

DRAFT DOCUMENT FOR DISCUSSION

Proposed tax abatement agreement with Clear Fork Creek Solar, LLC (the “Applicant”) for a 600-megawatt photovoltaic power generation facility, an investment estimated to cost \$800,000,000, to be located in the proposed Clear Fork Creek Solar Reinvestment Zone, approximately 6,100 acres of land generally north and south of State Highway 87 in Precinct 4 of Wilson County

TAX ABATEMENT AGREEMENT

This Tax Abatement Agreement (the “**Agreement**”) is entered into as of the date of last signature set forth on the signature page below (the “**Effective Date**”) by and between WILSON COUNTY, TEXAS, a political subdivision of the State of Texas (the “**County**”), duly acting herein by and through the Wilson County Commissioner’s Court (the “**Commissioners Court**”) for and on behalf of the County and CLEAR FORK CREEK SOLAR, LLC, a Delaware limited liability company (the “**Company**”), validly existing, and acting in good standing in the State of Texas. The County and the Company are each a “**Party**” and collectively the “**Parties**”.

WITNESSETH:

WHEREAS, Section 312.002(a) of the Texas Tax Code, the Property Redevelopment and Tax Abatement Act, (the “**Act**”) requires the County to pass a resolution indicating the County's desire to become eligible to participate in tax abatement agreements; and

WHEREAS, on _____, the County adopted a resolution stating that the County elected to be eligible to participate in tax abatements and adopted its Wilson County Tax Abatement Policy, and on April 11, 2022, approved Exhibit B- Solar Projects, pursuant to the Act, which guidelines are attached hereto as Exhibit A; this policy was again adopted on _____ (the “**Policy**”); and

WHEREAS, on [June 9, 2025] after due notice and a public hearing, the County adopted an Order establishing the Clear Fork Creek Solar Reinvestment Zone, located within the County and outside the boundaries of all municipalities located in the County, which constitutes a reinvestment zone for commercial/industrial development as authorized by Section 312.401 of the Act (the “**Zone**”, attached hereto as Exhibit B); and

WHEREAS, the Company has leased certain real property located within the Zone (the “**Real Property**”, attached hereto as Exhibit C) and intends to develop a 600 MW photovoltaic power generation facility (the “**Project**”) on that site, including ownership of the tangible Personal Property on the Real Property that comprises the Project; and

WHEREAS, the Company has made application to the County for a tax abatement on certain improvements and personal property to be located on the Real Property after execution of this Agreement (the “**Application**” attached hereto as Exhibit D); and

WHEREAS, the Company acknowledges and agrees that the tax abatements granted by this Agreement are contingent upon its compliance with this Agreement in accordance with the terms and conditions set forth herein; and

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WHEREAS, the Commissioners Court finds that the proposed investment, as described in this Agreement, is consistent with maintaining and enhancing employment within the County and attracting major investment to the Zone, which will contribute to economic development in Wilson County and the enhancement of the tax base, and is in compliance with other applicable laws; and

WHEREAS, the contemplated use and improvement of the Real Property, and the location of the taxable situs of the Improvements and Personal Property, as hereinafter defined, in the amounts and for the purposes set forth in this Agreement and the other terms hereof are consistent with encouraging development of said Zone for the Project, in accordance the Policy and the Order; and

WHEREAS, the Company acknowledges and agrees that as a condition to receiving a tax abatement, Company will develop the Project with an increased minimum taxable value, whether actual or rendered for the purpose of calculating a payment in lieu of taxation payment ("**PILOT Payment**") hereunder, of EIGHT HUNDRED MILLION DOLLARS (\$800,000,000) on real estate Improvements and on business Personal Property for the Project; and

WHEREAS, this Tax Abatement Agreement was found to meet the guidelines and criteria of the Policy and approved by the County at a regularly scheduled meeting consistent with the Act; and

WHEREAS, all required public notices have been made in accordance with the Act prior to approving this Agreement;

NOW, THEREFORE, in consideration of the mutual benefits and promises contained herein and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties hereby contract, covenant, and agree as follows:

SECTION 1. Findings Incorporated. All the above premises are hereby found to be true and correct and are hereby approved and incorporated into the body of this Agreement as if copied in their entirety.

SECTION 2. Definitions. The following words shall have the following meanings when used in this Agreement.

- a) "**Act**" means the Property Redevelopment and Tax Abatement Act, Chapter 312, Texas Tax Code, as may be amended from time to time.
- b) "**Agreement**" means this Tax Abatement Agreement together with all exhibits and schedules attached to this Agreement from time to time, if any.

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- c) **“Application”** means the Wilson County Application for Tax Abatement submitted by the Company and attached hereto and incorporated herein as Exhibit D. The Application (i) lists the kind, number, and location of all proposed improvements to the Real Property; (ii) shows the existing uses and conditions of the property in the Zone; (iii) shows the proposed Improvements and uses in the Zone; (iv) establishes the minimum investment for the Project for purposes of calculating the PILOT Payment; and (v) establishes the anticipated life of the Project.
- d) **“Appraisal District”** means the Wilson County Appraisal District.
- e) **“Base Value”** means the assessed value of any Property owned by Company located on the Real Property prior to the Effective Date. Such value will be determined by the Appraisal District under applicable Texas law.
- f) **“Certificate of Commercial Operation”** means the sworn certificate provided by the Company for the benefit of the County that certifies that the Project has achieved Commercial Operations and describes the Improvements and Personal Property included in the Project (including those that are still under construction). The Certificate of Commercial Operation shall certify the initial cost of the Improvements and Personal Property. Company shall provide the Certificate of Commercial Operation to the County and to the Appraisal District within sixty (60) days after the date the Project commences Commercial Operations. The Certificate of Commercial Operation shall describe any ancillary facilities not required for Commercial Operations that are still under construction on the date that the Certificate of Commercial Operation is delivered, and if the Certificate of Commercial Operation indicates any such facilities exist, Company will deliver an amended Certificate of Commercial Operation to the County within thirty (30) days after all Project construction is complete. If they meet the definition of “Improvements” or “Personal Property,” such ancillary facilities, once completed, shall become part of the Property eligible for the Tax Abatement under this Agreement.
- g) **“Commercial Operations”** means that the Project has become commercially operational and placed into service for the purpose of generating electricity for sale on one or more commercial markets.
- h) **“Company”** means Clear Fork Creek Solar, LLC, a Delaware limited liability company, including its affiliates, its successors and assigns.

