

RESOLUTION

Approving the Wichita County Guidelines and Criteria for Tax Abatements in Reinvestment Zones

WHEREAS, the creation and retention of job opportunities that bring new wealth is of the highest priority; and

WHEREAS, new jobs and investment 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 Wichita 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 Wichita 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, any tax incentives should not have a substantial adverse effect on the competitive position of existing companies operating in Wichita County; and

WHEREAS, the Commissioners' Court of Wichita County has the authority pursuant to the Property Redevelopment and Tax Abatement Act, Chapter 312, Texas Tax Code, to adopt a tax abatement policy and enter into tax abatement agreements with eligible entities; and

WHEREAS, the Commissioners' Court may develop and administer a program for granting tax abatement and entering into a tax abatement agreement with an owner or lessee of a property interest subject to ad valorem taxation, the terms of a tax abatement agreement being governed by the provisions of Sections 312.204, 312.205, and 312.211, Texas Tax Code; and

WHEREAS, the Commissioners' Court may contract with another entity for the administration of the program or use county employees and funds to administer the program; and

WHEREAS, the Commissioners' Court finds that tax abatement within certain guidelines and criteria will attract and retain desirable commercial enterprises in Wichita County with the result that existing jobs will remain in the county and new jobs will be created in the county; and

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

WHEREAS, the Commissioners' Court finds that tax abatement provides a valuable economic tool for use by the county and others interested in supporting and creating jobs in Wichita County; and

WHEREAS, the Commissioners' Court finds that a tax abatement policy is in the public interest and will contribute to the economic development of the county; and

WHEREAS, Wichita County may not enter into a tax abatement agreement under Chapter 312 of the Texas Tax Code unless the Commissioners Court establishes guidelines and criteria governing tax abatement agreements and, by resolution, elects to become eligible to participate in tax abatement; and

WHEREAS, Texas law requires any eligible taxing jurisdiction to establish Guidelines and Criteria as to eligibility for tax abatement agreements prior to granting any tax abatement, said Guidelines and Criteria to be unchanged for a two year period unless amended by a three quarters (3/4) vote of the Commissioners Court; and

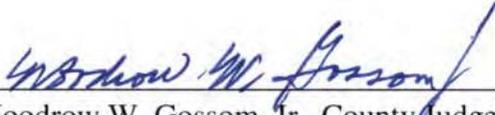
WHEREAS, the County's previous guidelines expired May 6, 2020, and need to be renewed and/or updated and/or amended; and

WHEREAS, to assure a common, coordinated effort to promote our counties' economic development, any such Guidelines and Criteria should be adopted only through the cooperation of affected school districts and cities within Wichita County;

WHEREAS, Wichita County Commissioners Court has approved the circulation of the attached Guidelines and Criteria to affected taxing jurisdictions for consideration as a common policy for all jurisdictions which choose to participate in tax abatement agreements; and

NOW, THEREFORE, BE IT RESOLVED that Wichita County does hereby elect to become eligible to participate in tax abatements and does hereby adopt these Guidelines and Criteria for tax abatements in reinvestment zones in Wichita County including the Application and Annual Tax Abatement Compliance Report all as set forth in Exhibits "A," and "B," attached hereto and incorporated by reference as though set forth fully and at length herein, effective June 1, 2020.

PASSED AND APPROVED on the 1st day of June, 2020, by a vote of 4 ayes and 0 nays.


Woodrow W. Gossom, Jr., County Judge

Attest:


Lori Bohannon County Clerk

EXHIBIT "A"**WICHITA COUNTY****POLICY STATEMENT FOR TAX ABATEMENTS****I. GENERAL PURPOSE AND OBJECTIVES.**

The Wichita County Commissioner's Court is committed to the promotion of high quality development in all parts of the County; and to an ongoing improvement in the quality of life for its citizens. The purpose of the program is to provide an incentive for current and future property owners and leaseholders to invest in Wichita County and provide increased job opportunities in the county thereby contributing to responsible economic growth of the county.

