

August 1, 2022

*via email: desiree.caufield@cpa.texas.gov*

Desiree Caufield  
SENIOR RESEARCH ANALYST  
TEXAS COMPTROLLER OF PUBLIC ACCOUNTS  
Lyndon B. Johnson State Office Building  
111 East 17<sup>th</sup> Street, Room 311  
Austin, TX 78774

*via email: Ch313.apps@cpa.texas.gov*

Local Government Assistance and Economic Analysis Division  
TEXAS COMPTROLLER OF PUBLIC ACCOUNTS  
Lyndon B. Johnson State Office Building  
111 East 17<sup>th</sup> Street  
Austin, TX 78774

Re: Enterprise Products Operating, LLC's Supplement No. 3 to the Application for Appraised Value Limitation on Qualified Property  
**Application # 1878**

Dear Ms. Caufield:

My law firm represents the Orangefield Independent School District ("District") regarding the above-referenced matter. Enclosed please find the Supplement No. 3 to the Application for Appraised Value Limitation of Qualified Property from Enterprise Products Operating, LLC ("Application").

On Thursday, July 28, 2022, we received an email from your office requesting this supplement to the Application. Please accept the Applicant's Supplement No. 3 to the Application.

Please let me know if you have any questions or need any additional information. Thank you.

Best,

  
Ann Greenberg

Enclosure

cc: *via email: smcalpin@orangefieldisd.net*  
Shaun McAlpin, Superintendent  
ORANGEFIELD INDEPENDENT SCHOOL DISTRICT  
P.O. Box 228  
Orangefield, TX 77639

*via email: ctate@eprod.com*  
Curt Tate, Sr. Tax Director  
ENTERPRISE PRODUCTS OPERATING, LLC  
P.O. Box 4018  
Houston, TX 77210-4018

*via email: kmathias@moakcasey.com*  
Kathy Mathias  
MOAK CASEY & ASSOCIATES  
901 S Mopac Expwy  
Bldg. III, Suite 310  
Austin, TX 78746

*via email: soverton@orangecad.net*  
Scott Overton, Chief Appraiser  
ORANGE COUNTY APPRAISAL DISTRICT  
P.O. Box 457  
Orange, TX 77631

*via email: tim@ikardyoung.com*  
Timothy E. Young  
IKARD YOUNG LLP  
2901 Via Fortuna, Suite 450  
Austin, TX 78745

**SECTION 14: Wage and Employment Information**

1. What is the number of new qualifying jobs you are committing to create? ..... 10
2. What is the number of new non-qualifying jobs you are estimating you will create? (See TAC 9.1051(14)) ..... 0
3. Do you intend to request that the governing body waive the minimum new qualifying job creation requirement, as provided under Tax Code §313.025(f-1)? .....  Yes  No
  - 3a. If yes, attach evidence of industry standard in **Tab 12** documenting that the new qualifying job creation requirement above exceeds the number of employees necessary for the operation, according to industry standards.
4. Attach in **Tab 13** the four most recent quarters of data for each wage calculation below, including documentation from the Texas Workforce Commission website. The final actual statutory minimum annual wage requirement for the applicant for each qualifying job — which may differ slightly from this estimate — will be based on information available at the time of the application review start date (date of a completed application). See TAC §9.1051(21) and (22). **Note:** If a more recent quarter of information becomes available before the application is deemed complete, updated wage information will be required.
  - a. Non-qualified job wages  
- average weekly wage for all jobs (all industries) in the county is ..... \$ 1,097.00
  - b. Qualifying job wage minimum option §313.021(5)(A)  
-110% of the average weekly wage for manufacturing jobs in the county is ..... \$ 2,248.40
  - c. Qualifying job wage minimum option §313.021(5)(B)  
-110% of the average weekly wage for manufacturing jobs in the region is ..... \$ 969.32
5. Which Tax Code section are you using to estimate the qualifying job wage standard required for this project? .....  §313.021(5)(A) or  §313.021(5)(B)
6. What is the minimum required annual wage for each qualifying job based on the qualified property? ..... \$ 50,404.64
7. What is the annual wage you are committing to pay for each of the new qualifying jobs you create on the qualified property? ..... \$ 53,000.00
8. Will the qualifying jobs meet all minimum requirements set out in Tax Code §313.021(3)? .....  Yes  No
9. Do you intend to satisfy the minimum qualifying job requirement through a determination of cumulative economic benefits to the state as provided by §313.021(3)(F)? .....  Yes  No
  - 9a. If yes, attach in **Tab 13** supporting documentation from the TWC, pursuant to §313.021(3)(F).
10. Do you intend to rely on the project being part of a single unified project, as allowed in §313.024(d-2), in meeting the qualifying job requirements? .....  Yes  No
  - 10a. If yes, attach in **Tab 6** supporting documentation including a list of qualifying jobs in the other school district(s).

