

**A RESOLUTION OF THE KENEDY COUNTY COMMISSIONERS  
COURT ESTABLISHING GUIDELINES AND CRITERIA  
GOVERNING THE GRANTING OF TAX ABATEMENT  
AGREEMENTS IN REINVESTMENT ZONES CREATED IN  
KENEDY COUNTY, TEXAS**

*County of Kenedy*     )*(*

*State of Texas*       )*(*

**WHEREAS**, the creation, retention, and diversification of job opportunities to the present and future residents of Kenedy County, Texas is a high priority of the Commissioners Court; and,

**WHEREAS**, the purpose of a tax abatement is to provide an incentive offered by the Commissioners Court on behalf of the taxpayers of Kenedy County, manufacturing, and other capital-intensive investments, with high paying jobs, that lead to increased local commerce, better services, and a better quality of life; and,

**WHEREAS**, the wealth created by these enterprises leads to increased local service and retail businesses, which, in addition to improving the quality of life in Kenedy County, also increases the *ad valorem* property tax base; and,

**WHEREAS**, by giving a current incentive in the form of a tax abatement, the Commissioners Court, on behalf of the citizens of Kenedy County, Texas, agree to give up potential short-term tax benefits in exchange for long-term benefits for the community; and,

**WHEREAS**, the new jobs, investment and industrial/commercial diversification will benefit the area economy, provide new and needed opportunities, strengthen the real estate market, and generate additional tax revenue to support the provision of local services by local political subdivisions; and,

**WHEREAS**, Kenedy County must compete with other localities across both the state and nation which have or are currently offering tax inducements in various forms to attract new investments in their respective local economies; and,

**WHEREAS**, any tax incentives offered in Kenedy County, Texas, will in the short term, reduce potential new tax revenue unless strictly limited in application only to new investments in facilities that will bring new wealth to the County; and,

**WHEREAS**, the abatement of property taxes, when offered to attract capital investment and the creation of primary jobs in industries which bring in capital investment from outside of the County, has been consistently shown to be an effective method of enhancing and diversifying a local economy; and,

**WHEREAS**, Texas Tax Code Section 312.002 provides that no municipality or county may designate an area as a reinvestment zone, and that no taxing unit may execute a tax abatement agreement under Texas Tax Code chapter 312, unless it first (i) establishes guidelines and criteria for tax abatement agreements and (ii) adopts a resolution stating that the taxing unit elects to become eligible to participate in tax abatement; and,

**WHEREAS**, the Commissioners Court of Kenedy County, Texas, for all of the reasons set forth above, desires to be eligible to participate in tax abatement under certain circumstances; now therefore,

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

#### **Section 1. DEFINITIONS**

**As used in these Guidelines and Criteria, the following italicized terms shall be defined as:**

- a. "*Abatement*" means the full or partial exemption from ad valorem taxes on certain real property in a reinvestment zone designated by Kenedy County for economic development purposes.
- b. "*Abatement Period*" means the period during which all or a portion of the value of real property or tangible personal property that is the subject of a tax abatement agreement is exempt from taxation.
- c. "*Abated Facility Site*" (or "*Proposed Abated Facility Site*") means the tract(s) or area of land underlying the proposed improvements to be abated.
- d. "*Agreement*" means a contractual agreement between a property owner and/or lessee and Kenedy County, Texas for the purpose of granting a tax abatement pursuant to Chapter 312 of the Texas Tax Code.
- e. "*Base year value*" means the assessed value of eligible property January 1 preceding the execution of the agreement, plus the agreed upon value of eligible property improvements made after January 1, but before the execution of the agreement.
- f. "*Deferred maintenance*" means the improvements necessary for continued operations which do not improve productivity or alter the process technology.

**g.** *"Economic Development"* means participation in or support of an organized program or entity which for the purpose of its mission, engages in activities designed to encourage employment opportunities development/commercial and manufacturing business/industry to locate and/or expand in Kenedy County, thus expanding and diversifying the tax base as well as increasing the economic strength and stability of Kenedy County.

**h.** *"Eligible jurisdiction"* means Kenedy County and any municipality, school district, or other local taxing jurisdictions eligible to abate taxes according to Texas law, the majority of which is located in Kenedy County that levies ad valorem taxes upon and provides services to reinvestment zone designated by Kenedy County.