Insofar as these objectives are generally served by the enhancement and expansion of the local economy, the Wichita County Commissioners' Court will, on a case-by-case basis, give consideration to providing tax abatements as stimulation for economic development in the County. It is the policy of the Wichita County Commissioners' Court that said consideration will be provided in accordance with the procedures and criteria outlined in this document.

Nothing herein shall imply or suggest that the Wichita County Commissioners' Court is under any legal or equitable obligation to provide any incentive to any applicant. All applicants for tax abatements shall be considered on an individual and case-by-case basis. The Commissioners' Court of Wichita County has final approval or disapproval of any application, at its discretion. Wichita County has the option of having terms in any abatement agreement differ from the terms in an abatement agreement with the initiating city. Wichita County will exercise that option at its discretion.

II. CRITERIA/GUIDELINES/FORMULA.**(a) Abatement Authorized/Definitions.**

- (1) Authorized Facility/Project. All types of facilities or projects will be eligible for abatement if they meet the criteria set forth in this policy.
- (2) The Commissioners Court may grant tax abatement to the owner of taxable real property located in a reinvestment zone, but that is not in an improvement project financed by tax increment bonds, to exempt from taxation a portion of the value of the real property or of tangible personal property, or both, for a period not to exceed five (5) years, after the date of designation and that may be renewed for a successive period of five (5) years, on the condition that the owner of the property make specific improvements to the property subject to the guidelines and criteria set out herein.
- (3) The Commissioners' Court may grant tax abatement to the owner of a leasehold interest in tax-exempt real property that is located in a reinvestment zone, but that

is not in an improvement project financed by tax increment bonds, to exempt a portion of the value of property subject to ad valorem taxation, including the leasehold interest, improvements, or tangible personal property located on the real property, for a period not to exceed five (5) years, after the date of designation and that may be renewed for a successive period of five (5) years, on the condition that the owner of the leasehold interest make specific improvements to the property subject to the guidelines and criteria set out herein.

- (4) Creation of New Value Abatement may only be granted for the additional value resulting from improvements to eligible property made subsequent to and specified in an abatement agreement between the Wichita County Commissioners' Court and the property owner, subject to such limitations as Wichita County Commissioners' Court may require.
- (5) New and Existing Facilities Abatement may be granted for new facilities and improvements to existing facilities for purposes of modernization or expansion.
- (6) Eligible Property Abatement may be extended to the value of buildings, structures, fixtures, inventories, machinery, equipment and site improvements plus that office space necessary to the operation and administration of the facility.
- (7) Ineligible Property. The following types of property shall be fully taxable and ineligible for abatement: land; inventories; supplies; tools; furnishings, and other forms of movable personal property; vehicles; vessels; aircraft; housing; hotel accommodations; deferred maintenance investments; property to be rented or leased (except as provided in the Section II (a)(3)); split tracts or parcels of property; property which has an economic life of less than 15 years; property owned or used by the State of Texas or its political subdivisions or by any organization owned, operated or directed by a political subdivision of the State of Texas; property on which a wind-powered energy device is installed or constructed if the parcel of real property is under a tax abatement agreement at a location that is within 25 nautical miles of the boundaries of a military aviation facility located in this state-this prohibition applies regardless of whether the wind-powered energy device is installed or constructed at a location that is in the reinvestment zone; or any property exempted by local, state or federal law. When such exempted property includes manufacturing machinery and equipment included in the list of new equipment as required in Section III of the "Application"), then the value of such property may not be included toward the achievement of the investment or valuation thresholds set out in the Tax Abatement Agreement.
- (8) Leased Facilities. In order for a facility to qualify for abatement, the land and eligible property must be owned by the same individual or company and leased to a facility operator whose lease commitment is at least ten (10) years.

