

**RESOLUTION OF THE COMMISSIONERS COURT  
OF SWISHER COUNTY, TEXAS  
DESIGNATING REINVESTMENT ZONE NUMBER #3**

**A RESOLUTION DESIGNATING A CERTAIN AREA AS A  
REINVESTMENT ZONE FOR A COMMERCIAL/INDUSTRIAL TAX  
ABATEMENT IN SWISHER COUNTY, TEXAS, ESTABLISHING THE  
BOUNDARIES THEREOF, AND PROVIDING FOR AN EFFECTIVE DATE.**

*WHEREAS*, the Commissioners Court of Swisher County, Texas desires to promote the development or redevelopment of a certain contiguous geographic area within its jurisdiction by the creation of a reinvestment zone as authorized by the Property Redevelopment and Tax Abatement Act, as amended (Texas Property Tax Code § 312.001, *et seq.*), and the Guidelines and Criteria of the Commissioners Court of Swisher County for Granting a Tax Abatement in Reinvestment Zone Created in Swisher County, Texas (the "Guidelines"); and

*WHEREAS*, Section 312.401 of the Texas Tax Code permits a County Commissioners Court to designate a reinvestment zone if that designation is reasonably likely to contribute to the retention or expansion of primary employment, or attract major investment in the reinvestment zone that would contribute to the economic development of the County; and,

*WHEREAS*, none of the area, described in Exhibit A, below, for which application for the creation of a reinvestment zone has been made, is within the taxing jurisdiction of any municipality; and

*WHEREAS*, on this date, a hearing before the Commissioners Court of Swisher County, Texas was held, such date being at least seven (7) days after the date of publication of the notice of such public hearing in the local newspaper of general circulation in Swisher County and the delivery of written notice to the respective presiding officers of each taxing entity that includes within its boundaries real property that is to be included in the proposed reinvestment zone; and

*WHEREAS*, the Commissioners Court of Swisher County, Texas at such public hearing invited any interested person to appear and speak for or against the creation of the reinvestment zone and whether all or part of the territory described should be included in the proposed reinvestment zone; and

*WHEREAS*, the proponents of the reinvestment zone offered evidence, both oral and documentary, in favor of all of the foregoing matters relating to the creation of the reinvestment zone and opponents, if any, of the reinvestment zone appeared to contest the creation of the reinvestment zone; and

*WHEREAS*, the improvements set forth in the Application by Pacific Wind Development, LLC for a tax abatement agreement are feasible and of benefit to the

county after expiration of the tax abatement; and,

*WHEREAS*, the Swisher County Commissioners Court wishes to create a reinvestment zone within the boundaries of Swisher County as shown on the map and further described by the legal description set forth in Exhibit A of this Resolution.

*BE IT RESOLVED BY THE COMMISSIONERS COURT OF SWISHER COUNTY, TEXAS:*

SECTION 1. That the facts and recitations contained in the preamble of this Resolution are hereby found and declared to be true and correct.

SECTION 2. That the Commissioners Court of Swisher County, Texas, after conducting such hearing and having heard such evidence and testimony, has made the following findings and determinations based on the evidence and testimony presented to it:

- (a) That the public hearing on adoption of the Swisher County Reinvestment Zone #3 has been properly called, held and conducted and that notice of such hearing has been published as required by law and mailed to the respective presiding officers of the governing bodies of all taxing units overlapping the territory inside the proposed reinvestment zone; and
- (b) That the boundaries of the Swisher Reinvestment Zone #3 should be the area described in the legal description and corresponding map attached hereto as Exhibit "A", which is incorporated herein by reference for all purposes; and,
- (c) That creation of the Swisher Reinvestment Zone #3 will result in benefits to Swisher County, Texas and to land included in the reinvestment zone and that the improvements sought are feasible and practical; and
- (d) The Swisher Reinvestment Zone #3 meets the criteria set forth in Texas Property Tax Code Chapter 312 for the creation of a reinvestment zone as set forth in the Property Redevelopment and Tax Abatement Act, as amended, and the Guidelines, in that it is reasonably likely as a result of the designation to contribute to the retention or expansion of primary employment or to attract investment in the zone that would be a benefit to the property and that would contribute to the economic development of Swisher County, Texas, and that the entire tract of land is located entirely within an unincorporated area of Swisher County, Texas.