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- i) **“County”** means Wilson County, Texas, a political subdivision of the State of Texas. The term County does not include other taxing entities created by the County, to wit: emergency services districts, river authorities, hospital districts, port authorities, drainage districts, etc.
- j) **“Cure Period”** has the meaning ascribed to it in Section 9(b) below.
- k) **“Default Notice”** has the meaning ascribed to it in Section 9(b) below.
- l) **“Effective Date”** means the date of the last signature set forth on the signature page hereto.
- m) **“Force Majeure”** includes events not reasonably within the control of the party whose performance is sought to be excused thereby, including the following causes and events: acts of God and the public enemy, strikes, lockouts or other widespread industrial disturbances, inability to obtain material or equipment or labor due to an event that meets the definition of a Force Majeure, wars, blockades, insurrections, riots, pandemics or epidemics, interruptions by government or court orders, present or future orders of any regulatory body, orders, acts or restraint of government or governmental body or court or any other event that is beyond the reasonable control of the party claiming Force Majeure.
- n) **“Improvements”** has the meaning ascribed to it in the Texas Tax Code, Section 1.04(3) and includes buildings, structures, fixtures, and fences erected on or affixed to the Real Property. The Company must own the Improvements for the entire Tax Abatement Period of this Agreement
- o) **“Personal Property”** has the meaning ascribed to in the Texas Tax Code 1.04(4) and (5) and includes equipment, modules, furniture, fixtures, inventory, and supplies. The Personal Property subject to abatement of taxes pursuant to this Agreement is only the Personal Property brought to the Real Property after the Effective Date. The Company must own the Personal Property for the entire Tax Abatement Period of this Agreement.
- p) **“PILOT Payment”** means the payment in lieu of taxation described in Section 5 of this Agreement.
- q) **“Policy”** means the Wilson County Tax Abatement Policy, including Exhibit B – Solar Projects.
- r) **“Project”** means the utility-grade solar project of the Company, including the Property, as described in the Company’s application, attached hereto as Exhibit D.

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- s) **"Property"** means the Improvements and the Personal Property located on the Real Property.
- t) **"Real Property"** means the land described in Exhibit C, attached hereto, on which the Improvements will be constructed and on which the Personal Property will be situated. During the term of this Agreement, the Company must lease, own, hold an interest in, or otherwise control the Real Property and occupy any facilities constructed thereon. The Tax Abatement granted in this Agreement does not apply to the Real Property.
- u) **"Solar Project Tax Provision"** means Section 23.26, Texas Tax Code, which states:

SOLAR ENERGY PROPERTY. (a) In this section, "solar energy property" means a "solar energy device" as defined by Section 11.27(c)(1) that is used for a commercial purpose, including a commercial storage device, power conditioning equipment, transfer equipment, and necessary parts for the device and equipment.

(b) This section applies only to solar energy property that is constructed or installed on or after January 1, 2014.

(c) The chief appraiser shall use the cost method of appraisal to determine the market value of solar energy property.

(d) To determine the market value of solar energy property using the cost method of appraisal, the chief appraiser shall: (1) use cost data obtained from generally accepted sources; (2) make any appropriate adjustment for physical, functional, or economic obsolescence and any other justifiable factor; and (3) calculate the depreciated value of the property by using a useful life that does not exceed 10 years.

(e) The chief appraiser may not in any tax year determine the depreciated value under Subsection (d)(3) to be less than 20 percent of the value computed after making appropriate adjustments under Subsection (d)(2) to the value determined under Subsection (d)(1).

- v) **"Tax Abatement"** means the percentage of the increase in the assessed value of the Improvements and Personal Property, above the Base Value, which will be exempt from ad valorem taxation in accordance with the Texas Tax Code, subject to the terms and conditions herein.
- w) **"Tax Abatement Period"** for purposes of this Agreement means the period beginning on January 1 of Tax Year 1 and continuing for a period of ten (10) consecutive tax years thereafter ending on December 31 of that tenth year.

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- x) **"Tax Year 1"** means the year beginning January 1 following the submission to County by Company of the Certificate of Commercial Operation. Provided that in no event shall Tax Year 1 begin later than January 1, 2028.
- y) **"Violation Notice"** has the meaning ascribed to it in Section 14(h) below.
- z) **"Zone"** means the Clear Fork Creek Solar Reinvestment Zone created by the County on [June 9, 2025], attached hereto as Exhibit B.

SECTION 3. Property Subject to Tax Abatement.

- (a) Property. The Property subject to this Agreement shall be located on the Real Property, as further described and or depicted in Exhibit B of this Agreement. The Property is located within the Zone.
- (b) Abatement on Increased Value Only. The Property shall be subject to a tax abatement to the extent the increased market value thereof, as reflected on the tax rolls of the Appraisal District and attributable to the Project, beginning in Tax Year 1 exceeds the Base Value thereof. The Base Value of the Property for Tax Year 2025 is agreed to be \$581,660.
- (c) Commencement of Project. This Agreement is conditioned upon Company commencing construction by September 1, 2025.
- (d) Value of Project. Company agrees that to be eligible for the abatement described herein, the County shall be in receipt of a final, non-appealable determination of the Appraisal District of the increased taxable value of the Property in Tax Year 1 (excluding the value of the land and any existing improvements and business personal property) based on the Certificate of Commercial Operations certifying the initial cost of the Property. The Company agrees that the PILOT Payment calculation will be based on the greater of the taxable value of the Property in Tax Year 1 or the minimum projected value of EIGHT HUNDRED MILLION DOLLARS (\$800,000,000).

SECTION 4. Tax Abatement. Subject to compliance with the terms and conditions of this Agreement, including the payment of the PILOT Payment, a portion of ad valorem taxes assessed by the County upon the Property attributable to the Real Property, and otherwise owed to the County shall be abated as follows, in accordance with the Policy and the Act:

- a) Term and Conditions of Abatement.