- (9) Expansion of Existing Facility/Business. A facility or business that has been in operation for one (1) year or more and meets the other requirements as set forth in this policy will be eligible for the same amount of tax abatement as set forth in the formula set out in Section II, as of the date of approval of an agreement.
- (10) Job(s). A full-time employment (“FTE”) position, filled or available to be filled from time to time, including full time job equivalents. Jobs might not be filled by the same persons over an entire year, as the same full time job position may have more than one (or two) persons holding that position during any calendar year despite the employer's effort to maintain a stable job base. A job is not seasonal and is intended to average 35 or more hours per week employment, or such other average hourly employment standard as the employer utilizes to define a permanent position for the purpose of offering full benefits. A job does not require that the person filling the job accept offered benefits (such as health insurance), as some persons filling a full time job position will elect not to accept offered benefits rather than to contribute toward the cost of those benefits.
- (11) Reinvestment Zone. Real Property designated as a Reinvestment Zone under the provisions of V.T.C.A., Tax Code, §312.202.
- (12) Payment in Lieu of Taxes. Payment made to Wichita County if, during the period of abatement, any Federal or State law provides an additional tax exemption for the property that is already the subject of an agreement and, that Federal or State exemption cannot be declined. Payment of the taxes, or payment in lieu of taxes, shall be the amount of the reduction of property tax revenue to the County that is the result of said exemption.

(b) Objective/Subjective Factors.

- (1) Economic Qualification/Objective Factors. In order to be eligible to receive a tax abatement the proposed project will be evaluated by the following objective factors:
 - (A) Employment Impact
 - How many FTE jobs will be created?
 - What will the total annual payroll be?
 - (B) Fiscal Impact
 - How much real and personal property value will be added to the tax roll?
 - How much direct sales tax will be generated?
 - What infrastructure construction would be required?

The project must be at least \$1,000,000 that will be added to the tax rolls.
(Project includes both real and personal property)

(C) Community Impact

What type of pollutants, if any, will be created by the project?

Project can serve as a prototype and catalyst for other development of higher standard.

Must not have a primary effect of transferring jobs within the county.

Property has high visibility, image impact, or is of a significantly higher level of development.

(2) Subjective Factors: In addition to the objective criteria, several additional considerations must be evaluated.

(A) Is project sponsor a local company?

(B) What types and values of public improvements, if any, will be made by the applicant?

(C) Does, or can, the project meet all relevant zoning, subdivision and other legal requirements?

(D) Does the project provide particular benefit to an area of the County targeted for revitalization?

(E) Will the project substantially increase the business opportunities of existing local suppliers and contractors?

(F) Will the project compete with existing businesses to the detriment of the local economy?

(G) Does the project pose any negative environmental, operational, visual or other impacts (i.e., pollution, noise, traffic congestions, etc.)?

(H) Project is an area which might not otherwise be developed because of constraints of topography, ownership patterns, site configuration, etc.?

(I) What impact will the project have on other taxing entities?

(J) How will this project affect existing businesses/industries?

(c) **Formula.** Once a determination has been made that a tax abatement should be offered, projects will be evaluated based upon total project costs. Tax abatements will apply to property as stated in this Policy Statement. Abatements **only apply to the maintenance and operations portion of Wichita County's total tax rate and specifically exclude Interest and Sinking Taxes, Special Road and Bridge Road Taxes, or any other funds as may be deemed ineligible by law.**

The value and term of the abatement will be determined by referencing the below tables as a guide; additional proposals for abatement (outside the scope of these tables) may be submitted for consideration:

- (1) Facility/Project Adding at least \$10,000,000.00 to Tax Rolls and creating a minimum of twenty-five (25) FTE jobs:

<u>YEARS OF ABATEMENT</u>	<u>PERCENTAGE OF ABATEMENT</u>
Year 1	60%
Year 2	50%
Year 3	40%
Year 4	30%
Year 5	20%
Year 6	10%
Year 7	<u>10%</u> 220%

- (2) Facility/Project adding at least \$5,000,000.00 to the tax rolls but less than \$10 Million and creating a minimum of fifteen (15) FTE jobs:

<u>YEARS OF ABATEMENT</u>	<u>PERCENTAGE OF ABATEMENT</u>
Year 1	50%
Year 2	40%
Year 3	30%
Year 4	20%
Year 5	<u>10%</u> 150%

- (3) Facility/Project adding at least \$3,000,000.00 to the tax rolls but less than \$5 Million and creating a minimum of ten (10) FTE jobs.