**i.** *"Employee"* for the purposes of the economic qualifications of Section 2(i)(2) of these Guidelines and Criteria shall include all persons directly employed by the owner of the planned improvement at the abated facility site/reinvestment zone together with any independent contractor or employee of independent contractors employed on a full-time (40 hours per week equivalent) basis at the facility site/reinvestment zone continuously for the duration of the abatement agreement.

**j.** *"Existing facility"* is the facility described in Section 2(a), that will be expanded or modernized, and which contains the proposed improvements to be abated. A manufacturing or processing unit or units of a larger plant complex that separately comprise a manufacturing or production sub-unit of the larger plant shall be considered the existing facility for purposes of the Section 2(i)(2) employment retention requirement (that the planned improvements cause the retention or prevention of loss of employment of 5 employees or 50% of the employees of the existing facility, whichever is greater). For example, if an existing facility has one hundred employees, an expansion or modernization of all or part of that facility must result in the retention of at least fifty employees employed at or in connection with the expanded or modernized "existing facility" in order for the facility improvements to qualify for abatement.

**k.** *"Expansion"* means the addition of buildings, structures, machinery or equipment for purposes of increasing production capacity.

**l.** *"Facility"* means property improvements completed or in the process of construction which together comprise an integral whole.

**m.** *"Kenedy County Vendor and Services"* means a company that employs Kenedy County residents and pays Kenedy County taxes.

**n.** *"Manufacturing Facility"* means buildings and structures, including machinery and equipment, the primary purpose of which is or will be the manufacture of tangible goods or materials or the processing of such goods or materials by physical or chemical change.

**o.** *"Military Aviation Facility"* means a base, station, fort, or camp at which fixed-wing aviation operations or training is conducted by the United States Air Force, the United States Air Force Reserve, the United States Army, the United States Army Reserve, the United States Navy, the United States Navy Reserve, the United States Marine Corps, the United States Marine Corps Reserve, the United States Coast Guard, the United States Coast Guard Reserve, or the Texas National Guard.

**p.** *"Modernization"* means the replacement and upgrading of existing facilities which increases the productive input or output, updates the technology, or substantially lowers the unit cost of the operation. Modernization may result from the construction, alteration or installation of buildings, structures, fixed machinery, or equipment. It shall not be for the purpose of reconditioning, refurbishing, or repairing.

**q.** *"New Facility"* means a property previously undeveloped which is placed into service by means other than or in conjunction with expansion or modernization.

**r.** *"Other Basic Industry"* means buildings and structures including fixed machinery and equipment not elsewhere described, used or to be used for the production of products or services which serve a market primarily outside Kenedy County.

**s.** *"Productive Life"* means the number of years a property improvement is expected to be in service. After a cessation of production, the productive life of property improvements may be deemed to end, at County's election, on the date of cessation of production either upon (1) a determination by the County that it is unlikely the improvement(s) will be reactivated as an integral part of a producing facility, and/or (2) the expiration of eighteen (18) continuous or non-consecutive months of non-production in any twenty-four (24) month period following the date the property improvement(s) cease to be in active service as part of a facility operating in a producing capacity. Upon cessation of production and for calculation of the recapture amount of taxes, the "productive life" will be determined to begin on the effective date of the tax abatement as set forth in the Agreement.

**t.** *"Qualified Vendors and Services"* means those vendors and services that meet the company's individual stated requirements, which can include but are not limited to safety, financial condition, environmental record, quality, or ability to perform.

**u.** *"Research Facility"* means buildings and structures, including machinery and equipment, used or to be used primarily for research or experimentation to improve or develop new tangible goods or materials or to improve or develop the production processes thereto.

v. *"Regional Service Facility"* means buildings and structures, including machinery and equipment, used or to be used to service goods where fifty percent (50%) of the goods being serviced originate outside of Kenedy County.

w. *"Tangible personal property"* means tangible personal property classified as such under state law, but excludes inventory and/or supplies, ineligible property as defined herein, and tangible personal property that was located in the investment zone at any time before the period covered by the agreement with the County

## Section 2. ABATEMENT AUTHORIZED

a. **Authorized Facility.** A facility may be eligible for abatement if it is a new facility of structure or an expansion or modernization of existing facilities or structures which are used as a: Manufacturing Facility, Research Facility, or Regional Service Facility, Other Basic Industry, or a Facility that Commissioners Court determines would enhance job creation and the economic future of Kenedy County.

