

**Tyler County, Texas**  
**TAX ABATEMENT**

**AS ADOPTED BY THE COMMISSIONERS COURT  
OF TYLER COUNTY, TEXAS  
MAY 8, 2023**

**GUIDELINES AND CRITERIA**

**Effective May 9, 2023 through May 8, 2025**

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## **TYLER COUNTY TAX ABATEMENT GUIDELINES**

### **1. Purpose**

These Tax Abatement Guidelines repeal and replace any Tax Abatement Guidelines previously adopted by the Tyler County Commissioners Court.

The purpose of these Guidelines is to comply with §312.002 of the Tax Code, and to adopt guidelines and criteria governing tax abatement agreements entered into or participated in by Tyler County. Tax abatement under these Guidelines will be considered for both new structures and facilities and the expansion and modernization of existing structures or facilities.

### **2. Participation in Tax Abatement in Municipal Reinvestment or Enterprise Zones**

2.1 Municipalities may create reinvestment zones in accordance with §312.201 of the Tax Code. Municipalities may enter into tax abatement agreements with the owner(s) of taxable real property ("Property Owner") within the reinvestment zone to exempt a portion of the taxable value of the real property, and personal property located on the real property. The term "municipal reinvestment zone" includes an "enterprise zone" designated under Chapter 2303 of the Government Code.

2.2 Pursuant to §312.206 of the Tax Code, the County may enter into a tax abatement agreement with the owner of real property within a municipal reinvestment zone when a municipality is entering into a tax abatement agreement with the owner. The terms of the County Agreement are not required to be identical to those in the municipal agreement.

2.3 The duration of any tax abatement may not exceed a period of ten (10) years, or the period allowed by applicable law.

### **3. County Reinvestment Zones**

3.1 In accordance with Chapter 312, Subchapter C of the Tax Code, Tyler County may create its own reinvestment zones in the unincorporated areas of the County, including within the ETJ of a municipality. The term "county reinvestment zone" includes an "enterprise zone" designated under Chapter 2303 of the Government Code.

3.2 A County Reinvestment Zone shall only be created in accordance with §312.401 of the Tax Code.

3.3 A tax abatement agreement entered into in a County Reinvestment Zone must comply with §312.402 of the Tax Code.

3.4 The duration of any tax abatement may not exceed a period of ten (10) years, or the period allowed by applicable law.

3.5 Any abatement of County taxes does NOT apply to Farm to Market Lateral Road.

3.6 The County can provide tax abatement for the value of eligible property owned by the Lessee of real property upon which the eligible property is located. In such case, abatement is not granted to the owner of the leased real property.

3.7 For purposes of Municipal and County tax abatements, the term Property Owner includes an eligible Lessee of real property.

#### 4. Application for Tax Abatement

4.1 The Property Owner must generally file an application for tax abatement with the County Judge for a tax abatement to be considered by the Commissioners Court.

4.1.1 For tax abatement in a municipal reinvestment zone, the Commissioners Court agrees to accept the application submitted to the municipality as compliance with the application requirement of these Guidelines if it is provided with a copy of the application submitted to the municipality at least ten (10) business days before the abatement is to be considered by the Commissioners Court on behalf of the County. Tyler County reserves the right to require additional information which is reasonably necessary to guide its consideration of whether or not to grant tax abatement.

4.1.2 An Application for County Tax Abatement must include the following:

- a) Applicant Name;
- b) Address and Telephone Number;
- c) Primary Contact, including name, address, telephone number, cell phone number, and e-mail address;
- d) Form of Business and State of Formation;
- e) Any parent company;
- f) Whether authorized to do business in the State of Texas;
- g) Whether in good standing with the Texas Comptroller;
- h) Project Summary;
- i) Summary of real property improvements and personal property additions to be provided by the project;
- j) Description with maps and (if necessary) survey of the land sought to be included in a Reinvestment Zone;
- k) Project concept drawings showing the location of the project within the proposed Reinvestment Zone;
- l) Estimated capital expenditure;
- m) Estimated taxable value in year one of the abatement period;
- n) Number of full-time employees to be maintained during the abatement period, plus estimated average wage, health benefits and other benefits if applicable;
- o) Estimated impact of the construction process on the local economy;
- p) ~~Once operational, estimated direct and indirect benefits to the local economy;~~
- q) Estimated time for completion of the project;

- r) Estimated period after completion before Project will go into operation;
- s) Description of any discharge(s) of pollutants which are expected to accompany the Applicant's operations on the property, if any; Identification of any of the personal property additions or real property improvements that are exempt from property taxation by other law (such as pollution control devices);
- t) Statement whether there is or will be an adequate supply of water for potable use and fire protection and who will be the water supplier; and
- u) Statement whether the Applicant or its parent have constructed similar projects in any other Texas county; identification of the county, and contact information for the county.