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- i. Tax Abatement Period shall begin January 1 in the year immediately following the calendar year during which the Company delivers the Certificate of Commercial Operation (Tax Year 1) and continue for ten (10) years, unless earlier terminated by the Parties;
 - ii. A Tax Abatement of one hundred percent (100%) will be granted to the Company during the Tax Abatement Period on the Company's ad valorem taxes for the Property due to the County;
 - iii. The abatement of the taxes assessed on the Property excludes any other improvements or tangible personal property that were located on the Real Property at any time before the period covered by this Agreement in accordance with the terms of this Agreement and all applicable federal, state, and local laws, and regulations.
- b) Early Commencement of Tax Abatement Period. Notwithstanding anything in this Agreement, including the definition of "Tax Year 1," if Company, at its sole election, desires that the Tax Abatement Period begin prior to January 1 of the of the first calendar year after Company delivers the Certificate of Commercial Operation, then Company may deliver a notice to the County and Appraisal District stating such desire (such notice being referred to herein as a "**Notice of Early Abatement Commencement**"). If delivered by Company, the Notice of Early Abatement Commencement shall contain the following statement: "Company elects for the Tax Abatement Period to begin on January 1, 2028"; the year stated in the Notice of Early Abatement Commencement shall become "Tax Year 1" under this Agreement, and the Tax Abatement Period shall extend for ten (10) years beyond such date. Company shall only be permitted to deliver a Notice of Early Abatement Commencement if it anticipates delivering the Certificate of Commercial Operation during the calendar year that it elects to be Tax Year 1.
- c) Term. The Agreement will begin on the Effective Date and terminate on the receipt by the County of the tenth and final PILOT Payment by the Company, unless otherwise terminated earlier under the provisions of this Agreement. After expiration of the Tax Abatement Period, one hundred percent (100%) the certified appraised value of the Property owned by Company and located in the Zone shall be fully taxable at all times.
- d) Appraisal District Actions. During the Tax Abatement Period, County shall request that the Appraisal District annually determine both (i) the certified appraised value of the Improvements and Personal Property owned by Company in the Zone and (ii) the taxable value (taking into account the terms of the Tax Abatement in this Agreement) of the Improvements and Personal Property owned by Company in the Zone. The Appraisal

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District shall record both the certified appraised value and the abated taxable value in the County appraisal records (which taxable value shall be zero for each of the years during the Tax Abatement Period). The certified appraised value listed in the County appraisal records shall be the standard used for calculating the amount of taxes to be recaptured by the County in the event that the County is entitled to recapture abated taxes under this Agreement.

SECTION 5. Payment in Lieu of Taxation. On or before February 1 of each year, beginning in the calendar year following Tax Year 1 and for the term of this Agreement, Company shall make its annual PILOT payment to County in the amount shown on Exhibit E attached hereto, as such exhibit may be amended as described herein (the "**PILOT Payment**").

- a) The PILOT Payment shall be based on the following assumptions:
 - i. The Company's minimum Project investment, for purposes of calculating the PILOT PAYMENT, shall be EIGHT HUNDRED MILLION DOLLARS (\$800,000,000). If the Appraisal District determines that the Tax Year 1 investment is greater than the minimum amount, the PILOT payment will be recalculated to reflect this value. For avoidance of doubt, if the initial cost of the Property is less than EIGHT HUNDRED MILLION DOLLARS (\$800,000,000), Company shall not be in default of this Agreement, and the only remedy for such event is that the PILOT Payment shall be calculated as if the initial cost of the Property was exactly EIGHT HUNDRED MILLION (\$800,000,000).
 - ii. Solar project investments are primarily in business personal property, which depreciate over the life of the property. The Project investment depreciates to a minimum value equal to twenty percent (20%) over ten (10) years as provided for in Section 23.26, Texas Tax Code (the "**Solar Project Tax Provision**"); however, the PILOT Payment shall be calculated based on the initial investment amount for each of the ten (10) years of this Agreement.
 - iii. The PILOT Payment shall be calculated as an amount equal to forty percent (40%) of the County's ad valorem taxes that would have been owed on the Property (based on the initial investment value), based on a tax rate of \$0.414748 per \$100 valuation (the County's tax rate as of the Effective Date), but structured to be equal payments over the ten (10) year Tax Abatement Period.
 - iv. The annual PILOT Payment shall be EIGHT HUNDRED FIFTY THOUSAND DOLLARS (\$850,000) for the first five years and EIGHT HUNDRED TWENTY-

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FIVE THOUSAND (\$825,000) for the remaining five years, unless the initial investment exceeds EIGHT HUNDRED MILLION DOLLARS (\$800,000,000), in which case the PILOT Payment shall be calculated as 45% of the taxes otherwise due on the taxable value of the initial investment.

- b) The PILOT Payment calculation for the Property is demonstrated on Exhibit E and is consistent with the Policy.
- c) Within sixty (60) days after Company delivers the Certificate of Commercial Operation to the County, if the Property value exceeds the projected value, the County shall provide a calculation of the PILOT Payment in the form of Exhibit E based on the actual initial cost of the Property. If Company disagrees with any aspect of the proposed PILOT Payment calculation, Company shall provide a written objection to the County within sixty (60) days after County delivers the PILOT Payment calculation. If Company does not timely object to the PILOT Payment calculation, then the PILOT Payment calculation shall become the final PILOT Payment calculation enforceable according to this Agreement. In the event that the Company does timely object to the PILOT Payment calculation, then the County and the Company shall work together in good faith to agree on the final PILOT Payment calculation. If the County and the Company are unable to agree on the final PILOT Payment calculation, then Company may either (i) accept the County's PILOT Payment calculation as the final PILOT Payment calculation, or (ii) petition a court of competent jurisdiction for a declaration of the final PILOT Payment calculation.

SECTION 6. Use of Property.