SECTION 3. That pursuant to the Property Redevelopment and Tax Abatement Act, as amended, and the Guidelines, Swisher County Commissioner's Court hereby creates Swisher Reinvestment Zone #3; a reinvestment zone for commercial-industrial tax abatement encompassing only the area described on and as shown on the map in "Exhibit A", and such reinvestment zone is hereby designated and shall hereafter be referred to as Swisher Reinvestment Zone #3.

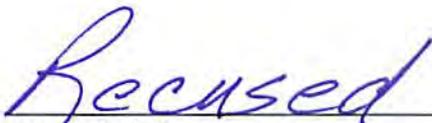
SECTION 4. That Swisher Reinvestment Zone #3 shall take effect on the date of this Resolution and shall remain designated as a commercial-industrial reinvestment zone for a period of five (5) years from such date of designation, and may be renewed for an additional five (5) year period thereafter.

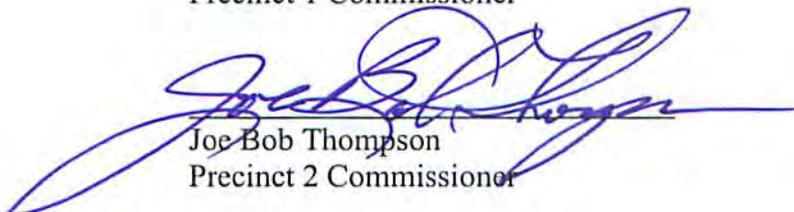
SECTION 5. That if any section, paragraph, clause or provision of this Resolution shall for any reason be held to be invalid or unenforceable, the invalidity or unenforceability of such section, paragraph, clause, or provision shall not affect any of the remaining provisions of this Resolution.

SECTION 6. That it is hereby found, determined and declared that a sufficient notice of the date, hour, place and subject, of the meeting of the Swisher County Commissioners Court at which this Resolution was adopted was posted at a place convenient and readily accessible at all times as required by the Texas Open Government Act, Texas Government Code, Chapter 551, as amended, and that a public hearing was held prior to the designation of such reinvestment zone and that proper notice of the hearing was published in the official newspaper of general circulation within the County, and furthermore, such notice was in fact delivered to the presiding officer of any affected taxing entity as prescribed by the Property Redevelopment and Tax Abatement Act.

ASSESSED, APPROVED AND ADOPTED on this the 26<sup>th</sup> day of May, 2015.

  
Harold Keeter, County Judge

  
Lloyd Rahlfs  
Precinct 1 Commissioner

  
Joe Bob Thompson  
Precinct 2 Commissioner

*Harvey Foster*

Harvey Foster  
Precinct 3 Commissioner

*Larry Buske*

Larry Buske  
Precinct 4 Commissioner

Attest:

*C J Chasco*

C J Chasco, Swisher County Clerk

By: *Jessica Hurme, Deputy*



**EXHIBIT A**  
**LEGAL DESCRIPTION AND MAP OF**  
**SWISHER COUNTY**  
**REINVESTMENT ZONE**  
**NUMBER #3**

Swisher County Reinvestment Zone #3 is comprised of the following parcels. In the event of discrepancy between the legal description attached and the attached map, the map shall control; provided however, the Swisher County Reinvestment Zone #3 shall in no way be deemed to include any portion of any municipality.

Survey Name	Block Number	Survey Number	Abstract
Stone, Kyle and Kyle (SK&K)	M6	6	1264
Stone, Kyle and Kyle	M6	7	241
Stone, Kyle and Kyle	M6	8	1641
Stone, Kyle and Kyle	M6	9	242
Stone, Kyle and Kyle	M6	10	1531
Stone, Kyle and Kyle	M6	11	243
Stone, Kyle and Kyle	M6	1	1789
Stone, Kyle and Kyle	M6	12	1532
Stone, Kyle and Kyle	M6	13	244
Stone, Kyle and Kyle	M6	14	1895
Stone, Kyle and Kyle	M6	14	1896
Stone, Kyle and Kyle	M6	14	1517
Texas Trunk Railroad Company (TT RR CO)	W1	1	285
Henderson and Overton Branch Railroad Company (H&OB RR CO)	W1	16	1279
Adams, Beaty, and Moulton	M8	11	5
Adams, Beaty, and Moulton	M8	12	2132
Adams, Beaty, and Moulton	M8	12	1221
Adams, Beaty, and Moulton	M8	13	6
Adams, Beaty, and Moulton	M8	14	1225
Adams, Beaty, and Moulton	M8	15	7
Adams, Beaty, and Moulton	M8	16	1753
Adams, Beaty, and Moulton	M8	16	1833
Adams, Beaty, and Moulton	M8	17	8
Adams, Beaty, and Moulton	M8	18	1519
Adams, Beaty, and Moulton	M8	19	9
Adams, Beaty, and Moulton	M8	40	1470
Adams, Beaty, and Moulton	M8	40	2182

