

7/22/22

THE STATE OF TEXAS:

ATTORNEY FOR PLAINTIFF/DEFENDANT

CHERYL FULCHER - DISTRICT CLERK  
282 ROSEMONT ST, SUITE 2  
SULPHUR SPRINGS, TX 75482

JASON RAY  
506 WEST 14TH STREET, SUITE A  
AUSTIN, TX 78701

CITATION FOR PERSONAL SERVICE

TO: OFFICE OF THE TEXAS COMPTROLLE  
111 E. 17TH STREET  
9TH FLOOR  
AUSTIN, TX 78774

DEFENDANT:

You are hereby commanded to appear before the 62ND JUDICIAL DISTRICT Court of Hopkins County, Texas, to be held at the courthouse of said County in the City of Sulphur Springs, Hopkins County, Texas, by filing a written answer to the petition of plaintiff's on or before 10 o'clock A.M. of the Monday next after the expiration of 20 days after the date of service hereof a copy of which accompanies this citation, in Cause No. CV45092

CYNTHIA MARTIN  
OGREN,RICHARD OMER  
KNAUS,DAVID  
DONA,PHYLLIS  
PARKER,JACOB  
HILL,HOLLY  
DONA,DON

VS

OFFICE OF THE TEXAS COMPTROLLE  
HEGAR,GLENN

Filed in said Court on 22nd day of July, 2022.

NOTICE TO DEFENDANT: You have been sued. You may employ an attorney. If you or your attorney do not file a written answer with the clerk who issued this citation by 10:00 A.M. on the Monday next following the expiration of twenty days after you were served this citation and petition, a default judgment may be taken against you.

In addition to filing a written answer with the clerk, you may be required to make initial disclosures to the other parties of this suit. These disclosures generally must be made no later than 30 days after you file your answer with the clerk. Find out more at TexasLawHelp.org.

WITNESS, CHERYL FULCHER, DISTRICT CLERK OF THE DISTRICT COURT OF HOPKINS COUNTY, TEXAS.

Issued and given under my hand and seal of said Court at office, this the 22nd day of July, 2022.



CHERYL FULCHER - DISTRICT CLERK  
HOPKINS COUNTY, TEXAS

*DeWayne Holt*  
DEPUTY

OFFICER/AUTHORIZED PERSON RETURN

Came to hand at \_\_\_\_\_ o'clock \_\_. M., on the \_\_ day of \_\_\_\_\_, \_\_\_\_\_.  
Executed at (address) \_\_\_\_\_ in \_\_\_\_\_ County at \_\_\_\_\_ o'clock \_\_.M. on the  
\_\_ day of \_\_\_\_\_, \_\_\_\_\_, by delivering to the within named \_\_\_\_\_, in  
person, a true copy of this citation together with the accompanying copy of the petition, having first attached  
such copy of such petition to such copy of citation and endorsed on such copy of citation the date of delivery.

TOTAL SERVICE FEE \$ \_\_\_\_\_

\_\_\_\_\_  
Sheriff/Const/PPS  
\_\_\_\_\_  
County, Texas

CV45092

CAUSE NO. \_\_\_\_\_

CYNTHIA MARTIN, DAVID KNAUS,  
HOLLY HILL, JACOB PARKER,  
DON AND PHYLLIS DONA, AND  
RICHARD OMER OGREN,

*Plaintiffs,*

v.

TEXAS COMPTROLLER OF  
PUBLIC ACCOUNTS and GLENN  
HEGAR, in his official capacity,

*Defendants.*

IN THE DISTRICT COURT OF

HOPKINS COUNTY, TEXAS

\_\_\_\_\_ JUDICIAL DISTRICT

**PLAINTIFFS' ORIGINAL PETITION**

TO THE HONORABLE DISTRICT COURT JUDGE:

Now comes Cynthia Martin, David Knaus, Holly Hill, Jacob Parker, Don and Phyllis Dona, and Omer Ogren (hereinafter collectively "Plaintiffs") and files this Original Petition against the Texas Comptroller of Public Accounts ("Comptroller") and Glenn Hegar in his official capacity as the Comptroller of the State of Texas ("Hegar" and along with Comptroller, collectively "Defendants"). The Plaintiff alleges as follows:

**A. Discovery-Control Plan**

1. This is a suit to declare void the Comptroller's Certificate of Limitation on Appraised Value of Property in Hopkins County—stated differently, it is a suit to void a multi-million-dollar tax break given by the Comptroller. Plaintiff intends to conduct discovery under Level 2 of Texas Rule of Civil Procedure 190.3/4 and affirmatively plead that this suit is not governed by the expedited-actions process in Texas Rule of Civil Procedure 169 because this is a suit for declaratory relief only and not a suit for monetary damages.

**B. Parties**

2. Plaintiff Cynthia Martin is a resident of and landowner in Hopkins County, Texas whose

real property has been affected by an invalid, *ultra vires* governmental action. Plaintiff Martin may be served through the undersigned attorney.

3. Plaintiff David Knaus is a landowner in Hopkins County, Texas whose real property has been affected by an invalid, *ultra vires* governmental action. Plaintiff Knaus may be served through the undersigned attorney.

4. Plaintiff Holly Hill is a resident of and landowner in Hopkins County, Texas whose real property has been affected by an invalid, *ultra vires* governmental action. Plaintiff Hill may be served through the undersigned attorney.

5. Plaintiff Jacob Parker is a resident of and landowner in Hopkins County, Texas whose real property has been affected by an invalid, *ultra vires* governmental action. Plaintiff Parker may be served through the undersigned attorney.

6. Plaintiffs Don and Phyllis Dona are residents of and landowners in Hopkins County, Texas whose real property has been affected by an invalid, *ultra vires* governmental action. Plaintiffs may be served through the undersigned attorney.

7. Plaintiff Richard Omer Ogren is a resident of and landowner in Hopkins County, Texas whose real property has been affected by an invalid, *ultra vires* governmental action. Plaintiff Ogren may be served through the undersigned attorney.

8. Defendant Office of the Texas Comptroller of Public Accounts is an executive branch of the State and serves as the State's chief tax collector, accountant, revenue estimator, and treasurer. Defendant Comptroller may be served with process at the Lyndon B. Johnson State Office Building, 111 E. 17<sup>th</sup> Street, 9<sup>th</sup> Floor, Austin, Texas 78774 in Travis County, Texas.

9. Defendant Glenn Hegar is sued in his official capacity as the duly-elected Comptroller of Public Accounts for the State of Texas. Defendant Hegar may be served with process at the Lyndon

B. Johnson State Office Building, 111 E. 17<sup>th</sup> Street, 9<sup>th</sup> Floor, Austin, Texas 78774 in Travis County, Texas.

### **C. Jurisdiction**

10. The Court has jurisdiction over Plaintiffs' claim that the Defendants failed to prepare a takings impact statement as required by law. Government Code § 2007.004 expressly waives sovereign immunity for suits under the Private Real Property Rights Preservation Act, Title 10, Subtitle A, Chapter 2007. Additionally, § 2007.044 also waives immunity by creating a cause of action to invalidate governmental action due to a failure by a governmental body to prepare a takings impact assessment as required by that statute.

11. The Court also has jurisdiction over Plaintiffs' claims that the Comptroller improperly issued a Certificate of Limitation under Tax Code Chapter 313 as a result of the subject property's failure to meet the statutory standards for such certification. Texas district courts have authority under article V, sections 1 and 8, of the Texas Constitution to enjoin and declare void the actions and omissions of government agencies and officials that violate statutory mandates and to correct an abuse of discretion by government officials. The appropriate vehicle for pursuing such rights is the Uniform Declaratory Judgments Act, Civil Practice and Remedies Code § 37.001 *et. seq.* See *Texas Educ. Agency v. Leeper*, 893 S.W.2d 432 (Tex. 1994).

### **D. Venue**

12. Venue for this suit is mandatory and proper in Hopkins County pursuant to Government Code § 2007.044(b), which requires that a suit to invalidate a governmental action be filed in a district court in the county in which the private real property owner's affected property is located. Venue is proper for all of Plaintiffs' other causes of action in this case pursuant to Civil Practice & Remedies Code § 15.004, which states that when two or more claims or causes of action arise

from the same transaction or occurrence, and one of the claims is governed by the mandatory venue provisions, then venue is proper for all claims in the county required by the mandatory venue provision.

#### **E. Summary of the Case**

13. Plaintiffs seek to invalidate a Certificate of Limitation on Appraised Value of Property in Hopkins County (hereinafter, the “Certificate”). The Certificate was issued as a tax break for Hopkins Energy LLC (the “Project”) located in the northeastern portion of Hopkins County. The Plaintiffs allege two independent legal bases for invalidating the Certificate: (1) the Certificate was issued despite the fact that the application for the Certificate indicated that the Project did not meet the statutory requirements for approval in Tax Code Chapter 313; and (2) the Certificate was issued without undertaking a takings impact assessment, which is required by Government Code Chapter 2007. That Certificate makes possible the Project that is causing Plaintiffs’ real properties to be devalued and that will infringe on the use and enjoyment of Plaintiffs’ properties. Because Plaintiffs’ properties are directly affected by the *ultra vires* issuance of the Certificate, the Comptroller’s grant of the Certificate must be invalidated under Texas law.

#### **F. Claims under Tax Code Chapter 313**

##### **Background**

14. In an attempt to attract large employers, create jobs, and strengthen local economies, the Legislature created Tax Code Chapter 313 in 2001. Chapter 313 is an economic development tool that encourages large-scale capital investments from outside businesses by providing a local tax break. The investing company may obtain a limitation on the appraised value for school district ad valorem tax purposes on the project’s qualified property.

15. Practically speaking, any company may use chapter 313 to apply to the local school district

for a limitation on the appraised value of property in advance of making a large investment on real property in the school district. The criteria to qualify for a limitation on the appraised value are set out in chapter 313.

16. Tax Code § 313.025 requires that the application for limitation of appraised value first be considered and approved by the local school district. On June 26, 2019, the Sulphur Bluff Independent School District Board approved an application for a limitation on the appraised value of property associated with the Project near Sulphur Bluff, Texas. *See* Exhibit 1, attached, at page 6 of 47, question 4.

17. The application was then submitted to the Comptroller on June 26, 2019, *See* Exhibit 1, attached, at page 1 of 47. If the Comptroller agrees that a project qualifies for a limitation on the property tax value, the Comptroller “approves” the limitation by issuing a certificate for the limitation on the appraised value of the property, which results in an ad valorem tax benefit for the investment project. *See* Tax Code § 313.004(4)(B).

18. Importantly, Tax Code § 313.004 requires the Comptroller to “strictly interpret the criteria and selection guidelines provided by this chapter [313].” *See* Tax Code § 313.004(4)(A).

19. The Comptroller approved the Certificate for the Project on September 18, 2019. *See* Exhibit 2, attached.

**The Project does not qualify for the Certificate.**

20. A review of both the application for the Project and the Certificate reveals numerous violations of chapter 313 that prevent certification of the Project. As seen in the application, the Project was not on “qualified property” that would allow for issuance of the Certificate.

21. Section 313.025 requires that any investment on real property for which a limitation on appraised value is sought must be on property that is “qualified property.” Section 313.021(2)

defines “qualified property”—it reads:

(2) "Qualified property" means:

(A) land:

(i) that is located in an area designated as a reinvestment zone under Chapter 311 or 312 or as an enterprise zone under Chapter 2303, Government Code;

(ii) on which a person proposes to construct a new building or erect or affix a new improvement that does not exist before the date the person submits a complete application for a limitation on appraised value under this subchapter;

(iii) that is not subject to a tax abatement agreement entered into by a school district under Chapter 312; and

(iv) on which, in connection with the new building or new improvement described by Subparagraph (ii), the owner or lessee of, or the holder of another possessory interest in, the land proposes to:

(a) make a qualified investment in an amount equal to at least the minimum amount required by Section 313.023; and

(b) create at least 25 new qualifying jobs;

. . .

Tax Code § 313.021(2) (emphasis added).

22. The Project fails this statute in at least three ways, including but not limited to the examples set out below.

23. **First**, the plain language of section 313.021(2)(A)(i) requires that the “qualified property” for the Project be located in an area designated as a reinvestment zone or an enterprise zone. *At no time* prior to the Comptroller’s consideration was the property in question ever located in a reinvestment zone or an enterprise zone. This fact was admitted in the application to the Comptroller itself:

**SECTION 12: Qualified Property**

1. Attach a detailed description of the qualified property. [See §313.021(2)] (If qualified investment describes qualified property exactly, you may skip items a, b and c below.) 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); and
  - 1c. a map of the qualified property showing location of new buildings or new improvements with vicinity map (Tab 11).
2. Is the land upon which the new buildings or new improvements will be built part of the qualified property described by §313.021(2)(A)?  Yes  No
  - 2a. If yes, attach complete documentation including:
    - a. legal description of the land (Tab 9);
    - b. each existing appraisal parcel number of the land on which the new improvements will be constructed, regardless of whether or not all of the land described in the current parcel will become qualified property (Tab 9);
    - c. owner (Tab 9);
    - d. the current taxable value of the land. Attach estimate if land is part of larger parcel (Tab 9); and
    - e. a detailed map showing the location of the land with vicinity map (Tab 11).
3. Is the land on which you propose new construction or new improvements currently located in an area designated as a reinvestment zone under Tax Code Chapter 311 or 312 or as an enterprise zone under Government Code Chapter 2303?  Yes  No
  - 3a. If yes, attach the applicable supporting documentation:
    - a. evidence that the area qualifies as a enterprise zone as defined by the Governor's Office (Tab 16);
    - b. legal description of reinvestment zone (Tab 16);
    - c. order, resolution or ordinance establishing the reinvestment zone (Tab 16);
    - d. guidelines and criteria for creating the zone (Tab 16); and
    - e. a map of the reinvestment zone or enterprise zone boundaries with vicinity map (Tab 11)
  - 3b. If no, submit detailed description of proposed reinvestment zone or enterprise zone with a map indicating the boundaries of the zone on which you propose new construction or new improvements to the Comptroller's office within 30 days of the application date. What is the anticipated date on which you will submit final proof of a reinvestment zone or enterprise zone? ..... **Please See Tab 16**

See Exhibit 1, page 10 of 47. The application's references Tab 16 only underscores Plaintiffs' argument. Tab 16 notes that there is no reinvestment zone, promising to submit information "upon the creation and designation."

**Tab 16**  
*Description of Reinvestment Zone*

Hopkins Energy LLC is to be located within a proposed reinvestment zone. The proposed reinvestment zone will be created by Sulphur Bluff ISD. We anticipate this will occur in third fiscal quarter of 2019. Upon the creation and designation of this zone, the ordinance establishing this zone will be submitted to the comptroller.

See Exhibit 1, page 45 of 47.

24. Upon information and belief, there was never a reinvestment zone or enterprise zone properly designated in Hopkins County, and certainly not for the Project, prior to the Comptroller's Certification. Therefore, the Project was not qualified for the Certificate because it did not meet



the statutory requirements under section 313.021(2)(A)(i) to be awarded the Certificate. While the application claims that a reinvestment zone will be created by the County (evidently at some time in the future), such an after-the-fact action cannot satisfy the statutory prerequisite.

25. **Second**, the plain language of section 313.205(2)(A)(iv) requires that the “qualified property” for the Project be owned or leased by the investor. At the time of the application, the application admitted that the Project did not meet the statutory requirement for ownership or leased control of the property:

SECTION 8: Limitation as Determining Factor		
1. Does the applicant currently own the land on which the proposed project will occur? .....	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
2. Has the applicant entered into any agreements, contracts or letters of intent related to the proposed project? .....	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
3. Does the applicant have current business activities at the location where the proposed project will occur? .....	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
4. Has the applicant made public statements in SEC filings or other documents regarding its intentions regarding the proposed project location? .....	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
5. Has the applicant received any local or state permits for activities on the proposed project site? .....	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

See Exhibit 1, page 8 of 47.

26. Upon information and belief, the Project’s investors still do not own or lease all of the real property on which the investment will occur. Therefore, the Project was not qualified for the Certificate because it did not meet the statutory requirements under § 313.021(2)(A)(iv) to be awarded the Certificate at the time the Defendants approved the Certificate.

27. **Third**, the plain language of § 313.021(2)(A)(iv)(b) requires the Project to create at least 25 new qualifying jobs. Section 313.024(d) reiterates the same requirement. Indeed, § 313.003(2) shows that this job creation was one of the express purposes for which the statute was created. The application, however, indicates that the Project will not create the minimum number of qualifying jobs:

SECTION 14: Wage and Employment Information	
1. 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
2. What is the last complete calendar quarter before application review start date:	
<input checked="" type="checkbox"/> First Quarter <input type="checkbox"/> Second Quarter <input type="checkbox"/> Third Quarter <input type="checkbox"/> Fourth Quarter of <u>2019</u> <small>(year)</small>	
3. 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 Texas Workforce Commission (TWC)?	0
<b>Note:</b> For job definitions see TAC §9.1051 and Tax Code §313.021(3).	
4. What is the number of new qualifying jobs you are committing to create?	2
5. What is the number of new non-qualifying jobs you are estimating you will create?	0

See Exhibit 1, page 11 of 47. Although § 313.021(2)(A)(iv)(b) requires the Project to create at least 25 qualifying jobs, § 313.025(f-1) permits the school district to waive the job creation requirement under certain circumstances. Any such waiver, however, must be issued prior to the submission of the application. That was not done in this case. Upon information and belief, the jobs requirement was not waived until December 2019, which was three months after the Certificate was issued and six months after the application was submitted. Stated differently, the application (and thus the project upon which the application was based) was substantively amended months after the Certificate had been issued.

28. Therefore, the Project did not qualify for the Certificate because it did not meet the statutory qualifying job creation requirement under § 313.021(2)(A)(iv)(b)—or in the alternative, the waiver requirement allowed under § 313.025(f-1)—to be awarded the Certificate.

29. The Project’s failure to meet the qualifying standards for the Comptroller’s approval of the Certificate was self-evident from the application itself. Any investment under Chapter 313 must strictly comply with the statutory prerequisites for a certificate of limitation of value before any such certification is awarded—Tax Code § 313.004(4)(A) requires the Comptroller to “strictly interpret the criteria and selection guidelines provided by this chapter.” The Comptroller did not have the discretion to approve the Project’s Certificate because the Project did not statutorily

qualify for a limitation of value at the time the application was submitted in June 2019. And each of the violations above, in addition to other substantive violations of chapter 313, constitutes an independent basis for invalidating the Certificate because each of the violations above reflects a failure by the Defendants to enforce compliance with statutory provisions for the issuance of the Certificate.

30. The Plaintiffs' lands are surrounded by or adjoining to the Project. The pending construction related to the Project—only made possible by Defendants' actions—directly affects the properties' market and aesthetic value. But any property tax break otherwise permitted by Tax Code Chapter 313 must be properly issued to a “qualified investment” on “qualified property.” The Defendants' failure to follow the statutory prerequisites for granting the Certificate prevents the Project from receiving any property tax break at this time.