4.2 Except as otherwise provided herein, before Tyler County enters into a tax abatement agreement for a property located within a reinvestment or enterprise zone, the following requirements must be shown to have been met:

4.2.1 The reinvestment zone or enterprise zone must have been created in compliance with the requirements of the Tax Code.

4.2.2 The term of the proposed abatement cannot exceed 10 years, or the period allowed by applicable law.

4.2.3 The application requirements of these Guidelines have been complied with by the property owner, unless exempted as set forth above.

4.2.4 The terms and conditions of the proposed abatement are found acceptable to the County and its legal counsel.

4.2.5 Sufficient public benefit in the form of improvements/additions to the property, and, if applicable, creation/retention of jobs in the County, is to be generated by the property for which tax abatement is granted.

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4.2.6 The terms of the proposed tax abatement agreement must specify the obligations of the Property Owner to meet certain capital investment and, if applicable, employment standards, and must provide methods to audit compliance of the Property Owner, and to recover abated taxes, and/or penalties, interest, and/or attorney's fees from the Property Owner if the property owner fails to meet the obligations.

4.2.7 The Property Owner must not be currently delinquent on any County taxes.

## 5. Tax Abatement Agreements

5.1 Tax Abatement Agreements must, by statute (See §§312.205 and 312.206, Tax Code. See Also §312.402, Tax Code), contain the following terms and conditions:

- 
- (a) list the kind, number, and location of all proposed improvements of the property;

- (b) provide access to and authorize inspection of the property by County employees to ensure that the improvements or repairs are made according to the specifications and conditions of the agreement;
- (c) limit the uses of the property consistent with the general purpose of encouraging development or redevelopment of the zone during the period that property tax exemptions are in effect;
- (d) provide for recapturing property tax revenue lost as a result of the agreement if the Property Owner fails to make the improvements or repairs as provided by the agreement;
- (e) contain each term agreed to by the owner of the property;
- (f) require the Property Owner to certify annually to the governing body of the County that the owner is in compliance with each applicable term of the agreement; and
- (g) provide that the governing body of the County may cancel or modify the agreement if the Property Owner fails to comply with the agreement.
- (h) require a Property Owner to stay current on the unabated portions of property taxes on the property. Failure to do so may result in termination of the Tax Abatement Agreement.

5.2 The Tax Abatement Agreement may contain other provisions as required by the County or its legal counsel.

5.3 The duration of a tax abatement shall not exceed ten (10) years.

5.4 The Base Year Value of the property, the percentage of abatement, and the length of abatement shall be clearly set forth in the Agreement.

5.5 The "Base Year Value" is the taxable value of the property for the tax year in which the Agreement is executed.

5.6 The abatement provided by a Tax Abatement Agreement is only for the increase of the taxable value over the Base Year Value caused by the improvements and additions made by the property owner to the property which are specifically set forth in the Agreement. The abatement shall not be applied to improvements or personal property located on the property before the Tax Abatement Agreement is executed, or which are not included in the improvements or additions expressly described in the Tax Abatement Agreement. The abatement provided by the Tax Abatement Agreement shall not apply to inventory or supplies.

5.7 A Tax Abatement Agreement will generally take effect on January 1 of the next year after the improvements and/or additions are completed. A certificate of completion must be provided to the County Judge upon (or the entity administering compliance) completion of the improvements/additions. "Completion" is subject to independent verification of completion by the County (and the municipality if in a municipal reinvestment zone).

5.8 For participation in municipal reinvestment zone tax abatement, the County may choose to use an abbreviated tax abatement agreement that adopts the terms of the municipal tax abatement agreement except as otherwise stated.

5.9 The Abatement Period may be started during construction if the parties so agree in the Tax Abatement Agreement.

5.10 The start of the Abatement Period may be deferred to a later year if the parties agree to such in the Tax Abatement Agreement.

5.11 Tax abatement compliance for a municipal reinvestment zone is generally monitored and administered by the city.

## 6. Guidelines of General Application

6.1 No member of the County Commissioners Court may have fill interest in property to be included in a reinvestment zone, or property for which a tax abatement is granted by the County.

6.2 No tax abatement agreement is effective until formally approved by the Commissioners Court and fully executed by all parties. NO TAX ABATEMENT CAN BE GRANTED FOR PROPERTY THAT IS NOT LOCATED WITHIN A PROPERLY ESTABLISHED REINVESTMENT ZONE.

6.3 Tax abatement will only be granted for increases in the taxable value of the property over the Base Year Value as defined in these Guidelines, and only for increases in value caused by improvements/additions identified in the applicable tax abatement agreement. The term improvements/additions includes both new structures and facilities and the expansion and modernization of existing structures or facilities. In some situations, involving leases-the applicable Base Year value may be zero, or may be the value of the leasehold, if any. According to Section 312.402 (a-3) of the Tax Code the value of fixtures and personal property placed on the leased property is what is considered for abatement.

6.4 There can be no implied promise to grant tax abatement, and tax abatement may only be granted by the Commissioners Court by formal action, taken by the Commissioners Court as a body, which approves the same.