- a) Project Commencement and Completion. As consideration for the agreements of the County contained herein, Company agrees that it will use commercially reasonable efforts to pursue the commencement and completion of the Project consistent with the requirements set forth herein.
- b) Compliance with Applicable Laws. The Company agrees that construction of the Project will be in accordance with all applicable federal, state, and local laws and regulations, including environmental and energy laws and regulations. The Company further agrees that its operations and maintenance on and transmissions from the Project will be in accordance with all applicable federal, state, and local laws and regulations, including environmental and energy laws and regulations.
- c) Limited Use. The Real Property shall be limited in its use to the solar Project described in the Company's application attached hereto as Exhibit D and consistent with the purposes of the Zone. The Company agrees to maintain the Real Property, Improvements, and

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Personal Property in good repair and condition during the term of this Agreement, normal wear and tear excepted.

- d) No Cessation of Use. The Company agrees that during the term of this Agreement it will not discontinue and/or cease its Project for any reason except for outages for market-related circumstances, curtailment, repair, maintenance, refurbishment, and Force Majeure events and that during the term of this Agreement it will not utilize the Real Property for any other purpose other than the Project for a period longer than sixty (60) days for any reason, without written consent from the Commissioners Court, except that, as disclosed in Application, the Project may include ancillary battery storage equipment.
- e) No Relocation. The Company agrees that during the term of this Agreement it will not relocate all or a significant portion of the Project to a location outside of the Zone.

SECTION 7. Employment Commitment. The Company represents that as of the Effective Date, it has no employees in the County. Company agrees on or before January 1 of Tax Year 1 to hire and maintain at least six (6) employees, at an annual salary of not less than SEVENTY THOUSAND DOLLARS (\$70,000) each, with healthcare benefits, for the Project and such employees shall be assigned to the Project site or otherwise in the County during the term of this Agreement. The Company agrees to comply with all applicable federal and state laws governing the employer-employee relationship, including but not limited to Title VII of the Civil Rights Act of 1964, the Age Discrimination in Employment Act of 1967, the Equal Pay Act of 1963, the Family Medical Leave Act, and Title I and Title V of the Americans with Disabilities Act.

SECTION 8. Representations of Company.

- a) Authorization. The execution and performance of this Agreement by Company has been duly authorized by its governing authority and does not require the consent or approval of any other person which has not been obtained. Additionally, the individual executing this Agreement on behalf of Company represents, warrants, assures and guarantees that he or she has full legal authority to execute this Agreement on behalf of Company and to bind Company to all terms, performances, and provisions herein contained. In the event that a dispute arises as to the legal authority of either Company, or the person signing on behalf of Company, to enter into this Agreement, the County will have the right, at its option, to either temporarily suspend or permanently terminate this Agreement.
- b) Authorized Use. Company represents that, during the term of this Agreement, it will only use the Real Property for the Project and related activities described in this Agreement; for avoidance of doubt and as disclosed in Application. Company agrees that any change in its

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the use of the Real Property during the term of this Agreement must have the prior written approval of Commissioners Court, such approval not to be unreasonably withheld, and any other governmental entity having an interest in the abatement of ad valorem taxation of the Property subject to this Agreement.

- c) Leasehold Interest. Company represents that it has a valid lease(s), easement(s), or other enforceable real property interest for the Real Property that exceeds the term of this Agreement. Company agrees to notify County within ten (10) business days of Company's receipt or delivery of a notice of termination under that lease(s).
- d) No County Financing. Company represents that no bonds for which the County is liable have been (or will be) used to finance any portion of this Project. Further, Company acknowledges that this Agreement is entered to subject to the rights of the holders of outstanding bonds of the County, if any.
- e) Compliance. Company represents that all of its activities related to the Project will be conducted in accordance with applicable federal, state, and local laws and regulations.
- f) No Litigation. Company represents that there is no litigation pending or threatened against it or its parent company for any violations under the Occupational Safety and Health Act (29 U.S.C. §§651, et seq.), and agrees to provide County with notice of such actions if discovered subsequent to execution of this Agreement.
- g) No Untrue Statements. Company represents that the information provided and the representations made in the Application are true and correct in all material respects to the best of its knowledge and belief. Company further represents that any and all oral representations made by the Company to Commissioners Court were true and correct in all material respects at the time that they were made and agrees to comply with such representations and perform the same as though those representations were expressly described herein; Company's representation and warranty as to oral representations applies only to oral representations made by Company through its owners and employees and not to any oral representations made by third-party agents or consultants, even if made on Company's behalf.
- h) Road Use Agreement. Should County roads suffer degradation due directly to the construction traffic related to the Project, at County's request, Company will agree to a Road Use Agreement with County to offset repair and maintenance costs as determined by a mutually agreed to engineer; provided, that any such offset shall be a payment from the Company beyond the PILOT Payment.

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SECTION 9. Default, Termination, and Recapture.

- a) Event of Default. During the term of this Agreement, this Agreement will terminate upon the occurrence of any one or more of the following "events of default": (i) Company fails to submit a Certificate of Commercial Operation by December 31, 2027 in accordance with this Agreement; (ii) Company allows its ad valorem taxes owed to the County to become delinquent and fails to timely and properly follow the legal procedures for protest and/or contest of any such taxes; (iii) Company fails to render the Property added to the Real Property after the Effective Date of this Agreement during any year of this Agreement or fails to maintain the taxable situs thereof in the County; (iv) Company fails to timely make a PILOT Payment to the County as described in Section 5; (v) Company fails to maintain at least six (6) employees designated to the Project; (vi) Company or its assignee ceases to operate the Project for a period exceeding sixty (60) days, or the Company or its assignee is dissolved; (vii) Company makes a general assignment for the benefit of creditors or admits in writing its inability to pay its debts when due; (viii) Company files a petition under any section or chapter of federal bankruptcy laws or under any similar law or statute of the United States or any state thereof and it is not dismissed, withdrawn or otherwise concluded without adjudication within sixty (60) days after being filed; (ix) Company breaches any of the terms or conditions of this Agreement or any representation or warranty made by Company to County in this Agreement is materially false or misleading; or (x) any subsequent federal or state legislation or any decision by a court of competent jurisdiction declares or renders this Agreement impossible, invalid, illegal, or unenforceable. The County shall not declare a default, and no default will be deemed to have occurred, when the circumstances giving rise to such declaration are the result of Force Majeure. Notwithstanding any other provision of this Agreement to the contrary, in the event a party is rendered unable, wholly or in part, by Force Majeure to carry out its obligations under this Agreement (other than any obligation to make payment of any amount when due and payable hereunder), the obligation of such party, so far as it is affected by such Force Majeure, shall be suspended during the continuance of any condition or event of Force Majeure, but for no longer period, and such condition or event shall so far as possible be remedied with all reasonable dispatch. The party prevented or hindered from performing shall give prompt (but in no event later than twenty (20) business days after the occurrence of such event) notice and reasonably full particulars of such event to the other party and shall take all reasonable actions within its power to remove the basis for nonperformance (including securing alternative supply sources) and after doing so shall resume performance as soon as possible.
- b) Default Notice. Promptly, but in no event later than ten (10) business days following the occurrence of an event of default described in Subsection (a) above, the Company must notify the County in accordance with the notice provision contained this Agreement.

