



TAX SERVICES

P.O. Box 3755
Wichita, Kansas 67201-3755

August 14, 2023

Mr. Peter Zanoni, City Manager
City of Corpus Christi
1201 Leopard
P.O. Box 9277
Corpus Christi, TX 78469-9277

RE: Flint Hills Resources Corpus Christi, LLC
Amended Industrial District Schedules of Value
2019-2022 Tax Years

Enclosed please find the amended Schedules of Value for Industrial District Agreement 9A, for Tax Years 2019-2022. The amendments show revisions of values recently settled with Nueces County Appraisal District.

We are requesting a total refund of \$290,184.30;
Tax Year 2019 refund - \$49,813.63
Tax Year 2020 refund - \$73,563.42
Tax Year 2021 refund - \$80,890.65
Tax Year 2022 refund - \$85,916.60

Please feel free to contact me if you have any questions concerning the attached documents.

Sincerely,

A handwritten signature in black ink that reads 'Chris Hill'.

Chris Hill
Senior Tax Analyst
(316) 828-5083
Chris.Hill@kochcc.com

Enclosures

CC: Rebecca L Huerta, City Secretary
Miles Risley, City Attorney

CAUSE NO. 2019DCV-4521-E

FLINT HILLS RESOURCES CORPUS CHRISTI, LLC and FLINT HILLS RESOURCES, LP	§ § § § § § § § § § §	IN THE DISTRICT COURT
VS.		148TH JUDICIAL DISTRICT
NUECES COUNTY APPRAISAL DISTRICT		NUECES COUNTY, TEXAS

AGREED FINAL JUDGMENT

BE IT REMEMBERED that on this date set forth below came to be heard the above-styled and numbered cause, and came the Plaintiffs, Flint Hills Resources Corpus Christi, LLC and Flint Hills Resources, LP (“Flint Hills”) and the Defendant, Nueces County Appraisal District (the “Appraisal District”). The Parties appeared by and through their attorneys of record whose names and signatures appear below. It was announced by the parties, to the approval of the Court, that settlement of all matters in controversy between the parties has been reached.

It appears to the Court, and the Court so finds that this is a suit concerning the 2019 appraisal for property tax purposes; that all interested parties have been served with citation as required by law; that all conditions precedent to the acquisition of jurisdiction by this Court have occurred or been done; that this Court has jurisdiction of the subject matter and all persons and parties herein, and that all matters in dispute between the parties have been compromised and settled on the terms as set forth herein.

It is therefore, ORDERED, ADJUDGED AND DECREED that the Real Property which is the subject of this cause (the “Property”) consists of and is represented by the Appraisal District Property Identification Numbers and Account Numbers as indicated in the chart below, as well as additional properties.

It is further ORDERED, ADJUDGED AND DECREED that the following Property had a market/appraised value on January 1, 2019 as follows:

Property ID	Geographic ID	Value
20203463	IF-0000645-0156	\$62,942,400
545203	IF-0000645-0155	\$7,200,000
20203459	IF-0000645-0137	\$34,464,600
20203457	IF-0000645-0127	\$3,629,700
20203440	IF-0000644-0120	\$102,820,302
20203454	IF-0000645-0118	\$45,612,972
20203452	IF-0000645-0116	\$107,950,446
20203451	IF-0000645-0115	\$16,280,577
20203449	IF-0000645-0110	\$663,736,842
20203444	IF-0000644-0220	\$9,457,200
20203443	IF-0000644-0210	\$9,957,600

It is further ORDERED, ADJUDGED AND DECREED that the appraised values for the 2019 tax year of the other accounts included in this suit and not referenced above shall remain unchanged.

It is further ORDERED, ADJUDGED AND DECREED by the Court that the undersigned parties stipulate and agree that bona fide disputes and controversies exist between them concerning the market/appraised value of the Real Property. The parties, for the purpose of compromising and settling their claims herein each as to the other, enter into this Agreed Final Judgment. No other use of this Agreed Final Judgment may be made by the parties hereto as it concerns the claim of either party as to the other, whether having arisen in the past, now pending, or to arise in the future, including, without limitation, subsequent disputes as to the market value, appraised value or taxable status of the property within Defendant's appraisal jurisdiction in any prior or subsequent years; and;

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that the appraisal rolls of the Appraisal District be modified and corrected to reflect the market/appraised value set forth

herein for the tax year 2019.

