

1. 5:45 P.M. Reinvestment Zone Number One Board Meeting

Documents:

[MEETING AGENDA.PDF](#)

[TIRZ PROJECT AND FINANCING PLAN AMENDED.PDF](#)

**AGENDA**

**CITY OF SINTON**

**REINVESTMENT ZONE NUMBER ONE, CITY OF SINTON, TEXAS (SOMERSET  
DEVELOPMENT)**

**DATE: December 19, 2023      TIME: 5:45 P.M.**

**CITY HALL**

Notice is hereby given that the Reinvestment Zone Number One, City of Sinton, Texas (Somerset Development) Meeting will be held on the 19<sup>th</sup> day of December, 2023 at 5:45p.m. in the Council Chambers, City Hall, 301 East Market Street, Sinton, Texas. The items below are placed on the agenda for discussion and/or action.

This notice is posted pursuant to the Texas Government Code, Chapter §551-Open Meeting.

**A. CALL TO ORDER**

**B. ROLL CALL**

\_\_\_\_ Edward Adams, Chair  
\_\_\_\_ Mary Speidel, Director  
\_\_\_\_ Nathan Lindeman, Director  
\_\_\_\_ Danny Davila, Director  
\_\_\_\_ Greg Ybarra, Director

\_\_\_\_ John Hobson, City Manager  
\_\_\_\_ Desiree' Voth, City Attorney  
\_\_\_\_ Cathy Duhart, City Secretary

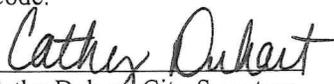
**C. ACTION ITEMS TO BE CONSIDERED**

1. CONSIDER AND ACT ON ADOPTION OF PROPOSED FIRST AMENDED AND RESTATED PROJECT PLAN AND FINANCING PLAN RELATING TO REINVESTMENT ZONE NUMBER ONE, CITY OF SINTON, TEXAS (SOMERSET DEVELOPMENT).

**D. ADJOURNMENT**

**Executive Session:** The Reinvestment Zone Number One, City of Sinton, Texas (Somerset Development) reserves the right to adjourn into Executive Session at any time during the course of this meeting to discuss any of the matters listed on this agenda as authorized by Texas Government Code Sections 551.071 (Consultation with Attorney), 551.072 (Deliberations about Real Property), 551.073 (Deliberations about Gifts and Donations), 551.074 (Personnel Matters), 551.076 (Deliberations about Security Devices), 551.086 (Deliberations, vote or final action about competitive matters of the public power utility), and 551.087 (Economic Development).

I, the undersigned authority do hereby certify that this Notice of Meeting was posted on the City of Sinton official website, [www.sintontexas.org](http://www.sintontexas.org), and official bulletin board, places convenient and readily accessible to the general public at all times and said Notice was posted on the following date and time and remained so posted continuously for at least 72 hours preceding the scheduled time of said meeting, in compliance with Chapter 551, Texas Government Code.

  
Cathy Duhart, City Secretary

Date & Time Posted: 12/15/2023 4:50pm Taken Down: \_\_\_\_\_ am/pm

**Notice of Assistance at the Public Meetings: The City Council Chamber is wheelchair accessible. Persons with special needs who plan to attend this meeting and who may need assistance should contact City Hall at 361- 364-2381 two (2) days prior to the meetings so that appropriate arrangements can be made.**

**TAX INCREMENT REINVESTMENT ZONE NO. 1**

**CITY OF SINTON, TEXAS**

**FIRST AMENDED AND RESTATED  
PROJECT PLAN  
AND  
FINANCING PLAN**

**DECEMBER 18, 2023**

**PREPARED BY:**

**MUNICAP, INC.**  
— PUBLIC FINANCE —

# TAX INCREMENT REINVESTMENT ZONE No. 1

## CITY OF SINTON, TEXAS

### FIRST AMENDED AND RESTATED PROJECT PLAN AND FINANCING PLAN

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# 1. INTRODUCTION

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## 1.1. AUTHORITY AND PURPOSE

The City of Sinton Texas, a Texas home rule municipality (the "City"), has the authority under Chapter 311, Texas Tax Code, as amended (the "Act") to designate a contiguous or noncontiguous geographic area within the corporate limits of the City as a tax increment reinvestment zone to promote development or redevelopment of the area if the governing body of the City (the "City Council") determines that development or redevelopment would not occur solely through private investment in the reasonably foreseeable future, that the zone is feasible, and that creation of the zone is in the best interest of the City and the property in the zone. The purpose of the zone is to facilitate such development or redevelopment by financing the costs of public works, public improvements, programs, and other projects benefiting the zone, plus other costs incidental to those expenditures, all of which costs are authorized by the Act.

## 1.2. ELIGIBILITY REQUIREMENTS

Except as provided in the Act, an area may be designated as a tax increment reinvestment zone if such area is predominantly open or undeveloped and, because of obsolete platting, deterioration of structures or site improvements, or other factors, substantially impairs or arrests the sound growth of the City. The City cannot, however, designate a zone if more than 30% of the property in the proposed zone, excluding property that is publicly owned, is "used for residential purposes" (defined by the Act as follows: "... property is used for residential purposes if it is occupied by a house having fewer than five living units ...") or if the total appraised value of taxable real property in the proposed zone and in existing reinvestment zones exceeds 50% of the total appraised value of taxable real property in the City and in industrial districts created by the City.

The Zone. By City Council action on July 13, 2021, the City created a tax increment reinvestment zone to be known as "Tax Increment Reinvestment Zone No. 1, City of Sinton" (the "Zone") that includes approximately 177.36 acres depicted on Exhibit A-1 and described on Exhibit B-1 (the "Original Property"). The Somerset Public Improvement District No. 1 (the "PID No. 1") is anticipated to conterminously include 177.36 acres comprising the Property. The Property meets the eligibility requirements of the Act. The Property is undeveloped, and due to its size, location, and physical characteristics, development will not occur solely through private investment in the foreseeable future. The Property substantially impairs and arrests the sound growth of the City because it is predominately underdeveloped due to factors such as no public infrastructure and the need for economic incentives to attract development to the Zone for the purpose of providing long-term economic benefits including, but not limited to, increased real property tax base for all taxing units in the Zone, increased sales and use tax for the City and the State of Texas, and increased job opportunities for residents of the City, San Patricio County (the "County"), and San Patricio County Drainage District (the "District") and the region. If the public works, public improvements, programs, and other projects are financed as contemplated by the Final Plan (hereinafter defined), the City envisions that the Property will be developed to take full advantage of the opportunity to bring to the City, the County, and the District and to all of the region quality developments.

### 1.3. PRELIMINARY PLAN; HEARING

Before the City adopted the ordinance designating the Zone, the City Council prepared a preliminary reinvestment zone financing plan in accordance with the Act and, on June 15, 2021, held a public hearing on the creation of the proposed zone and its benefits to the City and to the Property, at which public hearing interested persons spoke for and against the creation of the proposed zone, the boundaries of the proposed zone, and the concept of tax increment financing, and at which hearing the owners of the Property (collectively the "Owners") were given a reasonable opportunity to protest the inclusion of the Property in the proposed zone. The requirement of the Act for a preliminary reinvestment zone financing plan was satisfied by the preliminary plan dated July 13, 2021 (the "Preliminary Plan"), the purpose of which is to describe, in general terms, the public works, public improvements, programs, and other projects that will be undertaken and financed by the Zone. A description of how such public works, improvements, programs, and projects are to be undertaken and financed will be determined by the Final Plan and by the Development Agreement (both hereinafter defined), which require approval by the Board (hereinafter defined) and by the City Council.

### 1.4. CREATION OF THE ZONE

Subsequent to the above-referenced public hearing, the City Council adopted ordinance No. 2021-06 on July 13, 2021 (the "Creation Ordinance") in accordance with the Act creating the Zone after the City Council found that development or redevelopment of the Property would not occur solely through private investment in the reasonably foreseeable future, that the Zone is feasible, and that creation of the Zone is in the best interest of the City and the Property. The ordinance creating the Zone appointed a Board of Directors for the Zone initially consisting of five (5) members (the "Board").

### 1.5. BOARD RECOMMENDATIONS

Upon the creation of the Zone on July 13, 2021, the Board, during its January 18, 2022, meeting, reviewed the *Final Project and Finance Plan for Tax Increment Reinvestment Zone No. 1, City of Sinton* (the "Final Plan") and approved and recommended to the City Council to approve the Final Plan pursuant to which the City will contribute a portion of the ad valorem tax increment (the "Tax Increment") attributable to new development in the Zone into a tax increment fund created by the City and segregated from all other funds of the City (the "TIRZ Fund") for payment of the costs of public works, public improvements, programs, and other projects benefiting the Zone.

The Board, during its December 18, 2023, meeting, reviewed a request to amend the Project and Finance Plan for the Tax Increment Reinvestment Zone Number One and recommended to the City Council to approve the First Amended and Restated Project and Finance Plan (the, "2023 Amended Plan") that will provide for improvements to an additional 501.528 acres of land depicted in Exhibit A-2 and described on Exhibit B-2 (the "2023 Additional Property"). Additionally, the plan provides for infrastructure improvements including roadways, water, wastewater and drainage to support residential and commercial development. The Somerset Public Improvement District No. 2 (the "PID No. 2") is anticipated to be conterminous with the area proposed in the 2023 Amended Plan.

