Tax Year (Fill in actual tax year) YYYY | Estimated Market Value of Land | Estimated Total Market Value of new buildings or other new improvements | Estimated Total Market Value of tangible personal property in the new building or "in or on the new improvement" | Exempted Value               | Final taxable value for I&S - after all reductions | Final taxable value for M&O--after all reductions |
|  |  | pre- year 1 | 2013-2014               | 2013                                    | \$ -                           | \$ -  | \$ -   | \$ -                         | \$ -   | \$ -  |
|  |  | pre- year 2 | 2014-2015               | 2014                                    | \$ -                           | \$ -  | \$ -   | \$ -                         | \$ -   | \$ -  |
|  | Complete tax years of qualifying time period | 1           | 2015-2016               | 2015                                    | \$ -                           | \$ -  | \$ -   | \$ -                         | \$ -   | \$ -  |
|  |  | 2           | 2016-2017               | 2016                                    | \$ -                           | \$ 229,696,000  | \$ 686,000   | \$ -                         | \$ 230,382,000                                     | \$ 230,382,000                                    |
|  | Tax Credit Period (with 50% cap on credit)   | 3           | 2017-2018               | 2017                                    | \$ -                           | \$ 213,617,300  | \$ 668,850   | \$ -                         | \$ 214,286,150                                     | \$ 10,000,000                                     |
|  |  | 4           | 2018-2019               | 2018                                    | \$ -                           | \$ 198,664,100  | \$ 652,100   | \$ -                         | \$ 199,316,200                                     | \$ 10,000,000                                     |
|  |  | 5           | 2019-2020               | 2019                                    | \$ -                           | \$ 184,757,600  | \$ 635,800   | \$ -                         | \$ 185,393,400                                     | \$ 10,000,000                                     |
|  |  | 6           | 2020-2021               | 2020                                    | \$ -                           | \$ 171,824,600  | \$ 610,400   | \$ -                         | \$ 172,435,000                                     | \$ 10,000,000                                     |
|  |  | 7           | 2021-2022               | 2021                                    | \$ -                           | \$ 159,796,900  | \$ 582,900   | \$ -                         | \$ 160,379,800                                     | \$ 10,000,000                                     |
|  |  | 8           | 2022-2023               | 2022                                    | \$ -                           | \$ 148,611,100  | \$ 556,700   | \$ -                         | \$ 149,167,800                                     | \$ 10,000,000                                     |
|  |  | 9           | 2023-2024               | 2023                                    | \$ -                           | \$ 138,208,300  | \$ 531,600   | \$ -                         | \$ 138,739,900                                     | \$ 10,000,000                                     |
|  | Credit Settle-Up Period                      | 10          | 2024-2025               | 2024                                    | \$ -                           | \$ 128,533,700  | \$ 507,700   | \$ -                         | \$ 129,041,400                                     | \$ 10,000,000                                     |
|  |  | 11          | 2025-2026               | 2025                                    | \$ -                           | \$ 119,536,300  | \$ 484,900   | \$ -                         | \$ 120,021,200                                     | \$ 120,021,200                                    |
|  |  | 12          | 2026-2027               | 2026                                    | \$ -                           | \$ 111,168,800  | \$ 463,100   | \$ -                         | \$ 111,631,900                                     | \$ 111,631,900                                    |
|  | Continue to Maintain Viable Presence         | 13          | 2027-2028               | 2027                                    | \$ -                           | \$ 103,387,000  | \$ 442,300   | \$ -                         | \$ 103,829,300                                     | \$ 103,829,300                                    |
|  |  | 14          | 2028-2029               | 2028                                    | \$ -                           | \$ 96,149,900   | \$ 422,400   | \$ -                         | \$ 96,572,300                                      | \$ 96,572,300                                     |
|  | Post- Settle-Up Period                       | 15          | 2029-2030               | 2029                                    | \$ -                           | \$ 89,419,400   | \$ 403,400   | \$ -                         | \$ 89,822,800                                      | \$ 89,822,800                                     |

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

12/4/2013

DATE

**Pullman Road Wind Power, LLC**

Chapter 313 Application to Claude ISD

Cummings Westlake, LLC

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**ATTACHMENT 19**

See attached Schedule C

**Schedule C- Application: Employment Information**

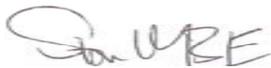
**Applicant Name** Pullman Road Wind Power, LLC  
**ISD Name** Claude ISD

**Form 50-296**

|  |  |             |                            |   | Construction  |  | New Jobs   |  | Qualifying Jobs  |  |
|--|--|-------------|----------------------------|---|---|--|--|--|--|--|
|  |  | Year        | School Year<br>(YYYY-YYYY) | Tax Year<br>(Fill in actual tax year)<br>YYYY | Column A:<br>Number of Construction<br>FTE's or man-hours (specify)<br><b>[FTE]</b> | Column B:<br><b>Average</b><br>annual wage rates for<br>construction workers | Column C:<br>Number of new jobs applicant<br>commits to create<br>(cumulative) | Column D:<br><b>Average</b><br>annual wage rate for all<br>new jobs. | Column E:<br>Number of qualifying jobs applicant<br>commits to create meeting all criteria of<br>Sec. 313.021(3)<br>(cumulative) | Column F:<br><b>Average</b><br>annual wage of qualifying<br>jobs |
|  |  | pre- year 1 | 2013-2014                  | 2013  | -   | \$ -   | 0  | \$ -   | 0  | \$ -   |
|  |  | pre- year 2 | 2014-2015                  | 2014  | -   | \$ -   | 0  | \$ -   | 0  | \$ -   |
|  | Complete tax years of qualifying time period | 1           | 2015-2016                  | 2015  | 125   | \$ 48,000  | 5  | \$ 44,000  | 4  | \$ 46,035  |
|  |  | 2           | 2016-2017                  | 2016  | -   | \$ -   | 7  | \$ 44,000  | 6  | \$ 46,035  |
|  | Tax Credit Period (with 50% cap on credit)   | 3           | 2017-2018                  | 2017  | -   | \$ -   | 7  | \$ 44,000  | 6  | \$ 46,035  |
|  |  | 4           | 2018-2019                  | 2018  | -   | \$ -   | 7  | \$ 44,000  | 6  | \$ 46,035  |
|  |  | 5           | 2019-2020                  | 2019  | -   | \$ -   | 7  | \$ 44,000  | 6  | \$ 46,035  |
|  |  | 6           | 2020-2021                  | 2020  | -   | \$ -   | 7  | \$ 44,000  | 6  | \$ 46,035  |
|  |  | 7           | 2021-2022                  | 2021  | -   | \$ -   | 7  | \$ 44,000  | 6  | \$ 46,035  |
|  |  | 8           | 2022-2023                  | 2022  | -   | \$ -   | 7  | \$ 44,000  | 6  | \$ 46,035  |
|  |  | 9           | 2023-2024                  | 2023  | -   | \$ -   | 7  | \$ 44,000  | 6  | \$ 46,035  |
|  |  | 10          | 2024-2025                  | 2024  | -   | \$ -   | 7  | \$ 44,000  | 6  | \$ 46,035  |
|  | Credit Settle-Up Period                      | 11          | 2025-2026                  | 2025  | -   | \$ -   | 7  | \$ 44,000  | 6  | \$ 46,035  |
|  |  | 12          | 2026-2027                  | 2026  | -   | \$ -   | 7  | \$ 44,000  | 6  | \$ 46,035  |
|  |  | 13          | 2027-2028                  | 2027  | -   | \$ -   | 7  | \$ 44,000  | 6  | \$ 46,035  |
|  | Post- Settle-Up Period                       |             | 14                         | 2028-2029                                     | 2028  | -  | \$ -   | 7  | \$ 44,000  | \$ 46,035  |
|  | Post- Settle-Up Period                       |             | 15                         | 2029-2030                                     | 2029  | -  | \$ -   | 7  | \$ 44,000  | \$ 46,035  |

