

**RESOLUTION OF THE
POLK COUNTY COMMISSIONERS COURT**

A RESOLUTION DESIGNATING A CERTAIN AREA AS A REINVESTMENT ZONE FOR TEXAS TAX CODE CHAPTER 312 TAX ABATEMENT IN PORTIONS OF POLK COUNTY, TEXAS, TO BE KNOWN AS THE POLK COUNTY "LIONS" REINVESTMENT ZONE; ESTABLISHING THE BOUNDARIES THEREOF; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Polk County, Texas, desires to promote the development or redevelopment of a certain contiguous geographic area within its jurisdiction by the creation of a reinvestment zone as authorized by the Property Redevelopment and Tax Abatement Act, as amended (V.T.C.A. Texas Tax Code § 312.401), for the purpose of authorizing a Tax Abatement Agreement, as authorized by Chapter 312 of the Texas Tax Code; and,

WHEREAS, Polk County, Texas, (the "County") desires to encourage the retention or expansion of primary employment and to attract major investment in the County that would be a benefit to property in a reinvestment zone created by the County and that would contribute to the economic development of the County;

WHEREAS, Polk County initially adopted guidelines and criteria governing tax abatement agreements in a resolution dated on or about December 12th, 1988; and,

WHEREAS, pursuant to statute, Polk County refreshed the aforesaid guidelines and criteria governing tax abatement in a resolution dated December 10th, 2019 (the "Abatement Guidelines and Criteria"); and,

WHEREAS, on November 10, 2020, the Polk County Commissioners Court held a hearing, such date being at least thirty (30) days after the date of publication of the notice of such public hearing, and the delivery of written notice to the respective presiding officers of each taxing entity which includes within its boundaries real property that is to be included in the proposed reinvestment zone as described on EXHIBIT A and mapped on EXHIBIT B; and,

WHEREAS, the Polk County Commissioners Court at such public hearing invited any interested person to appear and speak for or against (1) the creation of the reinvestment zone, and whether all or part of the territory described should be included in the proposed reinvestment zone, and (2) acceptance of an Application for Tax Abatement by Umbriel Solar, LLC, for Polk County to consider entering into a Tax Abatement Agreement; and,

WHEREAS, the proponents of the reinvestment zone offered evidence, both oral and documentary, in favor of all of the foregoing matters relating to the creation of the reinvestment zone and opponents, if any, of the reinvestment zone appeared to contest the creation of the reinvestment zone; and,

WHEREAS, the Commissioners Court of Polk County has determined that it is eligible to participate in tax abatement and by this Order expresses its intent to designate a Reinvestment Zone as described more fully in the documents attached to this Order and incorporated by reference; and:

WHEREAS, Polk County wishes to (1) create a reinvestment zone consisting of the same real property as described on EXHIBIT A and mapped on EXHIBIT B, and (2) accept the Application for Tax Abatement by Umbriel Solar, LLC.

NOW THEREFORE, BE IT RESOLVED BY THE POLK COUNTY COMMISSIONERS COURT:

SECTION 1. That the facts and recitations contained in the preamble of this Resolution are hereby found and declared to be true and correct.

SECTION 2. That the Polk County Commissioners Court, after conducting such hearing and having heard such evidence and testimony has made the following findings and determinations based on the evidence and testimony presented to it:

- (a) That the public hearing on the adoption of the *Lions Reinvestment Zone*, has been properly called, held, and conducted, and that notices of such hearing have been published as required by law and mailed to the respective presiding officers of the governing bodies of all taxing units overlapping the territory inside the proposed reinvestment zone; and,
- (b) That the boundaries of the *Lions Reinvestment Zone* be and, by the adoption of this Resolution, are declared and certified to be, the area as described in the description attached hereto as "EXHIBIT A"; and,
- (c) That the map attached hereto as "EXHIBIT B" is declared to be and (by the adoption of this Resolution) is certified to depict and to show accurately the boundaries of the *Lions Reinvestment Zone*, which is described in "EXHIBIT A", and further certifies that the property described in "EXHIBIT A" is inside the boundaries shown on "EXHIBIT B"; and,
- (d) That creation of the *Lions Reinvestment Zone* with boundaries as described in "EXHIBIT A" and "EXHIBIT B" will result in benefits to Polk County and to land included in the zone, and that the improvements sought are feasible and practical; and,
- (e) That the *Lions Reinvestment Zone* described in "EXHIBIT A" and "EXHIBIT B" meets the criteria set forth in Texas Tax Code §312.401 for the creation of a reinvestment zone as set forth in the Property Redevelopment and Tax Abatement Act, as amended, in that it is reasonably likely that the designation will contribute to the retention or expansion of primary employment, and/or will attract major investment in the zone that will be a benefit to the property to be included in the reinvestment zone and would contribute to the economic development of Polk County, Texas.

SECTION 3. That pursuant to the Property Redevelopment and Tax Abatement Act, as amended, the Polk County Commissioners Court, hereby creates a reinvestment zone under the provisions of Texas Tax Code § 312.401, encompassing the area described by the descriptions in "EXHIBIT A" and "EXHIBIT B", and such reinvestment zone is hereby designated and shall hereafter be referred to as the *Lions Reinvestment Zone*.

SECTION 4. That the *Lions Reinvestment Zone* shall take effect upon adoption by the Polk County Commissioners Court and shall remain designated as a commercial-industrial reinvestment zone for a period of five (5) years from such date of such designation, and is subject to an additional five (5) year period for tax abatement.

SECTION 5. That the Polk County Commissioners Court already has found and resolved that Polk County is eligible to enter into tax abatement agreements.

SECTION 6. That the Polk County Commissioners Court accepts the Application for Tax Abatement submitted by Umbriel Solar, LLC.

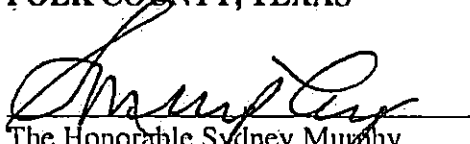
SECTION 7. That if any section, paragraph, clause, or provision of this resolution shall for any reason be held to be invalid or unenforceable, the invalidity or unenforceability of such section, paragraph, clause, or provision shall not affect any of the remaining provisions of this resolution.

SECTION 8. That it is hereby found, determined, and declared that a sufficient notice of the date, hour, place, and subject of the meeting of the Polk County Commissioners Court, at which this resolution was adopted, was posted at a place convenient and readily accessible at all times, as required by the Texas Open Government Act, Texas Government Code, Chapter 551, as amended; and that a public hearing was held prior to the designation of such reinvestment zone, and that proper notice of the hearing was published in newspapers of general circulation in Polk County of the State of Texas; and that, furthermore, such notice was in fact delivered to the presiding officer of any effected taxing entity as prescribed by the Property Redevelopment and Tax Abatement Act.

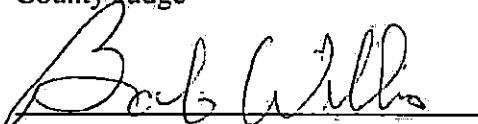
PASSED, APPROVED AND ADOPTED on this 10th day of November, 2020.

POLK COUNTY, TEXAS

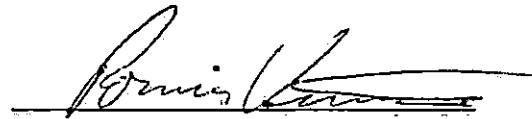
By:


The Honorable Sydney Murphy
County Judge

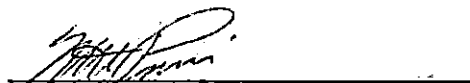
By:


Robert C. "Bob" Willis
Commissioner, Precinct 1

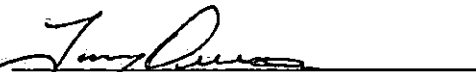
By:


Ronnie Vincent
Commissioner, Precinct 2


By:

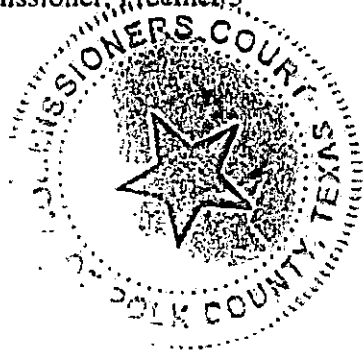

Milt Purvis
Commissioner, Precinct 3

By:


C.T. "Tommy" Overstreet
Commissioner, Precinct 4

Attest:


Schelana Hock
County Clerk, Polk County, Texas



**EXHIBIT A
LEGAL DESCRIPTION OF LONGHORN
REINVESTMENT ZONE**

All that Real Property situated in Polk County, State of Texas, being generally described as follows:

Tract 1: 4,398.1 acre, more or less, tract of the Maria Lindsey Survey, Abstract No. 397 in Polk County, Texas being more particularly described as Tract 236 in that certain Deed dated November 3, 2006 from International Paper Company to RMS Timberlands I LP recorded in Vol. 1549, Pg. 1 of the Official Public Records of Polk County Texas. Also identified as part of Property ID 23879 by Polk County CAD.

Tract 2: 320.0 acres, more or less, being all of the RB Hannay Survey, Abstract No. 279, Polk County, Texas being more particularly described in that certain Deed dated January 19, 1963 from Gertrude B. Murphy to T.E. Duke recorded in Vol. 197, Pg. 232 of the Deed Records of Polk County Texas. Also identified as part of Property ID 21250 by Polk County CAD.

Tract 3: 324.849 acre, more or less, tract out of the M. Moore Survey, Abstract 424 in Polk County, Texas being more particularly described as Tract 257 in that certain Deed dated November 3, 2006 from International Paper Company to RMS Timberlands I LP recorded in Vol. 1549, Pg. 1 of the Official Public Records of Polk County Texas. Also identified as part of Property ID 70151 by Polk County CAD.