## 1.6. COUNCIL ACTION

The City Council, taking into consideration the recommendations of the Board, considered and approved:

- The Final Plan, pursuant to Ordinance No. 2022-01, on January 18, 2022.

The City Council, taking into consideration the recommendations of the Board, considered and approved this First Amended and Restated Project and Finance Plan on December 18, 2023.

## 1.7. SUMMARY OF RESULTS

As real property taxes are generated on an ad valorem basis from assessed values, it is first necessary to estimate the future assessed value resulting from the Zone. This plan provides assessed value information based on the following:

- Original Property:
  - The development is underway as proposed by Somerset Land Company, LLC (the, “Developer”);
  - The units are anticipated to be sold according to the development pace estimated by the Developer, as summarized in subsequent sections of this report;
  - Property values are projected to remain static through fiscal year ending 2051;
  - The real property tax rate is assumed to remain static at the fiscal year 2023 level in future years;
  - PID No. 1 includes the 177.36 acres comprising the Property; and
  - The City, the County, and the District have committed to each use **50%** of the incremental revenues generated from the Property using the maintenance and operation (“M&O”) portion of the respective tax rate.
- 2023 Additional Property:
  - The development is anticipated to be built as proposed by the Developer beginning in 2024;
  - The units are anticipated to be sold according to the development pace estimated by the Developer, as summarized in subsequent sections of this report;
  - Property values are projected to remain static through fiscal year ending 2053;
  - The real property tax rate is assumed to remain static at the fiscal year 2023 level in future years;
  - The PID No. 2 is anticipated to include the 501.528 acres comprising the 2023 Amended Plan; and
  - The City, the County, and the District have committed to each use 50% of the incremental revenues generated from the 2023 Additional Property using the maintenance and operation (“M&O”) portion of the respective tax rate.

In summary, the TIRZ financing analysis indicates that, assuming two percent (2.0%) annual inflation through 2053 (and after completion of all phases), the Zone is estimated to have an incremental value of \$1,181,945,409.

Table 1-A.1 provides the projected total and incremental assessed value for the Original Property in 2053. Refer to **Exhibit C-1 – Exhibit C-3.4**, attached hereto, for more information on the projected incremental value for each year.

**Table 1-A.1**  
**Projected Assessed Values – Original Property**

<b>Year</b>	<b>Projected Value</b>	<b>Base Value<sup>(a)</sup></b>	<b>Incremental Value</b>
2051	\$385,817,164	\$212,339	\$385,604,824

<sup>(a)</sup> The base value of \$212,339 represents the allocable share of the 2021 market value shown in SPCAD records allocated based on the proportional acreage of parcels 63543, 63706, and 59818.

The assessed values displayed in Table 1-A.1 are the basis for estimating incremental real property taxes on the Original Property. The projected incremental taxes are shown in Table 1-C.1. The Original Property is anticipated to be fully built out by December 31, 2026, and such fully built-out values are anticipated to be reflected in the 2027 property appraisal and the related incremental taxes will become fully available on taxes dues as of January 31, 2028. The new proposed development could not occur without the Public Improvements required to be constructed within the Zone. The total projected value of the new development at build-out as of January 1, 2027, is \$385,817,164 with an incremental value of \$385,604,824, assuming a two percent annual (2.0%) inflation.

Table 1-A.2 provides the projected total and incremental assessed value for the 2023 Additional Property in 2053. Refer to **Exhibit C-4 – Exhibit C-6.4**, attached hereto, for more information on the projected incremental value for each year.

**Table 1-A.2**  
**Projected Assessed Values – 2023 Additional Property**

<b>Year</b>	<b>Projected Value</b>	<b>Base Value<sup>(a)</sup></b>	<b>Incremental Value</b>
2053	\$796,544,501	\$203,916	\$796,340,585

<sup>(a)</sup> The base value of \$203,916 represents the allocable share of the 2023 market value shown in SPCAD records allocated based on the proportional acreage of parcels 63706, 60938, 1044079, and 63860.

The assessed values displayed in Table 1-A.2 are the basis for estimating incremental real property taxes in the 2023 Additional Property. The projected incremental taxes are shown in Table 1-C.2. The 2023 Additional Property is anticipated to be fully built out by December 31, 2032, and such fully built-out values are anticipated to be reflected in the 2033 property appraisal and the related incremental taxes will become fully available on taxes dues as of January 31, 2034. The new proposed development could not occur without the Public Improvements required to be constructed within the Zone. The total projected value of the new development at build-out as of January 31, 2033, is \$796,544,501 with an incremental value of \$796,340,585, assuming two percent (2.0%) annual inflation.

Table 1-B provides the total projected total and incremental assessed value for the Zone in 2053. Refer to **Exhibit C-1 – Exhibit C-7**, attached hereto, for more information on the projected incremental value for each year.

**Table 1-B**  
**Projected Assessed Values - Total**

Year	Projected Value	Base Value <sup>(a,b)</sup>	Incremental Value
Original Property	\$385,817,164	\$212,339	\$385,604,824
2023 Additional Property	\$796,544,501	\$203,916	\$796,340,585
<b>Total</b>	<b>\$1,182,361,665</b>	<b>\$416,256</b>	<b>\$1,181,945,409</b>

<sup>(a)</sup>The base value of the Original Property of \$212,339 represents the allocable share of the 2021 market value shown in SPCAD records allocated based on the proportional acreage of parcels 63543, 63706, and 59818.

<sup>(b)</sup>The base value of the 2023 Additional Property of \$203,916 represents the allocable share of the 2023 market value shown in SPCAD records allocated based on the proportional acreage of parcels 63706, 60938, 1044079, and 63860.

The assessed values displayed in Table 1-B above are the basis for estimating incremental real property taxes within the Zone. The projected incremental taxes are shown in Table 1-D. The total projected value for the property in the Zone within the City of Sinton as of January 31, 2054, is \$1,182,361,665 with an incremental value of \$1,181,945,409.

Table 1-C.1 illustrates the projected assessed value for taxes due as of January 31, 2028, assuming a two percent (2.0%) inflation. Refer to **Exhibit C-1 – Exhibit C-3.4** for projected tax increment revenues for each year under each scenario.

**Table 1-C.1**  
**Projected Incremental Tax Revenue – Original Property**

Jurisdiction	Total Projected Appraised Value at Buildout as of January 1, 2027	Base Value	Total Projected Incremental Appraised Value at Buildout as of January 1, 2027	Total Projected Incremental Tax Revenue as of January 31, 2028 <sup>(a)</sup>
City of Sinton	\$244,668,237	\$212,339	\$244,455,898	\$844,308
San Patricio County	\$244,668,237	\$212,339	\$244,455,898	\$381,854
San Patricio County Drainage District	\$244,668,237	\$212,339	\$244,455,898	\$61,114
<b>Total</b>				<b>\$1,287,275</b>

<sup>(a)</sup>Represents the projected incremental tax revenues generated from the Property using the M&O portion of the respective tax rate.

Table 1-C.2 illustrates the projected assessed value for taxes due as of January 31, 2034, assuming two percent (2.0%) inflation. Refer to **Exhibit C-4 – Exhibit C-6.4** for projected tax increment revenues for each year under each scenario.

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**Table 1-C.2**  
**Projected Incremental Tax Revenue – 2023 Additional Property**

<b>Jurisdiction</b>	<b>Total Projected Appraised Value at Buildout as of January 1, 2033</b>	<b>Base Value</b>	<b>Total Projected Incremental Appraised Value at Buildout as of January 1, 2033</b>	<b>Total Projected Incremental Tax Revenue as of January 31, 2034<sup>(a)</sup></b>
City of Sinton	\$536,051,615	\$203,916	\$535,847,699	\$1,850,724
San Patricio County	\$536,051,615	\$203,916	\$535,847,699	\$837,024
San Patricio County Drainage District	\$536,051,615	\$203,916	\$535,847,699	\$133,962
<b>Total</b>				<b>\$2,821,710</b>

<sup>(a)</sup>Represents the projected incremental tax revenues generated from the Property using the M&O portion of the respective tax rate.

Table 1-D illustrates the projected assessed value for taxes due as of January 31, 2034, assuming two percent (2.0%) inflation. Refer to **Exhibit C-1 – Exhibit C-7** for projected tax increment revenues for each year under each scenario.

**Table 1-D**  
**Projected Incremental Tax Revenue - Total**

<b>Jurisdiction</b>	<b>Total Projected Appraised Value at Buildout<sup>(a)</sup></b>	<b>Base Value</b>	<b>Total Projected Incremental Appraised Value at Buildout<sup>(a)</sup></b>	<b>Total Projected Incremental Tax Revenue<sup>(b,c)</sup></b>
<b>Original Property</b>				
City of Sinton	\$244,668,237	\$212,339	\$244,455,898	\$844,308
San Patricio County	\$244,668,237	\$212,339	\$244,455,898	\$381,854
San Patricio County Drainage District	\$244,668,237	\$212,339	\$244,455,898	\$61,114
<i>Subtotal Original Property<sup>(b)</sup></i>	<i>\$244,668,237</i>	<i>\$212,339</i>	<i>\$244,455,898</i>	<i>\$844,308</i>
<b>2023 Additional Property</b>				
City of Sinton	\$536,051,615	\$203,916	\$535,847,699	\$1,850,724
San Patricio County	\$536,051,615	\$203,916	\$535,847,699	\$837,024
San Patricio County Drainage District	\$536,051,615	\$203,916	\$535,847,699	\$133,962
<i>Subtotal 2023 Additional Property<sup>(c)</sup></i>	<i>\$536,051,615</i>	<i>\$203,916</i>	<i>\$535,847,699</i>	<i>\$1,850,724</i>
<b>Total</b>	<b>\$780,719,852</b>	<b>\$416,256</b>	<b>\$780,303,597</b>	<b>\$2,695,032</b>

<sup>(a)</sup>Original Property buildout as of January 1, 2027, and 2023 Additional Property buildout as of January 1, 2033.

