



COUNTY ATTORNEY

Fort Bend County, Texas

BRIDGETTE SMITH-LAWSON

County Attorney

(281) 341-4555

Fax (281) 341-4557

LEGAL REVIEW FORM¹ **Attorney/Client Privileged Document**

This document is a standalone form and when entered into Agenda Quick, must be entered as a single document and marked as confidential.

On May 16, 2025, the County Attorney's Office completed review of the following

GUIDELINES AND CRITERIA FOR GRANTING TAX ABATEMENTS IN FORT BEND COUNTY, TEXAS 2025-27

Comments: **APPROVED AS TO LEGAL FORM , SUBJECT TO ATTACHED EMAIL. SAME UPDATES SHOULD BE MADE FOR DRAINAGE AND PUBLIC HEARINGS ARE NEEDED FOR BOTH**

Factual information is presumed accurate as presented and confirmed by the department. The undersigned only reviewed for legal content.

Michelle L. Turner

First Assistant County Attorney

Turner, Michelle

From: Turner, Michelle
Sent: Friday, May 16, 2025 3:13 PM
To: Wehring, Jackie
Subject: RE: abatement guidelines
Attachments: Joint GF DD Tax Abatement Application.docx; 2025-2027 Tax Abatement Guidelines.docx

Hi Jackie

Please see attached

I only added the year to the top of the application and did a little edit on the infrastructure section. That is all I have

There is a requirement for a public hearing. See below:

Sec. 312.002. ELIGIBILITY OF TAXING UNIT TO PARTICIPATE IN TAX ABATEMENT. (a) A taxing unit may not enter into a tax abatement agreement under this chapter and the governing body of a municipality or county may not designate an area as a reinvestment zone unless the governing body has established guidelines and criteria governing tax abatement agreements by the taxing unit and a resolution stating that the taxing unit elects to become eligible to participate in tax abatement. The guidelines applicable to property other than property described by Section [312.211](#)(a) must provide for the availability of tax abatement for both new facilities and structures and for the expansion or modernization of existing facilities and structures.

(b) The governing body of a taxing unit may not enter into a tax abatement agreement under this chapter unless it finds that the terms of the agreement and the property subject to the agreement meet the applicable guidelines and criteria adopted by the governing body under this section.

(c) The guidelines and criteria adopted under this section are effective for two years from the date adopted. During that period, the guidelines and criteria may be amended or repealed only by a vote of three-fourths of the members of the governing body.

(c-1) Before the governing body of a taxing unit may adopt, amend, repeal, or reauthorize guidelines and criteria, the body must hold a public hearing regarding the proposed adoption, amendment, repeal, or reauthorization at which members of the public are given the opportunity to be heard.

There are no special statutory requirements unlike for an RZ so hearing and adoption ***could*** be the same day. See below & applicable to counties per 312.401(B). Sometimes the court coordinator has required a separate action on a separate meeting to “set the hearing date” but I don’t know why or when they require it. Please check with Olga

Let me know if I can help you further. I am going to send a copy of this email in onbase too

Sec. 312.201. DESIGNATION OF REINVESTMENT ZONE. (a) The governing body of a municipality by ordinance may designate as a reinvestment zone an area, or real or personal property the use of which is directly related to outdoor advertising, in the taxing jurisdiction or extraterritorial jurisdiction of the municipality that the governing body finds satisfies the requirements of Section [312.202](#).

(b) The ordinance must describe the boundaries of the zone and the eligibility of the zone for residential tax abatement or commercial-industrial tax abatement or tax increment financing as provided for in Chapter [311](#).

(c) Area of a reinvestment zone designated for residential tax abatement or commercial-industrial tax abatement may be included in an overlapping or coincidental residential or commercial-industrial zone. In that event, the zone in which the property is considered to be located for purposes of executing an agreement under Section [312.204](#) or [312.211](#) is determined by the comprehensive zoning ordinance, if any, of the municipality.

(d) The governing body may not adopt an ordinance designating an area as a reinvestment zone until the governing body has held a public hearing on the designation and has found that the improvements sought are feasible and practical and would be a benefit to the land to be included in the zone and to the municipality after the expiration of an agreement entered into under Section [312.204](#) or [312.211](#), as applicable. At the hearing, interested persons are entitled to speak and present evidence for or against the designation. Not later than the seventh day before the date of the hearing, notice of the hearing must be:

(1) published in a newspaper having general circulation in the municipality; and

(2) delivered in writing to the presiding officer of the governing body of each taxing unit that includes in its boundaries real property that is to be included in the proposed reinvestment zone.

(e) A notice made under Subsection (d)(2) is presumed delivered when placed in the mail postage paid and properly addressed to the appropriate presiding officer. A notice properly addressed and sent by registered or certified mail for which a return receipt is received by the sender is considered to have been delivered to the addressee.

From: Wehring, Jackie <Jackie.Wehring@fortbendcountytexas.gov>

Sent: Friday, May 16, 2025 1:36 PM

To: Turner, Michelle <Michelle.Turner@fortbendcountytexas.gov>; Carabajal, JessicaD

<JessicaD.Carabajal@fortbendcountytexas.gov>; Cantu, Synthia S. <SynthiaSalinas.Cantu@fortbendcountytexas.gov>

Subject: RE: abatement guidelines

Hi!

I'm still not familiar with Onbase so there's a solid chance that the attached is not what you're looking for. Let me know if I need to try again 😊



Jackie Wehring

Assistant Director

Economic Opportunity & Development

245 Commerce Green Blvd, Suite 165

Sugar Land, TX 77478

O: (346) 481-6915 | C: (346) 690-7024

Jackie.Wehring@fortbendcountytexas.gov

Visit our [WEBSITE](#)

From: Turner, Michelle <Michelle.Turner@fortbendcountytexas.gov>

Sent: Friday, May 16, 2025 1:26 PM

To: Wehring, Jackie <Jackie.Wehring@fortbendcountytexas.gov>; Carabajal, JessicaD

<JessicaD.Carabajal@fortbendcountytexas.gov>; Cantu, Synthia S. <SynthiaSalinas.Cantu@fortbendcountytexas.gov>

Subject: abatement guidelines

Hi Ladies

Please forgive me, but can you please attach all the abatement guidelines materials needing review to this email? Onbase is ***not*** cooperating and I want to get this done today.

Michelle L. Turner

First Assistant County Attorney
Telephone No. 281-341-4555
Michelle.Turner@fortbendcountytexas.gov



OFFICE OF THE FORT BEND COUNTY ATTORNEY

Bridgette Smith-Lawson

401 Jackson Street

Richmond, Texas 77469

<https://www.fortbendcountytexas.gov/government/departments/county-attorney>

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+++++CONFIDENTIALITY NOTICE+++++

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