

# LEON | ALCALA

ATTORNEYS AT LAW

May 16, 2022

*Via Electronic Mail: [Ch313.apps@cpa.texas.gov](mailto:Ch313.apps@cpa.texas.gov)*

Data Analysis and Transparency Division  
Texas Comptroller of Public Accounts  
111 E. 17<sup>th</sup> Street  
Austin, Texas 78774

Re: Application for a Chapter 313 Value Limitation Agreement between the Breckenridge Independent School District and La Casa Wind, LLC

*First Year of Qualifying Time Period – 2026*  
*First Year of Limitation – 2028*

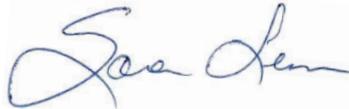
Dear Local Government Assistance and Economic Analysis Division:

The Breckenridge Independent School District Board of Trustees approved the enclosed Application for Appraised Value Limitation on Qualified Property at a duly called meeting held on May 4, 2022. The Application was determined to be complete on May 16, 2022. The Applicant, La Casa Wind, LLC anticipates constructing a 90 MW/AC wind energy generation project. The facility will be located within a proposed reinvestment zone in Stephens County and Breckenridge Independent School District.

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

Thanks so much for your kind attention to this matter.

Respectfully submitted,



Sara Hardner Leon

Enclosures

May 16, 2022

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cc: *Via Electronic Mail: [stephenscad@suddenlinkmail.com](mailto:stephenscad@suddenlinkmail.com)*  
Gary Zeitler, Chief Appraiser, Stephens County Appraisal District

*Via Electronic Mail: [bryan.allen@breckenridgeisd.org](mailto:bryan.allen@breckenridgeisd.org)*  
Bryan Allen, Superintendent of Schools, Breckenridge ISD

*Via Electronic Mail: [anthony.pedroni@nee.com](mailto:anthony.pedroni@nee.com)*  
Anthony Pedroni, Vice President of Development, NextEra Energy Resources

*Via Electronic Mail: [aaron.edwards@nexteraenergy.com](mailto:aaron.edwards@nexteraenergy.com)*  
Aaron Edwards, Lead Project Manager – Development, NextEra Energy Resources

*Via Electronic Mail: [mfry@keatax.com](mailto:mfry@keatax.com)*  
Mike Fry, Director – Energy Services, KE Andrews & Co.

# Application for Appraised Value Limitation on Qualified Property

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

**INSTRUCTIONS:** This application must be completed and filed with the school district. In order for an application to be processed, the governing body (school board) must elect to consider an application, but — by Comptroller rule — the school board may elect to consider the application only after the school district has received a completed application. Texas Tax Code, Section 313.025 requires that any completed application and any supplemental materials received by the school district must be forwarded within seven days to the Texas Comptroller of Public Accounts.

If the school board elects to consider the application, the school district must:

- notify the Comptroller that the school board has elected to consider the application. This notice must include:
  - the date on which the school district received the application;
  - the date the school district determined that the application was complete;
  - the date the school board decided to consider the application; and
  - a request that the Comptroller prepare an economic impact analysis of the application;
- provide a copy of the notice to the appraisal district;
- must complete the sections of the application reserved for the school district and provide information required in the Comptroller rules located at 34 Texas Administrative Code (TAC) Section 9.1054; and
- forward the completed application to the Comptroller, separating each section of the documents. See 34 TAC Chapter 9, Subchapter F.

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

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

The Comptroller will independently determine whether the application has been completed according to the Comptroller's rules (34 TAC Chapter 9, Subchapter F). If the Comptroller finds the application is not complete, the Comptroller will request additional materials from the school district. Pursuant to 9.1053(a)(1)(C), requested information shall be provided within 20 days of the date of the request. When the Comptroller determines that the application is complete, it will send the school district a notice indicating so. The Comptroller will determine the eligibility of the project and issue a certificate for a limitation on appraised value to the school board regarding the application by the 90th day after the Comptroller receives a complete application—as determined by the Comptroller.

The school board must approve or disapprove the application not later than the 150th day after the application review start date (the date the application is finally determined to be complete by the Comptroller), unless an extension is granted. The Comptroller and school district are authorized to request additional information from the applicant that is reasonably necessary to issue a certificate, complete the economic impact evaluation or consider the application at any time during the application review period.

Please visit the Comptroller's website to find out more about the program at [comptroller.texas.gov/economy/local/ch313/](http://comptroller.texas.gov/economy/local/ch313/). There are links to the Chapter 313 statute, rules, guidelines and forms. Information about minimum limitation values for particular districts and wage standards may also be found at that site.

## SECTION 1: School District Information

### 1. Authorized School District Representative

May 4, 2022

Date Application Received by District

Bryan

First Name

Allen

Last Name

Superintendent

Title

Breckenridge Independent School District

School District Name

208 North Miller Street

Street Address

P.O. Box 1738

Mailing Address

Breckenridge

City

Texas

State

76424

ZIP

(254) 522-9600

Phone Number

(254) 522-9600

Fax Number

N/A

Mobile Number (optional)

bryan.allen@breckenridgeisd.org

Email Address

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

Yes

No

**SECTION 1: School District Information (continued)**

**3. Authorized School District Consultant (If Applicable)**

Sara _____ First Name Partner _____ Title Leon Alcala, PLLC _____ Firm Name (512) 637-4244 _____ Phone Number N/A _____ Mobile Number (optional)	Leon _____ Last Name _____ (512) 637-4245 _____ Fax Number saraleongroup@leonalcala.com _____ Email Address _____ 05/16/2022 _____ 4. On what date did the district determine this application complete?
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**SECTION 2: Applicant Information**

**1. Authorized Company Representative (Applicant)**

Anthony _____ First Name Vice President of Development _____ Title 700 Universe Blvd _____ Street Address 700 Universe Blvd _____ Mailing Address Juno Beach _____ City (561) 694-3194 _____ Phone Number N/A _____ Mobile Number (optional)	Pedroni _____ Last Name NextEra Energy Resources _____ Organization _____ Florida _____ State N/A _____ Fax Number anthony.pedroni@nee.com _____ Business Email Address _____ 33408 _____ ZIP
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2. Will a company official other than the authorized company representative be responsible for responding to future information requests?  Yes  No

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

Aaron _____ First Name Lead Project Manager - Development _____ Title 700 Universe Blvd. _____ Street Address 700 Universe Blvd. _____ Mailing Address Juno Beach _____ City (281) 644-9134 _____ Phone Number N/A _____ Mobile Number (optional)	Edwards _____ Last Name NextEra Energy Resources _____ Organization _____ Florida _____ State N/A _____ Fax Number aaron.edwards@nexteraenergy.com _____ Business Email Address _____ 33408 _____ ZIP
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3. Does the applicant authorize the consultant to provide and obtain information related to this application?  Yes  No

SECTION 2: Applicant Information (continued)

4. Authorized Company Consultant (If Applicable)

Mike \_\_\_\_\_ Fry \_\_\_\_\_  
 First Name Last Name  
 Director - Energy Services \_\_\_\_\_  
 Title  
 KE Andrews & Co \_\_\_\_\_  
 Firm Name  
 (469) 298-1594 \_\_\_\_\_ N/A \_\_\_\_\_  
 Phone Number Fax Number  
 mfry@keatax.com \_\_\_\_\_  
 Business Email Address

SECTION 3: Fees and Payments

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

The total fee shall be paid at the same time the application is submitted to the school district. Any fees not accompanying the original application shall be considered supplemental payments.

1a. If yes, include all transaction information below. Include proof of application fee paid to the school district in **Tab 2**. Any confidential banking information provided will not be publicly posted.

\$ 75,000.00 \_\_\_\_\_ Check \_\_\_\_\_  
 Payment Amount Transaction Type  
 NextEra Energy Resources \_\_\_\_\_ Breckenridge ISD \_\_\_\_\_  
 Payor Payee  
 05/12/2022 \_\_\_\_\_  
 Date transaction was processed

For the purpose of questions 2 and 3, "payments to the school district" include any and all payments or transfers of things of value made to the school district or to any person or persons in any form if such payment or transfer of thing of value being provided is in recognition of, anticipation of, or consideration for the agreement for limitation on appraised value.

2. Will any "payments to the school district" that you may make in order to receive a property tax value limitation agreement result in payments that are not in compliance with Tax Code §313.027(i)?  Yes  No  N/A

3. If "payments to the school district" will only be determined by a formula or methodology without a specific amount being specified, could such method result in "payments to the school district" that are not in compliance with Tax Code §313.027(i)?  Yes  No  N/A

SECTION 4: Business Applicant Information

1. What is the legal name of the applicant under which this application is made? \_\_\_\_\_ La Casa Wind, LLC \_\_\_\_\_  
 2. Texas Taxpayer I.D. number of entity subject to Tax Code, Chapter 171 (11 digits) \_\_\_\_\_ 32079563683 \_\_\_\_\_  
 3. Parent Company Name \_\_\_\_\_ NextEra Energy \_\_\_\_\_  
 4. Parent Company Tax ID \_\_\_\_\_ 32074667869 \_\_\_\_\_  
 5. NAICS code \_\_\_\_\_ 22115 \_\_\_\_\_  
 6. Is the applicant a party to any other pending or active Chapter 313 agreements?  Yes  No  
 6a. If yes, please list application number, name of school district and year of agreement \_\_\_\_\_

SECTION 5: Applicant Business Structure

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

**SECTION 5: Applicant Business Structure (continued)**

2b. Texas Franchise Tax Reporting Entity Taxpayer Name

La Casa Wind, LLC

2c. Reporting Entity Taxpayer Number

32079563683

3. Is the applicant current on all tax payments due to the State of Texas?  Yes  No
4. Are all applicant members of the combined group current on all tax payments due to the State of Texas?  Yes  No  N/A

**SECTION 6: Eligibility Under Tax Code Chapter 313.024**

1. Are you an entity subject to the tax under Tax Code, Chapter 171?  Yes  No
2. The property will be used for one of the following activities:
- (1) manufacturing  Yes  No
  - (2) research and development  Yes  No
  - (3) a clean coal project, as defined by Section 5.001, Water Code  Yes  No
  - (4) an advanced clean energy project, as defined by Section 382.003, Health and Safety Code  Yes  No
  - (5) renewable energy electric generation  Yes  No
  - (6) electric power generation using integrated gasification combined cycle technology  Yes  No
  - (7) nuclear electric power generation  Yes  No
  - (8) a computer center that is used as an integral part or as a necessary auxiliary part for the activity conducted by applicant in one or more activities described by Subdivisions (1) through (7)  Yes  No
  - (9) a Texas Priority Project, as defined by 313.024(e)(7) and TAC 9.1051\*  Yes  No
3. Are you requesting that any of the land be classified as qualified investment?  Yes  No
4. Will any of the proposed qualified investment be leased under a capitalized lease?  Yes  No
5. Will any of the proposed qualified investment be leased under an operating lease?  Yes  No
6. Are you including property that is owned by a person other than the applicant?  Yes  No
7. Will any property be pooled or proposed to be pooled with property owned by the applicant in determining the amount of your qualified investment?  Yes  No