31. Additionally, the application admits that the Project will not proceed without the Comptroller's issuance of a Certification of Limitation on Appraised Value. *See* Exhibit 1, page 16 of 47 (stating the “ability to enter into a Chapter 313 appraised value limitation agreement with the school district “the determining factor” to invest in this project”). Thus, the Comptroller's issuance of the Certificate will cause Plaintiffs' injuries.

32. A claim may proceed against a government officer in his official capacity if the plaintiff successfully alleges that the official is engaging in conduct that exceeds the official's statutory authority. *Hall v. McRaven*, 508 S.W.3d 232, 238 (Tex. 2017). Such claims are commonly known as *ultra vires* claims. *See Texas Lottery Comm'n v. First State Bank of DeQueen*, 325 S.W.3d 628, 633 (Tex. 2010). A suit seeking to compel a governmental official “to comply with statutory or constitutional provisions”—*i.e.*, an “*ultra vires*” suit—is not barred by sovereign immunity. *City of El Paso v. Heinrich*, 284 S.W.3d 366, 372 (Tex. 2009). Suits alleging *ultra vires* or

unconstitutional conduct by a governmental official are not barred by sovereign immunity because they “do not seek to alter government policy but rather to enforce existing policy.” *Id.*

33. An *ultra vires* claim must be brought against a government officer in his or her official capacity. *City of El Paso v. Heinrich*, 284 S.W.3d 366, 373 (Tex. 2009). The plaintiff must plead and prove “that the officer acted without legal authority or failed to perform a purely ministerial act.” *Id.* at 372. “[A] government officer with some discretion to interpret and apply a law may nonetheless act ‘without legal authority,’ and thus *ultra vires*, if he exceeds the bounds of his granted authority or if his acts conflict with the law itself.” *Houston Belt & Terminal Ry. Co. v. City of Houston*, 487 S.W.3d 154, 158 (Tex. 2016).

#### **Request for Declaratory Relief.**

34. Plaintiffs adopt and incorporate the paragraphs set forth above in support of their request that this Court issue a declaratory judgment that the Certification issued by the Comptroller on September 18, 2019, did not comply with the statutory provisions of Tax Code Chapter 313, and that the Certification is therefore invalid. *See* Exhibit 2, page 1 of 26.

#### **H. Claims under Government Code Chapter 2007**

35. Plaintiffs adopt and incorporate the paragraphs above in support of their claims under Government Code Chapter 2007.

36. In defense of the private real property rights of Texas landowners, the Texas Legislature created the Private Real Property Rights Preservation Act (“the Act”) in 1995, found at Government Code Chapter 2007. It created new causes of action for the regulatory “taking” of any private real property affected by the actions of a political subdivision or a state agency. Stated differently, the Act permits real property owners to prevent and to recover for damage that might be done to their real property as the result of any type of regulatory action. The requirements of

the chapter apply to “the adoption or issuance of an ordinance, rule, regulatory requirement, resolution, policy, guideline, or similar measure” and “enforcement of [such] a governmental action . . . whether the enforcement of the governmental action is accomplished through the use of permitting . . . or other similar means.” Gov’t Code § 20007.003(a).

37. The Defendants’ approval of the Certificate was an action that affects the Plaintiffs’ private property rights, including—but not limited to—causing a decrease in the value of the Plaintiffs’ properties contiguous to the Project.

38. Sections 2007.042 and 2007.043 of the Act require a governmental entity, before it takes a regulatory action that affects real property, to prepare a written taking impact assessment of the proposed governmental action, and then publish notice of that assessment in the newspaper and summarize it in the Texas Register. The purpose of the takings impact statement is to put the public on notice of the potential action, determine whether the action will be a taking, and consider reasonable alternatives to the action.

39. Upon information and belief, the Defendants did not prepare a takings impact assessment, and they did not provide public notice of the proposed action and its effect on real property.

40. Section 2007.044(a) states “A governmental action requiring a takings impact assessment is void if an assessment is not prepared.” That same section permits a real property owner to sue for a declaration of the invalidity of the governmental action “in a district court in the county in which the private real property owner’s affected property is located.” Gov’t Code § 2007.044(b).

### **I. Attorney Fees**

41. The Private Real Property Rights Preservation Act found in Government Code § 2007.044(c) requires the award of reasonable and necessary attorney fees and court costs to a private real property owner who prevails in a suit brought to invalidate a governmental action

requiring a taking impact statement. The Plaintiffs have retained the undersigned counsel to represent them in this action and agreed to incur reasonable and necessary attorney's fees. Plaintiffs hereby give notice that they will seek recovery of her reasonable and necessary attorney's fees and court costs in this case pursuant to Government Code § 2007.044(c).

**J. Conditions Precedent**

42. All conditions precedent to Plaintiffs' claims for relief have been performed or have occurred. In fact, in an attempt to avoid the filing this lawsuit, counsel alerted the Defendants by way of a letter for the systemic failure to comply with Chapter 313 on projects such as this.

**Prayer**

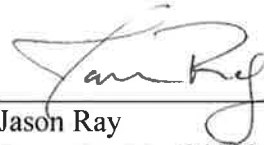
43. For these reasons, Plaintiffs ask that the Court issue citation for the Defendants to appear and answer, and that Plaintiff be awarded:

a. a declaratory judgment that the Comptroller's Certificate of Limitation on Appraised Value of Property, issued September 18, 2019, for Hopkins Energy, LLC, Application 1383, is void,

b. reasonable and necessary attorney fees and costs incurred in this case, and

c. any other relief to which the Plaintiffs may be entitled.

Respectfully submitted,



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Jason Ray  
Texas Bar No. 24000511  
RIGGS & RAY, P.C.  
506 W. 14<sup>th</sup> Street, Suite A  
Austin, Texas 78701  
Telephone: (512) 457-9806  
Facsimile: (512) 457-9866  
E-mail: [jray@r-alaw.com](mailto:jray@r-alaw.com)  
**ATTORNEY FOR PLAINTIFFS**



## Exhibit 1

108 WILD BASIN ROAD, SUITE 100  
AUSTIN, TEXAS 78746  
T: (512) 494-1177  
F: (512) 494-1188  
WWW.PYT-LAW.COM

June 26, 2019

*Via Hand Delivery and Electronic Mail*

Local Government Assistance & Economic Analysis  
Texas Comptroller of Public Accounts  
Lyndon B. Johnson State Office Building  
111 E. 17<sup>th</sup> Street  
Austin, Texas 78774

Re: Application for a Chapter 313 Value Limitation Agreement between the Sulphur Bluff Independent School District and Hopkins Energy LLC

*First Year of Qualifying Time Period: 2021*  
*First Year of Limitation Period: 2022*

Dear Local Government Assistance and Economic Analysis Division:

The Sulphur Bluff Independent School District Board of Trustees approved the enclosed Application for Limitation on Appraised Value of Property for School District Maintenance and Operations Taxes (the "Application") at a duly called meeting held on June 20, 2019. The Application was determined to be complete on June 26, 2019. The Applicant, Hopkins Energy LLC, is proposing to construct a solar electric generating facility in Hopkins County, Texas.

A copy of the Application is being provided to the Hopkins 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.

Thank you so much for your kind consideration to the foregoing.

Respectfully submitted,

Rick L. Lambert

RLL;sl

cc: *Via Electronic Mail:* [chief@hopkinscad.com](mailto:chief@hopkinscad.com)  
Ms. Cathy Singleton, Chief Appraiser, Hopkins County Appraisal District

*Via Electronic Mail:* [dcarr@sulphurbluffschool.net](mailto:dcarr@sulphurbluffschool.net)  
Mr. Dustin Carr, Superintendent of Schools, Sulphur Bluff Independent School District

*Via Electronic Mail:* [jchristman@keatax.com](mailto:jchristman@keatax.com)  
Ms. Jordan Christman, Consultant, K.E. Andrews

*Via Electronic Mail:* [adrian.ioance@alpin-sun.de](mailto:adrian.ioance@alpin-sun.de)  
Mr. Adrian Ioance, Authorized Representation, Alpin Sun



# Hopkins Energy LLC

## *Chapter 313 Application for Appraised Value Limitation to Sulphur Bluff ISD*





**KE ANDREWS**

VALUATION • TAX • SOLUTIONS

KE Andrews  
1900 Dalrock Road  
Rowlett, Texas 75088

Monday, June 03, 2019

Mr. Dustin Carr  
cc. Texas Comptroller of Public Accounts  
P.O. Box 30, 1027 CR 3550  
Sulphur Bluff, TX 75481

**Re: Application for Texas Property Tax Code Section 313 Value Limitation Agreement**

Dear Mr. Dustin Carr:

Please find attached an application for a Section 313 Value Limitation Agreement. On behalf of our client, Alpin Sun and in accordance with the guidelines and principles outlined in Section 313 of the Texas Property Tax Code, it is our request that Sulphur Bluff ISD consider the approval of a Section 313 Value Limitation Agreement. The approval of this agreement would undoubtedly prove beneficial to the economic development of Hopkins County and Sulphur Bluff ISD as well as the viability of Hopkins Energy LLC to be located within the state of Texas.

Hopkins Energy LLC is a 320 MW-AC solar electric generating facility, that when established will provide 2, full-time salary competitive jobs.

Hopkins Energy LLC is a solar energy project managed by global renewable energy company, Alpin Sun. Headquartered in Germany, but with locations and projects around the world, Alpin Sun specializes in the development and management of solar power plants and has been a successful investor in the renewable energy industry since 2003. Alpin Sun is managed by a team of experienced individuals dedicated to the future of renewable energy. They are eager to continue their development of projects within the United States and are committed to building quality stakeholder relationships in the communities they choose to invest. They are dedicated to the future of renewable energy as well as building quality relationships with the stakeholders in the communities they choose to invest in.

If you have any questions, please feel free to contact me at 469-298-1594 or [mike@keatax.com](mailto:mike@keatax.com). We look forward to working with you.

Sincerely,

Mike Fry  
Director—Energy Services

AUSTIN • DALLAS • DENVER

1900 DALROCK ROAD • ROWLETT, TX 75088 • T (469) 298-1594 • F (469) 298-1595 • [keatax.com](http://keatax.com)



# Tab 1

*Pages 1-9 of the application*

# 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 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 hard copy of the completed application to the Comptroller in a three-ring binder with tabs, as indicated on page 9 of this application, 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. 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, issue a certificate for a limitation on appraised value 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 not later than the 150th 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 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

June 20, 2019

Date Application Received by District

Dustin

First Name

Carr

Last Name

Superintendent

Title

Sulphur Bluff Independent District

School District Name

1027 CR 3550 Sulphur Bluff, Texas 75481

Street Address

P.O. Box 30 CR 3550

Mailing Address

Sulphur Bluff

City

903-945-2460

Phone Number

TX

State

903-945-2459

Fax Number

75481

ZIP

dcarr@sulphurbluffschoo.net

Email Address

Mobile Number (optional)

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)**

<u>Rick</u> First Name	<u>Lambert</u> Last Name
<u>Partner, Dallas Office</u>	
<u>Partner, Dallas Office</u> Title	
<u>Powell Youngblood &amp; Taylor LLP</u> Firm Name	
<u>512-494-1177</u> Phone Number	<u>512-494-1188</u> Fax Number
	<u>rlambert@pyt-law.com; cc to: sleung@pyt-law.com</u> Email Address
<u>Mobile Number (optional)</u>	
4. On what date did the district determine this application complete? ..... <u>June 26, 2019</u>	
5. Has the district determined that the electronic copy and hard copy are identical? ..... <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	

**SECTION 2: Applicant Information**

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

<u>Adrian</u> First Name	<u>Ioance</u> Last Name
<u>Authorized Representative</u> Title	
<u>15601 Dallas Parkway Suite 900, Addison, TX 75001-3946</u> Street Address	
<u>15601 Dallas Parkway Suite 900</u> Mailing Address	
<u>Addison</u> City	<u>Texas</u> State
<u>8889638033</u> Phone Number	<u>75001-3946</u> ZIP
	<u>N/A</u> Fax Number
<u>Mobile Number (optional)</u>	<u>adrian.ioance@alpin-sun.de</u> Business Email Address
2. Will a company official other than the authorized company representative be responsible for responding to future information requests? ..... <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
2a. If yes, please fill out contact information for that person.	

<u>Valentina</u> First Name	<u>Ion</u> Last Name
<u>Project Manager</u> Title	
<u>15601 Dallas Parkway Suite 900, Addison, TX 75001-3946</u> Street Address	
<u>15601 Dallas Parkway Suite 900</u> Mailing Address	
<u>Addison</u> City	<u>Texas</u> State
<u>8556227675</u> Phone Number	<u>75001-3946</u> ZIP
	<u>N/A</u> Fax Number
<u>Mobile Number (optional)</u>	<u>valentina.ion@alpin-sun.de</u> Business Email Address
3. Does the applicant authorize the consultant to provide and obtain information related to this application? ..... <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	

SECTION 2: Applicant Information (continued)

4. Authorized Company Consultant (If Applicable)

Jordan Christman  
 First Name Last Name  
 Consultant  
 Title  
 KE Andrews  
 Firm Name  
 469-331-1356 469-331-1357  
 Phone Number Fax Number  
 jchristman@keatax.com  
 Business Email Address

SECTION 3: Fees and Payments

- Has an application fee been paid to the school district?  Yes  No  
 The total fee shall be paid at time of the application is submitted to the school district. Any fees not accompanying the original application shall be considered supplemental payments.  
 1a. If yes, attach in **Tab 2** proof of application fee paid to the school district.  
 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.
- 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
- 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

- What is the legal name of the applicant under which this application is made? Hopkins Energy LLC
- List the Texas Taxpayer I.D. number of entity subject to Tax Code, Chapter 171 (11 digits) 32063322963
- List the NAICS code 221114
- Is the applicant a party to any other pending or active Chapter 313 agreements?  Yes  No  
 4a. If yes, please list application number, name of school district and year of agreement  
 Applicant will be submitting an application to Sulphur Springs ISD on 6/11/2019.

SECTION 5: Applicant Business Structure

- Identify Business Organization of Applicant (corporation, limited liability corporation, etc) Limited Liability Company
- 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 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.
- Is the applicant current on all tax payments due to the State of Texas?  Yes  No
- Are all applicant members of the combined group current on all tax payments due to the State of Texas?  Yes  No  N/A
- If the answer to question 3 or 4 is no, please explain and/or disclose any history of default, delinquencies and/or any material litigation, including litigation involving the State of Texas. (If necessary, attach explanation in **Tab 3**)

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

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.
2. Check the project characteristics that apply to the proposed project:
 

<input checked="" type="checkbox"/> Land has no existing improvements	<input type="checkbox"/> Land has existing improvements ( <i>complete Section 13</i> )
<input type="checkbox"/> Expansion of existing operation on the land ( <i>complete Section 13</i> )	<input type="checkbox"/> 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

- 1. Application approval by school board ..... October 11, 2019
- 2. Commencement of construction ..... August 1, 2020
- 3. Beginning of qualifying time period ..... January 1, 2021
- 4. First year of limitation ..... January 1, 2022
- 5. Begin hiring new employees ..... January 1, 2022
- 6. Commencement of commercial operations ..... December 1, 2021
- 7. Do you propose to construct a new building or to erect or affix a new improvement after your application review start date (date your application is finally determined to be complete)? .....  Yes  No
- Note:** Improvements made before that time may not be considered qualified property.
- 8. When do you anticipate the new buildings or improvements will be placed in service? ..... December 1, 2021

SECTION 10: The Property

- 1. Identify county or counties in which the proposed project will be located Hopkins County
- 2. Identify Central Appraisal District (CAD) that will be responsible for appraising the property Hopkins 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:
 

County: <u>Hopkins, .624892 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>Hopkins Co. Mem. Hosp., .25 100%</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>
- 5. Is the project located entirely within the ISD listed in Section 1? .....  Yes  No
  - 5a. If no, attach in **Tab 6** additional information on the project scope and size to assist in the economic analysis.
- 6. 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
  - 6a. If yes, attach in **Tab 6** supporting documentation from the Office of the Governor.

SECTION 11: 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 on the property 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: Qualified Property

1. Attach a detailed description of the qualified property. [See §313.021(2)] (If qualified investment describes qualified property exactly, you may skip items a, b and c below.) 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); and
  - 1c. a map of the qualified property showing location of new buildings or new improvements with vicinity map (Tab 11).
2. Is the land upon which the new buildings or new improvements will be built part of the qualified property described by §313.021(2)(A)?  Yes  No
  - 2a. If yes, attach complete documentation including:
    - a. legal description of the land (Tab 9);
    - b. each existing appraisal parcel number of the land on which the new improvements will be constructed, regardless of whether or not all of the land described in the current parcel will become qualified property (Tab 9);
    - c. owner (Tab 9);
    - d. the current taxable value of the land. Attach estimate if land is part of larger parcel (Tab 9); and
    - e. a detailed map showing the location of the land with vicinity map (Tab 11).
3. Is the land on which you propose new construction or new improvements currently located in an area designated as a reinvestment zone under Tax Code Chapter 311 or 312 or as an enterprise zone under Government Code Chapter 2303?  Yes  No
  - 3a. If yes, attach the applicable supporting documentation:
    - a. evidence that the area qualifies as a enterprise zone as defined by the Governor's Office (Tab 16);
    - b. legal description of reinvestment zone (Tab 16);
    - c. order, resolution or ordinance establishing the reinvestment zone (Tab 16);
    - d. guidelines and criteria for creating the zone (Tab 16); and
    - e. a map of the reinvestment zone or enterprise zone boundaries with vicinity map (Tab 11)
  - 3b. If no, submit detailed description of proposed reinvestment zone or enterprise zone with a map indicating the boundaries of the zone on which you propose new construction or new improvements to the Comptroller's office within 30 days of the application date. What is the anticipated date on which you will submit final proof of a reinvestment zone or enterprise zone? Please See Tab 16

SECTION 13: Information on Property Not Eligible to Become Qualified Property

1. In Tab 10, attach a specific and detailed description of all existing property. This includes buildings and improvements existing as of the application review start date (the date the application is determined to be complete by the Comptroller). The description must provide sufficient detail to locate all existing property on the land that will be subject to the agreement and distinguish existing property from future proposed property.
  2. In Tab 10, attach a specific and detailed description of all proposed new property that will not become new improvements as defined by TAC 9.1051. This includes proposed property that: functionally replaces existing or demolished/removed property; is used to maintain, refurbish, renovate, modify or upgrade existing property; or is affixed to existing property; or is otherwise ineligible to become qualified property. The description must provide sufficient detail to distinguish existing property (question 1) and all proposed new property that cannot become qualified property from proposed qualified property that will be subject to the agreement (as described in Section 12 of this application).
  3. For the property not eligible to become qualified property listed in response to questions 1 and 2 of this section, provide the following supporting information in Tab 10:
    - a. maps and/or detailed site plan;
    - b. surveys;
    - c. appraisal district values and parcel numbers;
    - d. inventory lists;
    - e. existing and proposed property lists;
    - f. model and serial numbers of existing property; or
    - g. other information of sufficient detail and description.
  4. Total estimated market value of existing property (that property described in response to question 1): ..... \$ 0.00
  5. In Tab 10, include an appraisal value by the CAD of all the buildings and improvements existing as of a date within 15 days of the date the application is received by the school district.
  6. Total estimated market value of proposed property not eligible to become qualified property (that property described in response to question 2): ..... \$ 0.00
- Note:** Investment for the property listed in question 2 may count towards qualified investment in Column C of Schedules A-1 and A-2, if it meets the requirements of 313.021(1). Such property cannot become qualified property on Schedule B.



