

**Hall County, Texas**  
**Regular Commissioners' Court Meeting**

**MAY 12, 2025**

BE IT REMEMBERED THAT THE HALL COUNTY COMMISSIONERS MET IN A REGULAR COMMISSIONERS' COURT MEETING on May 12, 2025 with the following members present: Ray Powell, County Judge, presiding; Ronny Wilson, Commissioner Precinct #1; Terry Lindsey, Commissioner Precinct #2; Gary Proffitt, Commissioner Precinct #3; Troy Glover Commissioner Precinct #4. Other County officials: Pat Snider, County Clerk; Teresa Altman, Tax Assessor/Collector; Janet Bridges, County Treasurer; Tom Heck, Sheriff; Judy Roten, Judge Assistant; Jennifer Kennedy, Lancum Corporation. Citizens: Lloyd Roberts; Kim Burnett; Danny Davidson; Whitney Wiebe, Mesquite Groundwater; Gina Chavera, HCAD.

**1. OPENING PRAYER.**

- a. The meeting was called to order at 10:14 A.M. by Judge Powell.
- b. The opening prayer was led by Commissioner Lindsey.

**2. PUBLIC COMMENTS REQUESTS**

No comments at this time.

**3. CONSIDER/APPROVE RESOLUTION ELECTING TO PARTICIPATE IN TAX ABATEMENT AGREEMENT AND ESTABLISHING GUIDELINES AND CRITERIA GOVERNING TAX AGATEMENT FOR ECONOMIC DEVELOPMENT PROSPECTS AND AUTHORIZE THE COUNTY JUDGE TO SIGN APPROPRIATE DOCUMEMNTS SUBJECT TO THE COUNTY ATTORNEY'S REVIEW.**

Motion by Commissioner Lindsey and second by Commissioner Proffitt and it is the order of the court to approve A RESOLUTION OF THE COMMISSIONERS COURT OF HALL COUNTY, TEXAS ELECTING TO PARTICIPATE IN TAX ABATEMENT AGREEMENTS AND ESTABLISHING GUIDELINES AND CRITERIA GOVERNING TAX ABATEMENT FOR ECONOMIC DEVELOPMENT PROSPECTS IN HALL COUNTY.

Motion passed unanimously.

**Exhibit A**

4. **DISCUSS AND CONSIDER APPROVAL OR TAKE APPROPRIATE ACTION ON AN ORDER CONCERNING THE ADOPTION AND DESIGNATION OF THE HALL COUNTY LANCIUM TURKEY CLEAN CAMPUS REINVESTMENT ZONE NUMBER 1 PURSUANT TO THE COUNTY'S GUIDELINES AND CRITERIA UNDER THE PROPERTY REDEVELOPMENT AND TAX ABATEMENT ACT, CHAPTER 312 OF THE TEXAS TAX CODE.**

Motion by Commissioner Wilson and second by Commissioner Glover and it is the Order of the Court to approve the Adoption and Designation of the HALL COUNTY LANCIUM TURKEY CLEAN CAMPUS REINVESTMENT ZONE NUMBER 1.

Motion passed unanimously.

**Exhibit B**

5. **DISCUSS AND APPROVE PURCHASE OF A MICROSOFT SURFACE PRO TABLET FOR THE CLERK'S OFFICE OUT OF THE DISTRICT CLERK'S TECHNOLOGY FUND.**

Motion by Commissioner Glover and second by Commissioner Proffitt and It is the Order of the Court to approve the purchase of a Microsoft Surface Pro Tablet for the Clerk's office from the District Clerk's Technology Fund.

Motion passed unanimously.

**Exhibit C**

6. **APPROVAL OF MINUTES OF THE REGULAR MEETING OF APRIL 14, 2025 AND THE CALLED MEETING OF MAY 1, 2025 REGARDING THE COURTHOUSE RESTORATION UPDATE FROM PREMIER COMMERCIAL GROUP.**

Motion by Commissioner Wilson and second by Commissioner Lindsey and it is the order of the court to approve the minutes of the April 14 and May 1, 2025 meetings.

Motion passed unanimously

**7. REPORTS OF:**

- a. **TREASURER** by Janet Bridges
- b. **SHERIFF/EMC** by Tom Heck
- c. **ROAD & BRIDGE** by Terry Lindsey
- d. **TAX A/C** by Teresa Altman
- e. **COUNTY CLERK** by Patricia Snider
- f. **J.P. REPORTS** Report presented on paper
- g. **EXTENSION OFFICE** No report
- h. **TAX APPRAISAL** Paper copy presented to court
- i. **JUDGE'S REPORT** Judge Powell has made a Declaration of Disaster for Hall County on May 9, 2025. Judge Powell has sent a letter to the Governor for the State's assistance.

**Exhibit D&E**

Judge Powell also shared the HCAD Preliminary Estimated Values for 2025.

**Exhibit F**

**8. APPROVE REPORTS**

Motion by Commissioner Lindsey and second by Commissioner Proffitt and it is the order of the court to approve the reports.

Motion passed unanimously.

**9. APPROVE PAYMENT OF BILLS**

Motion by Commissioner Wilson and second by Commissioner Glover and It is the Order of the Court to approve the payment of the bills.

Motion passed unanimously

**10. DISCUSSION AND/OR ACTION ON BURN BAN.**

Currently off, leave as is.

**11. DISCUSS AND TAKE ACTION NECESSARY REGARDING  
RESTORATION OF HALL COUNTY COURTHOUSE.**

Nothing at this time.

**12. DISCUSS AND TAKE ACTION ON REQUEST FROM SHERIFF HECK  
ON SB 22 GRANT FUNDING, FOR THE SHERIFF'S DEPARTMENT  
AND/OR JAIL**

Nothing at this time.