Notes: For job definitions see TAC §9.1051(14) and Tax Code §313.021(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

12/4/2013  
DATE

**Pullman Road Wind Power, LLC**

Chapter 313 Application to Claude ISD

Cummings Westlake, LLC

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**ATTACHMENT 20**

See attached Schedule D

**Schedule D: (Rev. May 2010): Other Tax Information**

| Applicant Name   |  | Pullman Road Wind Power, LLC |                         |                        | ISD Name  |   | Claude ISD  |   | Form 50-296   |   |   |
|--|--|------------------------------|-------------------------|------------------------|---|---|---|---|---|---|---|
|  |  |                              |                         |                        | Sales Tax Information   |   | Franchise Tax   | Other Property Tax Abatements Sought  |   |   |   |
|  |  |                              |                         |                        | Sales Taxable Expenditures  |   | Franchise Tax   | County  | City  | Hospital  | Other=Water Dists   |
|  |  | 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 | Column H: Estimate of Franchise tax due from (or attributable to) the applicant | Fill in percentage exemption requested or granted in each year of the Agreement | Fill in percentage exemption requested or granted in each year of the Agreement | Fill in percentage exemption requested or granted in each year of the Agreement | Fill in percentage exemption requested or granted in each year of the Agreement |
| The year preceding the first complete tax year of the qualifying time period (assuming no deferrals) |  |                              | 2013-2014               | 2013                   | \$ -  | \$ -  | \$ -  | 0%  | n/a   | n/a   | n/a   |
|  |  |                              | 2014-2015               | 2014                   | \$ -  | \$ -  | \$ -  | 0%  | n/a   | n/a   | n/a   |
|  | Complete tax years of qualifying time period | 1                            | 2015-2016               | 2015                   | \$ 29,687,500   | \$ 207,812,500  | \$ -  | 0%  | n/a   | n/a   | n/a   |
|  |  | 2                            | 2016-2017               | 2016                   | \$ 30,000   | \$ 207,000  | \$ 200,000  | 100%  | n/a   | n/a   | 0%  |
|  | Value Limitation Period                      | 3                            | 2017-2018               | 2017                   | \$ 30,000   | \$ 207,000  | \$ 200,000  | 100%  | n/a   | n/a   | 0%  |
|  |  | 4                            | 2018-2019               | 2018                   | \$ 30,000   | \$ 207,000  | \$ 200,000  | 100%  | n/a   | n/a   | 0%  |
|  |  | 5                            | 2019-2020               | 2019                   | \$ 30,000   | \$ 207,000  | \$ 200,000  | 100%  | n/a   | n/a   | 0%  |
|  |  | 6                            | 2020-2021               | 2020                   | \$ 30,000   | \$ 207,000  | \$ 200,000  | 100%  | n/a   | n/a   | 0%  |
|  |  | 7                            | 2021-2022               | 2021                   | \$ 30,000   | \$ 207,000  | \$ 200,000  | 100%  | n/a   | n/a   | 0%  |
|  |  | 8                            | 2022-2023               | 2022                   | \$ 30,000   | \$ 207,000  | \$ 200,000  | 100%  | n/a   | n/a   | 0%  |
|  |  | 9                            | 2023-2024               | 2023                   | \$ 30,000   | \$ 207,000  | \$ 200,000  | 100%  | n/a   | n/a   | 0%  |
|  |  | 10                           | 2024-2025               | 2024                   | \$ 30,000   | \$ 207,000  | \$ 200,000  | 100%  | n/a   | n/a   | 0%  |
| Tax Credit Period (with 50% cap on credit)   | Continue to Maintain Viable Presence         | 11                           | 2025-2026               | 2025                   | \$ 30,000   | \$ 207,000  | \$ 200,000  | 100%  | n/a   | n/a   | 0%  |
|  |  | 12                           | 2026-2027               | 2026                   | \$ 30,000   | \$ 207,000  | \$ 200,000  | 0%  | n/a   | n/a   | 0%  |
|  |  | 13                           | 2027-2028               | 2027                   | \$ 30,000   | \$ 207,000  | \$ 200,000  | 0%  | n/a   | n/a   | 0%  |
| Post- Settle-Up Period   |  | 14                           | 2028-2029               | 2028                   | \$ 30,000   | \$ 207,000  | \$ 200,000  | 0%  | n/a   | n/a   | 0%  |
| Post- Settle-Up Period   |  | 15                           | 2029-2030               | 2029                   | \$ 30,000   | \$ 207,000  | \$ 200,000  | 0%  | n/a   | n/a   | 0%  |