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

**SECTION 7: Project Description**

1. In **Tab 4**, attach a detailed description of the scope of the proposed project, including, at a minimum, the type and planned use of real and tangible personal property, the nature of the business, a timeline for property construction or installation, and any other relevant information. If the project is an amendment or a reapplication please specify and provide details regarding the original project.
2. Check the project characteristics that apply to the proposed project:
- Land has no existing improvements
  - Land has existing improvements (complete Section 13)
  - Expansion of existing operation on the land (complete Section 13)
  - Relocation within Texas

**SECTION 8: Limitation as Determining Factor**

1. Does the applicant currently own the land on which the proposed project will occur?  Yes  No
2. Has the applicant entered into any agreements, contracts or letters of intent related to the proposed project?  Yes  No
3. Does the applicant have current business activities at the location where the proposed project will occur?  Yes  No
4. Has the applicant made public statements in SEC filings or other documents regarding its intentions regarding the proposed project location?  Yes  No
5. Has the applicant received any local or state permits for activities on the proposed project site?  Yes  No
6. Has the applicant received commitments for state or local incentives for activities at the proposed project site?  Yes  No
7. Is the applicant evaluating other locations not in Texas for the proposed project?  Yes  No
8. Has the applicant provided capital investment or return on investment information for the proposed project in comparison with other alternative investment opportunities?  Yes  No
9. Has the applicant provided information related to the applicant's inputs, transportation and markets for the proposed project?  Yes  No
10. Are you submitting information to assist in the determination as to whether the limitation on appraised value is a determining factor in the applicant's decision to invest capital and construct the project in Texas?  Yes  No

**Chapter 313.026(e) states "the applicant may submit information to the Comptroller that would provide a basis for an affirmative determination under Subsection (c)(2)." If you answered "yes" to any of the questions in Section 8, attach supporting information in Tab 5.**

**SECTION 9: Projected Timeline**

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

1. Estimated school board ratification of final agreement August 1, 2022
  2. Estimated commencement of construction June 1, 2026
  3. Beginning of qualifying time period (MM/DD/YYYY) January 1, 2026
  4. First year of limitation (YYYY) 2028
- 4a. For the beginning of the limitation period, notate which **one of the following** will apply according to provision of 313.027(a-1)(2):
- A. January 1 following the application date       B. January 1 following the end of QTP
- C. January 1 following the commencement of commercial operations
5. Commencement of commercial operations December 31, 2027

**SECTION 10: The Property**

1. County or counties in which the proposed project will be located Stephens County
2. Central Appraisal District (CAD) that will be responsible for appraising the property Stephens CAD
3. Will this CAD be acting on behalf of another CAD to appraise this property?  Yes  No
4. List all taxing entities that have jurisdiction for the property, the portion of project within each entity and tax rates for each entity:
 

M&O (ISD): <u>Breckenridge ISD; .9897%; 100%</u> <small>(Name, tax rate and percent of project)</small>	I&S (ISD): <u>N/A</u> <small>(Name, tax rate and percent of project)</small>
County: <u>Stephens County; .8%;100%</u> <small>(Name, tax rate and percent of project)</small>	City: <u>N/A</u> <small>(Name, tax rate and percent of project)</small>
Hospital District: <u>Hosp Dist; .27737%;100%</u> <small>(Name, tax rate and percent of project)</small>	Water District: <u>N/A</u> <small>(Name, tax rate and percent of project)</small>
Other (describe): <u>N/A</u> <small>(Name, tax rate and percent of project)</small>	Other (describe): <u>N/A</u> <small>(Name, tax rate and percent of project)</small>

**SECTION 10: The Property (continued)**

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

County: <u>Abatement; TBD%; 2028-2037</u> <small>(Incentive type, percentage, start and end year)</small>	City: <u>N/A</u> <small>(Incentive type, percentage, start and end year)</small>
Hospital District: <u>N/A</u> <small>(Incentive type, percentage, start and end year)</small>	Water District: <u>N/A</u> <small>(Incentive type, percentage, start and end year)</small>
Other (describe): <u>N/A</u> <small>(Incentive type, percentage, start and end year)</small>	Other (describe): <u>N/A</u> <small>(Incentive type, percentage, start and end year)</small>

6. Is the project located entirely within the ISD listed in Section 1?  Yes  No
- 6a. If no, attach in **Tab 6** maps of the entire project (depicting all other relevant school districts) and additional information on the project scope and size. Please note that only the qualified property within the ISD listed in Section 1 is eligible for the limitation from this application. Please verify that all information in **Tabs 7 and 8**, Section 11, 12 and 13, and map project boundaries pertain to only the property within the ISD listed in Section 1.
7. Did you receive a determination from the Texas Economic Development and Tourism Office that this proposed project and at least one other project seeking a limitation agreement constitute a single unified project (SUP), as allowed in §313.024(d-2)?  Yes  No
- 7a. If yes, attach in **Tab 6** supporting documentation from the Office of the Governor.

**SECTION 11: Texas Tax Code 313.021(1) Qualified Investment**

**NOTE:** The minimum amount of qualified investment required to qualify for an appraised value limitation and the minimum amount of appraised value limitation vary depending on whether the school district is classified as Subchapter B or Subchapter C, and the taxable value of the property within the school district. For assistance in determining estimates of these minimums, access the Comptroller's website at [comptroller.texas.gov/economy/local/ch313/](http://comptroller.texas.gov/economy/local/ch313/).

1. At the time of application, what is the estimated minimum qualified investment required for this school district? \$ 10,000,000.00

2. What is the amount of appraised value limitation for which you are applying? \$ 20,000,000.00

**Note:** The property value limitation amount is based on property values available at the time of application and may change prior to the execution of any final agreement.

3. Does the qualified investment meet the requirements of Tax Code §313.021(1)?  Yes  No
4. Attach a description of the qualified investment [See §313.021(1).] The description must include:
- a. a specific and detailed description of the qualified investment you propose to make within the project boundary for which you are requesting an appraised value limitation as defined by Tax Code §313.021 (**Tab 7**);
  - b. a description of any new buildings, proposed new improvements or personal property which you intend to include as part of your minimum qualified investment (**Tab 7**); and
  - c. a detailed map of the qualified investment showing location of tangible personal property to be placed in service during the qualifying time period and buildings to be constructed during the qualifying time period, with vicinity map (**Tab 11**).
5. Do you intend to make at least the minimum qualified investment required by Tax Code §313.023 (or §313.053 for Subchapter C school districts) for the relevant school district category during the qualifying time period?  Yes  No

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

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



**SECTION 14: Wage and Employment Information**

1. What is the number of new qualifying jobs you are committing to create? ..... 1
2. What is the number of new non-qualifying jobs you are estimating you will create? (See TAC 9.1051(14)) ..... 0
3. Do you intend to request that the governing body waive the minimum new qualifying job creation requirement, as provided under Tax Code §313.025(f-1)? .....  Yes  No
  - 3a. If yes, attach evidence of industry standard in **Tab 12** documenting that the new qualifying job creation requirement above exceeds the number of employees necessary for the operation, according to industry standards.
4. Attach in **Tab 13** the four most recent quarters of data for each wage calculation below, including documentation from the Texas Workforce Commission website. The final actual statutory minimum annual wage requirement for the applicant for each qualifying job — which may differ slightly from this estimate — will be based on information available at the time of the application review start date (date of a completed application). See TAC §9.1051(21) and (22). **Note:** If a more recent quarter of information becomes available before the application is deemed complete, updated wage information will be required.
  - a. Non-qualified job wages  
- average weekly wage for all jobs (all industries) in the county is ..... \$ 758.25
  - b. Qualifying job wage minimum option §313.021(5)(A)  
-110% of the average weekly wage for manufacturing jobs in the county is ..... \$ 644.75
  - c. Qualifying job wage minimum option §313.021(5)(B)  
-110% of the average weekly wage for manufacturing jobs in the region is ..... \$ 861.48
5. Which Tax Code section are you using to estimate the qualifying job wage standard required for this project? .....  §313.021(5)(A) or  §313.021(5)(B)
6. What is the minimum required annual wage for each qualifying job based on the qualified property? ..... \$ 36,879.70
7. What is the annual wage you are committing to pay for each of the new qualifying jobs you create on the qualified property? ..... \$ 36,879.70
8. Will the qualifying jobs meet all minimum requirements set out in Tax Code §313.021(3)? .....  Yes  No
9. Do you intend to satisfy the minimum qualifying job requirement through a determination of cumulative economic benefits to the state as provided by §313.021(3)(F)? .....  Yes  No
  - 9a. If yes, attach in **Tab 13** supporting documentation from the TWC, pursuant to §313.021(3)(F).
10. Do you intend to rely on the project being part of a single unified project, as allowed in §313.024(d-2), in meeting the qualifying job requirements? .....  Yes  No
  - 10a. If yes, attach in **Tab 6** supporting documentation including a list of qualifying jobs in the other school district(s).

**SECTION 15: Economic Impact**

1. Complete and attach Schedules A1, A2, B, and C in **Tab 14**. **Note:** Excel spreadsheet versions of schedules are available for download and printing at URL listed below.
2. Attach an Economic Impact Analysis, if supplied by an entity other than the Comptroller's office, in **Tab 15**. (*not required*)
3. If there are any other payments made in the state or economic information that you believe should be included in the economic analysis, attach a separate schedule showing the amount for each year affected, including an explanation, in **Tab 15**.

## *Tab 2: Proof of Payment Application Fee*

Attached.



Proof of payment of filing fee received by the  
Comptroller of Public Accounts per TAC Rule  
§9.1054 (b)(5)

*(Page Inserted by Office of Texas Comptroller of Public  
Accounts)*

*Tab 3: Documentation of Combined Group Membership Under Texas Tax Code 171.0001 (7), history of tax default, delinquencies and/or material litigation (if applicable)*

Not Applicable.



## *Tab 4: Detailed Description of the Project*

La Casa Wind, LLC a 90 MW/AC wind energy generation project. The facility will be located within a proposed reinvestment zone in Stephens County and Breckenridge Independent School District. The facility will be comprised of approximately 31 primary 2.82MW GE model turbines.