6.5 Meetings at which a tax abatement is considered by the Commissioners Court must be posted and held in accordance with the Open Meetings Act (Chapter 551 of the Government Code). (added by H.B. 3143, 2019) The Commissioners Court must give the public notice of the meeting at which the Commissioners Court will consider approval of a Tax Abatement Agreement. The notice is posted for the meeting in the manner required by the Texas Open Meetings Act (Ch. 551, Texas Government Code) at least 30 days before the time of the meeting scheduled to consider the Tax Abatement Agreement. The Notice must contain:

- a) The name of the Property Owner and the name of the applicant for the Tax Abatement Agreement;
- b) The name and location of the Reinvestment Zone where the subject property is located;

- c) A general description of the improvements or repairs required to be made under the Tax Abatement Agreement; and
- d) The estimated cost of the improvements or repairs.

6.6 The conflict of interest provisions of Chapter 171 of the Local Government Code apply to actions taken by the Commissioners Court on any tax abatement.

6.7 For tax abatement in a *municipal* reinvestment zone, the term and percentages of the abatement are the same as those provided for in the municipal tax abatement agreement, except that the County does not recognize or provide additional premium opportunities or additional abatement provided by a municipality (ex. Added % abatement if x number or percentage of employees reside within the municipality, etc.). If the Commissioners Court does not agree with the term or percentages contained in the municipal agreement, it can choose not to participate in the abatement. In determining whether to participate in tax abatement in a municipal reinvestment zone, the County will apply a rational review of the proposed term and percentages versus the development and/or employment being provided to determine whether such adequately serves the public purpose of tax abatement and is in the public interest.

For *County* Reinvestment Zones, rational review of the proposed length and percentages of tax abatement shall be applied. The proposed term/percentages should primarily be a function of the level of improvements/additions and job creation/retention. Proposals which include job creation/retention shall generally have priority over those which involve only improvements/additions to property. Another factor shall be the quality of the jobs proposed. Generally, a proposed abatement involving creation of near minimum wage jobs should be accorded less favorable abatement than one involving provision of jobs having more attractive wages and benefits. Greater consideration may be given to an applicant that commits to use contractors, vendors and suppliers located in Tyler County for a substantial portion of its construction expenditures and annual supplies and service needs and presents the County with a plan to do so as part of its application. Greater consideration may be given to an applicant that commits to fill at least 2/3rds of the new employment positions created with persons who reside in Tyler County and presents the County with a plan to do so as part of its application. In addition, businesses having a regional or national impact will be given greater consideration. These are businesses that ship most of their production outside of the County. Other businesses may be given greater consideration because they draw consumers into the County to make purchases.

In addition, for some large retail additions, the sales tax revenue or occupancy tax revenue generated to the County will also be considered as a significant factor.

For profit hospitals are also a preferred project in that they create professional jobs and high paying non-professional jobs, and generally motivate the development of physicians' offices and other medical-based businesses near the hospital.

~~When a project provides for little job creation but significant capital investment, care must be taken to properly analyze the possible impacts to the tax valuation in the future from factors such as depreciation, market changes, regulatory changes, appraisal methodologies, tax exemptions, and~~

other relevant matters. The percentage and length of tax abatement must be carefully considered in view of the diminishing or fluctuating future value of the project. Rapid depreciation and unpredictable future valuations are factors that will be considered in setting abatement percentages and length on such projects, or in deciding not to provide tax abatement to such projects.

Other factors such as the infrastructure and utility requirements of the development, community impacts, direct and indirect economic impacts, environmental impacts, and the potential for future expansion may also be considered as part of the analysis.

6.8 In accordance with §312.002(d) of the Tax Code, Tyler County's adoption of these Guidelines does not:

- a) limit the discretion of the governing body to decide whether to enter into a specific tax abatement agreement;
- b) limit the discretion of the governing body to delegate to its employees the authority to determine whether or not the governing body should consider a particular application or request for tax abatement; or
- c) create any property, contract, or other legal right in any person to have the governing body consider or grant a specific application or request for tax abatement.

6.9 Sale, Lease or Allocation to Tax Exempt Entity.

- a) If a sale, lease, or allocation of the Project is made to an entity exempt from property taxation, and such results in a portion of the Project being exempt from property taxation, the County may terminate the Tax Abatement Agreement and the Abatement granted thereunder. If this occurs, the owner must repay any taxes abated related to the portion of the property that has become exempt from year 1 to when the portion of the property became tax exempt.
- b) Alternatively, to keep the tax abatement agreement in place for the rest of the property, the Property Owner shall pay in a lump sum the present value of taxes that will be lost to the County with regard to the exempt portion of the property using a calculation agreed to by the parties in writing, but if unable to be agreed to, resolved by binding mediation to take place in Tyler County, Texas before a mediator selected by the County from the approved list of mediators maintained by the nearest Federal District Court.