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

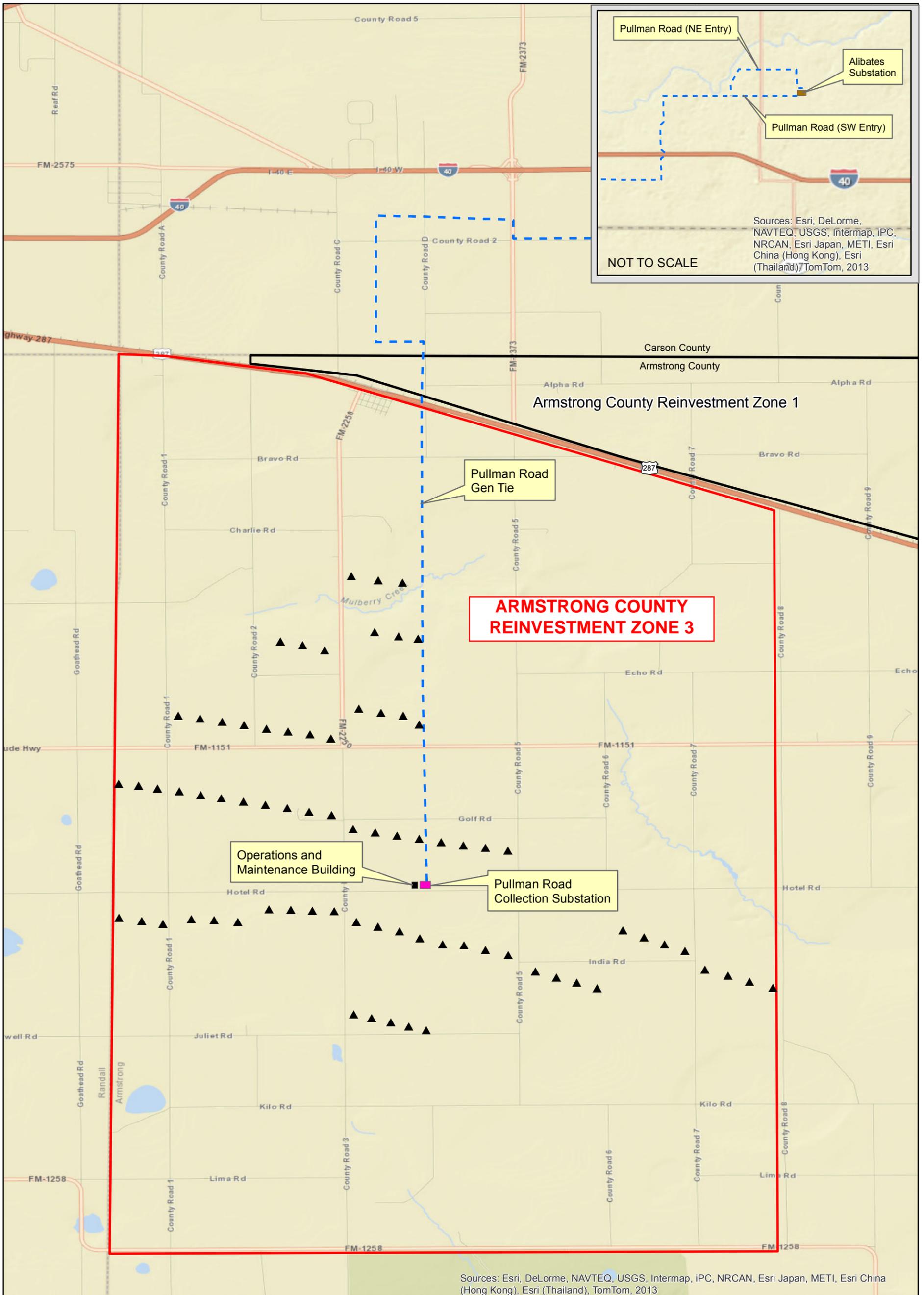
SIGNATURE OF AUTHORIZED COMPANY REPRESENTATIVE

12/4/2013

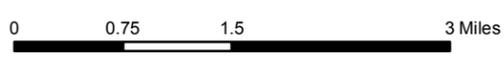
DATE

**ATTACHMENT 21**

See attached map of the newly created Armstrong County Reinvestment Zone 3 which was created by Armstrong County Commissioners Court on December 9, 2013. Also attached is the Armstrong County Reinvestment Zone 1 created on March 11, 2013, in which the northern most portion of the Generation-Tie line will be located (consisting of an estimated .75 miles)



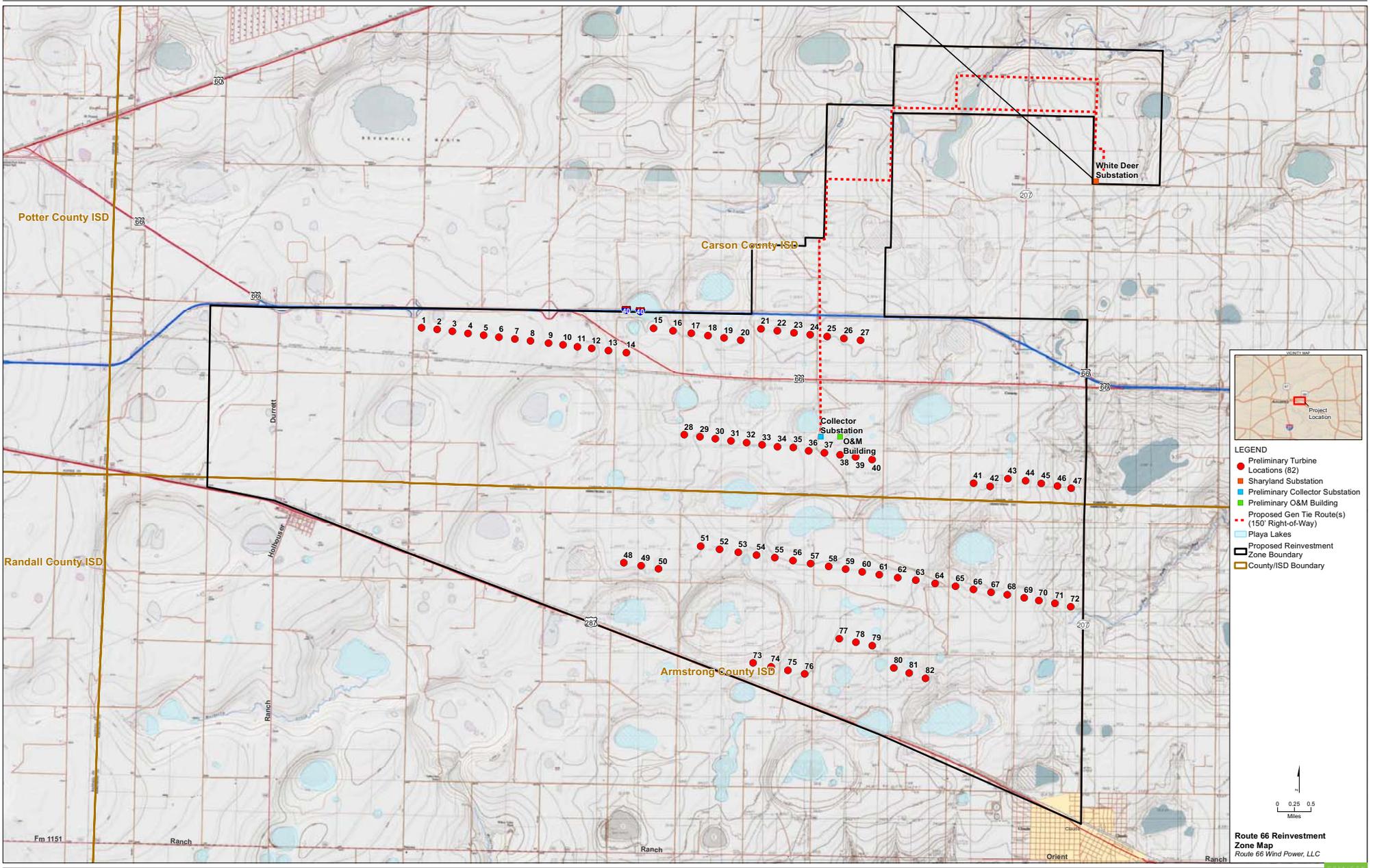
# Pullman Road Wind Power, LLC Facility Map and Proposed Reinvestment Zone



- Legend**
- ▲ Preliminary 2 MW Turbine Locations (75)
  - - - Pullman Gen Tie Transmission Line
  - Reinvestment Zone
  - Collection Substation
  - Operations & Maintenance Building

Sources: Esri, DeLorme, NAVTEQ, USGS, Intermap, IPC, NRCAN, Esri Japan, METI, Esri China (Hong Kong), Esri (Thailand), TomTom, 2013

# ARMSTRONG COUNTY REINVESTMENT ZONE 1



- LEGEND**
- Preliminary Turbine Locations (82)
  - Sharyland Substation
  - Preliminary Collector Substation
  - Preliminary O&M Building
  - Proposed Gen Tie Route(s) (150' Right-of-Way)
  - Play Lakes
  - ▭ Proposed Reinvestment Zone Boundary
  - ▭ County/ISD Boundary



**Route 66 Reinvestment Zone Map**  
 Route 66 Wind Power, LLC

**ATTACHMENT 22**

Attached is the Resolution designating and establishing the Armstrong County Reinvestment Zone 3 by the Armstrong County Commissioners Court on December 9, 2013. Also, attached is the Resolution of the Commissioners Court of Armstrong County, Texas Designating Armstrong County Reinvestment Zone 1, dated March 11, 2013, in which the northern most portion of the Generation-Tie line will be located (consisting of an estimated .75 miles)

**RESOLUTION OF THE COMMISSIONERS  
COURT OF ARMSTRONG COUNTY, TEXAS  
DESIGNATING ARMSTRONG COUNTY REINVESTMENT ZONE 3**

**A RESOLUTION DESIGNATING A CERTAIN AREA AS A REINVESTMENT ZONE FOR A COMMERCIAL/INDUSTRIAL TAX ABATEMENT IN ARMSTRONG COUNTY, TEXAS, ESTABLISHING THE BOUNDARIES THEREOF, AND PROVIDING FOR AN EFFECTIVE DATE.**