<u>YEARS OF ABATEMENT</u>	<u>PERCENTAGE OF ABATEMENT</u>
Year 1	50%
Year 2	40%
Year 3	30%
Year 4	20%
Year 5	<u>10%</u> 150%

Abatements on all facility/projects (both real and personal property) are open to negotiation up to the state law limits of 100% per year for ten (10) years. The number of years and/or percentage of abatements can be decided at the discretion

of the Commissioners' Court on an individual basis. Maximum years of abatement will not exceed the maximum number of years permitted by state law.

III. PROCEDURAL GUIDELINES.

Any person, organization or corporation desiring that Wichita County Commissioners' Court consider providing tax abatement to encourage location or expansion of operations within the area designated by the County shall be required to comply with the following procedural guidelines. Nothing within these guidelines shall imply or suggest that Wichita County Commissioners' Court is under any obligation to provide tax abatement or rebate in any amount or value to any applicant.

IV. UNDOCUMENTED WORKERS PROVISION.

Section 2264.051 of the Texas Government Code requires the Applicant to provide within the tax abatement application a statement certifying that the business, or a branch, division, or department of the business, does not and will not knowingly employ an undocumented worker. Further, the tax abatement agreement will contain a provision specifying the rate and terms of the payment of interest should the business be convicted of knowingly employing an undocumented worker, in violation of 8 U.S.C. Section 1324a(f).

V. AGREEMENT

After approval the County shall formally execute an agreement with the owner of the facility and lessee as required which shall include, but is not limited to, the following:

- (a) Estimated value to be abated and the base year value;
- (b) Percent of value to be abated each year as provided in Section II ("Abatement Authorized");
- (c) The commencement date and the termination date of abatement;
- (d) The proposed use of the facility; nature of construction, time schedule, survey, property description and improvement list;
- (e) Contractual obligations in the event of default, violation of terms or conditions, delinquent taxes, recapture, administration and assignment as provided in Section II ("Abatement Authorized"), Section VII ("Recapture"), Section VIII ("Administration"), and Section IX ("Assignment"), or other provisions that may be required for uniformity or by state law;
- (f) Amount of investment, increase in assessed value and number of jobs involved, as provided in Section II ("Abatement Authorized");
- (g) A requirement that the applicant annually submit to the Wichita County Judge, a January employee count for the abated facility which corresponds to employment counts reported in the facility's Employer's Quarterly Report to the Texas

Workforce Commission for the quarter most recently ended at calendar year-end, and a separate notarized letter certifying the number of jobs created or retained as a direct result of the abated improvements and the number of employees in other facilities located within Wichita County and the compliance with the environmental and worker safety requirements in the agreement for the preceding calendar year, as of December 31. Submission shall be used to determine abatement eligibility for that year and shall be subject to audit if requested by the governing body. Failure to submit the information as required will result in ineligibility to receive an abatement for that year; and

- (h) A requirement that the owner or lessee shall:
 1. Obtain and maintain all required permits and other authorizations from the United States Environmental Protection Agency and the TCEQ for the construction and operation of its facility and for the storage, transport and disposal of solid waste; and
 2. Seek a permit from the TCEQ for all grandfathered units on the site of the abated facility by filing with the TCEQ, within three years of receiving the abatement, a technically complete application for such a permit. Such agreement normally shall be executed within sixty (60) days after the applicant has forwarded all necessary information and documentation to the County.
- (i) Payment in Lieu of Taxes.

VI. ANNUAL TAX ABATEMENT COMPLIANCE REPORT (Attached hereto as Exhibit "B")

On or before February 1st of each year of the years in which this agreement is in effect, the entity to whom a tax abatement has been granted shall complete and submit to the Wichita County Judge, the "Wichita County Annual Tax Abatement Compliance Report" in the form as attached hereto as Exhibit "B". Failure to submit may, at the discretion of Wichita County, result in a rescission of the tax abatement and recapture of funds.

