

**APPLICATION FOR TAX ABATEMENT AND
REBATE/ECONOMIC DEVELOPMENT INCENTIVES
IN COMAL COUNTY, TEXAS**

Updated 10.26.2023

INSTRUCTIONS

Applicants and projects must meet the requirements established by Comal County Commissioners Court in Resolution #2014-14 Adopting Guidelines and Criteria for Tax Abatements and Rebates (the "Guidelines") for tax abatements and rebates (e.g., 381 agreements). The Guidelines provide detail on eligible facilities, eligible and ineligible improvements, job creation/retention, governing regulations, and economic qualifications. Depending upon the type of proposed facility, an application may also require inclusion of a market study, business plan, or other materials, and all such requested supplemental materials must be submitted by the interested company/applicant. Conformance with all sections is the basis for determination of initial eligibility and for favorable consideration by Commissioners Court. Nothing in the Guidelines shall imply or suggest, or be construed to imply or suggest, that Comal County is under any obligation to provide any abatement or rebate to any applicant. All applications for tax abatements or rebate shall be completed by the interested company/applicant and considered on an individual basis with regard to both the qualification of the tax abatement or rebate and the amount of the incentive. This application must be completed by the applicant, and it must be submitted with the application fee (to be paid by the applicant) and all documentation necessary at least 45 days prior to Commissioners Court formal consideration and action, if any. **The applicant is responsible for ensuring that the application is completed, including any attachments or supplemental materials, prior to submitting it.** If additional information is necessary or the application is incomplete, Commissioners Court reserves the right to reject the application and to require the applicant to file a new application, including a new application fee.

Applicant Information

In addition to the factors outlined in the Guidelines, the applicant's financial capacity is also considered. Established companies for which public information is available, or a wholly owned subsidiary or operation division of such a company, must include with the application a copy of the latest annual report to stockholders. The applicant is responsible for providing this information. Privately-owned and newly-formed companies are to provide a copy of the most recent audited financial statements, documentation of the date and location of incorporation, bank references (including officer name and telephone number), and account and attorney references (names of firms and contact telephone numbers). Newly-formed companies must also furnish a copy of the business plan and substantiation of financing commitments from a lender and/or venture capitalist. Newly formed companies must also provide background information or parent company information.

All applicants are to provide information regarding name, title(s), and physical and mailing addresses of the authorized officers who will execute the agreement on behalf of the applicant (and owner, operator, lessor, lessee, where applicable).

Economic Information

(for use in completing Part III on page 2 of Application)

Permanent Job Creation/Retention - In estimating permanent job creation, include the total number of new jobs created at this site as a result of the new investment as well as known permanent jobs of service contractors required for operation. In determining whether the project qualifies as job retention, provide information documenting that the jobs would be terminated or lost to the Comal County economy but for the abatement or rebate. Applicant must also provide zip code, number of current employees, pay scale for current employees, and current employment numbers.

Estimated Appraised Value on Site - The value on January 1 preceding abatement or rebate should be the value established by the Comal Appraisal District. The applicant must attach a copy of the tax assessment for the property from the Comal Appraisal District. If the applicant must estimate value because the taxable value is not known or is combined with other properties under a single tax account, please state. Projections of value should be the "best estimate" based on taxability in Texas. The projection of project values not abated should include personal property and ineligible project related improvements, such as office space in excess of that used for plant administration, housing, etc.

**APPLICATION FOR TAX ABATEMENT AND
REBATE**

Prior to any public expression of a decision or any commitment (legal or financial) to the proposal by applicant, a completed original of this application, including supporting documentation of competitive siting, narrative impact statement and \$1,000.00 application fee paid by the applicant (non-refundable) must be submitted to Comal County Judge, 150 N. Seguin Ave., New Braunfels, Texas 78130. This application will become part of the Tax Abatement Agreement and any knowingly false representation will be grounds for terminating the application and voiding the agreement. The County will forward copies to other taxing jurisdictions, as may be required by Texas statute.

PART 1 - APPLICATION INFORMATION

APPLICATION DATE / _____ /

Company Name: _____

Address: _____ City: _____ State: _____ Zip: _____

Company Representative for Application: _____

Local Address: (if different) _____

Phone Number: _____ State of Incorporation*: _____ Years in Comal County: _____

Fax Number: _____ Email: _____ Annual Sales: _____

Total Employees Worldwide: _____ Texas: _____ Comal County at present: _____

**Attach description of Applicant Company, including brief history, corporate structure, financial statement, & annual report, if incorporated in what state corporation designated with copy of legal documents showing incorporation information. Whether Company is registered with the Texas Secretary of State and name the Registered Agent.*

PART 2 - PROJECT INFORMATION

Location Address: _____ City: _____ Zip: _____ Key Map #: _____

Legal Description *: _____ County: _____

**Attach plat survey with metes & bounds description for project site.*

Precinct of County: _____

School District: _____ College District: _____

Tax Acct. Numbers: _____ NAICS #: _____

Project Description*: New Construction Expansion

**Attach statement fully explaining project, describe existing site and all proposed improvements, provide complete detailed (line item) "Investment Schedule/Budget" detailing improvements for which abatement is requested.*

Section A - Economic Development

Type of Facility:

Describe product or service to be provided and to what purpose:

**For regional facilities, provide market studies, business plan, or other materials demonstrating that the facility is intended to serve a primary market which lies at least 100 miles outside Comal County.*

Section B - Variance

Is the applicant seeking a variance to the Guidelines? Yes No

If "yes" attach a letter requesting and justifying the variance, with supplemental

to include a statement certifying that the business does not and will not knowingly employ an undocumented worker.