Adams, Beaty, and Moulton	M8	40	2181
Adams, Beaty, and Moulton	M8	40	2172
Adams, Beaty, and Moulton	M8	49	15
Adams, Beaty, and Moulton	M8	38	1223
Adams, Beaty, and Moulton	M8	37	14
Adams, Beaty, and Moulton	M8	36	1224
Adams, Beaty, and Moulton	M8	35	13
Adams, Beaty, and Moulton	M8	24	2173
Adams, Beaty, and Moulton	M8	34	1518
Adams, Beaty, and Moulton	M8	34	2142
Adams, Beaty, and Moulton	M8	33	3
Adams, Beaty, and Moulton	M8	32	1318
Adams, Beaty, and Moulton	M8	32	1917
Adams, Beaty, and Moulton	M8	61	17
Adams, Beaty, and Moulton	M8	62	1222
Adams, Beaty, and Moulton	M8	63	18
Adams, Beaty, and Moulton	M8	64	1220
Adams, Beaty, and Moulton	M8	65	19
Adams, Beaty, and Moulton	M8	66	1319
Adams, Beaty, and Moulton	M8	67	20
Adams, Beaty, and Moulton	M8	68	1639
Adams, Beaty, and Moulton	M8	69	21
Adams, Beaty, and Moulton	M8	90	1491
Adams, Beaty, and Moulton	M8	89	31
Adams, Beaty, and Moulton	M8	88	1190
Adams, Beaty, and Moulton	M8	87	30
Adams, Beaty, and Moulton	M8	86	1499
Adams, Beaty, and Moulton	M8	85	29
Adams, Beaty, and Moulton	M8	84	1754
Adams, Beaty, and Moulton	M8	83	28
Adams, Beaty, and Moulton	M8	82	1321
Adams, Beaty, and Moulton	M8	11	33
Adams, Beaty, and Moulton	M8	112	1667
Adams, Beaty, and Moulton	M8	113	34
Adams, Beaty, and Moulton	M8	114	1189
Adams, Beaty, and Moulton	M8	115	35
Adams, Beaty, and Moulton	M8	116	1497
Adams, Beaty, and Moulton	M8	117	36

Adams, Beaty, and Moulton	M8	118	2109
Adams, Beaty, and Moulton	M8	118	1501
Adams, Beaty, and Moulton	M8	118	1767
Adams, Beaty, and Moulton	M8	118	37
J H Gibson	M9	11	164
J H Gibson	M9	12	1584
J H Gibson	M9	13	165
J H Gibson	M9	14	1188
J H Gibson	M9	14	1471
J H Gibson	M9	15	166
J H Gibson	M9	16	1498
J H Gibson	M9	17	167
J H Gibson	M9	18	1500
J H Gibson	M9	26	1453
J H Gibson	M9	25	171
J H Gibson	M9	23	1604
J H Gibson	M9	24	2102
J H Gibson	M9	23	170
J H Gibson	M9	22	1417
J H Gibson	M9	21	169
J H Gibson	M9	20	1278
J H Gibson	M9	19	168
J H Gibson	M9	47	173
J H Gibson	M9	48	1454
J H Gibson	M9	49	174
J H Gibson	M9	50	2011
J H Gibson	M9	50	1418
J H Gibson	M9	50	2064
J H Gibson	M9	51	175
J H Gibson	M9	52	1742
J H Gibson	M9	52	1487
J H Gibson	M9	62	1635
J H Gibson	M9	62	1844
J H Gibson	M9	61	180
J H Gibson	M9	60	1218
J H Gibson	M9	59	179
J H Gibson	M9	58	2148
J H Gibson	M9	58	1327

J H Gibson	M9	57	178
J H Gibson	M9	83	182
J H Gibson	M9	84	2037
J H Gibson	M9	84	2115
J H Gibson	M9	84	1496
J H Gibson	M9	85	183
J H Gibson	M9	85	1216
J H Gibson	M9	87	184
J H Gibson	M9	88	1328
J H Gibson	M9	98	1355
J H Gibson	M9	98	2160
J H Gibson	M9	97	189
J H Gibson	M9	96	2100
J H Gibson	M9	96	1215
J H Gibson	M9	96	1904
J H Gibson	M9	95	188
J H Gibson	M9	94	1821
J H Gibson	M9	94	1805
J H Gibson	M9	94	1948
J H Gibson	M9	94	1217
J H Gibson	M9	93	187
J H Gibson	M9	119	141
J H Gibson	M9	120	1259
J H Gibson	M9	134	1995
J H Gibson	M9	133	148