**SECTION 15: Economic Impact**

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

# **Tab # 13**

**Calculation of three possible wage requirements with TWC documentation**

## Calculations of Wages for Orange County

Based on Most Recent Data Available

Average Weekly Wage for all jobs (all Industries) in the County		
Year	Period	Wages
2021	1st Qtr	\$1,074
2021	2nd Qtr	\$1,056
2021	3rd Qtr	\$1,089
2021	4th Qtr	\$1,169
<b>Average</b>		<b>\$1,097.00</b>

110% of Average Weekly Wage for Manufacturing jobs in the County		
Year	Period	Wages
2021	1st Qtr	\$2,095
2021	2nd Qtr	\$1,914
2021	3rd Qtr	\$1,982
2021	4th Qtr	\$2,185
<b>Average Weekly Wage</b>		<b>\$2,044</b>
<b>110% of Average Weekly Wage</b>		<b>\$2,248.40</b>

110% of Average Weekly Wage for Manufacturing jobs in the Region	
South East Texas Regional Planning Commission	
Rate per Hour	\$22.03
Hours Per Week	40
<b>Average Weekly Wage</b>	<b>\$881.20</b>
<b>110% of Average Weekly Wage</b>	<b>\$969.32</b>

<b>Minimum Required Annual(52 weeks) Wage</b>	<b>\$50,404.64</b>
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## 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	Area Number	Ownership	Industry Code	Industry	Level	Average Weekly Wage
2021	01	Orange	000361	Total All	10	Total, All Industries	0	1,074
2021	02	Orange	000361	Total All	10	Total, All Industries	0	1,056
2021	03	Orange	000361	Total All	10	Total, All Industries	0	1,089
2021	04	Orange	000361	Total All	10	Total, All Industries	0	1,169

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

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

Year	Period	Area	Area Number	Ownership	Industry Code	Industry	Level	Average Weekly Wage
2021	01	Orange	000361	Private	31-33	Manufacturing	2	2,095
2021	02	Orange	000361	Private	31-33	Manufacturing	2	1,914
2021	03	Orange	000361	Private	31-33	Manufacturing	2	1,982
2021	04	Orange	000361	Private	31-33	Manufacturing	2	2,185

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

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

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

Data published: July 2022.

Annual Wage Figure assumes a 40-hour work week.

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

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

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

# **Tab # 14**

## **Schedules A1, A2, B, and C**

**Application #1878 Orangefield ISD- Enterprise Supplement No. 3- July 28 ,2022**

**Schedule C: Employment Information**

Date: 5/11/2022  
 Applicant Name: Enterprise Products Operating LLC  
 ISD Name: Orangefield ISD

Form 50-296A  
 Revised October 2020

	Year	School Year (YYYY-YYYY)	Tax Year (Actual tax year) YYYY	Construction		Non-Qualifying Jobs		Qualifying Jobs	
				Column A Number of Construction FTE's	Column B Average annual wage rates for construction workers	Column C Number of non-qualifying jobs applicant estimates it will create (cumulative)	Column D Number of new qualifying jobs applicant commits to create meeting all criteria of Sec. 313.021(3) (cumulative)	Column E Annual wage of new qualifying jobs	
Deferral	0	2023-2024	2023						
Deferral	0	2024-2025	2024						
QTP Partial Sub Year 1/2/25	0	2025-2026	2025	1800 FTE	53,000				
QTP1	0	2026-2027	2026	3600 FTE	\$ 53,000				
QTP2	0	2027-2028	2027	4500 FTE	\$ 53,000				
	1	2028-2029	2028				10	\$	53,000
	2	2029-2030	2029				10	\$	53,000
	3	2030-2031	2030				10	\$	53,000
	4	2031-2032	2031				10	\$	53,000
	5	2032-2033	2032				10	\$	53,000
	6	2033-2034	2033				10	\$	53,000
	7	2034-2035	2034				10	\$	53,000
	8	2035-2036	2035				10	\$	53,000
	9	2036-2037	2036				10	\$	53,000
	10	2037-2038	2037				10	\$	53,000
Value Limitation Period <small>The qualifying time period could overlap the value limitation period.</small>	11 through 25	2038-2053	2038-2052				10	\$	53,000

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

SECTION 16: Authorized Signatures and Applicant Certification

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

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

1. Authorized School District Representative Signature

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

print here DS MALPEN SUPERINTENDENT
sign here [Signature] 8-1-2022

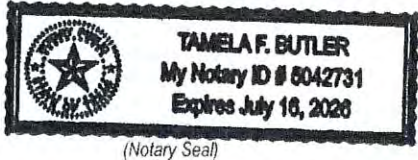
2. Authorized Company Representative (Applicant) Signature and Notarization

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 Curt Tate Senior Tax Director
sign here [Signature] July 28, 2022

GIVEN under my hand and seal of office this, the 28th day of July 2022
Tameka F. Butler
Notary Public in and for the State of Texas
My Commission expires: 07-16-2026



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.