6.10 In the event of conflict between these Guidelines and a provision of Chapter 312 of the Tax Code, Chapter 312 of the Tax Code shall control.

6.11 These Guidelines must be re-evaluated and re-approved every two years.

6.12 THE MOST CURRENT VERSION OF THESE TAX ABATEMENT GUIDELINES MUST BE MADE AVAILABLE ON THE COUNTY WEBSITE.

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7. Amendment or other Action. (added by H.B. 3143, 2019)

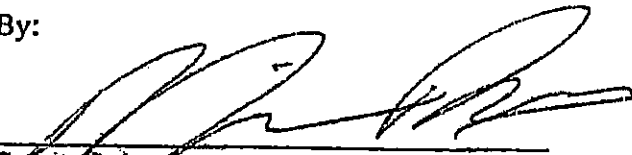


An adoption, re-adoption, amendment, repeal, or reauthorization of these Guidelines must only occur after a public hearing is held at which members of the public have the opportunity to be heard.


Approved and adopted on this the 8th day of May,  
2023.

**TYLER COUNTY, TEXAS**

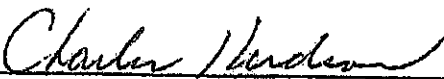
By:

  
\_\_\_\_\_  
County Judge

  
\_\_\_\_\_  
Commissioner, Precinct #1

  
\_\_\_\_\_  
Commissioner, Precinct #2

  
\_\_\_\_\_  
Commissioner, Precinct #3

  
\_\_\_\_\_  
Commissioner, Precinct #4

ATTEST:

  
\_\_\_\_\_  
County Clerk, Tyler County, Texas

**Tyler County Application for  
Tax Abatement**

**Filing Instructions**

This application must be filed prior to the commencement of construction or the installation of equipment associated with the project for which the abatement is being sought. This filing acknowledges that the applicant has read and understands the "Guidelines and Criteria for Granting Tax Abatement in a Reinvestment Zone in Tyler County." Furthermore, the applicant agrees to comply with all requirements stated in the Guidelines.

This application will become a part of any tax abatement agreement or contract executed between the applicant and Tyler County, and knowingly false representations therein will be grounds for voiding such agreement or contract. An original and two copies of this application and attachments (Recommended either by certified mail or equivalent method) should be submitted to:

County Judge  
Tyler County Courthouse  
100 West Bluff Rm #105  
Woodville, Texas 75979

Executive Director  
Tyler County EDG  
100 West Bluff Rm #105  
Woodville, Texas 75979

**Applicant Information**

Company Name: \_\_\_\_\_  
Mailing Address: \_\_\_\_\_  
Street Address: \_\_\_\_\_  
Phone Number: (\_\_\_\_) \_\_\_\_\_  
Fax Number: (\_\_\_\_) \_\_\_\_\_  
Email \_\_\_\_\_

Parent Company Name: \_\_\_\_\_

(if applicable)  
Mailing Address: \_\_\_\_\_  
Street Address: \_\_\_\_\_  
Phone Number: (\_\_\_\_) \_\_\_\_\_  
Fax Number: (\_\_\_\_) \_\_\_\_\_  
Email \_\_\_\_\_

Primary Contact Person: \_\_\_\_\_  
Title: \_\_\_\_\_  
Phone Number: (\_\_\_\_) \_\_\_\_\_  
Fax Number: (\_\_\_\_) \_\_\_\_\_  
Email \_\_\_\_\_

Second Contact Person: \_\_\_\_\_  
Title: \_\_\_\_\_  
Phone Number: (\_\_\_\_) \_\_\_\_\_  
Fax Number: (\_\_\_\_) \_\_\_\_\_  
Email \_\_\_\_\_

Type of Business:

- ☐ Privately Held Corporation  
☐ Publicly Held Corporation  
☐ Partnership  
☐ Sole Proprietorship  
☐ Limited Liability Partnership  
☐ Other: \_\_\_\_\_

Attach One of the Following Documents:

- ☐ Articles of Incorporation  
☐ Assumed Name Certificate  
☐ Certificate to do Business in Texas

Federal Tax ID No.: \_\_\_\_\_

Is this a start-up company or operation? \_\_\_\_\_

Primary Activity (Good/Service Produced): \_\_\_\_\_

North American Industry Classification System (NAICS) code(5-digit): \_\_\_\_\_

Annual Sales at Time of Application (If applicable): \_\_\_\_\_

Number of Permanent, Full-time Employees at Time of Application: \_\_\_\_\_

Number of Permanent, Part-time Employees at Time of Application: \_\_\_\_\_

**Project Information**

Type of Facility for Which Abatement is Sought:

- |  |  |
|--|--|
| <input type="checkbox"/> Manufacturing         | <input type="checkbox"/> Agriculture/Aquaculture*        |
| <input type="checkbox"/> Research              | <input type="checkbox"/> Regional Distribution*          |
| <input type="checkbox"/> Regional Service*     | <input type="checkbox"/> Regional Entertainment/Tourism* |
| <input type="checkbox"/> Other Basic Industry* | <input type="checkbox"/> Other _____                     |

\*Note: Applicant must provide evidence that a majority of the revenues generated by this facility are from sources outside of Tyler County.