VII. DEFAULT AND RECAPTURE.

- (a) In the event of default of any term or condition of the application for tax abatement by the applicant or the applicant's successor or assignee of the applicant, the Commissioners' Court shall have the right to terminate any agreement and cease the abatement of taxes. Taxes based on the appraised value of the subject property with improvements will be due and payable for the year in which tax abatement is terminated.
- (b) In the event that the facility is completed and begins producing products or services, but subsequently should performance of any obligation created under this Agreement become illegal or impossible by reason of fire, flood, storm, act of God, governmental authority, labor disputes, war or any other cause not

enumerated herein but which is beyond the reasonable control of the Party whose performance is affected, then the performance of any such obligation is suspended during the period of, and only to the extent of, such prevention or hindrance, provided the affected Party provides reasonable notice of the event of force majeure and exercises all reasonable diligence to remove the cause of force majeure, then the tax abatement shall terminate and no amount of taxes shall be abated for any calendar year during which the facility does not produce goods and services.

- (c) In the event that the applicant fails to pay ad valorem taxes owed to Wichita County or any other taxing entity located in the county when due, or violates any of the terms or conditions of the tax abatement policy; or is in default with any other county-sponsored program; then the county shall have the right to terminate the tax abatement, in which event, taxes based on the full value of the subject property with all improvements shall be immediately due and payable, including any amount of taxes abated during the calendar year in which the termination occurs and any amount of taxes abated during prior years.
- (d) In the event that the applicant, during the abatement period and for a period of four years following the abatement period, ceases to operate the facility for which abatement was granted, or moves the facility for which abatement was granted to a location outside Wichita County, the Commissioners' Court shall have the right to capture taxes abated during any previous years.

VIII. ADMINISTRATION

- (a) The entity or individual receiving the abatement shall furnish to the Chief Appraiser of Wichita County, Texas such information, as the Appraiser deems necessary to determine an assessment of the real and personal property comprising the reinvestment zone.
- (b) The agreement shall stipulate that employees and/or designated representatives of the County will have access to the reinvestment zone during the term of the abatement to inspect the facility to determine if the terms and conditions of the agreement are being met. All inspections will be made only after giving twenty-four (24) hours prior notice and will only be conducted in such manner as to not unreasonably interfere with the construction and/or operation of the facility. All inspections will be made with one or more representatives of the company or individual and in accordance with the facility's safety standards.
- (c) Upon completion of construction, the County or the jurisdiction creating the reinvestment zone annually shall evaluate each facility receiving abatement to ensure compliance with the agreement and report possible violations to the contract and agreement to the Commissioners' Court and the affected jurisdictions which levy taxes.

IX. ASSIGNMENT

A tax abatement agreement may be assigned to a new owner or lessee of a facility with the written consent of the Commissioners' Court, which consent shall not be unreasonably withheld. Any assignment shall provide that the assignee shall irrevocably and unconditionally assume all the duties and obligations of the assignor upon the same terms and conditions as set out in the agreement. Any assignment of a tax abatement agreement shall be to an entity that continues the same improvements or repairs to the property (except to the extent such improvements or repairs have been completed), and continues the same use of the facility as stated in the original Tax Abatement Agreement with the initial applicant. No assignment shall be approved if the assignor or the assignee is indebted to the County for past due ad valorem taxes and/or other obligations.

X. NON-COMPETE AGREEMENTS

In the event Applicant has contacted any member of the governing body of more than one municipality located, in whole or in part, within Wichita County, Texas for purposes of obtaining a tax abatement, said Applicant may become ineligible for a tax abatement from Wichita County, Texas.

XI. SUNSET PROVISION

These Guidelines and Criteria are effective June 1, 2020, and will remain in force until May 31, 2022, at which time all tax abatement contracts created pursuant to these provisions will be reviewed by the County to determine whether the goals have been achieved. Based on that review, the Guidelines and Criteria will be modified, renewed, or eliminated.