SECTION 14: Wage and Employment Information

1. 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
2. What is the last complete calendar quarter before application review start date:  
 First Quarter     Second Quarter     Third Quarter     Fourth Quarter of 2019  
(year)
3. 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 Texas Workforce Commission (TWC)? ..... 0  
**Note:** For job definitions see TAC §9.1051 and Tax Code §313.021(3).
4. What is the number of new qualifying jobs you are committing to create? ..... 2
5. What is the number of new non-qualifying jobs you are estimating you will create? ..... 0
6. 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
  - 6a. If yes, attach evidence 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.
7. Attach in **Tab 13** the four most recent quarters of data for each wage calculation below, including documentation from the 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(21) and (22).
  - a. Average weekly wage for all jobs (all industries) in the county is ..... 754.00
  - b. 110% of the average weekly wage for manufacturing jobs in the county is ..... 1,100.83
  - c. 110% of the average weekly wage for manufacturing jobs in the region is ..... 817.87
8. 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)
9. What is the minimum required annual wage for each qualifying job based on the qualified property? ..... 42,529.30
10. What is the annual wage you are committing to pay for each of the new qualifying jobs you create on the qualified property? ..... 42,529.30
11. Will the qualifying jobs meet all minimum requirements set out in Tax Code §313.021(3)? .....  Yes     No
12. 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
  - 12a. If yes, attach in **Tab 12** supporting documentation from the TWC, pursuant to §313.021(3)(F).
13. 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
  - 13a. 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, C, and D 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 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*

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-N/A*



## Tab 4

### *Detailed Description of the Project*

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.

In compliance with the criteria and guidelines set forth in Title 3, Chapter 313 of the Texas Property Tax Code, Hopkins Energy LLC requests an appraised value limitation from Sulphur Bluff Independent School District. Alpin Sun is proposing to construct a solar electric generating facility in Hopkins County. The project in its entirety which will encompass approximately 2,962 acres. Hopkins Energy LLC however will be located in two different school districts with 40% of the project being located in Sulphur Springs ISD and 60% of the project being located in Sulphur Bluff ISD. Please find attached in Tab 11 maps that further define the location of the facility.

The facility itself is expected to have a total capacity of 320 MW-AC and will feature 1,625,000 photovoltaic panels, and 140 central inverters. Considering Sulphur Bluff ISD will contain 60% of the project, 192 MW-AC of the capacity, 975,000 photovoltaic panels, and 84 central inverters of Hopkins Energy LLC will be located there.

Hopkins Energy LLC requests that this application includes but is not limited to the following components of this project:

- Solar Modules & Panels
- Inverter Boxes
- Meteorological Equipment
- Operation & Maintenance Building
- Electrical Substations
- Associated Towers
- Racking & Mounting Structures
- Combiner Boxes
- Foundations
- Roadways, Paving, & Fencing
- Generation Transmission Tie Line
- Interconnection Facilities

Hopkins Energy LLC is a solar energy project managed by global renewable energy company, Alpin Sun. Headquartered in Germany, but with locations and projects around the world, Alpin Sun specializes in the development and management of solar power plants and has been a successful investor in the renewable energy industry since 2003. Alpin Sun is managed by a team of experienced individuals dedicated to the future of renewable energy. They are eager to continue their development of projects within the United States and are committed to building quality stakeholder relationships in the communities they choose to invest.



## Tab 5

### *Limitation as a Determining Factor*

Currently, Alpin Sun is considering a variety of other locations for Hopkins Energy LLC but believes Sulphur Bluff ISD would be an ideal location for this solar facility. Due to the global nature of Alpin Sun, there are locations across the world and other parts of the United States being evaluated for the establishment of this solar facility. Other locations within the United States being evaluated for the establishment of the site include Pennsylvania and Oklahoma. In the event a 313 agreement is not permitted, Alpin Sun will reallocate the capital for this project to another location more financially viable for solar development. Unfortunately this would also dismiss Sulphur Bluff ISD from receiving the economic benefits associated with a solar facility within their jurisdiction. It is our goal to reach a 313 value limitation agreement for the benefit of both Hopkins Energy LLC and Sulphur Bluff ISD. Alpin Sun is constantly evaluating various locations for development and where to commit substantial long-term investment based on economic rate of return with the proposed projects. The economic benefits provided by a Chapter 313 Value Limitation is one of the most important components in their analysis.

Not only Alpin Sun but all prudent energy developers, know tax incentives play an important role in attracting capital intensive facilities due to the high property tax burden in Texas. Ultimately, the decision to invest in Texas, or any other state, requires any capital investment by Alpin Sun to be based on expected economic return on their investment.

With property tax liabilities composing a substantial ongoing cost of operation that directly impacts the rate of return on the investment, without the 313 Value Limitation tax incentive, the economics of this project could be less competitive with other capital-intensive projects and the viability of the proposed project becomes uncertain. Alpin Sun evaluates the economic viability of proposed projects through Discounted Cash Flow models (DCF), comparing the proposed project's rate of return with the Chapter 313 appraised value limitation agreement and without the value limitation agreement. To move forward, the model must show a rate of return where the project, with the valuation limitation agreement, would exceed the minimum rate of return required to proceed with the proposed investment. Therefore, receiving a value limitation agreement under Chapter 313 results in significant annual operating cost savings which would incentivize Alpin Sun to invest capital in the proposed project rather than making an alternative investment. This makes the ability to enter into a Chapter 313 appraised value limitation agreement with the school district "the determining factor" to invest in this project. Alpin Sun is constantly evaluating various locations for development and where to commit substantial long-term investment based on economic rate of return with the proposed projects. The economic benefits provided by a Chapter 313 Value Limitation is one of the most important components in their analysis.



## Tab 6

<b>Taxing Jurisdiction</b>	<b>Percentage of Project located within Jurisdiction</b>	<b>Tax Rate</b>
Hopkins County	100%	0.6249
Sulphur Bluff ISD	60%	1.23
Hopkins County Memorial Hospital District	100%	.25
Sulphur Springs ISD	40%	1.35048



## Tab 7

### *Description of Qualified Investment*

Hopkins Energy LLC is a proposed solar electric generating facility anticipated to be established in Hopkins County, Texas. The facility, which will encompass approximately 1,777 acres in Sulphur Bluff ISD will be located in the northeastern portion of the county. Hopkins Energy LLC will be located in two different school districts with 60% of the project being located in Sulphur Bluff ISD. Please find attached in Tab 11 maps that further define the location of the facility.

192 MW-AC of capacity, 975,000 photovoltaic panels, and 84 central inverters of Hopkins Energy LLC will be located within Sulphur Bluff ISD.

Hopkins Energy LLC requests that this application includes but is not limited to the following components of this project:

- Solar Modules & Panels
- Inverter Boxes
- Meteorological Equipment
- Operation & Maintenance Building
- Electrical Substations
- Associated Towers
- Racking & Mounting Structures
- Combiner Boxes
- Foundations
- Roadways, Paving, & Fencing
- Generation Transmission Tie Line
- Interconnection Facilities





## Tab 8

### *Description of Qualified Property*

Hopkins Energy LLC is a proposed solar electric generating facility anticipated to be established in Hopkins County, Texas. The facility, which will encompass approximately 1,777 acres in Sulphur Bluff ISD will be located in the northeastern portion of the county. Hopkins Energy LLC will be located in two different school districts with 60% of the project being located in Sulphur Bluff ISD. Please find attached in Tab 11 maps that further define the location of the facility.

192 MW-AC of capacity, 975,000 photovoltaic panels, and 84 central inverters of Hopkins Energy LLC will be located within Sulphur Bluff ISD.

Hopkins Energy LLC requests that this application includes but is not limited to the following components of this project:

- Solar Modules & Panels
- Inverter Boxes
- Meteorological Equipment
- Operation & Maintenance Building
- Electrical Substations
- Associated Towers
- Racking & Mounting Structures
- Combiner Boxes
- Foundations
- Roadways, Paving, & Fencing
- Generation Transmission Tie Line
- Interconnection Facilities