*Whereas*, the Commissioners Court of Armstrong County, Texas, desires to promote the development or redevelopment of a certain contiguous geographic area within its jurisdiction by the creation of a reinvestment zone as authorized by the Property Redevelopment and Tax Abatement Act, as amended (Texas Property Tax Code §312.001, *et seq.*), and the Guidelines and Criteria of the Commissioners Court of Armstrong County for Granting a Tax Abatement in Reinvestment Zone created in Armstrong County, Texas (the "Guidelines"); and

*Whereas*, on December 9, 2013, a hearing before the Commissioners Court of Armstrong County, Texas, was held, such date being at least seven (7) days after the date of publication of the notice of such public hearing in a newspaper of general circulation in Armstrong County and the delivery of written notice to the respective presiding officers of each taxing entity that includes within its boundaries real property that is to be included in the proposed reinvestment zone; and

*Whereas*, the Commissioners Court of Armstrong County, Texas, at such public hearing invited any interested person to appear and speak for or against the creation of the reinvestment zone and whether all or part of the territory described should be included in the proposed reinvestment zone; and

*Whereas*, the proponents of the reinvestment zone offered evidence, both oral and documentary, in favor of all of the foregoing matters relating to the creation of the reinvestment zone and opponents, if any, of the reinvestment zone appeared to contest the creation of the reinvestment zone.

***BE IT RESOLVED BY THE COMMISSIONERS COURT OF ARMSTRONG COUNTY, TEXAS:***

Section 1. That the facts and recitations contained in the preamble of this Resolution are hereby found and declared to be true and correct.

Section 2. That the Commissioners Court of Armstrong County, Texas, after conducting such hearing and having heard such evidence and testimony, has made the following findings and determinations based on the evidence and testimony presented to it:

- a. That the public hearing on adoption of the reinvestment zone has been properly called, held and conducted and that notice of such hearing has been published as required by law and mailed to the respective presiding officers of the governing bodies and all taxing units overlapping the territory inside the proposed reinvestment zone; and
- b. That the boundaries of the reinvestment zone should be the area described in the attached Exhibit "A" and depicted in the map attached hereto as Exhibit "B", which are incorporated herein by reference for all purposes. In the event of discrepancy between the descriptions of Exhibit "A" and map in Exhibit "B", the map shall control; and
- c. That the creation of the reinvestment zone will result in benefits to Armstrong County, Texas, and to the land included in the zone and that the improvements sought are feasible and practical; and
- d. The reinvestment zone meets the criteria set forth in Texas Property Tax Code Chapter 312 for the creation of a reinvestment zone as set forth in the Property Redevelopment and Tax Abatement Act, as amended, and the Guidelines, in that it is reasonably likely as a result of the designation to contribute to the retention of expansion of primary employment or to attract investment in the zone that would be a benefit to the property and that would contribute to the economic development of Armstrong County, Texas, and that the entire tract of land is located entirely within an unincorporated area of Armstrong County, Texas.

**SECTION 3.** That pursuant to the Property Redevelopment and Tax Abatement Act, as amended, and the Guidelines, Armstrong County Commissioners Court hereby creates Armstrong County Reinvestment Zone 3, a reinvestment zone for commercial-industrial tax abatement encompassing only the area described in Exhibit "A" and depicted in Exhibit "B", and such reinvestment zone is hereby designated and shall hereafter be referred to a Armstrong County Reinvestment Zone 3.

**SECTION 4.** That Armstrong County Reinvestment Zone 3 shall take effect on December 9, 2013, and shall remain designated as a commercial-industrial reinvestment zone for renewable and wind generated power generation for a period of five (5) years from such date of designation, and may be renewed for an additional five (5) year period thereafter.

**SECTION 5.** That if any section, paragraph, clause or provision of this Resolution shall for any reason be held to be invalid or unenforceable, the invalidity or unenforceability of such section, paragraph, clause or provision shall not affect any of the remaining provisions of this Resolution.

**SECTION 6.** That it is hereby found, determined and declared that a sufficient notice of

the date, hour, place and subject of the meeting of the Armstrong County Commissioners Court at which this Resolution was adopted was posted at a place conveniently and readily accessible at all times as required by the Texas Open Government Act, Texas Government Code, Chapter 551, as amended, and that a public hearing was held prior to the designation of such reinvestment zone and that proper notice of the hearing was published in a newspaper of general circulation within the County, and furthermore, such notice was in fact delivered to the presiding officers of any affected taxing entity as prescribed by the Property Redevelopment and Tax Abatement Act.

PASSED, APPROVED AND ADOPTED on this the 9<sup>th</sup> day of December, 2013.

1 Aug 2013  
\_\_\_\_\_  
County Judge

John M. [Signature]  
\_\_\_\_\_  
Commissioner, Precinct 1

[Signature]  
\_\_\_\_\_  
Commissioner, Precinct 2

[Signature]  
\_\_\_\_\_  
Commissioner, Precinct 3

C.M. Bryant  
\_\_\_\_\_  
Commissioner, Precinct 4

Patricia Sherrill  
\_\_\_\_\_  
Patricia Sherrill, County Clerk

(County Seal)



**Exhibit A**  
**Legal Description of Armstrong County Reinvestment Zone 3**

Armstrong County Reinvestment Zone 3 is comprised of the following parcels. In the event of discrepancy between this Exhibit A and the attached map in Exhibit B, the map in Exhibit B shall control.

EXHIBIT B

DESCRIPTION OF THE PROPERTY

The following real property located in Armstrong County, State of Texas is more particularly described as follows:

County Armstrong  
Block No. B-2  
Survey AB&M  
Section No.s 9, 10, 11

Further known as the all of the Acres in Section No.s 9, 10, 11 in Block No. B-2 of the AB&M Survey, Bordered on the West by the Randall/Armstrong County line.

County Armstrong  
Block HD  
Survey RL Jackson  
Section No. 63

Further know all of the Acres in Section No. 63 in Block HD of the RL Jackson Survey, Bordered on the East by the CO RD 1.

County Armstrong  
Block No. B-8  
Survey I&GN  
Section No.s 1, 12, 13, 24, 25

Further known as all of the Acres in Section No.s 1, 12, 13, 24, 25 in Block No. B-8 of the I&GN Survey, Bordered on the West by the Armstrong/Randall County line and on the East by CO RD 1.

County Armstrong  
Block No. B-6  
Survey I&GN  
Section No.s 1, 32, 33, 64, 65

Further known as all of the Acres in Section No.s 1, 32, 33, 64, 65 in Block No. B-6 of the I&GN Survey, Bordered on the West by the Armstrong/Randall County line and on the East by CO RD 1.

