

## **AGENDA PLACEMENT FORM**

(Submission Deadline – Monday, 5:00 PM before Regular Court Meetings)

**Date:** \_\_\_\_\_

**Meeting Date:** 01/27/2025

**Submitted By:** County Judge's Office

**Department:** \_\_\_\_\_

**Signature of Elected Official/Department Head:**  
\_\_\_\_\_

<b>Court Decision:</b> <small>This section to be completed by County Judge's Office</small>
  <span style="color: red; font-weight: bold;">1-27-2025</span>

**Description:**

Consider and Approve Tax Abatement Agreement with PARIS BAGUETTE  
USA INCORPORATED - Property Owner: BURLESON HIGHPOINT  
INVESTMENTS, LLC, Applicant: PARIS BAGUETTE USA  
INCORPORATED, Reinvestment Zone: Tax Abatement Reinvestment Zone  
Numbers 009 and 10, City of Burleson, Northeast Corner of Vantage Dr. and  
Conveyor Dr. (FM 917), Improvements: an Industrial Facility of Approximately  
no less than 150,000 Square Feet and Potentially up to 267,000 Square Feet to be  
Used Primarily as a Manufacturing Facility; Estimated Cost: Between \$110 and  
\$165 Million Including Site Preparation and Improvements

(May attach additional sheets if necessary)

**Person to Present:** \_\_\_\_\_

(Presenter must be present for the item unless the item is on the Consent Agenda)

**Supporting Documentation:** (check one)      ☒ PUBLIC      ☐ CONFIDENTIAL

(PUBLIC documentation may be made available to the public prior to the Meeting)

**Estimated Length of Presentation:** \_\_\_\_\_ minutes

**Session Requested:** (check one)

☒ Action Item    ☐ Consent    ☐ Workshop    ☐ Executive    ☐ Other \_\_\_\_\_

**Check All Departments That Have Been Notified:**

☒ County Attorney      ☐ IT      ☐ Purchasing      ☐ Auditor  
☐ Personnel      ☐ Public Works      ☐ Facilities Management

Other Department/Official (list) \_\_\_\_\_

**Please List All External Persons Who Need a Copy of Signed Documents  
In Your Submission Email**

Approved in CC on 9/11/2023

STATE OF TEXAS  
COUNTY OF JOHNSON

§  
§  
§

## TAX ABATEMENT AGREEMENT

This Tax Abatement Agreement (this “Agreement”) is entered into as of January 27, 2025 (the “Effective Date”) by and between Johnson County, State of Texas (the “County”) and Paris Baguette U.S.A., Inc., a Delaware corporation (the “PBUSA”).

**WHEREAS**, the City of Burleson, Texas (the “City”) adopted Ordinances designating the Land (as defined below) and the Option Land (as defined below) as Tax Abatement Reinvestment Zone No. 9, City of Burleson (“Zone 9”) and Tax Abatement Reinvestment Zone No. 10, City of Burleson, respectively (“Zone 10”, together with Zone 9, each “Zone”, and, collectively, the “Zones”), under the provisions of Title 3, Subtitle B, of Chapter 312 of Texas Codes Annotated (“V.T.C.A.”) and the Texas Property Tax Code codified in Tex. Tax Code Ann. Title 1 (“Tax Code”); and

**WHEREAS**, the City and PBUSA entered into that certain Tax Abatement Agreement, dated as of December 9, 2024, under which the Land (as defined below) and certain improvements and equipment PBUSA plans to acquire, construct or install, as applicable, are eligible for the abatement of ad valorem taxes pursuant to Section 312.204 of V.T.C.A., the Tax Code and the terms thereof; and

**WHEREAS**, the Burleson 4A Economic Development Corporation has entered into that certain Economic Development and Performance Agreement with PBUSA (the “Performance Agreement”), as of December 9, 2024, under which, among other things, PBUSA was granted an option to purchase the “Option Land” (as such a term is defined therein and incorporated herein by reference) located in Zone 10; and

**WHEREAS**, the County has determined that the Improvements (as defined below) and Equipment (as defined below) that PBUSA plans to construct or install, as applicable, and as described in this Agreement, satisfy the requirements for eligibility for tax abatement under V.T.C.A. and Tax Code; and

**WHEREAS**, it is reasonably likely that this Agreement will contribute to the retention, expansion and creation of primary employment and will attract major investment in the Zones that would be a benefit to property within the Zones and that would contribute to the economic development of the County; and

**WHEREAS**, the County has determined that the Improvements and Equipment are practical and are of benefit to the area in which the Zones are located and to the County in general; and

**WHEREAS**, the Commissioners Court of Johnson County, Texas (the “Commissioners Court”) finds that the terms of this Agreement satisfy the applicable requirements of the Guidelines (as defined blow); and

**WHEREAS**, this Agreement shall become effective upon the approval by the County and the execution of said Agreement by both the County and PBUSA.

**NOW, THEREFORE**, the parties hereto, for and in consideration of the premises and mutual promises stated herein, agree as follows:

**Section 1.** The real property and improvements thereto, as well as machinery and equipment installed therein, shall be those constructed and installed, as applicable, on the parcel of land located in Zone 9 as described in the legal description attached hereto as Exhibit A (the “Land”) and the parcel of land located in Zone 10 as described in the legal description attached hereto as Exhibit B (the “Option Land”).

**Section 2.** PBUSA desires to construct approximately 267,000 square-foot manufacturing and warehouse facilities (together with any permanent addition to, modification of and other improvements of the Land and the Option Land, collectively, the “Improvements”), consisting of two phases (each such phase, individually, “Phase 1” and “Phase 2”) and install certain fixtures, machinery, or equipment (the “Equipment”) with an eligible total capital investment of \$165,000,000.00 by January 1, 2030 (establishment and operation of such Improvements and Equipment, the “Project”). PBUSA anticipates that the Project will create approximately 450 new jobs over the term of this Agreement and that the construction of the facilities for Phase 1 and Phase 2 will be completed by January 1, 2028 and January 1, 2030, respectively.

**Section 3.** For purposes of this Agreement:

- (a) the “Abatement Property” means the Land and the Option Land located in Zones, the Improvements and the Equipment, as described in Sections 1 and 2 respectively hereof;
- (b) the “Abatement Commencement Date” means January 1 of the year following the calendar year in which the certificate of occupancy for Phase 1 is issued; and
- (c) the “Abatement Period” means the period commencing in the tax year in which the Abatement Commencement Date occurs and concluding on December 31 immediately preceding the eleventh (11th) anniversary of the date on which the certificate of occupancy for the facility for Phase 1 is issued.

For the avoidance of doubt, assuming the terms and conditions of this Agreement are satisfied, the parties’ intent and agreement are that the duration of the Abatement Period shall be ten (10) years.

**Section 4.** The ad valorem tax abatement for the Abatement Property shall be subject to the following rules:

- (a) Subject to the terms and conditions of this Agreement, and subject further to the rights of holders of any outstanding bonds of the County, fifty percent (50%) of the appraised value for property tax purposes of the Abatement Property, to the extent the total appraised value of the Abatement Property for each year exceeds the Base Year Value (as defined below), shall be abated and exempted from taxation during the Abatement Period, resulting in a reduction by fifty percent (50%) of the ad valorem taxes that would otherwise be assessed upon that portion of the appraised value of the Abatement Property for each year during the Abatement Period. In the event any bond issuance affects PBUSA's rights hereunder, the County shall notify PBUSA of any new holders of the County bonds within thirty (30) days of the execution of such bonds. Such notice shall accompany a summary of such rights with sufficient detail to allow PBUSA to understand such rights and to avoid any violation of the terms of this Agreement. Notwithstanding any provisions to the contrary in this Agreement, in the event PBUSA does not construct or operate the facilities for Phase 2, the ad valorem tax abatement for the Land and the Option Land and the facilities for Phase 1 (including Phase 1's Improvements and Equipment) shall remain in effect for the duration of this Agreement as provided herein. The term "Base Year Value" means the assessed value of the Land and the Option Land and any improvements respectively thereon as of January 1 of the year immediately preceding the Effective Date and shall be One Million Two Hundred Ninety-Two Thousand Seventy Dollars (\$1,292,070) for the Land and such improvements thereon and Three Hundred One Thousand Four Hundred Eighty-Three Dollars (\$301,483) for the Option Land and such improvements thereon.
- (b) This Agreement shall not be amended to include such additional improvements or items of tangible personal property that are beyond the scope of the Abatement Property. The parties agree that a separate tax abatement agreement shall be entered into with respect to any additional real property or personal property items not included in the Abatement Property.
- (c) If the total appraised value of the Abatement Property after the issuance of the certificate of occupancy for the facility for Phase 2 falls below \$80,000,001.00, the abatement percent will be adjusted according to the first table in Section III of the Guidelines and Criteria For Johnson County Tax Abatement Policy, adopted by the Johnson County Commissioners Court as of July 22, 2024, attached hereto as Exhibit C (the "Guidelines").