Type of Improvements:

- ☐ New Plant  
☐ Modernization of Existing Facility  
☐ Expansion of Existing Facility  
☐ Machinery & Equipment

**FACILITY ANALYSIS:**

Estimated value of new facility \$ \_\_\_\_\_  
Estimated value of machinery equipment \$ \_\_\_\_\_  
Estimated value of personal property \$ \_\_\_\_\_  
Estimated value of inventory \$ \_\_\_\_\_  
Estimate the annual amount of electricity (KWH) \_\_\_\_\_  
Estimate the annual amount of water usage (Gallons) \_\_\_\_\_  
Estimate the annual amount of natural gas consumption \_\_\_\_\_  
Size of building \_\_\_\_\_ sq. ft.  
Acreage of property \_\_\_\_\_  
Estimate of Economic Life of the Equipment \_\_\_\_\_

Project Location (address and legal description, please provide a map if available):

Description of the Machinery or Equipment:

**CONSTRUCTION INFORMATION:**

Anticipated date construction will begin: \_\_\_\_\_  
Anticipated date construction will be completed: \_\_\_\_\_  
Anticipated operations start date: \_\_\_\_\_  
Anticipated date of purchase of machinery or equipment: \_\_\_\_\_  
Anticipated peak construction work force: \_\_\_\_\_  
Average monthly construction worker salary \$ \_\_\_\_\_  
Estimate % of construction workers' salaries to be spent in Tyler County % \_\_\_\_\_  
Estimation of the amount of taxable furniture, fixtures and equipment, construction materials  
to be purchased in Tyler County \$ \_\_\_\_\_  
Length of construction period, in months \_\_\_\_\_

**EMPLOYMENT INFORMATION:**

Projected number of new permanent employees: \_\_\_\_\_

Projected number of new part-time employees: \_\_\_\_\_

Total jobs retained (if modernization\*): \_\_\_\_\_

\*Note: Applicant must provide evidence that the company would reduce or cease operations within Tyler County, if not for the proposed modernization.

Present payroll amount \$ \_\_\_\_\_

Number of employees currently living in Tyler County (if known): \_\_\_\_\_

**Please list job titles or classification of new employees with average hourly or annual earnings and the number of jobs in each position:**

**Other Information**

Estimate the number of out of town visitors to the company per year: \_\_\_\_\_

Average length of stay of each visitor: \_\_\_\_\_

Estimated average daily spending of each visitor: \$ \_\_\_\_\_

How much does the company pay in property taxes to taxing entities in Tyler County:

\$ \_\_\_\_\_

Has the Company had a tax abatement from any taxing authority in Tyler County?

\_\_\_\_\_ Yes \_\_\_\_\_ No If "Yes", which taxing entity: \_\_\_\_\_

**Public Service Requirements and School District Impacts**

Needed volume of public water required, if water will come from a public utility company or district: (Gallons Per Day): \_\_\_\_\_

Projected volume of effluent to be treated, if effluent will be treated by a public utility company or district: (Gallons Per Day): \_\_\_\_\_

**Other Abatement Agreement Applications**

Has the applicant made application for abatement of the value of real property improvements to any other taxing jurisdiction or county?

\_\_\_\_\_ Yes \_\_\_\_\_ No

If yes, please provide the following information on each pending application:

Name of Jurisdiction: \_\_\_\_\_

Date of Application: \_\_\_\_\_

Date of Public Hearings (if required): \_\_\_\_\_

Action Taken by Jurisdiction (if any): \_\_\_\_\_

### **Variance**

Does approval of this application by the County Commissioners Court require a variance from the Guideline and Criteria, adopted by the Commissioners Court and implemented for January 1, 2022 through December 31, 2024?

\_\_\_\_\_ Yes      \_\_\_\_\_ No

**If yes, applicant must provide a complete description of the circumstances explaining why the applicant should be granted a variance. Approval of a request for variance requires a three-fourths (3/4) vote of the governing body.**

### **Attachments**

All applications must contain the attachments listed in *Guidelines and Criteria for Granting Tax Abatement in Reinvestment Zones and/or Enterprise Zones Created in Tyler County* which is located in Section 5, Paragraph B of these guidelines (see also Exhibit A). The Commissioners' Court may not review an application until the requested information has been provided.