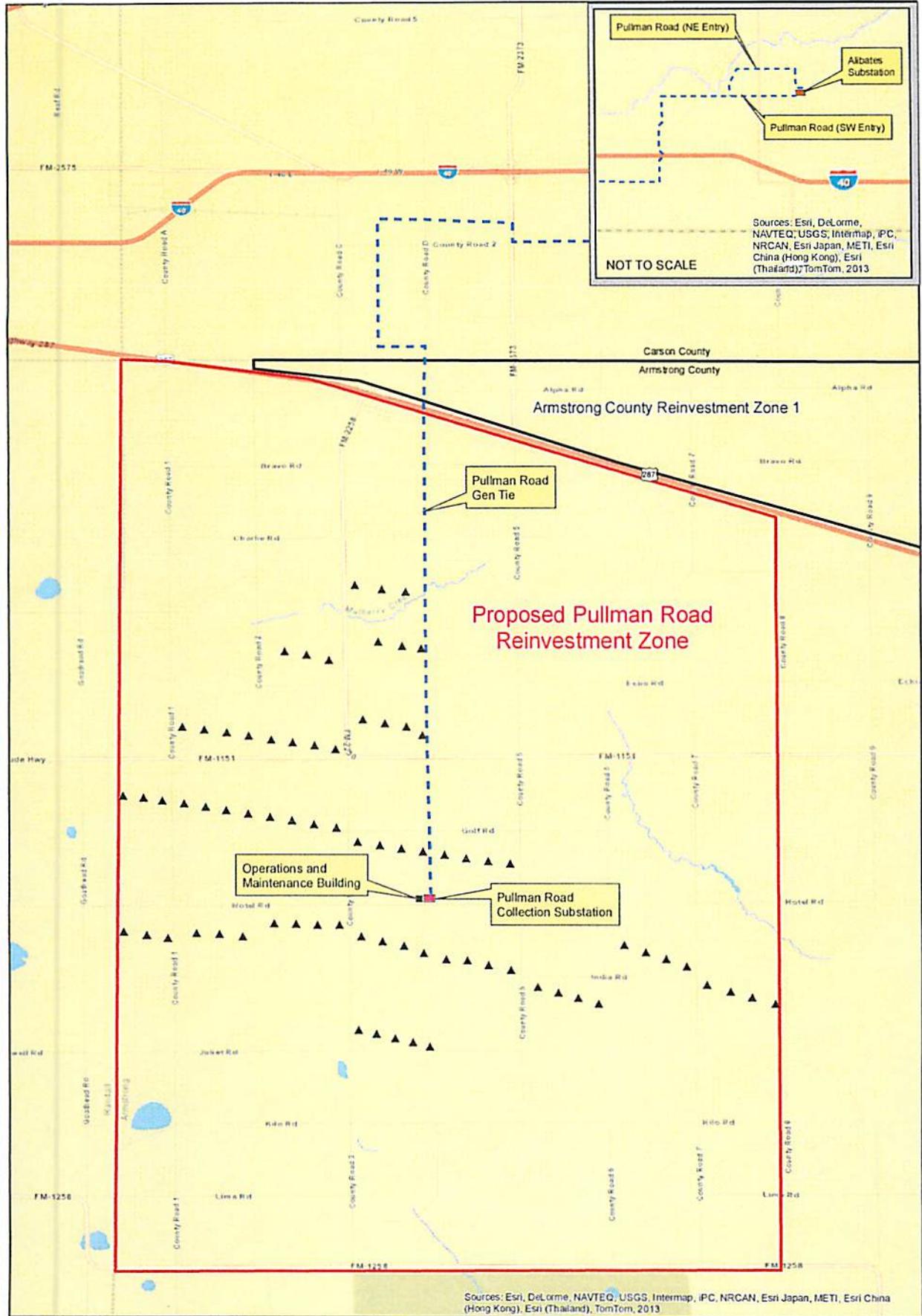
County Armstrong  
Block No. B-4  
Survey H&GN

Section No.s 61, 62, 96, 97, 98, 99, 100, 101, 102, 103, 104, 105, 106, 107, 134, 135, 136, 137, 138, 139, 140, 141, 142, 143, 144, 145, 146, 147, 174, 175, 176, 177, 178, 179, 180, 181, 182, 183, 184, 185, 186, 187, 214, 215, 216, 217, 218, 219, 220, 221, 222, 223, 224, 225, 226, 227, 254, 255, 256, 257, 258, 259, 260, 261, 262, 263, 264, 265, 266, 267, 294, 295, 296, 297, 298, 299, 300, 301, 302, 303, 304, 305, 306, 307.

Further known as all of the Acres in Section No.s 61, 62, 96, 97, 98, 99, 100, 101, 102, 103, 104, 105, 106, 134, 135, 136, 137, 138, 139, 140, 141, 142, 143, 144, 145, 146, 147, 174, 175, 176, 177, 178, 179, 180, 181, 182, 183, 184, 185, 186, 187, 214, 215, 216, 217, 218, 219, 220, 221, 222, 223, 224, 225, 226, 227, 254, 255, 256, 257, 258, 259, 260, 261, 262, 263, 264, 265, 266, 267, 294, 295, 296, 297, 298, 299, 300, 301, 302, 303, 304, 305, 306, 307 in Block No. B-4 of the H&GN Survey, Bordered on the West by the CO RD 1 on the North by HWY 287, on the East by CO RD 8 and on the South by FM 1258.

CONFIDENTIAL

**Exhibit B**  
**Map of Armstrong County Reinvestment Zone 3**



### Pullman Road Wind Power, LLC Facility Map and Proposed Reinvestment Zone



**Legend**

- ▲ Preliminary 2 MW Turbine Locators (75)
- Pullman Gen Tie Transmission Line
- Reinvestment Zone
- Collection Substation
- Operations & Maintenance Building

RESOLUTION OF THE COMMISSIONERS  
COURT OF ARMSTRONG COUNTY, TEXAS  
DESIGNATING ARMSTRONG COUNTY REINVESTMENT ZONE 1

**A RESOLUTION DESIGNATING A CERTAIN AREA AS A REINVESTMENT ZONE FOR A COMMERCIAL/INDUSTRIAL TAX ABATEMENT IN ARMSTRONG COUNTY, TEXAS, ESTABLISHING THE BOUNDARIES THEREOF, AND PROVIDING FOR AN EFFECTIVE DATE.**

*Whereas*, the Commissioners Court of Armstrong County, Texas, desires to promote the development or redevelopment of a certain contiguous geographic area within its jurisdiction by the creation of a reinvestment zone as authorized by the Property Redevelopment and Tax Abatement Act, as amended (Texas Property Tax Code §312.001, *et seq.*), and the Guidelines and Criteria of the Commissioners Court of Armstrong County for Granting a Tax Abatement in Reinvestment Zone created in Armstrong County, Texas (the "Guidelines"); and

*Whereas*, on March 11, 2013, a hearing before the Commissioners Court of Armstrong County, Texas, was held, such date being at least seven (7) days after the date of publication of the notice of such public hearing in the local newspaper of general circulation in Armstrong County and the delivery of written notice to the respective presiding officers of each taxing entity that includes within its boundaries real property that is to be included in the proposed reinvestment zone; and

*Whereas*, the Commissioners Court of Armstrong County, Texas, at such public hearing invited any interested person to appear and speak for or against the creation of the reinvestment zone and whether all or part of the territory described should be included in the proposed reinvestment zone; and

*Whereas*, the proponents of the reinvestment zone offered evidence, both oral and documentary, in favor of all of the foregoing matters relating to the creation of the reinvestment zone and opponents, if any, of the reinvestment zone appeared to contest the creation of the reinvestment zone.

***BE IT RESOLVED BY THE COMMISSIONERS COURT OF ARMSTRONG COUNTY, TEXAS:***

Section 1. That the facts and recitations contained in the preamble of this Resolution are hereby found and declared to be true and correct.