## **Section 5.**

- (a) No more than once per calendar year during the term of this Agreement, employees of the County shall have access to the Land and the Option Land for inspection to ensure that the Improvements are being made according to the conditions of this Agreement and that the Improvements are of substantially the same character as described in Section 2 hereof during PBUSA's normal business hours. All such inspections will be made only after giving PBUSA at least twenty-four (24) hours advance written notice and will

be conducted in a manner that does not interfere with the construction and/or operation of the Project. All inspections will be made in the personal presence of one or more representatives of PBUSA and in accordance with PBUSA's safety standards.

- (b) PBUSA shall indemnify, hold harmless and defend the County, its members, agents, officials and employees, from and against any and all claims, suits, damages, and liability, including, but not limited to, strict liability and any liability arising from the obligations of PBUSA under this Agreement or from the acts or omissions of PBUSA, its agents, contractors, employees, licensees, or invitees, on or with respect to the Land, the Option Land, Improvements and/or Equipment. The indemnity hereunder shall include costs of suits, attorney fees and other related costs and expenses of whatever kind or character arising directly or indirectly from any cause whatsoever in connection with or incidental to this Agreement or such acts or omissions; provided, however, that PBUSA shall not be required to indemnify or hold harmless any indemnified party for any such injury, damages, losses, liabilities, costs, or expenses caused by the negligence or willful misconduct of any indemnified party. The indemnity set forth herein shall specifically include, without limitation, all actions, damages, claims and liabilities for personal injury, death or property damage occurring on, arising out of or resulting from the use of the Land, the Option Land, Improvements and/or Equipment by PBUSA, its sublessee or representative, agents, contractors, employees, licensees or invitees. The County shall not settle any such claims, suits, damages, and liability without obtaining PBUSA's prior written consent to the settlement.

## **Section 6.**

- (a) During the Abatement Period, the County may declare a default hereunder by PBUSA (i) only if PBUSA fails to commence construction of the Improvements within two (2) years from the Effective Date; (ii) if PBUSA refuses or neglects to comply with any of the material terms of this Agreement; (iii) if any representation made by PBUSA in this Agreement is false or misleading in any material respect; or (iv) if PBUSA allows its ad valorem taxes owed the County to become delinquent and fails to timely and properly follow the legal procedures for their protest and/or contest, subject to excused performance based on force majeure, including, without limitation, acts of God, unusually adverse weather or soil conditions, fires, earthquake, tornado, hurricane, floods or other types of natural catastrophes, explosions, accidents, condemnation, strike, lockout, civil or military disorder or disturbances, act of war or terrorism or threat thereof, riot, insurrection, civil commotion, epidemic, pandemic, quarantine, generalized lack of availability of raw materials or energy, issuance of any permit and/or legal authorization (including any construction or environmental approvals by any governmental entity), inability to obtain (or delay in obtaining) governmental approvals and permits,

loss or malfunction of utilities or communication services; or shortage or delay in shipment of materials or fuel occasioned by any event referenced herein.

- (b) Should the County determine PBUSA to be in default of this Agreement pursuant to subsection (a) above, the County shall notify PBUSA in writing prior to the end of the Abatement Period. If such default is not cured within one hundred twenty (120) days from the date of such notice (the “Cure Period”), this Agreement may be terminated; provided, however, that if a default is due to causes beyond PBUSA’s reasonable control and cannot, with due diligence, be cured within the Cure Period, the Cure Period shall be extended, provided that PBUSA (i) notifies, prior to the expiration of the Cure Period, the County of its intention to take all reasonable steps necessary to cure such default, and (ii) initiates and diligently pursues all reasonably necessary steps to cure the same.
- (c) If PBUSA violates any of the material terms or conditions of this Agreement and fails to cure the violation within all applicable Cure Periods as set forth in subsection (b) above, this Agreement may then be terminated by the County’s thirty (30) days’ advance written notice to PBUSA, resulting in all taxes previously abated and exempted from PBUSA’s actual ad valorem tax payment during the Abatement Period under this Agreement being recaptured and paid within one hundred twenty (120) days of the termination.
- (d) PBUSA agrees that, commencing with the start of construction of the facilities for Phase 1, it will obtain and maintain an insurance policy covering the Improvements and Equipment against all loss or damage caused by fire or other casualties. PBUSA shall provide the County with a certificate of insurance evidencing such coverage within thirty (30) days of the start of construction or within thirty (30) days of any renewal of such policy, as applicable.

**Section 7.** The value of the Land, the Option Land, the Improvements and the Equipment shall be determined annually by the Chief Appraiser of the Johnson County Appraisal District, subject to the appeal procedures set forth in chapters 41A, 42 and 43 of the Tax Code. Any reduction in the number of new employees hired and retained by PBUSA, resulting in the total number of employees reduced to 449 or lower as of the termination of the Abatement Period, shall reduce the amount of abated tax according to the first table in Section III of the Guidelines.

Prior to October 1 of each year that this Agreement is in effect, PBUSA shall certify to the County that PBUSA is in compliance with each applicable term of this Agreement, using the form attached hereto as Exhibit D.

PBUSA is solely responsible for completing and timely filing the Exemption Application Form, attached hereto as Exhibit E, or any successor form, with the Central Appraisal District of Johnson County, Texas.

**Section 8.** If the County terminates this Agreement due to PBUSA's default, as set forth in Section 6, prior to the termination of the Abatement Period, it shall provide PBUSA written notice of such termination following the expiration of all applicable Cure Periods. If PBUSA believes that such termination was improper, PBUSA may file suit in Johnson County District Courts to appeal such termination within one hundred twenty (120) days after receipt from the County of written notice of the termination. If a suit is filed, PBUSA shall, within one hundred twenty (120) days of filing the suit, remit to the County any additional and/or recaptured taxes payable pursuant to Section 6 during the pendency of the litigation pursuant to the payment provisions of section 42.08 of the Tax Code. If the final determination of the court in the suit increases PBUSA's tax liability beyond the ad valorem tax amount paid by PBUSA up to the date of such final determination, PBUSA shall remit the additional tax to the County pursuant to section 42.42 of the Tax Code. If the final determination of the court reduces PBUSA's tax liability, the County shall refund to PBUSA the difference between the ad valorem tax amount paid by PBUSA pursuant to section 42.43 of the Tax Code.