<sup>(b)</sup>Original Property projected tax revenues as of January 31, 2028, and 2023 Additional Property projected tax revenues as of January 31, 2034.

<sup>(c)</sup>Represents the projected incremental tax revenues generated from the Property using the M&O portion of the respective tax rate.

The financing plan for the public improvements contemplates the issuance of special revenue bonds by the City and/or a reimbursement agreement executed by the city secured by special assessments on property within the Somerset Public Improvement District No. 1 and Somerset Public Improvement District No. 2 (collectively the “PID Assessments”). The bonds secured by the PID Assessments are referred to as the “PID Bonds” and the total estimated par amount is \$98,336,956.

A portion of the total public improvement costs are proposed to be funded with the PID Bonds. As a result, real property tax increment revenues will be used to pay a portion of the Project Costs by offsetting the PID Assessments imposed on the property within PID No. 1 and PID No. 2.

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## **2. ASSESSMENT AND TAX COLLECTION PROCEDURES**

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### **2.1 AUTHORITY AND PURPOSE**

Pursuant to Texas Tax Code, all taxable property is appraised at its market value as of January 1 of each year. Each county in Texas is served by an appraisal district, which determines the value of all that county's taxable property. Generally, local governments that collect property taxes, such as counties, cities and school districts, are members of the appraisal district.

### **2.2 METHODOLOGY**

Each county appraisal district determines the value of all taxable property within the county boundaries. Tax Code Section 25.18 requires appraisal districts to reappraise all property in its jurisdiction at least once every three years. Tax Code Section 23.01 requires that appraisal districts comply with the Uniform Standards of Professional Appraisal Practice if mass appraisal is used and that the same appraisal methods and techniques be used in appraising the same or similar kinds of property. Individual characteristics that affect the property's market value must be evaluated in determining the property's market value.

Before appraisals begin, the appraisal district compiles a list of taxable property. The list contains a description and the name and address of the owner for each property. In a mass appraisal, the appraisal district then classifies properties according to a variety of factors, such as size, use and construction type. Using data from recent property sales, the appraisal district appraises the value of typical properties in each class. Taking into account differences such as age or location, the appraisal district uses typical property values to appraise all the properties in each class.

With a few exceptions, Tax Code Section 23.01 requires taxable property to be appraised at market value as of January 1. Market value is the price at which a property would transfer for cash or its equivalent under prevailing market conditions if:

- it is exposed for sale in the open market with a reasonable time for the seller to find a purchaser;
- both the seller and the purchaser know of all the uses and purposes to which the property is adapted and for which it is capable of being used and of the enforceable restrictions on its use; and
- both the seller and purchaser seek to maximize their gains, and neither is in a position to take advantage of the exigencies of the other.

*Source: <https://comptroller.texas.gov/taxes/property-tax/valuing-property.php>*

### **2.3 APPEALS**

According to the San Patricio County Appraisal District ("SPCAD"), property owners may utilize the County Appraisal District ("CAD") appeal procedures if they have a concern about:

- the market or appraised value of the property;
- unequal appraisal of the property compared to other properties;
- the inclusion of the property on the appraisal roll;
- any exemptions that may apply to the property owner;
- the qualification for an agricultural or timber appraisal;
- the taxable status of the property;
- the local governments which should be taxing the property;
- the ownership of property;
- a change of use of land receiving special appraisal; and/or
- any action taken by the chief appraiser, CAD or Appraisal Review Board (“ARB”) that applies to and adversely affects the property.

If property owners cannot resolve their concern informally with the CAD staff, they may have their cases heard by the ARB. The ARB is an independent board of citizens that review problems with appraisals or other concerns listed above. It has the power to order the CAD to make the necessary changes to solve problems. If a property owner files a written request for an ARB hearing (called a notice of protest) on or before May 31 (or 30 days after the notice of appraised value was mailed to the property owner, whichever is later), the ARB will set the case for a hearing. The property owner will receive written notice of the time, date, and place of the hearing. After it decides the case, the ARB must send them a copy of its order by certified mail. If the property owner is not satisfied with the decision, it has the right to appeal. If it chooses to go to court, the property owner must start the process by filing a petition within 60 days of the date it receives the ARB’s order. In certain cases, as an alternative to filing an appeal in district court, the property owner may file not later than the 45<sup>th</sup> day after it receives notice of the ARB order a request for binding arbitration with the CAD. In certain cases, originating in certain counties, as an alternative to filing an appeal in district court, the property owner may appeal to the State Office of Administrative Hearings (SOAH). An appeal to SOAH is initiated by not later than the 30<sup>th</sup> day after the property owner receives notice of the ARB’s order by filing with the chief appraiser of the CAD a notice of appeal. SPCAD also takes a similar approach.

## **2.4 TAXATION PROCEDURES**

The assessment and property tax process for each tax year includes the steps shown in Table 2-A.

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**Table 2-A**  
**Property Tax Timeline**

<b>Date(s)</b>	<b>Event</b>
January 1	CADs are required to appraise property on this date. A lien attaches to each taxable property to ensure property tax payment.
January 1 - April 30	CAD completes appraisals and processes applications for exemptions.
April - May	Appraisal districts send notices of appraised value.
May 1	Appraisal review board begins hearing protests from property owners.
July 1	Local taxing units may impose additional penalties for legal costs related to collecting unpaid taxes.
August - September	Local taxing units adopt tax rates.
October 1	Local taxing units (or county tax assessor-collector, acting on their behalf) begin sending tax bills to property owners.
January 1	Taxes due to local taxing units (or county tax assessor-collector, if acting on their behalf).
February 1	Local taxing units begin charging penalty and interest for unpaid tax bills.

## 2.5 PENALTIES AND INTEREST

According to the Texas Comptroller, if taxes are not paid by January 31<sup>st</sup>, penalties and interest will accrue are shown in Table 2-B.

**Table 2-B**  
**Penalties and Interest**

<b>If Tax Paid In:</b>	<b>Penalty</b>		<b>Interest</b>		<b>Total</b>
February	6%	+	1%	=	7%
March	7%	+	2%	=	9%
April	8%	+	3%	=	11%
May	9%	+	4%	=	13%
June	10%	+	5%	=	15%
July	12%	+	6%	=	18%

Penalties reach a maximum of 12% and interest of 1% is added each month after the due date. All real property accounts not paid in full by June 30th of the year in which they become delinquent will be referred to the delinquent tax attorney for enforced collection and will incur an additional penalty equal to 15% - 20% of the total taxes, penalties, and interest due.

## 2.6 TAX SALE

According to the San Patricio County Tax Collector’s website, tax sales are held once orders of sale are issued from the district courts in reference to tax judgments for delinquent taxes. Real property being sold as a result of a foreclosure to satisfy delinquent taxes is required by Texas law to be sold on the first Tuesday of the month. All counties have sales on the same day.

**2.7 TAX RATES**

Tax rates are set on an annual basis by the City, the County, and the District. For fiscal year 2023, the M&O portion of the tax rate in the City is \$0.690765 per \$100 of assessed value, the County is \$0.401642 per \$100 of assessed value, and the District is \$0.050000 per \$100 of assessed value.

The City, the County, and the District tax rates have fluctuated in past years. It is likely that the tax rate will continue to change overtime; for purposes of this study, however, it is assumed that the tax rate will remain at its current level in future years.

Table 2-C provides historical tax rates from fiscal years 2015 to 2023.

**Table 2-C  
Historical Tax Rates 2015-2023**

Tax Year	City Tax Rate Per \$100 Assessed Value			County Tax Rate Per \$100 Assessed Value			District Tax Rate Per \$100 Assessed Value		
	M&O	I&S	Total	M&O <sup>(a)</sup>	I&S	Total	M&O	I&S	Total
2015	\$0.520000	\$0.120046	\$0.640046	\$0.441220	\$0.018780	\$0.460000	\$0.054067	\$0.000000	\$0.054067
2016	\$0.560752	\$0.114294	\$0.675046	\$0.463003	\$0.028921	\$0.491924	\$0.057888	\$0.000000	\$0.057888
2017	\$0.620207	\$0.117293	\$0.737500	\$0.475932	\$0.040392	\$0.516324	\$0.065390	\$0.000000	\$0.065390
2018	\$0.622550	\$0.114950	\$0.737500	\$0.490430	\$0.025894	\$0.516324	\$0.069607	\$0.000000	\$0.069607
2019	\$0.638506	\$0.098994	\$0.737500	\$0.459972	\$0.045628	\$0.505600	\$0.065450	\$0.000000	\$0.065450
2020	\$0.665459	\$0.093841	\$0.759300	\$0.455668	\$0.039489	\$0.495157	\$0.061252	\$0.000000	\$0.061252
2021	\$0.677591	\$0.081709	\$0.759300	\$0.463362	\$0.031795	\$0.495157	0.059893	0.000000	0.059893
2022	\$0.691184	\$0.068116	\$0.759300	\$0.433194	\$0.044944	\$0.478138	\$0.053452	\$0.000000	\$0.053452
2023	\$0.690765	\$0.068535	\$0.759300	\$0.401642	\$0.039963	\$0.441605	\$0.050000	\$0.000000	\$0.050000

Source: SPCAD

<sup>(a)</sup>Includes Road and Bridge tax rate. The County does not intend to pledge the road and bridge portion of the M&O tax rate toward the Zone.