The Company certifies that its operation within Comal County, Texas does not and will not knowingly employ an undocumented worker, as defined in Chapter 2264, Subchapter A, Texas Government Code, as amended (the "Act").

Pursuant to the Act, if the Company is convicted of a violation under 8 U.S.C. Section 1324a(f), after receiving any public subsidy, the Company shall promptly give the County written notice of such violation and the Company shall repay the amount of the payment with interest, at a rate of 6.75% per annum not later than the 120th day after the date the Company notifies the County of the violation.

AUTHORIZATION AND CERTIFICATION

I am the authorized representative for the Company for the purpose of filing this application. I understand that this application is a government record as defined in Chapter 37 of the Texas Penal Code. The information contained in this application is true and correct to the best of my knowledge and belief. I hereby certify and affirm that the Company I represent is in good standing under the laws of the state in which the Company was organized and that no delinquent taxes are owed to the State of Texas.

Authorized Company Official:

Authorized Signature: _____

Name: _____

Title: _____

Telephone: _____

E-mail: _____

GIVEN under my hand and seal of office this day of _____, 20 ____.

(Notary Seal)

Notary Public, State of _____

My commission expires _____

PART 4-NARRATIVE

- I. Introduction of the Company
 - a. Describe the Company's business activities, locations, primary markets, history (when and where incorporated), headquarters location, parent or subsidiary companies in the form of limited partnerships or limited liability companies with a complete diagram showing names, ownership percentages, and which ones will be active and in what capacity concerning this project.
 - b. Name of chief officers.
 - c. Provide copy of annual report or financial statement, as detailed in the "Instructions."
 - d. Please include an explanation of why the Company wants this incentive. Please also describe what the Company plans to do if it does not receive the incentive. Please describe what the Company plans to do when the term of the incentive ends.
- II. Reasons for seeking abatement. Include any special considerations. **State how project will benefit community where it will be located. Please be specific in the response concerning the public benefit of this project.** If requesting any variances, please provide the justification for the request.
- III. Describe the Project
 - a. Facts about the proposed site {e.g., acreage, cost, location, ownership}.
 - b. Whether the proposed site is located in an economically disadvantaged or distressed area (e.g., low income, high unemployment, disaster area).
 - c. Type and value of proposed improvements (construction budget in line item form, list of fixed in place equipment to be included in the project).
 - d. Project timeline, including construction start date and end date.
 - e. Environmental impact information must be provided, noting any anticipated impacts of the project on the environment, including, but not limited to, water quality, storm water and runoff, floodplain and wetlands, solid waste disposal, noise levels and air quality. Further, include history of environmental compliance by company. Please provide utility source, provider, and electricity demand. If no environmental impact is anticipated, please explain why. Please describe any potential impact to the surrounding area of commercial traffic related to the business. Include approximate daily and monthly water usage and source.
 - f. All other governmental assistance/incentives being requested or already approved for the project (e.g., Industrial Development Bonds, Smart Jobs Funds, Municipality Incentives). The company must attach copies of other agreements entered into for other governmental assistance or incentives. If no other agreements are entered into as of the completion of this application, then the company must include a brief, but specific, narrative about all other governmental assistance/incentives they are requesting along with the application.
 - g. Please describe whether or not the project will require the use of any reportable hazardous materials, as defined in the International Fire Code (2018). Please explain whether or not the project will manufacture, transport, deliver or receive any reportable hazardous materials as defined in the International Fire Code (2018). The project will be subject to inspection and certification by the Comal County Fire Marshal in compliance with the Comal County Fire Code, available at: https://www.co.comal.tx.us/Fire_Marshal.htm.

IV. Jobs

- a. Provide information on current level of employment, including: (1) current payroll; and (2) breakdown of current employment by zip code. The company must attach a copy of the company's most recent filing with the Texas Workforce Commission or other supporting documentation along with this application that can be used to determine actual employment level at time of application.
- b. Provide information on the projected job creation associated with the project, including (1) new employee needs; e.g., skilled vs. non-skilled, level of education, experience, etc.; (2) proposed pay scale; (3) any training which the company will provide to its new employees; (4) upward mobility opportunities, career tracks, etc. available to less educated and experienced workers; and (5) if this is a consolidation, information on number of "new hires" vs. "transfers." Provide information on construction jobs to be created by the project. Please provide pay scale on future employees and employee numbers.

V. Competition with local business: a) List any competition or similar businesses in the area; b) Describe how an abatement or rebate will impact competition with other similar businesses in the area.

VI. How will this project attract new business?

VII. Provide information on alternative site considerations and incentives being offered the Company. State who the Company has visited outside of Comal County concerning tax abatements in another city, county, state, or country and provide copies of any letters of intent from the ones offering incentive.

VIII. If leasing property, attach copy of lease. If company owns or is purchasing land, attach copy of deed or executed contract-option to purchase. (Must have an "out clause" listed in special provisions stating that if tax abatement is not granted, applicant will not be held to the terms of the contract with lessor/owner.) Must include a list of any and all tangible personal property which may exist on the real property or located in an existing facility. Provide list of tangible property if not previously provided and the valuation of the tangible property.

IX. Describe how this project meets the following priorities, if any.

- a. The location of the proposed development;
- b. The development's provision for needed public infrastructure;
- c. The number of new jobs created;
- d. The expansion of businesses currently located in Comal County; and
- e. The increase to the appraised value of the improved property.