## Tab 9

*Description of Land: N/A*



## Tab 10

*Description of Existing Improvement*

There are no existing improvements related to the project at the proposed site




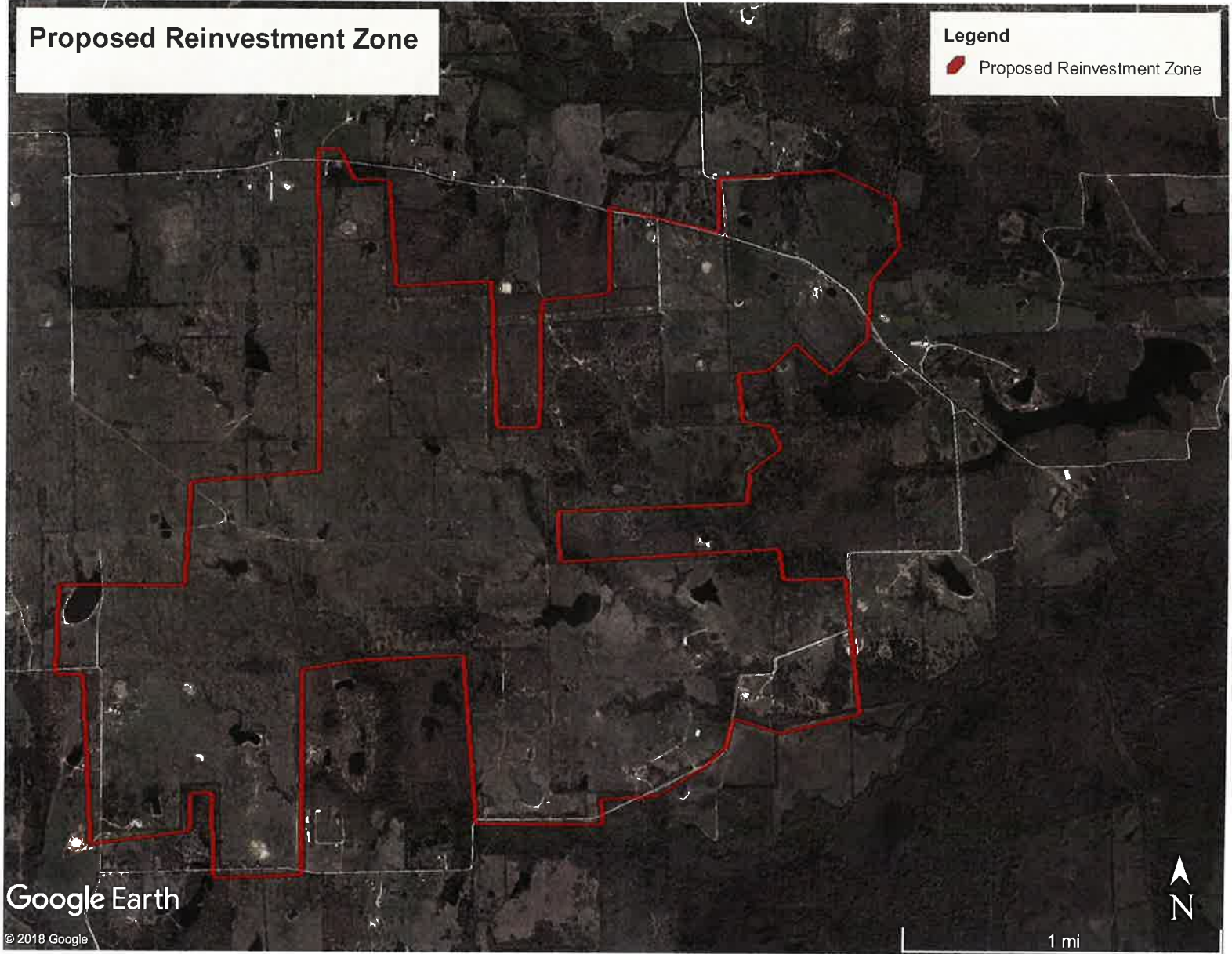
## Tab 11

*Maps*

# Proposed Reinvestment Zone

## Legend

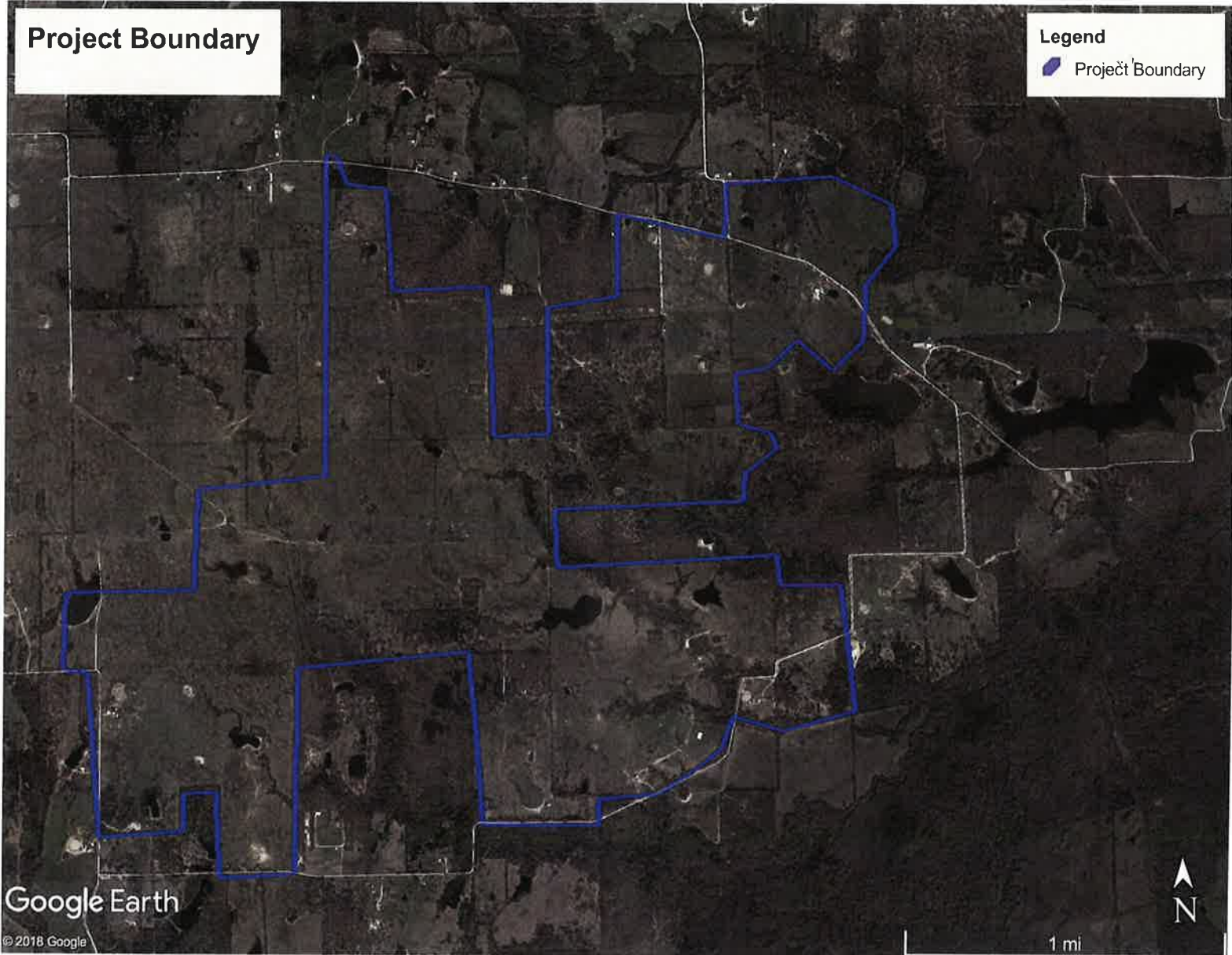
 Proposed Reinvestment Zone



**Project Boundary**

**Legend**

 Project Boundary



Google Earth

© 2018 Google





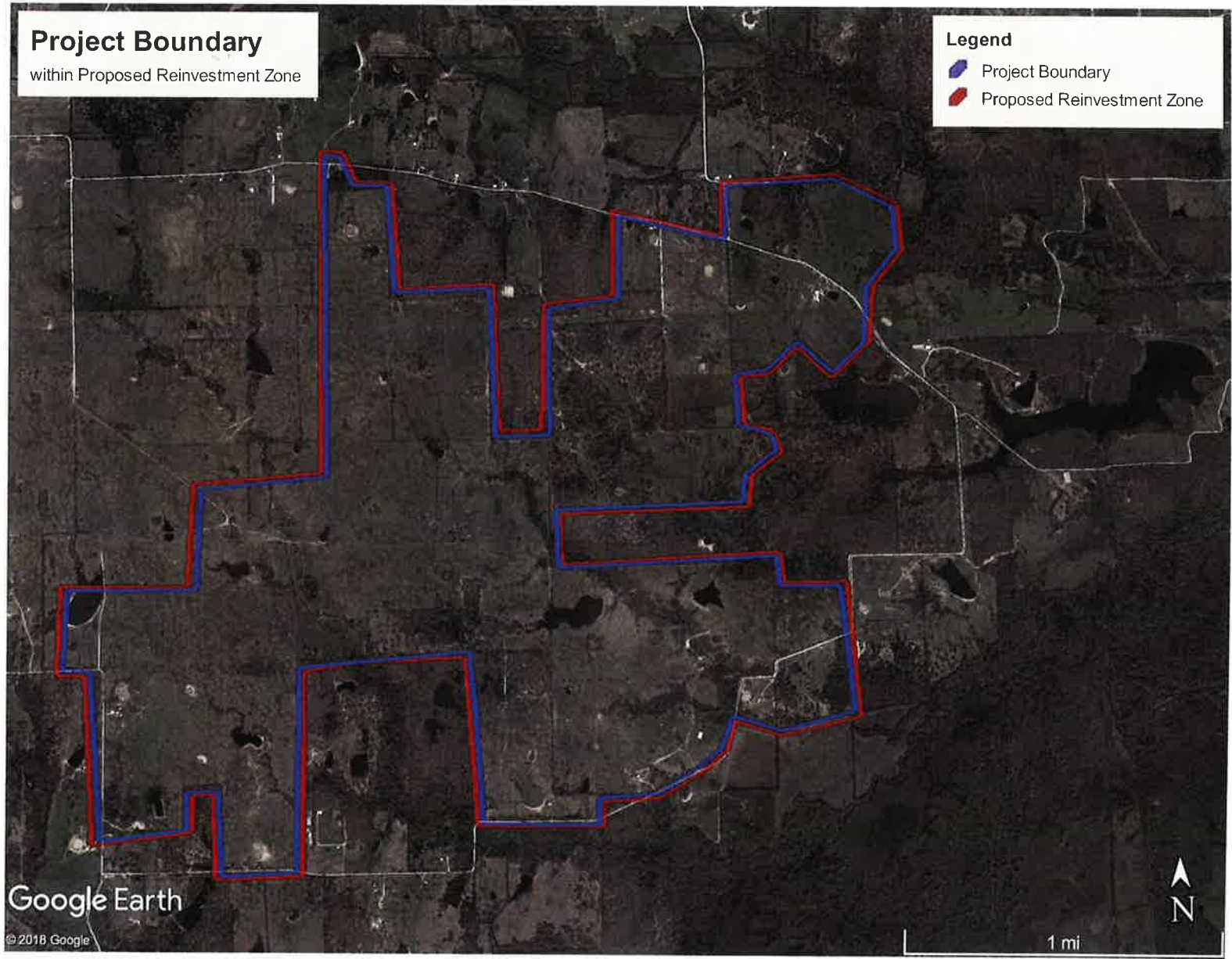
1 mi

# Project Boundary

within Proposed Reinvestment Zone

## Legend

-  Project Boundary
-  Proposed Reinvestment Zone



Google Earth

© 2018 Google





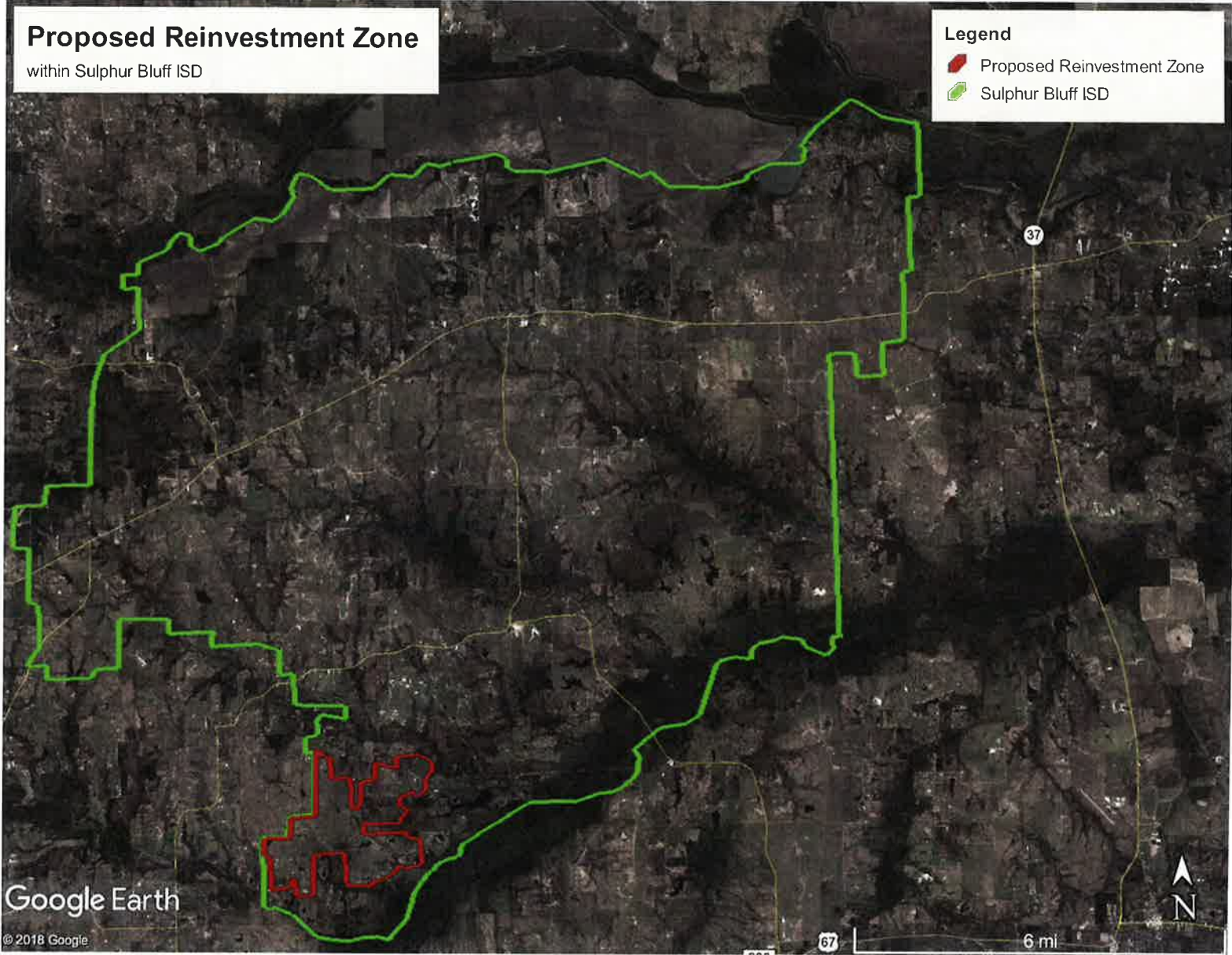
1 mi

# Proposed Reinvestment Zone

within Sulphur Bluff ISD

## Legend

-  Proposed Reinvestment Zone
-  Sulphur Bluff ISD






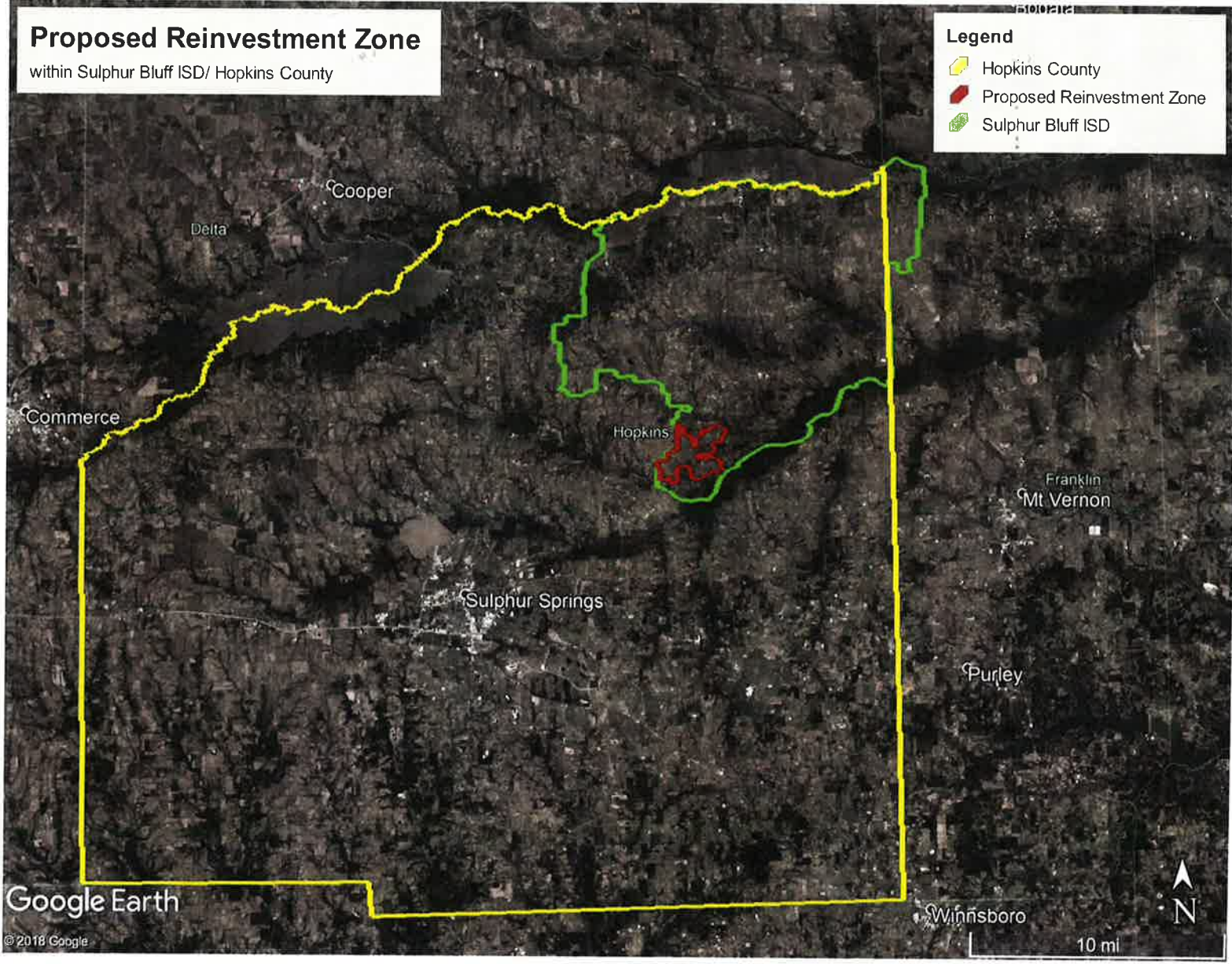


# Proposed Reinvestment Zone

within Sulphur Bluff ISD/ Hopkins County

## Legend


-  Hopkins County
-  Proposed Reinvestment Zone
-  Sulphur Bluff ISD

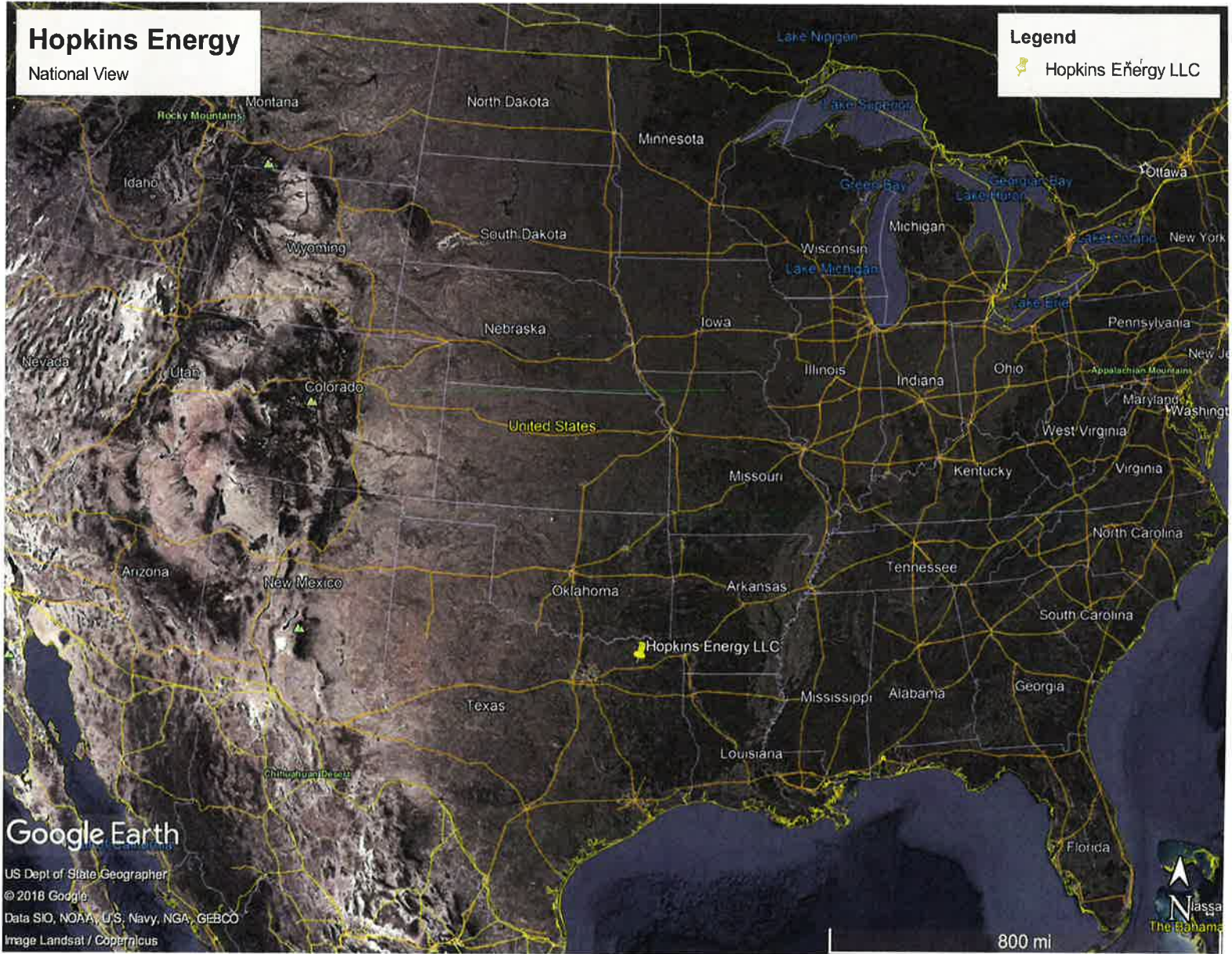


# Hopkins Energy

National View

## Legend

 Hopkins Energy LLC






Google Earth

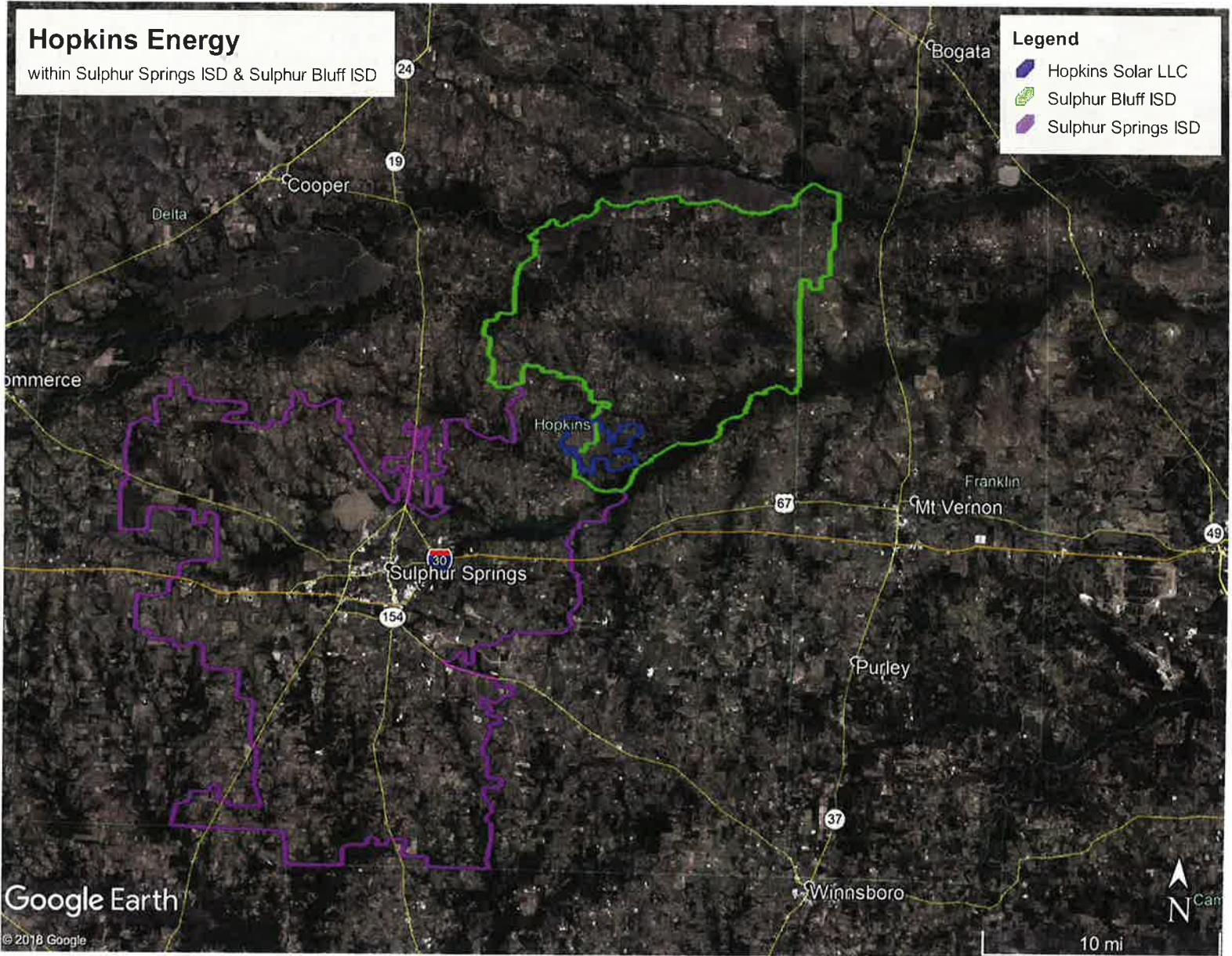
US Dept of State Geographer  
© 2018 Google  
Data SIO, NOAA, U.S. Navy, NGA, GEBCO  
Image Landsat / Copernicus

# Hopkins Energy

within Sulphur Springs ISD & Sulphur Bluff ISD

## Legend

-  Hopkins Solar LLC
-  Sulphur Bluff ISD
-  Sulphur Springs ISD

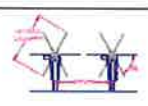


**HOPKINS SOLAR PARK - HOPKINS COUNTY**

**LAYOUT**



- LEGEND:**
- TOTAL SITE AREA:
  - USEFUL SITE AREA:  
**3936 ACRES**
  - FLOODING AREA-WETLANDS
  - MAIN ROADS
  - SECONDARY ROADS
  - GAS PIPELINES
  - PV PROTECTION LIMIT
  - INTERNAL PV ROADS
  - TRANSMISSION LINES  
**EXISTING 345KV**
  - SWITCHYARD 345 KV
  - BUFFER  
AROUND HOUSES



SINGLE AND TRACKERS 1/34	1134
1/34 TRACKER MODULE 84 PANELS 380W	1134
25 PV X 1STRND 2X3 (84PV X TRACKERS)	1134
<b>TOTAL:</b>	<b>25,200 TRACKERS</b>
<b>TOTAL PANELS:</b>	<b>2,421,000 PV</b>
<b>TOTAL CAPACITY:</b>	<b>920 MW</b>



PROJECT: HOPKINS SOLAR  
 COUNTY: HOPKINS COUNTY  
 TOTAL CAPACITY: SOLAR  
 GENERATION TYPE: PHOTOVOLTAIC  
 DATE: JUNE 2019



## Tab 12

*Request for Waiver of Job Requirements*

Please refer to the proceeding letter attached



Monday June 03, 2019

Mr. Dustin Carr  
Sulphur Bluff ISD  
P.O. Box 30, 1027 CR 3550  
Sulphur Bluff, TX 75481

**RE: Hopkins Energy LLC Chapter 313 Job Waiver Request**

Dear Mr. Dustin Carr,

Alpin Sun is requesting that Sulphur Bluff ISD's Board of Trustees waive the job requirement provision as allowed by Section 313.025 (f-1) of the Texas 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.

Alpin Sun requests that Sulphur Bluff ISD makes such finding and waive the job creation requirement for 10 permanent jobs. In line with the current industry standards for job requirements, Hopkins Energy LLC has committed to create 2 qualifying job in Sulphur Bluff ISD.