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### 3. PROJECT PLAN

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#### 3.1. DESCRIPTIONS AND MAPS

Existing Uses and Conditions. The Original Property in the Zone is contiguous and is currently located within the City's corporate limits. The Original Property is comprised of 177.36 acres inclusive of property zoned as R-2 and Commercial (C) as more fully described in the City of Sinton Zoning Ordinance (the "Zoning Ordinance") attached hereto as **Exhibit J**.

The Original Property is undeveloped, and there is limited public infrastructure to support development. Development will require public infrastructure that: (1) the City cannot provide; and (2) will not be provided solely through private investment in the foreseeable future. A map of the Original Property and the Zone are shown on **Exhibit A-1**.

The area proposed to be added as part of this 2023 Amended Plan primarily consists of 501.528 acres of undeveloped/vacant land with limited infrastructure. A map of the 2023 Additional Property and the Zone are shown on **Exhibit A-2**.

Proposed Uses. The Property is zoned consistent with the Zoning Ordinance, and the uses permitted by R-2 and Commercial (C). A map of the Original Property is shown on **Exhibit D** and a description of the proposed uses within the Original Property are shown on Table 3-A.

**Table 3-A**  
**Description of Proposed Uses – Original Property**

Property Type	Estimated Completion	Number of Units	Number of Rooms	Gross Square Feet (GSF)
<i>Residential</i>				
Single Family - 50 Ft	2024	481	-	-
Multi-Family	2026	692	-	-
<i>Commercial</i>				
Restaurant	2024	-	-	47,500
Retail	2024	-	-	133,200
Office	2023	-	-	31,700
Hotel	2023	-	175	52,500
Travel Center	2022	-	-	6,700
<b>Total</b>		<b>1,173</b>	<b>175</b>	<b>271,600</b>

The area proposed in the 2023 Amended Plan is zoned consistent with the Zoning Ordinance, and the uses permitted by R-2 and Commercial (C). A map of the 2023 Additional Property is shown on **Exhibit D** and a description of the proposed uses within the Property are shown on Table 3-B.

**Table 3-B**  
**Description of Proposed Uses – 2023 Additional Property**

<b>Property Type</b>	<b>Estimated Completion</b>	<b>Number of Units</b>	<b>Gross Square Feet (GSF)</b>
<i>Residential</i>			
Single Family - 50 Ft		300	-
<i>Commercial</i>			
Industrial		-	2,874,960
Retail		-	548,856
Office		-	121,968
<b>Total</b>		<b>300</b>	<b>3,545,784</b>

Metes and Bounds Description. Metes and bounds descriptions of the various tracts that comprise the Original Property in the Zone and are provided in **Exhibit B.1**.

Metes and bounds descriptions of the various tracts that comprise the 2023 Additional Property in the Zone are provided in **Exhibit B.2**.

The list of Parcels in the Zone is shown in **Exhibit E**.

**3.2. PROPOSED CHANGES TO ORDINANCES, PLANS, CODES, RULES AND REGULATIONS**

Development of the Property will involve only those changes established by the City pursuant to the applicable Zoning Ordinances.

**3.3. ESTIMATED NON-PROJECT COSTS**

Non-project costs are funds that will be spent to develop in the Zone but will not be financed by the Zone. There are significant Non-Project Costs which are estimated at approximately \$7,000,000 for the Original Property within the Zone.

There are significant Non-Project Costs related to the 2023 Additional Property which are estimated at approximately \$116,495,140 for the total property within the proposed addition.

**3.4. RELOCATION OF DISPLACED PERSONS**

No persons will be displaced or relocated due to the creation of the Zone or implementation of the Final Plan.

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## 4. FINANCING PLAN

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### 4.1. ESTIMATED PROJECT COSTS

The total project costs of the Zone (the "Project Costs") include the Administrative Costs defined below and the costs of the initial Public Improvements (as defined herein) and the Public Improvements related to the 2023 Amended Plan, as well as related interest expense are estimated to be approximately \$90,934,433, as set forth in **Exhibit F**. The Project Costs for the Public Improvements related to the Original Property are \$26,086,863. The Project Costs for the Public Improvements related to the 2023 Additional Property are \$64,847,570.

The Project Costs for administration of the Zone shall be the actual, direct costs paid or incurred by or on behalf of the City to administer the Zone (the "Administrative Costs"). The Administrative Costs include the costs of professional services, including those for planning, engineering, and legal services paid by or on behalf of the City. The Administrative Costs also include organizational costs, including the costs of conducting studies, the cost of publicizing the creation of the Zone, and the cost of implementing the project plan for the Zone paid by or on behalf of the City. The Administrative Costs shall be paid each year from the TIRZ Fund (hereinafter defined) before any other Project Costs are paid.

### 4.2. PROPOSED PUBLIC IMPROVEMENTS

Categories of Public Improvements. The categories of public works and public improvements (the "Public Improvements") that are proposed to be financed within the Zone are as follows: water and wastewater improvements, sanitary and storm sewer improvements, road, paving, and landscape and irrigation improvements. All Public Improvements shall be designed and constructed in accordance with the applicable City, County, or District standards and shall be reviewed, inspected, approved, and accepted by the City, the County, or the District, respectively. At the discretion of the City, some of the Public Improvements that are to be financed with the TIRZ Increments may be owned by the City but maintained by a homeowners' association as may be agreed by the City from time to time.

Locations of Public Improvements. The estimated locations of the proposed Public Improvements to be constructed on the Original Property within the Zone, as further described in the Service and Assessment Plan for PID No. 1, are shown in **Exhibit H**.

The estimated locations of the proposed Public Improvements to be constructed on the 2023 Additional Property within the Zone, to be further described in the Service and Assessment Plan for PID No. 2, are shown in **Exhibit H**. These locations are provided for informational purposes only and may be revised by City Staff without amending the 2023 Amended Plan.

### 4.3. ECONOMIC FEASIBILITY

The original plan prepared in 2021 evaluated the economic potential of the Zone. The analysis

determined that the area within the boundaries of the Zone substantially arrests and impairs the growth of the City, slows down the provision of housing accommodations and constitutes an economic and social liability. Given these conditions the area would greatly benefit from a Tax Increment Reinvestment Zone, which facilitates street and infrastructure improvements. These improvements will help make the area more appealing to commercial and residential development, while strengthening the economic well-being and quality of life of the community.

The original development was proposed to be developed on vacant land. As shown in **Exhibit I-1**, the 2021 aggregate appraised value of the property in the development based on the proportional acreage of parcels 63543, 63706, and 59818 was \$212,339 (shown as assessed value in the SPCAD records). The development is projected to be fully built out by December 31, 2027, based on the absorption estimated by the Developer.

The development that is part of the 2023 Amended Plan is proposed to be developed on vacant land. As shown in **Exhibit I-2**, the current aggregate appraised value of the property in the development based on the proportional acreage of parcels 63706, 60938, 1044079, and 63860 is \$203,916 (shown as assessed value in the SPCAD records). The development is projected to be fully built out by December 31, 2032, based on the preliminary absorption estimated by the Developer.

For purposes of this Plan, economic feasibility has been evaluated over the term of the Zone based on the projected taxable value growth as shown in the projected absorption, projected incremental assessed values and projected incremental taxes shown in **Exhibit C-1 – Exhibit C-7**. This evaluation focuses only on ‘direct’ financial benefits (i.e., projected tax revenues from new development in the Zone) of the Public Improvements to be constructed within the Zone and does not take into consideration the potential ‘multiplier effect’ of this development towards new development outside the Zone and the non-property tax revenue-related benefits like job creation to the properties within and outside of the Zone. The new proposed development could not occur without the Public Improvements required to be constructed within the Zone. The total projected value of the new development in the Original Property at build-out as of January 1, 2027, is \$244,668,237 with an incremental value of \$244,455,898. The new development in the Original Property within the Zone is projected to generate approximately \$2,574,551 in annual projected incremental real property taxes at build-out and approximately \$85,020,331 during the anticipated term of the Zone as shown in Table 4-A.1.