### **Assurances**

I do hereby certify:

- (1) The information provided above is, to the best of my knowledge, complete and accurate.
  - (2) That I have received and read a copy of the "Guidelines and Criteria for Granting Tax Abatement in Reinvestment Zones in Tyler County," dated May 5, 2015, and that I understand the conditions and terms under which a tax abatement agreement may be executed.
  - (3) That employees and/or designated representatives of the County shall have access to the facility during the period of the abatement agreement to determine if the company is in compliance with the terms and conditions of the agreement, as provided in Section 7(b) of the "Guidelines and Criteria," referenced above.
  - (4) I understand that failure to comply with the terms and conditions of the abatement agreement may result in the recapture by the County of any and all taxes previously abated by virtue of the agreement.
  - (5) I understand that participation in an abatement agreement does not remove any obligation to satisfy all codes and resolutions issued by the County or any other affected taxing jurisdiction that may be in effect and applicable at the time this project is implemented
-

\_\_\_\_\_  
Signature of Authorized Officer

\_\_\_\_\_  
Date

\_\_\_\_\_  
Name of Officer (Type or Print)

\_\_\_\_\_  
Title (Type or Print)

IF YOU HAVE ANY QUESTIONS, CALL THE TYLER COUNTY JUDGE'S OFFICE AT 409-283-2141.

## Exhibit A

### Attachments:

1. A cover letter clearly stating the abatement time frame sought, abatement percentages sought and any variances requested from these Guidelines and Criteria. The letter should also identify any considerations or proffers the Applicant may want to offer to the County.
2. A non-refundable application fee of \$1,000 payable to Tyler County;
3. A general written description of the proposed use and the general nature and extent of the modernization, expansion or new improvements to be undertaken;
4. A descriptive list of the improvements that will be a part of the facility;
5. An estimate of the cost of improvements;
6. A map, metes and bounds, and legal property description;
7. A time schedule for undertaking and completing the planned improvements;
8. Such financial and other information as deemed appropriate by the County Commissioners Court for purposes of evaluating the application;
9. An estimate of the number of employees during construction and thereafter to operate the facility;
10. A proposed program for the recruitment of local employees in the construction and operation of the facility together with a statement affirming the Applicant's commitment to equal employment opportunity and hiring, at all levels, including a plan to implement and ensure such equal employment opportunity;
11. A certification prepared by the County Tax Assessor-Collector stating that all of Applicant's tax accounts within the County are paid on a current basis or that the applicant does not have a tax account within the County;
12. Information pertaining to the reasons that the requested tax abatement is necessary to ensure the proposed project is built in the County (i.e., documentation supporting assertion that "*but for*" a tax abatement, the stated project could not be constructed in the County);
13. For a leased facility, the Applicant shall provide with the application the name and address of the lessor and a draft copy of the proposed lease or option to contract. In the event a lease or option contract has already been executed with the owner of the site, the document must include a provision whereby the abatement applicant may



terminate such contract without penalty or loss of earnest money in the event the County does not grant a tax abatement;

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14. A narrative addressing the points raised in the description of narrative accompanying the Application for Tax Abatement form;
  15. Applicant shall include its history of environmental compliance;
  16. Confirmation on whether the property is located within a reinvestment zone established under the Tax Increment Financing Act (TIFA), and if so, then Applicant shall also provide a list of the members of the board of directors for the TIFA reinvestment zone, detailing their positions on the board, and, at minimum, contact information for the chair of the board and the secretary of the board; and
  17. For abatement of property located within a municipality, Applicant shall provide a true and complete copy of the respective city ordinance or ordinances designating the reinvestment zone, including any amendments to the city ordinance or ordinances designating the reinvestment zone. For abatement of property located within a municipality and located within an enterprise zone, the Applicant shall provide a true and complete copy of the ordinance or ordinances designating the enterprise zone, including any amendments to the respective designation ordinance or ordinances, or when applicable, documentation from the Governor's Office showing the enterprise zone is active. Such ordinances or ordinances or documentation shall show that the reinvestment zone or enterprise zone remain active at the time of the submission of Applicant's application. Applicant further acknowledges and agrees that the respective zone must also still be active at the time of full execution of the Agreement on the date of the last Party executing thereto.
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Location : 483 CR 5020

From: June Yang  
Sent: Thursday, November 10, 2022 9:35 AM  
To: Mary Walters  
Subject: Moving business to Woodville, TX

Dear Mary,

We finally decided to move our business to Woodville, TX, here is a moving plan. Please see and let me know if you have any questions.

Item	Phase I	Phase II	Phase III	Estimated total
Moving in date	11/18/2022	1/18/2022	3/15/2022	
Operating date	12/8/2022	3/1/2022	4/15/2022	
Production Lines	Log cutting line Log peeling line	Wood veneer dry line Plywood assembly line Plywood hot press line Plywood trim line	Lamination line Sanding line	8 production lines
Process	1, purchasing logs locally 2, cutting logs to required sizes 3, Peeling sized logs to wood veneers(green)	1, dry wood veneers 2, assembly wood veneers to plywood 3, hot press assembled plywood 4, trim pressed plywood to required sizes	1, Laminate hardwood veneers on the pine plywood 2, Trim plywood to required sizes 3, Sanding plywood to be smooth as decoration usage	
Volume of logs purchasing	150-200 ton per day			150-200 ton per day
Number of employee	20	+26	+15	61
Natural gas usage		1200-1500 CCF per day	+120 CCF per day	1320-1620 ccf per day
Electricity usage		1060kwh per day	+300kwh per day	1300kwh per day

June  
Houston Plywood Industry Inc  
892,846,8630



TYLER COUNTY COMMISSIONERS COURT  
REGULAR MEETING  
January 9, 2023 — 10:00 a.m.