La Casa Wind, LLC is being developed by NextEra Energy Resources Development, LLC. NextEra Energy is the world's largest producer of wind and solar energy, with nearly \$55 billion in new infrastructure investment planned through 2022 and 45,250 megawatts of net generating capacity.

**Please Note: This application covers all qualified property in the reinvestment zone and project boundary within Breckenridge ISD including the following:**

- Substation
- Transmission Line
- Inverter and Transformers
- Foundations
- Roadways, Paving, & Fencing
- Posts & Racking Equipment
- Meteorological Towers & Equipment
- Turbines
- Interconnection Facilities
- Access Roads to Turbines
- Power Conditioning Equipment
- Combiner Boxes
- Operation & Maintenance Buildings
- DC and AC collection wires, cables, and equipment
- SCADA equipment

### Generation of Wind Energy:

Wind generation facilities operate through capturing wind energy with a two or three propeller-like blades mounted on a rotor to generate electricity. As wind blow, pockets of low-pressure air form on the downwind side of the blade. This low-pressure air then pulls the blade towards it, creating a lift and turning the rotor. The force of the lift is stronger than the drag or the wind's force against the front side of the blade. The combination of the lift and drag causes the rotor to spin thus turning a shaft that spins a generator to create electricity.



## *Tab 5: Documentation to Assist in Determining if Limitation is a Determining Factor*

Throughout the United States the production of renewable energy has been increasing as the cost of these systems has decreased and technological advancements have improved efficiency. In 2020, Texas ranked 1st in net generation from wind energy.<sup>1</sup> The state's geographic position and containment of several large population centers has made Texas a favorable location for renewable energy development.

Renewable energy developers face many challenges in the determination of project location—one of these factors being the selection of an area where the greatest return on investment can be achieved. There are several factors that contribute to Texas favorability for development, one however that does not is the state's notoriously high property tax burden—ranking in the top 10 across the United States.

An appraised value limitation on qualified property allows developers to significantly diminish the property tax liability that composes a substantial ongoing cost of operation that directly impacts the economic rate of return for the project. In the absence of an appraised value limitation, the development of renewable energy facilities becomes financially uncertain as the rate of return often fails to meet the minimum return required to proceed. In the event an appraised value limitation agreement is not received by La Casa Wind, LLC it is rather certain that the capital allotted for the development of this project will be reallocated for use in another state where either the property tax burden is lower or economic incentives can be secured, namely locations where NextEra Energy is currently active including Oklahoma, Colorado, and California. Thus, an appraised value limitation agreement between La Casa Wind, LLC and Breckenridge Independent School District is the determining factor in the decision to locate this facility within the state of Texas.



*Tab 6: Description of how Project is Located in More than One District, Including List of Percentage in Each District and, if Determined to be a Single Unified Project, Documentation from the Office of the Governor (if applicable)*

Not Applicable.



## *Tab 7: Description of Qualified Investment*

La Casa Wind, LLC a 90 MW/AC wind energy generation project. The facility will be located within a proposed reinvestment zone in Stephens County and Breckenridge Independent School District. The facility will be comprised of approximately 31 primary 2.82MW GE model turbines.

La Casa Wind, LLC requests that the limitation covers all qualified investment and qualified property located within Breckenridge ISD. It is our request that the limitation includes all eligible and ancillary equipment including the following:

- Substation
- Transmission Line
- Inverter and Transformers
- Foundations
- Roadways, Paving, & Fencing
- Posts & Racking Equipment
- Meteorological Towers & Equipment
- Turbines
- Interconnection Facilities
- Access Roads to Turbines
- Power Conditioning Equipment
- Combiner Boxes
- Operation & Maintenance Buildings
- DC and AC collection wires, cables, and equipment
- SCADA equipment

**Please Note: This application covers all qualified property in the reinvestment zone and project boundary within Breckenridge ISD.**



## *Tab 8: Description of Qualified Property*

La Casa Wind, LLC a 90 MW/AC wind energy generation project. The facility will be located within a proposed reinvestment zone in Stephens County and Breckenridge Independent School District. The facility will be comprised of approximately 31 primary 2.82 MW GE model turbines.

La Casa Wind, LLC requests that the limitation covers all qualified investment and qualified property located within Breckenridge ISD. It is our request that the limitation includes all eligible and ancillary equipment including the following:

- Substation
- Transmission Line
- Inverter and Transformers
- Foundations
- Roadways, Paving, & Fencing
- Posts & Racking Equipment
- Meteorological Towers & Equipment
- Turbines
- Interconnection Facilities
- Access Roads to Turbines
- Power Conditioning Equipment
- Combiner Boxes
- Operation & Maintenance Buildings
- DC and AC collection wires, cables, and equipment
- SCADA equipment

**Please Note: This application covers all qualified property in the reinvestment zone and project boundary within Breckenridge ISD.**



## *Tab 9: Description of Land*

Not Applicable.



*Tab 10: Description of All Property Not Eligible to Become Qualified Property (if applicable)*

Not Applicable.

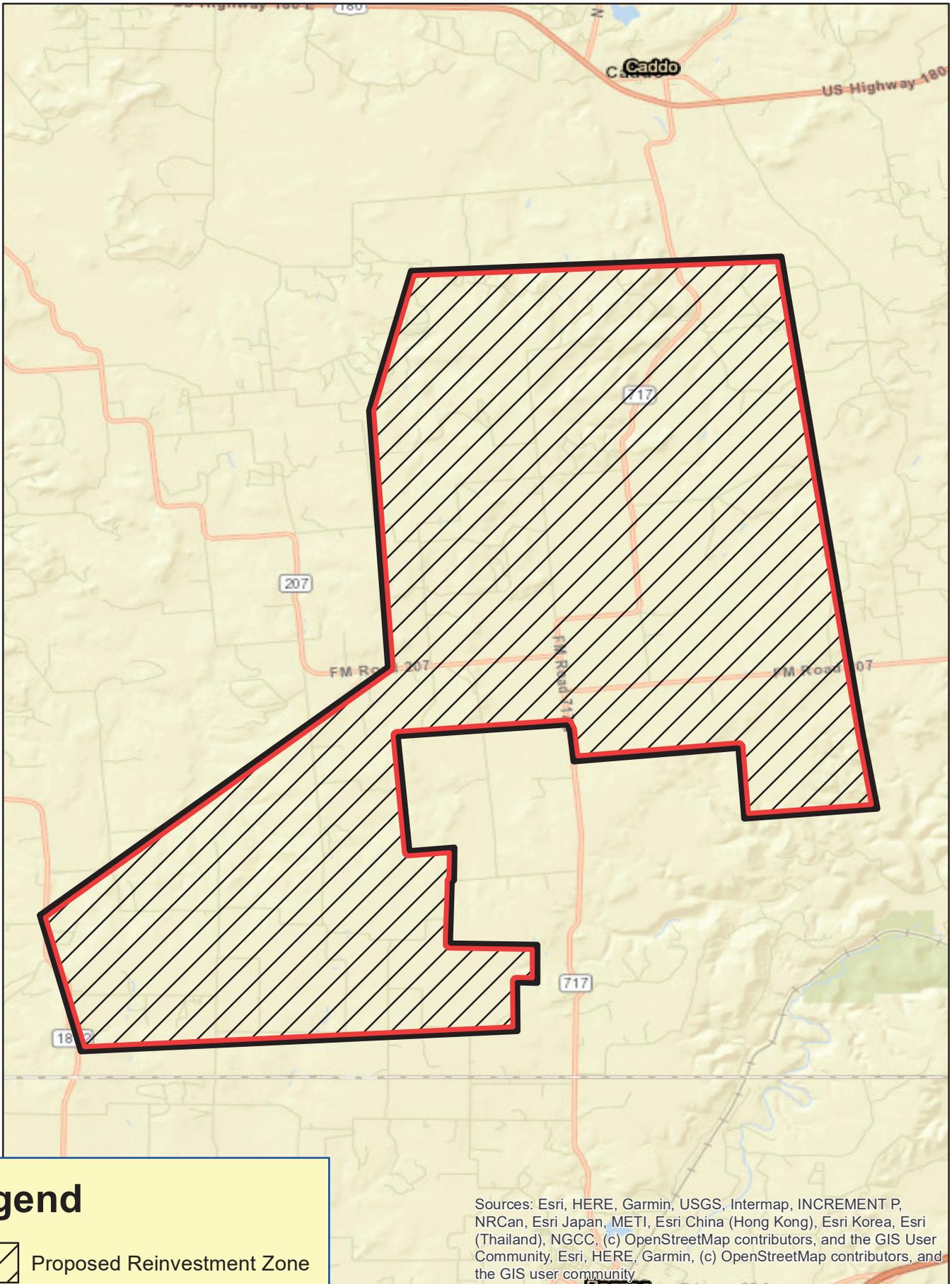


## *Tab 11: Maps*

Please See Attached.