Section 2. That the Commissioners Court of Armstrong County, Texas, after conducting such hearing and having heard such evidence and testimony, has made the following findings and determinations based on the evidence and testimony presented to it:

- a. That the public hearing on adoption of the reinvestment zone has been properly called, held and conducted and that notice of such hearing has been published as required by law and mailed to the respective presiding officers of the governing bodies and all taxing units overlapping the territory inside the proposed reinvestment zone; and
- b. That the boundaries of the reinvestment zone should be the area described in the attached Exhibit "A" and depicted in the map attached hereto as Exhibit "B", which are incorporated herein by reference for all purposes. In the event of discrepancy between the descriptions of Exhibit "A" and map in Exhibit "B", the map shall control; and
- c. That the creation of the reinvestment zone will result in benefits to Armstrong County, Texas, and to the land included in the zone and that the improvements sought are feasible and practical; and
- d. The reinvestment zone meets the criteria set forth in Texas Property Tax Code Chapter 312 for the creation of a reinvestment zone as set forth in the Property Redevelopment and Tax Abatement Act, as amended, and the Guidelines, in that it is reasonably likely as a result of the designation to contribute to the retention or expansion of primary employment or to attract investment in the zone that would be a benefit to the property and that would contribute to the economic development of Armstrong County, Texas, and that the entire tract of land is located entirely within an unincorporated area of Armstrong County, Texas.

SECTION 3. That pursuant to the Property Redevelopment and Tax Abatement Act, as amended, and the Guidelines, Armstrong County Commissioners Court hereby creates Armstrong County Reinvestment Zone 1, a reinvestment zone for commercial-industrial tax abatement encompassing only the area described in Exhibit "A" and depicted in Exhibit "B", and such reinvestment zone is hereby designated and shall hereafter be referred to as Armstrong County Reinvestment Zone 1.

SECTION 4. That Armstrong County Reinvestment Zone 1 shall take effect on March 11, 2013, and shall remain designated as a commercial-industrial reinvestment zone for renewable and wind generated power generation for a period of five (5) years from such date of designation, and may be renewed for an additional five (5) year period thereafter.

SECTION 5. That if any section, paragraph, clause or provision of this Resolution shall for any reason be held to be invalid or unenforceable, the invalidity or unenforceability of such section, paragraph, clause or provision shall not affect any of the remaining provisions of this Resolution.

SECTION 6. That it is hereby found, determined and declared that a sufficient notice of the date, hour, place and subject of the meeting of the Armstrong County Commissioners

Court at which this Resolution was adopted was posted at a place conveniently and readily accessible at all times as required by the Texas Open Government Act, Texas Government Code, Chapter 551, as amended, and that a public hearing was held prior to the designation of such reinvestment zone and that proper notice of the hearing was published in the official newspaper of general circulation within the County, and furthermore, such notice was in fact delivered to the presiding officers of any affected taxing entity as prescribed by the Property Redevelopment and Tax Abatement Act.

PASSED, APPROVED AND ADOPTED on this the 11<sup>th</sup> day of March, 2013.

1 Aug Reed  
County Judge

John M Britton  
Commissioner, Precinct 1

Michael Paul  
Commissioner, Precinct 2

Tom Lewis  
Commissioner, Precinct 3

L.M. Bryant  
Commissioner, Precinct 4

Patricia Sherrill  
Patricia Sherrill, County Clerk

(County Seal)

**Exhibit A**  
**Legal Description of Armstrong County Reinvestment Zone 1**

Armstrong County Reinvestment Zone 1 is comprised of the following parcels. In the event of discrepancy between this Exhibit A and the attached map in Exhibit B, the map in Exhibit B shall control.

## EXHIBIT

### DESCRIPTION OF THE PROPERTY

The following real property located in Armstrong County, State of Texas more particularly described as follows:

County                    Armstrong

Block No.                B-4

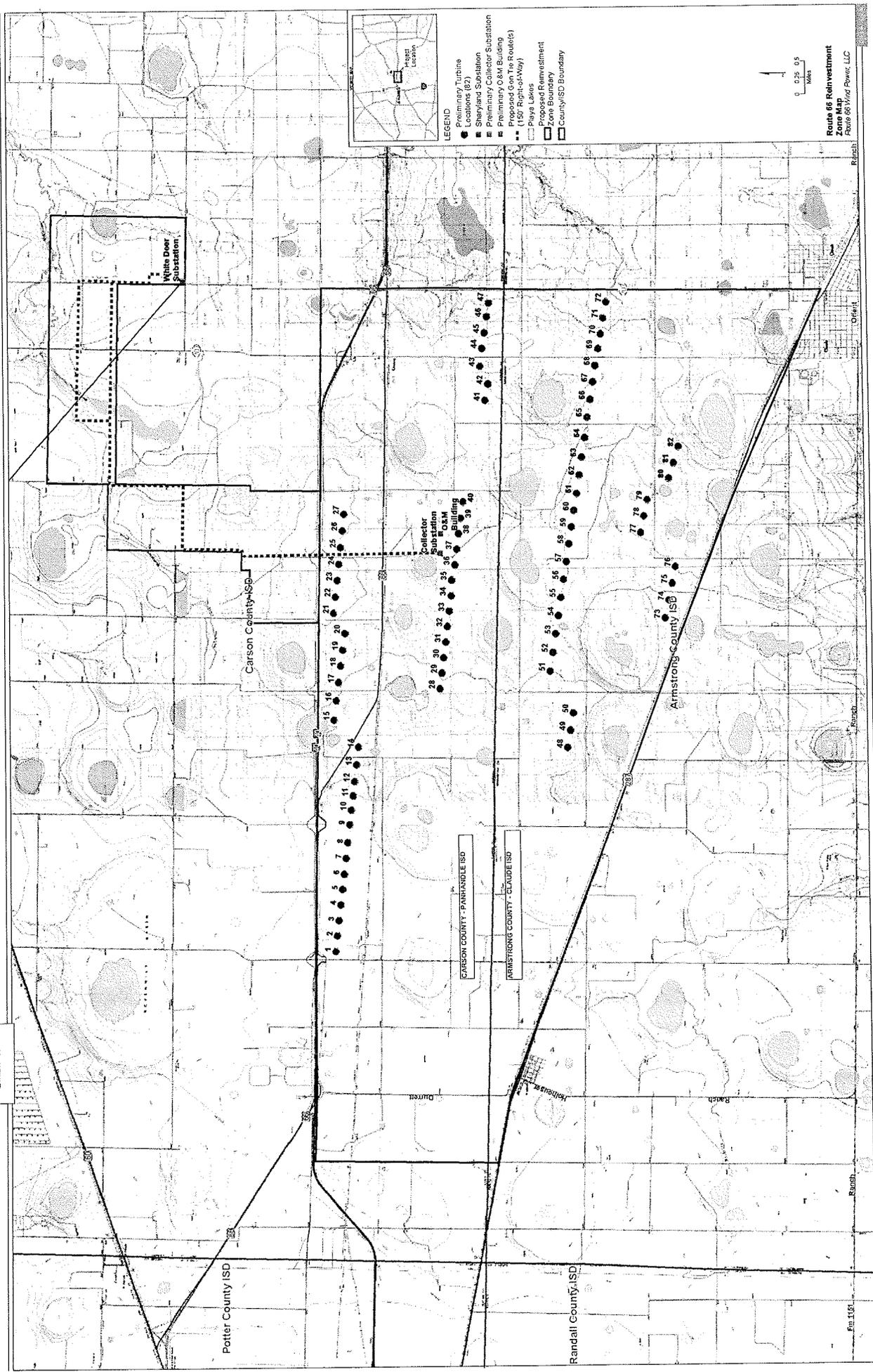
Survey                    H&GN

Section Numbers        62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 98, 97, 96, 95, 94, 93, 92, 91, 90, 89, 88, 87, 106, 107, 108, 109, 110, 111, 112, 113, 114, 132, 131, 130, 129, 128, 127, 151, 152, 153, 154

Further known as all of the acreage in Sections 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 98, 97, 96, 95, 94, 93, 92, 91, 90, 89, 88, 87, 106, 107, 108, 109, 110, 111, 112, 113, 114, 132, 131, 130, 129, 128, 127, 151, 152, 153, 154 of Armstrong County in Block No. B-4 of the H&GN Survey bordered on the North by the Carson/Armstrong County Line, bordered on the South by HWY 287 and bordered on the East by HWY 207.

