

State of Texas
County of Waller

RESOLUTION OF COMMISSIONERS COURT ELECTING TO PARTICIPATE IN TAX ABATEMENT AGREEMENTS PURSUANT TO TEXAS TAX CODE CHAPTER 312 AND APPROVING THE WALLER COUNTY TAX ABATEMENT GUIDELINES AND CRITERIA

WHEREAS, Waller County, Texas (“County”) is authorized by Texas Tax Code Chapter 312t, as a taxing unit, to enter into tax abatement agreements provided that certain conditions are met, and by Texas Local Government Code Section 381.004(g) to develop and administer a program for entering into tax abatement agreements to stimulate business and commercial activity in Waller County;

WHEREAS, Texas Tax Code Section 312.002(a) requires a taxing unit to establish guidelines and criteria governing tax abatement agreements and to adopt a resolution electing to become eligible to participate in tax abatement;

WHEREAS, the creation and retention of job opportunities that bring new wealth into Waller County is a high priority;

WHEREAS, new jobs and capital investment will benefit the area economy, provide needed economic opportunities, and generate tax revenue to support local services;

WHEREAS, the communities within Waller County must compete with other localities across the nation currently offering tax incentives to attract new plant and modernization projects;

WHEREAS, tax abatements, when offered to attract primary jobs in industries which bring in revenue from outside the County, instead of merely re-circulating dollars within the County, have been shown to be an effective method of enhancing and diversifying the local economy;

WHEREAS, tax abatements should not be used to attract those industries that have demonstrated a lack of commitment to protect the environment;

WHEREAS, the Waller County Commissioners’ Court contracts with the Waller County Economic Development Partnership (“WCEDP”), and considers WCEDP to be the exclusive entity for the provision of professional services for qualifying applicants seeking a tax abatement from the County;

WHEREAS, the Waller County Commissioners Court elects to continue to be eligible to participate in tax abatement;

WHEREAS, pursuant to Texas Tax Code Section 312.002(c), the guidelines and criteria adopted by the County remain in effect for two years, and were last adopted on November 23, 2023;

WHEREAS, the Waller County Commissioners Court desires to adopt the Waller County Tax Abatement Guidelines and Criteria for another two year period; and

WHEREAS, the Waller County Commissioners Court held a public hearing pursuant to Texas Tax Code Section 312.002(c-1) at a properly noticed meeting regarding the proposed

guidelines and criteria for granting tax abatement prior to their adoption, and during said public hearing members of the public were given the opportunity to be heard on the issue;

NOW THEREFORE BE IT RESOLVED BY THE COMMISSIONERS COURT OF WALLER COUNTY, TEXAS, that:

- Section 1.** Waller County elects to continue to participate in tax abatements under Texas Tax Code Chapter 312 and Texas Local Government Code, Section 381.004(g).
- Section 2.** Waller County adopts the Waller County Tax Abatement Guidelines and Criteria attached hereto and incorporated herein by reference as if set out in full for all intents and purposes.
- Section 3.** The Waller County Tax Abatement Guidelines and Criteria shall be posted on the County's website.
- Section 4.** Notwithstanding the implementation of this tax abatement program, Waller County is not obligated or required to grant any tax abatement.

The Motion was made by Commissioner _____ and seconded by Commissioner _____ to hereby approve the Order.

Said Motion being put to a vote, it carried by a vote of _____ "aye" votes to _____ "nay" votes as follows:

	Yes	No	Abstain	Absent
Judge Carbett "Trey" Duhon, III	☐	☐	☐	☐
Comm. John A. Amsler	☐	☐	☐	☐
Comm. Walter Smith	☐	☐	☐	☐
Comm. Kendric D. Jones	☐	☐	☐	☐
Comm. Justin Beckendorff	☐	☐	☐	☐

ADOPTED by the Waller County Commissioners Court on this 19th day of November, 2025.

WALLER COUNTY, TEXAS

Carbett "Trey" Duhon, III, County Judge

John A. Amsler, Commissioner Pct. 1

Walter Smith, Commissioner Pct. 2

Kendric D. Jones, Commissioner Pct. 3

Justin Beckendorff, Commissioner Pct. 4

Attest:

Debbie Hollan, County Clerk