



State of Texas §
County of Houston §
Commissioners Court §

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**ORDER ESTABLISHING
GUIDELINES AND CRITERIA FOR CREATING
TAX ABATEMENT IN A REINVESTMENT ZONES**

WHEREAS, the creation and retention of job opportunities that bring new wealth into Houston County is a high priority; and

WHEREAS, the new jobs and investments will benefit the area economy, provide needed opportunities, strengthen the real estate market, and generate tax revenue to support local services, and

WHEREAS, the communities within Texas must compete with other localities across the nation currently offering tax inducements to attract jobs, investments, new facilities or structures, and expansion or modernization projects; and

WHEREAS, any tax incentives offered in Houston County would reduce needed tax revenue unless strictly limited in application to those new and existing industries that bring new wealth to the county; and

WHEREAS, tax incentives should not adversely affect the competitive position of existing companies operating in Houston County; and

WHEREAS, the abatement of property taxes, when offered to attract primary jobs in industries which bring in revenue from outside a county instead of merely recalculating or re-circulating dollars within a county, has been shown to be an effective method of enhancing and diversifying an area's economy; and

WHEREAS, effective September 1, 1987, Texas law, pursuant to Chapter 312 of the Texas Tax Code required any eligible taxing jurisdiction to establish guidelines and criteria as to eligibility for tax abatement agreements prior to granting any future tax abatement, said guidelines and criteria to be unchanged for a two year period unless amended by a three-fourths vote of Commissioners Court; and

WHEREAS, the guidelines and criteria do not limit the discretion of this governing body and shall not be construed as implying or suggesting that Houston County is under any obligation to provide tax abatement or other incentive to any applicant and all applicants shall be considered on a case by case basis.

WHEREAS, Houston County's previous guidelines expired and need to be renewed.

NOW, THEREFORE, BE IT RESOLVED, that HOUSON COUNTY COMMISSIONERS COURT does hereby adopt Tax Abatement Guidelines and Criteria for granting tax abatement in reinvestment zones in Houston County, Texas, and incorporated herein by reference.

APPROVED THIS 27th day of September, 2022.

DocuSigned by:
Jim Lovell
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Jim Lovell
County Judge

DocuSigned by:
Gary Lovell
B075103F09284D6...

Commissioner Gary Lovell
Precinct #1

ABSENT

Commissioner Gene Stokes
Precinct #3

ATTEST:

DocuSigned by:
Jeri Meadows
C0E233007DF746B...

Terri Meadows
County Clerk

DocuSigned by:
Willie Kitchen
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Commissioner Willie Kitchen
Precinct #2

DocuSigned by:
Jimmy Henderson
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Commissioner Jimmy Henderson
Precinct #4



State of Texas §
 County of Houston §
 Commissioners Court §

**RESOLUTION APPROVING THE HOUSTON COUNTY
 GUIDELINES & CRITERIA FOR CREATING
 TAX ABATEMENT AND REINVESTMENT ZONES**

WHEREAS, the creation and retention of job opportunities that bring new wealth into Houston County is a high priority; and

WHEREAS, the new jobs and investments will benefit the area economy, provide needed opportunities, strengthen the real estate market, and generate tax revenue to support local services, and

WHEREAS, the communities within Texas and Houston County must compete with other localities across the nation currently offering tax inducements to attract jobs and investments; and

WHEREAS, any tax incentives offered in Houston County would be strictly limited in application to those new and existing industries that bring new wealth to the community; and

WHEREAS, the abatement of property taxes, when offered to attract primary jobs in industries which bring in revenue from outside a community instead of merely re-circulating dollars within a community, has been shown to be an effective method of enhancing and diversifying an area's economy; and

WHEREAS, effective September 1, 1987, Texas law, pursuant to Chapter 312 of the Texas Tax Code required any eligible taxing unit to establish guidelines and criteria as to eligibility for tax abatement agreements prior to granting any future tax abatement, said guidelines and criteria to be unchanged for a two (2) year period unless amended by a three-quarters vote of Commissioners Court; and

WHEREAS, Houston County's previous guidelines expired and need to be renewed.

NOW, THEREFORE, BE IT RESOLVED, that Huston County Commissioners Court does hereby adopt these Guidelines and Criteria for granting tax abatement in reinvestment zones in Houston County, Texas, and are hereby adopted effective September 27, 2022.

APPROVED THIS 27th day of September, 2022.

DocuSigned by:

Jim Lovell

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Jim Lovell

County Judge

DocuSigned by:

Gary Lovell

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Commissioner Gary Lovell

Precinct #1

ABSENT

Commissioner Gene Stokes

Precinct #3

ATTEST:

DocuSigned by:

Terri Meadows

C0E233007BF740B...

Terri Meadows

County Clerk

DocuSigned by:

Willie Kitchen

150A21649A38445...

Commissioner Willie Kitchen

Precinct #2

DocuSigned by:

Jimmy Henderson

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Commissioner Jimmy Henderson

Precinct #4