Solar projects create many jobs, both full and part time. Additionally, during the construction phase, solar projects create many temporary jobs; however, after construction is completed solar facilities only require a relatively small number of workers to operate and maintain the plant. The number of jobs Hopkins Energy LLC has committed to create is congruent with current industry standards for maintenance and operation of a facility of this capacity. In its entirety, Hopkins Energy LLC will create 3 jobs; however, 1 of these jobs will be located in Sulphur Springs ISD and 2 of these jobs will be located in Sulphur Bluff ISD. Based on the industry standard of 1 job per 115 MW-AC capacity and 60% of MW capacity being located in Sulphur Bluff ISD, the creation of 2 jobs is in line with industry standard.

The permanent employees of a solar facility maintain and service the photovoltaic panels and inverters, underground electrical connections, substations, as well as other infrastructure associated with the safe and reliable operation of the facilities. In addition to onsite employees, there may also be managers and/or technicians who provide support to the facility remotely.

The establishment of Hopkins Energy LLC will undoubtedly be beneficial to the economic development of Sulphur Bluff ISD and the advancement of renewable energy. Thank you for your consideration of this request. If you have any questions, feel free to contact us.

Sincerely,

Mike Fry, Director—Energy Services

[mike@keatax.com](mailto:mike@keatax.com)



## Tab 13

### *Calculation of Wage Requirements*

U.S. Department of Labor—Bureau of Labor Statistics

The proceeding calculations are for the following wage requirements:

Calculation A: Hopkins County Average Weekly Wage

Calculation B: 110% of Hopkins County Average for Manufacturing Jobs

Calculation C: 110% of Ark-Tex Council of Government Regional Manufacturing Wage

#### **Calculation A: Hopkins County Average Weekly Wage for all Jobs**

<b>Year</b>	<b>Quarter</b>	<b>Average Weekly Wage</b>
2018	Q1	\$761.00
2018	Q2	\$736.00
2018	Q3	\$742.00
2018	Q4	\$777.00
<b>2018</b>	<b>Q Average</b>	<b>\$754.00</b>

In order to calculate Hopkins County Average Weekly Wage for all Jobs, the following calculations were completed:

Quarterly Average Calculation:

Step 1:  $\$761.00 + \$736.00 + \$742.00 + \$777.00 = \$3,061.00$

Step 2:  $\$3,061.00 / 4 = \$754.00$



**Calculation B: 110% of Hopkins County Average Weekly Wage for Manufacturing Jobs**

Year	Quarter	Average Weekly Wage
2018	Q1	\$1,018.00
2018	Q2	\$1,009.00
2018	Q3	\$965.00
2018	Q4	\$1,011.00
<b>2018</b>	<b>Q Average</b>	<b>\$1,000.75</b>
<b>2018</b>	<b>110 % Q Average</b>	<b>\$1,100.83</b>

In order to calculate 110% of the Hopkins County Average Weekly Wage for Manufacturing Jobs, the following calculations were completed:

110% Quarterly Average Calculation

Step 1:  $\$1,018.00 + \$1,009.00 + \$965.00 + \$1,011.00 = \$4,003.00$

Step 2:  $\$4,003.00 / 4 = \$1,000.75$

Step 3  $\$1,000.75 * 1.10 =$  **\$1100.83**





**Calculation C: 110% of Ark-Tex Council of Government Regional Manufacturing Wage**

2017 Ark-Tex Council of Government Regional Annual Wage: \$38,663.00

2017 Ark-Tex Council of Government 110% Regional Wage: \$42,529.30 annually or \$817.87 weekly

In order to calculate 110% of the Average Weekly Wage for Manufacturing Jobs in the Ark-Texas Council of Government Region the following calculations were completed:

Step 1:  $\$38,663.00 * 1.10 = \$42,529.30$

Step 2:  $\$42,529.30 / 52 = \$817.87$

\*All calculations were completed using the most recent data available from the Bureau of Labor Statistics—data attached



## Quarterly Census of Employment and Wages (QCEW) Report

[Customize the report/Help with Accessibility](#)

Drag a column header and drop it here to group by that column

Year	Period	Area	Ownership	Industry	Average Weekly Wage
2018	01	Hopkins	Total All	Total, All Industries	761
2018	02	Hopkins	Total All	Total, All Industries	736
2018	03	Hopkins	Total All	Total, All Industries	742
2018	04	Hopkins	Total All	Total, All Industries	777

## Quarterly Census of Employment and Wages (QCEW) Report

[Customize the report/Help with Accessibility](#)

Drag a column header and drop it here to group by that column

Year	Period	Area	Ownership	Industry	Average Weekly Wage
2018	01	Hopkins	Private	Manufacturing	1,018
2018	02	Hopkins	Private	Manufacturing	1,009
2018	03	Hopkins	Private	Manufacturing	965
2018	04	Hopkins	Private	Manufacturing	1,011



**2017 Manufacturing Average Wages by Council of Government Region  
Wages for All Occupations**

COG	Wages	
	Hourly	Annual
Texas	\$26.24	\$54,587
<a href="#">1. Panhandle Regional Planning Commission</a>	\$23.65	\$49,190
<a href="#">2. South Plains Association of Governments</a>	\$19.36	\$40,262
<a href="#">3. NORTEX Regional Planning Commission</a>	\$23.46	\$48,789
<a href="#">4. North Central Texas Council of Governments</a>	\$26.80	\$55,747
<a href="#">5. Ark-Tex Council of Governments</a>	\$18.59	\$38,663
<a href="#">6. East Texas Council of Governments</a>	\$21.07	\$43,827
<a href="#">7. West Central Texas Council of Governments</a>	\$21.24	\$44,178
<a href="#">8. Rio Grande Council of Governments</a>	\$18.44	\$38,351
<a href="#">9. Permian Basin Regional Planning Commission</a>	\$26.24	\$54,576
<a href="#">10. Concho Valley Council of Governments</a>	\$19.67	\$40,924
<a href="#">11. Heart of Texas Council of Governments</a>	\$21.53	\$44,781
<a href="#">12. Capital Area Council of Governments</a>	\$31.49	\$65,497
<a href="#">13. Brazos Valley Council of Governments</a>	\$17.76	\$39,931
<a href="#">14. Deep East Texas Council of Governments</a>	\$17.99	\$37,428
<a href="#">15. South East Texas Regional Planning Commission</a>	\$34.98	\$72,755
<a href="#">16. Houston-Galveston Area Council</a>	\$28.94	\$60,202
<a href="#">17. Golden Crescent Regional Planning Commission</a>	\$26.94	\$56,042
<a href="#">18. Alamo Area Council of Governments</a>	\$22.05	\$48,869
<a href="#">19. South Texas Development Council</a>	\$15.07	\$31,343
<a href="#">20. Coastal Bend Council of Governments</a>	\$28.98	\$60,276
<a href="#">21. Lower Rio Grande Valley Development Council</a>	\$17.86	\$37,152
<a href="#">22. Texoma Council of Governments</a>	\$21.18	\$44,060
<a href="#">23. Central Texas Council of Governments</a>	\$19.30	\$40,146
<a href="#">24. Middle Rio Grande Development Council</a>	\$24.07	\$50,058

Source: Texas Occupational Employment and Wages

Data published: July 2018

Data published annually, next update will be July 31, 2019

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.



# Tab 14

*Schedules A1-D*

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

Date: 6/3/2019  
 Applicant Name: Hopkins Energy LLC  
 ISD Name: Sulphur Bluff ISD

Form 50-296A  
 Revised May 2018

PROPERTY INVESTMENT AMOUNTS								
(Estimated investment in each year. Do not put cumulative totals.)								
	Year	School Year (YYYY-YYYY)	Tax Year (File 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				Not eligible to become Qualified Property				
Investment made after filing complete application with district, but before final board approval of application	-	2020-2021	2020					
Investment made after final board approval of application and before Jan. 1 of first complete tax year of qualifying time period				\$ 59,500,000.00	\$ 500,000.00			\$ 60,000,000.00
Complete tax years of qualifying time period	QTP1	2021-2022	2021	\$ 84,000,000.00				\$ 84,000,000.00
	QTP2	2022-2023	2022					
Total investment through Qualifying Time Period [ENTER this row in Schedule A2]				\$ 143,500,000.00	\$ 500,000.00			\$ 144,000,000.00
Total Qualified Investment (sum of green cells)				Enter amounts from TOTAL row above in Schedule A2				
				\$ 144,000,000.00				

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.

Only tangible personal property that is specifically described in the application can become qualified property.

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 313.02(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 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: 6/3/2019  
 Applicant Name: Hopkins Energy LLC  
 ISD Name: Sulphur Bluff ISD

Form 55-296A  
 Revised May 2018

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 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)
Total Investment from Schedule A1*	-	TOTALS FROM SCHEDULE A1		\$ 144,000,000.00				
Each year prior to start of value limitation period**	0	2019-2020	2019					
Each year prior to start of value limitation period**	0	2020-2021	2020	\$ 59,500,000.00	\$ 500,000.00			\$ 60,000,000.00
Each year prior to start of value limitation period**	0	2020-2021	2021	\$ 84,000,000.00				\$ 84,000,000.00
Value limitation period***	1	2022-2023	2022					
	2	2023-2024	2023					
	3	2024-2025	2024					
	4	2025-2026	2025					
	5	2026-2027	2026					
	6	2027-2028	2027					
	7	2028-2029	2028					
	8	2029-2030	2029					
	9	2030-2031	2030					
	10	2031-2032	2031					
Total Investment made through limitation				\$ 143,500,000.00	\$ 500,000.00			\$ 144,000,000.00
Continue to maintain viable presence	11	2032-2033	2032					
	12	2033-2034	2033					
	13	2034-2035	2034					
	14	2035-2036	2035					
	15	2036-2037	2036					
Additional years for 25 year economic impact as required by 313.026(c)(1)	16	2037-2038	2037					
	17	2038-2039	2038					
	18	2039-2040	2039					
	19	2040-2041	2040					
	20	2041-2042	2041					
	21	2042-2043	2042					
	22	2043-2044	2043					
	23	2044-2045	2044					
	24	2045-2046	2045					
	25	2046-2047	2046					

\* 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 investment made during the qualifying time period in years 1 and/or 2 of the value limitation period, depending on the overlap. Only include investments/years 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. Only tangible personal property that is specifically described in the application can become qualified property.  
 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 B.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 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.

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

Date **6/3/2019**  
 Applicant Name **Hopkins Energy LLC**  
 ISD Name **Sulphur Bluff ISD**

**Form 50-296A**  
 Revised May 2014

	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	2019-2020	2019						
Each year prior to start of Value Limitation Period	0	2020-2021	2020						
Each year prior to start of Value Limitation Period	0	2021-2022	2021						
Value Limitation Period	1	2022-2023	2022		\$ 500,000.00	\$ 29,500,000.00	\$ 30,000,000.00	\$ 30,000,000.00	\$ 30,000,000.00
	2	2023-2024	2023		\$ 490,000.00	\$ 143,510,000.00	\$ 144,000,000.00	\$ 144,000,000.00	\$ 20,000,000.00
	3	2024-2025	2024		\$ 480,000.00	\$ 129,159,000.00	\$ 129,639,000.00	\$ 129,639,000.00	\$ 20,000,000.00
	4	2025-2026	2025		\$ 470,000.00	\$ 114,808,000.00	\$ 115,278,000.00	\$ 115,278,000.00	\$ 20,000,000.00
	5	2026-2027	2026		\$ 460,000.00	\$ 100,457,000.00	\$ 100,917,000.00	\$ 100,917,000.00	\$ 20,000,000.00
	6	2027-2028	2027		\$ 450,000.00	\$ 86,106,000.00	\$ 86,556,000.00	\$ 86,556,000.00	\$ 20,000,000.00
	7	2028-2029	2028		\$ 440,000.00	\$ 71,755,000.00	\$ 72,195,000.00	\$ 72,195,000.00	\$ 20,000,000.00
	8	2029-2030	2029		\$ 430,000.00	\$ 57,404,000.00	\$ 57,834,000.00	\$ 57,834,000.00	\$ 20,000,000.00
	9	2030-2031	2030		\$ 420,000.00	\$ 43,053,000.00	\$ 43,473,000.00	\$ 43,473,000.00	\$ 20,000,000.00
	10	2031-2032	2031		\$ 410,000.00	\$ 28,702,000.00	\$ 29,112,000.00	\$ 29,112,000.00	\$ 20,000,000.00
Continue to maintain viable presence	11	2032-2033	2032		\$ 400,000.00	\$ 28,702,000.00	\$ 29,102,000.00	\$ 29,102,000.00	\$ 20,000,000.00
	12	2033-2034	2033		\$ 390,000.00	\$ 28,702,000.00	\$ 29,092,000.00	\$ 29,092,000.00	\$ 29,092,000.00
	13	2034-2035	2034		\$ 380,000.00	\$ 28,702,000.00	\$ 29,082,000.00	\$ 29,082,000.00	\$ 29,082,000.00
	14	2035-2036	2035		\$ 370,000.00	\$ 28,702,000.00	\$ 29,072,000.00	\$ 29,072,000.00	\$ 29,072,000.00
	15	2036-2037	2036		\$ 360,000.00	\$ 28,702,000.00	\$ 29,062,000.00	\$ 29,062,000.00	\$ 29,062,000.00
Additional years for 25 year economic impact as required by 313.026(c)(1)	16	2037-2038	2037		\$ 350,000.00	\$ 28,702,000.00	\$ 29,052,000.00	\$ 29,052,000.00	\$ 29,052,000.00
	17	2038-2039	2038		\$ 340,000.00	\$ 28,702,000.00	\$ 29,042,000.00	\$ 29,042,000.00	\$ 29,042,000.00
	18	2039-2040	2039		\$ 330,000.00	\$ 28,702,000.00	\$ 29,032,000.00	\$ 29,032,000.00	\$ 29,032,000.00
	19	2040-2041	2040		\$ 320,000.00	\$ 28,702,000.00	\$ 29,022,000.00	\$ 29,022,000.00	\$ 29,022,000.00
	20	2041-2042	2041		\$ 310,000.00	\$ 28,702,000.00	\$ 29,012,000.00	\$ 29,012,000.00	\$ 29,012,000.00
	21	2042-2043	2042		\$ 300,000.00	\$ 28,702,000.00	\$ 29,002,000.00	\$ 29,002,000.00	\$ 29,002,000.00
	22	2043-2044	2043		\$ 290,000.00	\$ 28,702,000.00	\$ 28,992,000.00	\$ 28,992,000.00	\$ 28,992,000.00
	23	2044-2045	2044		\$ 280,000.00	\$ 28,702,000.00	\$ 28,982,000.00	\$ 28,982,000.00	\$ 28,982,000.00
	24	2045-2046	2045		\$ 270,000.00	\$ 28,702,000.00	\$ 28,972,000.00	\$ 28,972,000.00	\$ 28,972,000.00
	25	2046-2047	2046		\$ 260,000.00	\$ 28,702,000.00	\$ 28,962,000.00	\$ 28,962,000.00	\$ 28,962,000.00

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.

**Schedule C: Employment Information**

Date **6/3/2019**  
 Applicant Name **Hopkins Energy LLC**  
 ISD Name **Sulphur Bluff ISD**

Form 50-296A  
 Revised May 2014

	Year	School Year (YYYY-YYYY)	Tax Year (Actual tax year) YYYY	Construction		Non-Qualifying Jobs	Qualifying Jobs	
				Column A	Column B	Column C	Column D	Column E
				Number of Construction FTE's or man-hours (specify)	Average annual wage rates for construction workers	Number of non-qualifying jobs applicant estimates it will create (cumulative)	Number of new qualifying jobs applicant commits to create meeting all criteria of Sec. 313.021(3) (cumulative)	Average annual wage of new qualifying jobs
Each year prior to start of Value Limitation Period	0	2019-2020	2019	N/A	N/A	N/A	N/A	N/A
Each year prior to start of Value Limitation Period	0	2020-2021	2020	270 FTE	\$ 42,529.30	N/A	N/A	N/A
Each year prior to start of Value Limitation Period	0	2021-2022	2021	270 FTE	\$ 42,529.30	N/A	N/A	N/A
Value Limitation Period <i>The qualifying time period could overlap the value limitation period</i>	1	2022-2023	2022	N/A	N/A	N/A	2	\$ 42,529.30
	2	2023-2024	2023	N/A	N/A	N/A	2	\$ 42,529.30
	3	2024-2025	2024	N/A	N/A	N/A	2	\$ 42,529.30
	4	2025-2026	2025	N/A	N/A	N/A	2	\$ 42,529.30
	5	2026-2027	2026	N/A	N/A	N/A	2	\$ 42,529.30
	6	2027-2028	2027	N/A	N/A	N/A	2	\$ 42,529.30
	7	2028-2029	2028	N/A	N/A	N/A	2	\$ 42,529.30
	8	2029-2030	2029	N/A	N/A	N/A	2	\$ 42,529.30
	9	2030-2031	2030	N/A	N/A	N/A	2	\$ 42,529.30
	10	2031-2032	2031	N/A	N/A	N/A	2	\$ 42,529.30
Years Following Value Limitation Period	11 through 25	2032-2046	2032-2046	N/A	N/A	N/A	N/A	N/A

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

- C1. Are the cumulative number of qualifying jobs listed in Column D less than the number of qualifying jobs required by statute? (25 qualifying jobs in Subchapter B districts, 10 qualifying jobs in Subchapter C districts)  
 If yes, answer the following two questions:
- C1a. Will the applicant request a job waiver, as provided under 313.025(f-1)?
- C1b. Will the applicant avail itself of the provision in 313.021(3)(F)?

<input checked="" type="checkbox"/>	Yes	<input type="checkbox"/>	No
<input checked="" type="checkbox"/>	Yes	<input type="checkbox"/>	No
<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No



**Schedule D: Other Incentives (Estimated)**

Date: 6/3/2019

Applicant Name: Hopkins Energy LLC

ISD Name: Sulphur Bluff ISD

Form 50-296A

Revised May 2014

State and Local Incentives for which the Applicant Intends to apply (Estimated)						
Incentive Description	Taxing Entity (as applicable)	Beginning Year of Benefit	Duration of Benefit	Annual Tax Levy without Incentive	Annual Incentive	Annual Net Tax Levy
County:						
City:						
Other:						
Tax Code Chapter 311						
County:						
City:						
Other:						
Tax Code Chapter 312						
County:						
City:						
Other:						
Local Government Code Chapters 380/381	County: Hopkins	2022	2022-2031 (10 year)	\$ 839,855.00	80%	\$ 167,971.00
	City:					
	Other: Hopkins County Memorial Hospital	2022	2022-2031 (10 year)	\$ 336,000.00	80%	\$ 67,200.00
Freepport Exemptions						
Non-Annexation Agreements						
Enterprise Zone/Project						
Economic Development Corporation						
Texas Enterprise Fund						
Employee Recruitment						
Skills Development Fund						
Training Facility Space and Equipment						
Infrastructure Incentives						
Permitting Assistance						
Other:						
Other:						
Other:						
Other:						
<b>TOTAL</b>				<b>\$ 1,175,855.00</b>	<b>80%</b>	<b>\$ 235,171.00</b>

Additional information on incentives for this project:



## Tab 15

*Economic Impact Study-N/A*



## Tab 16

### *Description of Reinvestment Zone*

Hopkins Energy LLC is to be located within a proposed reinvestment zone. The proposed reinvestment zone will be created by Sulphur Bluff ISD. We anticipate this will occur in third fiscal quarter of 2019. Upon the creation and designation of this zone, the ordinance establishing this zone will be submitted to the comptroller.