**13. DISCUSS, CONSIDER, AND TAKE ACTION ON USE OF EQUIPMENT,  
MATERIALS, PURCHASES, OTHER COUNTY MATTERS, COUNTY  
WORK PROJECTS, EXTRA HELP OR HIRING OF ROAD EMPLOYEES  
ON COUNTY ROADS AND BRIDGES BY COMMISSIONERS IN EACH  
PRECINCT.**

Nothing at this time.

**14. ADJOURN**

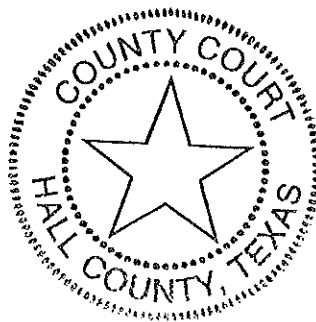
Motion by Commissioner Glover and second by Commissioner Proffitt and it is  
the order of the court to adjourn the meeting at 10:51am.

Motion passed unanimously.

**APPROVED  
JUNE 9, 2025**

*Patricia Snider*

Patricia Snider  
Hall County Clerk



**Exhibit A**

STATE OF TEXAS  
COUNTY OF HALL

COMMISSIONERS COURT  
RESOLUTION NO.

**RESOLUTION OF THE COURT**

A RESOLUTION OF THE COMMISSIONERS COURT OF HALL COUNTY, TEXAS ELECTING TO PARTICIPATE IN TAX ABATEMENT AGREEMENTS, AND ESTABLISHING GUIDELINES AND CRITERIA GOVERNING TAX ABATEMENT FOR ECONOMIC DEVELOPMENT PROSPECTS IN HALL COUNTY

**RESOLUTION WHEREAS**, § 312.002, Texas Tax Code, requires a taxing unit to adopt a resolution establishing guidelines and criteria governing tax abatement agreements and stating that the taxing unit elects to become eligible to participate in tax abatement; and

**WHEREAS**, the Commissioners Court of Hall County has expressed its intent to consider tax abatements and adopt Tax Abatement Guidelines and Criteria; and

**WHEREAS**, pursuant to § 312.002, the Tax Abatement Guidelines and Criteria are effective for two years unless amended or repealed by a vote of the Commissioners Court; and

**WHEREAS**, the Hall County Commissioners Court desires to adopt Tax Abatement Guidelines and Criteria; and,

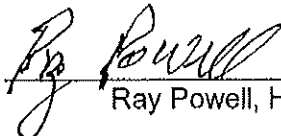
**WHEREAS**, the Hall County Commissioners Court desires to be eligible to participate in tax abatements.

**NOW, THEREFORE, BE IT RESOLVED BY THE COMMISSIONERS COURT OF HALL COUNTY, TEXAS:**

PART 1: Hall County elects to participate in tax abatement agreements pursuant to Chapter 312 of the Texas Tax Code, and that the Guidelines and Criteria attached as Exhibit "A" to this resolution for granting tax abatements in designated Tax Abatement Reinvestment Zones are hereby adopted.

PART 2: That this resolution shall be effective immediately from and after its passage.

**APPROVED AND ADOPTED** by the Hall County Commissioners Court on this the 12th day of May, 2025.

  
\_\_\_\_\_  
Ray Powell, Hall County Judge

**GUIDELINES AND CRITERIA FOR GRANTING TAX ABATEMENTS IN  
REINVESTMENT ZONES  
HALL COUNTY, TEXAS**

**I. PURPOSE**

Hall County, hereinafter referred to as "County" is committed to the promotion of quality development in all parts of the County and to improving the quality of life for its citizens. In order to help meet these goals, the County will consider recommending tax incentives, which may include the designation of reinvestment zones, accepting applications for tax abatement, and entering into tax abatement agreements to stimulate growth and development.

It is the intent of the County that such incentives will be provided in accordance with the procedures and criteria in this document and in Chapter 312 of the Texas Tax Code. However, nothing in these Guidelines and Criteria shall imply or suggest to be construed to imply or suggest that tax entities are under any obligation to provide any incentives to any applicant. All such applicants for tax incentives shall be considered on an individual basis for both the qualification for tax abatement and the amount of any tax abatement. The adoption of these Guidelines and Criteria shall not 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.

Only that increase in the fair market value of the property directly resultant from the development, redevelopment, and improvement specified in the contract will be eligible for abatement. All abatement contracts will be for a term no longer than allowed by law. Additionally, the County Commissioners Court reserves the right to negotiate a tax abatement agreement in order to compete favorably with other communities.

**II. DEFINITIONS**

The attached Glossary is a list of words with their definitions that are found in this document, and the Glossary is incorporated herein by reference.

**III. GUIDELINES AND CRITERIA**

In order to be eligible for designation as a reinvestment zone and to receive tax abatement, the planned improvement as a minimum must meet the following:

- (a) Be an authorized Facility. A Facility may be eligible for abatement if it is a(n):

Aquaculture/Agriculture Facility  
Data Center Facility  
Distribution Center Facility  
Manufacturing Facility  
Office Building

Regional Entertainment/Tourism Facility  
Research Facility  
Regional Service Facility  
Historic Building in designated area  
Renewable Energy Facility  
Energy Storage Facility  
Energy Facility  
Other Basic Industry

(b) The project must be reasonably expected to have an increase in positive net economic benefit to the County of at least \$ 15,000,000 over the life of the abatement, computed to include (but not limited to) new sustaining payroll and capital improvement. In consideration of the request for designation as a reinvestment zone and to receive tax abatement, the following factors will also be considered:

(1) Jobs. The projected New Jobs created including the number of jobs, the retention of existing jobs, the type of jobs, the average payroll, the total payroll and the number of local persons hired.

(2) Fiscal Impact. The amount of real and personal property value that will be added to the tax roll for both eligible and ineligible property, the amount of direct sales tax that will be generated, the infrastructure improvements by the County that will be required by the facility, the infrastructure improvements made by the facility, and the compatibility of the project with the county's development goals.

(3) Community Impact, including:

- i. The pollution, if any as well as other negative environmental impacts affecting the health and safety of the community that will be created by the project;
- ii. The revitalization of a depressed area;
- iii. The business opportunities of existing local vendors;
- iv. The alternative development possibilities for proposed site;
- v. The impact on other taxing entities, including the use of municipal or county infrastructure; and/or
- vi. Whether the improvement is expected to solely or primarily have the effect of transferring employment from one part of the County to another.

#### **IV. ABATEMENT AUTHORIZED**

(a) Authorized Date. A facility may be eligible for tax abatement for a period not to exceed 10 years or one-half of 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 ceases to be in service. If an application for abatement is submitted prior to the commencement of construction, the facility must meet the criteria granting tax

abatement in reinvestment zones created in the County pursuant to these Guidelines and Criteria.

- (b) **Creation of New Value.** Abatement may only be granted for the additional value of eligible property improvements made subsequent to the filing of an application for tax abatement and specified in the abatement agreement between the County and the owner or lessee (and lessor if required pursuant to IV(f)) of the facility or improvements receiving the abatement, all subject to such limitations as the Guidelines and Criteria may require.
- (c) **New and Existing Facilities.** Abatement may be granted for new facilities and improvements to existing facilities for purposes of modernization or expansion. If the 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).
- (d) **Eligible Property.** Abatement may be extended to the value of the following: new, expanded, replaced or modernized buildings and structures; fixed machinery and equipment; site improvements; office space and related fixed improvements necessary to the operation and administration of the facility; and all other real and tangible personal property as permitted by Chapter 312 of the Texas Tax Code.
- (e) **Ineligible Property.** The following types of property shall be fully taxable and ineligible for abatement:
  - i. Land
  - ii. Animals
  - iii. Inventories
  - iv. Supplies
  - v. Tools
  - vi. Furnishings and other forms of movable personal property other than machinery and equipment that carry out or support the function of the facility or improvements receiving abatement
  - vii. Vehicles
  - viii. Vessels
  - ix. Aircraft
  - x. Housing or residential property
  - xi. Fauna
  - xii. Flora
  - xiii. Deferred Maintenance Investments
  - xiv. Property to be rented or leased (except as provided in Part IV(f),
  - xv. Property owned or used by the State of Texas or its political subdivision or by any organization owned, operated or directed by a political subdivision of the State of Texas.



(f) Owned/Leased Facilities. If a leased facility or leased improvements are granted an abatement, the agreement shall be executed with the lessor and lessee of the facility or improvements. The owner of the real property where the facility or improvements are located is not required to execute the abatement agreement if it is not the lessor or lessee of the facility or improvements.

(g) Value and Term of Abatement

(1) Abatement shall be granted effective no earlier than the January 1 valuation date immediately following the date of execution of the agreement. The agreement may provide that the period for which the abatement applies will commence on a later date. The value of new eligible property shall be abated according to the approved agreement between applicant and the governing body. The County Commissioners Court, in its sole discretion, shall determine the amount of any abatement.

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

(1) Must create employment for at least 10 people on a full-time (40 hours per week equivalent) basis in the 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 10 employees or fifty percent (50%) of 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 a Manufacturing Facility, Research Facility, Distribution Center or Regional Facility, Regional Entertainment Facility, Other Basic Industry, or a facility the Commissioners Court determines would enhance job creation and the economic future of the County. The facility must be expanded or modernized and contain 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 the purposes of Section 2(h)(1) employment retention requirement (that the planned improvements cause the retention or prevention of loss of employment of 10 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 until transferred or assigned to and employed at or in connection with a new sub-unit containing the planned improvements, constructed on

underdeveloped land constituting the proposed abated facility site/reinvestment zone shall be considered "created" employment for purposes of this sub-section.

(c) The proposed number of employees to be employed at the abatement 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 subsection, 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-subsection 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.

(d) Full-time employee creation requirements for Data Center Facilities, Energy and Energy Storage Facilities shall be determined on a case-by-case basis by the Commissioners Court.

- (2) 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 which approval shall be at the sole discretion of the County.
- (3) Must be necessary because capacity cannot be provided efficiently utilizing existing improved property.

Additionally, the owner of the project:

- (4) Will be wholly responsible for all County roads and right-of-way (including bridges, culverts, ditches, etc.) and damage caused thereto as a result of the construction of or of an on-going maintenance and operations of the Abated Facility Site as well as associated facilities to the Abated Facility Site, including but not limited to, the following:
  - a. Cost to maintain the roads, if needed, utilized for construction of the Abated Facility Site in an effort to keep the road safe for the traveling public will be tracked by the County and invoiced on a regular basis to the Abatee.
  - b. Cost to reconstruct the roadway, if needed, will be actual costs to repair the County roads and right-of-way incurred by the County and invoiced to the Abatee. These costs will include all construction costs as well as all related professional services for the repair work.

c. Cost associated with the issuance of a County driveway permit, which shall be required in the event the project is accessed directly by a County Road. Owner agrees to promptly submit a completed County driveway permit application

(i) Taxability. From the execution of the abatement contract to the end of the prior during which the abatement applies, taxes shall be payable as follows:

- (1) The value of ineligible property as provided in Part IV(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 taxable in the manner described in the abatement agreement.

#### **V. APPLICATION FOR TAX ABATEMENT**

(a) Any present or potential owner, assignee, or lessee of taxable property in the County may request the creation of a reinvestment zone and the consideration of a tax abatement agreement by filing a written request with the County. The completed Application must be accompanied by the payment of a one thousand dollar (\$1,000) non-refundable application fee for administrative costs with the processing of the tax abatement request. Additional fees may be assessed for more complex requests at the discretion of the Commissioner's Court. All checks in payment of the administrative fee shall be made payable to the County.

(b) The completed application must contain the following information/attachments:

- (1) A general description of the proposed use and the general nature and extent of the modernization, expansion, or new improvements to be undertaken;
- (2) A descriptive list of the improvements which will be part of the facility.
- (3) A map and list of parcel id's
- (4) A time schedule for undertaking and completing the planned improvements
- (5) In the case of modernizing or replacing existing facilities in whole or in part, a statement of the assessed value of the facility separately stated for real and personal property for the tax year immediately preceding the year in which the application is filed.

The County may require that the application be supplemented with such financial and other information as deemed appropriate for evaluating the financial capacity and other factors of the applicant.

(c) Upon receipt of a completed application, the County shall, through a public hearings afford the applicant and the designated representative of any Affected Jurisdiction the opportunity to show cause why the abatement should or should not be granted. Notice of the public hearing shall be clearly identified on an agenda of the County Commissioners Court to be posted in compliance with Chapter 312 of the Texas Tax Code.

- (d) The County shall consider the application for tax abatement after the application has been reviewed and required public notices have been posted. The County shall notify the applicant of the approval or disapproval promptly after the corresponding hearing of the Commissioners Court.
- (e) A request for reinvestment zone for the purpose of abatement shall not be granted by the County if the County finds that the request for the abatement was filed after the commencement of construction, alteration, or installation of taxable improvements related to a proposed modernization expansion or new facility. Before the County Commissioners Court holds a public hearing to designate a reinvestment zone it shall do the following:
  - (1) Not later than the seventh day before the date of the hearing, publish notice of the hearing in a newspaper having general circulation in the County; and
  - (2) Not later than the seventh day before the date of the hearing, deliver written notice of the hearing to the presiding officer of the governing body of each taxing unit that includes in its boundaries any real property that is to be included in the proposed reinvestment zone.
- (f) Requested Variances. Requests for variance from any provision of these Guidelines and Criteria may be made in written form to the County Commissioners' Court. Such request shall include 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 County Commissioners Court.
- (g) Deemed Variances. The County Commissioners' Court may approve a tax abatement agreement that varies from any requirement in these Guidelines and Criteria so long as such variance is not prohibited by or otherwise contrary to Chapter 312 of the Texas Tax Code. Any aspect of a tax abatement agreement duly authorized and approved by the County Commissioners' Court that varies in any respect from any requirement in these Guidelines and Criteria shall be deemed to have been granted a variance from the Guidelines and Criteria by the Court. It is the express intention of the County Commissioners Court that no tax abatement agreement that has been duly authorized and approved by the Court shall be challenged or held to be invalid because such authorized and approved tax abatement agreement varies from any requirement contained in these Guidelines and Criteria. The terms and conditions of a tax abatement agreement shall exclusively govern the rights and obligations of the parties to such agreement, and these Guidelines and Criteria shall not be deemed to grant or impose additional or different rights and obligations.

## **VI. PUBLIC HEARING**

- (a) Should any Affected Jurisdiction be able to show cause in the public hearing why the granting of abatement by the County will have a substantial adverse effect on its bonds, tax revenue, service incapacity or the provision of service, that showing shall be considered by the County

Commissioners' Court when deciding to approve or disapprove of the application for tax abatement.

- (b) Neither a reinvestment zone nor an abatement shall be authorized if it is determined that:
- (1) There would be a substantial adverse effect on the provision of a government service or the tax base of an Affected Jurisdiction;
  - (2) The applicant has insufficient financial capacity to construct and operate the proposed facility or improvements;
  - (3) The planned or potential use of the property would constitute a hazard to public safety, health, or morals; or
  - (4) The planned or potential use of the property violate other governmental codes or laws.

## VII. AGREEMENT

- (a) If an application for tax abatement is approved by the County Commissioners Court, the Court shall formally pass a resolution and execute an agreement with the owner and/or lessee of the facility which shall include:
- (1) The percentage of value to be abated each year as provided in Part IV(g) of these Guidelines and Criteria.
  - (2) The commencement date and the termination date of abatement.
  - (3) The proposed use of the facility, nature of construction, time schedule for undertaking completing the planned improvements, map, property description, and Improvements list as provided in Part V of these Guidelines and Criteria.
  - (4) Contractual obligations in the event of default, violation of terms or conditions, delinquent taxes recapture, administration and assignment (as provided in the agreement), and other provision that may be required for uniformity or by state law or that are mutually agreed to by the County and the applicant.
  - (5) Amount of investment, forecast depreciation over abatement period, and/or average number of jobs applicant commits to create for the period of abatement.
  - (6) Any other provisions required by Chapter 312 of the Texas Tax Code.
- (b) The county will use its best efforts to cause such agreement to be executed within forty-five (45) days after the later of the date applicant has forwarded all necessary information to the jurisdiction receiving the application or the date of the approval of the application. Prior to the execution of the Agreement, the County will comply with the following notice requirement in Tax Code § 312.2041(a):
- Not later than the seventh day before the date on which a municipality or county enters into an abatement agreement, the governing body of the municipality or county or a designated officer or employee of the municipality or county shall deliver to the presiding officer of the governing body of each other taxing unit in which the property to be subject to the agreement is located, a written notice that the municipality or county intends to enter into the agreement. The notice must include a copy of the proposed agreement.

- (c) Each other taxing unit that has jurisdiction over the facility or improvements for which the County approves or disapproves an application for tax abatement shall make its own determination of abatement (if requested by the applicant) which shall not bind any other Affected Jurisdiction.

#### **VIII. RECAPTURE**

- (a) In the event that the facility or improvements are completed and begin operating but subsequently discontinue operating for any reason excepting a force majeure event (as such event may be more specifically defined in the tax abatement) for a period of more than one (1) year during the abatement period, then the abatement agreement shall terminate along with the abatement of taxes for the calendar year during which the agreement is terminated. The taxes otherwise abated for that calendar year shall be paid to the County within sixty (60) days from the date of termination. The County is permitted to enter into a tax abatement agreement that varies from the provisions of this paragraph without being deemed to be in violation of the Guidelines and Criteria so long as the agreement provides for the recapture of property taxes in the event that the approved facility or improvements discontinue operations during the period of tax abatement.
- (b) If the County determines that a party to a tax abatement agreement is in default according to the terms and conditions of its agreement, the County shall notify the party in writing at the address stated in the agreement, and if such is not cured within (60) days from the date of such notice, then the agreement shall be terminated and all taxes previously abated by virtue of the agreement will be recaptured and paid within sixty (60) days of the termination. Further, it will be a default under a tax abatement granted pursuant to these Guidelines and Criteria if the owner of the eligible property subject to the abatement is delinquent in paying any undisputed taxes to any taxing authority in the County. The County is permitted to enter into a tax abatement agreement that varies from the provision of this paragraph without being deemed to be in violation of these Guidelines and Criteria so long as the agreement provides for the recapture of property tax in the event that the applicant named in the tax abatement agreement defaults in its obligations under the agreement.

#### **IX. ADMINISTRATION**

- (a) The Chief Appraiser of the County Appraisal District shall annually determine an assessment of any real and/or personal property that is the subject of a tax abatement agreement. Each party to a tax abatement agreement shall be required to furnish the assessor with such information as may be necessary to determine an assessment. Once a value has been established, the Chief Appraiser shall notify the Affected Jurisdictions of the appraised value.
- (b) The abatement agreement shall stipulate that employees and/or designated representatives of the County will have access to the facility or improvements that are

the subject of the agreement during the term of the abatement to inspect the facility or improvements to determine if the terms and conditions of the agreement are being met. The terms, guidelines, and requirements concerning inspections shall be set forth in the abatement agreement.

- (c) After the period of abatement begins, the County shall annually evaluate each facility receiving abatement and report possible violations of the abatement agreement to the County Commissioners Court. The abatement agreement will require the party receiving the abatement to file annual certifications with the County.
- (d) All proprietary information acquired by the County for purposes monitoring compliance with the terms and conditions of an abatement agreement shall be considered confidential.
- (e) "Buy Local" Provision. Each recipient of property tax abatement shall additionally agree to give preference and priority to local manufacturers, suppliers, contractors and labor, except where not reasonably possible to do so without added expense, substantial inconvenience, or sacrifice in operating efficiency.
- (f) Right to Modify or Cancel. Notwithstanding anything herein, the County may cancel or modify Guidelines and Criteria for Granting Tax Abatements in Reinvestment Zones if an owner fails to comply with the Guidelines and Criteria for Granting Tax Abatements in Reinvestment Zones.

#### **X. ASSIGNMENT**

- (a) Except as otherwise provided in the abatement agreement, an abatement agreement may be transferred and assigned by the holder to a new owner or lessee of the same facility upon the approval by resolution of the County Commissioners Court, 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 an assignment and assumption agreement between the holder of the agreement and the assignee. Approval shall not be unreasonably withheld.
- (b) No assignment or transfer shall be approved if the party/parties to the existing agreement or the proposed assignee is liable to any taxing jurisdiction for outstanding taxes or other obligations.

#### **XI. SUNSET PROVISION**

- (a) These Guidelines and Criteria are effective upon the date of the adoption and will remain in force for two (2) years unless amended by three quarters vote of the County Commissioners Court, at which time all reinvestment zones and tax abatement contracts created pursuant hereto will be reviewed by each Affected Jurisdiction to determine

whether the goals have been achieved. Based on that review, these Guidelines and Criteria may be modified, renewed, or not renewed, providing that such actions shall not affect existing abatement agreements.

- (b) These Guidelines and Criteria do not amend any existing Industrial District Contracts or agreements with the owners of real property in areas deserving of specific attention as agreed by the Affected Jurisdiction.

## **XII. SEVERABILITY AND LIMITATIONS**

- (a) In the event that any section, clause, sentence, paragraph or any part of these Guidelines and Criteria shall for any reason be adjudged by any court of competent Jurisdiction to be invalid, such invalidity shall not affect, impair, or invalidate the remainder of these Guidelines and Criteria.
- (b) Property that is located in a reinvestment zone and that is owned or leased by a person who is a member of the Commissioners Court may not be subject to a tax abatement agreement entered into with the County.
- (c) If these Guidelines and Criteria have omitted any mandatory requirements of the applicable tax abatement laws of the State of Texas, then such requirements are hereby incorporated as a part of these Guidelines and Criteria.

## **XIII. TAX ABATEMENT DETERMINATION**

- (a) Nothing herein shall imply or suggest the County is under any obligation or duty to provide tax abatement to any applicant, and reserves the right to make exceptions, approve, and deny based on concerns including, however not limited to environmental and quality of life issues and/or compatibility with the economic goals and objectives of the County.

### **GLOSSARY:**

- (a) "Abatement" means the full or partial exemption from ad valorem taxes of certain real or tangible personal property in a reinvestment zone designated by the County or a municipality for economic development purposes.
- (b) "Aquaculture/Agriculture Facility" means building, structures and major earth structure improvements, including fixed machinery and equipment, the primary purposes of which is of food and/or fiber products in commercially marketable quantities.
- (c) "Affected Jurisdiction" means the County and any municipality, or school district, the majority of which is located in the County that levies ad valorem taxes upon and/or provides services to property located within the proposed or existing reinvestment zone designated by the County or any municipality.



- (d) "Agreement" means a contractual agreement between a property owner and/or lessee and the County for the purpose of tax abatement.
- (e) "Base year value" means the assessed value of eligible property on January 1 preceding the execution of the agreement plus the agreed upon value of eligible property improvements made after January 1 but before the filing of an application.
- (f) "Deferred maintenance" means improvements necessary for continued operations which do not improve productivity or alter the process of technology.
- (g) "Distribution Center Facility" means building and structures, including machinery and equipment, used or to be used primarily to receive, store, service, or distribute goods or materials owned by the facility from which a majority of revenue generated by activity at the facility are derived from outside of the County.
- (h) "Expansion" means the addition of buildings, structures, machinery or equipment for purposes of increasing production capacity.
- (i) "Facility" means property improvements completed or in the process of construction which together comprise an integral whole.
- (j) "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.
- (k) "Modernization" means the upgrading and or replacement 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.
- (l) "New Facility" means improvements to real estate previously undeveloped which is placed into service by means other than or in conjunction with expansion or modernization.
- (m) "New Jobs" means a newly created employment position on a full-time permanent basis. Two or more part-time permanent employees totaling an average of not less than 40 hours per week may be considered as one full-time permanent employee.
- (n) "Office Building" means a new office building.
- (o) "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 the County and results in the creation of new permanent jobs and new wealth in the County.

- (p) "Regional Entertainment/Tourism Facility" means buildings and structures, including fixed machinery and equipment, used or to be used to provide entertainment and/or tourism related services, from which a majority of revenues generated by activity at the facility are derived from outside the County.
- (q) "Research Facility" means buildings and structures, including fixed 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 process thereto.
- (r) "Regional Service Facility" means buildings and structures, including fixed machinery and equipment, used or to be used to provide a service from which a majority of revenues generated by activity at the facility are derived from outside the County.
- (s) "Energy Facility" means buildings and structures, including but not limited to generating equipment, electric transmission lines, electric power substations, electrical gathering equipment, communications systems and roads, fixed machinery and equipment, used or to be used to provide electrical energy
- (t) "Energy Storage Facility" " means buildings and structures, including but not limited to improvements for the storage and dispatch electricity and provision of other functions related to the storage, distribution, and transmission of electrical power, or that is otherwise related to the storage and sale of electricity.
- (u) "Data Center Facility" means a building or facility that houses IT infrastructure for building, running, and delivering applications and services, and for storing and managing the data associated with those applications and services.

4

**Exhibit B**

COMMISSIONERS COURT OF HALL COUNTY  
HALL COUNTY COURTHOUSE ANNEX  
101 SOUTH 9<sup>TH</sup> STREET  
MEMPHIS, TEXAS

**RESOLUTION AND ORDER**

DESIGNATING THE REINVESTMENT ZONE TO BE KNOWN AS THE  
**HALL COUNTY LANCIUM TURKEY CLEAN CAMPUS REINVESTMENT ZONE NUMBER 1**  
IN THE JURISDICTION OF HALL COUNTY, TEXAS

The Commissioners Court of Hall County, Texas, meeting in a regular session on May 12th, 2025, considered the following resolution:

**WHEREAS**, the Commissioners Court of Hall County, Texas (the "County") has elected to become eligible to participate in tax abatement agreements under the provisions of the Texas Property Redevelopment and Tax Abatement Act (Chapter 312 of the Texas Tax Code) (the "Act"); and,

**WHEREAS**, the County adopted guidelines and criteria governing tax abatement agreements in a resolution dated May 12th, 2025 (the "Guidelines and Criteria"); and,

**WHEREAS**, a public hearing is required by Chapter 312 of the Texas Tax Code prior to approval of a reinvestment zone; and

**WHEREAS**, the County (a) timely published or posted all applicable notices of public hearing regarding the designation of the real estate described in the attached Exhibit A as a reinvestment zone for tax abatement purposes, and (b) timely notified all applicable presiding officers of the governing body of each taxing unit that includes in its boundaries real property that may be included in the proposed reinvestment zone;

**WHEREAS**, the improvements proposed for the reinvestment zone are feasible and of benefit to the reinvestment zone after expiration of an abatement agreement; and

**WHEREAS**, the property described in Exhibit A meets the criteria established in the Guidelines and Criteria for a reinvestment zone; and

**WHEREAS**, the designation of the reinvestment zone would contribute to the retention or expansion of primary employment or would attract major investment in the reinvestment zone that would be of benefit to the property described in Exhibit A and would contribute to the economic development of the County; and

**WHEREAS**, all interested members of the public were given an opportunity to make comment at the public hearing.

NOW, THEREFORE, BE IT ORDERED, by the Commissioners Court of Hall County, that:

1. The County hereby designates the property located in Hall County, Texas, having the property description in Exhibit A attached to this Order as a reinvestment zone under the County's Guidelines and Criteria, having determined that (a) the property described in Exhibit A meets the criteria established in the Guidelines and Criteria, and (b) the designation of such reinvestment zone would contribute to the retention or expansion of primary employment or would attract major investment in the reinvestment zone that would be of benefit to the property described in Exhibit A and that would contribute to the economic development of the County.

The reinvestment zone created by this Order to include the real property described in Exhibit A shall be known as the "Hall County Lanclum Turkey Clean Campus Reinvestment Zone Number 1."

The foregoing Resolution and Order was lawfully moved by BOBBY WILSON, duly seconded by TROY GLOVER, and duly adopted by the Commissioners Court of Hall County, Texas, on May 12<sup>th</sup>, 2025.

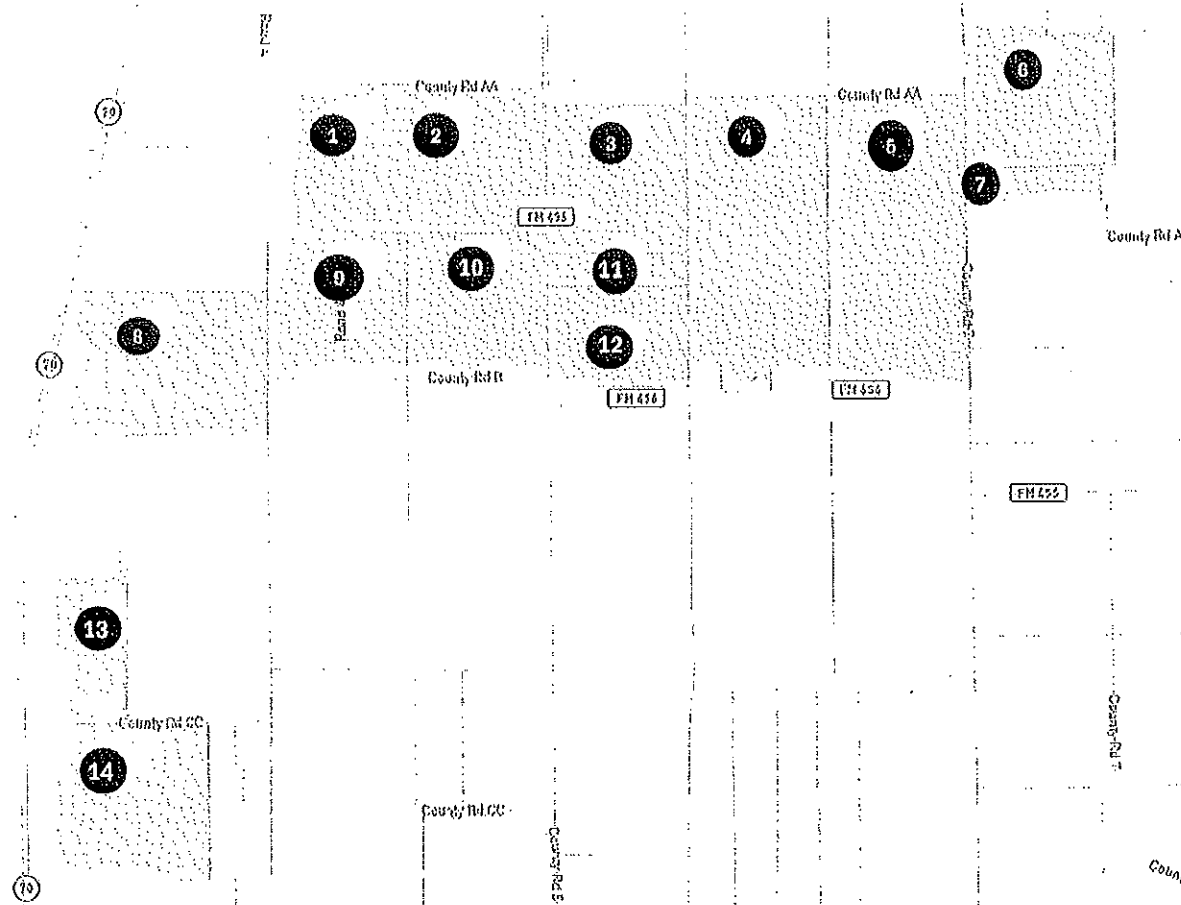


Ray Powell  
County Judge



County Clerk, Hall County, Texas

## Hall County Lanclum Reinvestment Zone



Ref	Parcel	Legal Description	Acreage
1	201338	D&P Rr Co, Hall County Block: S 5 Section: Nw/4 Of Sec 153 Abstract # 00361	118.0
2	201341	D&P Rr Co, Hall County Block: S 5 Section: E/202 Ac Of The N/2 Of 153 Abstract # 00361	202.0
3	201331	G&M, Hall County Block: L Section: 5 Abstract # 00550	146.8
4	201525	D&P Rr Co, Hall County Block: S 5 Section: W/2 Of 186 Abstract # 01440	300.4
5	201526	D&P Rr Co, Hall County Block: S 5 Section: 186 E/2 Abstract # 01440	320.0
6	201314	D&P Rr Co, Hall County Block: S 5 Section: 197 Sw/4 Abstract # 00383	160.0
7	201235	D&P Rr Co, Hall County Block: S 5 Section: 195 W/2 Abstract # 00382	40.0
8	201487	D&P Rr Co, Hall County Block: S 5 Section: 169 Abstract # 00369	240.0
9	201344	D&P Rr Co, Hall County Block: S 5 Section: Sw/4 Of 153 Abstract # 00361	158.8
10	201347	D&P Rr Co, Hall County Block: S 5 Section: Se/4 153 Abstract # 00361	160.0
11	201323	G&M, Hall County Block: L Section: 5 Abstract # 00550	52.9
12	201509	G&M, Hall County Block: L Section: 5 Abstract # 00550	120.0
13	201507	W D Payne, Hall County Block: 11 W D Payne Abstract # 01709	116.7
14	201498	D&P Rr Co, Hall County Block: S 5 Section: Sw/4 Of Sec 170 Abstract # 01147	239.4
		Interconnecting Acreage	50.0

2,425.0

## Exhibit C

212 W Aspen St  
Crookston, TX 79322  
www.farley.tech  
(806) 676-2222



Hall County Clerk  
512 Main Street  
Memphis, TX 79246

Estimate # 2376  
Estimate Date 04-29-25  
Total \$1,469.99

Item	Description	Unit Cost	Quantity	Line Total
Computer Hardware	Microsoft Surface Pro Windows 11 Pro - 16GB RAM - 1TB SSD	\$1,469.99	1.0	\$1,469.99

THIS IS AN ESTIMATE

Subtotal \$1,469.99  
Tax \$0.00  
Estimate Total \$1,469.99

Signed: \_\_\_\_\_

*Ry Powell*

Date: *May 5, 2025*



## Declaration of Disaster

WHEREAS, Hall County, on the 9<sup>TH</sup> of May 2025, has suffered widespread or severe damage, injury, or loss of life or property (or there is imminent threat of same) resulting

Significant and widespread rainfall over a two-week period, beginning April 22<sup>nd</sup>, has resulted in flash flooding and ongoing flood conditions

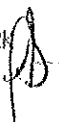
WHEREAS, the Honorable Judge Ray Powell of Hall County has determined that extraordinary measures must be taken to alleviate the suffering of people and to protect or rehabilitate property,

Now, therefore, be it proclaimed by the Honorable Judge Ray Powell of Hall county:

1. That a local state of disaster is hereby declared for Hall County pursuant to §418.108(a) of the Texas Government Code.
2. Pursuant to §418.108(b) of the Texas Government Code, the state of disaster shall continue for a period of not more than seven days from the date of this declaration unless continued or renewed by the Commissioners Court of Hall County.
3. Pursuant to §418.108(c) of the Texas Government Code, this declaration of a local state of disaster shall be given prompt and general publicity and shall be filed promptly with the County Clerk .
4. Pursuant to §418.108(d) of the Texas Government Code, this declaration of a local state of disaster activates the Hall County emergency management plan.
5. That this proclamation shall take effect immediately from and after its issuance. ORDERED this 9<sup>TH</sup> of May 2025.



Judge Ray Powell



The Honorable  
Governor of Texas  
c/o State Coordinator  
Texas Division of Emergency Management  
313 E Anderson  
Austin, Texas 78752

Dear Governor,

The County of Hall, Texas, is facing significant threats of life, health and property due to:

Significant and widespread rainfall over a two-week period has resulted in flash flooding and ongoing flood conditions

The potential impact of this threat is:

If this threat is not addressed, the ongoing flooding poses a serious risk to public health and safety, including increased potential for waterborne illnesses, injuries, and disruption of emergency services. Additionally, prolonged exposure to floodwaters can lead to significant property damage, displacement of residents, and long-term economic strain on affected communities

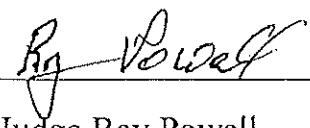
I have determined that this incident is of such severity and magnitude that an effective response is beyond the capability of the county to control. Pursuant to §418 Disaster Declaration of the Texas Government Code, I am requesting that you declare a state of disaster for Hall County, Texas, and issue appropriate directives to deal with the disaster, including.

We respectfully request that the Governor declare a state of emergency to mobilize resources for flood response and recovery. This includes deploying emergency management personnel, allocating state funds for infrastructure repair and public assistance, and coordinating with federal agencies for disaster relief support. Immediate action is critical to protect public health, ensure safety, and mitigate further damage to property and essential services

Furthermore, I am asking that successive proclamations to be issued and remain in effect until the threat of loss of life, injury, or damage property is contained.



A timely response to this request would be appreciated.

  
\_\_\_\_\_  
Judge Ray Powell

FILED 2025 MAY 9 am 11:24  
HALL COUNTY/DISTRICT CLERK



**Exhibit F**

# Hall County Appraisal District

112 S. 5<sup>th</sup> St. Memphis, Texas 79245

PHONE (806)259-2393 FAX (806)259-2384

Visit our website @ [www.hallcad.org](http://www.hallcad.org) Email: [hallcad@hallcad.org](mailto:hallcad@hallcad.org)

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April 28, 2025

Judge Ray Powell, County Judge  
Hall County  
101 S. 9th St., Suite # 4  
Memphis, Texas 79245

## PRELIMINARY ESTIMATED Values for 2025

Preliminary Estimated values for tax year 2025, as of April 28, 2025 are as follows:

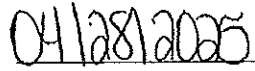
### Tax Unit: Hall County

#### 2025 Appraisal Roll Information

2025 Market Value (NON-CERTIFIED)	\$800,908,285
2025 Assessed Value (NON-CERTIFIED)	\$351,970,505
2025 Estimated Value (NON-CERTIFIED)	\$317,251,520

Please note that the values shown above are PRELIMINARY ESTIMATES ONLY.  
Adjustments are being made daily, and the Appraisal Review Board hearings have not  
been held at this time and values have NOT been finalized.

  
Gina Chavira, Chief Appraiser

  
Date