**Exhibit B**  
**Map of Armstrong County Reinvestment Zone 1**

EXHIBIT - A



Route 66 Reinvestment  
Zone Map  
April 66 Wind Power, LLC

**ATTACHMENT 23**

See attached legal descriptions of Armstrong County Reinvestment Zones 1 & 3

**LEGAL DESCRIPTIONS FOR ARMSTRONG COUNTY**  
**REINVESTMENT ZONE 3 (created 12-9-13)**  
**(DESCRIPTION OF THE PROPERTY)**

The following real property located in Armstrong County, State of Texas more particularly described as follows:

County                    Armstrong  
Block No.                B-8  
Survey                    I&GN  
Section Numbers        24, 13, 12, & 1

Further known as all of the acreage in Sections 24, 13, 12 and 1 of Armstrong County in Block No. B-8 of the I&GN Survey, bordered on the West by the Randall/Armstrong County line and on the North by DELTA RD.

County                    Armstrong  
Block No.                B-6  
Survey                    I&GN  
Section Numbers        1, 32, 33, 64, 65

Further known as all of the acreage in Sections 1, 32, 33, 64 and 65 of Armstrong County in Block No. B-6 of the I&GN Survey, bordered on the West by the Randall/Armstrong County line and bordered on the South by FM 1258.

County                    Armstrong  
Block No.                B-4  
Survey                    H&GN  
Section Numbers        62, 99, 98, 97, 102, 103, 104, 139, 138, 137

Further known as all of the acreage in Sections 62, 99, 98, 97, 102, 103, 104, 139, 138, 137 of Armstrong County in Block No. B-4 of the H&GN Survey bordered on the North by HWY 287, East of CO RD 2, and bordered on the East by CO RD 5.

County                    Armstrong  
Block No.                B-4  
Survey                    H&GN  
Section Numbers        141, 142, 143, 144, 180, 179, 178, 177

*ATTACHMENT TO APPLICATION FOR APPRAISED VALUE LIMITATION*

*ON QUALIFIED PROPERTY BY PULLMAN ROAD WIND POWER, LLC TO CLAUDE ISD*

# Pullman Road Wind Power, LLC

Chapter 313 Application to Claude ISD

Cummings Westlake, LLC

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Further known as all of the acreage in Sections 141, 142, 143, 144 180, 179, 178, 177 of Armstrong County in Block No. B-4 of the H&GN Survey East of CO RD 1, North of FM 1151 and bordered on the East by CO RD 5.

County Armstrong

Block No. B-4

Survey H&GN

Section Numbers 176, 175, 174, 181, 182, 183, 184, 185, 186, 187, 220, 219, 218, 217, 216, 215, 214, 221, 222, 223, 224, 225, 226, 227, 260, 259, 258, 257, 256, 255, 254, 261, 262, 263, 264, 265, 266, 267, 300, 299, 298, 297, 296, 295, 294, 301, 302, 303, 304, 305, 306, 307

Further known as all of the acreage in Sections 176, 175, 174, 181, 182, 183, 184, 185, 186, 187, 220, 219, 218, 217, 216, 215, 214, 221, 222, 223, 224, 225, 226, 227, 260, 259, 258, 257, 256, 255, 254, 261, 262, 263, 264, 265, 266, 267, 300, 299, 298, 297, 296, 295, 294, 301, 302, 303, 304, 305, 306, 307 of Armstrong County in Block No. B-4 of the H&GN Survey South of FM 1151, East of County Road 1, bordered on the South by FM 1258 and bordered on the East by CO RD 8.

*ATTACHMENT TO APPLICATION FOR APPRAISED VALUE LIMITATION*

*ON QUALIFIED PROPERTY BY PULLMAN ROAD WIND POWER, LLC TO CLAUDE ISD*

**LEGAL DESCRIPTIONS FOR ARMSTRONG COUNTY  
**REINVESTMENT ZONE 1 (created 3-11-13)**  
**(DESCRIPTION OF THE PROPERTY)****

The following real property located in Armstrong and Carson Counties, State of Texas more particularly described as follows:

County                      Armstrong  
Block No.                  B-4  
Survey                      H&GN  
Section Numbers        62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 98, 97, 96,  
95, 94, 93, 92, 91, 90, 89, 88, 87, 106, 107, 108, 109, 110, 111, 112, 113, 114, 132, 131,  
130, 129, 128, 127, 151, 152, 153, 154  
Further known as all of the acreage in Sections 62, 63, 64, 65, 66, 67, 68, 69, 70,  
71, 72, 73, 74, 98, 97, 96, 95, 94, 93, 92, 91, 90, 89, 88, 87, 106, 107, 108, 109, 110,  
111, 112, 113, 114, 132, 131, 130, 129, 128, 127, 151, 152, 153, 154 of Armstrong  
County in Block No. B-4 of the H&GN Survey bordered on the North by the  
Carson/Armstrong County Line, bordered on the South by HWY 287 and bordered on the  
East by HWY 207.

**Pullman Road Wind Power, LLC**

Chapter 313 Application to Claude ISD

Cummings Westlake, LLC

---

**ATTACHMENT 24**

See attached Guidelines and Criteria for Armstrong County.

IN THE ARMSTRONG COUNTY COMMISSIONERS COURT  
ARMSTRONG COUNTY, TEXAS

**A RESOLUTION**  
**EXPRESSING THE INTENT OF THE COUNTY TO**  
**PARTICIPATE IN TAX ABATEMENT AGREEMENTS AND**  
**ESTABLISHING GUIDELINES FOR SUCH AGREEMENTS**

Pursuant to Chapter 312 of the Texas Tax Code, Armstrong County may consider an application for tax abatement, designate a reinvestment zone and enter into a tax abatement agreement in accordance with these Guidelines and Criteria. It is the express intent of the Armstrong County Commissioners Court to promote economic development, but not at the expense of the County's natural resources or services provided to the general public. No application submitted under the following schedule deemed to have a substantially adverse effect on natural resources in the County or on County infrastructure (including roads and bridges) will be approved, unless the applicant can demonstrate just cause for such an exception.

**I. Abatement Application Procedure**

- A. Who May Apply. Any present or potential owner of taxable real property or interest

in real property in Armstrong County may submit an application for tax abatement conforming to the requirements herein.

B. Eligible Improvements. Improvements eligible for abatement are limited to alternative and renewable energy and power facilities. Alternative or renewable energy and power facilities are the buildings and structures including fixed machinery and equipment used to produce electric power from a renewable or non-depletable power source.

C. Eligible Property. Abatement may be granted for the following property: new, expanded or modernized buildings and structures, fixed machinery and equipment; site improvements; other tangible items necessary to the operation and administration of the project or facility; and all other real and tangible personal property permitted by Chapter 312 of the Texas Tax Code. Taxes on real property may be abated only to the extent the property's value for a given year exceeds its value for the year in which the agreement is executed. Tangible personal property located on the real property at any time before the period covered by the agreement is not eligible for abatement. Tangible personal property eligible for abatement shall not include inventory or supplies.