PRELIMINARY APPLICATION STEPS

1. Applicant shall complete the attached “Application for Tax Abatement.”
2. Applicant shall prepare a plat showing the precise location of the property, all roadways within 500 feet of the site, and all existing land uses and zoning within 500 feet of the site.
3. If the property is described by metes and bounds, a complete legal description shall be provided.
4. Applicant shall complete all forms and submit them to the County Judge’s Office.
5. Applicant shall submit a \$1,000.00 non-refundable application fee (checks should be made payable to Wichita County) with the Application and attachments;

APPLICATION REVIEW STEPS

6. All information in the application package detailed above will be reviewed for completeness and accuracy. Additional information may be requested as needed.
7. The complete application package will be distributed to each member of the Wichita County Commissioners Court and to each taxing entity. Applicant shall allow County reasonable access to review and audit any records related to information provided in the application. Any additional information, if necessary, may be requested from the Applicant and must be submitted in a timely manner in accordance with the deficiency notice.
8. The application shall be set on the Court’s next available agenda following compliance with all notice and public hearing requirements of Chapter 312 of the Texas Tax Code.
9. A Tax Abatement agreement shall be provided to the Applicant for their review and execution prior to it being placed on the Commissioners Court agenda for approval.

CONSIDERATION OF THE APPLICATION/AGREEMENT

10. If permitted by the Open Meetings Act, some of the deliberation concerning the application may be discussed by Commissioners Court and staff in executive session.
11. Any and all tax abatement agreements must be approved by the Commissioners’ Court in open session pursuant to the notice/posting/and public hearing requirements of Chapter 312 of the Texas Tax Code.

**APPLICATION FOR COMMERCIAL TAX ABATEMENT
IN WICHITA COUNTY, TEXAS**

FILING INSTRUCTIONS:

This application must be filed prior to the anticipated commencement of construction, improvements or the installation of equipment. This filing acknowledges familiarity and assumed conformance with "WICHITA COUNTY GUIDELINES AND CRITERIA FOR TAX ABATEMENTS IN REINVESTMENT ZONES" and "WICHITA COUNTY ANNUAL TAX ABATEMENT COMPLIANCE REPORT-Exhibit B." This application will become a part of any later agreement or contract, and knowingly false representations thereon will be grounds for the voiding of any later agreement or contract.

ORIGINAL APPLICATION, CHECK AND ATTACHMENTS SHOULD BE SUBMITTED TO:

Wichita County County Judge's Office
900 7th St., Ste. 260
Wichita Falls, Texas 76301

Section I - APPLICANT INFORMATION

Date of Application: _____

Company Name or Project Name: _____

Applicant Name: _____

Address: _____ City, State & Zip Code: _____

Phone: _____ Email: _____

Applicant's Representative on this project: _____

Name: _____

Address: _____

Phone: Email:

Type of Ownership: [] Corporation [] Partnership [] Proprietorship [] Other

Total Current Number Employees: _____

Corporate Annual Sales Per Year: _____

Section II - FACILITY INFORMATION

(a) This application is for a: [] New Facility [] Expansion [] Modernization

(b) Type of Commercial Facility for which abatement is requested: _____

(c) Minimum economic qualification for tax abatement - place a check beside the statements that apply to your project:

Minimum investment at least \$1.0 million

Creation of at least 10 new permanent jobs

At least 30% of the new employees to be hired by the business will be residents of Wichita County

(d) Address of proposed facility: _____

(e) Legal description of proposed facility: _____

(f) Describe product or service to be provided: _____

(g) Is the Facility located within an identified Historical Commercial District? Yes No

Section III - FACILITY DESCRIPTION

Please attach the following:

Attachment 1

(a) A general description of the project to be undertaken (example: build new factory at 1234 Seguin Avenue and install new shelving and fixtures).

(b) A descriptive list of the project/improvements for which tax abatement is requested, including:

(1) Cost and description of construction and location of all proposed projects and/or improvements of the Real Property or Existing Facility, and;

(2) List of new equipment and cost of the equipment.

(c) A list of any and all Tangible Personal Property which may exist on the Real Property or located in an existing facility.

(d) A proposed time schedule for undertaking and completing the proposed project/improvements.

Attachment 2

(a) A site map indicating the approximate location of project on the Real Property Facility or Existing Facility together with the location of any or all Existing Facilities located on the Real Property or Facility.

Attachment 3

(a) A statement of the additional value to the Real Property or Facility as a result of the proposed improvements.

(b) A statement of the assessed value of the Real Property, Facility or Existing Facility for the base year (attach tax assessment for property from the Wichita County Appraisal District).

(c) Information concerning the number of new jobs that will be created or the number of existing jobs to be retained as a result of the project/improvements undertaken.