b. **Applicable Only to New Value.** Abatement may only be granted for the additional value of eligible property improvements made subsequent to and specified in an abatement agreement between Kenedy County and the real property owner, tangible personal property owner, leasehold interest, and/or lessee, subject to such limitations as Kenedy County may require.

c. **Applicable New and Existing Facilities.** Abatement may be granted for new facilities and new improvements to existing facilities for purposes of modernization or expansion.

d. **Eligible Property.** Abatement may be extended to the value of buildings, structures, tangible personal property as defined in the Tax Code including fixed machinery and equipment, site improvements and related fixed improvements necessary to the operation and administration of the facility, solon as the Commissioner's Court has determined that the terms of the adopted Tax Abatement Agreement meet the Guidelines and Criteria as set forth herein.

e. **Tangible Personal Property.** Abatement may be granted with the owner of tangible personal property located on real property in a reinvestment zone to exempt from taxation:

(1) all or a portion of the value of the real property;

(2) all or a portion of the value of the tangible personal property located on the real property; or,

(3) all or a portion of the value of both.

An abatement may be granted with the owner of tangible personal property, or an improvement located on tax-exempt real property that is located in a designated reinvestment zone to exempt all or a portion of the value of the tangible personal property or improvement located on the real property.

**f. Ineligible Property.** The following type of property shall be fully taxable and ineligible for tax abatement: land, existing improvements, tangible personal property that the Kenedy County Appraisal District classifies as inventory or supplies, tools, furnishings, and other forms of movable personal property; vehicles, watercraft, aircraft, housing, hotel accommodations, retail facilities, deferred maintenance investments, property to be rented or leased except as provided in Section 2(f), tangible personal property located in the reinvestment zone prior to the effective date of the tax abatement agreement, real property with a productive life of less than 10 years, property owned or used by the State of Texas or its political subdivisions or by any organizations owned, operated or directed by a political subdivision of the State of Texas, or any other property for which abatement is not allowed by state law.

In addition to the foregoing, all property owned by Owner, which was located within the Kenedy County Reinvestment Zone Number One before the date of any tax abatement agreement.

shall be excluded from this agreement and shall be fully taxable.

**g. Leased Facilities/Leasehold Interest.** An abatement may be granted with the owner of a leasehold interest in tax-exempt real property located in a reinvestment zone designated to exempt all or a portion of the value of the leasehold interest in the real property.

Lessee Interest: An abatement may be granted with a lessee of taxable real property located in a reinvestment zone to exempt from taxation:

- (1) all or a portion of the value of the fixtures, improvements, or other real property owned by the lessee and located on the property that is subject to the lease;
- 2) all or a portion of the value of tangible personal property owned by the lessee and located on the real property that is the subject of the lease, or,
- (3) all or a portion of the value of both the fixtures, improvements, or other real property and the tangible personal property defined herein.

An applicant for an abatement who does not own the land upon which the project for which the abatement is sought shall be required to submit to the County a copy of the executed memorandum of lease agreement or other acceptable document between

lessor/lessee demonstrating a lease term, including options for extensions, of at least fifteen years.

**h. Value and Term of Abatement.** Abatement shall be granted effective with the January 1 valuation date immediately following the date of the Commissioners Court Order granting the abatement and approving the abatement application. One hundred percent of the value (or such percentage of value that shall be set by Commissioners Court order) of new eligible properties shall be abated for up to ten years or one-half (1/2) the productive life of the improvement whichever is less. The “productive life” will be calculated from the effective date of the tax abatement and the date the equipment ceased to be in service. The abatement may be extended through an initial agreement and a subsequent agreement may be required to comply with state law regarding the term of the reinvestment zone.

If it is determined that the abatement period would better benefit the County and the Applicant by deferring the commencement date beyond the January 1st following the Commissioners Court Order granting the abatement and approving the abatement application, the County may defer the commencement date of the abatement period to a future date certain. The deferral of the commencement date will not allow the duration of the abatement period to extend beyond ten (10) years.

If a modernization project includes facility replacement, the abated value shall be the value of the new unit(s) less the value of the old unit(s).

