ORDER AND RESOLUTION OF THE WEBB COUNTY COMMISSIONER'S COURT WHEREBY WEBB COUNTY ELECTS TO PARTICIPATE IN TAX ABATEMENTS AND FORMALLY RE-ADOPTS THE POLICY, GUIDELINES, CRITERIA AND METHODOLOGY GOVERNING AD-VALOREM TAX ABATEMENTS BY WEBB COUNTY, TEXAS, FOR A TWO (2) YEAR TERM EFFECTIVE NOVEMBER 23, 2017 THROUGH NOVEMBER 22, 2019, ATTACHED HERETO AS EXHIBIT "A", AND INCORPORATED BY REFERENCE FOR ALL PURPOSES AS AUTHORIZED BY CHAPTER 312, SECTION 312.002 (c) OF THE TEXAS TAX CODE AND CHAPTER 381, SECTION 381.004 (g) OF THE TEXAS LOCAL GOVERNMENT CODE.

WHEREAS, the Laredo Development Foundation had previously recommended that tax abatements be initiated in the County of Webb and the City of Laredo; and

WHEREAS, the Webb County Commissioners Court finds that tax abatements, in accordance with the "Policy, Guidelines, Criteria and Methodology Governing Tax Abatements by Webb County, Texas," attached hereto as Exhibit "A" and incorporated herein for all purposes, contributes to the economic development of Webb County and the policies and objectives governing tax abatements as contained and set forth therein as authorized by Chapter 312, Section 312.002 (c) of the Texas Tax Code, and Chapter 381, Section 381.004 (g), of the Texas Local Government Code will assist Webb County in the achievement of its objectives to create increased economic opportunity, and investments, job creation and job retention for the citizens of the County, to help build the tax base of the County, and provide an attractive environment for businesses to build capital intensive projects within Tax Abatement Reinvestment Zones; and

WHEREAS, Chapter 312, Section 312.002 (c) of the Texas Tax Code and applicable state law requires the re-adoption of guidelines governing tax abatements every two years.

WHEREAS, the Webb County Commissioners Court previously approved the revised and amended Policy Guidelines, Criteria and Methodology Governing Tax Abatements in Webb County, Texas for a two (2) year term commencing and effective from November 23, 2015 through November 22, 2017; and

WHEREAS, the Webb County Commissioners Court believes and finds that the formal adoption of the revised and amended Policy Guidelines, Criteria and Methodology Governing Tax Abatements by this Order and Resolution is necessary to promote, enhance and stimulate positive economic development and job growth in Webb County; and

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

Section 1. Webb County, Texas hereby elects to participate and grant tax abatements pursuant to the re-adopted Policy Guidelines, Criteria and Methodology governing Tax Abatements for a two (2) year term from November 23, 2017 through November 22, 2019, as set forth in Section 2 herein-below.

- Section 2. The Policy Guidelines, Criteria and Methodology Governing Tax Abatements Re-Adopted. In accordance with the requirements set forth in Chapter 312, Section 312.002 (c) of the Texas Tax Code, and Chapter 381, Section 381.004 (g), of the Texas Local Government Code, the Webb County Commissioners Court hereby formally re-adopts the "Policy Guidelines, Criteria and Methodology Governing Tax Abatements by Webb County", attached hereto as Exhibit "A" and incorporated herein for all purposes as if set forth herein in full for a term of two (2) years, effective November 23, 2017 through November 22, 2019.
- Section 3. <u>No Limits.</u> Re-Adoption of the Policy Guidelines, Criteria and Methodology governing Tax Abatements adopted in Section 1 herein does not:
- (1) Limit the discretion of the Webb County Commissioners Court to decide whether to enter into a specific tax abatement agreement;
- (2) Create, nor shall it be construed to create, any property, contract, or other legal right in any person or entity to have the Webb County Commissioners Court consider or grant a specific application or request for a tax abatement.
- Section 4. <u>Term of Re-Adopted Tax Abatement Guidelines</u>. The re-adopted Policy Guidelines, Criteria and Methodology governing Tax Abatements adopted in Section 2 herein shall be for a two (2) year term commencing on and effective from November 23, 2017 through November 22, 2019. During that period, the said Amended Guidelines and Criteria Governing Tax Abatements may be amended or repealed only by a vote of three-fourths of the members of the Webb County Commissioners Court.
- Section 5. <u>Effective Date.</u> This Resolution and Order shall become effective on November 23, 2017 upon the passage and execution hereof.
- Section 6. Severability. If any provision, section, subsection, sentence, clause or phrase of this Resolution and Order, or the application of same to any person or set of circumstances is for any reason held to be unconstitutional, void, invalid or for any reason unenforceable, the validity of the remaining portion of this Resolution and Order or its application to any person or set of circumstances shall not be affected thereby, it being the intent of the Commissioners Court of Webb County, Texas in adopting this Resolution and Order that no portion hereof or provision or regulation contained herein shall become inoperative or fail by reason of any unconstitutionality, voidness or invalidity, and all provisions are declared severable for that purpose.

PASSED and APPROVED this 13th day of November, 2017.

Tano E. Tijerina		
Webb County Judge		

WEBB COUNTY

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Margie Ramirez-Ibarra Webb County Clerk

APPROVED AS TO FORM:

Alexandra Colessides-Solis - Director Webb County Civil Legal Division

*By law, this office may only advise or approve contracts or legal documents on behalf of its clients. It may not advise or approve a contract or legal document on behalf of other parties. Our review of this document was conducted solely from the legal perspective of our client. Our approval of this document was offered solely for the benefit of our client. Other parties should not rely on this approval, and should seek review and approval of their own respective attorney(s).

Passed and approved by the Webb County Commissioners Court On November , 2017; Iitem No. .