Property in a reinvestment zone that is owned or leased by a member of the County Commissioners Court is excluded from property tax abatement.

D. Application Provisions. The application shall consist of a completed Armstrong County Tax Abatement Application Form, which shall contain the following:

(1) information showing how the project meets the requirements of the criteria outlined in Section II below;

(2) a map and description of the property;

- (3) a time schedule for completing the planned improvements;
- (4) the estimated taxable value or range of values of the project or facility; and
- (5) basic financial information about the applicant sufficient to enable evaluation of the application=s financial capacity.

E. Procedure for Consideration of Application. The procedure for consideration by the County of a Tax Abatement Application is as follows:

- (1) An applicant may request a Tax Abatement Application form from the County Clerk, County Judge or County Attorney.
- (2) After an applicant completes the Tax Abatement Application, the application must provide a copy to each member of the Armstrong County Commissioners Court and the County Clerk and the County Attorney.
- (3) The Commissioners Court shall issue a determination at any time before the expiration of sixty (60) days from the date of receipt of the application regarding how to proceed with the application. The Commissioners Court shall choose either to deny the application, consider the application or consider the application on an expedited basis.
  - a. *Denial of Application.* If the Commissioners Court chooses to deny the application, it shall make a finding by majority vote at a regularly

scheduled meeting that, after balancing the criteria described below in Section II, it is the judgment of the Commissioners Court that the application should be denied.

- b. *Consideration of Application.* If the County determines that the application should be further considered, the Commissioners Court must hold a public hearing to obtain public input on the application. Not later than the seventh (7<sup>th</sup>) day before the date of the hearing, notice of the hearing must be (1) delivered in writing to the presiding officer of each taxing unit that includes in its boundaries real property that is to be included in the proposed reinvestment zone, and (2) published in a newspaper of general circulation in the County. At the hearing, the Commissioners Court evaluates the application against the criteria in Section II and decides by majority vote whether to designate the property for which the abatement is sought as a reinvestment zone. If the reinvestment zone is not designated, the application fails, although it may be amended and resubmitted. If the reinvestment zone is designated, the Commissioners Court shall pass an order to that effect. An order designating an area as a reinvestment zone is valid for five (5) years from the date of designation. Once the area is designated as a reinvestment zone, the Commissioners Court may then arrange to consider for approval of the tax abatement agreement between the applicant and the County at its next regularly scheduled meeting. At least seven days prior to entering into a tax abatement agreement, the County must give written notice of its intent to do so to the presiding officer of each taxing unit that includes in its boundaries real property that is to be included in the

proposed reinvestment zone, along with a copy of the proposed tax abatement agreement. At the regularly scheduled meeting, the Commissioners Court may finally vote by simple majority to enter into the tax abatement agreement, or to decline. An approved tax abatement agreement may be executed in the same manner as other contracts made by the County. A tax abatement agreement that is declined by the County may be amended and resubmitted to the County.

- c. Expedited Consideration of Application. If the County determines that the application should receive an expedited consideration, the Commissioners Court may combine the steps described in the preceding paragraph into a single, regularly scheduled meeting of the Commissioners Court, provided the County meets the procedural prerequisites for each step.

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

G. Effect of Error or Variance with Application Procedure. Except where not allowed by state law, the County may waive application procedures or grant procedural variances as they deem appropriate.

**II. Criteria for Designating a Reinvestment  
Zone and Evaluating Tax Abatement Agreement**

- A. Minimum Requirements. To be designated a reinvestment zone, County Commissioners must find by majority vote that the designation would contribute to the retention or expansion of primary employment or would attract major investment in the zone that would be a benefit to the property and that would contribute to the economic development of the County.
- B. Criteria. In determining whether to designate a reinvestment zone and whether to enter into a tax abatement agreement, the Commissioners Court shall consider the following factors, among others determined appropriate by the Court:
- (1) the current value of land and existing improvements, if any;
  - (2) the type, value and purpose of proposed improvements, if any;
  - (3) the productive life of proposed improvements;
  - (4) the impact of proposed improvements and any other proposed expenditures on existing jobs;
  - (5) the number and type of new jobs, of any, to be created by proposed improvements and expenditures;
  - (6) any costs to be incurred by Armstrong County, if any, to provide facilities or services directly resulting from the new improvements;
  - (7) the types and values of public improvements, if any, to be made by applicant seeking abatement;
  - (8) an estimate of the amount of ad valorem property taxes to be paid to Armstrong

- County after expiration of the abatement agreement;
- (9) the impact on the business opportunities of existing businesses and the attraction of new businesses to the area; if any;
  - (10) the overall compatibility with the zoning ordinances and comprehensive plan, if any, for the area;
  - (11) whether the applicant's proposed facility or improvement or modernization is an industry which is new to Armstrong County;
  - (12) the impact upon County infrastructure including roads, bridges and the use of County services; and
  - (13) the impact upon depletion of natural resources of the County.

### III. Format for Tax Abatement Agreement

A. Required Provisions. If the Armstrong County Commissioners Court designates a reinvestment zone, it may consider and execute a tax abatement agreement with the owner of the designated property as outlined above. Any tax abatement agreement shall include at least the following provisions:

- (1) the kind, number and location of all proposed improvements of the property;
- (2) provisions allowing for reasonable access to the property for initial and intermittent inspection purposes by County employees or designated representatives to ensure improvements are made in compliance with the agreement;
- (3) provisions limiting the use of the property consistent with the general purpose of encouraging development or redevelopment of the area during the period of the abatement;

- (4) provisions for recapturing property tax revenue lost as a result of the agreement if the owner of the property fails to make the improvements or repairs as provided in the agreement;
- (5) each term agreed to by the recipient of the abatement;
- (6) a requirement that the abatement recipient certify its compliance with the agreement annually to each taxing unit that is a party to the agreement; and
- (7) provisions allowing the County to cancel or modify the agreement if the recipient fails to comply with the agreement.

B. Optional Provisions. The tax abatement agreement may also contain any or all of the following items, in addition to any others deemed appropriate by the contracting parties:

- (1) the estimated taxable value or range of values for which taxes are to be abated;
- (2) the percent of value to be abated each year;
- (3) the commencement and termination dates of the abatement;
- (4) the proposed use of the property;
- (5) a time schedule, map and property designation;
- (6) contractual obligations in the event of default or violation of terms or conditions;
- (7) the size of investment and number of temporary and permanent jobs involved, if any;
- (8) provisions for dispute resolution.

C. Duration and Portion of Abatement. A tax abatement agreement granted by Armstrong County shall be up to but not exceeding ten (10) years in duration and up to but not exceeding 100 percent (100%) in portion of ad valorem property taxes abated. At any

time before the expiration of the agreement, the parties may agree to modify the agreement or to delete provisions that were not necessary to the original agreement. The same procedural prerequisites for approval of the original agreement apply to modification of the agreement.

- D. Time Limit. Such agreement shall be executed with thirty (30) days after the passage of the resolution approving the agreement, unless the County and the applicant mutually agree otherwise.

#### IV. General Provisions

These guidelines and criteria in no way require the County to enter into any specific tax abatement agreement. The County maintains the discretion to reject any application for tax abatement as it deems appropriate.

#### V. Sunset and Amendment of Guidelines and Criteria

These guidelines and criteria are effective upon the date of their adoption and will remain in force for two (2) years, unless amended by a three-fourths (3/4) vote of the Armstrong County Commissioners Court.

ADOPTED in the County Commissioners Court the 14th day of January, 2013.

          1 Doug Reed            
County Judge

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Armstrong County

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