

## **APPLICATION FOR TAX ABATEMENT**

### **1.01 Written Application**

Any current or potential owner or lessee of taxable property in the College District may request tax abatement by filing a written application with the College, through The President's office. The physical location and mailing instructions for the submission of application, are as follows:

Attn: Dr. Michael J. Simon  
Angelina College  
President's Office—Administration Building  
3500 First St.  
Lufkin, TX 75902

### **1.02 Annual Submission Deadline**

To be considered for approval in the then present year, an application must be submitted by October 31<sup>st</sup>. Failure to submit by the deadline may result in the application be considered in the following calendar year.

### **1.03 Contents**

The application shall be signed by the owner or lessee, as applicable, and accompanied by:

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. An application fee of \$500, payable to Angelina College (fee is non-refundable);
3. A descriptive list of the improvements which will be a part of the facility;
4. An estimate of the cost of the improvements;
5. An estimate of the number of employees during construction and thereafter to operate the facility;

6. A map and metes and bounds of the property;
7. A legal description of the property;
8. A time schedule for undertaking and completing the proposed improvements;
9. A proposed program for the recruitment of local employees in the construction and operation of the facility together with a statement affirming the Applicant's commitment to equal employment opportunity and hiring, at all levels, including a plan to implement and ensure such equal employment opportunity;
10. A certification prepared by the appropriate county Tax Assessor-Collector stating that  
all of Applicant's tax accounts within the College District are paid on a current basis;
11. Financial and other information the College deems necessary for evaluating the financial capacity of the Applicant;
12. Information pertaining to the reasons that the requested tax abatement is necessary to ensure the proposed project is built in the College District (i.e., documentation supporting assertion that "*but for*" a tax abatement, the stated project could not be constructed in the College District);
13. For a leased facility, the Applicant shall provide with the application the name and address of the lessor and a draft copy of the proposed lease or option to contract. In the event a lease or option contract has already been executed with the owner of the site, the document must include a provision whereby the abatement applicant may terminate such contract without penalty or loss of earnest money in the event the College does not grant a tax abatement;
14. A narrative addressing the points raised in the description of narrative accompanying the Application for Tax Abatement form;
15. Applicant shall include its history of environmental compliance;
16. Confirmation on whether the property is located within a reinvestment zone established under the Tax Increment Financing Act (TIFA), and if so, then

Applicant shall also provide a list of the members of the board of directors for the TIFA reinvestment zone, detailing their positions on the board, and, at minimum, contact information for the chair of the board and the secretary of the board; and

17. For abatement of property located within a municipality, Applicant shall provide a true and complete copy of the respective city ordinance or ordinances designating the reinvestment zone, including any amendments to the city ordinance or ordinances designating the reinvestment zone. For abatement of property located within a municipality and located within an enterprise zone, the Applicant shall provide a true and complete copy of the ordinance or ordinances designating the enterprise zone, including any amendments to the respective designation ordinance or ordinances, or when applicable, documentation from the Governor's Office showing the enterprise zone is active. Such ordinances or documentation shall show that the reinvestment zone or enterprise zone remain active at the time of the submission of Applicant's application.

Applicant further acknowledges and agrees that the respective zone must also still be active at the time of full execution of the Agreement on the date of the last Party executing thereto.

18. For abatement of property located within a county, Applicant shall provide a true and complete copy of the respective county ordinance or ordinances designating the reinvestment zone, including any amendments to the county ordinance or ordinances designating the reinvestment zone. For abatement of property located within a county and located within an enterprise zone, the Applicant shall provide a true and complete copy of the ordinance or ordinances designating the enterprise zone, including any amendments to the respective designation ordinance or ordinances, or when applicable, documentation from the Governor's Office showing the enterprise zone is active. Such ordinances or ordinances or documentation shall show that the reinvestment zone or enterprise zone remain active at the time of the submission of Applicant's application. Applicant further acknowledges and agrees that the respective zone must also still be active at the time of full execution of the Agreement on the date of the last Party executing thereto.

#### **1.04 Modernization**

In the case of modernization, Applicant shall include a statement of the assessed value of

the facility separately stated for real and personal property shall be given for the tax year immediately preceding the proposal. The proposal may require such financial and other information as the College deems appropriate for evaluating the financial capacity and other factors related to the applicant.

**1.05 Job Retention**

In the case of an application based on job retention, Applicant shall include a statement and sufficient information to verify the potential of job loss that would occur without the abatement.

**1.06 Review by College Administration**

Upon receipt of a complete application, the College Administration shall make an initial determination of whether the project qualifies for tax abatement under these Guidelines and Criteria established by the Angelina College Board of Trustees and issue their recommendation as to whether the proposed project qualifies under these Guidelines and Criteria to the Board, including requesting authorization from the Board regarding negotiating the tax abatement agreement. If an Agreement is subsequently approved by the Board, then the College shall provide a fully executed copy of the Agreement to the appropriate Tax Assessor-Collector with jurisdiction over the property outlined in the Agreement.