**i. Economic Qualification.** In order to be eligible for designation as a reinvestment zone and to qualify for tax abatement the planned improvement:

(1) must be reasonably expected to increase and must actually increase the value of the property in the amount of \$1 million or more;

(2) must create employment for at least five (5) people on a full-time (40 hours per week equivalent) basis in Kenedy County for the duration of the abatement period at the abated facility site described in the tax abatement application; or alternatively, must retain and prevent the loss of employment of five (5) employees or fifty percent (50%) of the existing number of employees, at the time of application, employed at or in connection with the existing facility containing the abated facility site described in the tax abatement application, whichever is greater, for the duration of the abatement period. The following is applicable to the employment retention/preventing loss of employment requirement:

a. “Existing facility” is the facility described in Section 2 (a) that will be expanded or modernized and which contains the proposed improvements to be abated. A manufacturing or processing unit or units of a larger plant complex that separately comprise a manufacturing or production sub-unit of the larger plant shall be considered the existing facility for purposes of the Section 2(h)(2) employment retention requirement (that the planned

improvements cause the retention or prevention of loss of employment of 5 employees or 50% of the employees of the existing facility, whichever is greater). For example, if a large plant complex has a sub-unit that produces chlorine and 100 employees are employed at or in connection with that unit, an expansion or modernization of all or part of that facility must result in the retention of at least 50 employees employed at or in connection with the expanded or modernized "existing facility" in order for the facility improvements to qualify for abatement.

b. Employees of a larger plant unit transferred or assigned to and employed at or in connection with a new sub-unit containing the planned improvements, constructed on undeveloped land constituting the proposed abated facility site/reinvestment zone shall be considered "created" employment for purposes of this sub-section. The proposed number of employees to be employed at the abated facility as stated in the abatement application for the property that is the subject of the tax abatement agreement (including the projected creation or retention of employment) must be maintained for the duration of the abatement period at the abated facility site. For purposes of this sub-section, in order for a planned improvement to be considered as preventing the loss of employment or retaining employment, the abated facility/project must be necessary in order to retain or keep employment at levels as indicated in the application and in order to retain the proposed number of employees at the abated facility as indicated in the application. The owner/Applicant seeking to qualify on the basis of retention or preventing loss of employment must provide a detailed statement as an attachment to its application affirmatively representing compliance with this sub-section and explaining the necessity of this project to prevent loss of employment. Any variance from the requirements of this sub-section is subject to approval of Commissioners Court in accordance with the variance section of these Guidelines & Criteria.

(3) must be not expected to solely or primarily have the effect of transferring employment from one part of the county to another part of the county. A variance may be requested relative to this provision of which approval shall be at the sole discretion of the County.

(4) must be necessary because capacity cannot be provided efficiently utilizing existing improved property;

Additionally, the owner of the project:

(5) must file a plan statement with application demonstrating willingness and planned efforts to use qualified Kenedy County vendors and services where applicable in the construction and operations of the facility. Kenedy County vendors and services must



be competitive with non-county vendors and services regarding price, quality, safety, availability, and ability to perform.

(6) will annually, for the term of the abatement, contribute all required payments in lieu of taxation as may be required in any Agreement made pursuant to these Guidelines and Criteria.

**j. Applicability to Other Taxing Units with Tax Rates Set or Approved by Commissioners Court.** If the Commissioners Court enters into a Tax Abatement Agreement pursuant to these Guidelines and Criteria, the Commissioners Court, pursuant to Tex. Tax Code § 312.004(a) may enter into a tax abatement agreement applicable to the same property on behalf of a taxing unit other than the county if by statute the ad valorem tax rate of the other taxing unit is approved by the commissioners court or the commissioners court is expressly required by statute to levy the ad valorem taxes of the other taxing unit. This authority extends to, *inter alia*, taxes levied by the Kenedy Countywide Common School District. A tax abatement agreement entered into on behalf of such other taxing unit is not required to contain the same terms as the tax abatement agreement entered into on behalf of the county.

**k. Proximity to Military Aviation Facility.** An owner or lessee of a parcel of real property that is located wholly or partly in a reinvestment zone may not receive an exemption from taxation of any portion of the value of the parcel of real property or of tangible personal property located on the parcel of real property under a tax abatement, if, on or after that date, a wind-powered energy device is installed or constructed on the same parcel of real property at a location that is within 25 nautical miles of the boundaries of a military aviation facility located in this county. The prohibition provided by this section applies regardless of whether the wind-powered energy device is installed or constructed at a location that is in the reinvestment zone. This prohibition does not apply if the wind-powered energy device is installed or constructed as part of an expansion or repowering of an existing project.