# La Casa Wind, LLC



## Legend

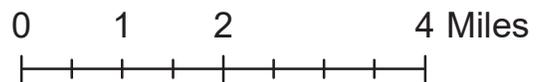


Proposed Reinvestment Zone

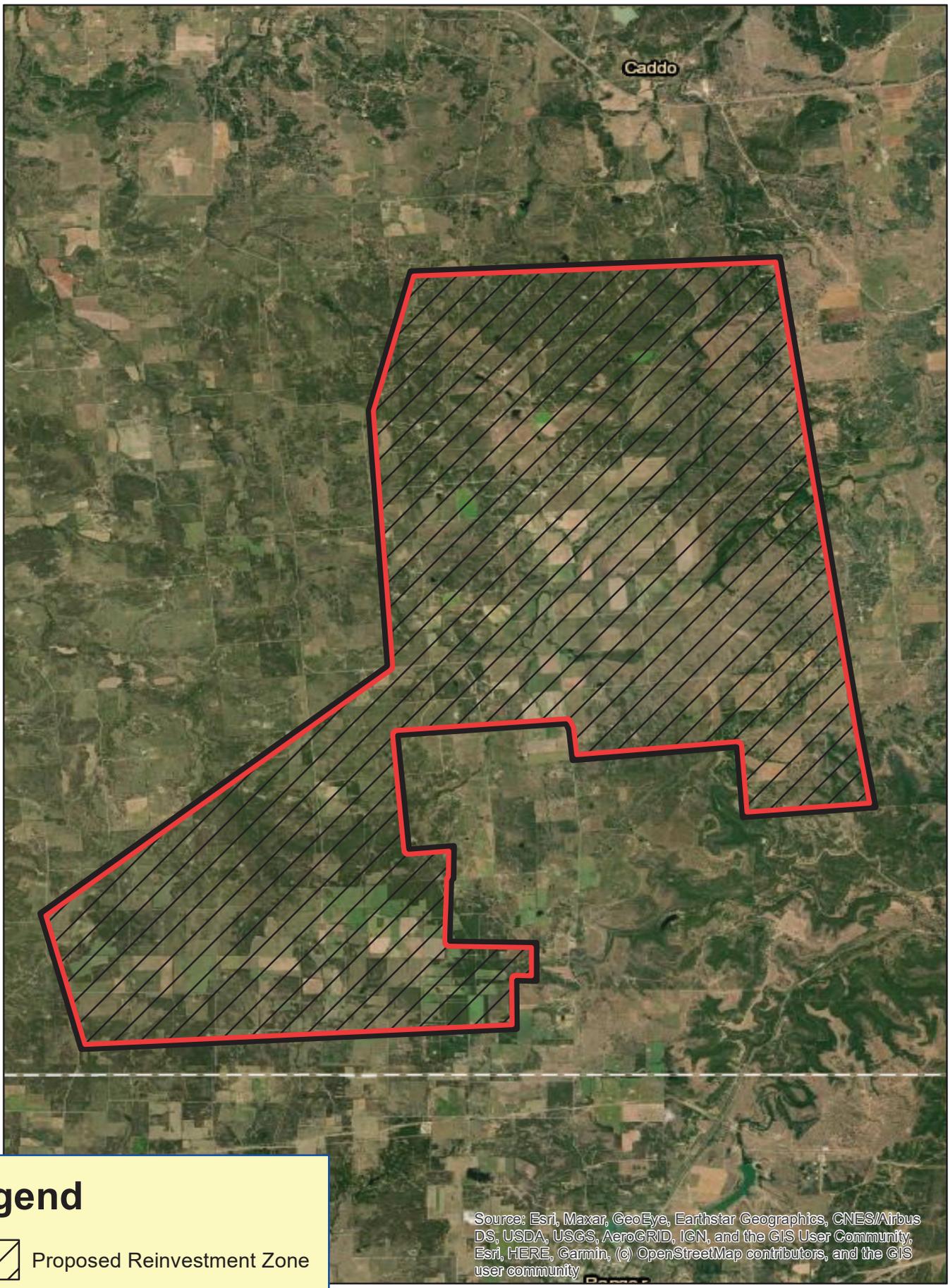


Project Boundary

Sources: Esri, HERE, Garmin, USGS, Intermap, INCREMENT P, NRCan, Esri Japan, METI, Esri China (Hong Kong), Esri Korea, Esri (Thailand), NGCC, (c) OpenStreetMap contributors, and the GIS User Community, Esri, HERE, Garmin, (c) OpenStreetMap contributors, and the GIS user community



# La Casa Wind, LLC



## Legend

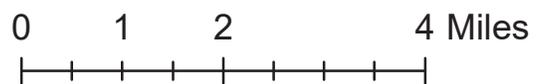


Proposed Reinvestment Zone

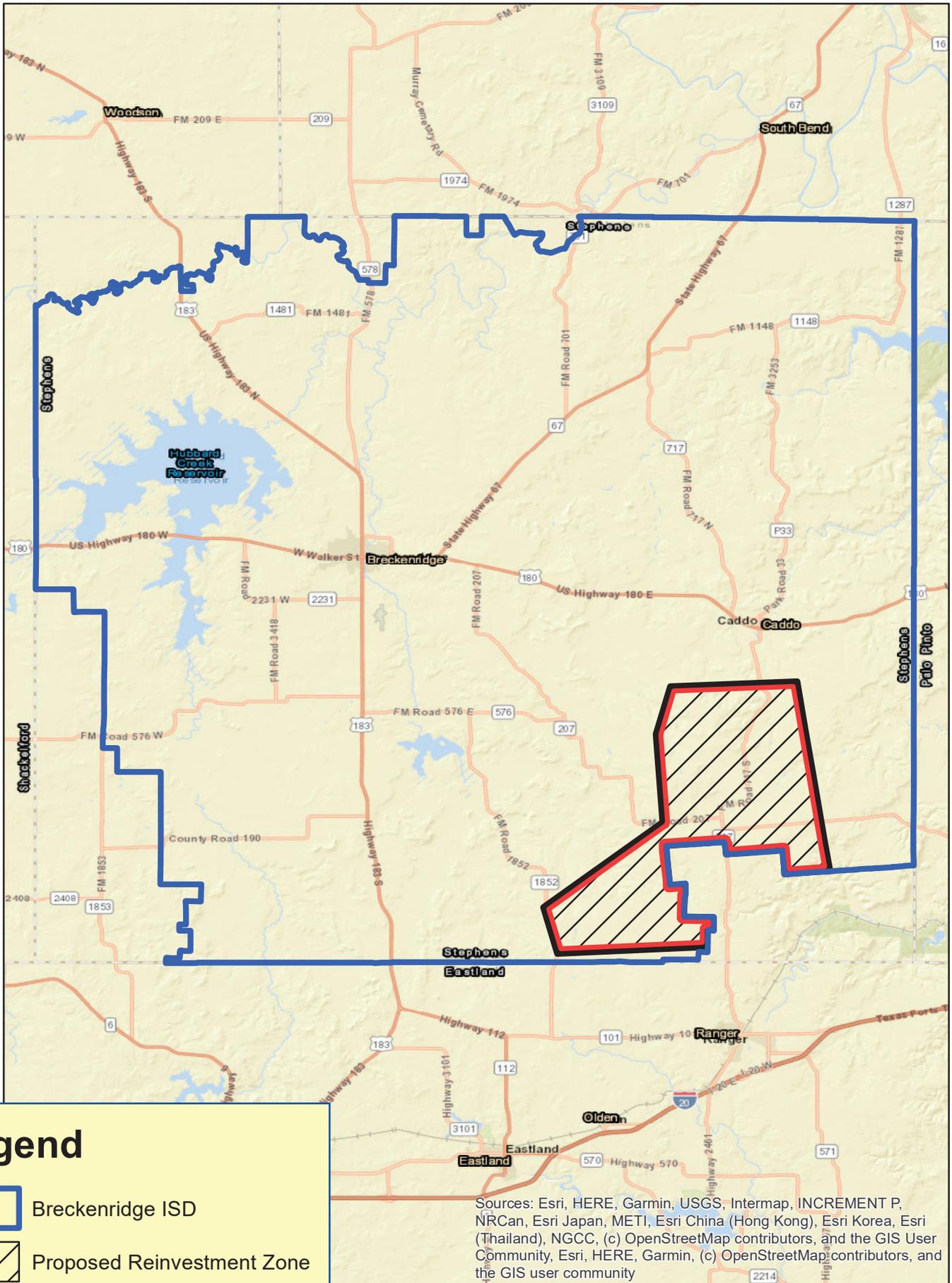


Project Boundary

Source: Esri, Maxar, GeoEye, Earthstar Geographics, CNES/Airbus DS, USDA, USGS, AeroGRID, IGN, and the GIS User Community, Esri, HERE, Garmin, (c) OpenStreetMap contributors, and the GIS user community



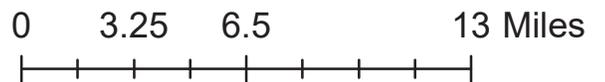
# La Casa Wind, LLC



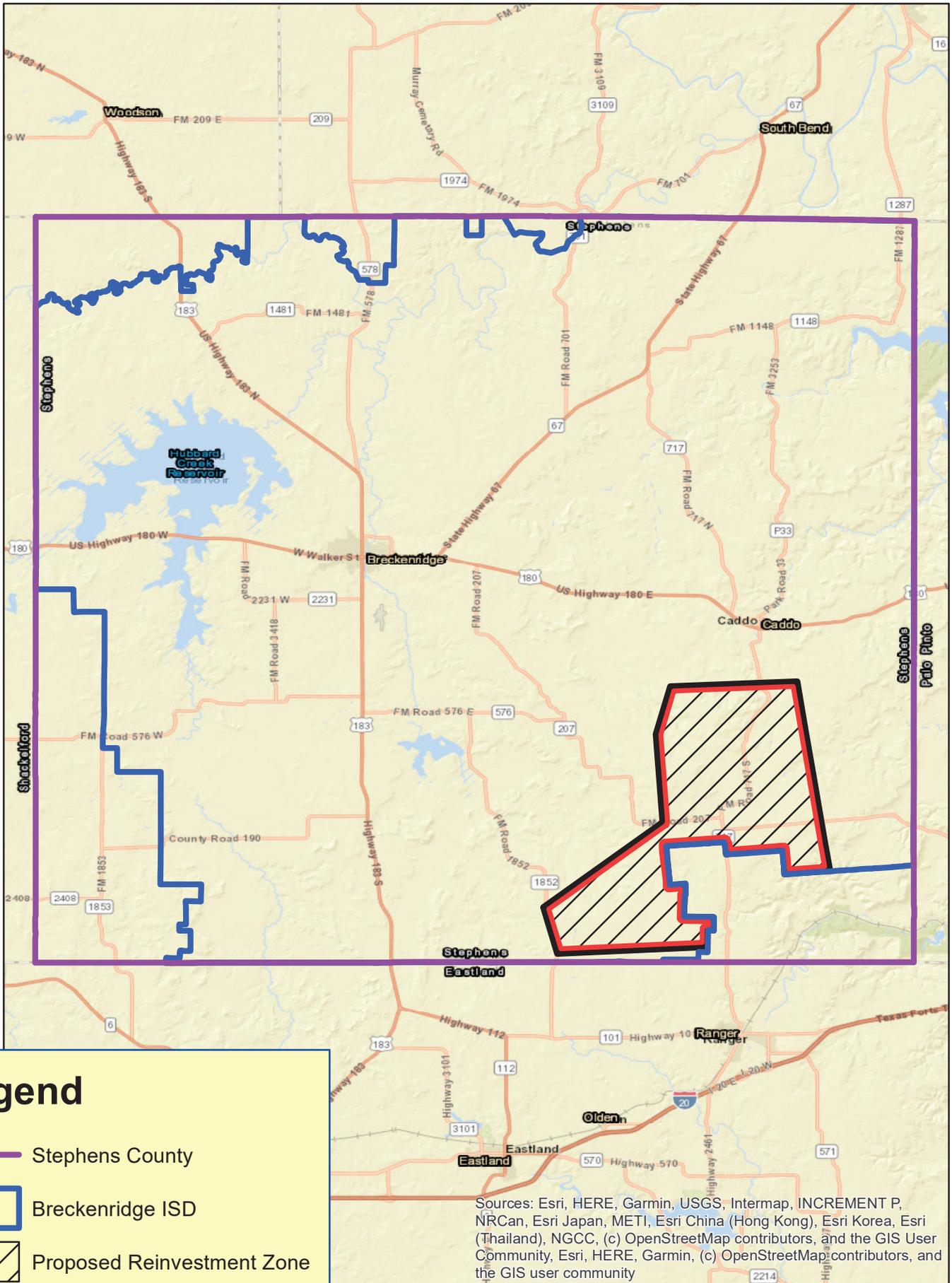
## Legend

-  Breckenridge ISD
-  Proposed Reinvestment Zone
-  Project Boundary

Sources: Esri, HERE, Garmin, USGS, Intermap, INCREMENT P, NRCan, Esri Japan, METI, Esri China (Hong Kong), Esri Korea, Esri (Thailand), NGCC, (c) OpenStreetMap contributors, and the GIS User Community, Esri, HERE, Garmin, (c) OpenStreetMap contributors, and the GIS user community



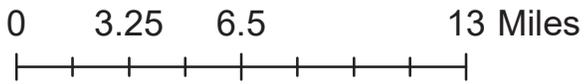
# La Casa Wind, LLC



**Legend**

-  Stephens County
-  Breckenridge ISD
-  Proposed Reinvestment Zone
-  Project Boundary

Sources: Esri, HERE, Garmin, USGS, Intermap, INCREMENT P, NRCan, Esri Japan, METI, Esri China (Hong Kong), Esri Korea, Esri (Thailand), NGCC, (c) OpenStreetMap contributors, and the GIS User Community, Esri, HERE, Garmin, (c) OpenStreetMap contributors, and the GIS user community



*Tab 12: Request for Waiver of Job Creation Requirement and Supporting Information (if applicable)*

Please See Attached.