Attachment 4

\$1,000.00 non-refundable Application Fee (made payable to Wichita County).

Section IV - ECONOMIC IMPACT INFORMATION

Part A - Current Investment in Existing Project/Improvements: _____

Part B - Permanent Employment Estimates:

(1) If existing facility, the current plant employment: _____

(2) Estimated number of new jobs to be created and time frame for creation of jobs:

New Jobs _____ Time Frame _____

(3) Estimated number of employees to be hired directly by Applicant: _____

(4) Estimated number of employees hired through Temporary or Employment Agency: _____

(5) Estimated number of retained jobs: _____

(6) Opening of project: (Month) _____ of (Year) 20 ____

Part C - Permanent Payroll Estimates:

(1) If existing facility, the current plant payroll: _____

(2) Estimated amount of new payroll: _____

(3) Estimated amount of retained payroll: _____

Part D - Construction and Employment Estimates:

(1) Construction to begin: Month: _____ Year 20 ____

(2) Number of construction jobs: At Start _____ Peak _____ Finish _____

(3) Number of man-years: _____

Part E - School District Impact Estimates:

Provide estimated number of Children added to ISD's _____

Part F - Impact Estimates (Fill in appropriate section for city (within city limits) or county (if within the unincorporated area of the county):

City: Only complete, if located within the City limits, Name of City: _____

- (1) Required from _____ water provider, _____ gallons of water per day
- (2) Volume of effluent to be treated by _____ (list name of provider) and an estimated _____ gallons per day.

County: Only complete, if located within the unincorporated area of the County:

- (3) Required from _____ water provider, _____ gallons of water per day
- (4) Volume of effluent to be treated by _____ (list name of provider) and an estimated _____ gallons per day.

Complete this section, whether location is within the city or unincorporated area of the County:

Type of waste disposal: _____ Septic _____ City Sewer

Part G - Estimated Appraised Value on Site: _____

	LAND	PERSONAL PROPERTY	IMPROVEMENTS
Value of Existing Facility			
Before New Construction (From WCAD)	_____	_____	_____
Value of New Improvements	_____	_____	_____
Estimated Total Value After Improvements	_____	_____	_____

Part H - Variance:

- (a) Is a variance being sought to any of the Guidelines set forth herein? [] Yes [] No
- (b) If "Yes," attach any supplementary information required.

Part I – Undocumented Workers Statement

The business, or a branch, division, or department of the business, does not and will not knowingly employ an undocumented worker.

Section V- Declaration

To the best of my knowledge, the above information is an accurate description of project details.

Company Official Signature

Printed Name of Company Official

Title of Company Official

Contact Phone Number

Email

Date

EXHIBIT "B"
WICHITA COUNTY

ANNUAL TAX ABATEMENT COMPLIANCE REPORT

Due by February 1st of each year the abatement is in effect to be delivered as set forth hereinbelow.

Reporting Period: January 1, 20 _____ **to December 31, 20** _____

I. Project Information

Company/Project Name: _____

Project Contact: _____ Title: _____

Telephone: _____ Fax: _____ E-mail : _____

Property Owner: _____

Property Owner Address: _____

Company Address (if different): _____

Address of Property Subject to Abatement: _____

Local Contact Rep: _____ Title: _____

Telephone: _____ Fax: _____ E-mail: _____

Has construction/installation of planned improvements commenced? Yes No

If Yes, on what date? _____

If No, please explain: _____

Has construction/installation of planned improvements been completed? Yes No

If Yes, on what date? _____

If No, please estimate completion date and attach a current time schedule for the project:

Date on which Certificate of Occupancy was received: _____

II. Investment/ Valuation

Real Property:

Current Year Appraised Value - Land: \$ _____

Current Year Appraised Value - Improvements: \$ _____

Construction Costs Incurred This Reporting Period: \$ _____

Appraised Value of Improvements Added This Period: \$ _____

Personal Property:

Current Year Appraised Value - Machinery, Equipment, and Other Business Personal Property: \$ _____

New Machinery and Equipment Costs Incurred During Period: \$ _____

Current Year Appraised Value Inventory and Supplies: \$ _____

Appraised Value of Machinery, Equipment, and Other Business Personal Property Added This Period: \$ _____

Percentage/Amount of Inventory Subject to Other Exemptions (i.e., Freeport/Foreign Trade Zone): _____%

III. Job Creation/ Retention

Total Current Employees at End of Reporting Period: Full-time: _____ Part-time: _____

How many are directly employed/paid by your company: Full-time: _____ Part-time: _____

How many are employed/paid by a Temporary or Employment Agency: Full-time: _____ Part-time: _____

Additional information regarding employment is to be attached in accordance with Section VI on page 3.