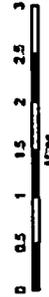
# **EXHIBIT A (CONTINUED)**

**MAP OF  
SWISHER COUNTY  
REINVESTMENT ZONE  
NUMBER #3**

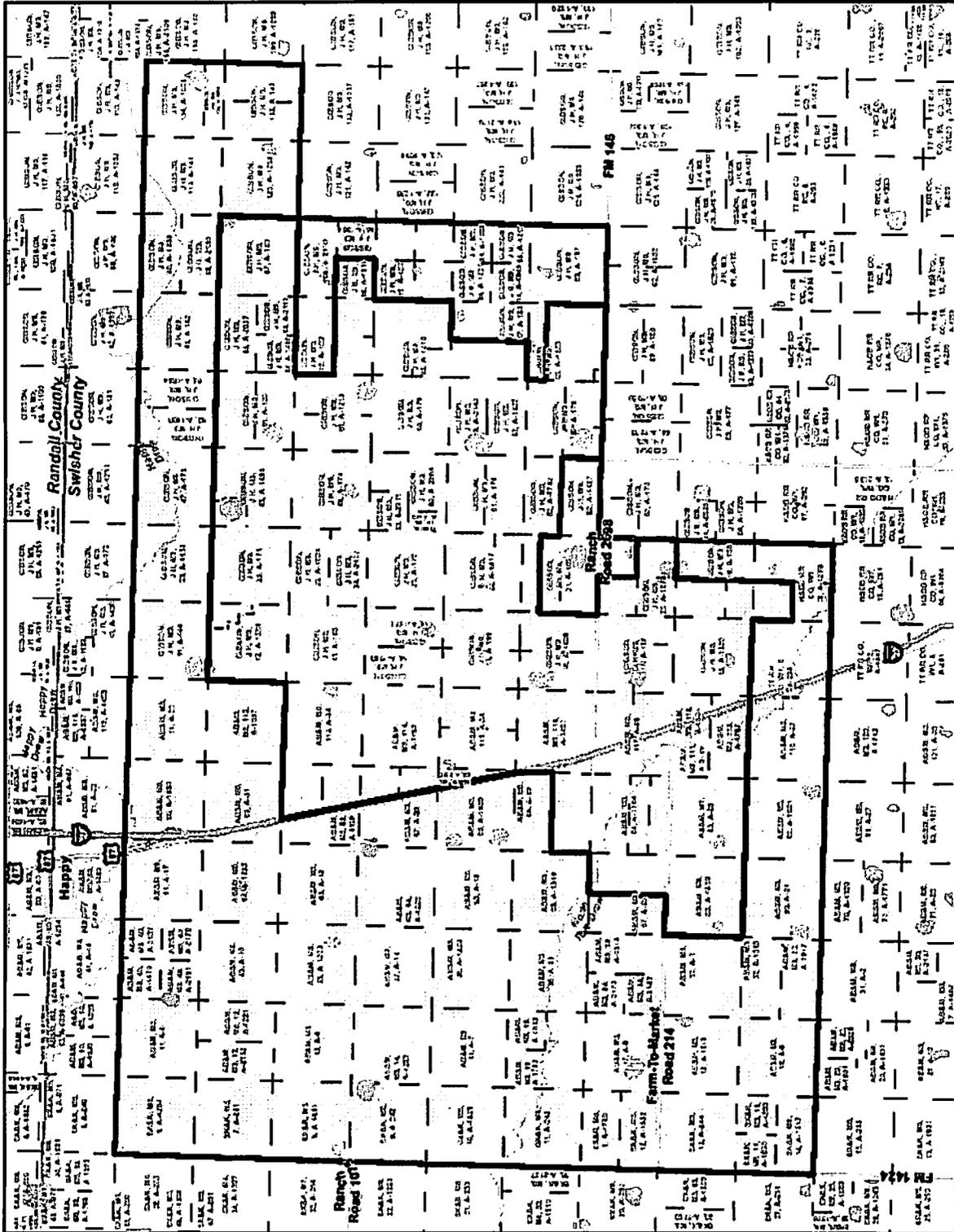
**SEE ATTACHED MAP**

**Reinvestment Zone**  
Comanche Run Wind Project  
Swisher County, TX

- Legend**
- Reinvestment Zone
  - Tax Lots
  - Project Site Boundary
  - County Line