May 5, 2022

Breckenridge Independent School District  
ATT: Mr. Allen Bryan  
208 North Miller Street  
Breckenridge, TX 76424

**RE: La Casa Wind, LLC Application for Appraised Value Limitation on Qualified Property Job Waiver Request**

Dear Dr. Bryan:

La Casa Wind, LLC is requesting that Breckenridge ISD's Board of Trustees waive the job requirement provision as allowed by Section 313.025 (f-1) of the Texas Property 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 this facility.

La Casa Wind, LLC requests that Breckenridge ISD makes such finding and waive the job creation requirement for 10 permanent jobs. La Casa Wind, LLC has committed to create 1 full time permanent position for the operation and maintenance of the facility. The qualifying position will be compensated at the rate of 110% of the regional manufacturing wage as well as offer company benefits. Such positions shall be employed by La Casa Wind, LLC or by the contractor it employs to operate and maintain the facility.

Renewable energy projects create several hundred jobs during the development of the facility. It is anticipated that 200-300 construction jobs will be created by La Casa Wind, LLC; however, once construction is complete the facility will require a relatively low number of permanent workers. The current industry standard for wind energy sites is 1 worker per 35-40 turbines.

La Casa Wind, LLC kindly requests that you consider the approval of the job waiver request for this project. Undoubtedly, the establishment of this facility will be very beneficial to Breckenridge ISD, Stephens County, and the advancement of renewable energy in Texas.

Your consideration of this request is greatly appreciated. If you have any questions, please contact us.

Sincerely,



Mike Fry  
Director, Energy Services  
[mfry@keatax.com](mailto:mfry@keatax.com)



*Tab 13: Calculation of Three Possible Wage Requirements and Supporting Information (if applicable)*

*Calculation 1: Stephens County Average Weekly Wage: \$758.25*

<i>Quarter</i>	<i>Area</i>	<i>Ownership</i>	<i>Industry</i>	<i>Average Weekly Wage</i>
<i>Q4 2020</i>	<i>Stephens County, TX</i>	<i>Total All</i>	<i>All Industries</i>	<i>\$820.00</i>
<i>Q1 2021</i>	<i>Stephens County, TX</i>	<i>Total All</i>	<i>All Industries</i>	<i>\$695.00</i>
<i>Q2 2021</i>	<i>Stephens County, TX</i>	<i>Total All</i>	<i>All Industries</i>	<i>\$754.00</i>
<i>Q3 2021</i>	<i>Stephens County, TX</i>	<i>Total All</i>	<i>All Industries</i>	<i>\$764.00</i>



*Calculation 2: 110% Stephens County Average Manufacturing Weekly: \$644.75*

<i>Quarter</i>	<i>Area</i>	<i>Ownership</i>	<i>Industry</i>	<i>Average Weekly Wage</i>
<i>Q4 2020</i>	<i>Stephens County, TX</i>	<i>Private</i>	<i>Manufacturing</i>	<i>\$659.00</i>
<i>Q1 2021</i>	<i>Stephens County, TX</i>	<i>Private</i>	<i>Manufacturing</i>	<i>\$567.00</i>
<i>Q2 2021</i>	<i>Stephens County, TX</i>	<i>Private</i>	<i>Manufacturing</i>	<i>\$677.00</i>
<i>Q3 2021</i>	<i>Stephens County, TX</i>	<i>Private</i>	<i>Manufacturing</i>	<i>\$676.00</i>



*Calculation 3: 110% Regional Manufacturing Wage: \$947.63 weekly or \$49,276.70 annually*

**2020 Manufacturing Average Wages by Council of Government Region  
Wages for All Occupations**

COG	COG Number	Wages	
		Hourly	Annual
<a href="#">Panhandle Regional Planning Commission</a>	1	\$23.32	\$48,501
<a href="#">South Plains Association of Governments</a>	2	\$20.42	\$42,473
<a href="#">NORTEX Regional Planning Commission</a>	3	\$20.64	\$42,928
<a href="#">North Central Texas Council of Governments</a>	4	\$32.34	\$67,261
<a href="#">Ark-Tex Council of Governments</a>	5	\$21.30	\$44,299
<a href="#">East Texas Council of Governments</a>	6	\$29.28	\$60,904
<a href="#">West Central Texas Council of Governments</a>	7	\$21.54	\$44,797
<a href="#">Rio Grande Council of Governments</a>	8	\$19.02	\$39,552
<a href="#">Permian Basin Regional Planning Commission</a>	9	\$22.57	\$46,945
<a href="#">Concho Valley Council of Governments</a>	10	\$27.28	\$56,739
<a href="#">Heart of Texas Council of Governments</a>	11	\$23.41	\$48,696
<a href="#">Capital Area Council of Governments</a>	12	\$29.96	\$62,326
<a href="#">Brazos Valley Council of Governments</a>	13	\$18.41	\$38,286
<a href="#">Deep East Texas Council of Governments</a>	14	\$21.07	\$43,829
<a href="#">South East Texas Regional Planning Commission</a>	15	\$27.38	\$56,957
<a href="#">Houston-Galveston Area Council</a>	16	\$29.83	\$62,050
<a href="#">Golden Crescent Regional Planning Commission</a>	17	\$22.09	\$45,945
<a href="#">Alamo Area Council of Governments</a>	18	\$27.45	\$57,101
<a href="#">South Texas Development Council</a>	19	\$19.20	\$39,945
<a href="#">Coastal Bend Council of Governments</a>	20	\$35.39	\$73,603
<a href="#">Lower Rio Grande Valley Development Council</a>	21	\$20.70	\$43,056
<a href="#">Texoma Council of Governments</a>	22	\$19.18	\$39,897
<a href="#">Central Texas Council of Governments</a>	23	\$21.34	\$44,390
<a href="#">Middle Rio Grande Development Council</a>	24	\$22.98	\$47,809
<b>Texas</b>		\$28.00	\$58,233

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

Data published: August 2021.

Data published annually, next update will likely be July 31, 2022

Annual Wage Figure assumes a 40-hour work week.

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

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

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



*Tab 14: Schedules A1, A2, B, & C completed and signed Economic Impact (if applicable)*

Please See Attached.



Schedule A1: Total Investment for Economic Impact (through the Qualifying Time Period)

Date: 5/16/2022  
Applicant Name: La Casa Wind, LLC  
ISD Name: Breckenridge ISD

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 New investment (original cost) in tangible personal property placed in service during this year that will become Qualified Property	Column B New investment made during this year in buildings or permanent nonremovable components of buildings that will become Qualified Property	Column C Other new investment made during this year that will not become Qualified Property [SEE NOTE]	Column D Other new investment made during this year that may become Qualified Property [SEE NOTE]	Column E Total Investment (Sum of Columns A+B+C+D)
Investment made before filing complete application with district								
Investment made after filing complete application with district, but before final board approval of application	--	Years preceding the first complete tax year of the qualifying time period (assuming no deferrals of qualifying time period)	2025				[The only other investment made before filing complete application with district that may become Qualified Property is land.]	
Investment made after final board approval of application and before Jan. 1 of first complete tax year of qualifying time period	QTP1	2026-2027	2026	\$ 15,000,000.00				\$ 15,000,000.00
	QTP2	2027-2028	2027	\$ 90,000,000.00	\$ 500,000.00			\$ 90,000,000.00
<b>Total Investment through Qualifying Time Period [ENTER this row in Schedule A2]</b>				\$ 105,000,000.00	\$ 500,000.00			\$ 105,500,000.00
<b>Total Qualified Investment (sum of green cells)</b>				\$ 105,500,000.00	Enter amounts from TOTAL row above in Schedule A2			

For All Columns: List amount invested each year, not cumulative totals.  
 Column A: This represents the total dollar amount of planned investment in tangible personal property. Only include estimates of investment for "replacement" property if the property is specifically described in the application.  
 Column B: The total dollar amount of planned investment each year in buildings or nonremovable component of buildings.  
 Column C: Dollar value of other investment that may affect economic impact and total value. Examples of other investment that will not become qualified property include investment meeting the definition of 313.021(1) but not creating a new improvement as defined by TAC 9.1051. This is proposed property that functionally replaces existing property; is used to maintain, refurbish, renovate, modify or upgrade existing property; or is affixed to existing property—described in SECTION 13, question #6 of the application.  
 Column D: Dollar value of other investment that may affect economic impact and total value. Examples of other investment that may result in qualified property are land or professional services.  
 Total Investment: Add together each cell in a column and enter the sum in the blue total investment row. Enter the data from this row into the first row in Schedule A2.  
 Qualified Investment: For the green qualified investment cell, enter the sum of all the green-shaded cells.