Number of Current Employees Residing in Wichita County: _____

Number of New Employees Added During Reporting Period: Full-time: _____ Part-time: _____

Number of New Employees Added Since Abatement Agreement: Full-time: _____ Part-time: _____

Current Workforce Diversity Percentages:

Gender: Male _____% Female _____%

Ethnicity: Caucasian ___% Asian ___% African American ___% Hispanic ___% Other ___%

Annual Payroll During Reporting Period: \$ _____

IV. Construction / Supplier/ Service(s) Contracts

CONSTRUCTION: Construction Dollars Spent This Reporting Period: \$ _____

Percent Construction Dollars Spent With Wichita County Contractors: _____%

Number of Construction Related Jobs This Period: _____

Total Construction Payroll This Period: \$ _____

Awards To Disadvantaged Business Enterprises (DBE): _____

Total Dollars of Construction Contracts to DBE: \$ _____

Percent of Total Construction Contracts to DBE: _____ %

SUPPLIER/ SERVICES: Total Number Supplier/Services Contracts This Period: _____

Total Dollars Supplier/Services Contracts This Period: \$ _____

Percent Awarded to Wichita County Businesses: _____ %

Percent Contract Dollars Awarded to Wichita County Businesses: _____ %

Percent Awarded to DBE: _____ %

Percent Contract Dollars Awarded to DBE: _____ %

V. Employee and Environmental Factors

Company Sponsored Health Care Benefits Are Available to the following (check all that apply):

_____ Full-time _____ Part-time _____ No Employees

Number of Employees Enrolled in Health Care Plan at End of Period: _____

Name of Health Care/Insurance Provider: _____

Average Percentage of Monthly Health Insurance Premiums Paid by Company: _____ %

Average Monthly Employee Cost for Health Care Benefits: Individual: \$ _____ Family: \$ _____

List Other Company Benefits Provided (i.e., life insurance, pension plan, childcare, etc.):

Does your company encourage, facilitate, and/or provide subsidies/initiatives for alternative commute options (i.e., bus, vanpools, carpools, telecommuting, etc.)? ___ Yes ___ No

If Yes, Please Describe: _____

Number of Fleet Vehicles Purchased This Year: _____

Describe Use of Vehicles: _____

Number of New Vehicles Per Type of Fuels Used: _____

___ Gasoline ___ Diesel ___ LPG ___ CNG ___ Electric ___ Other

Number of Gasoline Vehicles Rated as LEV (Low Emission Vehicles): _____

VI. Additional Information (To Be Attached)

Copy of Personal Property List Rendered to the Wichita County Appraisal District

- A report of the prior full year, broken down by months (January through December) of Employees; to include: Fulltime, Part-time, the number employed by Applicant and the number employed by a third-party.
- Brief Narrative Highlighting the Progress and Status of the Project
- If Applicable, a Statement Addressing Any Failure to Meet Requirements of the Tax Abatement Agreement and a Plan for Rectification

VII. Certification

I certify that, to the best of my knowledge and belief, the information and attachments provided herein are true and accurate and in compliance with the terms of the tax abatement agreement with Wichita County.

Name of Certifying Officer

Title

Phone

Email

Signature of Certifying Officer

Date

In order to remain eligible for the abatement of Wichita County property taxes, it must be completed and returned by February 1st of each year of the years in which this agreement is in effect, to: Wichita County Commissioners Court Attention: County Judge Wichita County Courthouse 900 7th St., Ste. 260, Wichita Falls, TX 76230

You may also email the completed report to: countyjudge@co.wichita.tx.us

For assistance call: (940) 766-8101