### **Section 3. APPLICATION**

- a.** An Application for tax abatement must be filed with the County Judge's Office.
- b.** Any present or potential owner of taxable property in Kenedy County may request the creation of a reinvestment zone and tax abatement by filing a tax abatement application with Kenedy County. The application shall be filed with the County Judge by providing one original copy and an electronic version.
- c.** The application shall consist of a completed application letter accompanied by a general description of the proposed use and the general nature and extent of the modernization, expansion or new improvements which will be a part of the facility; a map and property description; a time schedule for undertaking and completing the planned

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.

**d.** Upon receipt of a completed application, the County Judge shall notify in writing the presiding officer of the legislative body of each eligible jurisdiction. Before acting upon the application, Kenedy County Commissioners Court shall hold a public hearing at which interested parties shall be entitled to speak and present written materials for or against the approval of the tax abatement. The public hearing shall also afford the Applicant and the designated representative of any eligible jurisdiction opportunity to show cause why the abatement should or should not be granted.

**e.** If upon written request for a legal opinion or interpretation from the Commissioners Court or its members, the legal counsel for Kenedy County determines that the application does not appear to comply with the written language of the Guidelines and Criteria, a public hearing on said application if already set, shall be postponed. The Applicant may file a supplement or addendum to its application to show cause why the Application should be approved and shall present reasons at the public hearing on the same.

**f.** Any final decision or interpretation as to the intent and meaning or policy of any provision or its written language; any final decision as to whether or not an application complies or does not comply with the guidelines and criteria; and any final decision as to whether to grant or deny tax abatement shall be made by the Commissioners Court at its sole discretion.

**g.** Kenedy County shall not establish a reinvestment zone for the purpose of abatement if it finds that the request for the abatement was filed after the commencement of construction, alteration, or installation of improvements related to a proposed modernization, expansion, or new facility.

**h.** Requests for variance may be made in written form to the County Judge. Such requests shall include a complete description of the circumstances explaining why the Applicant should be granted a variance. Approval of a request requires a four-fifths (4/5) vote of the Commissioners Court.

#### **Section 4. ADDITIONAL REQUIREMENTS**

Neither a reinvestment zone nor abatement agreement shall be authorized if it is determined that:

**a.** there would be a substantial adverse effect on the provision of government service or tax base;

**b.** the Applicant has insufficient financial capacity;

c. the planned or potential use of the property would constitute hazard to public safety, health, or morals; or,

d. the planned or potential use of the property would constitute a violation of other codes or laws.

## **Section 5. APPROVAL OF AGREEMENT**

After approval, Kenedy County Commissioners Court shall formally pass a resolution and execute an agreement with the Applicant as required which shall include:

- a. the estimated value to be abated and the base year value;
- b. the percent of value to be abated each year as provided in Section 2(h);
- c. the commencement date and the termination date of abatement unless deferred;
- d. the proposed use of the facility; nature of construction, time schedule, map, property description and improvement list as provided in the Application;
- e. contractual obligations in the event of default, violation of terms or conditions, delinquent taxes, recapture, administration, and assignment as provided in these guidelines and criteria, specifically Sections 2(a), 2(g), 2(h), 2(i) 6, 7, and 8;
- f. size of investment and average number of jobs involved for the period of abatement; and,
- g. provision that Applicant shall annually furnish information necessary for Kenedy County's evaluation of Applicant's compliance with the terms and conditions of the tax abatement agreement and these guidelines and criteria, together with an additional provision that Kenedy County may, at its election, request and obtain reasonable information from Applicant as is necessary for the County's evaluation of Applicant's compliance with the terms and conditions of the tax abatement agreement and these guidelines and criteria.

## **Section 6. COUNTY REMEDIES IN THE EVENT OF DEFAULT**

a. In the event the facility contemplated herein is completed and begins producing product or service, but the company fails to maintain the level of employment (including the projected creation or retention of employment) stated in the abatement application for the property that is the subject of the abatement agreement, the county may elect to:

1. Declare a default and terminate the abatement agreement without recapturing prior years' abated taxes;

2. Declare a default, terminate the agreement, and order a recapture of all or part of the previous years' abated taxes; or

3. Set specific terms and conditions for the continuation of the abatement exemption for the duration of the term of the agreement under its present terms or alter the amount of the abatement for the remaining term of the agreement.