**Schedule A2: Total Investment for Economic Impact (including Qualified Property and other investments)**

Date: 5/16/2022  
Applicant Name: La Casa Wind, LLC  
ISD Name: Breckenridge ISD

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 New investment (original cost) in tangible personal property placed in service during this year that will become Qualified Property	Column B New investment made during this year in buildings or permanent nonmovable components of buildings that will become Qualified Property	Column C Other investment made during this year that will not become Qualified Property (SEE NOTE)	Column D Other investment made during this year that will become Qualified Property (SEE NOTE)	Column E Total Investment (A+B+C+D)		
			Enter amounts from TOTAL row in Schedule A1 in the row below						
			\$	\$			\$	\$	
Total Investment from Schedule A1*			105,000,000.00	500,000.00				105,500,000.00	
Each year prior to start of value limitation period	2022-2023	2022							
Each year prior to start of value limitation period	2023-2024	2023							
Each year prior to start of value limitation period	2024-2025	2024							
Each year prior to start of value limitation period	2025-2026	2025							
Each year prior to start of value limitation period	QTP1	2026	15,000,000.00					15,000,000.00	
Each year prior to start of value limitation period**	QTP2	2027	90,000,000.00	500,000.00				90,500,000.00	
			1	2028-2029	2028				
			2	2029-2030	2029				
			3	2030-2031	2030				
			4	2031-2032	2031				
			5	2032-2033	2032				
			6	2033-2034	2033				
			7	2034-2035	2034				
			8	2035-2026	2035				
			9	2036-2037	2036				
			10	2037-2038	2037				
			<b>Total investment made through limitation</b>					500,000.00	105,500,000.00
			11	2038-2039	2038				
			12	2039-2040	2039				
			13	2040-2041	2040				
			14	2041-2042	2041				
			15	2042-2043	2042				
			16	2043-2044	2043				
			17	2044-2045	2044				
			18	2045-2046	2045				
			19	2046-2047	2046				
			20	2047-2048	2047				
			21	2048-2049	2048				
			22	2049-2050	2049				
			23	2050-2051	2050				
			24	2051-2052	2051				
			25	2052-2053	2052				

\* All investments made through the qualifying time period are captured and totaled on Schedule A1 (blue box) and incorporated into this schedule in the first row.  
 \*\* Only investment made during deferrals of the start of the limitation (after the end of qualifying time period but before the start of the Value Limitation Period) should be included in the "year prior to start of value limitation period" row(s). If the limitation starts at the end of the qualifying time period or the qualifying time period overlaps the limitation, no investment should be included on this line.  
 \*\*\* If your qualifying time period will overlap your value limitation period, do not also include investments in the remaining rows of Schedule A2 that were not captured on Schedule A1.  
 For All Columns: List amount invested each year, not cumulative totals. Only include investments in the remaining rows of Schedule A2 that were not captured on Schedule A1.  
 Column A: This represents the total dollar amount of planned investment in tangible personal property. Only include estimates of investment for "replacement" property if the property is specifically described in the application.  
 Column B: Only tangible personal property that is specifically described in the application can become qualified property.  
 Column C: The total dollar amount of planned investment each year in buildings or nonremovable component of buildings.  
 Column D: Dollar value of other investment that may affect economic impact and total value. Examples of other investment that will not become qualified property include investment meeting the definition of 313.02(1) but not creating a new improvement as defined by TAC 9.1051. This is proposed property that functionally replaces existing property, is used to maintain, refurbish, renovate, modify or upgrade existing property, or is affixed to existing property—described in SECTION 13, question #5 of the application.  
 Column E: Dollar value of other investment that may affect economic impact and total value. Examples of other investment that may result in qualified property are land or professional services.

**Schedule B: Estimated Market And Taxable Value (of Qualified Property Only)**

	Year	School Year (YYYY-YYYY)	Tax Year (Fill in actual tax year) YYYY	Qualified Property			Estimated Taxable Value			
				Estimated Market Value of Land	Estimated Total Market Value of new buildings or other new improvements	Estimated Total Market Value of tangible personal property in the new buildings or "in or on the new improvements"	Market Value less any exemptions (such as pollution control) and before limitation	Final taxable value for I&S after all reductions	Final taxable value for M&O after all reductions	
Each year prior to start of Value Limitation Period	0	2022-2023	2022							
Each year prior to start of Value Limitation Period	0	2023-2024	2023							
Each year prior to start of Value Limitation Period	0	2024-2025	2024							
Each year prior to start of Value Limitation Period	0	2025-2026	2025							
Each year prior to start of Value Limitation Period	0	2026-2027	2026							
Each year prior to start of Value Limitation Period	0	2027-2028	2027							
Value Limitation Period	1	2028-2029	2028		\$ 500,000.00	\$ 7,500,000.00	\$ 7,500,000.00	\$ 7,500,000.00	\$ 7,500,000.00	\$ 7,500,000.00
	2	2029-2030	2029		\$ 485,000.00	\$ 105,000,000.00	\$ 105,500,000.00	\$ 105,500,000.00	\$ 105,500,000.00	\$ 20,000,000.00
	3	2030-2031	2030		\$ 470,000.00	\$ 97,125,000.00	\$ 97,610,000.00	\$ 97,610,000.00	\$ 97,610,000.00	\$ 20,000,000.00
	4	2031-2032	2031		\$ 455,000.00	\$ 89,250,000.00	\$ 89,720,000.00	\$ 89,720,000.00	\$ 89,720,000.00	\$ 20,000,000.00
	5	2032-2033	2032		\$ 440,000.00	\$ 81,375,000.00	\$ 81,830,000.00	\$ 81,830,000.00	\$ 81,830,000.00	\$ 20,000,000.00
	6	2033-2034	2033		\$ 425,000.00	\$ 73,500,000.00	\$ 73,940,000.00	\$ 73,940,000.00	\$ 73,940,000.00	\$ 20,000,000.00
	7	2034-2035	2034		\$ 410,000.00	\$ 65,625,000.00	\$ 66,050,000.00	\$ 66,050,000.00	\$ 66,050,000.00	\$ 20,000,000.00
	8	2035-2036	2035		\$ 395,000.00	\$ 57,750,000.00	\$ 58,160,000.00	\$ 58,160,000.00	\$ 58,160,000.00	\$ 20,000,000.00
	9	2036-2037	2036		\$ 380,000.00	\$ 49,875,000.00	\$ 50,270,000.00	\$ 50,270,000.00	\$ 50,270,000.00	\$ 20,000,000.00
	10	2037-2038	2037		\$ 365,000.00	\$ 42,000,000.00	\$ 42,380,000.00	\$ 42,380,000.00	\$ 42,380,000.00	\$ 20,000,000.00
Continue to maintain viable presence	11	2038-2039	2038		\$ 350,000.00	\$ 34,125,000.00	\$ 34,490,000.00	\$ 34,490,000.00	\$ 34,490,000.00	\$ 20,000,000.00
	12	2039-2040	2039		\$ 335,000.00	\$ 26,250,000.00	\$ 26,600,000.00	\$ 26,600,000.00	\$ 26,600,000.00	\$ 26,600,000.00
	13	2040-2041	2040		\$ 320,000.00	\$ 21,000,000.00	\$ 21,335,000.00	\$ 21,335,000.00	\$ 21,335,000.00	\$ 21,335,000.00
	14	2041-2042	2041		\$ 305,000.00	\$ 21,000,000.00	\$ 21,320,000.00	\$ 21,320,000.00	\$ 21,320,000.00	\$ 21,320,000.00
	15	2042-2043	2042		\$ 290,000.00	\$ 21,000,000.00	\$ 21,305,000.00	\$ 21,305,000.00	\$ 21,305,000.00	\$ 21,305,000.00
	16	2043-2044	2043		\$ 275,000.00	\$ 21,000,000.00	\$ 21,290,000.00	\$ 21,290,000.00	\$ 21,290,000.00	\$ 21,290,000.00
	17	2044-2045	2044		\$ 260,000.00	\$ 21,000,000.00	\$ 21,275,000.00	\$ 21,275,000.00	\$ 21,275,000.00	\$ 21,275,000.00
	18	2045-2046	2045		\$ 245,000.00	\$ 21,000,000.00	\$ 21,260,000.00	\$ 21,260,000.00	\$ 21,260,000.00	\$ 21,260,000.00
	19	2046-2047	2046		\$ 230,000.00	\$ 21,000,000.00	\$ 21,245,000.00	\$ 21,245,000.00	\$ 21,245,000.00	\$ 21,245,000.00
	20	2047-2048	2047		\$ 215,000.00	\$ 21,000,000.00	\$ 21,230,000.00	\$ 21,230,000.00	\$ 21,230,000.00	\$ 21,230,000.00
Additional years for 25 year economic impact as required by 313.026(c)(1)	21	2048-2049	2048		\$ 200,000.00	\$ 21,000,000.00	\$ 21,215,000.00	\$ 21,215,000.00	\$ 21,215,000.00	\$ 21,215,000.00
	22	2049-2050	2049		\$ 185,000.00	\$ 21,000,000.00	\$ 21,200,000.00	\$ 21,200,000.00	\$ 21,200,000.00	\$ 21,200,000.00
	23	2050-2051	2050		\$ 170,000.00	\$ 21,000,000.00	\$ 21,185,000.00	\$ 21,185,000.00	\$ 21,185,000.00	\$ 21,185,000.00
	24	2051-2052	2051		\$ 155,000.00	\$ 21,000,000.00	\$ 21,170,000.00	\$ 21,170,000.00	\$ 21,170,000.00	\$ 21,170,000.00
	25	2052-2053	2052		\$ 140,000.00	\$ 21,000,000.00	\$ 21,155,000.00	\$ 21,155,000.00	\$ 21,155,000.00	\$ 21,155,000.00
	26	2053-2054	2053		\$ 125,000.00	\$ 21,000,000.00	\$ 21,140,000.00	\$ 21,140,000.00	\$ 21,140,000.00	\$ 21,140,000.00

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

Only include market value for eligible property on this schedule.

Date

5/16/2022

Applicant Name  
ISD Name

La Casa Wind, LLC  
Breckenridge ISD

Schedule C: Employment Information

	Year	School Year (YYYY-YYYY)	Tax Year (Actual tax year) YYYY	Construction			Non-Qualifying Jobs		Qualifying Jobs	
				Column A Number of Construction FTE's	Column B Average annual wage rates for construction workers	Column C Number of non-qualifying jobs applicant estimates it will create (cumulative)	Column D Number of new qualifying jobs applicant commits to create meeting all criteria of Sec. 313.021(3) (cumulative)	Column E Annual wage of new qualifying jobs		
Each year prior to start of Value Limitation Period	0	2022-2023	2022							
Each year prior to start of Value Limitation Period	0	2023-2024	2023							
Each year prior to start of Value Limitation Period	0	2024-2025	2024							
Each year prior to start of Value Limitation Period	0	2025-2026	2025							
Each year prior to start of Value Limitation Period	QTP1	2026-2027	2026	250	\$ 35,000.00					
Each year prior to start of Value Limitation Period	QTP2	2027-2028	2027	250	\$ 35,000.00					
	1	2028-2029	2028				1	\$	36,879.70	
	2	2029-2030	2029				1	\$	36,879.70	
	3	2030-2031	2030				1	\$	36,879.70	
	4	2031-2032	2031				1	\$	36,879.70	
	5	2032-2033	2032				1	\$	36,879.70	
	6	2033-2034	2033				1	\$	36,879.70	
	7	2034-2035	2034				1	\$	36,879.70	
	8	2035-2036	2035				1	\$	36,879.70	
	9	2036-2037	2036				1	\$	36,879.70	
	10	2037-2038	2037				1	\$	36,879.70	
Years Following Value Limitation Period	11 through 25	2038-2053	2038-2052				1	\$	36,879.70	

Value Limitation Period  
The qualifying time period could overlap the  
value limitation period.