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that the Appraisal District shall forthwith advise the Assessor for each affected taxing unit to (1) change the tax roll and other appropriate records to reflect the appraised values as set forth above; (2) prepare and deliver a supplemental tax bill as required by Chapter 31 and Chapter 42, Subchapter C of the Texas Property Tax Code; and (3) promptly refund, if necessary, to the order of Plaintiff, at the address set forth below, any amounts due pursuant to Property Tax Code § 42.43. It is further Ordered that no interest will be paid on any refund by the applicable taxing units to the Plaintiff(s) under § 42.43(b) of the Tax Code if the refund is paid within ninety (90) days after the date the chief appraiser certifies the correction to the appraisal roll under § 42.41 of the Tax Code. Pursuant to § 42.42 of the Tax Code, any additional tax is due upon receipt of the supplemental bill and becomes delinquent if not paid before the delinquency date prescribed by Chapter 31 or before the first day of the next month after the date of mailing that will provide at least 21 days for payment of the tax, whichever is later.

All costs of the court shall be taxed against the party incurring the same. All other relief prayed for by either party hereto and not expressly granted is hereby DENIED. This is a final judgment that disposes of all parties and claims.

SIGNED this 13th day of July 2023.


JUDGE PRESIDING

APPROVED AS TO FORM AND CONTENT:

NUECES COUNTY APPRAISAL DISTRICT

By: /s/ Melissa Vela

Melissa Vela

Texas Bar No. 24042089

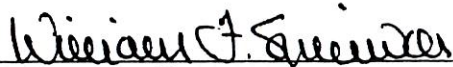
201 N. Chaparral, Suite 206

Corpus Christi, Texas 78401

Telephone: (361) 881-9978 x 4270

mvela@nuecescad.net

FLINT HILLS RESOURCES CORPUS CHRISTI,
LLC and FLINT HILLS RESOURCES, LP

By: 

William T. Sullivan

Texas Bar No. 19492300

Norton Rose Fulbright US LLP

111 W. Houston Street, Suite 1800

San Antonio, Texas 78205

Telephone: (210) 270-7139

bill.sullivan@nortonrosefulbright.com

Automated Certificate of eService

This automated certificate of service was created by the eFiling system. The filer served this document via email generated by the eFiling system on the date and to the persons listed below. The rules governing certificates of service have not changed. Filers must still provide a certificate of service that complies with all applicable rules.

Melissa Vela on behalf of Melissa Vela
Bar No. 24042089
mvela@nuecescad.net
Envelope ID: 77464997
Filing Code Description: Proposed Order
Filing Description: Agreed Final Judgment
Status as of 7/13/2023 10:00 AM CST

Associated Case Party: Flint Hills Resources Corpus Christi, LLC

Name	BarNumber	Email	TimestampSubmitted	Status
William T. Sullivan		bill.sullivan@nortonrosefulbright.com	7/12/2023 4:47:43 PM	SENT
Rebecca Marr		rebecca.marr@nortonrosefulbright.com	7/12/2023 4:47:43 PM	SENT

Associated Case Party: Flint Hills Resources, LP

Name	BarNumber	Email	TimestampSubmitted	Status
Sonia Samora		sonia.samora@nortonrosefulbright.com	7/12/2023 4:47:43 PM	SENT
Michael R. Garatoni	7626900	mgaratoni@klibre.com	7/12/2023 4:47:43 PM	SENT

Associated Case Party: Nueces County Appraisal District

Name	BarNumber	Email	TimestampSubmitted	Status
Melissa Vela	24042089	mvela@nuecescad.net	7/12/2023 4:47:43 PM	SENT
Belinda Hinojosa-Persohn		bpersohn@nuecescad.net	7/12/2023 4:47:43 PM	SENT

CAUSE NO. 2020DCV-3310-H

**FLINT HILLS RESOURCES CORPUS
CHRISTI, LLC and FLINT HILLS
RESOURCES, LP**

VS.

