

COMMISSIONERS'

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STATE OF TEXAS

COURT

COUNTY OF TAYLOR

RESOLUTION 22-25

A RESOLUTION OF THE COMMISSIONERS' COURT OF TAYLOR COUNTY, TEXAS APPROVING TAX ABATEMENT AGREEMENT (PHASE ½) AND SECOND TAX ABATEMENT AGREEMENT (PHASE ½) WITH LANCIUM LLC AND ABILENE DC 1, LLC; TAX ABATEMENT AGREEMENT (PHASE 3) AND SECOND TAX ABATEMENT AGREEMENT (PHASE 3) WITH LANCIUM, LLC AND ABILENE DC 3, LLC; TAX ABATEMENT AGREEMENT (PHASE 4) AND SECOND TAX ABATEMENT AGREEMENT (PHASE 4) WITH LANCIUM, LLC AND ABILENE DC 4, LLC; TAX ABATEMENT AGREEMENT (PHASE 5) AND SECOND TAX ABATEMENT AGREEMENT (PHASE 5) WITH LANCIUM, LLC AND ABILENE DC 5, LLC; TAX ABATEMENT AGREEMENT (PHASE 6) AND SECOND TAX ABATEMENT AGREEMENT (PHASE 6) WITH LANCIUM, LLC AND ABILENE DC 6, LLC; TAX ABATEMENT AGREEMENT (PHASE 7) AND SECOND TAX ABATEMENT AGREEMENT (PHASE 7) WITH LANCIUM, LLC AND ABILENE DC 7, LLC; TAX ABATEMENT AGREEMENT (PHASE 8) AND SECOND TAX ABATEMENT AGREEMENT (PHASE 8) WITH LANCIUM, LLC AND ABILENE DC 8, LLC; AND AMENDMENT NO. 1 TO SECOND AMENDED AND RESTATED TAX ABATEMENT AGREEMENT, AND AMENDMENT NO. 1 TO SECOND AMENDED AND RESTATED SECOND TAX ABATEMENT AGREEMENT, WITH LANCIUM, LLC, ABILENE DC 1, LLC, ABILENE DC 3, LLC, ABILENE DC 4, LLC, ABILENE DC 5, LLC, ABILENE DC 6, LLC, ABILENE DC 7, LLC, and ABILENE DC 8, LLC.

WHEREAS, on August 12, 2025, the Taylor County Commissioners' Court, by Resolution 20-25, reestablished the Taylor County Tax Abatement Policy setting out guidelines and criteria in accordance with Texas Tax Code Ann. Section 312.001 et seq., otherwise known as the Property Redevelopment and Tax Abatement Act; and

WHEREAS, on February 13, 2025, the City Council of Abilene, Texas, by Ordinance No. 09-2025, designated certain areas as the second Reinvestment Zone RZ21-1 for commercial and industrial tax abatement pursuant to Texas Tax Code Chapter 312; and

WHEREAS, Lancium, LLC made application with the City of Abilene and Taylor County for tax abatement agreements within the second Reinvestment Zone RZ21-1; and

WHEREAS, on December 21, 2021, Taylor County approved the Tax Abatement Agreement and the Second Tax Abatement Agreement with Lancium, LLC; and

WHEREAS, on June 18, 2024, Taylor County approved the Amended and Restated Tax Abatement Agreement and the Amended and Restated Second Tax Abatement Agreement with Lancium, LLC and Abilene DC 1, LLC; and

WHEREAS, that certain Second Amended and Restated Tax Abatement Agreement was approved by Taylor County Commissioners' Court on February 25, 2025 and entered into effective

March 17, 2025 (the “2025 Agreement”) between Abilene DC 1, LLC, Abilene DC 3, LLC, Abilene DC 4, LLC, Abilene DC 5, LLC, Abilene DC 6, LLC, Abilene DC 7, LLC, and Abilene DC 8, LLC (each a “2025 Agreement Lessee”), Lancium, LLC, and Taylor County regarding the abatement of tax on the increase in value of land, improvements, and tangible personal property of Lancium, LLC, and on improvements and tangible personal property located on land leased by Lancium, LLC to the 2025 Agreement Lessees for construction of up to eight data center buildings; and

WHEREAS, that certain Second Amended and Restated Second Tax Abatement Agreement was approved by the Taylor County Commissioners’ Court on February 25, 2025 and entered into effective March 17, 2025 (the “2025 Second Agreement”) between Lancium, LLC, Taylor County, and the 2025 Agreement Lessees for the purpose of abating property tax on improvements and tangible personal property to be added after the end of the periods for abatement under the 2025 Agreement; and