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Upon receipt of notification of an event of default from the Company (or the County's independent discovery of such an event), the County will send written notice describing the event prior to terminating this Agreement ("**Default Notice**"). If County provides the Company with a Default Notice and the event or events of default as identified in the Default Notice is not cured within sixty (60) days from the date the Default Notice is sent ("**Cure Period**"), then this Agreement will automatically terminate effective as of the date of the expiration of the Cure Period ("**Termination Date**"). Notwithstanding the above, if such event of default cannot reasonably be cured within the sixty (60) day Cure Period, the Company shall have such additional time, up to 365 days, to cure such event of default as is reasonably necessary as long as such party has commenced remedial action to cure such failure and continues to diligently and timely pursue the completion of such remedial action before the expiration of the maximum 365-day Cure Period. Notwithstanding the preceding portions of this paragraph, if any event of default arises from a violation of law resulting from a change in law or a change in the interpretation or enforcement of law by a governmental entity, then such default shall not give rise to the termination of this Agreement so long as the defaulting party acts in accordance with a commercially reasonable plan of action to minimize the effect of such default prepared by the defaulting party and delivered to the other party.

- c) Suspension of Abatement; Recapture. In the event that Company defaults in its performance in Subsection (a) above and the default remains uncured after the expiration of the Cure Period, then the tax abatement applicable to the year in which such default occurred and during any subsequent year in which the default continues, shall be suspended, and the full amount of taxes for such year(s) shall be due. If any ongoing default is subsequently cured, in the sole judgment of the County, then the tax abatement may be reinstated for any remaining years of eligibility within the term described in Section 4(a) hereof; however no previously abated taxes shall be owing for years in which this Agreement was not in default. Company agrees that any amounts due and owing under this Section 9 must be paid to the County within sixty (60) days after the termination date. As required by section 312.205 of the Texas Tax Code, if an event of default by Company remains uncured after all applicable notice and cure periods, the County shall also be entitled to cancel the Agreement and recover the property tax revenue abated under this Agreement through the cancellation date, less any and all PILOT Payments made by Company to County under this Agreement. Company agrees to pay such amounts within sixty (60) days after the cancellation of this Agreement.
- d) No Waiver. It is not a waiver of default if County fails to declare immediately a default, or delays in taking any action with respect to a default, or fails to take any action with respect to a default.

DRAFT DOCUMENT FOR DISCUSSION

Proposed tax abatement agreement with Clear Fork Creek Solar, LLC (the "Applicant") for a 600-megawatt photovoltaic power generation facility, an investment estimated to cost \$800,000,000, to be located in the proposed Clear Fork Creek Solar Reinvestment Zone, approximately 6,100 acres of land generally north and south of State Highway 87 in Precinct 4 of Wilson County

- e) Remedies. If Company believes that any alleged termination is improper, Company may file suit in the proper court challenging such termination. COMPANY'S SOLE REMEDY WILL BE REINSTATEMENT OF THIS AGREEMENT AND SPECIFIC PERFORMANCE BY THE COUNTY, PLUS RECOVERY OF ATTORNEYS' FEES AND COURT COSTS IF PERMITTED BY LAW. THE REMEDIES PROVIDED TO THE COUNTY IN SUBSECTION 9(c) OF THIS AGREEMENT, ALONG WITH THE RECOVERY OF ANY REASONABLY INCURRED COURT COSTS AND ATTORNEYS' FEES, SHALL BE THE COUNTY'S SOLE REMEDY, AND COMPANY'S SOLE LIABILITY, IN THE EVENT COMPANY FAILS TO TAKE ANY ACTION REQUIRED BY THIS AGREEMENT, INCLUDING ANY FAILURE TO PAY AMOUNTS OWED UNDER THIS AGREEMENT. COMPANY AND COUNTY AGREE THAT THE LIMITATIONS CONTAINED IN THIS PARAGRAPH ARE REASONABLE AND REFLECT THE BARGAINED FOR RISK ALLOCATION AGREED TO BY THE PARTIES. IN THE EVENT OF A BREACH OF THIS AGREEMENT, ANY TAXES DUE BY COMPANY SHALL BE SUBJECT TO ANY AND ALL STATUTORY RIGHTS FOR THE PAYMENT AND COLLECTION OF TAXES IN ACCORDANCE WITH THE TEXAS TAX CODE.
- f) Notice, Effect of Default. Notice shall be in writing and shall be delivered by personal delivery or certified mail, return receipt requested, or overnight delivery to the addresses below.

Notice to Company:

Clear Fork Creek Solar, LLC
Enbridge Center Five
915 N. Eldridge Parkway, Ste. 1100
Houston, Texas 77079
c/o Enbridge Legal Department
LegalNotice@enbridge.com

Notice to County:

Wilson County Judge
Wilson County Courthouse
1420 3rd Street, Ste 101
Floresville, Texas 78114

With a copy to:

Wilson County Attorney (same address)
Wilson County Auditor (same address)

DRAFT DOCUMENT FOR DISCUSSION

Proposed tax abatement agreement with Clear Fork Creek Solar, LLC (the "Applicant") for a 600-megawatt photovoltaic power generation facility, an investment estimated to cost \$800,000,000, to be located in the proposed Clear Fork Creek Solar Reinvestment Zone, approximately 6,100 acres of land generally north and south of State Highway 87 in Precinct 4 of Wilson County

SECTION 10. Right of Access for Inspection. Company further agrees that the County, its agents, and employees, shall have reasonable right to access to the Real Property, the Improvements, and the Personal Property for the purpose of inspecting the same and other items subject to this Agreement in order to ensure that the construction of the Improvements is in accordance with this Agreement and all applicable federal, state, and local laws and regulations. After completion of the Improvements and the Personal Property, the County shall have the continuing right of inspection to ensure that such are thereafter maintained and operated in accordance with this Agreement. Unless otherwise agreed to by the parties, County employees or agents making such inspections shall be accompanied by an authorized Company representative and shall agree to follow the Company's standard safety protocols.