**NUECES COUNTY APPRAISAL
DISTRICT**

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IN THE DISTRICT COURT

347TH JUDICIAL DISTRICT

NUECES COUNTY, TEXAS

AGREED FINAL JUDGMENT

BE IT REMEMBERED that on this date set forth below came to be heard the above-styled and numbered cause, and came the Plaintiffs, Flint Hills Resources Corpus Christi, LLC and Flint Hills Resources, LP (“Flint Hills”) and the Defendant, Nueces County Appraisal District (the “Appraisal District”). The Parties appeared by and through their attorneys of record whose names and signatures appear below. It was announced by the parties, to the approval of the Court, that settlement of all matters in controversy between the parties has been reached.

It appears to the Court, and the Court so finds that this is a suit concerning the 2020 appraisal for property tax purposes; that all interested parties have been served with citation as required by law; that all conditions precedent to the acquisition of jurisdiction by this Court have occurred or been done; that this Court has jurisdiction of the subject matter and all persons and parties herein, and that all matters in dispute between the parties have been compromised and settled on the terms as set forth herein.

It is therefore, ORDERED, ADJUDGED AND DECREED that the Real Property which is the subject of this cause (the “Property”) consists of and is represented by the Appraisal District Property Identification Numbers and Account Numbers as indicated in the chart below, as well as additional properties.

It is further ORDERED, ADJUDGED AND DECREED that the following Property had a market/appraised value on January 1, 2020 as follows:

Property ID	Geographic ID	Value
20203463	IF-0000645-0156	\$62,942,400
545203	IF-0000645-0155	\$7,920,000
20203459	IF-0000645-0137	\$72,772,200
20203457	IF-0000645-0127	\$18,241,200
20203440	IF-0000644-0120	\$107,212,302
20203454	IF-0000645-0118	\$45,612,972
20203452	IF-0000645-0116	\$107,950,446
20203451	IF-0000645-0115	\$16,280,577
20203449	IF-0000645-0110	\$740,235,789
20203444	IF-0000644-0220	\$9,457,200
20203443	IF-0000644-0210	\$9,957,600

It is further ORDERED, ADJUDGED AND DECREED that the appraised values for the 2020 tax year of the other accounts included in this suit and not referenced above shall remain unchanged.

It is further ORDERED, ADJUDGED AND DECREED by the Court that the undersigned parties stipulate and agree that bona fide disputes and controversies exist between them concerning the market/appraised value of the Real Property. The parties, for the purpose of compromising and settling their claims herein each as to the other, enter into this Agreed Final Judgment. No other use of this Agreed Final Judgment may be made by the parties hereto as it concerns the claim of either party as to the other, whether having arisen in the past, now pending, or to arise in the future, including, without limitation, subsequent disputes as to the market value, appraised value or taxable status of the property within Defendant's appraisal jurisdiction in any prior or subsequent years; and;

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that the appraisal rolls of the Appraisal District be modified and corrected to reflect the market/appraised value set forth

herein for the tax year 2020.

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that the Appraisal District shall forthwith advise the Assessor for each affected taxing unit to (1) change the tax roll and other appropriate records to reflect the appraised values as set forth above; (2) prepare and deliver a supplemental tax bill as required by Chapter 31 and Chapter 42, Subchapter C of the Texas Property Tax Code; and (3) promptly refund, if necessary, to the order of Plaintiff, at the address set forth below, any amounts due pursuant to Property Tax Code § 42.43. It is further Ordered that no interest will be paid on any refund by the applicable taxing units to the Plaintiff(s) under § 42.43(b) of the Tax Code if the refund is paid within ninety (90) days after the date the chief appraiser certifies the correction to the appraisal roll under § 42.41 of the Tax Code. Pursuant to § 42.42 of the Tax Code, any additional tax is due upon receipt of the supplemental bill and becomes delinquent if not paid before the delinquency date prescribed by Chapter 31 or before the first day of the next month after the date of mailing that will provide at least 21 days for payment of the tax, whichever is later.