**Section 9.** Any notice required under this Agreement shall be in writing and deemed duly served when (i) deposited in a United States Post Office, enclosed in a wrapper with the proper postage prepaid, and sent by registered or certified mail, return receipt requested, addressed to the County or PBUSA at the following addresses, or (ii) sent by email to the designated email addresses listed below. Notices sent by mail shall be deemed received seven (7) days after the date of deposit in the United States Mail. Notices sent by email shall be deemed received upon confirmation of successful transmission, provided the email is sent during the recipient's regular business hours; otherwise, it will be deemed received upon confirmation of successful transmission on the next business day. Unless otherwise provided in this Agreement, all notices shall be delivered to the following addresses and email addresses:

To PBUSA: Paris Baguette USA, Inc.  
137 W Commercial Ave  
Moonachie, NJ 07074  
Attn: Kyle Kyunghan Chung, Esq., General Counsel  
Email: kchung@parisbaguette.com

with a copy to: Nelson Mullins Riley & Scarborough LLP  
101 Constitution Ave. NW  
Washington, DC 20001  
Attn: Woojin Shin, Esq.  
Email: woojin.shin@nelsonmullins.com

To the County:           Johnson County Courthouse  
                                  2 Main Street  
                                  Cleburne, Texas 76033  
                                  Attn: Chris Boedeker, County Judge

Any party may designate a different address by giving the other party ten (10) days' written notice.

**Section 10.** All provisions of this Agreement shall be executed in compliance with the Order of the Commissioners Court (the "Order") attached hereto as Exhibit F.

**Section 11.** The County represents and warrants, to the best of its knowledge, that the Land and the Option Land do not include any property that is owned or leased by any member of the Commissioners' Court or any board, commission, or other governmental body responsible for approving or involved in the approval of this Agreement.

**Section 12.** If any provision of this Agreement or the application thereof to any person or circumstances is found to be invalid or unenforceable to any extent, and such invalidity or unenforceability does not undermine the fundamental basis of the bargain between the parties, the remainder of this Agreement and the application of the provisions to other persons or circumstances shall remain unaffected and shall be enforced to the greatest extent permitted by law.

**Section 13.** The terms and conditions of this Agreement are binding upon the successors and assigns of all parties hereto.

**Section 14.**

- (a) This Agreement was authorized by the Order, which was adopted at a meeting of the Commissioners Court that was open to the public, with the time, place and purpose of said meeting provided in compliance with the Texas Open Meetings Act (Texas Government Code, Chapter 551). The Order authorizes the County Judge to execute this Agreement on behalf of the County. Upon execution by the County and PBUSA, this Agreement shall constitute a valid and binding agreement between the parties.
- (b) This Agreement shall constitute a covenant running with the land and shall be recorded upon execution in the Real Property Records of Johnson County, Texas, with the proviso that this Agreement is non-transferrable without written consent of both parties. Notwithstanding the foregoing, PBUSA may assign this Agreement and any benefits there under to an entity that directly controls or is directly controlled by, or is under common control with PBUSA (an "Affiliate") without the County's prior consent, provided that the Affiliate owns and operates the Project after the assignment. PBUSA shall provide the County with written notice of such assignment to an Affiliate within ten (10) days of the assignment.



- (c) This Agreement is fully performable in Johnson County, Texas, and venue of any action arising out of this Agreement shall lie exclusively in Johnson County, Texas. The laws of the State of Texas shall apply in all respects to interpretation of this Agreement without regard to applicable principles of conflicts of law.

**Section 15.** This Agreement may be executed by the parties in multiple originals, each having full force and effect.

**Section 16.** The term of this Agreement shall commence on the Effective Date and terminate when the Abatement Period ends.

**Section 17.** This Agreement may only be amended, altered, or revoked by written instrument signed by both parties.

**Section 18.** This Agreement is intended for the benefit of the parties hereto and their respective permitted successors and assigns, and is not for the benefit of, nor may any provision hereof be enforced by, any other person.

{Signatures Follow}

JOHNSON COUNTY, TEXAS

By:   
Name: Christopher Boedeker  
Title: County Judge

This instrument was acknowledged before me on the 27th day of January, 2025, by  
Christopher Boedeker as County Judge.

  
Notary Public Signature  
My commission expires: 12-12-26



PARIS BAGUETTE U.S.A., INC.

By:   
Name: Jin Soo Hur  
Title: Authorized Representative

State of Texas  
County of Johnson

This instrument was acknowledged before me on the 27th day of January, 2025, by  
Jin Soo Hur as Authorized Representative

  
Notary Public Signature  
My commission expires: 12-12-26



## **EXHIBIT A**

### Legal Description of the Land

Attached.

**PROPERTY DESCRIPTION**  
**30.0000 AC. TRACT**  
**BURLESON HIGHPOINT INVESTMENTS, LLC PROPERTY**  
**CITY OF BURLESON, JOSHUA COUNTY, TEXAS**

**BEING** ALL THAT CERTAIN LOT, TRACT OR PARCEL OF LAND SITUATED IN THE HIRAM LEWIS SURVEY ABSTRACT NO. 517 AND THE STEPHEN KINSEY SURVEY, ABSTRACT NO. 475, CITY OF BURLESON, JOHNSON COUNTY, TEXAS, AND BEING ALL OF 5.14 ACRE, 2.072 ACRE; 7.3401 ACRE, 4.007 ACRE, AND BEING APPROXIMATELY 2.818 ACRE PORTION OF 2.898 ACRE, AND BEING APPROXIMATELY 8.63 ACRES PORTION OF PART OF 18.2610 ACRE TRACT OF LAND CONVEYED TO BURLESON HIGHPOINT INVESTMENTS, LLC BY DEED RECORDED UNDER INSTRUMENT NOS. 2018-23944; 2022-8142; 2017-19086; 2019-1675; 2018-3883; AND INSTRUMENT NUMBER 2017-19087 OF THE OFFICIAL RECORDS OF JOHNSON COUNTY, TEXAS, AND BEING MORE PARTICULARLY DESCRIBED BY METES AND BOUNDS AS FOLLOWS;

**BEGINNING** AT A 1/2" IRON ROD FOUND IN THE NORTHEASTERLY RIGHT-OF-WAY LINE OF VANTAGE DRIVE (VARIABLE WIDTH RIGHT-OF-WAY), SAID POINT BEING THE MOST WESTERLY SOUTHWEST CORNER OF SAID BURLESON HIGHPOINT INVESTMENTS, LLC - 5.14 ACRE TRACT AND THE SOUTHWEST CORNER OF A TRACT OF LAND CONVEYED TO GOLDEN STATE FOODS CORP BY DEED RECORDED UNDER INSTRUMENT NO. 2023-4324 OF THE OFFICIAL RECORDS OF JOHNSON COUNTY, TEXAS;

**THENCE** NORTH 59° 10' 52" EAST DEPARTING THE NORTHEASTERLY RIGHT-OF-WAY LINE OF VANTAGE DRIVE AND ALONG THE NORTHWEST LINE OF SAID BURLESON HIGHPOINT INVESTMENTS, LLC - 5.14 ACRE TRACT AND THE SOUTHEAST LINE OF SAID GOLDEN STATE FOODS CORP TRACT FOR A DISTANCE OF 1180.32 FEET TO A 1/2" IRON ROD FOUND FOR CORNER, SAID POINT BEING THE WESTERLY CORNER OF AFORESAID BURLESON HIGHPOINT INVESTMENTS, LLC - 2.072 ACRE TRACT;

**THENCE** NORTH 60° 35' 19" EAST ALONG THE NORTHWEST LINE OF SAID BURLESON HIGHPOINT INVESTMENTS, LLC - 2.072 ACRE TRACT AND THE SOUTHEAST LINE OF SAID GOLDEN STATE FOODS CORP TRACT FOR A DISTANCE OF 507.00 FEET TO A 1/2" IRON ROD WITH YELLOW PLASTIC CAP FOUND FOR CORNER IN THE SOUTHWEST RIGHT-OF-WAY LINE OF S. BURLESON BOULEVARD (VARIABLE WIDTH RIGHT-OF-WAY), SAID POINT BEING THE MOST NORTHERLY NORTHEAST CORNER OF SAID BURLESON HIGHPOINT INVESTMENTS, LLC - 2.072 ACRE TRACT AND THE EASTERLY CORNER OF SAID GOLDEN STATE FOODS CORP TRACT;

