

**A RESOLUTION OF THE GREGG COUNTY COMMISSIONERS COURT STATING ITS
ELECTION TO BE ELIGIBLE TO PARTICIPATE IN TAX ABATEMENT AND
ESTABLISHING TAX ABATEMENT GUIDELINES AND CRITERIA GOVERNING
TAX ABATEMENT AGREEMENTS**

WHEREAS, the Property Redevelopment and Tax Abatement Act, Texas Tax Code Annotated, Chapter 312, provides that no taxing unit may enter into a tax abatement agreement and the governing body of a county may not designate an area as a reinvestment zone, unless the governing body has first established guidelines and criteria governing tax abatement agreements by the taxing unit and a resolution stating that the taxing unit elects to be eligible to participate in tax abatement; and

WHEREAS, the County of Gregg, Texas, desires to approve guidelines and criteria governing tax abatement agreements; and

WHEREAS, the County of Gregg, Texas, desires to approve a resolution stating its election to be eligible to participate in tax abatement; now, therefore,

BE IT RESOLVED BY THE COMMISSIONERS COURT OF GREGG COUNTY, TEXAS:

The Commissioners Court of Gregg County hereby states its election to be eligible to participate in tax abatement in Gregg County, Texas; and

The Commissioners Court of Gregg County, Texas, hereby establishes and passes the following Tax Abatement Guidelines and Criteria to govern tax abatement agreements in Gregg County, Texas:

(1) The initial improvements proposed as part of a tax abatement agreement for property located within a duly designated reinvestment zone shall be commenced within one (1) year of the date of said tax abatement agreement.

(2) All construction proposed as part of any such improvements shall meet any and all applicable codes and zoning requirements, as well as orders, ordinances and statutes.

(3) All property included in a tax abatement shall be maintained in accordance with all applicable codes and zoning requirements, as well as orders ordinances and statutes in effect during the term of the tax abatement agreement.

(4) Throughout the tax abatement agreement, the owner(s) or person(s) in possession and control of the improvements included within an area which is the subject of a tax abatement agreement shall pay all lawfully assessed ad valorem taxes levied on such

property before the same shall become delinquent.

(5) In the event that any improvements that are part of a tax abatement agreement are damaged or destroyed, regardless of the cause of such destruction or damage, the same shall be restored in a timely manner, and in no event shall such time period exceed one (1) year.

(6) Tax abatement shall be available for new facilities and structures and for the expansion or modernization of existing facilities and structures.

(7) For property located in a commercial and/or industrial reinvestment zone that is proposed as the subject of a tax abatement agreement, the following criteria shall apply:

- a. The proposed improvements must have the effect of increasing the value of the real property upon which they are located; and
- b. The proposed improvements shall have the effect of adding to the available number of jobs in the greater Gregg County, Texas, area.

(8) For residential property which is located in a residential reinvestment zone, that is proposed as the as the subject of a tax abatement agreement, the following criteria shall apply:

- a. The proposed improvements shall address the blighting or deteriorating influences on the subject property;
- b. The proposed improvements shall address building safety, unsanitary or unsafe conditions, property deterioration; and
- c. Where applicable, the improvements shall address faulty lot layout in size, accessibility, or usefulness.

(9) All improvements proposed as part of a tax abatement agreement shall further the purposes established by the Legislature of the State of Texas in the Property Redevelopment and Tax Abatement Act, Texas Tax Code Annotated, Chapter 312.

This Resolution of the Gregg County Commissioners Court stating its election to be eligible to participate in tax abatement and establishing and approving Tax Abatement Guidelines and Criteria governing tax abatement agreements be effective from and after the date of adoption.

This Resolution of the Gregg County Commissioners Court stating its election to be eligible to participate in tax abatement and establishing and approving Tax Abatement Guidelines and Criteria governing tax abatement agreements in Gregg County is hereby **ADOPTED, PASSED, and APPROVED** this ____ day of November, 2017, by the Commissioners Court of Gregg County, Texas.