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**Table 4-A.1**  
**Projected Incremental Tax Revenue – Original Property**

<b>Jurisdiction</b>	<b>Total Projected Incremental Appraised Value at Buildout as of January 1, 2027</b>	<b>Total Projected Annual Incremental Tax Revenue at Build-Out (Due by January 31, 2028) <sup>(a)</sup></b>	<b>Total Projected Annual Incremental Tax Revenue at Build-Out Available for Project Costs (as of January 31, 2028) <sup>(a)</sup></b>	<b>Total Projected Incremental Tax Revenue during the Term of the TIRZ<sup>(a)</sup></b>
City of Sinton	\$244,455,898	\$1,688,616	\$844,308	\$55,763,520
San Patricio County	\$244,455,898	\$763,707	\$381,854	\$25,220,410
San Patricio County Drainage District	\$244,455,898	\$122,228	\$61,114	\$4,036,400
<b>Total</b>		<b>\$2,574,551</b>	<b>\$1,287,275</b>	<b>\$85,020,331</b>

<sup>(a)</sup>Represents the projected incremental tax revenues generated from the Property using the M&O portion of the respective tax rate.

Fifty percent (50%) of the new M&O tax revenue generated for all taxing units from the new development within the Original Property of the Zone will be retained by those taxing units. The remaining fifty percent (50%) of the new M&O tax revenue generated by the new development in the Zone within the Original Property of the Zone will be available to pay for Project Costs until the earlier of (i) maximum TIRZ participation amount applicable to the Original Property is paid, ii) the corresponding PID assessments/obligations for the Original Property are paid in full, or (iii) December 31, 2051.

The total projected value of the new development in the 2023 Additional Property within the Zone at build-out as of January 1, 2033, is \$536,051,615 with an incremental value of \$535,847,699. The new development in the 2023 Additional Property within the Zone is projected to generate approximately \$5,643,419 in annual projected incremental real property taxes at build-out and approximately \$169,308,036 during the anticipated term of the Zone as shown in Table 4-A.2.

**Table 4-A.2**  
**Projected Incremental Tax Revenue – 2023 Additional Property**

<b>Jurisdiction</b>	<b>Total Projected Incremental Appraised Value at Buildout as of January 1, 2033</b>	<b>Total Projected Annual Incremental Tax Revenue at Build-Out (Due by January 31, 2034) <sup>(a)</sup></b>	<b>Total Projected Annual Incremental Tax Revenue at Build-Out Available for Project Costs (Due by January 31, 2034) <sup>(a)</sup></b>	<b>Total Projected Incremental Tax Revenue during the Term of the TIRZ<sup>(a)</sup></b>
City of Sinton	\$535,847,699	\$3,701,448	\$1,850,724	\$111,047,029
San Patricio County	\$535,847,699	\$1,674,047	\$837,024	\$50,223,033
San Patricio County Drainage District	\$535,847,699	\$267,924	\$133,962	\$8,037,974
<b>Total</b>		<b>\$5,643,419</b>	<b>\$2,821,710</b>	<b>\$169,308,036</b>

<sup>(a)</sup>Represents the projected incremental tax revenues generated from the Property using the M&O portion of the respective tax rate.

Fifty percent (50%) of the new M&O tax revenue generated for all taxing units from the new development within the 2023 Additional Property of the Zone will be retained by those taxing units. The remaining fifty percent (50%) of the new M&O tax revenue generated by the new development in the Zone within the 2023 Additional Property of the Zone will be available to pay for Project Costs until the earlier of (i) maximum TIRZ participation amount applicable to the

2023 Additional Property is paid, ii) the corresponding PID assessments/obligations for the 2023 Additional Property are paid in full, or (iii) December 31, 2053.

The total projected value of the new development of the Zone at build-out as of January 1, 2033, is \$780,719,852, with an incremental value of \$780,303,597. The new development is projected to generate approximately \$8,217,970 in annual projected incremental real property taxes at build-out and approximately \$254,328,368 during the anticipated term of the Zone as shown in Table 4-B.

**Table 4-B**  
**Projected Incremental Tax Revenue – Total**

<b>Jurisdiction</b>	<b>Total Projected Incremental Appraised Value at Buildout<sup>(a)</sup></b>	<b>Total Projected Annual Incremental Tax Revenue at Buildout<sup>(b,c)</sup></b>	<b>Total Projected Annual Incremental Tax Revenue at Buildout Available for Project Costs<sup>(b,c)</sup></b>	<b>Total Projected Incremental Tax Revenue during the Term of the TIRZ<sup>(c)</sup></b>
Original Property				
City of Sinton	\$244,455,898	\$1,688,616	\$844,308	\$55,763,520
San Patricio County	\$244,455,898	\$763,707	\$381,854	\$25,220,410
San Patricio County Drainage District	\$244,455,898	\$122,228	\$61,114	\$4,036,400
<i>Subtotal Original Property</i>	<i>\$244,455,898</i>	<i>\$2,574,551</i>	<i>\$1,287,275</i>	<i>\$85,020,331</i>
2023 Additional Property				
City of Sinton	\$535,847,699	\$3,701,448	\$1,850,724	\$111,047,029
San Patricio County	\$535,847,699	\$1,674,047	\$837,024	\$50,223,033
San Patricio County Drainage District	\$535,847,699	\$267,924	\$133,962	\$8,037,974
<i>Subtotal 2023 Additional Property</i>	<i>\$535,847,699</i>	<i>\$5,643,419</i>	<i>\$2,821,710</i>	<i>\$169,308,036</i>
<b>Total</b>	<b>\$780,303,597</b>	<b>\$8,217,970</b>	<b>\$4,108,985</b>	<b>\$254,328,368</b>

<sup>(a)</sup>Original Property buildout as of January 1, 2027, and 2023 Additional Property buildout as of January 1, 2033.

<sup>(b)</sup>Original Property projected tax revenues due by January 31, 2028, and 2023 Additional Property projected tax revenues due by January 31, 2034.

<sup>(c)</sup>Represents the projected incremental tax revenues generated from the Property using the M&O portion of the respective tax rate.

These projections assume a two percent (2.0%) annual property value inflation factor for the Original Property. As shown in **Exhibit C-3.1 – Exhibit C-3.4**, the total anticipated TIRZ contribution towards the Public Improvements for the Original Property within the Zone is projected to be \$42,510,166. As a result, the TIRZ is anticipated to generate \$58,478,045 (i.e., \$100,988,210 - \$42,510,166) in excess incremental real property taxes during the anticipated term of the Zone for payment of costs of the City, County, and District, demonstrating economic feasibility of the proposed TIRZ structure.

Table 4-C.1 shows the projected maximum TIRZ contribution by each participating jurisdiction.

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**Table 4-C.1**  
**Projected Maximum TIRZ Contribution – Original Property**

<b>Jurisdiction</b>	<b>Total Projected Incremental Tax Revenue during the Term of the TIRZ<sup>(a)</sup></b>	<b>Participation Percentage<sup>(b)</sup></b>	<b>Total Projected Incremental Tax Revenue Available for payment of Project Costs (Projected Maximum TIRZ Contribution)<sup>(c)</sup></b>
City of Sinton	\$55,763,520	50%	\$27,881,760
San Patricio County	\$25,220,410	50%	\$12,610,205
San Patricio County Drainage District	\$4,036,400	50%	\$2,018,200
<b>Total</b>	<b>\$85,020,331</b>		<b>\$42,510,166</b>

<sup>(a)</sup> Represents the projected incremental tax revenues generated from the Property using the M&O portion of the respective tax rate.

<sup>(b)</sup> Represents the participation percentage of the M&O tax rate for each respective taxing entity.

<sup>(c)</sup> Represents the total projected incremental M&O tax revenue available to pay for Project Costs.

These projections assume a two percent (2.0%) annual property value inflation factor for the 2023 Additional Property in the Zone. As shown in **Exhibit C-6.1 – Exhibit C-6.4**, the total anticipated TIRZ contribution towards Public Improvements for the 2023 Additional Property within the Zone is projected to be \$84,654,018. As a result, the TIRZ is anticipated to generate \$116,438,901 (i.e., \$201,092,920 - \$84,654,018) in excess incremental real property taxes during the anticipated term of the Zone for payment of costs of the City, County, and District, demonstrating economic feasibility of the proposed TIRZ structure.

Table 4-C.2 shows the projected maximum TIRZ contribution by each participating jurisdiction.

**Table 4-C.2**  
**Projected Maximum TIRZ Contribution – 2023 Additional Property**

<b>Jurisdiction</b>	<b>Total Projected Incremental Tax Revenue during the Term of the TIRZ<sup>(a)</sup></b>	<b>Participation Percentage<sup>(b)</sup></b>	<b>Total Projected Incremental Tax Revenue Available for payment of Project Costs (Projected Maximum TIRZ Contribution)<sup>(c)</sup></b>
City of Sinton	\$111,047,029	50%	\$55,523,515
San Patricio County	\$50,223,033	50%	\$25,111,516
San Patricio County Drainage District	\$8,037,974	50%	\$4,018,987
<b>Total</b>	<b>\$169,308,036</b>		<b>\$84,654,018</b>

<sup>(a)</sup> Represents the projected incremental tax revenues generated from the Property using the M&O portion of the respective tax rate.

<sup>(b)</sup> Represents the participation percentage of the M&O tax rate for each respective taxing entity.

<sup>(c)</sup> Represents the total projected incremental M&O tax revenue available to pay for Project Costs.