**THENCE** SOUTH 30° 11' 30" EAST ALONG THE SOUTHWEST RIGHT-OF-WAY LINE OF SAID S. BURLESON BOULEVARD, COMMON TO THE NORTHEAST LINE OF SAID BURLESON HIGHPOINT INVESTMENTS, LLC - 2.072 ACRE TRACT, FOR A DISTANCE OF 176.47 FEET TO A 5/8" IRON ROD SET FOR CORNER, SAID POINT BEING THE EASTERLY CORNER OF SAID BURLESON HIGHPOINT INVESTMENTS, LLC - 2.072 ACRE TRACT AND THE NORTHEAST CORNER OF LOT 1, BLOCK 1, BRAZOS ELECTRIC POWER COOPERATIVE INC., AN ADDITION TO THE CITY OF BURLESON, JOHNSON COUNTY, TEXAS, ACCORDING THE PLAT THEREOF RECORDED IN VOLUME 11, PAGE 746 OF THE MAP RECORDS OF JOHNSON COUNTY, TEXAS;

**THENCE** SOUTH 59° 13' 42" WEST DEPARTING THE SOUTHWEST RIGHT-OF-WAY LINE OF SAID S. BURLESON BOULEVARD AND ALONG THE SOUTHEAST LINE OF SAID BURLESON HIGHPOINT INVESTMENTS, LLC - 2.072 ACRE AND 5.14 ACRE TRACTS AND THE NORTHWEST LINE OF SAID LOT 1, BLOCK 1, BRAZOS ELECTRIC HIGHPOINT SUBSTATION ADDITION, FOR A DISTANCE OF 597.88 FEET TO A POINT FOR CORNER, SAID POINT BEING THE WESTERLY CORNER OF SAID LOT 1, BLOCK 1, BRAZOS ELECTRIC HIGHPOINT SUBSTATION

ADDITION AND THE NORTHERLY CORNER OF AFORESAID BURLESON HIGHPOINT INVESTMENTS, LLC - 4.0007 ACRE TRACT;

**THENCE** SOUTH 30° 01' 09" EAST ALONG THE WEST LINE OF SAID LOT 1, BLOCK 1, BRAZOS ELECTRIC HIGHPOINT SUBSTATION ADDITION AND THE EAST LINE OF SAID BURLESON HIGHPOINT INVESTMENTS, LLC - 4.0007 ACRE TRACT, FOR A DISTANCE OF 453.53 FEET TO A 5/8" IRON ROD SET FOR CORNER, SAID POINT BEING THE SOUTHWEST CORNER OF SAID LOT 1, BLOCK 1, BRAZOS ELECTRIC HIGHPOINT SUBSTATION ADDITION AND THE SOUTHEAST CORNER OF AFORESAID BURLESON HIGHPOINT INVESTMENTS, LLC - 4.0007 ACRE TRACT, SAID POINT BEING IN THE NORTHWEST LINE OF A TRACT OF LAND CONVEYED TO MATHEW MESKER III, ROSE ELLEN MESKER, & WILLIAM CLAY MESKER BY DEED RECORDED IN VOLUME 2487, PAGE 857 OF THE DEED RECORDS OF JOHNSON COUNTY, TEXAS;

**THENCE** SOUTH 60° 27' 57" WEST ALONG THE SOUTH LINE OF AFORESAID BURLESON HIGHPOINT INVESTMENTS, LLC - 4.0007 ACRE TRACT AND THE NORTHWEST LINE OF SAID MATHEW MESKER III, ROSE ELLEN MESKER, & WILLIAM CLAY MESKER TRACT, FOR A DISTANCE OF 44.45 FEET TO A 1/2" IRON ROD WITH YELLOW PLASTIC CAP FOUND FOR CORNER, SAID POINT BEING THE NORTHEAST CORNER OF AFORESAID BURLESON HIGHPOINT INVESTMENTS, LLC - 18.2610 ACRE TRACT AND THE MOST WESTERLY NORTHWEST CORNER OF SAID MATHEW MESKER III, ROSE ELLEN MESKER, & WILLIAM CLAY MESKER TRACT;

**THENCE** SOUTH 14° 35' 59" EAST ALONG THE EAST LINE OF AFORESAID BURLESON HIGHPOINT INVESTMENTS, LLC - 18.2610 ACRE TRACT AND THE WEST LINE OF SAID MATHEW MESKER III, ROSE ELLEN MESKER, & WILLIAM CLAY MESKER TRACT FOR A DISTANCE OF 544.38 FEET TO A 1/2" IRON ROD FOUND FOR CORNER;

**THENCE** SOUTH 59° 10' 52" WEST LEAVING THE SAID EAST LINE OF AFORESAID BURLESON HIGHPOINT INVESTMENTS, LLC - 18.2610 ACRE TRACT AND THE WEST LINE OF SAID MATHEW MESKER III, ROSE ELLEN MESKER, & WILLIAM CLAY MESKER TRACT, AND ACROSS AFORESAID BURLESON HIGHPOINT INVESTMENTS, LLC - 18.2610 ACRE AND 2.898 ACRE TRACTS, FOR A DISTANCE OF 815.73 FEET TO A 5/8" IRON ROD SET FOR CORNER IN THE NORTHEAST RIGHT-OF-WAY LINE OF AFORESAID VANTAGE DRIVE;

**THENCE** NORTH 40° 29' 53" WEST ALONG NORTHEAST RIGHT-OF-WAY LINE OF AFORESAID VANTAGE DRIVE AND THE WEST LINE OF AFORESAID BURLESON HIGHPOINT INVESTMENTS LLC - 2.898 ACRE AND 7.3401 ACRE TRACTS, FOR A DISTANCE OF 560.80 FEET TO A POINT FOR CORNER, SAID POINT ALSO BEING THE BEGINNING OF A CURVE TO THE RIGHT HAVING A RADIUS OF 496.00 FEET, A CENTRAL ANGLE OF 13° 19' 06", A CHORD BEARING OF NORTH 33° 50' 19" WEST AT A DISTANCE OF 115.04 FEET;

**THENCE** CONTINUING ALONG THE AFORESAID NORTHEAST RIGHT-OF-WAY LINE OF VANTAGE DRIVE AND THE WEST LINE OF SAID BURLESON HIGHPOINT INVESTMENTS LLC - 7.3401 ACRE TRACT, FOR AN ARC DISTANCE OF 115.30 FEET TO A POINT FOR CORNER;

**THENCE** NORTH 27° 10' 46" WEST CONTINUING ALONG THE AFORESAID NORTHEAST RIGHT-OF-WAY LINE OF VANTAGE DRIVE AND THE WEST LINE OF SAID BURLESON HIGHPOINT INVESTMENTS LLC - 7.3401 ACRE AND 5.14 ACRE TRACTS, FOR A DISTANCE OF 496.93 FEET TO **THE POINT OF BEGINNING AND CONTAINING 30.000 ACRES OF LAND**, MORE OR LESS.

## **EXHIBIT B**

### Legal Description of the Option Land

Attached.