## Tab 17

*Signatures and Certification*

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

Dustin Carr

Print Name (Authorized School District Representative)

SUPERINTENDENT

Title

sign here

[Signature]

Signature (Authorized School District Representative)

6-20-19

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

Adrian-Filonel loance

Print Name (Authorized Company Representative (Applicant))

Authorized Representative

Title

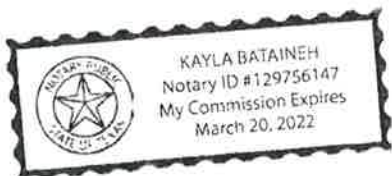
sign here

[Signature]

Signature (Authorized Company Representative (Applicant))

June 3, 2019

Date



(Notary Seal)

GIVEN under my hand and seal of office this, the

3rd day of June 2019

[Signature]

Notary Public in and for the State of Texas

My Commission expires: 3/20/2022

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.



**GLENN HEGAR** TEXAS COMPTROLLER OF PUBLIC ACCOUNTS

P.O. Box 13528 • Austin, TX 78711-3528

September 18, 2019

**Exhibit 2**

Dustin Carr  
Superintendent  
Sulphur Bluff Independent School District  
P.O. Box 30, CR 3550  
Sulphur Bluff, Texas 75481

Re: Certificate for Limitation on Appraised Value of Property for School District Maintenance and Operations taxes by and between Sulphur Bluff Independent School District and Hopkins Energy, LLC, Application 1383

Dear Superintendent Carr:

On July 31, 2019, the Comptroller issued written notice that Hopkins Energy, LLC (applicant) submitted a completed application (Application 1383) for a limitation on appraised value under the provisions of Tax Code Chapter 313.<sup>1</sup> This application was originally submitted on June 20, 2019, to the Sulphur Bluff Independent School District (school district) by the applicant.

This presents the results of the Comptroller's review of the application and determinations required:

- 1) under Section 313.025(h) to determine if the property meets the requirements of Section 313.024 for eligibility for a limitation on appraised value under Chapter 313, Subchapter C; and
- 2) under Section 313.025(d), to issue a certificate for a limitation on appraised value of the property and provide the certificate to the governing body of the school district or provide the governing body a written explanation of the Comptroller's decision not to issue a certificate, using the criteria set out in Section 313.026.

**Determination required by 313.025(h)**

Sec. 313.024(a)      Applicant is subject to tax imposed by Chapter 171.  
Sec. 313.024(b)      Applicant is proposing to use the property for an eligible project.

<sup>1</sup> All Statutory references are to the Texas Tax Code, unless otherwise noted.

- Sec. 313.024(d) Applicant has requested a waiver to create the required number of new qualifying jobs and pay all jobs created that are not qualifying jobs a wage that exceeds the county average weekly wage for all jobs in the county where the jobs are located.
- Sec. 313.024(d-2) Not applicable to Application 1383.

Based on the information provided by the applicant, the Comptroller has determined that the property meets the requirements of Section 313.024 for eligibility for a limitation on appraised value under Chapter 313, Subchapter C.

**Certificate decision required by 313.025(d)**

Determination required by 313.026(c)(1)

The Comptroller has determined that the project proposed by the applicant is reasonably likely to generate tax revenue in an amount sufficient to offset the school district's maintenance and operations *ad valorem tax* revenue lost as a result of the agreement before the 25th anniversary of the beginning of the limitation period, see Attachment B.

Determination required by 313.026(c)(2)

The Comptroller has determined that the limitation on appraised value is a determining factor in the applicant's decision to invest capital and construct the project in this state, see Attachment C.

Based on these determinations, the Comptroller issues a certificate for a limitation on appraised value. This certificate is contingent on the school district's receipt and acceptance of the Texas Education Agency's determination per 313.025(b-1).

The Comptroller's review of the application assumes the accuracy and completeness of the statements in the application. If the application is approved by the school district, the applicant shall perform according to the provisions of the Texas Economic Development Act Agreement (Form 50-826) executed with the school district. The school district shall comply with and enforce the stipulations, provisions, terms, and conditions of the agreement, applicable Texas Administrative Code and Chapter 313, per TAC 9.1054(i)(3).

This certificate is no longer valid if the application is modified, the information presented in the application changes, or the limitation agreement does not conform to the application. Additionally, this certificate is contingent on the school district approving and executing the agreement within a year from the date of this letter.

Note that any building or improvement existing as of the application review start date of July 31, 2019, or any tangible personal property placed in service prior to that date may not become "Qualified Property" as defined by 313.021(2) and the Texas Administrative Code.

Should you have any questions, please contact Will Counihan, Director, Data Analysis & Transparency, by email at [will.counihan@cpa.texas.gov](mailto:will.counihan@cpa.texas.gov) or by phone toll-free at 1-800-531-5441, ext. 6-0758, or at 512-936-0758.

Sincerely,

A handwritten signature in black ink that reads "Lisa Craven". The signature is written in a cursive style with a large initial "L" and "C".

Lisa Craven  
Deputy Comptroller

Enclosure

cc: Will Counihan



### Attachment A – Economic Impact Analysis

The following tables summarize the Comptroller’s economic impact analysis of Hopkins Energy, LLC (project) applying to Sulphur Bluff Independent School District (district), as required by Tax Code, 313.026 and Texas Administrative Code 9.1055(d)(2).

**Table 1** is a summary of investment, employment and tax impact of Hopkins Energy, LLC.

Applicant	Hopkins Energy, LLC
Tax Code, 313.024 Eligibility Category	Renewable Energy Electric Generation
School District	Sulphur Bluff ISD
2017-2018 Average Daily Attendance	207
County	Hopkins
Proposed Total Investment in District	\$144,000,000
Proposed Qualified Investment	\$144,000,000
Limitation Amount	\$20,000,000
Qualifying Time Period (Full Years)	2021-2022
Number of new qualifying jobs committed to by applicant	2*
Number of new non-qualifying jobs estimated by applicant	0
Average weekly wage of qualifying jobs committed to by applicant	\$818
Minimum weekly wage required for each qualifying job by Tax Code, 313.021(5)(B)	\$818
Minimum annual wage committed to by applicant for qualified jobs	\$42,529
Minimum weekly wage required for non-qualifying jobs	\$754
Minimum annual wage required for non-qualifying jobs	\$39,209
Investment per Qualifying Job	\$72,000,000
Estimated M&O levy without any limit (15 years)	\$10,326,393
Estimated M&O levy with Limitation (15 years)	\$3,941,280
Estimated gross M&O tax benefit (15 years)	\$6,385,113

\* Applicant is requesting district to waive requirement to create minimum number of qualifying jobs pursuant to Tax Code, 313.025 (f-1).

**Table 2** is the estimated statewide economic impact of Hopkins Energy, LLC (modeled).

Year	Employment			Personal Income		
	Direct	Indirect + Induced	Total	Direct	Indirect + Induced	Total
2020	270	320	590	\$11,482,911	\$29,517,089	\$41,000,000
2021	270	334	604	\$11,482,911	\$34,517,089	\$46,000,000
2022	2	39	41	\$85,059	\$7,914,941	\$8,000,000
2023	2	15	17	\$85,059	\$4,914,941	\$5,000,000
2024	2	(8)	-6	\$85,059	\$2,914,941	\$3,000,000
2025	2	(17)	-15	\$85,059	\$914,941	\$1,000,000
2026	2	(19)	-17	\$85,059	-\$85,059	\$0
2027	2	(17)	-15	\$85,059	-\$85,059	\$0
2028	2	(12)	-10	\$85,059	-\$85,059	\$0
2029	2	(7)	-5	\$85,059	-\$85,059	\$0
2030	2	(2)	0	\$85,059	\$914,941	\$1,000,000
2031	2	2	4	\$85,059	\$914,941	\$1,000,000
2032	2	5	7	\$85,059	\$914,941	\$1,000,000
2033	2	7	9	\$85,059	\$1,914,941	\$2,000,000
2034	2	9	11	\$85,059	\$1,914,941	\$2,000,000
2035	2	9	11	\$85,059	\$1,914,941	\$2,000,000
2036	2	9	11	\$85,059	\$1,914,941	\$2,000,000

Source: CPA REMI, Hopkins Energy, LLC

**Table 3** examines the estimated direct impact on ad valorem taxes to the region if all taxes are assessed.

Year	Estimated Taxable Value for I&S	Estimated Taxable Value for M&O	Tax Rate*	Sulphur Bluff ISD I&S Tax Levy	Sulphur Bluff ISD M&O Tax Levy	Sulphur Bluff M&O and I&S Tax Levies	Hopkins County Tax Levy	Hopkins Co. Mem. Hosp. Tax Levy	Estimated Total Property Taxes
				<b>0.0600</b>	<b>1.0500</b>		<b>0.6249</b>	<b>0.2500</b>	
2021	\$30,000,000	\$30,000,000		\$18,000	\$315,000	\$333,000	\$187,468	\$75,000	\$595,468
2022	\$144,000,000	\$144,000,000		\$86,400	\$1,512,000	\$1,598,400	\$899,844	\$360,000	\$2,858,244
2023	\$129,639,000	\$129,639,000		\$77,783	\$1,361,210	\$1,438,993	\$810,104	\$324,098	\$2,573,194
2024	\$115,278,000	\$115,278,000		\$69,167	\$1,210,419	\$1,279,586	\$720,363	\$288,195	\$2,288,144
2025	\$100,917,000	\$100,917,000		\$60,550	\$1,059,629	\$1,120,179	\$630,622	\$252,293	\$2,003,093
2026	\$86,556,000	\$86,556,000		\$51,934	\$908,838	\$960,772	\$540,882	\$216,390	\$1,718,043
2027	\$72,195,000	\$72,195,000		\$43,317	\$758,048	\$801,365	\$451,141	\$180,488	\$1,432,993
2028	\$57,834,000	\$57,834,000		\$34,700	\$607,257	\$641,957	\$361,400	\$144,585	\$1,147,942
2029	\$43,473,000	\$43,473,000		\$26,084	\$456,467	\$482,550	\$271,659	\$108,683	\$862,892
2030	\$29,112,000	\$29,112,000		\$17,467	\$305,676	\$323,143	\$181,919	\$72,780	\$577,842
2031	\$29,102,000	\$29,102,000		\$17,461	\$305,571	\$323,032	\$181,856	\$72,755	\$577,643
2032	\$29,092,000	\$29,092,000		\$17,455	\$305,466	\$322,921	\$181,794	\$72,730	\$577,445
2033	\$29,082,000	\$29,082,000		\$17,449	\$305,361	\$322,810	\$181,731	\$72,705	\$577,246
2034	\$29,072,000	\$29,072,000		\$17,443	\$305,256	\$322,699	\$181,669	\$72,680	\$577,048
2035	\$29,062,000	\$29,062,000		\$17,437	\$305,151	\$322,588	\$181,606	\$72,655	\$576,849
2036	\$29,052,000	\$29,052,000		\$17,431	\$305,046	\$322,477	\$181,544	\$72,630	\$576,651
			<b>Total</b>	<b>\$590,080</b>	<b>\$10,326,393</b>	<b>\$10,916,473</b>	<b>\$6,145,600</b>	<b>\$2,458,665</b>	<b>\$19,520,738</b>

Source: CPA, Hopkins Energy, LLC

\*Tax Rate per \$100 Valuation

**Table 4** examines the estimated direct impact on ad valorem taxes to the school district and Hopkins County, with all property tax incentives sought being granted using estimated market value from the application. The project has applied for a value limitation under Chapter 313, Tax Code and tax abatement with Hopkins County and the Hopkins County Memorial Hospital.

The difference noted in the last line is the difference between the totals in Table 3 and Table 4.

Year	Estimated Taxable Value for I&S	Estimated Taxable Value for M&O	Tax Rate*	Sulphur Bluff ISD I&S Tax Levy	Sulphur Bluff ISD M&O Tax Levy	Sulphur Bluff M&O and I&S Tax Levies	Hopkins County Tax Levy	Hopkins Co. Mem. Hosp. Tax Levy	Estimated Total Property Taxes
				<b>0.0600</b>	<b>1.0500</b>		<b>0.6249</b>	<b>0.2500</b>	
2021	\$30,000,000	\$30,000,000		\$18,000	\$315,000	\$333,000	\$187,468	\$75,000	\$595,468
2022	\$144,000,000	\$20,000,000		\$86,400	\$210,000	\$296,400	\$179,969	\$72,000	\$548,369
2023	\$129,639,000	\$20,000,000		\$77,783	\$210,000	\$287,783	\$162,021	\$64,820	\$514,624
2024	\$115,278,000	\$20,000,000		\$69,167	\$210,000	\$279,167	\$144,073	\$57,639	\$480,878
2025	\$100,917,000	\$20,000,000		\$60,550	\$210,000	\$270,550	\$126,124	\$50,459	\$447,133
2026	\$86,556,000	\$20,000,000		\$51,934	\$210,000	\$261,934	\$108,176	\$43,278	\$413,388
2027	\$72,195,000	\$20,000,000		\$43,317	\$210,000	\$253,317	\$90,228	\$36,098	\$379,643
2028	\$57,834,000	\$20,000,000		\$34,700	\$210,000	\$244,700	\$72,280	\$28,917	\$345,897
2029	\$43,473,000	\$20,000,000		\$26,084	\$210,000	\$236,084	\$54,332	\$21,737	\$312,152
2030	\$29,112,000	\$20,000,000		\$17,467	\$210,000	\$227,467	\$36,384	\$14,556	\$278,407
2031	\$29,102,000	\$20,000,000		\$17,461	\$210,000	\$227,461	\$36,371	\$14,551	\$278,383
2032	\$29,092,000	\$29,092,000		\$17,455	\$305,466	\$322,921	\$181,794	\$72,730	\$577,445
2033	\$29,082,000	\$29,082,000		\$17,449	\$305,361	\$322,810	\$181,731	\$72,705	\$577,246
2034	\$29,072,000	\$29,072,000		\$17,443	\$305,256	\$322,699	\$181,669	\$72,680	\$577,048
2035	\$29,062,000	\$29,062,000		\$17,437	\$305,151	\$322,588	\$181,606	\$72,655	\$576,849
2036	\$29,052,000	\$29,052,000		\$17,431	\$305,046	\$322,477	\$181,544	\$72,630	\$576,651
			<b>Total</b>	<b>\$590,080</b>	<b>\$3,941,280</b>	<b>\$4,531,360</b>	<b>\$2,105,769</b>	<b>\$842,453</b>	<b>\$7,479,581</b>
			<b>Diff</b>	<b>\$0</b>	<b>\$6,385,113</b>	<b>\$6,385,113</b>	<b>\$4,039,832</b>	<b>\$1,616,212</b>	<b>\$12,041,157</b>

Assumes School Value Limitation and Tax Abatements with the County.

Source: CPA, Hopkins Energy, LLC

\*Tax Rate per \$100 Valuation

**Disclaimer:** This examination is based on information from the application submitted to the school district and forwarded to the comptroller. It is intended to meet the statutory requirement of Chapter 313 of the Tax Code and is not intended for any other purpose.

**Attachment B – Tax Revenue before 25<sup>th</sup> Anniversary of Limitation Start**

This represents the Comptroller’s determination that Hopkins Energy, LLC (project) is reasonably likely to generate, before the 25th anniversary of the beginning of the limitation period, tax revenue in an amount sufficient to offset the school district maintenance and operations ad valorem tax revenue lost as a result of the agreement. This evaluation is based on an analysis of the estimated M&O portion of the school district property tax levy directly related to this project, using estimated taxable values provided in the application.

	Tax Year	Estimated ISD M&O Tax Levy Generated (Annual)	Estimated ISD M&O Tax Levy Generated (Cumulative)	Estimated ISD M&O Tax Levy Loss as Result of Agreement (Annual)	Estimated ISD M&O Tax Levy Loss as Result of Agreement (Cumulative)
<b>Limitation Pre-Years</b>	2019	\$0	\$0	\$0	\$0
	2020	\$0	\$0	\$0	\$0
	2021	\$315,000	\$315,000	\$0	\$0
<b>Limitation Period (10 Years)</b>	2022	\$210,000	\$525,000	\$1,302,000	\$1,302,000
	2023	\$210,000	\$735,000	\$1,151,210	\$2,453,210
	2024	\$210,000	\$945,000	\$1,000,419	\$3,453,629
	2025	\$210,000	\$1,155,000	\$849,629	\$4,303,257
	2026	\$210,000	\$1,365,000	\$698,838	\$5,002,095
	2027	\$210,000	\$1,575,000	\$548,048	\$5,550,143
	2028	\$210,000	\$1,785,000	\$397,257	\$5,947,400
	2029	\$210,000	\$1,995,000	\$246,467	\$6,193,866
	2030	\$210,000	\$2,205,000	\$95,676	\$6,289,542
	2031	\$210,000	\$2,415,000	\$95,571	\$6,385,113
<b>Maintain Viable Presence (5 Years)</b>	2032	\$305,466	\$2,720,466	\$0	\$6,385,113
	2033	\$305,361	\$3,025,827	\$0	\$6,385,113
	2034	\$305,256	\$3,331,083	\$0	\$6,385,113
	2035	\$305,151	\$3,636,234	\$0	\$6,385,113
	2036	\$305,046	\$3,941,280	\$0	\$6,385,113
<b>Additional Years as Required by 313.026(c)(1) (10 Years)</b>	2037	\$304,941	\$4,246,221	\$0	\$6,385,113
	2038	\$304,836	\$4,551,057	\$0	\$6,385,113
	2039	\$304,731	\$4,855,788	\$0	\$6,385,113
	2040	\$304,626	\$5,160,414	\$0	\$6,385,113
	2041	\$304,521	\$5,464,935	\$0	\$6,385,113
	2042	\$304,416	\$5,769,351	\$0	\$6,385,113
	2043	\$304,311	\$6,073,662	\$0	\$6,385,113
	2044	\$304,206	\$6,377,868	\$0	\$6,385,113
	2045	\$304,101	\$6,681,969	\$0	\$6,385,113
	2046	\$303,996	\$6,985,965	\$0	\$6,385,113

**\$6,985,965**

is greater than

**\$6,385,113**

<b>Analysis Summary</b>	
Is the project reasonably likely to generate tax revenue in an amount sufficient to offset the M&O levy loss as a result of the limitation agreement?	Yes

Source: CPA, Hopkins Energy, LLC

**Disclaimer:** This examination is based on information from the application submitted to the school district and forwarded to the comptroller. It is intended to meet the statutory requirement of Chapter 313 of the Tax Code and is not intended for any other purpose.

