

INTRODUCTORY ORDINANCE

RE-ADOPTING GUIDELINES AND CRITERIA GOVERNING TAX ABATEMENTS BY THE CITY OF LAREDO IN ACCORDANCE WITH THE REQUIREMENTS IN SECTION 312.002 OF THE TEXAS PROPERTY TAX CODE; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE OF FEBRUARY 22, 2026 THROUGH FEBRUARY 21, 2028; AND PROVIDING FOR PUBLICATION.

WHEREAS, the City Council finds that Tax Abatements, in accordance with the “Guidelines and Criteria Governing Tax Abatements by the City of Laredo,” attached hereto as **Exhibit “A”** and incorporated herein for all purposes, contributes to the economic development of the City in furtherance of the policies and objectives of the City as authorized in Chapter 312 of the Texas Tax Code and Section 380.001 of the Texas Local Government Code, and will assist the City in achievement of its objectives to create jobs for the citizens of the City, build the tax base of the City, and provide an attractive inducement to companies to build capital intensive projects in the City; and

WHEREAS, Chapter 312 of the Texas Tax Code requires eligible taxing jurisdictions to readopt guidelines governing Tax Abatements every two years.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF LAREDO, TEXAS THAT:

Section 1. Guidelines and Criteria Governing Tax Abatements Adopted.

In accordance with the requirements in Section 312.002 of the Texas Tax Code, the City of Laredo hereby adopts the “Guidelines and Criteria Governing Tax Abatements by the City of Laredo” attached hereto as **Exhibit “A”** and incorporated for all purposes.

Section 2. No Limits.

Adoption of the guidelines and criteria stated in Section 1 herein does not:

- (1) Limit the discretion of the City Council to decide whether to enter into a specific Tax Abatement agreement;
- (2) Limit the discretion of the City Council to delegate to its employees the authority to determine whether or not the City Council should consider a particular application or request for Tax Abatement; or
- (3) Create any property, contract, or other legal right in any person to have the City Council consider or grant a specific application or request for tax abatement.

Section 3. Effectiveness of Guidelines.

The guidelines and criteria adopted in section 1 herein shall be for a period of two (2) years, effective February 22, 2026 and ending February 21, 2028. During that period, the said guidelines and criteria governing Tax Abatements may be amended or repealed only by a vote of three-fourths of the members of the City Council.

Section 4. Effective Date.

This ordinance shall become effective on February 22, 2026 upon passage and approval of this ordinance.

Section 5. Severability

If any provision, section, subsection, sentence, clause or phrase of this resolution, or the application of same to any person or set of circumstance is for any reason held to be unconstitutional, void, invalid or for any reason unenforceable, the validity of the remaining portion of this resolution or its application to other person or sets of circumstances shall not be affected thereby, it being the intent of the City Council of the City of Laredo in adopting this resolution that no portion hereof or provision or regulation contained herein shall become inoperative or fail by reason of any unconstitutionality, voidness or invalidity, and all provisions are declared severable for that purpose.

**PASSED BY THE CITY COUNCIL AND APPROVED BY THE MAYOR on this the
____ day of _____, 2026.**

**DR. VICTOR D. TREVINO
MAYOR**

ATTEST:

**MARIO I. MALDONADO, JR.
CITY SECRETARY**

APPROVED AS TO FORM:

**DOANH “ZONE” T. NGUYEN
CITY ATTORNEY**