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

*Tab 15: Economic Impact Analysis, other payments made in the state or other economic information (if applicable)*

Not Applicable.



## *Tab 16: Description of Reinvestment or Enterprise Zone*

Currently, it is anticipated that Breckenridge Independent School District will create the reinvestment zone prior to the execution of the agreement. Please find attached their letter of intent.



# BRECKENRIDGE INDEPENDENT SCHOOL DISTRICT

PO BOX 1738 BRECKENRIDGE, TEXAS 76424 TELEPHONE: (254) 522-9600

**BRYAN W. ALLEN**  
**SUPERINTENDENT**

May 6, 2022

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

Re: Reinvestment Zone for Application for a Chapter 313 Value Limitation Agreement between the Breckenridge Independent School District and La Casa Wind, LLC

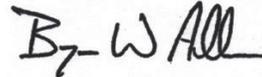
Dear Local Government Assistance and Economic Analysis Division:

The Breckenridge Independent School District Board of Trustees accepted an Application for Appraised Value Limitation on Qualified Property at a duly called meeting held on May 4, 2022. The District intends to create the "La Casa Wind Reinvestment Zone" for the portion of the La Casa Wind, LLC project that is located within the boundaries of Breckenridge ISD. The Reinvestment Zone will be created before the district approves an Agreement for Value Limitation between the District and La Casa Wind, LLC.

When the reinvestment zone is created, the final board resolution, reinvestment zone legal description, and maps will be proved to your office.

Thank you for your attention to this matter.

Sincerely,



Mr. Bryan W. Allen  
Superintendent of Schools

*Tab 17: Signature and Certification Page, Signed and Dated by  
Authorized School District Representative and Authorized  
Company Representative (applicant)*

Please See Attached.



SECTION 16: Authorized Signatures and Applicant Certification

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

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

1. Authorized School District Representative Signature

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

print here ▶ Bryan W. Allen
Print Name (Authorized School District Representative)

Superintendent
Title

sign here ▶ [Signature]
Signature (Authorized School District Representative)

5-16-22
Date

2. Authorized Company Representative (Applicant) Signature and Notarization

I am the authorized representative for the business entity for the purpose of filing this application. I understand that this application is a government record as defined in Chapter 37 of the Texas Penal Code. The information contained in this application and schedules is true and correct to the best of my knowledge and belief.

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

print here ▶ Anthony Pedroni
Print Name (Authorized Company Representative (Applicant))

Vice President
Title

sign here ▶ [Signature] Anthony Pedroni
Signature (Authorized Company Representative (Applicant)) Vice President

4/29/2022
Date



(Notary Seal)

GIVEN under my hand and seal of office this, the

29th day of April, 2022

[Signature]
Notary Public in and for the State of Texas

My Commission expires: 6/21/2022

If you make a false statement on this application, you could be found guilty of a Class A misdemeanor or a state jail felony under Texas Penal Code Section 37.10.

**SECTION 2: Applicant Information (continued)**

**4. Authorized Company Consultant (If Applicable)**

Mike First Name	Fry Last Name
Director - Energy Services Title	
KE Andrews & Co Firm Name	
(469) 298-1594 Phone Number	N/A Fax Number
mfry@keatax.com Business Email Address	

**SECTION 3: Fees and Payments**

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

The total fee shall be paid at the same time the application is submitted to the school district. Any fees not accompanying the original application shall be considered supplemental payments.

1a. If yes, include all transaction information below. Include proof of application fee paid to the school district in **Tab 2**. Any confidential banking information provided will not be publicly posted.

\$ 75,000.00 Payment Amount	Check Transaction Type
NextEra Energy Resources Payor	Breckenridge ISD Payee

Date transaction was processed

For the purpose of questions 2 and 3, "payments to the school district" include any and all payments or transfers of things of value made to the school district or to any person or persons in any form if such payment or transfer of thing of value being provided is in recognition of, anticipation of, or consideration for the agreement for limitation on appraised value.

2. Will any "payments to the school district" that you may make in order to receive a property tax value limitation agreement result in payments that are not in compliance with Tax Code §313.027(i)?  Yes  No  N/A

3. If "payments to the school district" will only be determined by a formula or methodology without a specific amount being specified, could such method result in "payments to the school district" that are not in compliance with Tax Code §313.027(i)?  Yes  No  N/A

**SECTION 4: Business Applicant Information**

1. What is the legal name of the applicant under which this application is made?	La Casa Wind, LLC
2. Texas Taxpayer I.D. number of entity subject to Tax Code, Chapter 171 (11 digits)	32079563683
3. Parent Company Name	NextEra Energy
4. Parent Company Tax ID	32074667869
5. NAICS code	22115
6. Is the applicant a party to any other pending or active Chapter 313 agreements?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
6a. If yes, please list application number, name of school district and year of agreement	N/A

**SECTION 5: Applicant Business Structure**

1. Business Organization of Applicant (corporation, limited liability corporation, etc)	LLC
2. Is applicant a combined group, or comprised of members of a combined group, as defined by Tax Code §171.0001(7)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
2a. If yes, attach in <b>Tab 3</b> a copy of the most recently submitted Texas Comptroller Franchise Tax Form No. 05-165, No. 05-166, or any other documentation from the Franchise Tax Division to demonstrate the applicant's combined group membership and contact information.	

**SECTION 14: Wage and Employment Information**

1. What is the number of new qualifying jobs you are committing to create? ..... 1
2. What is the number of new non-qualifying jobs you are estimating you will create? (See TAC 9.1051(14)) ..... 0
3. Do you intend to request that the governing body waive the minimum new qualifying job creation requirement, as provided under Tax Code §313.025(f-1)? .....  Yes  No
  - 3a. If yes, attach evidence of industry standard in **Tab 12** documenting that the new qualifying job creation requirement above exceeds the number of employees necessary for the operation, according to industry standards.
4. Attach in **Tab 13** the four most recent quarters of data for each wage calculation below, including documentation from the Texas Workforce Commission website. The final actual statutory minimum annual wage requirement for the applicant for each qualifying job — which may differ slightly from this estimate — will be based on information available at the time of the application review start date (date of a completed application). See TAC §9.1051(21) and (22). **Note:** If a more recent quarter of information becomes available before the application is deemed complete, updated wage information will be required.
  - a. Non-qualified job wages  
- average weekly wage for all jobs (all industries) in the county is ..... \$ 767.25
  - b. Qualifying job wage minimum option §313.021(5)(A)  
-110% of the average weekly wage for manufacturing jobs in the county is ..... \$ 705.38
  - c. Qualifying job wage minimum option §313.021(5)(B)  
-110% of the average weekly wage for manufacturing jobs in the region is ..... \$ 905.93
5. Which Tax Code section are you using to estimate the qualifying job wage standard required for this project? .....  §313.021(5)(A) or  §313.021(5)(B)
6. What is the minimum required annual wage for each qualifying job based on the qualified property? ..... \$ 36,679.50
7. What is the annual wage you are committing to pay for each of the new qualifying jobs you create on the qualified property? ..... \$ 36,679.50
8. Will the qualifying jobs meet all minimum requirements set out in Tax Code §313.021(3)? .....  Yes  No
9. Do you intend to satisfy the minimum qualifying job requirement through a determination of cumulative economic benefits to the state as provided by §313.021(3)(F)? .....  Yes  No
  - 9a. If yes, attach in **Tab 13** supporting documentation from the TWC, pursuant to §313.021(3)(F).
10. Do you intend to rely on the project being part of a single unified project, as allowed in §313.024(d-2), in meeting the qualifying job requirements? .....  Yes  No
  - 10a. If yes, attach in **Tab 6** supporting documentation including a list of qualifying jobs in the other school district(s).

**SECTION 15: Economic Impact**

1. Complete and attach Schedules A1, A2, B, and C in **Tab 14**. **Note:** Excel spreadsheet versions of schedules are available for download and printing at URL listed below.
2. Attach an Economic Impact Analysis, if supplied by an entity other than the Comptroller's office, in **Tab 15**. (*not required*)
3. If there are any other payments made in the state or economic information that you believe should be included in the economic analysis, attach a separate schedule showing the amount for each year affected, including an explanation, in **Tab 15**.

*Tab 13: Calculation of Three Possible Wage Requirements and Supporting Information (if applicable)*

*Calculation 1: Stephens County Average Weekly Wage: \$767.25*

<i>Quarter</i>	<i>Area</i>	<i>Ownership</i>	<i>Industry</i>	<i>Average Weekly Wage</i>
<i>Q1 2021</i>	<i>Stephens County, TX</i>	<i>Total All</i>	<i>All Industries</i>	<i>\$695.00</i>
<i>Q2 2021</i>	<i>Stephens County, TX</i>	<i>Total All</i>	<i>All Industries</i>	<i>\$755.00</i>
<i>Q3 2021</i>	<i>Stephens County, TX</i>	<i>Total All</i>	<i>All Industries</i>	<i>\$763.00</i>
<i>Q4 2021</i>	<i>Stephens County, TX</i>	<i>Total All</i>	<i>All Industries</i>	<i>\$856.00</i>



*Calculation 2: 110% Stephens County Average Manufacturing Weekly: \$705.38*

<i>Quarter</i>	<i>Area</i>	<i>Ownership</i>	<i>Industry</i>	<i>Average Weekly Wage</i>
<i>Q1 2021</i>	<i>Stephens County, TX</i>	<i>Private</i>	<i>Manufacturing</i>	<i>\$567.00</i>
<i>Q2 2021</i>	<i>Stephens County, TX</i>	<i>Private</i>	<i>Manufacturing</i>	<i>\$677.00</i>
<i>Q3 2021</i>	<i>Stephens County, TX</i>	<i>Private</i>	<i>Manufacturing</i>	<i>\$674.00</i>
<i>Q4 2021</i>	<i>Stephens County, TX</i>	<i>Private</i>	<i>Manufacturing</i>	<i>\$647.00</i>