LEGAL DESCRIPTION:

A TRACT OF LAND SITUATED IN THE STEPHEN KINSEY SURVEY ABSTRACT NO. 475, JOHNSON COUNTY, TEXAS, BEING A PORTION OF A 18.261 ACRE TRACT OF LAND CONVEYED TO BURLESON HIGHPOINT INVESTMENTS, LLC IN THAT DEED RECORDED IN INSTRUMENT NO. 2017-19087, DEED RECORDS, JOHNSON COUNTY, TEXAS (D.R.J.C.T.), TOGETHER WITH A PORTION OF A 2.898 ACRE TRACT OF LAND CONVEYED TO BURLESON HIGHPOINT INVESTMENTS, LP IN THAT DEED RECORDED IN INSTRUMENT NO. 2018-3883, D.R.J.C.T., AND BEING MORE PARTICULARLY DESCRIBED BY METES AND BOUNDS AS FOLLOWS:

BEGINNING AT A 1/2" IRON ROD FOUND FOR THE MOST EASTERLY CORNER OF SAID 18.261 ACRE TRACT;

THENCE ALONG THE SOUTHEASTERLY LINE OF SAID 18.261 ACRE TRACT THROUGH THE FOLLOWING 3 COURSES AND DISTANCES;

S 58°34'27" W, A DISTANCE OF 157.08 FEET TO A 1/2" IRON ROD FOUND WITH A CAP STAMPED "PACHECO KOCH";

N 13°21'39" W, A DISTANCE OF 18.13 FEET TO A 1/2" IRON ROD FOUND WITH A CAP STAMPED "PACHECO KOCH";

S 57°24'01" W, A DISTANCE OF 61.33 FEET TO A 1/2" IRON ROD SET WITH A CAP STAMPED "RPLS 5544";

THENCE LEAVING SAID SOUTHEASTERLY LINE N 30°49'14" W, A DISTANCE OF 237.03 FEET TO A 1/2" IRON ROD SET WITH A CAP STAMPED "RPLS 5544";

THENCE S 59°10'46" W, A DISTANCE OF 433.91 FEET TO A 1/2" IRON ROD SET WITH A CAP STAMPED "RPLS 5544" IN THE NORTHEASTERLY RIGHT-OF-WAY LINE OF VANTAGE DRIVE (70' R-O-W) AND THE BEGINNING OF A NON-TANGENT CURVE TO THE LEFT WITH A RADIUS OF 564.00 FEET, WHOSE LONG CHORD BEARS N 25°42'22" W, 195.31 FEET;

THENCE ALONG SAID NORTHEASTERLY RIGHT-OF-WAY LINE AND ALONG SAID NON-TANGENT CURVE TO THE LEFT THROUGH A CENTRAL ANGLE OF 19°56'31", AN ARC LENGTH OF 196.30 FEET TO A 1/2" IRON ROD FOUND FOR THE MOST SOUTHERLY CORNER OF SAID 2.898 ACRE TRACT AND THE BEGINNING OF A NON-TANGENT CURVE TO THE LEFT WITH A RADIUS OF 564.00 FEET, WHOSE LONG CHORD BEARS N 38°05'31" W, 48.53 FEET;

THENCE CONTINUING ALONG SAID NORTHEASTERLY RIGHT-OF-WAY LINE AND ALONG SAID NON-TANGENT CURVE TO THE LEFT THROUGH A CENTRAL ANGLE OF 4°55'54", AN ARC LENGTH OF 48.54 FEET TO A 1/2" IRON ROD FOUND WITH A CAP STAMPED "PREMIER SURVEYING";

THENCE N 40°19'39" W, DISTANCE OF 80.63 FEET TO A 1/2" IRON ROD SET WITH A CAP STAMPED "RPLS 5544";

THENCE LEAVING SAID NORTHEASTERLY RIGHT-OF-WAY LINE N 59°10'46" E, A DISTANCE OF 815.47 FEET TO A 1/2" IRON ROD SET WITH A CAP STAMPED "RPLS 5544" IN THE NORTHEASTERLY LINE OF SAID 18.261 ACRE TRACT;

THENCE S 14°36'36" E ALONG SAID NORTHEASTERLY LINE, A DISTANCE OF 596.68 FEET THE POINT OF BEGINNING AND **CONTAINING 7.000 ACRES OF LAND**, MORE OR LESS.

## **EXHIBIT C**

### The Guidelines and Criteria For Johnson County Tax Abatement Policy

Attached.





# JOHNSON COUNTY COMMISSIONERS COURT

Christopher Boedeker  
County Judge

Rick Bailey  
Commissioner  
Precinct 1

Kenny Howell  
Commissioner  
Precinct 2

Mike White  
Commissioner  
Precinct 3

Larry Woolley  
Commissioner  
Precinct 4

THE STATE OF TEXAS

§

COUNTY OF JOHNSON

§

§

ORDER 2024-75


## GUIDELINES AND CRITERIA FOR JOHNSON COUNTY TAX ABATEMENT POLICY

WHEREAS, it is the desire of the Johnson County Commissioners Court to adopt a Policy that establishes the criteria that the County will use to evaluate tax abatement requests; and


WHEREAS, the Commissioners Court has reviewed and approved the attached Policy after holding the statutorily required public hearing.

NOW THEREFORE BE IT ORDERED, ADJUDGED AND DECREED, that the attached Guidelines and Criteria for Johnson County Tax Abatement Policy Statement is approved for Johnson County for a period of two years from this date unless otherwise appealed or replaced.


GIVEN UNDER OUR HAND AND THE SEAL OF JOHNSON COUNTY  
THIS, 22<sup>ND</sup> DAY OF JULY 2024.

  
Christopher Boedeker, Johnson County Judge

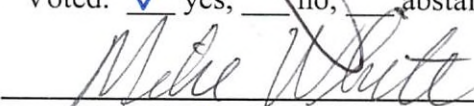
Voted: ☒ yes, ☐ no, ☐ abstained

  
Rick Bailey, Comm. Pct. 1

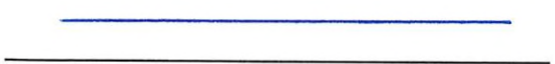
Voted: ☒ yes, ☐ no, ☐ abstained

  
Kenny Howell, Comm. Pct. 2

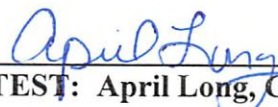
Voted: ☒ yes, ☐ no, ☐ abstained

  
Mike White, Comm. Pct. 3

Voted: ☒ yes, ☐ no, ☐ abstained

  
Larry Woolley, Comm. Pct. 4

Voted: ☐ yes, ☐ no, ☐ abstained

  
ATTEST: April Long, County Clerk



Filed For Record 3:56

JUL 22 2024

April Long  
County Clerk, Johnson County Texas

BY  DEPUTY

**GUIDELINES AND CRITERIA FOR JOHNSON COUNTY  
TAX ABATEMENT POLICY STATEMENT**

**I. GENERAL PURPOSE AND OBJECTIVES**

Johnson County is committed to the promotion of high quality development in all parts of the County, and to an ongoing improvement in the quality of life for its citizens. Insofar as these objectives are generally served by the enhancement and expansion of the local economy, Johnson County will, on a case-by-case basis, give consideration to providing tax abatement as stimulation for economic development. It is the policy of Johnson County that said consideration will be provided in accordance with the procedures and criteria outlined in this document. Nothing herein shall imply or suggest that Johnson County is under any obligation to provide tax abatement to any applicant. All applications shall be considered on a case-by-case basis.

It is the intent of the Commissioners Court to consider approving and it may approve or deny any agreement adopted by an incorporated city. Further it is the intent of Johnson County that the County will not approve nor join in an abatement agreement that encourages an applicant to move from one Johnson County city to another unless such agreement is approved in writing by both such cities.

**II. DEFINITIONS**

- A. "Abatement" means the full or partial exemption for ad valorem taxes of eligible properties in a reinvestment zone designated as such for economic development purposes.
- B. "Agreement" means a contractual agreement between a property owner and a taxing jurisdiction for the purpose of tax abatement.
- C. "Base Year Value" means the assessed value of the applicant's property located in a designated reinvestment zone on January 1 of the year of the execution of the agreement plus the agreed upon value of property improvements made after January 1 but before execution of the agreement.
- D. "Economic Life" means the number of years a property is expected to be in service in a facility.
- E. "Expansion" means the addition of buildings, structures, fixed machinery, or equipment for the purpose of increasing production capacity.
- F. "Facility" means property improvements completed or in the process of construction which together comprise an integral whole.
- G. "Modernization" means the replacement and upgrading of existing facilities which increases the productive input or output, updates the technology, or substantially lowers the unit cost of operation, and extends the economic life of the facility. Modernization may result from the construction, alteration, or installation of buildings, structures, fixed machinery, or equipment. It shall not be for the purpose of reconditioning, refurbishing, repairing, or completion of deferred maintenance.
- H. "New facility" means a property previously undeveloped, which is placed into service by means other than expansion or modernization.
- I. "Reinvestment Zone" is an area designated as such for the purpose of tax abatement as authorized by V.T.C.A. Tax §312.001 et seq.



