

DUVAL COUNTY PUBLIC NOTICE

NOTICE OF PROPOSED AMENDMENTS TO THE DUVAL COUNTY TAX ABATEMENT POLICIES AND GUIDELINES

NOTICE IS HEREBY GIVEN that the Duval County Commissioners Court has unanimously authorized proposed amendments to the existing 2024 Duval County Tax Abatement Policies and Guidelines adopted pursuant to Chapter 312 of the Texas Tax Code on June 8th 2026.

The purpose of these amendments is to supplement and enhance the County's existing tax abatement framework by establishing additional standards and requirements applicable to future tax abatement agreements considered by Duval County. The additional provisions to the previous 2024 Duval County Tax Abatement Policies and Guidelines can be summarized as follows. These new guidelines are posted on the Duval County website.

1. COMMUNITY BENEFITS AGREEMENTS

Applicants seeking tax abatements may be required to enter into Community Benefits Agreements that provide measurable economic and community benefits to Duval County residents and businesses.

2. LOCAL ECONOMIC PARTICIPATION

The Commissioners Court may consider an applicant's commitment to utilizing local contractors, suppliers, service providers, and workforce resources during the construction and operational phases of a project.

3. CLARIFICATION OF PARTICIPATING TAXING ENTITIES

Any tax abatement granted by Duval County applies solely to County ad valorem taxes unless separately approved by another taxing entity.

4. RENEWABLE ENERGY PROJECTS

Additional evaluation criteria are established for solar, wind, battery storage, and other renewable energy projects.

5. APPLICATION, REPORTING, AND COMPLIANCE REQUIREMENTS

Additional guidance is provided regarding application procedures, annual reporting

obligations, compliance verification, monitoring requirements, administrative fees, and enforcement mechanisms.

6. MAXIMUM TERM AND RECAPTURE PROVISIONS

All tax abatement agreements remain subject to the requirements and limitations of Chapter 312, Texas Tax Code.

APPROVED FOR PUBLICATION BY UNANIMOUS ACTION OF THE DUVAL COUNTY COMMISSIONERS COURT on June 8th , 2026. A copy of the Commissioner's Court Resolution will be sent in the next week.