WHEREAS, the 2025 Agreement provides that upon request of a 2025 Agreement Lessees, Taylor County shall approve and execute separate tax abatement agreements with Lancium LLC and such 2025 Agreement Lessee with respect to the land leased by such 2025 Agreement Lessee providing for the tax abatements to which property located on such leased land is entitled under the 2025 Agreement and otherwise containing substantially the same terms and conditions as the 2025 Agreement, which terms shall supersede the terms of the 2025 Agreement relating to such leased land and any improvements and/or property thereon; and

WHEREAS, the 2025 Second Agreement provides that if a 2025 Agreement Lessee executes a separate tax abatement agreement with respect to the land leased by such 2025 Agreement Lessee providing for the tax abatements to which property located on such leased land is entitled under the 2025 Agreement and otherwise containing substantially the same terms and conditions as the 2025 Agreement, such 2025 Agreement Lessee may request that Lancium, LLC, such 2025 Agreement Lessee, and Taylor County execute a separate tax abatement agreement with respect to such land providing for the tax abatements to which such property is entitled under the 2025 Second Agreement, and otherwise containing substantially the same terms and conditions as the 2025 Second Agreement, which terms shall supersede the terms of the 2025 Second Agreement relating to such leased land and any improvements and/or property located thereon; and

WHEREAS, Lancium, LLC and each of the 2025 Agreement Lessees have requested that Taylor County approve and execute the aforementioned separate tax abatement agreements and further amend the 2025 Agreement and the 2025 Second Agreement; and

WHEREAS, at least thirty days prior to a public hearing, public notice was posted pursuant to the Texas Open Meetings Act stating the Taylor County Commissioners’ Court’s intention to enter into the aforementioned separate tax abatement agreements with Lancium LLC and the 2025 Agreement Lessees, and amend the 2025 Agreement and the 2025 Second Agreement; and

WHEREAS, the Taylor County Commissioners’ Court finds that the aforementioned separate tax abatement agreements and amendments of the 2025 Agreement and the 2025 Second Agreement meet the guidelines and criteria of Taylor County’s Property Tax Abatement Policy and the applicable Texas Tax Code provisions; and

WHEREAS, the Taylor County Commissioners' Court approves the below listed separate tax abatement agreements and amended tax abatement agreements by a majority vote at its regularly scheduled meeting.

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

Part 1: That the Commissioners' Court of Taylor County approves the following tax abatement agreements and amended tax abatement agreements:

1. Tax Abatement Agreement (Phase ½);
2. Second Tax Abatement Agreement (Phase ½);
3. Tax Abatement Agreement (Phase 3);
4. Second Tax Abatement Agreement (Phase 3);
5. Tax Abatement Agreement (Phase 4);
6. Second Tax Abatement Agreement (Phase 4);
7. Tax Abatement Agreement (Phase 5);
8. Second Tax Abatement Agreement (Phase 5);
9. Tax Abatement Agreement (Phase 6);
10. Second Tax Abatement Agreement (Phase 6);
11. Tax Abatement Agreement (Phase 7);
12. Second Tax Abatement Agreement (Phase 7);
13. Tax Abatement Agreement (Phase 8)
14. Second Tax Abatement Agreement (Phase 8);
15. Amendment No. 1 to Second Amended and Restated Tax Abatement Agreement; and
16. Amendment No. 1 to Second Amended and Restated Second Tax Abatement Agreement.

Part 2: That a public hearing was properly noticed and conducted prior to the approval of the tax abatement agreements and amended tax abatement agreements.

Part 3: Judge Phil Crowley is hereby authorized to execute the tax abatement agreements and amended tax abatement agreements.

Part 4: That this Resolution takes effect immediately upon its adoption.

ADOPTED this 9th day of September, 2025.

[signature page follows]

Phil Crowley
PHIL CROWLEY, COUNTY JUDGE

Randall D. Williams
RANDALL D. WILLIAMS
COMMISSIONER, PRECINCT 1

KYLE KENDRICK
COMMISSIONER, PRECINCT 2

Brad Birchum
BRAD BIRCHUM
COMMISSIONER, PRECINCT 3

Chuck Statler
CHUCK STATLER
COMMISSIONER, PRECINCT 4

ATTEST:

Brandy DeRemer
BRANDY DEREMER,
COUNTY CLERK
by M Wallace