- J. “Deferred Maintenance” means improvements necessary for continued operation of an existing facility, which do not improve the productivity of existing facilities or alter the process technology.

### III. HOW ABATEMENT IS AUTHORIZED

- A. Authorizing Body: Any request for tax abatement shall be reviewed by the Commissioners Court of Johnson County. The Commissioners Court of Johnson County decides whether economic development incentives should be offered in each individual case. Their recommendation shall be based upon a subjective evaluation of the following criteria, which each applicant will be requested to address in narrative format on applicants’ letterhead and signed by authorized executive as outlined:

#### EMPLOYMENT IMPACT

- How many jobs will be brought to Johnson County?
- What type of jobs will be created?
- What are the wages for the newly created jobs?
- What will the total annual payroll be?

#### FISCAL IMPACT

- How much Real and Tangible Business Personal Property (BPP) value (land, buildings, equipment) will be added to the tax rolls?
- How much taxable inventory will be added to the tax roll?
- What infrastructure construction would be required?
- What is the projected total annual operating budget of this facility?

#### COMMUNITY IMPACT

- What effect will the project have on the local housing market?
- What environmental impact, if any, will be created by the project?
- How compatible is the project with the County’s comprehensive plan?

- B. Authorized Facilities: Tax abatement may be granted for new facilities and for expansion or modernization of existing facilities per the appropriate tables. The economic life of a facility or improvements must exceed the life of the abatement agreement.
- C. Eligible Property: Abatement may be extended to the value of buildings, structures, fixed machinery and equipment, site improvements plus that office space and related fixed improvements necessary to the operation and administration of the facility, but not to inventory or supplies. Abatement may only be granted for the additional value of eligible property listed in an abatement agreement between the County and the property owner and lessee (if required), subject to such limitations as Commissioners Court may require.

- D. Value of Abatement: The subjective criteria outlined in Section III. A. will be used by the Commissioners Court in determining whether it is in the best interest of the County to recommend that tax abatement be offered to a particular applicant. Specific considerations will include the degree to which the individual project furthers the goals and objectives of the community, as well as the relative impact of the project.
- E. Ineligible Property: The following types of property shall be fully taxable and ineligible for abatement: land; inventories; supplies; housing or residential; deferred maintenance investments; property which has an economic life of less than (5) five years more than the period for which the property is abated; any property which can be expected to solely or primarily have the effect of transferring employment from one part of Johnson County to another unless such abatement is necessary to promote the retention of jobs in Johnson County which might otherwise be lost; any property that is owned or leased by a member of the Commissioners Court.

Tax abatement will be available for both new facilities and structures and for expansion or modernization of existing facilities and structures per the tables below.

Once a determination has been made that a tax abatement should be offered, the eligible property and term of the abatement will be guided by referencing the following tables:

**NEW FACILITIES AND STRUCTURES TABLE**

Percent of Value to be Abated	Capital Cost OR	New Full Time Jobs Created	Maximum Years of Abatement
30%	\$ 1,000,000- 5,000,000	10-75	2
35%	\$5,000,001- 20,000,000	76-100	3
45%	\$20,000,001-35,000,000	101-150	5
50%	\$35,000,001-50,000,000	151-175	7
50%	\$50,000,001-65,000,000	176-200	8
50%	\$65,000,001-80,000,000	201-400	9
50%	\$80,000,001- over	400- over	10

**EXPANSION OR MODERNIZATION OF EXISTING FACILITIES AND STRUCTURES TABLE**

Percent of Value to be Abated	Capital Cost OR	New Full Time Jobs Created	Maximum Years of Abatement
35%	\$ 1,000,000- 5,000,000	10-75	2
40%	\$5,000,001- 20,000,000	76-100	4
45%	\$20,000,001-35,000,000	101-150	5
50%	\$35,000,001-50,000,000	151-175	7
50%	\$50,000,001-65,000,000	176-200	8
50%	\$65,000,001-80,000,000	201-400	9
50%	\$80,000,001- over	400- over	10

In exceptional cases of value gained/jobs to be created or in circumstances in which a city grants abatement with a lower economic qualification or grants an abatement for a percentage of value or for duration different than those stated above, the Commissioners Court may agree to enter an abatement agreement with terms that differ from the standards stated above. The Commissioner's Court reserves the right to determine eligibility and length of abatement on a case-by-case basis.

#### **IV. PROCEDURAL GUIDELINES**

##### **A. Preliminary Application Steps**

1. Applicant shall complete the attached "Application for Tax Abatement". The application shall require such financial and other information as may be deemed appropriate for evaluating the financial capacity and other factors of the applicant.
2. Applicant shall address criteria questions outlined in Section III in letter format.
3. Applicant shall prepare a plat showing the precise location of the property and all roadways within 500 feet of the site.
4. If the property is described by metes and bounds, a complete legal description shall be provided.
5. In the case of a modernization or expansion, the applicant shall also include a statement of the facility's current property value, stated separately for real and personal property.
6. Applicant shall prepare a time schedule for undertaking and completing the planned improvements.
7. Applicant shall provide a tax certificate verifying that no taxes are past due on applicant's property located within the proposed reinvestment zone.
8. Applicant shall complete all forms and information detailed in items 1 through 7 above and submit them to the County Judge, Johnson County, Texas.

##### **B. Application Review Steps**

1. All information in the application package detailed above will be reviewed for completeness and accuracy. Additional information may be requested as needed.
2. The application will be distributed to the appropriate County department for internal review and comments.
3. Copies of the complete application package and staff comments will be provided to the Commissioners Court.

##### **C. Consideration of the Application**

1. The Commissioners Court will consider the application at a meeting duly convened under the Texas Open Meetings Act and V.T.C.A. Tax Code §312.003. Additional information may be requested as needed.
2. The Commissioners Court may consider an order calling a public hearing to consider establishment of a tax reinvestment zone if needed.
3. The Commissioners Court may hold the public hearing and determine whether the project is "feasible and practical and whether it would be of benefit for the land to be included in the zone".
4. Johnson County may consider adoption of an order designating the area described in the legal description of the proposed project as a commercial/industrial tax abatement zone.



5. The Commissioners Court may consider adoption of an order approving the terms and conditions of a contract between the County and the applicant governing the provision of the tax abatement within the reinvestment zone.
6. The governing body of Johnson County may consider ratification of and participation in the tax abatement agreement between Johnson County and the applicant.
7. Any tax abatement agreement will address various issues, including, but not limited to, the following:
  - a. General description of the project;
  - b. Amount of the tax abatement and percent of value to be abated each year;
  - c. Method for calculating the value of the abatement;
  - d. Duration of the abatement, including commencement date and termination date;
  - e. Legal description of the property;
  - f. Kind, number, location and timetable of planned improvements;
  - g. Specific terms and conditions to be met by applicant;
  - h. The proposed use of the facility and nature of construction; and
  - i. Contractual obligations in the event of default, violation of terms or conditions, delinquent taxes, recapture, administration and assignment.

D. Effective Date

These guidelines and criteria herein shall be effective from the date of passage and remain effective for two (2) years from such date of adoption unless otherwise amended or repealed by a three-fourths (3/4ths) vote of the Commissioners Court.

## V. DENIAL OF ABATEMENT

Neither a reinvestment zone nor abatement agreement shall be authorized if it is determined that;

- A. There would be a substantial adverse impact on the provision of government services or tax base;
- B. The applicant has insufficient financial capacity;
- C. Planned or potential use of the property would constitute a hazard to public safety or health;
- D. Violation of other codes or laws exist; or
- E. Any other reason deemed appropriate by the Commissioners Court.