SWISHER COUNTY, TEXAS



## **RESOLUTION NUMBER 6-1**

### **RESOLUTION RATIFYING AND EXTENDING SWISHER COUNTY'S TAX ABATEMENT GUIDELINES AND CRITERIA:**

Whereas, on April 22, 2013, Swisher County Commissioner's Court adopted Swisher County's Tax Abatement Guidelines and Criteria as authorized by Chapter 312 of the Texas Tax Code allowing Swisher County to participate in tax abatement; and

Whereas, on April 27<sup>th</sup>, 2015 the Swisher County Commissioner's Court passed and approved a Resolution designating reinvestment Zone #2 in Swisher County pursuant to the County's previously adopted tax abatement guidelines and criteria; and

Whereas, on the 11<sup>th</sup> day of May, 2015, the Swisher County Commissioner's Court passed and approved a Tax Abatement Agreement by and between Swisher County, Texas and WildRose Wind, LLC pursuant to the previously adopted and approved tax abatement guidelines and criteria; and

Whereas, on the 26<sup>th</sup> day of May, 2015 the Swisher County Commissioner's Court passed and approved a Resolution designating reinvestment Zone #3 in Swisher County pursuant to the previously adopted tax abatement guidelines and criteria; and

Whereas, on the 26<sup>th</sup> day of May, 2015, the Swisher County Commissioner's Court passed and approved a Tax Abatement Agreement by and between Swisher County, Texas and Pacific Wind Development LLC pursuant to the County's previously adopted and approved tax abatement guidelines and criteria; and

Whereas, the Swisher County Commissioner's Court desires to ratify, renew and extend Swisher County's Tax Abatement Guidelines and Criteria for a period of two (2) years and ratify all action taken by the Commissioner's Court pursuant to the County's previously adopted and approved tax abatement guidelines and criteria.

Therefore, be it resolved that Commissioner's Court on a motion by Lloyd Rahlfs and a second by Joe Bob Thompson moves to ratify, renew and extend Swisher County's Tax Abatement Guidelines and Criteria for a period of two (2) years and ratify all action taken by the Commissioner's Court pursuant to the County's previously adopted and approved tax abatement guidelines and criteria.

PASSED and APPROVED on the 8<sup>th</sup> day of June, 2015.

SWISHER COUNTY COMMISSIONERS COURT

*Harold Keeter*

Harold Keeter,  
County Judge

*Lloyd Rahlfs*

Lloyd Rahlfs,  
Precinct 1 Commissioner

*Joe Bob Thompson*

Joe Bob Thompson,  
Precinct 2 Commissioner

*Harvey Foster*

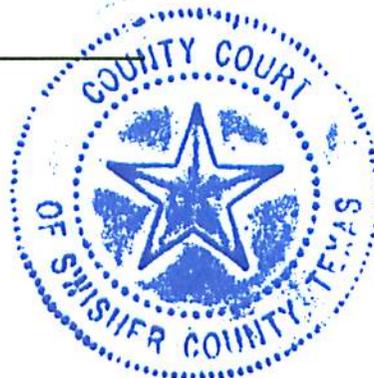
Harvey Foster,  
Precinct 3 Commissioner

*Larry Buske*

Larry Buske  
Precinct 4 Commissioner

*CJ Chasco*

CJ Chasco  
Swisher County Clerk



STATE OF TEXAS

SWISHER COUNTY

TAX ABATEMENT GUIDELINES AND CRITERIA

Swisher County (the "County") is committed to the promotion of quality development in all parts of Swisher County and to improving the quality of life for its citizens. In order to help meet these goals, the County will consider providing Tax Abatements (as defined below) to stimulate economic development. It is the policy of the County that such an incentive will be provided in accord with the guidelines and criteria outlined in this document. All applicants for Tax Abatements shall be considered on an individual basis.

In order to be eligible for designation as a Reinvestment Zone and receive Tax Abatement, the planned improvement:

1. must be an Eligible Facility (as defined below);
2. must add at least Five Hundred Thousand Dollars (\$500,000.00) to the tax roll of eligible property;
3. must be reasonably expected to have an increase in positive net economic benefit to Swisher County of at least One Million Dollars (\$1,000,000.00) over the life of the Abatement, computed to include (but not limited to) new sustaining payroll and/or capital improvement; and
4. must not be expected to solely or primarily have the effect of transferring employment from one part of Swisher County to another.