THE STATE OF TEXAS                      ON THIS THE 9th day of January, 2023 the  
Commissioners' Court in and for Tyler County, Texas convened in a Regular Meeting at the  
Justice of Peace Courtroom in Woodville, Texas, the following members of the Court present, to  
wit:

MILTON POWERS	COUNTY JUDGE, presiding
JOE BLACKSHER	COMMISSIONER, PCT. #1
DOUG HUGHES	COMMISSIONER, PCT. #2
MIKE MARSHALL	COMMISSIONER, PCT. #3
BUCK HUDSON	COMMISSIONER, PCT. #4
DONECE GREGORY	COUNTY CLERK, Ex-Officio

The following were absent: none thereby constituting a quorum. In addition to the above were:

JACKIE SKINNER	COUNTY AUDITOR
LEANN MONK	COUNTY TREASURER
BRYAN WEATHERFORD	SHERIFF
TERRY ALLEN	JUVENILE PROBATION OFFICER
TRISHER FORD	JUSTICE OF PEACE, PCT. #1

After calling the meeting to order, Judge Powers invited anyone offended by the court's practice of an invocation and Pledge of Allegiance to step out in the hall and return after the conclusion of the pledge. The invocation was delivered by Judge Powers. He then led in the Pledge of Allegiance to the American flag.

**PUBLIC COMMENTS:** none

**TABLED ITEMS FROM PREVIOUS MEETING:**

A motion was made by Commissioner Marshall and seconded by Commissioner Blacksher to remove from tabled: Tyler County Tax Abatement Policy for the Houston Plywood plant. All commissioners voted yes. Commissioner Marshall stated the present policy was established in 2011; Commissioner Marshall recommended to defer this item to the Iglesias Law Firm or Allison, Bass & MaGee Law Firm. Commissioner Marshall motioned to pursue the process of tax abatement for the Houston Plywood plant. Commissioner Blacksher seconded the motion. All commissioners voted yes and none no. SEE ATTACHED.

A motion was made by Commissioner Marshall and seconded by Commissioner Blacksher to remove from tabled: Reinvestment Zone Property (aka Tax Increment Finance "TIF" zone) located in Precinct #3. All voted yes. Commissioner Marshall motioned to start the process to add properties to the reinvestment zone. Commissioner Hudson seconded the motion. All commissioners voted yes and none no. SEE ATTACHED.

**CONSENT AGENDA:**

A motion was made by Commissioner Blacksher and seconded by Commissioner Marshall to receive the minutes of December 12, 2022. All commissioners voted yes and none no.

Commissioner Marshall made a motion to receive the monthly reports from the Juvenile and Adult Probation Departments, District Clerk, County Auditor, County Extension and Justice of the Peace, Pct. 1. Commissioner Hudson seconded the motion. All commissioners voted yes and none no. SEE ATTACHED

A motion was made by Commissioner Marshall to approve the budget amendments/line item transfers, as presented by the County Auditor. Commissioner Blacksher seconded the motion. All commissioners voted yes and none no. SEE ATTACHED

Commissioner Hudson motioned to approve the Accounts Payable/County Bills, as presented by the County Auditor. The motion was seconded by Commissioner Marshall. All commissioners voted yes and none no. SEE ATTACHED

A motion was made by **Commissioner Marshall** to approve the **Official Surety Bonds** of the elected and appointed officials. **Commissioner Blacksher** seconded the motion. All commissioners voted yes and none no. SEE ATTACHED BONDS

**Commissioner Blacksher** motioned to approve the TX Mas BuyBoard contract for the bid for preservation of records prior to 1950 for the district clerk's office. **Commissioner Marshall** seconded the motion and added this was a requirement of the commissioners court. All commissioners voted yes and none no. SEE ATTACHED

**Commissioner Blacksher** motioned to purchase a new desk for the **District Clerk's office**. **Commissioner Marshall** seconded the motion. Mrs. Skinner stated it could be paid out of the office equipment line-item. All commissioners voted yes and none no. SEE ATTACHED

A motion was made by **Commissioner Blacksher** to renew the membership for the **Texas Forest Country Partnership Member Investment**. **Commissioner Hudson** seconded the motion. All commissioners voted yes and none no. SEE ATTACHED

**Commissioner Blacksher** motioned to approve the donation of the **2012 Dodge Van**, VIN# 2C4RDGBG1CR336751, from East Texas Support Services for the **Senior Nutrition Center**. **Commissioner Marshall** seconded the motion. All commissioners voted yes and none no. SEE ATTACHED

**Commissioner Blacksher** motioned to authorize the County Judge, **Milton Powers**, to execute the **TxDot Local Government Assistance Program Agreement**. **Commissioner Marshall** seconded the motion. This agreement provides for approximately 20 loads of materials to the county. All commissioners voted yes and none no.