## VI. TAXABILITY

From the execution of the abatement agreement to the end of the agreement period, taxes shall be payable as follows:

- A. The value of ineligible property shall be fully taxable;
- B. The base year value of existing eligible property shall be fully taxable;
- C. The additional value of new eligible property shall be taxed in the manner and for the period provided for in the abatement agreement; and

- D. The additional value of new eligible property shall be fully taxable at the end of the abatement period.

## VII. RECAPTURE

- A. In the event that the facility is completed and begins producing product or service, but subsequently discontinues producing product or service for any reason excepting fire, explosion or other casualty or accident or natural disaster for a period of one year during the abatement period, then the agreement shall terminate automatically as of the 365<sup>th</sup> day of discontinuation and so shall the abatement of the taxes for the calendar year during which the facility no longer produces. The taxes otherwise abated for that calendar year shall be paid to the County within sixty days from the date of termination.
- B. Should the County determine that the company or individual is in default according to the terms and conditions of its agreement, the County shall notify the company or individual in writing at the address stated in the agreement, and if such is not cured within sixty (60) days from the date such notice is placed in the U.S. mail ("Cure Period"), then the agreement may be terminated.
- C. In the event that the company or individual, after exercising due diligence to pay taxes properly due, (1) allows its ad valorem taxes owed the County to become delinquent and fails to timely and properly follow the legal procedures for their protest and/or contest; or (2) violates any of the terms and conditions of the abatement agreement and fails to cure within the Cure Period, the agreement then may be terminated and all taxes previously abated by virtue of the agreement will be recaptured and paid within sixty (60) days of the termination.
- D. In circumstances where a city grants an Abatement with different Recapture provisions than those stated above, the Commissioners Court may agree to enter an abatement agreement consistent with the city agreement that differs from the recapture requirements contained in this policy.

## VIII. ADMINISTRATION

- A. Access to Facility: The Agreement shall stipulate that employees and/or designated representatives of the taxing authorities will have access to the facility during the term of the agreement to inspect the facility to determine if the terms and conditions of the agreement are being met. All inspections shall be conducted in a manner as to not unreasonably interfere with the construction and/or operation of the facility; provided however, the County may conduct "spot" inspections requiring no advance notification to applicant. All inspections will be made with one or more representatives of the company or individual, and in accordance with its safety standards.
- B. Annual Evaluation: Upon completion of construction, the eligible authority individually or in conjunction with other affected authorities, shall annually evaluate each facility receiving abatement to ensure compliance with the agreement and report possible violations of the agreement.
- C. Transfer or Assignment: Tax abatements may be assigned to a new owner or lessee of the facility with the written consent of the Commissioners Court. Any assignment shall provide that the assignee shall irrevocably and unconditionally assume all the duties and obligations of the

assignor upon the same terms and conditions as set out in the agreement. Any assignment of a tax abatement agreement shall be to an entity that contemplates the same improvements or repairs to the property, except to the extent such improvements or repairs have been completed. No assignment shall be approved if the assignor or the assignee is indebted to the County for ad valorem taxes or other obligations.

## **APPLICATION FOR TAX ABATEMENT**

**Johnson County, Texas**

**This application should be filed with the County Judge's Office of Johnson County.**

Property Owner \_\_\_\_\_

Mailing Address \_\_\_\_\_

Telephone Number \_\_\_\_\_

Property Owner's Representative \_\_\_\_\_

Mailing Address \_\_\_\_\_

Telephone Number \_\_\_\_\_

Property Address \_\_\_\_\_

Property Legal Description \_\_\_\_\_

(Provide Attachments if By Metes and Bounds)

Located within:

City: \_\_\_\_\_

If not within a municipality, address within County: \_\_\_\_\_

School District \_\_\_\_\_

Projected Occupancy Date of Project/Initiation of Operations: \_\_\_\_\_

Description of project: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

### **Narrative Response to Criteria Questions in Section III.**

Upon receipt of this application, Johnson County shall require such financial and other information as may be deemed appropriate for evaluating the financial capacity and other factors of the applicant.



## **EXHIBIT D**

### Form of Compliance Certificate

Attached.

**Paris Baguette U.S.A., Inc. Tax Abatement Annual Compliance Certification Form**

Pursuant to Section 7 of the Tax Abatement Agreement (the "Agreement") between Johnson County and Paris Baguette U.S.A., Inc., ("PBUSA"), PBUSA hereby certifies that it is in compliance with the terms of the Agreement for (insert year).

**Paris Baguette U.S.A., Inc.,**  
**a Delaware corporation**

By: \_\_\_\_\_

Name:

Title:

Date: \_\_\_\_\_

[STATE OF \_\_\_\_\_]

[COUNTY OF \_\_\_\_\_]

This instrument was acknowledged before me on \_\_\_\_\_, 202\_\_ by \_\_\_\_\_, known personally by me to be the \_\_\_\_\_ of \_\_\_\_\_, on behalf of said company.

[Notary Seal]

\_\_\_\_\_  
Notary Public, State of \_\_\_\_\_

**EXHIBIT E**

Exemption Application Form

Attached.

# Application for Property Tax Abatement Exemption

Appraisal District Name

Phone (area code and number)

Appraisal District, Address, City, State, ZIP Code

**GENERAL INSTRUCTIONS:** This application is for use in claiming property tax exemptions pursuant to Tax Code Section 11.28. A property owner who has established a tax abatement agreement under Tax Code Chapter 312, Property Redevelopment and Tax Abatement Act, is entitled to exemption from taxation by an incorporated city or town or other taxing unit of all or part of the value of the property as provided by the agreement.

**FILING INSTRUCTIONS:** This document and all supporting documentation must be filed with the appraisal district office in the county in which the property is taxable. Do not file this document with the Texas Comptroller of Public Accounts. A directory with contact information for appraisal district offices may be found on the Comptroller's website.

**APPLICATION DEADLINES:** The completed application and supporting documentation must be filed beginning Jan. 1 and no later than April 30 of the year for which an exemption is requested. For good cause shown, the chief appraiser may extend the deadline for filing the application by written order for a single period not to exceed 60 days.

**ANNUAL APPLICATION REQUIRED:** An application for this exemption must be filed each year. If information has not changed and/or agreement(s) were not modified, copies of the agreement(s) are not required to be attached.

## OTHER IMPORTANT INFORMATION

Pursuant to Tax Code Sec. 11.45, the chief appraiser may request additional information. The additional information must be provided within 30 days of the request or the application is denied. For good cause shown, the chief appraiser may extend the deadline for furnishing the additional information by written order for a single period not to exceed 15 days.

State the tax year for which you are applying.

Tax Year

Did the applicant own the property that is the subject of this application on Jan. 1 of the tax year? ..... ☐ Yes ☐ No

## SECTION 1: Property Owner/Applicant

The applicant is the following type of property owner: (check one):

☐ Individual ☐ Partnership ☐ Corporation ☐ Other (specify): \_\_\_\_\_

Name of Property Owner

Driver's License, Personal I.D. Certificate  
Social Security Number or Federal Tax I.D. Number\*

Physical Address, City, State, ZIP Code

Phone (area code and number)

Email Address\*\*

Mailing Address of Property Owner (if different from the physical address provided above):

Mailing Address, City, State, ZIP Code

**SECTION 2: Authorized Representative**

**If you are an individual property owner filing this application on your own behalf, skip to section 3; all other applicants are required to complete section 2.**

Please indicate the basis for your authority to represent the property owner in filing this application:

- ☐ Officer of the company    ☐ General Partner of the company    ☐ Attorney for property owner
- ☐ Agent for tax matters appointed under Tax Code Section 1.111 with completed and signed Form 50-162
- ☐ Other and explain basis: \_\_\_\_\_

Provide the following information for the individual with the legal authority to act for the property owner in this matter:

\_\_\_\_\_  
Name of Authorized Representative

\_\_\_\_\_  
Driver's License, Personal I.D. Certificate or Social Security Number\*

\_\_\_\_\_  
Title of Authorized Representative

\_\_\_\_\_  
Primary Phone Number (area code and number)

\_\_\_\_\_  
Email Address\*\*

\_\_\_\_\_  
Mailing Address, City, State, ZIP Code

**SECTION 3: Property Description**

Provide the descriptive information requested below for the property that is the subject of this application. Provide the appraisal district account number (if known) or attach a tax bill or copy of appraisal or tax office correspondence concerning this account.