In addition to the criteria set forth above, the Swisher County Commissioners Court (the "Commissioners Court") reserves the right to negotiate a Tax Abatement Agreement in order to compete favorably with other communities.

Only that increase in the fair market value of the property that is a direct result of the development, redevelopment, and improvement specified in the Agreement will be eligible for Abatement and then only to the extent that such increase exceeds any reduction in the fair market value of the other property of the applicant located within the jurisdiction creating the reinvestment zone.

All Tax Abatement Agreements will be no longer than allowed by law.

It is the goal of the County to grant Tax Abatements on the same terms and conditions as the other taxing units having jurisdiction of the property. However, nothing herein shall limit the discretion of the Commissioners Court to consider, adopt, modify or decline any Tax Abatement request.

This policy is effective as of the 8<sup>th</sup> day of June, 2015, shall at all

times be kept current with regard to the needs of Swisher County and reflective of the official views of the Commissioners Court, and shall be reviewed every two (2) years.

The adoption of these guidelines and criteria by the Commissioners Court does not:

1. limit the discretion of the governing body to decide whether to enter into a specific Tax Abatement Agreement;
2. 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
3. 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.

### **SECTION I. DEFINITIONS**

A. **"Abatement" or "Tax Abatement"** means the full or partial exemption from ad valorem taxes of certain property in a reinvestment zone designated for economic development purposes.

B. **"Agreement" or "Abatement Agreement"** means a contractual Agreement between a property owner and/or lessee and the County.

C. **"Base Year Value"** means the assessed value on the eligible property as of January 1 preceding the execution of the Agreement.

D. **"Deferred Maintenance"** means improvements necessary for continued operation which do not improve productivity or alter the process technology.

E. **"Eligible Facilities"** means new, expanded, or modernized buildings and structures, including fixed machinery and equipment, which is reasonably likely as a result of granting the Abatement to contribute to the retention or expansion of primary employment or to attract major investment in the reinvestment zone that would be a benefit to the property and that would contribute to the economic development of Swisher County, but does not include facilities such as, but not limited to, restaurants and retail sales establishments which are intended to provide goods or services primarily to residents or existing businesses located in Swisher County. Eligible facilities may include, but shall not be limited to a(n):

- aquaculture/agriculture facility;
- distribution center facility;
- manufacturing facility;
- office building;
- regional entertainment/tourism facility;
- research service facility;

regional service facility;  
historic building in a designated area;  
wind energy facility; or  
other basic industrial facility.

F. **"Expansion"** means the addition of building structures, machinery, equipment, or payroll for purposes of increasing production capacity.

G. **"Facility"** means property improvement(s) completed or in the process of construction which together comprise an interregional whole.

H. **"Modernization"** means a complete or partial demolition of facilities and the complete or partial reconstruction or installation of a facility of similar or expanded production capacity. Modernization may result from the construction, alteration, or installation of buildings, structures, machinery, or equipment.

I. **"New Facility"** means a property previously undeveloped which is placed into service by means other than or in conjunction with Expansion or Modernization.

J. **"Productive Life"** means the number of years property improvement(s) is/are expected to be in service in a facility.

## **SECTION II. ABATEMENT AUTHORIZED**

A. **Eligible Facilities.** Upon application, Eligible Facilities shall be considered for Tax Abatement as hereinafter provided.

B. **Creation of New Values.** Abatement may only be granted for the additional value of eligible property improvement(s) made subsequent to and specified in an Abatement Agreement between the County and the property owner or lessee, subject to such limitations as the County may require.

C. **New and Existing Facilities.** Abatement may be granted for the additional value of eligible property improvement(s) made subsequent to and specified in an Abatement Agreement between the County and the property owner or lessee, subject to such limitations as the County may require.

D. **Eligible Property.** Abatement may be extended to the value of new, expanded, or modernized buildings, structures, fixed machinery and equipment, site improvements, and related fixed improvements necessary to the operation and administration of the facility, and all other real and tangible personal property permitted by Chapter 312 of the Texas Tax Code.

E. **Ineligible Property.** The following types of property shall be fully taxable and ineligible for Tax Abatement: land; animals; inventories, supplies; tools; furnishings; vehicles; vessels; aircraft; deferred maintenance investments; housing and property to be rented or leased, except as provided in Section II(F); property owned or used by the State of Texas.