As shown in **Exhibit C-1 – Exhibit C-7**, the total anticipated TIRZ contribution amount towards the Project Costs is projected to be \$127,164,184. As a result, the Zone is anticipated to generate \$173,864,211 (i.e., \$302,081,130 – \$127,164,184) in excess incremental real property taxes during the anticipated term of the Zone for payment of costs of the City, County, and District, demonstrating economic feasibility of the proposed TIRZ structure.

Table 4-D shows the projected TIRZ contribution by each participating jurisdiction within the Zone.

**Table 4-D**  
**Projected Maximum TIRZ Contribution – Total**

Jurisdiction	Total Projected Incremental Tax Revenue during the Term of the TIRZ <sup>(a)</sup>	Participation Percentage <sup>(b)</sup>	Total Projected Incremental Tax Revenue Available for payment of Project Costs (Projected Maximum TIRZ Contribution) <sup>(c)</sup>
Original Property			
City of Sinton	\$55,763,520	50%	\$27,881,760
San Patricio County	\$25,220,410	50%	\$12,610,205
San Patricio County Drainage District	\$4,036,400	50%	\$2,018,200
<i>Subtotal Original Property</i>	<i>\$85,020,331</i>		<i>\$42,510,166</i>
2023 Additional Property			
City of Sinton	\$111,047,029	50%	\$55,523,515
San Patricio County	\$50,223,033	50%	\$25,111,516
San Patricio County Drainage District	\$8,037,974	50%	\$4,018,987
<i>Subtotal 2023 Additional Property</i>	<i>\$169,308,036</i>		<i>\$84,654,018</i>
<b>Total</b>	<b>\$254,328,368</b>		<b>\$127,164,184</b>

<sup>(a)</sup> Represents the projected incremental tax revenues generated from the Property using the M&O portion of the respective tax rate.

<sup>(b)</sup> Represents the participation percentage of the M&O tax rate for each respective taxing entity.

<sup>(c)</sup> Represents the total projected incremental M&O tax revenue available to pay for Project Costs.

#### 4.4. TIRZ PARTICIPATION LEVEL

For properties within the TIRZ, 50% of the total City, the County, and the District incremental real property tax revenue (M&O) will be pledged to the TIRZ Fund as shown in Table 4-E.

**Table 4-E**  
**TIRZ Participation by Jurisdiction**

Jurisdiction	TIRZ Participation level as % of Tax Rate <sup>(a)</sup>
City of Sinton	50%
San Patricio County	50%
San Patricio County Drainage District	50%

<sup>(a)</sup> Represents the participation percentage of the M&O tax rate.

#### 4.5. ESTIMATED BONDED INDEBTEDNESS

Currently 177.36 acres comprise the Zone and are located within PID No. 1. PID Bonds were issued in 2021, in which a credit in the amount equal to 50% of the City, 50% of the County, and 50% of the District total incremental real property tax revenue (M&O) for properties within the Zone will be made to offset the PID Assessment imposed on the property of PID No. 1.

It is proposed that 501.528 acres comprising the 2023 Additional Property will be located within PID No. 2. It is anticipated that PID Bonds or other similar debt obligations may be incurred in 2024, in which a credit in the amount equal to 50% of the City, 50% of the County, and 50% of the District total incremental real property tax revenue (M&O) for properties within the Zone will be made to offset the PID Assessment imposed on the property of PID No. 2.

**4.6. ESTIMATED TIME FOR COSTS OR OBLIGATIONS**

The Project Costs are estimated to be incurred within the term of the TIRZ. The Administrative Costs will be incurred annually and will continue to be collected until all Project Costs are reimbursed or the term of the Zone has expired.

**4.7. METHOD OF FINANCING**

The City, the County, and the District, in the future, will pay (using the TIRZ funds) a portion of the Project Costs initially funded with PID Bonds and/or Developer funds as annual TIRZ contributions made to offset PID Assessments or other funding mechanisms used to pay for the Project Costs. The 2023 Amended Plan shall obligate the City, the County, and the District to pay from the TIRZ Fund annual TIRZ contributions related to the actual Project Costs initially funded with the PID Bonds and/or Developer funds, which shall be reviewed and approved by the City. Funds deposited into the TIRZ Fund shall always first be applied to pay the Administrative Costs. After the Administrative Costs have been paid, funds in the TIRZ Fund shall next be used to pay or reimburse the Project Costs. All payments of Project Costs shall be made solely from the TIRZ Fund and from no other funds of the City, the County, and the District unless otherwise approved by the respective governing body, and the TIRZ Fund shall only be used to pay the Project Costs. The 2023 Amended Plan shall obligate the City, County, and District to deposit into the TIRZ Fund each year for the duration of the Zone a portion of the Tax Increment calculated as a millage rate per \$100 of captured appraised value in the Zone that equals **50%** of the City, **50%** of the County’s, and **50%** of the District’s M&O tax rate for properties in the Zone for years one through thirty (1-30).

**4.8. TOTAL APPRAISED VALUE**

The current total appraised value of taxable real property of the Original Property within the Zone is \$212,339 as shown in **Exhibit I-1**. It is estimated that upon expiration of the term of the Zone, the total appraised value of taxable real property of the Original Property within the Zone is estimated to be \$378,935,765.

The current total appraised value of taxable real property of the 2023 Additional Property within the Zone is \$203,916 as shown in **Exhibit I-2**. It is estimated that upon expiration of the term of the Zone, the total appraised value of taxable real property of the 2023 Additional Property within the Zone is estimated to be \$1,153,249,169.

**4.9. ESTIMATED CAPTURED APPRAISED VALUE TAXABLE BY THE CITY, COUNTY, AND DISTRICT**

The captured appraised value of the Original Property taxable by the City, the County, and the District for a year is the total taxable value of the Original Property for that year less the tax

increment base of the Original Property. The tax increment base of the Original Property is the total taxable value of the Original Property for the year in which the Zone was designated. The Zone was created during the calendar year 2021, the tax increment base of the Property is \$212,339 as shown in **Exhibit I-1**.

The captured appraised value of the 2023 Additional Property taxable by the City, the County, and the District for a year is the total taxable value of the 2023 Additional Property for that year less the tax increment base of the 2023 Additional Property. The tax increment base of the 2023 Additional Property is the total taxable value of the 2023 Additional Property for the year in which the Zone was designated. The Zone was amended during the calendar year 2023, the tax increment base of the 2023 Additional Property is \$203,916 as shown in **Exhibit I-2**.

**4.10. DURATION OF THE ZONE; TERMINATION**

The stated term of the Zone shall be thirty (30) years and commence on July 13, 2021, and shall continue until fiscal year ending September 30, 2051, for the Original Property and the stated term of the Zone shall be thirty (30) years and commence on December 18, 2023, and shall continue until fiscal year ending September 30, 2053, unless otherwise terminated in accordance with this section and Section 4.3 above. The City shall have the right to terminate the Zone prior to the expiration of its stated term if all the Project Costs have been paid. If upon expiration of the stated term of the Zone, Project Costs have not been paid, the City has no obligation to pay the shortfall. The provisions of this section shall be included in the ordinance that creates the Zone. Nothing in this section is intended to prevent the City from extending the term of the Zone in accordance with the Act.

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## ***5. ASSUMPTION AND LIMITATIONS***

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The valuation of property for real property tax purposes is determined by the CADs. This plan attempts to estimate how the CAD may estimate the value of the subject properties in the future. The values estimated by the CAD will almost certainly differ from the estimates included in this report. Values can change significantly over time, and these changes can be significantly higher or lower than values in previous years. Determining property values for tax purposes is not as straight forward or as simple as the analysis in this report. Many factors not considered in this report may impact actual future values. Furthermore, property values are not likely to be consistent from year to year.

The CAD often relies on market data to estimate the value of property. Property values can be appealed, competition can be greater, national, or local market conditions can change; in short, there are many factors that can affect the valuation of property. These factors make the projection of future values an imprecise exercise. The successful development of the subject properties is critical to the values estimated in the report.

This report has assumed property taxes are paid as due. This report does not include an analysis to determine if the owners of property within the Zone will be able or willing to pay property taxes or if the tax collector will be able to collect unpaid taxes. The actual delinquencies in the payment of real property taxes in the Zone will likely be different than assumed in this report and a significant increase in the failure to pay property taxes would materially affect the tax increment revenues available for the payment of Project Costs.

This report estimates future tax increment revenues based on current real property tax rates. Scenarios do not assume real property tax rates in the future will be different than tax rates for fiscal year 2023 as shown in Table 2-D. Real property tax rates have varied over the years and have declined over the years. Real property tax rates will likely vary significantly in future years and be different than assumed in this report and a significant decrease in real property tax rates could materially affect the tax increment revenues available for the payment of Project Costs.

This report includes projections of tax increment revenues based on two percent (2.0%) annual appreciation for real property. Changes in values will not be consistent from year to year. Future values are estimated based on values in 2023. Values in any future year may be less than values in 2023.

This report assumes that the subject properties will be developed as projected in this report. A delay in the development of properties or changes to the program of development would reduce tax increment revenues during the years of the delay and could result in there being inadequate tax increment revenues to pay the Project Costs. No analysis has been conducted to determine if the subject properties are likely to be developed as projected.

Numerous sources of information were relied on in the preparation of this report. These sources are believed to be reliable; however, no effort has been made to verify information obtained from other sources.