\_\_\_\_\_  
Physical Address (i.e. street address, not P.O. Box), City, State, ZIP Code

\_\_\_\_\_  
Appraisal district account number (if known)

Legal Description:

Was a wind-powered energy device installed or constructed:

- on a parcel of real property under an abatement agreement;
- at a location within 25 nautical miles of the boundaries of a military aviation facility located in this state; and
- on or after Sept. 1, 2017? . . . . . ☐ Yes ☐ No

If yes, was the wind-powered energy device installed or constructed as part of an expansion or repowering of an existing project? . . ☐ Yes ☐ No

**SECTION 4: Taxing Units that have Agreed to Abate Taxes**

For each taxing unit identified, attach copies of abatement agreements unless you previously applied for and were granted the abatement and no changes have occurred and/or the agreement(s) were not modified.


## SECTION 5: Abatement(s) Questions

1. Is this a continuation of an existing abatement agreement? ☐ Yes ☐ No
2. Are the terms and duration of each taxing unit's agreement different or identical? ☐ Different ☐ Identical

If different, please copy this form for each taxing unit and complete section 5 for each unit. In the area where taxing units are listed, please circle the taxing unit being summarized.

If identical, please describe the nature of the abatement agreements for this year by completing the following:

- ☐ Lump sum exemption of \$ \_\_\_\_\_
- ☐ Percentage exemption of \_\_\_\_\_ %
- ☐ Other (Attach a statement describing the method of calculating abatement. Provide dollar value to be exempted this year.)

3. Does the agreement abate taxes on personal property? ☐ Yes ☐ No
4. Are you in compliance with the agreement? ☐ Yes ☐ No

If no, attach a statement explaining the reason for noncompliance.

## SECTION 6: Additional Required Documentation

The following documents must be included with this application.

- copies of abatement agreements, unless the abatement was previously granted and no changes have occurred and/or the agreement(s) were not modified;
- a statement describing the method of calculating the abatement if it is not a lump sum or percentage exemption (provide the dollar amount to be exempted this year); and
- a statement explaining the reason for noncompliance if applicant is not in compliance with an abatement agreement.

## SECTION 7: Certification and Signature

**NOTICE REGARDING PENALTIES FOR MAKING OR FILING AN APPLICATION CONTAINING A FALSE STATEMENT: If you make a false statement on this form, you could be found guilty of a Class A misdemeanor or a state jail felony under Penal Code Section 37.10.**

I, \_\_\_\_\_, swear or affirm the following:  
Printed Name of Property Owner or Authorized Representative

1. that each fact contained in this application is true and correct;
2. that the property described in this application meets the qualifications under Texas law for the exemption claimed; and
3. that I have read and understand the *Notice Regarding Penalties for Making or Filing an Application Containing a False Statement*.

**sign  
here** ➡

\_\_\_\_\_  
Signature of Property Owner or Authorized Representative

\_\_\_\_\_  
Date

\* If the property owner is a company or other legal entity (not an individual), the Federal Tax I.D. Number is to be provided. Disclosure of your social security number (SSN) may be required and is authorized by law for the purpose of tax administration and identification of any individual affected by applicable law. Authority: 42 U.S.C. § 405(c)(2)(C)(i); Tax Code Section 11.43(f). Except as authorized by Tax Code Section 11.48(b), a driver's license number, personal identification certificate number, or social security number provided in this application for an exemption filed with your county appraisal district is confidential and not open to public inspection under Tax Code Section 11.48(a).

\*\* An email address of a member of the public could be confidential under Government Code Section 552.137; however, by including the email address on this form, you are affirmatively consenting to its release under the Public Information Act.

**Exhibit F**

**Order of the Commissioners Court**

Attached.



# JOHNSON COUNTY |

## COMMISSIONERS COURT |

**Christopher Boedeker**  
County Judge

**Rick Bailey**  
Commissioner  
Precinct 1

**Kenny Howell**  
Commissioner  
Precinct 2 |

**Mike White** |  
Commissioner  
Precinct 3

**Larry Woolley**  
Commissioner  
Precinct 4

---

THE STATE OF TEXAS

§

COUNTY OF JOHNSON

§

§

ORDER 2025-10

---

### TAX ABATEMENT WITH PARIS BAGUETTE USA INCORPORATED

---

**WHEREAS**, Johnson County has designated a parcel of property located within the County's jurisdiction Tax Abatement Reimbursement Zone No. 9, City of Burleson (Zone 9) and the Tax Abatement Reimbursement Zone No. 10, City of Burleson (Zone 10) pursuant to V.T.C.A., Tax Code, Chapter 312; and

**WHEREAS**, PARIS BAGUETTE USA INCORPORATED, (hereinafter referred to as "PARIS BAGUETTE USA") has purchased the property located within said Reinvestment Zone; and

**WHEREAS**, Johnson County is authorized pursuant to Section 312.402 of V.T.C.A., Tax Code to enter into a Tax Abatement Agreement with PARIS BAGUETTE USA; and

**WHEREAS**, PARIS BAGUETTE USA is proposing to build new improvements on the property, increasing the improvement and fixed equipment value by at least \$5,000,001; and

**WHEREAS**, the Johnson County Commissioners Court has adopted a policy that establishes the criteria that the County will use to evaluate Tax Abatement requests; and

**WHEREAS**, the criteria for the Tax Abatement Agreement between Johnson County and PARIS BAGUETTE USA will provide for an Abatement of fifty percent of the increased value over a ten-year period.

**NOW THEREFORE BE IT ORDERED, ADJUDGED AND DECREED**, that the Commissioners Court hereby and herewith authorizes the County Judge to execute an Abatement Agreement between Johnson County and PARIS BAGUETTE USA consistent with both the aforesaid terms as to amount of improvements and the level and term of the Abatement and the guidelines and criteria previously adopted by the Commissioners Court, contingent upon PARIS BAGUETTE USA's qualification of the subject property.

Filed For Record 2:18 PM

JAN 27 2025

April Long  
County Clerk, Johnson County Texas

BY ACT DEPUTY

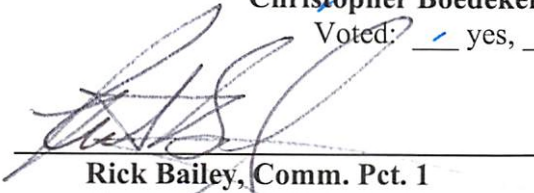


SO ORDERED IN OPEN COURT THIS 27<sup>TH</sup> DAY OF JANUARY, 2025.



**Christopher Boedeker, Johnson County Judge**

Voted:   1   yes,    no,    abstained



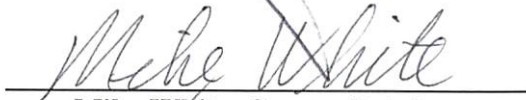
**Rick Bailey, Comm. Pct. 1**

Voted:   1   yes,    no,    abstained



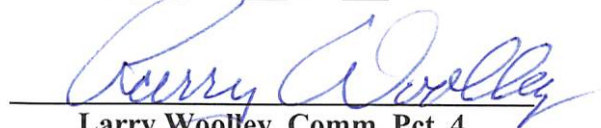
**Kenny Howell, Comm. Pct. 2**

Voted:   1   yes,    no,    abstained



**Mike White, Comm. Pct. 3**

Voted:   1   yes,    no,    abstained



**Larry Woolley, Comm. Pct. 4**

Voted:   1   yes,    no,    abstained

  
ATTEST: April Long, County Clerk