**b.** Should Kenedy County determine that the company or individual is in default according to the terms and conditions of its agreement, Kenedy County shall notify the company or individual in writing at the address stated in the agreement and if such is not cured within ninety (90) days from the date of such notice ("Cure Period"), then the agreement may be terminated.

**c.** In the event that the company or individual (1) allows its ad valorem taxes owed the County to become delinquent and fails to timely and properly follow the legal procedures for their protest and/or contest, 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 sixty (60) days of the termination.

**d.** Failure to provide any requested statement or information pursuant to the provisions described in Section 5(g) without just cause within sixty (60) days of the request for the information or the presentation of any false or misleading statement may, at the County's option, be construed as a default by the company or individual and cause for immediate termination of the tax abatement agreement and recapture of all previously abated taxes, if after written notice of default, the company or individual has not cured such default prior to the expiration of thirty (30) days from such written notice. The Cure Period provisions of sub-sections (b) and (c) above are not applicable to a default and termination under this paragraph.

## **Section 7. ADMINISTRATION**

**a.** The Chief Appraiser of Kenedy County shall 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 Chief Appraiser with such information as may be necessary for the administration of the abatement. Once value has been established, the Chief Appraiser shall notify the eligible jurisdictions which levies taxes on the amount of the assessment.

b. The agreement shall stipulate Kenedy County and its agents 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 seventy-two (72) hours prior notice and will only be conducted in such a 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 their safety standards.

c. Upon completion of construction, the owner of an abated facility must submit a written report/statement of compliance annually during the life of the abatement to the Kenedy County Commissioners Court clearly detailing the status of the facility and how it is complying with the abatement guidelines.

d. The County shall timely file with the Texas Department of Commerce and the Property Tax Division of the State Comptroller's office all information required by the Tax Code.

#### **Section 8. ASSIGNMENT**

A tax abatement granted under these Guidelines and Criteria may be transferred and assigned by the holder to a new owner or lessee of the same facility upon the approval by resolution of Kenedy County subject to the financial capacity of the assignee and provided that all conditions and obligations in the abatement agreement are guaranteed by the execution of a new contractual agreement with Kenedy County. No assignment or transfer shall be approved if the new parties to the existing agreement, the new owner or new lessee are liable to Kenedy County or any eligible jurisdiction for delinquent taxes or other obligations. Approval shall not be unreasonably withheld.

#### **Section 9. SUNSET PROVISION**

These Guidelines and Criteria are effective upon the date of their adoption and will remain in force for two years, at which time all reinvestment zones and tax abatement contracts created pursuant to its provisions will be reviewed by Kenedy County to determine whether the goals have been achieved. Based on that review, the Guidelines and Criteria will be modified, renewed, or eliminated, provided that such actions shall not affect existing contracts or applications for tax abatement filed prior to the expiration of said Guidelines and Criteria. Applications for abatement filed prior to the expiration of the Guidelines and Criteria shall be governed by the provisions of these Guidelines and Criteria regardless of any subsequent modification or amendment.


These guidelines and policies for Tax Abatement shall be effective December 8, 2023, and shall remain in force until December 8, 2025, unless amended or superseded, modified, renewed, or eliminated by Commissioners Court prior to that date.

**Section 10. NO LIMIT ON DISCRETION**


In accordance with Texas Tax Code section 312.002, these guidelines and criteria shall not limit the discretion of the County to decide whether to enter into a specific tax abatement agreement. Accordingly, the County may enter into a particular tax abatement agreement whenever it determines that it is in the best interests of the County to enter into such agreement and provide such abatement with respect to a particular applicant, In doing so, the County may vary from the provisions of this Tax Abatement Policy Statement in any respect that is not contrary to state law.

**PASSED, APPROVED, AND ADOPTED THIS 8<sup>th</sup> day of December 2023.**

**COMMISSIONERS COURT  
KENEDY COUNTY, TEXAS**

  
\_\_\_\_\_  
CHARLES BURNS  
Kenedy County Judge

**ATTEST:**

  
\_\_\_\_\_  
VERONICA VELA  
Kenedy County Clerk