## Attachment C – Limitation as a Determining Factor

Tax Code 313.026 states that the Comptroller may not issue a certificate for a limitation on appraised value under this chapter for property described in an application unless the comptroller determines that “the limitation on appraised value is a determining factor in the applicant’s decision to invest capital and construct the project in this state.” This represents the basis for the Comptroller’s determination.

### Methodology

Texas Administrative Code 9.1055(d) states the Comptroller shall review any information available to the Comptroller including:

- the application, including the responses to the questions in Section 8 (Limitation as a Determining Factor);
- public documents or statements by the applicant concerning business operations or site location issues or in which the applicant is a subject;
- statements by officials of the applicant, public documents or statements by governmental or industry officials concerning business operations or site location issues;
- existing investment and operations at or near the site or in the state that may impact the proposed project;
- announced real estate transactions, utility records, permit requests, industry publications or other sources that may provide information helpful in making the determination; and
- market information, raw materials or other production inputs, availability, existing facility locations, committed incentives, infrastructure issues, utility issues, location of buyers, nature of market, supply chains, other known sites under consideration.

### Determination

The Comptroller **has determined** that the limitation on appraised value is a determining factor in the Hopkins Energy, LLC’s decision to invest capital and construct the project in this state. This is based on information available, including information provided by the applicant. Specifically, the comptroller notes the following:

- Hopkins Energy, LLC is a solar energy project managed by global renewable energy company, Alpine Sun.
- Per Alpine Sun in Tab 5 of their Application for a Limitation on Appraised Value:
  - A. “Due to the global nature of Alpine Sun, there are locations across the world and other parts of the United States being evaluated for the establishment of this solar facility. Other locations within the United States being evaluated for the establishment site include Pennsylvania and Oklahoma. In the event a 313 agreement is not permitted, Alpin Sun will reallocate the capital for this project to another location more financially viable for solar development.”
  - B. “With property tax liabilities composing a substantial ongoing cost of operation that directly impacts the rate of return on the investment, without the 313 Value Limitation tax incentive, the economics of this project could be less competitive with other capital-intensive projects and the viability of the proposed project becomes uncertain. Receiving a value limitation agreement under Chapter 313 results in significant annual operating cost savings which would incentivize Alpin Sun to invest capital in the proposed project rather than making an alternative investment.”
- According to *KSST Radio* on June 12, 2019, “The proposed Hopkins Energy, LLC project would encompass 2,962 acres in northeastern Hopkins County and be a 320 MW-AC solar electric generating facility, with 1,625,000 photovoltaic panels, and 140 central inverters. Of those, an estimated 1,184 acres is expected to be in Sulphur Springs ISD; that would include 128 MW of capacity, 650,000 photovoltaic panesl and 56 central inverters in SSISD. The rest would be located on land with Sulphur Bluff ISD.”

- Also, according to *KSST Radio* in a separate article, "A nearly 3,00 \$240 million solar project is one step closer to being located in northeastern Hopkins County. The Dike location is one of many international company Alpin Sun is considering in the United States. The proposed solar energy project which would span approximately 2,962 acres, with 40 percent in SSISD and 60 percent or an estimated 1,777 acres within SBISD.
- Supplemental information provided by the applicant stated the following:
  - A. In ERCOT's records, the project is known as Hopkins Solar.
  - B. The project received the IGNR number from ERCOT, 20INR0210 on November 20, 2018.

**Supporting Information**

- a) Section 8 of the Application for a Limitation on Appraised Value
- b) Attachments provided in Tab 5 of the Application for a Limitation on Appraised Value
- c) Additional information provided by the Applicant or located by the Comptroller

**Disclaimer:** This examination is based on information from the application submitted to the school district and forwarded to the comptroller. It is intended to meet the statutory requirement of Chapter 313 of the Tax Code and is not intended for any other purpose.

# **Supporting Information**

**Section 8 of the Application for  
a Limitation on Appraised Value**

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

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.
2. Check the project characteristics that apply to the proposed project:
 

<input checked="" type="checkbox"/> Land has no existing improvements	<input type="checkbox"/> Land has existing improvements ( <i>complete Section 13</i> )
<input type="checkbox"/> Expansion of existing operation on the land ( <i>complete Section 13</i> )	<input type="checkbox"/> 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.



## **Supporting Information**

Attachments provided in Tab 5  
of the Application for a  
Limitation on Appraised Value



## Tab 5

### *Limitation as a Determining Factor*

Currently, Alpin Sun is considering a variety of other locations for Hopkins Energy LLC but believes Sulphur Bluff ISD would be an ideal location for this solar facility. Due to the global nature of Alpin Sun, there are locations across the world and other parts of the United States being evaluated for the establishment of this solar facility. Other locations within the United States being evaluated for the establishment of the site include Pennsylvania and Oklahoma. In the event a 313 agreement is not permitted, Alpin Sun will reallocate the capital for this project to another location more financially viable for solar development. Unfortunately this would also dismiss Sulphur Bluff ISD from receiving the economic benefits associated with a solar facility within their jurisdiction. It is our goal to reach a 313 value limitation agreement for the benefit of both Hopkins Energy LLC and Sulphur Bluff ISD. Alpin Sun is constantly evaluating various locations for development and where to commit substantial long-term investment based on economic rate of return with the proposed projects. The economic benefits provided by a Chapter 313 Value Limitation is one of the most important components in their analysis.

Not only Alpin Sun but all prudent energy developers, know tax incentives play an important role in attracting capital intensive facilities due to the high property tax burden in Texas. Ultimately, the decision to invest in Texas, or any other state, requires any capital investment by Alpin Sun to be based on expected economic return on their investment.

With property tax liabilities composing a substantial ongoing cost of operation that directly impacts the rate of return on the investment, without the 313 Value Limitation tax incentive, the economics of this project could be less competitive with other capital-intensive projects and the viability of the proposed project becomes uncertain. Alpin Sun evaluates the economic viability of proposed projects through comparing the proposed project's rate of return with the Chapter 313 appraised value limitation agreement and without the value limitation agreement. To move forward, the rate of return with the valuation limitation agreement, must exceed the minimum rate of return required to proceed with the proposed investment. Therefore, receiving a value limitation agreement under Chapter 313 results in significant annual operating cost savings which would incentivize Alpin Sun to invest capital in the proposed project rather than making an alternative investment. This makes the ability to enter into a Chapter 313 appraised value limitation agreement with the school district "the determining factor" to invest in this project.

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# **Supporting Information**

Additional information  
provided by the Applicant or  
located by the Comptroller

COMPTROLLER QUERY RELATED TO TAX CODE CHAPTER 313.026(c)(2)  
Sulphur Bluff ISD – Hopkins Energy, LLC App. #1383

Comptroller Questions (via email on August 13, 2019):

1. *Hopkins Energy, LLC currently known by any other project names?*
2. *Please also list any other names by which this project may have been known in the past – in media reports, investor presentations, or any listings with any federal or state agency.*
3. *Has this project applied to ERCOT at this time? If so, please provide the project's IGNR number and when it was assigned.*

Applicant Response (via email on July 29, 2019):

1. *Is Hopkins Energy, LLC currently known by any other project names?  
In ERCOT and ONCOR records the project is known as Hopkins Solar*
2. *Please also list any other names by which this project may have been known in the past-  
in media reports, investor presentations, or any listings with any federal or state agency.  
The LLC that owned the project was formerly known as GSE Three, LLC.*
3. *Has this project applied to ERCOT at this time? If so, please provide the project's IGNR  
number and when was it assigned.  
Yes, the IGNR number is 201NR0210 and it was assigned on November 20, 2018.*

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## Sulphur Bluff ISD Accepts Application For Value Limitation for Dike Solar Farm

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[Sulphur Bluff ISD Accepts Application For Value Limitation for Dike Solar Farm](#)





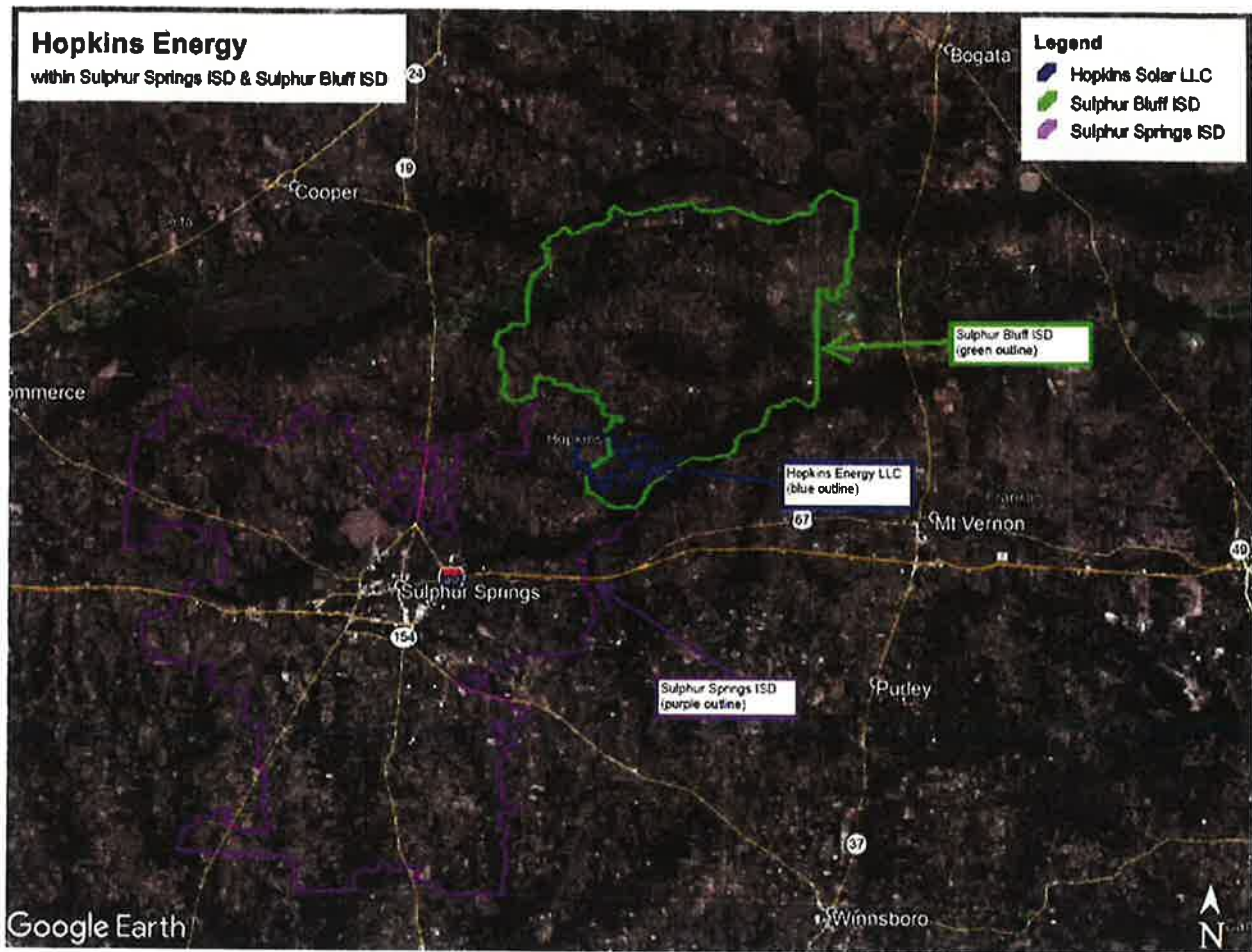
Shelly Leung and Rick Lambert of Powell, Youngblood & Taylor discuss with Sulphur Bluff ISD trustees the application for appraised value limitation Hopkins Energy LLC submitted to SBISD for a proposed nearly 3,000-acre solar farm.

A nearly 3,000-acre \$240 million solar project is one step closer to being located in northeastern Hopkins County. The Dike location is one of many international company Alpin Sun is considering in the United States.

The project is contingent on receiving tax incentives from four local taxing entities: Sulphur Springs and Sulphur Bluff school district, Hopkins County and the county hospital district.

Sulphur Springs ISD trustees on June 10 accepted an application to agree to consider a value limitation for the 40 percent of the proposed facility to be located within the school district boundary and hired Powell Youngblood & Taylor to assist the district with legalities of the project.

Sulphur Bluff ISD Board of Trustees Thursday, June 20, accepted an application for an appraised value limitation for Hopkins Energy LLC and also hired the attorneys to represent them.



The proposed solar energy project which would span approximately 2,962 acres, with 40 percent in SSISD and 60 percent or an estimated 1,777 acres within SBISD.

The facility is expected to be 320 MW-AC solar electric generating facility, with 1,625,000 photovoltaic panels and 140 inverters. Of those, 192 MW-AC of the capacity, 975,000 photovoltaic panels and 84 central inverters would be located in SBISD, according to Jordan Christman, property tax incentive coordinator for KE Andrews, the firm for Alpin Sun, which is seeking Chapter 313 value limitations from for Hopkins Energy LLC.

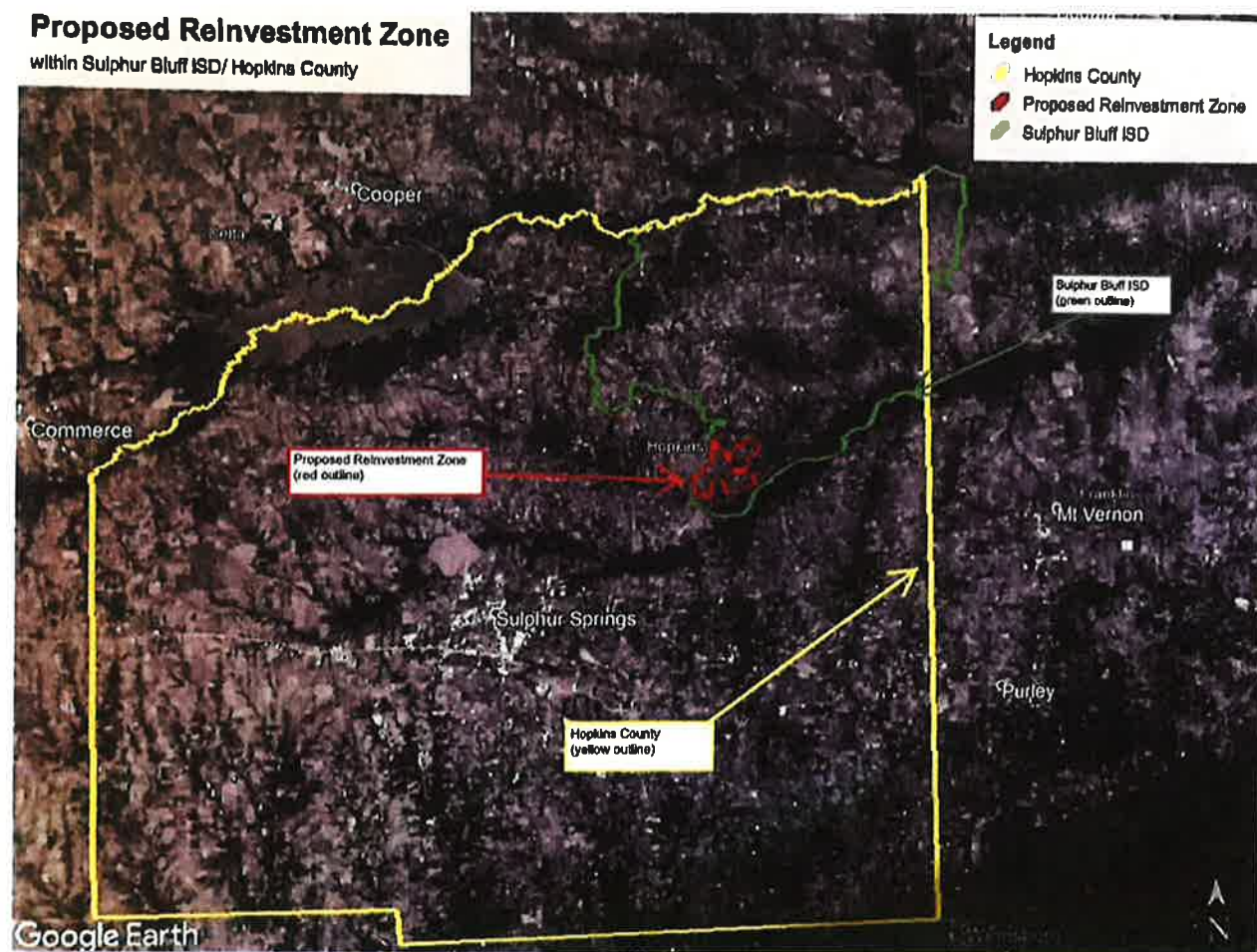
In addition to solar modules and panels and inverter boxes, the project would also have meteorological equipment and operation and maintenance building, electrical substations, associated towers, racking and mounting structures, combiner boxes, foundations, a generation transmission tie line, interconnection facilities and roadways, paving and fencing.

If all taxing entities sign off and the project moves forward, the project is expected to begin construction in 2020 and be complete in Dec. 1, 2021. SSISD on June 10 accepted the application to start the process to consider a tax limitation agreement.

The district agreed to accept an application to be submitted to the state comptroller to be

evaluated to determine whether it meets terms for a potential value limitation agreement for Hopkins Energy LLC. The project is expected to be \$240 million, with \$144 million located in SBISD. The application asks for a tax limitation of \$20 million starting in the 2022-23 school year and continuing for 10 years; that is taxing only that much of the \$144 million value. The actual value of the project (in SBISD) is expected to drop to just over \$29 million for years 10-20 of the project, then would drop just below \$28 million; the full amount would be taxable starting in year 11 of operation. The lifespan of the project is projected at 30 years, with the company paying full taxable amount to the school district in years 11-30, according to the information presented at the June 20 SBISD Board meeting and in the value limitation application.

Hopkins Energy LLC is also asking for an 80 percent tax incentive from the county and hospital district for the first 10 years of the project as well. For the county that would be a reduction from an annual tax levy of \$839,855 down to \$167,971; the hospital district's levy would go from \$336,000 annually to \$67,200 annually, according to the application presented to the school district June 20.





The taxing entities will also be asked to waive the minimal 10 job requirement for projects seeking the value limitation.

The construction process would provide approximately 300 jobs. Once the facility is complete only three employees would be needed to maintain the entire project, two of which would be located in SBISD. Wages are required to be 110 percent of the average manufacturing wage. That'd be about \$43,000 a year for the three full-time employees after the facility is operational, according to Christman.

Also proposed to SBISD is for Hopkins Energy LLC to pay a PILOT or supplemental payment to the school district. The amount is limited to \$100 per Average Daily Attendance per year or \$50,000, whichever is the greater value. For SBISD, that's expected to be \$50,000, as the district had an enrollment of 234 students at the end of the school year and had peaked at 241 during the PEIMS reporting period, according to information provided by Rick Lambert and Shelly Leung with Powell, Youngblood & Taylor.