Bill Stoudt, County Judge

Ronnie McKinney, Commissioner
Precinct 1

Darryl Primo, Commissioner
Precinct 2

Gary Boyd, Commissioner
Precinct 3

John Mathis, Commissioner
Precinct 4

ATTEST:

Connie Wade, County Clerk

Value of Improvements \$xxx,xxx,xxx.00 divided by \$100= \$ xxx,xxx.00 = Tax Base Value of Improvements

Tax rates for the year	200x
Gregg County Tax Rate	x.xxxx
City x Tax Rate	x.xxxx
School x Tax Rate	x.xxxx

GREGG COUNTY	Schedule of Abatement Percentage Rates	Amount of Gregg Co Tax Abated on Improvements	Amount of Gregg Co Tax Paid on Improvements	Amount of Gregg County Tax Paid on Existing Property	Total Gregg County Tax Paid after Abatement
Year					
1st	x%	\$xxx,xxx.00	\$xxx,xxx.00	\$xxx,xxx.00	\$xxx,xxx.00
2nd	x%	\$xxx,xxx.00	\$xxx,xxx.00	\$xxx,xxx.00	\$xxx,xxx.00
3rd	x%	\$xxx,xxx.00	\$xxx,xxx.00	\$xxx,xxx.00	\$xxx,xxx.00
4th	x%	\$xxx,xxx.00	\$xxx,xxx.00	\$xxx,xxx.00	\$xxx,xxx.00
5th	x%	\$xxx,xxx.00	\$xxx,xxx.00	\$xxx,xxx.00	\$xxx,xxx.00
6th	x%	\$xxx,xxx.00	\$xxx,xxx.00	\$xxx,xxx.00	\$xxx,xxx.00
xth	x%	\$xxx,xxx.00	\$xxx,xxx.00	\$xxx,xxx.00	\$xxx,xxx.00
Total		\$xxx,xxx.00	\$xxx,xxx.00	\$xxx,xxx.00	\$xxx,xxx.00

X City	Schedule of Abatement Percentage Rates	Amount of X City Tax Abated on Improvements	Amount of City Tax Paid on Improvements	Amount of City Tax Paid on Existing Property	Total City Tax Paid after Abatement
1st	x%	\$xxx,xxx.00	\$xxx,xxx.00	\$xxx,xxx.00	\$xxx,xxx.00
2nd	x%	\$xxx,xxx.00	\$xxx,xxx.00	\$xxx,xxx.00	\$xxx,xxx.00
3rd	x%	\$xxx,xxx.00	\$xxx,xxx.00	\$xxx,xxx.00	\$xxx,xxx.00
4th	x%	\$xxx,xxx.00	\$xxx,xxx.00	\$xxx,xxx.00	\$xxx,xxx.00
5th	x%	\$xxx,xxx.00	\$xxx,xxx.00	\$xxx,xxx.00	\$xxx,xxx.00
6th	x%	\$xxx,xxx.00	\$xxx,xxx.00	\$xxx,xxx.00	\$xxx,xxx.00
xth	x%	\$xxx,xxx.00	\$xxx,xxx.00	\$xxx,xxx.00	\$xxx,xxx.00
Total		\$xxx,xxx.00	\$xxx,xxx.00	\$xxx,xxx.00	\$xxx,xxx.00

X ISD	Schedule of Abatement Percentage Rates	Amount of x ISD Tax Abated on Improvements	Amount of x ISD Tax Paid on Improvements	Amount of x ISD Tax Paid on Existing Property	Total x ISD Tax Paid if Abatement Approved
1st	x%	\$xxx,xxx.00	\$xxx,xxx.00	\$xxx,xxx.00	\$xxx,xxx.00
2nd	x%	\$xxx,xxx.00	\$xxx,xxx.00	\$xxx,xxx.00	\$xxx,xxx.00
3rd	x%	\$xxx,xxx.00	\$xxx,xxx.00	\$xxx,xxx.00	\$xxx,xxx.00
4th	x%	\$xxx,xxx.00	\$xxx,xxx.00	\$xxx,xxx.00	\$xxx,xxx.00
5th	x%	\$xxx,xxx.00	\$xxx,xxx.00	\$xxx,xxx.00	\$xxx,xxx.00
6th	x%	\$xxx,xxx.00	\$xxx,xxx.00	\$xxx,xxx.00	\$xxx,xxx.00
xth	x%	\$xxx,xxx.00	\$xxx,xxx.00	\$xxx,xxx.00	\$xxx,xxx.00
Total		\$xxx,xxx.00	\$xxx,xxx.00	\$xxx,xxx.00	\$xxx,xxx.00