**Commissioner Blacksher** motioned to approve the two-year lease renewal for office space for **Congressman Brian Babin**, in the courthouse. **Commissioner Marshall** seconded the motion. All commissioners voted yes and none no. SEE ATTACHED

A motion was made by **Commissioner Blacksher** to table consideration of a vendor agreement with **Tyler County Hospital** for meal preparation for the senior nutrition program and authorize **Commissioner Blacksher** to sign the vendor agreement. **Commissioner Marshall** seconded the motion. All commissioners voted yes and none no.

**Commissioner Blacksher** motioned to approve the FY2023 contract between the **Deep East Texas Council of Governments (DETCOG)** and **Tyler County Aging for Older American Act Programs**. **Commissioner Marshall** seconded the motion. All commissioners voted yes and none no. SEE ATTACHED

**Commissioner Marshall** motioned to approve the purchase of a desktop computer and printer for the **Tyler County Historical Commission** out of the FY2022 budget line-item for the local historical commission. The motion was seconded by **Commissioner Hudson**. The County Auditor suggested creating a local historical commission department fund in the budget. All commissioners voted yes and none no. SEE ATTACHED

A motion was made by **Commissioner Marshall** to ratify the fund transfer from the **Emergency Disaster Relief Fund to Road & Bridge, Pct. #2** to cover a deficit in the amount of \$60,000.00. **Commissioner Blacksher** seconded the motion. All commissioners voted yes and none no.

**COMMENTS BY COURT MEMBERS PERTAINING TO MATTERS OF COUNTY GOVERNMENT:** **Commissioner Marshall** expressed he was looking forward to the new year. He also voiced his appreciation to the court. Judge Powers articulated he was excited to serve Tyler County and looking forward to working with all the officials.

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Executive Session was not held.

A motion was made by **Commissioner Marshall** and seconded by **Commissioner Hudson** that the meeting adjourn. All voted yes.

THERE BEING NO FURTHER BUSINESS, THE MEETING ADJOURNED- 10:20 a.m.

I, Donece Gregory, County Clerk and ex officio member of the Tyler County Commissioners Court, do hereby certify to the fact that the above is a true and correct record of the Tyler County Commissioners Court session held on January 9, 2023.

Witness my hand and seal of office on this the 18th day of January, 2023.

Attest:

Donece Gregory, County Clerk



TX Veneer Product Inc.

November 01, 2022

### Tax Abatement Request

To Commissioners Court of Tyler County

TX Veneer Product Inc is now in process of purchasing a real property located at 483 County Road 3020, Woodville in Tyler County. The proposed closing date is November 15, 2022.

TX veneer Product Inc will lease this real property to Houston Plywood Industry Inc as its Plywood Manufacture facility. Lease agreement has been signed by both parties. Houston Plywood will relocate its two facilities (one in Livingston, TX, and another in Pearland TX) to Woodville. Here below is its moving schedule. Total 8 process lines will be moved into this facility by April 2023.

Item	Phase I	Phase II	Phase III	Estimated total
Moving in date	11/18/2022	1/18/2023	3/15/2023	
Operating date	12/8/2022	3/1/2023	4/15/2023	
Production Lines	Log cutting line Log peeling line	Wood veneer dry line Plywood assembly line Plywood hot press line Plywood trim line	Lamination line Sanding line	8 production lines
Process	1, purchasing logs locally 2, cutting logs to required sizes 3, Peeling logs to wood veneers(green)	1, dry wood veneers 2, assembly wood veneers to plywood 3, hot press assembled plywood 4, trim plywood to required sizes	1, Laminate hardwood veneers on the pine plywood 2, Trim plywood to required sizes 3, Sanding plywood to be smooth as decoration usage	
Volume of logs	150-200 ton per day			150-200 ton per day
Number of employee	20	+26	+15	61
Natural gas usage		1200-1500 CCF per day	+120 CCF per day	1320-1620 ccf per day
Electricity usage		1000Kwh per day	+300Kwh per day	1300Kwh per day



To help us start business in this new facility, I hereby request Tax Abatement from Tyler County for the below two property categories:

1. Real Property: 483 County Road 3020, Woodville TX 75979 (owned by TX Veneer Product Inc)
2. Business Personal Property – Plywood Producing Equipment (owned by Houston Plywood Industry Inc)

Please review and advise if you need more information. Your consideration on the Tax Abatement is highly appreciated. We will put the abatement amount into the facility for set ups and improvements.

Thanks, and best regards,

TX Veneer Product Inc