*Calculation 3: 110% Regional Manufacturing Wage: \$905.93 weekly or \$47,108.60 annually*

**2021 Manufacturing Average Wages by Council of Government Region  
Wages for All Occupations**

COG	COG Number	Wages	
		Hourly	Annual
<a href="#">Panhandle Regional Planning Commission</a>	1	\$24.32	\$50,587
<a href="#">South Plains Association of Governments</a>	2	\$22.03	\$45,816
<a href="#">NORTEX Regional Planning Commission</a>	3	\$20.95	\$43,566
<a href="#">North Central Texas Council of Governments</a>	4	\$34.32	\$71,384
<a href="#">Ark-Tex Council of Governments</a>	5	\$21.58	\$44,877
<a href="#">East Texas Council of Governments</a>	6	\$32.27	\$67,113
<a href="#">West Central Texas Council of Governments</a>	7	\$20.59	\$42,826
<a href="#">Rio Grande Council of Governments</a>	8	\$22.10	\$45,974
<a href="#">Permian Basin Regional Planning Commission</a>	9	\$23.37	\$48,620
<a href="#">Concho Valley Council of Governments</a>	10	\$29.52	\$61,399
<a href="#">Heart of Texas Council of Governments</a>	11	\$24.29	\$50,533
<a href="#">Capital Area Council of Governments</a>	12	\$31.10	\$64,698
<a href="#">Brazos Valley Council of Governments</a>	13	\$20.21	\$42,038
<a href="#">Deep East Texas Council of Governments</a>	14	\$18.22	\$37,906
<a href="#">South East Texas Regional Planning Commission</a>	15	\$22.03	\$45,824
<a href="#">Houston-Galveston Area Council</a>	16	\$29.40	\$61,144
<a href="#">Golden Crescent Regional Planning Commission</a>	17	\$24.06	\$50,039
<a href="#">Alamo Area Council of Governments</a>	18	\$27.82	\$57,874
<a href="#">South Texas Development Council</a>	19	\$20.68	\$43,021
<a href="#">Coastal Bend Council of Governments</a>	20	\$34.62	\$72,003
<a href="#">Lower Rio Grande Valley Development Council</a>	21	\$21.88	\$45,517
<a href="#">Texoma Council of Governments</a>	22	\$18.21	\$37,880
<a href="#">Central Texas Council of Governments</a>	23	\$22.73	\$47,288
<a href="#">Middle Rio Grande Development Council</a>	24	\$22.44	\$46,673
<b>Texas</b>		\$28.48	\$59,228



Schedule C: Employment Information

Date: 5/4/2022  
 Applicant Name: La Casa Wind, LLC  
 ISD Name: Breckenridge ISD

	Year	School Year (YYYY-YYYY)	Tax Year (Actual tax year) YYYY	Construction		Non-Qualifying Jobs		Qualifying Jobs	
				Column A Number of Construction FTE's	Column B Average annual wage rates for construction workers	Column C Number of non-qualifying jobs applicant estimates it will create (cumulative)	Column D Number of new qualifying jobs applicant commits to create meeting all criteria of Sec. 313.021(3) (cumulative)	Column E Annual wage of new qualifying jobs	
Each year prior to start of Value Limitation Period	0	2022-2023	2022						
Each year prior to start of Value Limitation Period	0	2023-2024	2023						
Each year prior to start of Value Limitation Period	0	2024-2025	2024						
Each year prior to start of Value Limitation Period	0	2025-2026	2025						
Each year prior to start of Value Limitation Period	QTP1	2026-2027	2026	250	\$ 35,000.00				
Each year prior to start of Value Limitation Period	QTP2	2027-2028	2027	250	\$ 35,000.00				
	1	2028-2029	2028				1	\$ 36,679.50	
	2	2029-2030	2029				1	\$ 36,679.50	
	3	2030-2031	2030				1	\$ 36,679.50	
	4	2031-2032	2031				1	\$ 36,679.50	
	5	2032-2033	2032				1	\$ 36,679.50	
	6	2033-2034	2033				1	\$ 36,679.50	
	7	2034-2035	2034				1	\$ 36,679.50	
	8	2035-2036	2035				1	\$ 36,679.50	
	9	2036-2037	2036				1	\$ 36,679.50	
	10	2037-2038	2037				1	\$ 36,679.50	
Years Following Value Limitation Period	11 through 25	2038-2053	2038-2052				1	\$ 36,679.50	

Value Limitation Period  
The qualifying time period could overlap the  
value limitation period.

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

SECTION 16: Authorized Signatures and Applicant Certification

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

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

1. Authorized School District Representative Signature

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

print here → Bryen W. Allen Title Superintendent  
Print Name (Authorized School District Representative)  
sign here → Bryen W. Allen Date 7-28-22  
Signature (Authorized School District Representative)

2. Authorized Company Representative (Applicant) Signature and Notarization

I am the authorized representative for the business entity for the purpose of filing this application. I understand that this application is a government record as defined in Chapter 37 of the Texas Penal Code. The information contained in this application and schedules is true and correct to the best of my knowledge and belief.

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

print here → Anthony Pedroni Title Vice President  
Print Name (Authorized Company Representative (Applicant))  
sign here → Anthony Pedroni Date 7-13-22  
Signature (Authorized Company Representative (Applicant))



(Notary Seal)

GIVEN under my hand and seal of office this, the

13 day of July, 2022

Jennifer Reynoso  
Notary Public in and for the State of ~~Texas~~ Florida

My Commission expires: 2-21-25

If you make a false statement on this application, you could be found guilty of a Class A misdemeanor or a state jail felony under Texas Penal Code Section 37.10.

SECTION 2: Applicant Information (continued)

4. Authorized Company Consultant (If Applicable)

Mike Fry
First Name Last Name
Director - Energy Services
Title
KE Andrews & Co
Firm Name
(469) 298-1594 N/A
Phone Number Fax Number
mfry@keatax.com
Business Email Address

SECTION 3: Fees and Payments

1. Has an application fee been paid to the school district? [X] Yes [ ] No
The total fee shall be paid at the same time the application is submitted to the school district. Any fees not accompanying the original application shall be considered supplemental payments.

1a. If yes, include all transaction information below. Include proof of application fee paid to the school district in Tab 2. Any confidential banking information provided will not be publicly posted.

\$ 75,000.00 Check
Payment Amount Transaction Type
NextEra Energy Resources Breckenridge ISD
Payor Payee
05/12/2022
Date transaction was processed

For the purpose of questions 2 and 3, "payments to the school district" include any and all payments or transfers of things of value made to the school district or to any person or persons in any form if such payment or transfer of thing of value being provided is in recognition of, anticipation of, or consideration for the agreement for limitation on appraised value.

- 2. Will any "payments to the school district" that you may make in order to receive a property tax value limitation agreement result in payments that are not in compliance with Tax Code §313.027(i)? [ ] Yes [X] No [ ] N/A
3. If "payments to the school district" will only be determined by a formula or methodology without a specific amount being specified, could such method result in "payments to the school district" that are not in compliance with Tax Code §313.027(i)? [ ] Yes [X] No [ ] N/A

SECTION 4: Business Applicant Information

1. What is the legal name of the applicant under which this application is made? La Casa Wind, LLC
2. Texas Taxpayer I.D. number of entity subject to Tax Code, Chapter 171 (11 digits) 32079563683
3. Parent Company Name NextEra Energy
4. Parent Company Tax ID 32074667869
5. NAICS code 22115
6. Is the applicant a party to any other pending or active Chapter 313 agreements? [ ] Yes [X] No
6a. If yes, please list application number, name of school district and year of agreement
N/A

SECTION 5: Applicant Business Structure

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

**SECTION 10: The Property (continued)**

5. List all state and local incentives as an annual percentage. Include the estimated start and end year of the incentive:
- |   |   |
|---|---|
| County: <u>Abatement; 50%; 2028-2037</u><br><i>(Incentive type, percentage, start and end year)</i> | City: <u>N/A</u><br><i>(Incentive type, percentage, start and end year)</i>             |
| Hospital District: <u>N/A</u><br><i>(Incentive type, percentage, start and end year)</i>            | Water District: <u>N/A</u><br><i>(Incentive type, percentage, start and end year)</i>   |
| Other (describe): <u>N/A</u><br><i>(Incentive type, percentage, start and end year)</i>             | Other (describe): <u>N/A</u><br><i>(Incentive type, percentage, start and end year)</i> |
6. Is the project located entirely within the ISD listed in Section 1?  Yes  No
- 6a. If no, attach in **Tab 6** maps of the entire project (depicting all other relevant school districts) and additional information on the project scope and size. Please note that only the qualified property within the ISD listed in Section 1 is eligible for the limitation from this application. Please verify that all information in **Tabs 7 and 8**, Section 11, 12 and 13, and map project boundaries pertain to only the property within the ISD listed in Section 1.
7. Did you receive a determination from the Texas Economic Development and Tourism Office that this proposed project and at least one other project seeking a limitation agreement constitute a single unified project (SUP), as allowed in §313.024(d-2)?  Yes  No
- 7a. If yes, attach in **Tab 6** supporting documentation from the Office of the Governor.

**SECTION 11: Texas Tax Code 313.021(1) Qualified Investment**

**NOTE:** The minimum amount of qualified investment required to qualify for an appraised value limitation and the minimum amount of appraised value limitation vary depending on whether the school district is classified as Subchapter B or Subchapter C, and the taxable value of the property within the school district. For assistance in determining estimates of these minimums, access the Comptroller's website at [comptroller.texas.gov/economy/local/ch313/](http://comptroller.texas.gov/economy/local/ch313/).

1. At the time of application, what is the estimated minimum qualified investment required for this school district? \$ 10,000,000.00
2. What is the amount of appraised value limitation for which you are applying? \$ 20,000,000.00
- Note:** The property value limitation amount is based on property values available at the time of application and may change prior to the execution of any final agreement.
3. Does the qualified investment meet the requirements of Tax Code §313.021(1)?  Yes  No
4. Attach a description of the qualified investment [See §313.021(1).] The description must include:
- a. a specific and detailed description of the qualified investment you propose to make within the project boundary for which you are requesting an appraised value limitation as defined by Tax Code §313.021 (**Tab 7**);
  - b. a description of any new buildings, proposed new improvements or personal property which you intend to include as part of your minimum qualified investment (**Tab 7**); and
  - c. a detailed map of the qualified investment showing location of tangible personal property to be placed in service during the qualifying time period and buildings to be constructed during the qualifying time period, with vicinity map (**Tab 11**).
5. Do you intend to make at least the minimum qualified investment required by Tax Code §313.023 (or §313.053 for Subchapter C school districts) for the relevant school district category during the qualifying time period?  Yes  No

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

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