All costs of the court shall be taxed against the party incurring the same. All other relief prayed for by either party hereto and not expressly granted is hereby DENIED. This is a final judgment that disposes of all parties and claims.

SIGNED this 13 day of July 2023.



JUDGE PRESIDING

APPROVED AS TO FORM AND CONTENT:

NUECES COUNTY APPRAISAL DISTRICT

By: /s/ Melissa Vela

Melissa Vela

Texas Bar No. 24042089

201 N. Chaparral, Suite 206

Corpus Christi, Texas 78401

Telephone: (361) 881-9978 x 4270

mvela@nuecescad.net

FLINT HILLS RESOURCES CORPUS CHRISTI,
LLC and FLINT HILLS RESOURCES, LP

By: 

William T. Sullivan

Texas Bar No. 19492300

Norton Rose Fulbright US LLP

111 W. Houston Street, Suite 1800

San Antonio, Texas 78205

Telephone: (210) 270-7139

bill.sullivan@nortonrosefulbright.com

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Melissa Vela on behalf of Melissa Vela
Bar No. 24042089
mvela@nuecescad.net
Envelope ID: 77465790
Filing Code Description: Proposed Order
Filing Description: Agreed Final Judgment
Status as of 7/13/2023 10:13 AM CST

Associated Case Party: Nueces County Appraisal District

Name	BarNumber	Email	TimestampSubmitted	Status
Melissa Vela	24042089	mvela@nuecescad.net	7/12/2023 4:57:39 PM	SENT
Belinda Hinojosa-Persohn		bpersohn@nuecescad.net	7/12/2023 4:57:39 PM	SENT

Case Contacts

Name	BarNumber	Email	TimestampSubmitted	Status
William T. Sullivan		bill.sullivan@nortonrosefulbright.com	7/12/2023 4:57:39 PM	SENT
Rebecca Marr		rebecca.marr@nortonrosefulbright.com	7/12/2023 4:57:39 PM	SENT
Michael R. Garatoni	7626900	mgaratoni@klibre.com	7/12/2023 4:57:39 PM	SENT
Alicia Grant		alicia.grant@nortonrosefulbright.com	7/12/2023 4:57:39 PM	SENT

CAUSE NO. 2021DCV-3331-F

FLINT HILLS RESOURCES CORPUS CHRISTI, LLC and FLINT HILLS RESOURCES, LP	§ § § § § § § § § § §	IN THE DISTRICT COURT 214TH JUDICIAL DISTRICT NUECES COUNTY, TEXAS
VS.		
NUECES COUNTY APPRAISAL DISTRICT		

AGREED FINAL JUDGMENT

BE IT REMEMBERED that on this date set forth below came to be heard the above-styled and numbered cause, and came the Plaintiffs, Flint Hills Resources Corpus Christi, LLC and Flint Hills Resources, LP (“Flint Hills”) and the Defendant, Nueces County Appraisal District (the “Appraisal District”). The Parties appeared by and through their attorneys of record whose names and signatures appear below. It was announced by the parties, to the approval of the Court, that settlement of all matters in controversy between the parties has been reached.

It appears to the Court, and the Court so finds that this is a suit concerning the 2021 appraisal for property tax purposes; that all interested parties have been served with citation as required by law; that all conditions precedent to the acquisition of jurisdiction by this Court have occurred or been done; that this Court has jurisdiction of the subject matter and all persons and parties herein, and that all matters in dispute between the parties have been compromised and settled on the terms as set forth herein.

It is therefore, ORDERED, ADJUDGED AND DECREED that the Real Property which is the subject of this cause (the “Property”) consists of and is represented by the Appraisal District Property Identification Numbers and Account Numbers as indicated in the chart below, as well as additional properties.