In summary, this report necessarily incorporates numerous estimates and assumptions with respect to property performance, general and local business and economic conditions, the absence of material changes in the competitive environment and other matters. Some estimates or assumptions will inevitably not materialize, and unanticipated events and circumstances will occur. As a result, actual results will vary from the estimates in this report and the variations may be material.

Other assumptions made in the preparation of this report and limiting conditions to this report are as follows:

1. There are no zoning, building, safety, environmental or other federal, state, or local laws, regulations, or codes that would prohibit or impair the development, marketing or operation of the subject properties in the manner contemplated in this report, and the subject properties will be developed, marketed and operated in compliance with all applicable laws, regulations, and codes.
2. No material changes will occur in (a) any federal, state or local law, regulation or code affecting the subject properties or (b) any federal, state or local grant, financing or other program to be utilized in connection with the subject properties.
3. The local, national and international economies will not deteriorate and there will be no significant changes in interest rates or in rates of inflation or deflation.
4. The subject properties will be served by adequate transportation, utilities and governmental facilities.
5. The subject properties will not be subjected to any war, energy crises, embargo, strike, earthquake, flood, fire or other casualty or act of God.
6. The subject properties will be developed, marketed, and operated in a highly professional manner.
7. There are no existing, impending or threatened litigation that could hinder the development, marketing, or operation of the subject properties.
8. MuniCap, Inc. does not have expertise in and has no responsibility for legal, environmental, architectural, geological, engineering, and other matters related to the development and operation of the subject properties.

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## **6. LIST OF EXHIBITS**

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Unless otherwise stated, all references to "Exhibits" contained in this 2023 Amended Plan shall mean and refer to the following exhibits, all of which are attached to and made a part of this 2023 Amended Plan for all purposes.

- Exhibit A-1 Map of the Original Property and the TIRZ Zone
- Exhibit A-2 Map of the Proposed 2023 Additional Property to the TIRZ Zone
- Exhibit B-1 Metes and Bounds Description of the Original Property
- Exhibit B-2 Metes and Bounds Description of the 2023 Additional Property
- Exhibit C-1 Projected Absorption – Original Property
- Exhibit C-2 Projected Assessed Value – Original Property
- Exhibit C-3.1 Projected Incremental Real Property Taxes Available for Project Costs – City of Sinton – Original Property
- Exhibit C-3.2 Projected Incremental Real Property Taxes Available for Project Costs – San Patricio County – Original Property
- Exhibit C-3.3 Projected Incremental Real Property Taxes Available for Project Costs – San Patricio County Drainage District – Original Property
- Exhibit C-3.4 Projected Incremental Real Property Taxes Available for Project Costs – Total – Original Property
- Exhibit C-4 Projected Absorption – 2023 Additional Property
- Exhibit C-5 Projected Assessed Value – 2023 Additional Property
- Exhibit C-6.1 Projected Incremental Real Property Taxes Available for Project Costs – City of Sinton – 2023 Additional Property
- Exhibit C-6.2 Projected Incremental Real Property Taxes Available for Project Costs – San Patricio County – 2023 Additional Property
- Exhibit C-6.3 Projected Incremental Real Property Taxes Available for Project Costs – San Patricio County Drainage District – 2023 Additional Property
- Exhibit C-6.4 Projected Incremental Real Property Taxes Available for Project Costs – Total – 2023 Additional Property
- Exhibit C-7 Total Projected Incremental Real Property Taxes Available for Project Costs
- Exhibit D Map and Description of the Proposed Uses of the Property
- Exhibit E List of Parcels in the Zone
- Exhibit F Project Costs
- Exhibit G TIRZ Contribution Summary
- Exhibit H Map of the Public Improvements
- Exhibit I-1 Current Appraised Value of the Zone – Original Property
- Exhibit I-2 Current Appraised Value of the Zone – 2023 Additional Property
- Exhibit J Zoning Ordinance

**EXHIBIT A-1**  
**MAP OF THE ORIGINAL PROPERTY AND THE TIRZ ZONE**



# MAP LEGEND

-  SINGLE FAMILY
-  MULTIFAMILY
-  COMMERCIAL
-  COURTHOUSE COMPLEX
-  LIGHT INDUSTRIAL
-  NEW HIGH SCHOOL SITE

# STEEL DYNAMICS



**EXHIBIT A-2**  
**MAP OF THE PROPOSED 2023 ADDITIONAL PROPERTY AND THE TIRZ ZONE**

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Copyright © 2023 TIRZ. All rights reserved. TIRZ is not responsible for any errors or omissions in this map. TIRZ is not a public utility and does not provide any services. TIRZ is not a government agency and does not provide any public services. TIRZ is not a financial institution and does not provide any financial services. TIRZ is not a legal entity and does not provide any legal services. TIRZ is not a professional service provider and does not provide any professional services. TIRZ is not a government contractor and does not provide any government services. TIRZ is not a public official and does not provide any public services. TIRZ is not a public employee and does not provide any public services. TIRZ is not a public officer and does not provide any public services. TIRZ is not a public servant and does not provide any public services. TIRZ is not a public official and does not provide any public services. TIRZ is not a public employee and does not provide any public services. TIRZ is not a public officer and does not provide any public services. TIRZ is not a public servant and does not provide any public services.

**EXHIBIT B-1**  
**METES AND BOUNDS DESCRIPTION OF THE PROPERTY – ORIGINAL  
PROPERTY**



Job No. 43357.00.00  
June 29, 2021

## 177.36 Acre Tract

STATE OF TEXAS  
COUNTY OF SAN PATRICIO

**Fieldnotes** for a 177.36 Acre Tract of Land, situated in the John Henderson Survey, Abstract Number 156, and the Archibald Herron Survey, Abstract Number 166, comprising portions of a 122.77 Acre Tract, a 77.24 Acre Tract, and a 514.98 Acre Tract, as described by deed recorded in Volume 109, Page 435 Deed Records of San Patricio County, Texas, being all of Lots 2 and 3, Odem Subdivision Unit 5, a map of which is recorded in Volume 13, Pages 100-101, of the Map Records of San Patricio County, Texas, SAVE and EXCEPT a 0.85 Acre Tract, as described in Transfer of Ownership of Note and Lien from J.L. Barth Company to C & C Management Inc, recorded in Document Number 561549, of the Official Public Records of San Patricio County, Texas; said 177.36 Acre Tract being more fully described by metes and bounds to wit as follows:

**Beginning**, at a 5/8 Inch Iron Rod with red plastic cap stamped "URBAN ENG CCTX" Set, at the intersection of the Southwest Right-of-Way line of State Highway 89 (US 181) and the North boundary line of the said 122.77 Acre Tract, for the Northeast corner of this Tract and the **POINT of BEGINNING**;

**Thence**, South 28°55'06" East, with the said Southwest Right-of-Way line of State Highway 89, over and across the said 122.77 Acre Tract, a distance of 190.79 Feet, to a TXDOT Type II Monument Found, for a corner of this Tract;

**Thence**, South 24°54'49" East, continuing with the said Southwest Right-of-Way line of State Highway 89, over and across the said 122.77 and 77.24 Acre Tracts, at 181.16 Feet, pass a 5/8 Inch Iron Rod with a plastic cap stamped "RPLS 1907" Found, in all a distance of 1,342.31 Feet, to a TXDOT Type II Monument Found, for a corner of this Tract;

**Thence**, South 20°54'49" East, continuing with the said Southwest Right-of-Way line of State Highway 89, over and across the said 77.24 and 514.98 Acre Tracts, a distance of 1,733.57 Feet, to a 5/8 Inch Iron Rod with red plastic cap stamped "URBAN ENG CCTX" Set, for a corner of this Tract;

**Thence**, South 34°41'01" West, continuing with the said Southwest Right-of-Way line of State Highway 89, over and across said 514.98 Acre Tract a distance of 113.00 Feet, to a 5/8 Inch Iron Rod with red plastic cap stamped "URBAN ENG CCTX" Set, on the North Right-of-Way line of State Highway 188, for a Southeast corner of this Tract;

**Thence**, North 89°43'09" West, with the said North Right-of-Way line of State Highway 188, over and across the said 514.98 Acre Tract, a distance of 1,986.86 Feet, to a point from **Whence** a 5/8 Inch Iron Rod Found, bears North 02°02'55" West, a distance of 1.30 Feet, for the Southeast corner of Lot 1, of the said Odem Subdivision Unit 5, and for an outside ell corner of this Tract;

**Thence**, North 00°28'31" West, departing the said North Right-of-Way line of State Highway 188, with the East boundary line of the said Lot 1, over and across the said 514.98 Acre Tract, a distance of 756.33 Feet, to a 5/8 Inch Iron Rod Found, for the Northeast corner of the said Lot 1, and for an inside ell corner of this Tract;

**Thence**, North 89°38'16" West, with the North boundary line of the said Lot 1, over and across the said 514.98 Acre Tract, a distance of 400.00 Feet, to a 5/8 Inch Iron Rod with red plastic cap stamped "URBAN ENG CCTX" Set, being the Northwest corner of the said Lot 1, the Northeast corner of Lot 2, of the said Odem Subdivision Unit 5, and for an inside ell corner of this Tract;