**F. Owned/Leased Facilities.** If a leased facility is granted Abatement, the Agreement shall be executed with the lessor and the lessee. If the land is leased, but the facility constructed or installed thereon is owned by the lessee, the lessee shall execute the Agreement.

**G. Economic Qualifications.** In order to be eligible for designation as a reinvestment zone and receive Tax Abatement, the planned improvement:

- (1) must be an Eligible Facility;
- (2) must add at least Five Hundred Thousand Dollars (\$500,000.00) to the tax roll of eligible property;
- (3) must be reasonably expected to have an increase in positive net economic benefit to Swisher County of at least One Million Dollars (\$1,000,000.00) over the life of the Abatement, computed to include (but not limited to) new sustaining payroll and/or capital improvement. The creation of (number and type) of new jobs will also factor into the decision to grant an Abatement; and
- (4) must not be expected to solely or primarily have the effect of transferring employment from one part of Swisher County to another.

**H. Standards for Tax Abatement.** The following factors, among others, will be considered in determining whether to grant Tax Abatement:

- (1) value of existing improvements, if any;
- (2) type and value of proposed improvements;
- (3) productive life of proposed improvements;
- (4) number of existing jobs to be retained by proposed improvements;
- (5) number and type of new jobs to be created by proposed improvements;
- (6) amount of local payroll to be created;
- (7) whether the new jobs to be created will be filled by persons residing or projected to reside within the affected taxing jurisdiction;
- (8) amount by which property tax base valuation will be increased during the term of Abatement and after Abatement, which shall include a definitive commitment that such valuation shall not, in any case, be less than Five Hundred Thousand Dollars (\$500,000.00);
- (9) expenses to be incurred in providing facilities directly resulting from the

new improvements;

(10) the amount of ad valorem taxes to be paid to the County during the Abatement period considering (a) the existing values, (b) the percentage of new value abated, (c) the Abatement period, and (d) the value after expiration of the Abatement period;

(11) the population growth of Swisher County that occurs directly as a result of new improvements;

(12) the types and values of public improvements, if any, to be made by applicant seeking Abatement;

(13) whether the proposed improvements compete with existing businesses to the detriment of the local economy;

(14) the impact on the business opportunities of existing business;

(15) the attraction of other new businesses to the area;

(16) the overall compatibility with the zoning ordinances and comprehensive plan for the area; and

(17) whether the project obtains all necessary permits from the applicable environmental agencies.

Each Eligible Facility shall be reviewed on its merits utilizing the factors provided above. After such review, Abatement may be denied entirely or may be granted to the extent deemed appropriate after full evaluation.

**I. Denial of Abatement.** An Abatement Agreement shall not be authorized if it is determined that:

(1) there would be substantial adverse effect on the provision of government services or tax base;

(2) the applicant has insufficient financial capacity;

(3) violation of other codes or laws; or

(4) any other reason deemed appropriate by the County.

**J. Taxability.** From the execution of the Abatement to the end of the Agreement period, taxes shall be payable as follows:

(1) the value of ineligible property as provided in Section II(E) shall be fully

taxable;

(2) the base year value of existing eligible property as determined each year shall be fully taxable; and

(3) the additional value of new eligible property shall be fully taxable at the end of the Abatement period.

### **SECTION III. APPLICATION**

A. Any present or potential owner of taxable property in the County may request Tax Abatement by filing a written application with the Commissioners Court.

B. The application shall consist of a general description of the new improvements to be undertaken; a descriptive list of the improvements for which an Abatement is requested; a list of the kind, number and location of all proposed improvements of a property; a map and property description; and a time schedule for undertaking and completing the proposed improvements. In the case of modernization, a statement of the assessed value of the facility, separately stated for real and personal property, shall be given for the tax year immediately preceding the application. The Commissioners Court may require such financial and other information as deemed appropriate for evaluating the financial capacity and other factors pertaining to the applicant, to be attached to the application. The completed application must be accompanied by the payment of a non-refundable application fee for administrative costs and legal fees associated with the processing of the Tax Abatement request. All checks in payment of the administrative fee shall be made payable to the County. The fee for Abatement requests shall be One Thousand and No/100 Dollars (\$1,000.00).

C. The County shall give notice as provided by the Property Tax Code, including written notice to the presiding officer of the governing body of each taxing unit in which the property to be subject to the Agreement is located, not later than seven (7) days before acting upon the application.