It is further ORDERED, ADJUDGED AND DECREED that the following Property had a market/appraised value on January 1, 2021 as follows:

Property ID	Geographic ID	Value
20203463	IF-0000645-0156	\$62,942,400
545203	IF-0000645-0155	\$7,920,000
20203459	IF-0000645-0137	\$72,772,200
20203457	IF-0000645-0127	\$18,241,200
20203440	IF-0000644-0120	\$107,888,976
20203454	IF-0000645-0118	\$41,963,931
20203452	IF-0000645-0116	\$99,314,406
20203451	IF-0000645-0115	\$14,978,133
20203449	IF-0000645-0110	\$686,399,823
20203444	IF-0000644-0220	\$9,457,200
20203443	IF-0000644-0210	\$9,957,600

It is further ORDERED, ADJUDGED AND DECREED that the appraised values for the 2021 tax year of the other accounts included in this suit and not referenced above shall remain unchanged.

It is further ORDERED, ADJUDGED AND DECREED by the Court that the undersigned parties stipulate and agree that bona fide disputes and controversies exist between them concerning the market/appraised value of the Real Property. The parties, for the purpose of compromising and settling their claims herein each as to the other, enter into this Agreed Final Judgment. No other use of this Agreed Final Judgment may be made by the parties hereto as it concerns the claim of either party as to the other, whether having arisen in the past, now pending, or to arise in the future, including, without limitation, subsequent disputes as to the market value, appraised value or taxable status of the property within Defendant's appraisal jurisdiction in any prior or subsequent years; and;

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that the appraisal rolls of the Appraisal District be modified and corrected to reflect the market/appraised value set forth

herein for the tax year 2021.

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that the Appraisal District shall forthwith advise the Assessor for each affected taxing unit to (1) change the tax roll and other appropriate records to reflect the appraised values as set forth above; (2) prepare and deliver a supplemental tax bill as required by Chapter 31 and Chapter 42, Subchapter C of the Texas Property Tax Code; and (3) promptly refund, if necessary, to the order of Plaintiff, at the address set forth below, any amounts due pursuant to Property Tax Code § 42.43. It is further Ordered that no interest will be paid on any refund by the applicable taxing units to the Plaintiff(s) under § 42.43(b) of the Tax Code if the refund is paid within ninety (90) days after the date the chief appraiser certifies the correction to the appraisal roll under § 42.41 of the Tax Code. Pursuant to § 42.42 of the Tax Code, any additional tax is due upon receipt of the supplemental bill and becomes delinquent if not paid before the delinquency date prescribed by Chapter 31 or before the first day of the next month after the date of mailing that will provide at least 21 days for payment of the tax, whichever is later.

All costs of the court shall be taxed against the party incurring the same. All other relief prayed for by either party hereto and not expressly granted is hereby DENIED. This is a final judgment that disposes of all parties and claims.

SIGNED this ____ day of July 2023.

JUDGE PRESIDING

APPROVED AS TO FORM AND CONTENT:

NUECES COUNTY APPRAISAL DISTRICT

By: /s/ Melissa Vela

Melissa Vela
Texas Bar No. 24042089
201 N. Chaparral, Suite 206
Corpus Christi, Texas 78401
Telephone: (361) 881-9978 x 4270
mvela@nuecescad.net

FLINT HILLS RESOURCES CORPUS CHRISTI,
LLC and FLINT HILLS RESOURCES, LP

By: 

William T. Sullivan
Texas Bar No. 19492300
Norton Rose Fulbright US LLP
111 W. Houston Street, Suite 1800
San Antonio, Texas 78205
Telephone: (210) 270-7139
bill.sullivan@nortonrosefulbright.com

CAUSE NO. 2022DCV-3130-E

**FLINT HILLS RESOURCES CORPUS
CHRISTI, LLC and FLINT HILLS
RESOURCES, LP**

VS.

**NUECES COUNTY APPRAISAL
DISTRICT**

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IN THE DISTRICT COURT

148TH JUDICIAL DISTRICT

NUECES COUNTY, TEXAS

AGREED FINAL JUDGMENT

BE IT REMEMBERED that on this date set forth below came to be heard the above-styled and numbered cause, and came the Plaintiffs, Flint Hills Resources Corpus Christi, LLC and Flint Hills Resources, LP (“Flint Hills”) and the Defendant, Nueces County Appraisal District (the “Appraisal District”). The Parties appeared by and through their attorneys of record whose names and signatures appear below. It was announced by the parties, to the approval of the Court, that settlement of all matters in controversy between the parties has been reached.

