

RESOLUTION

THE STATE OF TEXAS
COUNTY OF TAYLOR

§
§
§

**A RESOLUTION OF THE COMMISSIONERS' COURT OF TAYLOR COUNTY,
TEXAS ESTABLISHING GUIDELINES, CRITERIA, AND POLICY FOR
DESIGNATING REINVESTMENT ZONES IN TAYLOR COUNTY, TEXAS**

WHEREAS, the Commissioners' Court of Taylor County, Texas, shall have the right, granted under Texas Tax Code, to approve or disapprove the creation of any recommended Tax Reinvestment Zone; and,

WHEREAS, the Tax Reinvestment Zone must be reasonably likely to contribute to the retention or expansion of primary employment or attract major capital investment that will benefit the County's economic development and property to be included in the zone; and

WHEREAS, the Tax Reinvestment Zone authorization granted by the Commissioners' Court must meet all criteria established by the authorizing legislation; and

WHEREAS, the Tax Reinvestment Zone must be located in an area of the county that does not include any area in the taxing jurisdiction of a municipality; and

**NOW, THEREFORE, BE IT RESOLVED BY THE COMMISSIONERS' COURT
OF TAYLOR COUNTY, TEXAS THAT:**

SECTION 1.

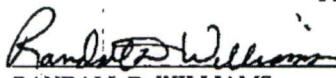
The Property Reinvestment Zone Policy for Taylor County, Texas, attached hereto as Exhibit "A", is hereby established as the guidelines and criteria for the designation of reinvestment zones in Taylor County, Texas.

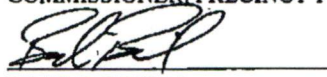
SECTION 2.

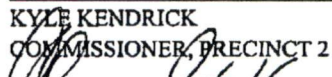
Taylor County, Texas hereby adopts the following guidelines and criteria for the Property Reinvestment Zone Policy.

SIGNED on the 1st day of August, 2023.


PHIL CROWLEY, COUNTY JUDGE


RANDALL D. WILLIAMS
COMMISSIONER, PRECINCT 1


BRAD BIRCHUM
COMMISSIONER, PRECINCT 3


KYLE KENDRICK
COMMISSIONER, PRECINCT 2


CHUCK STATLER
COMMISSIONER, PRECINCT 4

ATTEST:


BRANDI DEREMER,
COUNTY CLERK



EXHIBIT A

PROPERTY REINVESTMENT ZONE POLICY TAYLOR COUNTY, TEXAS

PHILOSOPHY

Taylor County's desire is to encourage the redevelopment of areas wherein the creation and retention or expansion of new jobs and investment will benefit the area economy, provide needed opportunity, strengthen the real estate market and generate tax revenue to support local services.

DESIGNATION CRITERIA

1. Taylor County Commissioners' Court shall have the right, granted under the Texas Statutes to approve or disapprove a Reinvestment Zone.
2. A Reinvestment Zone may only be designated in accordance with Subchapter C of Chapter 312 of the Texas Tax Code, as amended. The procedures set forth apply to County reinvestment zones.
3. A Reinvestment Zone under Chapter 312.401 of the Texas Tax Code may only be designated by the Commissioners' Court, in an area of the county that does not include area in the taxing jurisdiction of a municipality.
4. An area may be designated as a Reinvestment Zone if the Commissioners' Court, after a public hearing on the proposed designation, finds that the designation would contribute to the retention or expansion of primary employment within the County or would attract major investment in the Reinvestment Zone and would contribute to the economic development of the County.
5. A public hearing on the proposed Reinvestment Zone designation must be held prior to the findings and action of the Commissioners' Court on the proposal. At this hearing, all interested persons are entitled to speak and present evidence for or against the designation. No later than the seventh (7th) day before the date of the public hearing, notice of the public hearing shall be: (1) published in a notice at least three times in a newspaper having a general circulation in the County, and (2) delivered in writing to the presiding officer of the governing body of each taxing unit that includes in its boundaries

EXHIBIT A

real property that is to be included in the Reinvestment Zone. The public hearing must also be posted as an agenda item on the Commissioners' Court agenda to comply with the Tax Code and the Texas Open Meetings Act.

6. A delivered notice made under paragraph 5 above is presumed to be delivered when placed in the mail, postage paid and properly addressed to the appropriate presiding officer. A notice properly addressed and sent by registered or certified mail for which a return receipt is received by the sender is considered to have been delivered to the addressee.
7. If the Commissioner's Court finds that the designation of the area as a Reinvestment Zone is proper, such proposed designation shall be put to a vote of the Commissioner's Court in attendance vote to approve the designation.
8. The order of the Commissioner's Court designating the area as a Reinvestment Zone shall contain a description of the precise boundaries of the Zone.
9. The designation of the Reinvestment Zone may be for a period of up to five (5) years as provided in Chapter 312.203 Texas Tax Code. No designation shall exceed five (5) years, and may be for a shorter period at the discretion of the Commissioners. The designation shall automatically expire five (5) years after the date of the designation unless renewed by the Commissioner's Court for subsequent periods not to exceed five (5) years each.
10. Property eligible for tax abatement may be located both in a Reinvestment Zone designated by the County and in a Reinvestment Zone designated by a municipality.
11. Section 312.204(b) of the Texas Tax Code requires that the agreements made with the owners of property in a reinvestment zone contain identical terms for the portion of the value of the property that is to be exempt and the duration of the exemption.