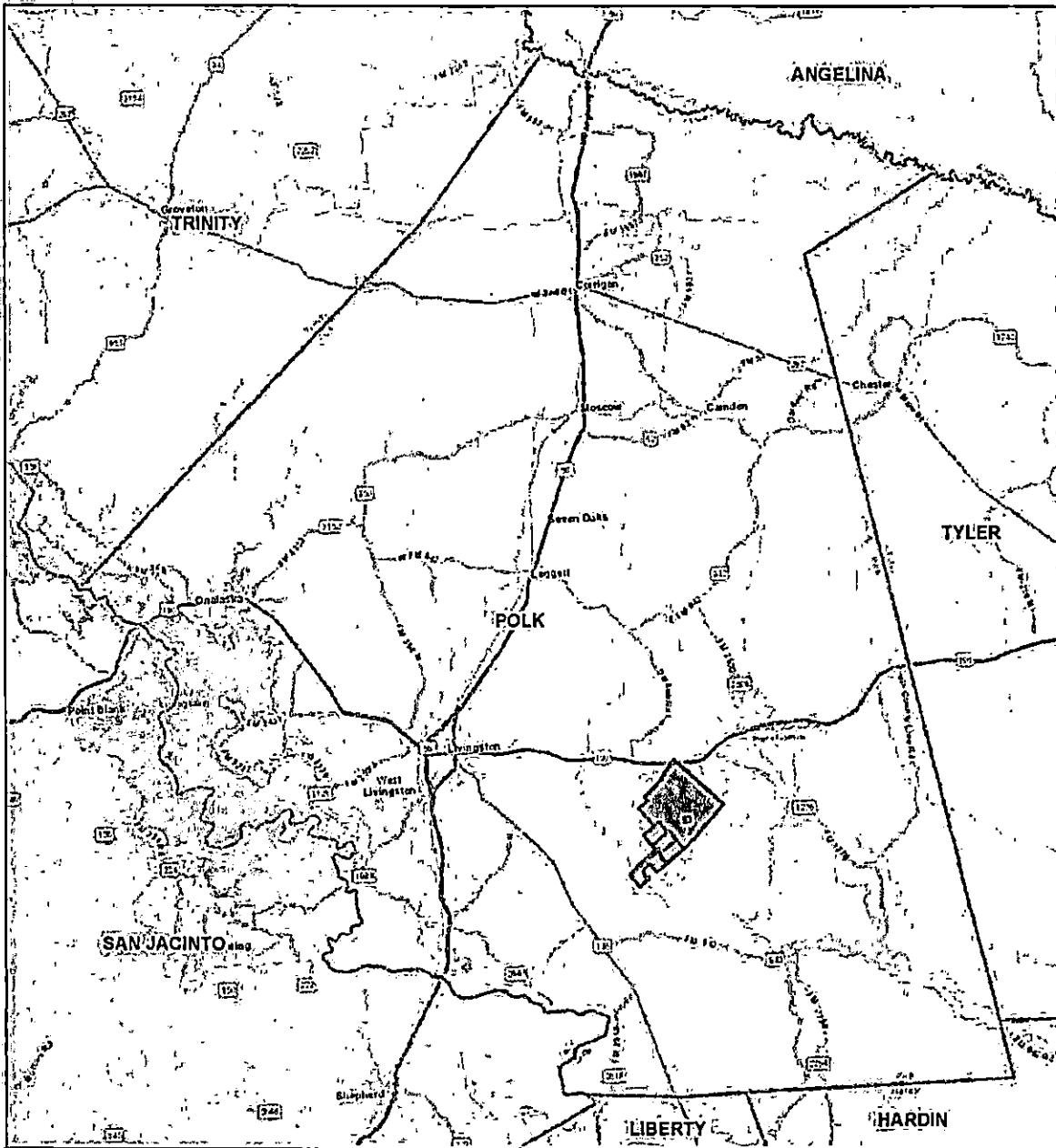
Tract 4: 45.0 acres more or less, out of the N. Magruder Survey, Abstract 415 in Polk County, Texas being a strip of land 300' wide to be surveyed along the southernmost boundary line of the N. Magruder Survey, Abstract A 415 being a part of a 1,292.1 acre tract being more particularly described as Tract 197, 195 and 246 in that certain Deed dated November 3, 2006 from International Paper Company to RMS Timberlands I LP recorded in Vol. 1549, Pg. 1 of the Official Public Records of Polk County Texas, also identified as part of Property ID 19724 by Polk County CAD.

Tract 5: 531.4 acre tract out of the Napoleon Magruder Survey, Abstract 415, Polk County, Texas, being the same property described as Tract A21 in that certain Deed dated December 14, 2012 from Hannah Davis Cutshall et al to Rayonier TRS Forest Operations, LLC, a Delaware limited liability company and recorded Vol 1874, Page 330 of the Official Public Records of Polk County, Texas. Also identified as part of Property ID 22745 by Polk County CAD.

Tract 6: 320.0 acres, more or less, being all of the south one-half of the Murty Moore Survey, A-424, Polk County, Texas, containing 320 acres of land, more or less, being the same property described as Tract B4 in that certain Deed dated December 14, 2012 from Hannah Davis Cutshall et al to Rayonier TRS Forest Operations, LLC, a Delaware limited liability company and recorded Vol. 1874, Page 577 of the Official Public Records of Polk County, Texas. Also identified as part of Property ID 70152 by Polk County CAD.

Total Acres: 5,939.349

EXHIBIT B
MAP OF
LIONS REINVESTMENT ZONE



Umbriel
 Texas
 Reinvestment Zone

Date - 6/30/2020
 Creator - JA

Longroad
 ENERGY