It appears to the Court, and the Court so finds that this is a suit concerning the 2022 appraisal for property tax purposes; that all interested parties have been served with citation as required by law; that all conditions precedent to the acquisition of jurisdiction by this Court have occurred or been done; that this Court has jurisdiction of the subject matter and all persons and parties herein, and that all matters in dispute between the parties have been compromised and settled on the terms as set forth herein.

It is therefore, ORDERED, ADJUDGED AND DECREED that the Real Property which is the subject of this cause (the “Property”) consists of and is represented by the Appraisal District Property Identification Numbers and Account Numbers as indicated in the chart below, as well as additional properties.

It is further ORDERED, ADJUDGED AND DECREED that the following Property had a market/appraised value on January 1, 2022 as follows:

Property ID	Geographic ID	Value
20203463	IF-0000645-0156	\$62,942,400
545203	IF-0000645-0155	\$7,920,000
20203459	IF-0000645-0137	\$72,772,200
20203457	IF-0000645-0127	\$18,241,200
20203440	IF-0000644-0120	\$110,370,420
20203454	IF-0000645-0118	\$43,222,851
20203452	IF-0000645-0116	\$102,293,982
20203451	IF-0000645-0115	\$15,427,476
20203449	IF-0000645-0110	\$707,171,814
20203444	IF-0000644-0220	\$9,457,200
20203443	IF-0000644-0210	\$9,957,600

It is further ORDERED, ADJUDGED AND DECREED that the appraised values for the 2022 tax year of the other accounts included in this suit and not referenced above shall remain unchanged.

It is further ORDERED, ADJUDGED AND DECREED by the Court that the undersigned parties stipulate and agree that bona fide disputes and controversies exist between them concerning the market/appraised value of the Real Property. The parties, for the purpose of compromising and settling their claims herein each as to the other, enter into this Agreed Final Judgment. No other use of this Agreed Final Judgment may be made by the parties hereto as it concerns the claim of either party as to the other, whether having arisen in the past, now pending, or to arise in the future, including, without limitation, subsequent disputes as to the market value, appraised value or taxable status of the property within Defendant's appraisal jurisdiction in any prior or subsequent years; and;

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that the appraisal rolls of the Appraisal District be modified and corrected to reflect the market/appraised value set forth

herein for the tax year 2022.

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that the Appraisal District shall forthwith advise the Assessor for each affected taxing unit to (1) change the tax roll and other appropriate records to reflect the appraised values as set forth above; (2) prepare and deliver a supplemental tax bill as required by Chapter 31 and Chapter 42, Subchapter C of the Texas Property Tax Code; and (3) promptly refund, if necessary, to the order of Plaintiff, at the address set forth below, any amounts due pursuant to Property Tax Code § 42.43. It is further Ordered that no interest will be paid on any refund by the applicable taxing units to the Plaintiff(s) under § 42.43(b) of the Tax Code if the refund is paid within ninety (90) days after the date the chief appraiser certifies the correction to the appraisal roll under § 42.41 of the Tax Code. Pursuant to § 42.42 of the Tax Code, any additional tax is due upon receipt of the supplemental bill and becomes delinquent if not paid before the delinquency date prescribed by Chapter 31 or before the first day of the next month after the date of mailing that will provide at least 21 days for payment of the tax, whichever is later.

All costs of the court shall be taxed against the party incurring the same. All other relief prayed for by either party hereto and not expressly granted is hereby DENIED. This is a final judgment that disposes of all parties and claims.

SIGNED this ____ day of July 2023.

JUDGE PRESIDING

APPROVED AS TO FORM AND CONTENT:

NUECES COUNTY APPRAISAL DISTRICT

By: /s/ Melissa Vela

Melissa Vela
Texas Bar No. 24042089
201 N. Chaparral, Suite 206
Corpus Christi, Texas 78401
Telephone: (361) 881-9978 x 4270
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FLINT HILLS RESOURCES CORPUS CHRISTI,
LLC and FLINT HILLS RESOURCES, LP

By: 

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