D. The application process described in Section III(A) hereof shall be followed regardless of whether a particular reinvestment zone is created by Swisher County or a taxing entity within Swisher County. No other notice or hearing shall be required except compliance with the open meetings act, unless the Commissioners Court deem them necessary in a particular case.

### **SECTION IV. AGREEMENT**

A. After approval, the Commissioners Court shall formally pass a resolution and execute an Agreement with the owner of the facility and lessee as required which shall:

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

- (2) provide access to and authorize inspection of the property by the taxing unit to insure compliance with the Agreement;
- (3) limit the use of the property consistent with the taxing unit's development goals;
- (4) provide for recapturing property tax revenues that are lost if the owner fails to make improvements as provided by the Agreement;
- (5) include each term that was agreed upon with the property owner and require the owner to annually certify compliance with the terms of the Agreement to each taxing unit; and
- (6) allow the taxing unit to cancel or modify the Agreement at any time if the property owner fails to comply with the terms of the Agreement.

#### **SECTION V. RECAPTURE**

A. In the event that the applicant or its assignee (1) allows its ad valorem taxes owed to become delinquent and fails to timely and properly follow the legal procedures for their protest and/or content; or (2) violates any of the terms and conditions of the Abatement Agreement and fails to cure during the cure period, the Agreement then may be terminated and all taxes previously abated by virtue of the Agreement will be recaptured and paid within thirty (30) days of the termination.

B. Should the County determine that the applicant or its assignee is in default according to the terms and conditions of its Agreement, the County shall notify the company or individual in writing at the address stated in the Agreement, and if such is not cured within the time set forth in such notice (the "Cure Period"), then the Agreement may be terminated.

#### **SECTION VI. ADMINISTRATION**

A. The Chief Appraiser of the Swisher County Appraisal District will annually determine an assessment of the real and personal property comprising the reinvestment zone. Each year, the company or individual receiving Abatement shall furnish the appraiser with such information as may be necessary for the Abatement. Once value has been established, the Chief Appraiser will notify the Commissioners Court of the amount of the assessment.

B. The County may execute a contract with any other jurisdiction(s) to inspect the facility to determine if the terms and conditions of the Abatement Agreement are being met. The Abatement 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 the giving of 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 its safety standards.

C. Upon completion of construction, a designated representative of the County shall annually evaluate each facility receiving Abatement to insure compliance with the Agreement and shall formally report such evaluations to the Commissioners Court.

#### **SECTION VII. ASSIGNMENT**

The Abatement Agreement may be transferred and assigned by the holder to a new owner or lessee of the same facility either upon the approval by resolution of the Commissioners Court, or in accordance with the terms of an existing Tax Abatement Agreement. No assignment or transfer shall be approved if the parties to the existing Agreement, the new owner, or new lessee are liable to any jurisdiction for outstanding taxes or other obligations. Approval shall not be unreasonably delayed or withheld. Notice shall be given to the Commissioners Court at least twenty (20) days in advance of any transfer or assignment.

#### **SECTION VIII. SUNSET PROVISION**

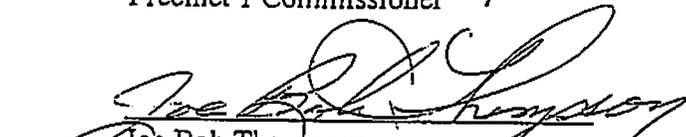
These guidelines and criteria are effective upon the date of their adoption, and shall supersede and replace any and all prior guidelines and criteria for Tax Abatement in the County. These guidelines and criteria shall remain in force for two (2) years, unless amended by three-quarters vote of the Commissioners Court, at which time all reinvestment zones and Tax Abatement Agreements created pursuant to these provisions will be reviewed to determine whether the goals have been achieved. Based on such review, the guidelines and criteria will be modified, renewed or eliminated; provided, however, that no modification or elimination of the Guidelines and Criteria shall affect Tax Abatement Agreements that have been previously approved until the parties thereto shall agree to amend such Agreements.

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Adopted on this the 22nd day of April, 2013.

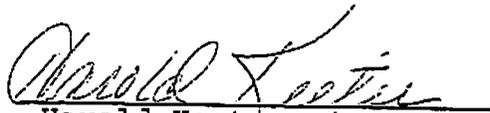
Swisher County Commissioners Court

  
Lloyd Rahlfs  
Precinct 1 Commissioner

  
Joe Bob Thompson  
Precinct 2 Commissioner

  
Harvey Foster  
Precinct 3 Commissioner

  
Tim Reed  
Precinct 4 Commissioner

  
Harold Keeter  
Swisher County Judge