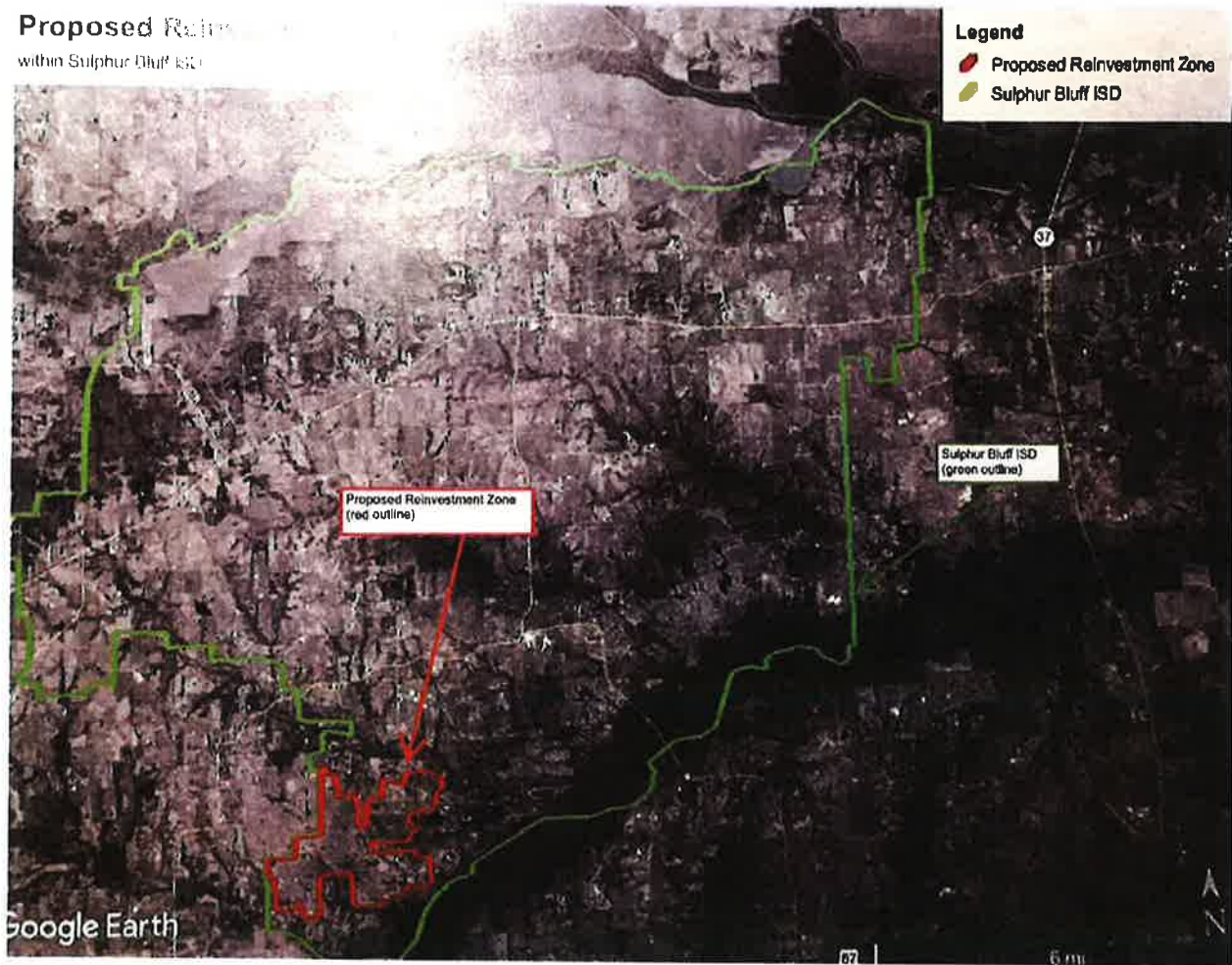
Any M&O revenues the district loses as a consequence of the agreement would have to be reimbursed to the district by the energy company, according to the information provided by Lambert and Leung.

Part of the application process required a \$75,000 application fee to cover costs for attorneys to review the application which is being submitted to the comptroller's office and negotiate on behalf of the district an agreement if approved, as well as fund two economic impact studies (one performed independently on behalf of the district and the other by the comptroller) and other costs associated with the application process. Thus, the school districts should not be out any funds during the application process, Christman, Lambert and Leung assured SBISD trustees Thursday.

The measure received approval from all four board members present at Thursday's meeting — Chris Bassham, David Caldwell, Donnie Powers, Terry Goldsmith.

### Proposed Reinvestment Zone

within Sulphur Bluff ISD



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**Hopkins Energy**  
within Sulphur Springs ISD & Sulphur Bluff ISD



**Legend**

-  Hopkins Solar LLC
-  Sulphur Bluff ISD
-  Sulphur Springs ISD

**New Solar Energy Project Proposed for Dike area**

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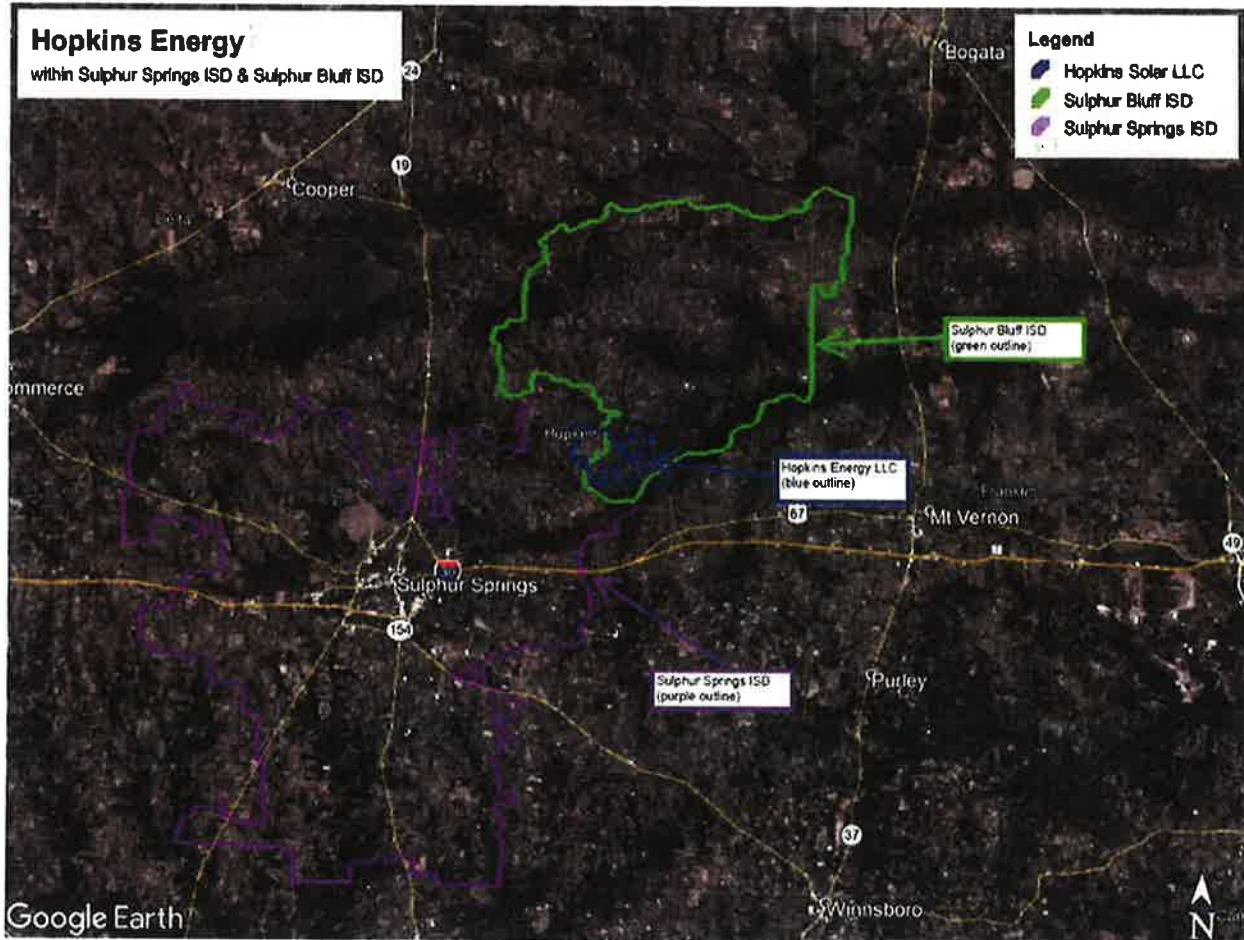


Another solar electric generating facility is being considered for the Dike area of northeastern Hopkins County.

Sites in Pennsylvania and Oklahoma, as well as other "locations across the world and other parts the United States" are being also reportedly being considered for the Alpin Sun solar project.

Alpin Sun is the same company responsible for Solemio Solar farm SSISD granted a limited

value agreement for tax reduction. Alpin Sun is headquartered in Germany, with locations and projects around the world. The company specializes in the development and management of solar power plants. They got the Solemio project started; Solemio is now Pattern Development's project.



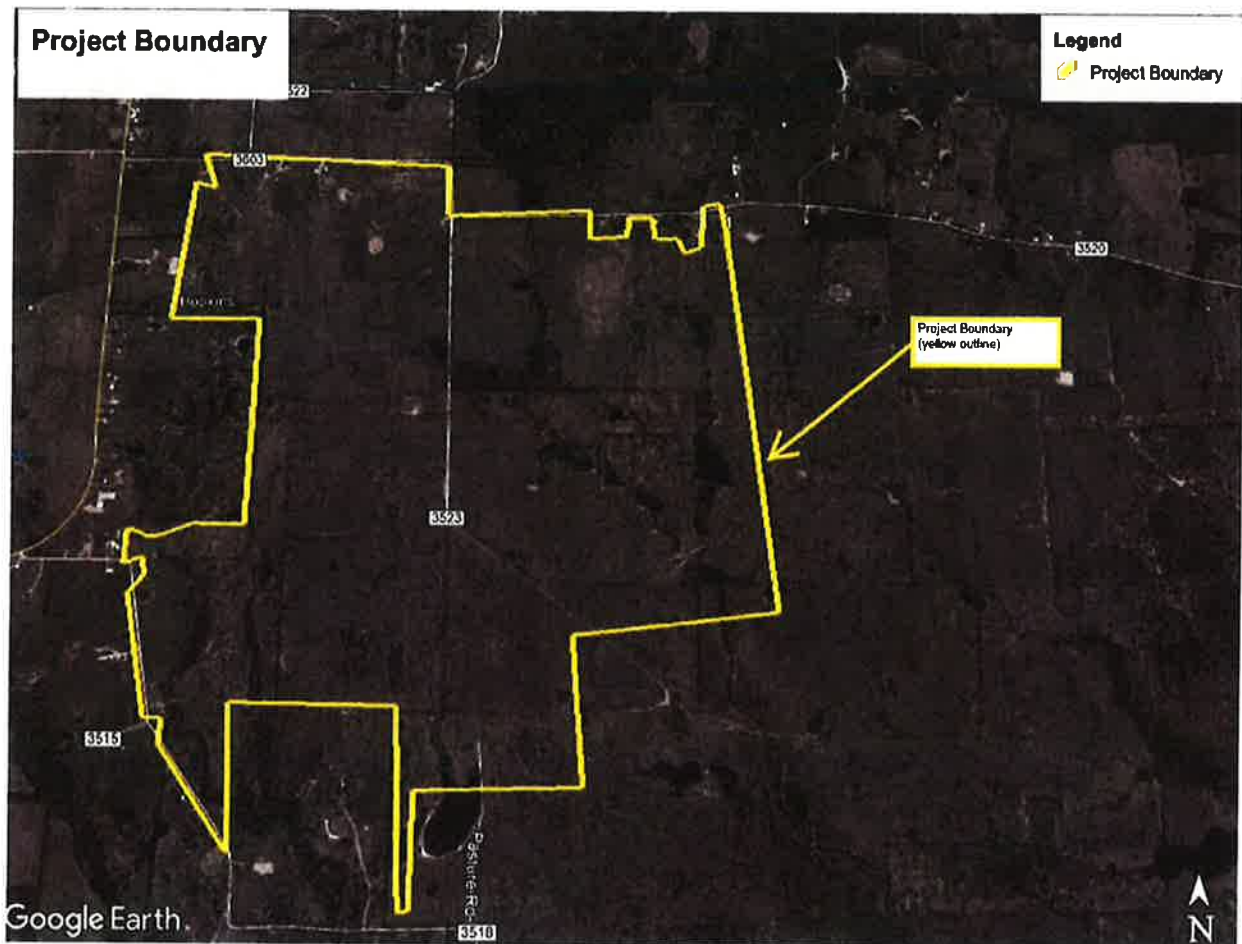
Location of the proposed Hopkins Energy LLC solar project to be located within Sulphur Springs and Sulphur Bluff school districts, according to an Application for Appraised Value Limitation submitted to SSISD.

The proposed Hopkins Energy LLC project would encompass 2,962 acres in northeastern Hopkins County and be a 320 MW-AC solar electric generating facility, with 1,625,000 photovoltaic panels, and 140 central inverters. Of those, an estimated 1,184 acres is expected to be in Sulphur Springs ISD; that would include 128 MW-AC of capacity, 650,000 photovoltaic panels and 56 central inverters in SSISD. The rest would be located on land within Sulphur Bluff ISD.

An application is expected to be submitted June 20 to Sulphur Bluff ISD, where 60 percent of the Hopkins County LLC project would be located, according to the Chapter 313 Application for Appraised Value Limitation to Sulphur Springs ISD presented to SSISD trustees Tuesday night.

By agreeing to accept an application, SSISD trustees agrees only to start the process to review and consider an agreement, but in no way commits the district to anything, explained Rick Lambert with Powell, Youngblood & Taylor LLP, the attorneys hired to help the district with the review and processing of the application from Hopkins Energy LLC. Region 12 Education Service Center will be serving "as a consulting expert to perform a school finance impact study."

Action Monday simply authorized SSISD Superintendent Michael Lamb to review the application for completeness. It's then submitted to the Texas Comptroller of Public Accounts for review, to determine all requirements for a 313 tax break are met; it also is sent to the appraisal district for verification of all information. After what Lambert described as a "a lot of due diligence" to ensure everything meets the tax code, a special agreement can be drafted and presented to trustees for consideration.



Proposed boundary for the proposed Hopkins Energy LLC solar project as submitted to Sulphur Springs ISD as part of an Application for Appraised Value Limitation.

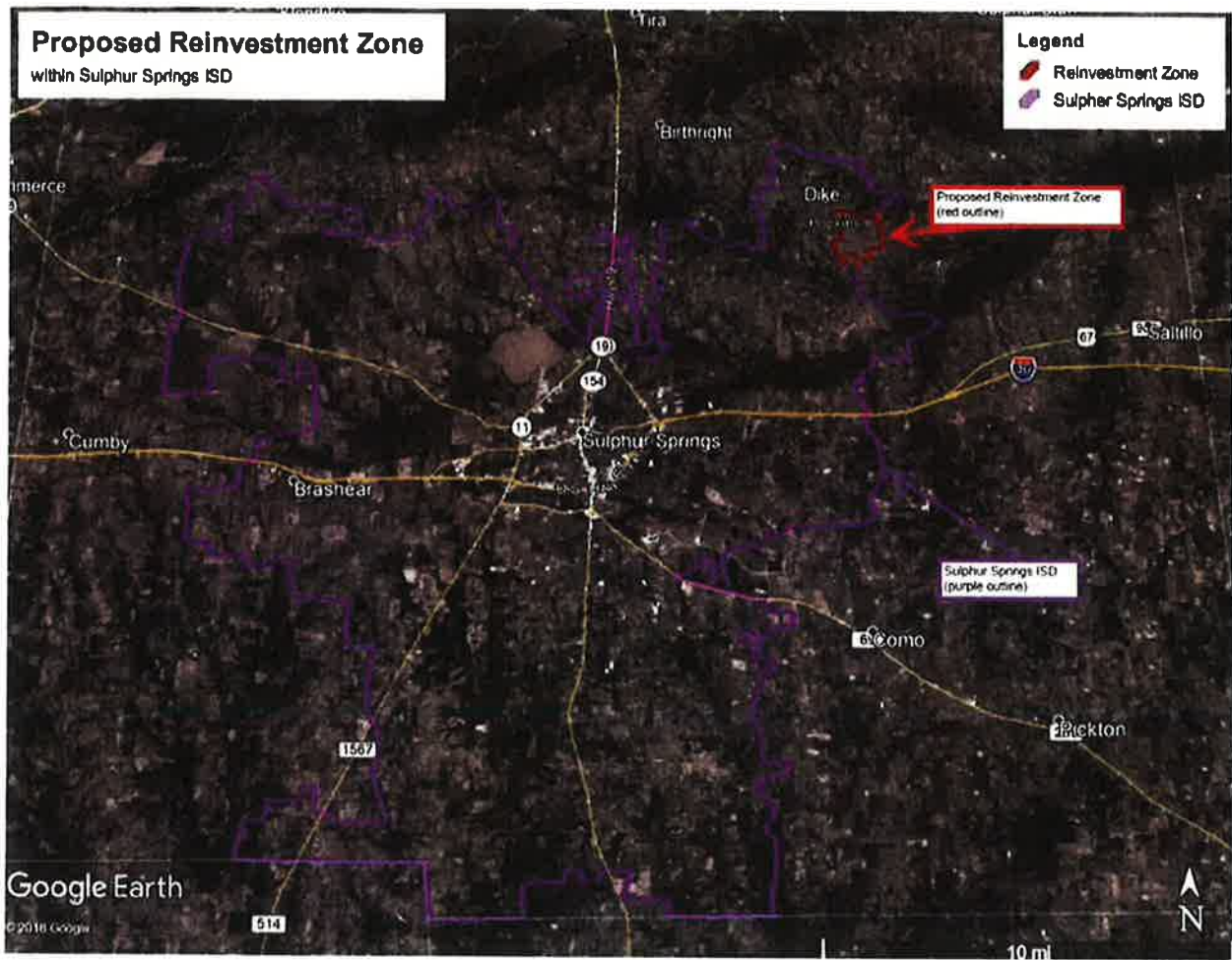
Costs associated with the application process are covered using the application fee paid by the submitting company, so the school districts are not out any money on the process, according to

Lambert.

Garrett Peters with K.E. Andrews Valuation Tax Solutions, the firm representing the solar business, reported representatives had been out talking with all of the property owners in the area impacted. He reported 80 percent of the landowners had options to sign, but a few others had yet to decide, which could require a shifting if the project has to be moved to other nearby land. These and other factors would need to be worked out, as well as agreements with the various taxing entities before the project could move forward.

If the project moves forward, reinvestment zones including the property impacted would also have to be approved by the district.

Overall, the project is expected to create three "qualifying" jobs, two for the portion of the project in Sulphur Bluff ISD and one in Sulphur Springs ISD, according to the letter Mike Fry, KE Andrews Director of Energy Services, submitted June 3 to SSISD Superintendent Michael Lamb for a Hopkins Energy LLC Chapter 313 Job Waiver Request as part of the Application for Section 313 Value Limitation Agreement. Approval would have to be given for a waiver of the 10 jobs requirement for the agreement. The documents noted that while many full and part-time positions would be needed during construction, three would be the industry standard for a solar project of that size.



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