SECTION 11. Annual Certification. On or before April 30 of each year during the term of this Agreement, Company shall provide to County written certification that Company is in compliance with each applicable term of this Agreement. Such certification shall be in a form mutually agreed upon between Company and the County, and shall include, at a minimum, information supporting Company's conclusions that it met (or expects to meet) each condition and requirement to abatement set forth in this Agreement during the years in which Company is eligible for abatement as described herein. Any failure of the County to request or demand such certification shall not constitute a waiver of such certification or any future certification. At the County's request, Company shall present this annual certification or other report at a Commissioners Court meeting.

SECTION 12. Cancellation or Modification of Agreement.

The County and Company agree that this Agreement may only be cancelled, amended, or modified by mutual written agreement of the parties hereto.

SECTION 13. Authorization to Sign this Agreement.

- a) A substantially final form of this Agreement was authorized by Order of the County at a regular meeting on [June 23, 2025], authorizing the County Judge to execute the Agreement on behalf of the County on recommendation by counsel that the execution version of the Agreement is not substantially different from the form approved.
- b) This Agreement was authorized by corporate resolution or appropriate action by Company's governing board, members, and/or managers authorizing the signing party to execute the Agreement on behalf of Company.
- c) This Agreement was entered into by County effective on the ____ day of _____, 2025.

SECTION 14. Miscellaneous Provisions.

DRAFT DOCUMENT FOR DISCUSSION

Proposed tax abatement agreement with Clear Fork Creek Solar, LLC (the "Applicant") for a 600-megawatt photovoltaic power generation facility, an investment estimated to cost \$800,000,000, to be located in the proposed Clear Fork Creek Solar Reinvestment Zone, approximately 6,100 acres of land generally north and south of State Highway 87 in Precinct 4 of Wilson County

- a) Amendments. This Agreement constitutes the entire understanding and agreement of the Parties as to the matters set forth in this Agreement. No alteration of or amendment to this Agreement shall be effective unless given in writing and signed by the Party or Parties sought to be charged or bound by the alteration or amendment.
- b) Applicable Law and Venue. This Agreement shall be governed by and construed in accordance with the laws of the State of Texas, and all obligations of the Parties created hereunder are performable in Wilson County, Texas. Venue for any action arising under this Agreement shall lie in the state district courts of Wilson County, Texas.
- c) Assignment. Except as provided below, no legal or business entity other than the Company will be entitled to receive the benefit of the Tax Abatement provided herein, without the prior written consent of County acting by and through the Commissioners Court. In addition, except as provided below, this Agreement cannot be assigned by Company to any other legal entity without the prior written consent of County. Any attempted transfer of the rights and responsibilities under this Agreement or the assignment of this Agreement without prior approval of County, acting by and through the Commissioners Court, will be void and this Agreement will terminate triggering the recapture provisions and Company will have no ability to cure. Notwithstanding anything to the contrary in this Agreement, no consent by County is required for an assignment or transfer to a parent of Company, a subsidiary of Company, an affiliate entity of Company, or to any new entity created as a result of a merger, acquisition, or other corporate restructure of Company. However, Company shall give County prior written notice of all assignments or other transfers that do not require County consent. In the event of an assignment by Company, the assignee, or the assignee's legal representative, must then enter into a written agreement with the County agreeing to assume, perform, and be bound by all of the covenants, obligations, and agreements contained within this Agreement. Company agrees that such an assignment will in no way relieve it from any obligation created under this Agreement attributable to the period prior to the assignment. Notwithstanding the provisions herein, (i) a change in control of the Company is not an assignment for purposes of this Agreement; and (ii) Company may, without obtaining the County's consent, mortgage, pledge, or otherwise encumber its interest in this Agreement or the Project to a lender for the purpose of financing the operations of the Project or constructing the Project or acquiring additional equipment following any initial phase of construction; and, the lender shall have the right to cure any Company default on Company's behalf and shall be entitled to the same cure periods provided for Company under this Agreement.

DRAFT DOCUMENT FOR DISCUSSION

Proposed tax abatement agreement with Clear Fork Creek Solar, LLC (the "Applicant") for a 600-megawatt photovoltaic power generation facility, an investment estimated to cost \$800,000,000, to be located in the proposed Clear Fork Creek Solar Reinvestment Zone, approximately 6,100 acres of land generally north and south of State Highway 87 in Precinct 4 of Wilson County

- d) Binding Obligation. This Agreement shall become a binding obligation on the signatories upon execution by all signatories hereto. County warrants and represents that the County Judge has full authority to execute this Agreement and bind County to the same. Company warrants and represents that the individual executing this Agreement on its behalf has full authority to execute this Agreement and bind it to the same.
- e) Counterparts. This Agreement may be executed in one or more counterparts, each of which shall be deemed an original and all of which shall constitute one and the same document.
- f) Severability. In the event any provision of this Agreement shall be determined by any court of competent jurisdiction to be invalid or unenforceable, the Agreement shall, to the extent reasonably possible, remain in force as to the balance of its provisions as if such invalid provision were not a part hereof.
- g) Sovereign Immunity. No party hereto waives any statutory or common law right to sovereign immunity by virtue of its execution hereof.
- h) Certifications.
 - i. Company, by execution of this Agreement and in accordance with Chapter 2264 of the Texas Government Code, agrees not to knowingly employ any undocumented workers at the Project site during the term of this Agreement. If Company is convicted of a violation under 8 U.S.C. Section 1324a (f), then this Agreement will terminate without necessity of the Cure Period, and Company must pay to County all of the ad valorem taxes previously abated by this Agreement. The COUNTY will provide written notice to Company of such a breach ("**Violation Notice**") and within one hundred twenty (120) days after the Violation Notice is sent, Company must pay to County all of the ad valorem taxes previously abated by this Agreement with interest to be calculated in accordance with the money judgment rate set forth in Section 304.003 of the Texas Finance Code, as may be amended from time to time, from the date of the Violation Notice until paid. The County, in its sole discretion, may extend the period for repayment set forth herein. In addition, Company agrees to pay all costs and expenses, including attorney's fees, incurred by the County in enforcing this provision. In the event of termination pursuant to this paragraph, Company agrees that ad valorem taxes will be due for the calendar year during which the written notice leading to such termination is sent (if termination occurs during the Tax Abatement Period) and will accrue without abatement for all years thereafter.