**Thence**, South 00°28'31" East, with the West boundary line of the said Lot 1, the East boundary line of the said Lot 2, over and across said 514.98 Acre Tract, a distance of 556.89 Feet, to a 5/8 Inch Iron Rod with a red plastic cap stamped "URBAN ENGR CCTX" Set, for the Northeast corner of the said 0.85 Acre Tract, and for an outside ell corner of this Tract;

**Thence**, North 89°38'32" West, with the North boundary line of the said 0.85 Acre Tract, over and across the said 514.98 Acre Tract, the said Lot 2, and Lot 3, of the said Odem Subdivision Unit 5, at 160.00 Feet, pass the East boundary line of the said Lot 3, the West boundary line of the said Lot 2, in all a distance of 185.01 Feet, to a 5/8 Inch Iron Rod with a red plastic cap stamped "URBAN ENGR CCTX" Set, for the Northwest corner of the said 0.85 Acre Tract, and for an inside ell corner of this Tract;

**Thence**, South 00°28'31" East, with the West boundary line of the said 0.85 Acre Tract, over and across the said 514.98 Acre Tract and the said Lot 3, at 198.36 Feet, pass a 5/8 Inch Iron Rod Found, in all a distance of 200.25 Feet, to a 5/8 Inch Iron Rod with red plastic cap stamped "URBAN ENG CCTX" Set, on the common boundary line of the said North Right-of-Way line of State Highway 188, and the South boundary line of the said Lot 3, for the Southwest corner of the said 0.85 Acre Tract, and for an outside ell corner of this Tract;

**Thence**, North 89°43'09" West, with the said common boundary line, over and across the said 514.98 Acre Tract, a distance of 197.95 Feet, to a 5/8 Inch Iron Rod with red plastic cap stamped "URBAN ENG CCTX" Set, for the Southeast corner of a 2.2977 Acre Tract out the A. Herron Survey Abstract 166, described by deed recorded in Document Number 678459 of the Official Public Records of San Patricio County, Texas, and for the Southwest corner of the said Lot 3 and this Tract;

**Thence**, North 00°30'54" West, departing the said North Right-of-Way line of State Highway 188, over and across the said 514.98 Acre Tract, with the West boundary line of the said Lot 3, the East boundary line of the said 2.2977 Acre Tract, a distance of 392.63 Feet, to a 5/8 Inch Iron Rod Found, for the Northeast corner of the said 2.2977 Acre Tract, the Northwest corner of the said Lot 3, a point on the South boundary line of a 3.5 Acre Tract referenced in a Corrected Warranty Deed from Casa De Oro Apartments Ltd to Assisting Texas with Housing Casa De Oro Apartments Ltd, recorded in Document Number 539094, of the Official Public Records of San Patricio County, Texas, the same 3.5 Acre Tract described in Document Number 268848, of the said Official Public Records, and for an outside ell corner of this Tract;

**Thence**, North 89°56'26" East, with the North boundary line of the said Lot 3, the South boundary line of the said 3.5 Acre Tract, over and across the said 514.98 Acre Tract, a distance of 140.96 Feet, to a 5/8 Inch Iron Rod with red plastic cap stamped "URBAN ENG CCTX" Set, on the West boundary line of the said Lot 2, for the Southeast corner of the said 3.5 Acre Tract, and for an inside ell corner of this Tract;

**Thence**, North 00°25'34" West, with the East boundary line of the said 3.5 Acre Tract, the West boundary line of the said Lot 2, over and across the said 514.98 Acre Tract, a distance of 390.12 Feet, to a 5/8 Inch Iron Rod

with red plastic cap stamped "URBAN ENG CCTX" Set, for the Northeast corner of the said 3.5 Acre Tract, and for an inside ell corner of this Tract;

**Thence**, South 89°56'26" West, with the North boundary line of the said 3.5 Acre Tract, over and across the said 514.98 Acre Tract, a distance of 390.80 Feet, to a 5/8 Inch Iron Rod with red plastic cap stamped "URBAN ENG CCTX" Set, on the East boundary line of a 45 Feet wide Road Access Easement described in Document Number 178021, of the Deed Records of San Patricio County, Texas, for the Northwest corner of the said 3.5 Acre Tract, and for an outside ell corner of this Tract;

**Thence**, North 00°28'01" West, with the East boundary line of the said 45 Feet wide Road Access Easement, over and across the said 514.98 Acre, 77.24 Acre, and 122.77 Acre Tracts, a distance of 1,319.85 Feet, to a 5/8 Inch Iron Rod with red plastic cap stamped "URBAN ENG CCTX" Set, for the Northeast corner of said 45 Feet wide Road Access Easement, and for an inside ell corner of this Tract;

**Thence**, South 89°53'49" West, with the North boundary line of the said 45 Feet wide Road Access Easement, over and across the said 122.77 Acre Tract, a distance of 1,367.92 Feet, to a 5/8 Inch Iron Rod with red plastic cap stamped "URBAN ENG CCTX" Set, on the Westerly East boundary line of a 60 Feet wide Road Access Easement, described in Document Number 334258, of the Deed Records of San Patricio County, Texas, for the Northwest corner of the said 45 Feet wide Road Access Easement, and for an outside ell corner of this Tract;

**Thence**, North 00°06'11" West, with the Westerly East boundary line of the said 60 Feet wide Road Access Easement, over and across the said 122.77 Acre Tract, a distance of 492.34 Feet, to a 5/8 Inch Iron Rod with red plastic cap stamped "URBAN ENG CCTX" Set, being an inside ell corner of the said 60 Feet wide Road Access Easement, for the Northwest corner of this Tract;

**Thence**, North 81°15'34" East, with a South boundary line of the said 60 Feet wide Road Access Easement, a distance of 3,230.91 Feet, to the **POINT of BEGINNING** and containing 177.36 Acres (7,725,729 SqFt.) of Land more or less.

Grid Bearings and Distances shown hereon are referenced to the Texas Coordinate System of 1983, Texas South Zone 4205, and are based on the North American Datum of 1983(2011) Epoch 2010.00.

Unless this fieldnotes description, including preamble, seal and signature, appears in its entirety, in its original form, surveyor assumes no responsibility for its accuracy. *Also reference accompanying sketch of tract described herein.*

URBAN ENGINEERING



Dan L. Urban  
License No.  
4710



**EXHIBIT B-2**  
**METES AND BOUNDS DESCRIPTION OF THE PROPERTY – 2023 ADDITIONAL  
PROPERTY**

**LEGAL DESCRIPTION OF THE 501.528 ACRE TRACT**

**Fieldnotes**, for a 501.528 Acre Tract of Land, being comprised of portions of a 514.98 Acre Tract, a 415 Acre Tract, a 305.7 Acre Tract, as described by deed recorded in Volume 109, Page 35, and Volume 109, Page 435, of the Deed Records of San Patricio County, Texas, and a 130.909 Acre Tract described as Tract A in a Warranty Deed, recorded in Document Number 730650, of the said Deed Records; said 501.528 Acre Tract more fully described as follows:

**Beginning**, at a 5/8 Inch Iron Rod with a red plastic cap stamped “URBAN ENGR CCTX” Found, on the South Right-of-Way line of Texas Highway 188 (U.S. Highway 181), a public roadway commonly called East Sinton Street, being the common Northeast corner of the said 130.909 Acre Tract, and a 32.71 Acre Tract, as described in a Special Warranty Deed from Somerset Land Company LLC to San Patricio County, Texas, recorded in Document Number 730658, of the said Deed Records, for a corner of this Tract;

**Thence**, South 89°43’09” East, with the said South Right-of-Way line, 1656.45 Feet, to a TXDOT Type II Monument Found, for a corner of this Tract;

**Thence**, South 57°18’59” East, 253.29 Feet, to a TXDOT Type II Monument Found, on the West Right-of-Way line of Texas Highway 89, U.S. Highway 181 Relief Route, a variable width public roadway;

**Thence**, with the said West Right-of-Way Line and for the boundary of this Tract as follows:

- South 24°54’49” East, 419.38 Feet, to a TXDOT Type II Monument Found, for an angle point of this Tract;
- South 32°40’27” East, 1192.74 Feet, to a TXDOT Type II Monument Found, for an angle point of this Tract;
- South 34°34’21” East, 471.81 Feet, to TXDOT Type II Monument Found, for an angle point of this Tract;
- South 34°34’54” East, 547.90 Feet, to a 5/8 Inch Iron Rod with a plastic cap stamped “RPLS 1907” Found, for an angle point of this Tract;
- South 33°33’43” East, 2530.97 Feet, to a 5/8 Inch Iron Rod with a red plastic cap stamped “URBAN ENGR CCTX” Found, for an angle point of this Tract;
- South 31°48’45” East, 500.22 Feet, to a 5/8 Inch Iron Rod with a red plastic cap stamped “URBAN ENGR CCTX” Found, for an angle point of this Tract;
- South 33°30’23” East, at 1408.78 Feet, pass a 5/8 Inch Iron Rod Found, in all 1484.23 Feet, to a 5/8 Inch Iron Rod with a red plastic cap stamped “URBAN ENGR CCTX” Found, for a Southeast corner of this Tract;
- South 01°07’59” West, 68.16 Feet, to a 5/8 Inch Iron Rod with a red plastic cap stamped “URBAN ENGR CCTX” Found, being the North corner of a 7.143 Acre triangular Tract

of land granted to the State of Texas, and recorded in Volume 123, