FILED FOR RECORD
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MAY 12 2026

BECKY LANDRUM
County Clerk, Hunt County, Tex.
by

ORDER NO. 20083

AN ORDER OF THE COMMISSIONERS COURT OF HUNT COUNTY, TEXAS, ADOPTING GUIDELINES AND CRITERIA FOR GRANTING TAX ABATEMENT IN REINVESTMENT ZONES CREATED IN HUNT COUNTY, TEXAS, PURSUANT TO CHAPTER 312 OF THE TEXAS TAX CODE; PROVIDING FOR ABSOLUTE PROHIBITION OF ABATEMENT FOR CERTAIN OPERATIONS; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Chapter 312 of the Texas Tax Code, also known as the Property Redevelopment and Tax Abatement Act (the "Act"), authorizes the Commissioners Court of Hunt County, Texas (the "Commissioners Court") to designate reinvestment zones and to enter into agreements for the abatement of ad valorem taxes on real and tangible personal property located within such reinvestment zones; and

WHEREAS, Section 312.002 of the Texas Tax Code requires that, before the Commissioners Court may designate a reinvestment zone or enter into a tax abatement agreement, the Commissioners Court must establish guidelines and criteria governing tax abatement agreements by Hunt County and adopt those guidelines and criteria by resolution or order; and

WHEREAS, notice of potential adoption of these Guidelines and Criteria was duly given, and all interested persons were afforded an opportunity to be heard; and

WHEREAS, the Commissioners Court has determined that the orderly economic development of Hunt County, the diversification of its tax base, the creation of new permanent jobs for its residents, and the protection of its existing tax base, agricultural land, water resources, electric grid reliability, and public infrastructure are matters of vital public concern; and

WHEREAS, the Commissioners Court has further determined that certain operations—including, without limitation, data centers, solar electric generation facilities, wind electric generation facilities, battery energy storage facilities, and cryptocurrency mining operations—typically produce few permanent jobs in proportion to capital invested, consume disproportionate quantities of land, water, and electric power, and do not provide the type of broad-based economic benefit that ad valorem tax abatement is intended to encourage, and that the public interest of Hunt County is therefore best served by categorically and absolutely excluding such operations from eligibility for tax abatement; and

WHEREAS, the Commissioners Court desires to adopt guidelines and criteria for tax abatement in reinvestment zones created in Hunt County, Texas, as set forth in Exhibit "A" attached hereto and incorporated herein for all purposes;

NOW, THEREFORE, BE IT ORDERED BY THE COMMISSIONERS COURT OF HUNT COUNTY, TEXAS, THAT:

SECTION 1. The Commissioners Court hereby adopts the Guidelines and Criteria for Tax Abatement in Reinvestment Zones Created in Hunt County, Texas, set forth in Exhibit "A" attached hereto and incorporated herein for all purposes (the "Guidelines and Criteria").

SECTION 2. The Guidelines and Criteria shall remain in full force and effect for a period of two (2) years from the date of adoption of this Order, subject to any future amendments lawfully authorized by the Commissioners Court. In accordance with Section 312.002(c) of the Texas Tax Code, the Guidelines and Criteria may be amended or repealed only by a vote of three-fourths of the members of the Commissioners Court.

SECTION 3. Nothing in this Order or the Guidelines and Criteria shall be construed as creating any property right, contractual right, or expectancy in any person or entity to receive a tax abatement from Hunt County. The decision whether to designate a reinvestment zone and whether to grant any tax abatement remains within the sole discretion of the Commissioners Court, subject to applicable law and to the absolute prohibitions set forth in Section 2 of the Guidelines and Criteria.

SECTION 4. If any provision of this Order or the Guidelines and Criteria, or the application thereof to any person or circumstance, is for any reason held to be invalid or unenforceable, such invalidity or unenforceability shall not affect any other provision or application that can be given effect without the invalid provision or application, and to this end the provisions of this Order and the Guidelines and Criteria are severable.

SECTION 5. This Order shall be in full force and effect immediately upon its passage and approval.

PASSED AND APPROVED this the 12 day of May, 2026.

County Judge, Hunt County, Texas

ATTEST:

County Clerk, Hunt County, Texas

APPROVED AS TO FORM:

Hunt County General Counsel

EXHIBIT "A"

GUIDELINES AND CRITERIA FOR TAX ABATEMENT IN REINVESTMENT ZONES CREATED IN HUNT COUNTY, TEXAS

<u>SECTION 1.</u> Definitions.

As used in these Guidelines and Criteria, the following terms shall have the meanings ascribed to them in this Section, unless the context clearly requires otherwise:

(a) "Abatement" means the full or partial exemption from ad valorem taxes of certain real property and tangible personal property located in a reinvestment zone designated by an Affected Jurisdiction for economic development purposes, in accordance with Chapter 312 of the Texas Tax Code.

(b) "Act" means the Property Redevelopment and Tax Abatement Act, Chapter 312 of the Texas Tax Code, as it may be amended from time to time.

(c) "Affected Jurisdiction" means Hunt County, Texas and any municipality, school district, junior college district, hospital district, or other taxing unit, the majority of the territory of which is located in Hunt County, that levies ad valorem taxes upon and provides services to property located within a proposed or existing reinvestment zone designated by the Commissioners Court.

(d) "Agreement" means a contractual tax abatement agreement entered into between a property owner and/or lessee and an Affected Jurisdiction for the purposes of tax abatement under the Act.

(e) "Base Year Value" means the assessed value of eligible property as of 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) "Commissioners Court" means the Commissioners Court of Hunt County, Texas.

(g) "County" means Hunt County, Texas.

(h) "Deferred Maintenance" means improvements necessary for the continued operation of a facility that do not improve productivity or alter the process technology.

(i) "Distribution Center" means buildings 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 operator, where a majority of the goods or services are distributed to points at least fifty (50) miles from the facility's location in Hunt County.

(j) "Expansion" means the addition of buildings, structures, fixed machinery or equipment for purposes of increasing production capacity.

(k) "Facility" means property improvements completed or in the process of construction which together comprise an integral whole.

(l) "Fixed Machinery and Equipment" or "Fixed Machinery or Equipment" means heavy, non-mobile machinery and/or equipment that cannot be removed without injuring a building or structure, and does not include movable machinery and equipment.

(m) "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.

(n) "Modernization" means the replacement and upgrading of existing facilities which increase the productive input or output, update the technology, or substantially lower 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.

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

(p) "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 of Hunt County, Texas, and which result in the creation of new permanent jobs and the creation of new wealth in Hunt County, Texas. The term "Other Basic Industry" shall not, under any circumstances, include any Prohibited Operation as defined in subsection (q) of this Section.

(q) "Prohibited Operation" means any operation described in Section 2(b) of these Guidelines and Criteria, including data centers, solar electric generation facilities, wind electric generation facilities, battery energy storage facilities, cryptocurrency mining operations, and similar operations as further described therein. A Prohibited Operation is absolutely ineligible for tax abatement under these Guidelines and Criteria, regardless of any other provision hereof and regardless of how the operation may be classified, labeled, packaged, or combined with other uses.

(r) "Productive Life" means the number of years a property improvement is expected to be in service.

(s) "Regional Entertainment Facility" means buildings and structures, including machinery and equipment, used or to be used to provide entertainment through the admission of the general public where the majority of users reside at least fifty (50) miles from its location in Hunt County, Texas.

(t) "Regional Service Facility" means buildings and structures, including machinery and equipment, used or to be used to service goods where a majority of the goods being serviced originate at least fifty (50) miles from the facility's location in Hunt County, Texas.

(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) "Value of Property" means the assessed value of eligible property for purposes of ad valorem taxation.

SECTION 2. Abatement Authorized.

(a) Authorized Facility. Subject to the absolute prohibitions in subsection (b) below and to all other terms of these Guidelines and Criteria, a facility may be eligible for abatement only if it is a Manufacturing Facility, Research Facility, Distribution Center, Regional Service Facility, Regional Entertainment Facility, or Other Basic Industry. No other type of facility shall be eligible for abatement.

(b) Absolutely Prohibited Operations. Notwithstanding any other provision of these Guidelines and Criteria, the Act, or any other source of authority, the Commissioners Court shall not, and shall have no authority to, designate a reinvestment zone for the purpose of, enter into a tax abatement agreement with respect to, or grant any tax abatement (in whole or in part) for, any of the following operations, regardless of whether the operation might otherwise be characterized as a Manufacturing Facility, Research Facility, Distribution Center, Regional Service Facility, Regional Entertainment Facility, Other Basic Industry, or any other category of facility:

(1) "Data Center," meaning any building, structure, facility, or portion thereof (including without limitation any "hyperscale," "enterprise," "colocation," "edge," or "modular" data center) used or to be used primarily or substantially for housing, operating, supporting, powering, cooling, or providing network connectivity to computer servers, data storage equipment, networking equipment, telecommunications equipment, or similar electronic computing or data-processing infrastructure, irrespective of the identity of the end user of the data processed therein;

(2) "Solar Electric Generation Facility," meaning any solar farm, solar power plant, photovoltaic array, concentrated solar power installation, or any other facility used or to be used primarily for the generation of electricity from solar energy for sale, transmission, wholesale, retail, distribution, or delivery to others or to the electric grid, including all associated inverters, transformers, substations, collection lines, interconnection facilities, and ancillary equipment;

(3) "Wind Electric Generation Facility," meaning any wind farm, wind energy project, wind turbine or array of wind turbines, or any other facility used or to be used primarily for the generation of electricity from wind for sale, transmission, wholesale, retail, distribution, or delivery to others or to the electric grid, including all associated towers, foundations, transformers, substations, collection lines, interconnection facilities, and ancillary equipment;

(4) "Battery Energy Storage Facility," meaning any grid-scale, utility-scale, or stand-alone battery energy storage system (BESS), and any other facility used or to be used primarily for the storage of electrical energy in batteries, capacitors, or similar electrochemical or electrical storage media for later discharge, sale, transmission, distribution, or delivery to the electric grid or to others, including all associated inverters, transformers, substations, collection lines, interconnection facilities, fire-suppression equipment, and ancillary equipment;

(5) "Cryptocurrency Mining Operation," meaning any facility (including but not limited to a "Bitcoin farm," "mining farm," or "hash center") used or to be used primarily or substantially for the validation, processing, mining, minting, hashing, generation, or issuance of cryptocurrency, virtual currency, non-fungible tokens, blockchain transactions, distributed-ledger transactions, or similar digital-asset transactions through computational processes, regardless of the consensus mechanism employed (including, without limitation, proof-of-work, proof-of-stake, and any successor mechanism); and

(6) Any operation that is similar in character, function, or impact to any operation described in paragraphs (1) through (5) above, including but not limited to: (i) any facility whose primary economic purpose is the consumption of electricity for power generation, energy storage, computational processing, or digital-asset generation rather than the production of tangible goods or services for a market outside Hunt County; (ii) any facility that combines two or more of the operations described in paragraphs (1) through (5); and (iii) any facility marketed or characterized as a "research," "innovation," "sustainability," "green energy," "clean energy," "technology," "artificial intelligence," "machine learning," or

"smart" facility if its primary actual use falls within paragraphs (1) through (5) of this subsection.

The prohibitions set forth in this subsection (b) are **absolute and unconditional.** The Commissioners Court shall have no authority under these Guidelines and Criteria to grant any tax abatement (whether by initial agreement, amendment, supplemental agreement, extension, renewal, assignment, variance, waiver, or otherwise) for any Prohibited Operation. No variance under Section 3(f), no exception, no waiver, no "grandfather" treatment, and no other action of the Commissioners Court shall be permitted that would have the effect of authorizing a tax abatement for any Prohibited Operation. Any agreement, action, or instrument purporting to authorize such an abatement shall be void ab initio.

(c) **Creation of 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 the Affected Jurisdiction and the property owner or lessee, subject to such limitations as the Commissioners Court may require.

(d) **New and Existing Facilities.** Abatement may be granted for new facilities and improvements to existing facilities for purposes of Modernization or Expansion.

(e) **Eligible Property.** Abatement may be extended to the value of buildings, structures, fixed machinery and equipment, and site improvements, plus that office space and related fixed improvements necessary to the operation and administration of the facility.

(f) **Ineligible Property.** The following types of property shall be fully taxable and ineligible for abatement: land; inventories; supplies; tangible personal property not defined as eligible property; tools; furnishings and other forms of light movable equipment and machinery; vehicles; vessels; aircraft (except as specifically approved by the Commissioners Court); housing; hotel accommodations; retail facilities; deferred maintenance investments; property to be rented or leased, except as provided in Section 2(g); property owned or used by the State of Texas or its political subdivisions, or by any organization owned, operated, or directed by a political subdivision of the State of Texas; and any Prohibited Operation or any property comprising any part of a Prohibited Operation.

(g) **Owned/Leased Facilities.** If a leased facility is granted abatement, the Agreement shall be executed with both the lessor and the lessee. Publicly owned land leased to private entities shall be eligible if otherwise qualified and not a Prohibited Operation.

(h) **Value and Term of Abatement.**

(1) For new facilities. Abatement shall be granted effective with the January 1 valuation date immediately following the date of execution of the Agreement. Up to fifty percent (50%) of the value of new eligible properties may be abated for up to ten (10) years.

(2) For modernization or expansion. Abatement shall be granted effective with the January 1 valuation date immediately following the date of execution of the Agreement. Up to fifty percent (50%) of the value of new eligible properties may be abated for up to ten (10) years.

(a) If a Modernization project includes facilities replacement, the value eligible for abatement shall be the value of the new units less the value of the old units.

(3) Maximum abatement. In no event shall the abatement percentage in any year exceed fifty percent (50%) of the value of new eligible properties, and in no event shall the total term of any abatement exceed ten (10) years, including any extension, renewal, or successor agreement. The maximums set forth in this Section are absolute and may not be exceeded by variance, waiver, or otherwise.

(4) Project-specific determination. The specific value and term of any tax abatement, within the maximums set forth in this Section, shall be determined by the Commissioners Court. Each project shall be reviewed separately, and incentives may be granted based on various criteria, including amount of capital investment, number and quality of permanent jobs created and retained, type of business, payroll, demand on public infrastructure, water consumption, electric load, and consistency with the County's comprehensive development goals.

(i) Economic Qualification. In order to be eligible for designation as a reinvestment zone and to receive tax abatement, the planned improvement, in addition to satisfying all other requirements of these Guidelines and Criteria, must:

(1) Increase the appraised value of the property in the amount of $1,000,000.00 or more, attributable to the increase in value of buildings, structures, site improvements, fixed machinery and equipment, and related fixed improvements;

(2) Not be expected to solely or primarily have the effect of transferring employment from one part of Hunt County to another; and

(3) Be necessary because capacity cannot be provided efficiently utilizing existing improved property.

(j) **Taxability.** From the execution of the abatement Agreement to the end of the Agreement period. taxes shall be payable to Hunt County as follows:

(1) The value of ineligible property. as provided in Section 2(f). shall be fully taxable;

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

(3) The additional value of new eligible property shall be taxable in the manner described in Section 2(h).

SECTION 3. Application.

(a) Any present or potential owner of taxable property in an Affected Jurisdiction may request the creation of a reinvestment zone and tax abatement by filing a written application with the County Judge of Hunt County. as the presiding officer of the governing body of the Affected Jurisdiction.

(b) The application shall consist of a completed application form accompanied by: a general description of the proposed use of the property and the general nature and extent of the Modernization. Expansion. or new improvements to be undertaken; a descriptive list of the improvements which will be a part of the facility; a map and property description; a time schedule for undertaking and completing the planned improvements; a description of all utilities (including without limitation water. wastewater. electricity. and natural gas) required for the proposed facility. together with projected annual usage of each; the number. type. and projected wage levels of permanent jobs to be created and retained; and, in the case of Modernization. a statement of the assessed value of the real and personal property of the facility for the tax year immediately preceding the application. The application form may require such financial and other information as the Commissioners Court deems appropriate for evaluating the financial capacity and other factors of the applicant. The application shall include an affirmative certification. executed under penalty of perjury. that the proposed facility is not a Prohibited Operation under Section 2(b) of these Guidelines and Criteria.

(c) Upon receipt of a completed application. the County Judge shall notify in writing the presiding officer of the governing body of each other Affected Jurisdiction. Before acting upon the application. the Commissioners Court shall. through public hearing. afford the applicant and the designated representative of any other 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 Commissioners Court and shall be provided in accordance with Section 312.201 of the Texas Tax Code and the Texas Open Meetings Act.

(d) After receipt of an application for creation of a reinvestment zone and application for abatement, the County may prepare or cause to be prepared a feasibility study setting out the impact of the proposed reinvestment zone and tax abatement. The feasibility study shall include, but is not limited to, an estimate of the economic effect of the creation of the zone and the abatement of taxes, the benefit to the Affected Jurisdictions and to the property to be included in the zone, the projected demand on County infrastructure and services, and the projected demand on water and electric utilities. The cost of such feasibility study shall be borne by the applicant.

(e) The Commissioners Court 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.

(f) Variance. The Commissioners Court may, upon its own motion, approve a variance from any provision of Section 2 of these Guidelines and Criteria, except Section 2(b); provided, however, that (i) approval of any such variance requires a vote of three-fourths (3/4) of the members of the Commissioners Court; (ii) in no event shall any variance authorize an abatement percentage exceeding fifty percent (50%) of the value of new eligible properties in any year; (iii) in no event shall any variance authorize a total abatement term exceeding ten (10) years; and (iv) no variance shall be granted with respect to the prohibitions in Section 2(b), which are absolute and may not under any circumstances be waived, or otherwise circumvented. Requests for variance permitted under this Section shall be made in written form to the County Judge of Hunt County and shall include a complete description of the circumstances explaining why the applicant should be granted a variance.

SECTION 4. Public Hearing.

(a) Should any Affected Jurisdiction be able to show cause in the public hearing why the granting of abatement will have a substantial adverse effect on its bonds, tax revenue, service capacity, or the provision of services, that showing shall be reason for the Commissioners Court to deny any designation of the reinvestment zone, the granting of abatement, or both.

(b) Neither a reinvestment zone nor abatement Agreement shall be authorized if it is determined that:

(1) There would be a substantial adverse effect on the provision of government service or tax base;

(2) The applicant has insufficient financial capacity;

(3) Planned or potential use of the property would constitute a hazard to public safety, health, or morals;

(4) A planned or potential use of the property would constitute a violation of any other code or law; or

(5) The proposed facility is, in whole or in part, a Prohibited Operation as defined in Section 2(b).

<u>SECTION 5.</u> Recapture.

(a) In the event that the facility is completed and begins producing product or service, but subsequently discontinues producing product or service for any reason excepting fire, explosion, or other casualty, accident, or natural disaster for a period of one (1) year during the abatement period, then the Agreement shall terminate and so shall the abatement of the taxes for the calendar year during which the facility no longer produces. The taxes otherwise abated for that calendar year shall be paid to the Affected Jurisdiction within sixty (60) days from the date of termination.

(b) In the event that fixed machinery or equipment is installed and becomes eligible property, but is subsequently removed from the facility or becomes ineligible property during the abatement period, and is not replaced with fixed machinery or equipment of like value within a reasonable time, then all taxes previously abated by virtue of the Agreement for said machinery or equipment shall be recaptured and paid within sixty (60) days from the date the machinery or equipment is removed from the facility or becomes ineligible property.

(c) Should the Commissioners Court determine that the company or individual is in default according to the terms and conditions of its Agreement, the Commissioners Court shall notify the company or individual in writing at the address stated in the Agreement, and if such default is not cured within sixty (60) days from the date of such notice (the "Cure Period"), then the Agreement may be terminated.

(d) In the event that the company or individual: (1) allows its ad valorem taxes owed to the County or any other Affected Jurisdiction 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 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.

(e) In the event that the facility, after execution of the Agreement, comes to be used in whole or in material part as a Prohibited Operation as defined in Section 2(b), the Agreement shall automatically terminate as of the date such use commences, the abatement shall cease, and all taxes previously abated by virtue of the Agreement shall be recaptured and paid within sixty (60) days of termination. This subsection shall be expressly incorporated into every Agreement entered into pursuant to these Guidelines and Criteria.

SECTION 6. Administration.

(a) The Chief Appraiser of the Hunt County Appraisal District 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 abatement. Once value has been established, the Chief Appraiser shall notify the Affected Jurisdictions which levy taxes of the amount of the assessment.

(b) The Agreement shall stipulate that employees and/or designated representatives of the Affected Jurisdiction 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, the Affected Jurisdiction shall annually evaluate each facility and report possible violations of the contract and Agreement to the Commissioners Court and the County Attorney.

(d) The Agreement shall require the property owner to certify annually, under penalty of perjury, that the facility has not, during the preceding year, been used in whole or in material part as a Prohibited Operation.

SECTION 7. Assignment.

Abatement may be transferred and assigned by the owner to a new owner or lessee of the same facility upon the approval by resolution or order of the 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 a new contractual Agreement with the Affected Jurisdiction. No assignment or transfer shall be approved if the parties to the existing Agreement, the new owner, or new lessee are liable to Hunt County, Texas, or any Affected Jurisdiction for outstanding taxes or other obligations. No assignment or transfer shall be approved if the assignee intends to use the facility in whole or in material part as a Prohibited Operation. Approval shall not be unreasonably withheld.

<u>SECTION 8.</u> Durations; Review.

(a) These Guidelines and Criteria are effective upon the date of their adoption and will remain in force for two (2) years. In accordance with Section 312.002(c) of the Texas Tax Code, as amended, the Guidelines and Criteria may be amended or repealed only by a vote of three-fourths of the members of the Commissioners Court.

(b) The absolute prohibitions in Section 2(b) of these Guidelines and Criteria shall continue in force notwithstanding any expiration, lapse, or sunset of the remainder of these Guidelines and Criteria, until and unless such prohibitions are expressly repealed by an affirmative three-fourths vote of the Commissioners Court.

<u>SECTION 10.</u> Compliance with State Law.

These Guidelines and Criteria shall at all times be construed and applied in a manner consistent with Chapter 312 of the Texas Tax Code and other applicable Texas law. In the event of any conflict between these Guidelines and Criteria and applicable state law, applicable state law shall control; provided, however, that the absolute prohibitions on tax abatement for the operations described in Section 2(b) reflect a discretionary policy determination of the Commissioners Court that no such abatement is in the public interest of Hunt County and are not in conflict with state law, which permits but does not require the granting of tax abatement.