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- ii. Exhibit F is executed and attached hereto.
- iii. Pursuant to Section 2252.908, Texas Government Code, Company shall file a Form 1295 with this Agreement prior to the Effective Date.
- i) Variance from Policy. This Agreement is entered into by the parties consistent with the Policy. To the extent this Agreement modifies any agreement or procedure set forth in the Policy, or is inconsistent with any provision of the Policy, a variance is deemed granted therefrom, for purposes of this Agreement only.

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IN WITNESS WHEREOF, the parties have executed this Agreement as of the date first written above.

CLEAR FORK CREEK SOLAR, LLC
a Delaware limited liability company

By: _____

Name: _____

Title: _____

Date: _____

WILSON COUNTY:

By: _____

Henry L. Whitman, Jr.
County Judge

Date: _____

APPROVED AS TO FORM:

By: _____

Theresa D. Nettles, County Attorney

DRAFT DOCUMENT FOR DISCUSSION

Proposed tax abatement agreement with Clear Fork Creek Solar, LLC (the “Applicant”) for a 600-megawatt photovoltaic power generation facility, an investment estimated to cost \$800,000,000, to be located in the proposed Clear Fork Creek Solar Reinvestment Zone, approximately 6,100 acres of land generally north and south of State Highway 87 in Precinct 4 of Wilson County

- Exhibit A: Wilson County Tax Abatement Policy
- Exhibit B1-2: Clear Fork Creek Solar Reinvestment Zone
- Exhibit C: Real Property – Solar Project Site
- Exhibit D: Clear Fork Creek Solar, LLC Tax Abatement Application
- Exhibit E: PILOT Payment Calculation
- Exhibit F: Required Disclosures and Provisions

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EXHIBIT A

ABATEMENT POLICY

DRAFT

Proposed tax abatement agreement with Clear Fork Creek Solar, LLC (the "Applicant") for a 600-megawatt photovoltaic power generation facility, an investment estimated to cost \$800,000,000, to be located in the proposed Clear Fork Creek Solar Reinvestment Zone, approximately 6,100 acres of land generally north and south of State Highway 87 in Precinct 4 of Wilson County

Project Overview
Clear Fork Solar
Wilson County, Texas

ENBRIDGE

Clear Fork Creek
Nixon
US Highway 87
County Road 86
County Road 83
County Road 85
Chick Ranch Tr

Clear Fork Project Area
City of Nixon Boundary

0 0.5 1 Miles

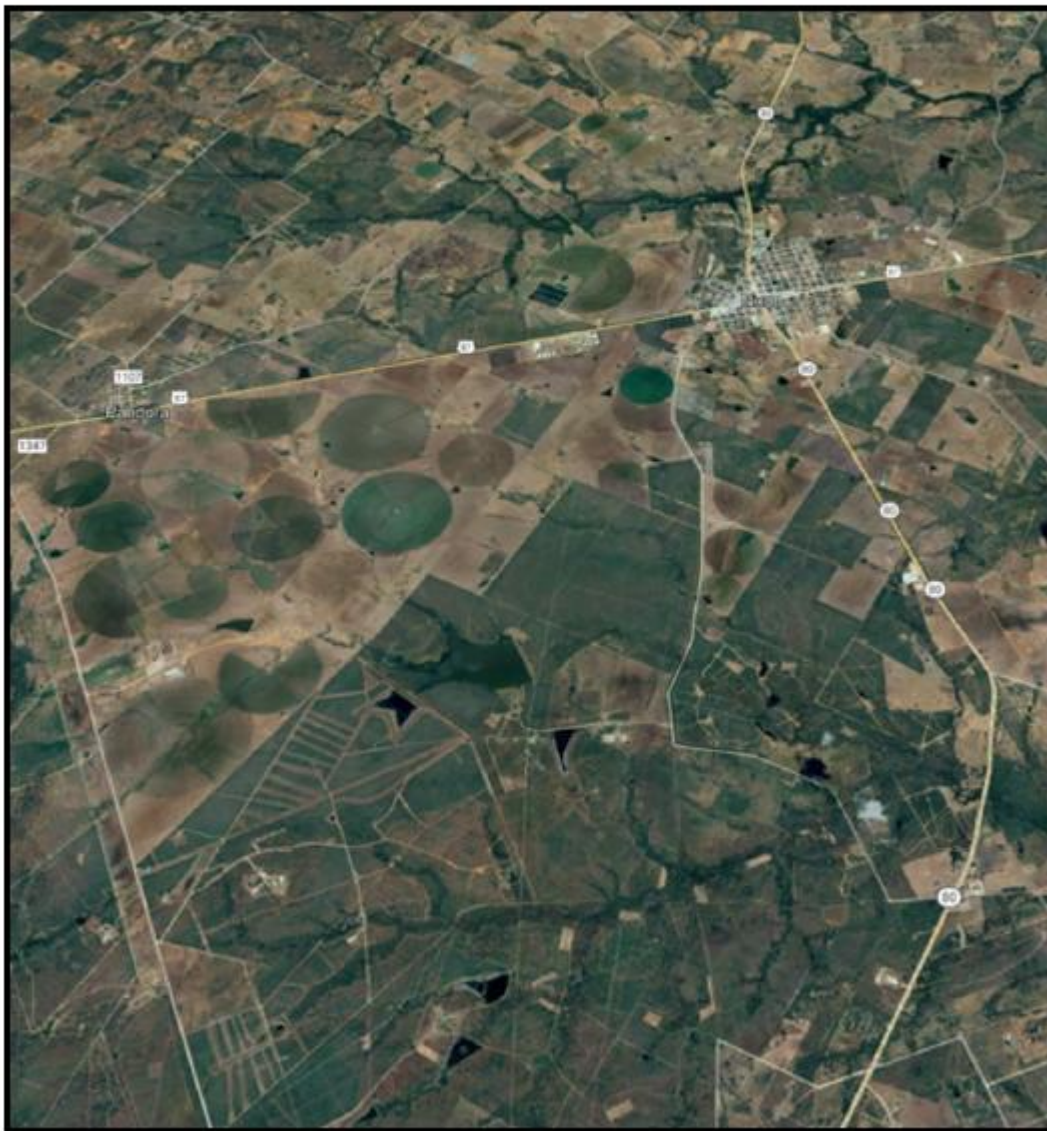
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**Exhibit C
Real Property – Solar Project Site**

A map and description of the property showing the existing uses and conditions of the property and a map and description of the property showing the proposed improvements and uses of the property:

Existing Uses: Currently, the land is primarily used for agricultural purposes. Most parcels are classified as dry cropland, improved pasture, and native pasture by the Wilson County Appraisal District.



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Exhibit D
Clear Fork Creek Solar, LLC Tax Abatement Application

EXHIBIT E

PILOT PAYMENT CALCULATION ON IMPROVEMENTS

Year	Taxable Value with 10 year depreciation	County 2025 Tax Rate	County Taxes	45% Abatement	Rounded payment for 10 years based on Y1 investment	Annual Payment (Existing Base Year)
Y1	736,000,000	.414748	3,052,781	1,373,751	850,000	581,660
Y2	672,000,000	.414748	2,787,322	1,254,295	850,000	581,660
Y3	608,000,000	.414748	2,521,862	1,134,838	850,000	581,660
Y4	544,000,000	.414748	2,256,403	1,015,381	850,000	581,660
Y5	480,000,000	.414748	1,990,944	895,925	850,000	581,660
Y6	416,000,000	.414748	1,725,485	776,468	825,000	581,660
Y7	352,000,000	.414748	1,460,026	657,012	825,000	581,660
Y8	288,000,000	.414748	1,194,566	537,555	825,000	581,660
Y9	224,000,000	.414748	929,107	418,098	825,000	581,660
Y10	160,000,000	.414748	663,648	298,642	825,000	581,660
10 YEAR TOTAL			18,582,144	8,361,965	8,375,000	5,816,600
					10 Year Total to County \$14,191,600	
Y11-35+	Established Value	Est. County Tax Rate	Annual Tax Payment			
Y11+	160,000,000	0.414748	663,648.00			

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EXHIBIT E
REQUIRED DISCLOSURE AND PROVISIONS

Section 1. DISCLOSURE OF CERTAIN RELATIONSHIPS. Effective January 1, 2006, Chapter 176 of the Texas Local Government Code requires that any supplier or person doing business with a local government entity disclose in the Questionnaire Form CIQ, the supplier or person's affiliation or business relationship that might cause a conflict of interest with a local government entity. By law, this questionnaire must be filed with the Records Administrator of the HCRMA not later than the 7th business day after the date the supplier or person becomes aware of facts that require the statement to be filed. See Section 176.006, Local Government Code. A person commits an offense if the person violates Section 176.006, Local Government Code. An offense under this section is a Class C misdemeanor.

Section 2. ANTI-BOYCOTT VERIFICATION. Pursuant to Section 2271.002, Texas Government Code, to the extent this Agreement is a contract for goods or services, Contractor hereby represents that it and its parent company, wholly- or majority-owned subsidiaries, and other affiliates, if any, do not Boycott Israel and, subject to or as otherwise required by applicable Federal law, Contractor agrees not to Boycott Israel during the term of this Agreement. For purposes of this Section, "Boycott Israel" shall have the meaning given such term in Section 808.001, Texas Government Code. Contractor understands "affiliate" for this Section 4.07 to mean an entity that controls, is controlled by, or is under common control with Contractor and exists to make a profit.

Section 3. PROHIBITION ON CONTRACTS WITH COMPANIES BOYCOTTING CERTAIN ENERGY COMPANIES. Pursuant to Section 2274.002, Texas Government Code, to the extent this Agreement is a contract for goods or services, Contractor hereby represents that it and its parent company, wholly- or majority-owned subsidiaries, and other affiliates, does not boycott energy companies, and will not boycott energy companies during the term of the contract. For purposes of this Section, "Boycott Energy Company" shall have the meaning given such term in Section 809.001, Texas Government Code.

Section 4. PROHIBITION ON CONTRACTS WITH COMPANIES THAT DISCRIMINATE AGAINST FIREARM AND AMMUNITION INDUSTRIES. Pursuant to Section 2274.003, Texas Government Code, to the extent this Agreement is a contract for goods or services, Contractor hereby represents that it and its parent company, wholly- or majority-owned subsidiaries, and other affiliates, does not have a practice, policy, guidance, or directive that discriminates against a firearm entity or firearm trade association; and will not discriminate during the term of the contract against a firearm entity or firearm trade association. For purposes of this Section, "discriminate against a firearm entity or firearm trade association" shall have the meaning given such term in Section 2274.001, Texas Government Code.

Section 5. PROHIBITION ON CONTRACTS WITH CERTAIN COMPANIES. Contractor and the person or persons executing the contract or contract amendment on behalf of Contractor, or representing themselves as executing the contract or contract amendment on behalf of Contractor (collectively, the "Signing Entities"), hereby acknowledge that (i) the Signing Entities do not engage in business with Iran, Sudan or any foreign terrorist organization and (ii) the Signing Entities are not named on a list prepared and maintained by the Texas Comptroller of Public Accounts under Section 2252.153 or Section 2270.0201, Texas Government Code, and posted on any of the following pages of the Comptroller's website:

- <https://comptroller.texas.gov/purchasing/docs/sudan-list.pdf>
- <https://comptroller.texas.gov/purchasing/docs/iran-list.pdf>
- <https://comptroller.texas.gov/purchasing/docs/fto-list.pdf>

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CONTRACTOR: _____

Date: _____

Name: _____

Title: _____

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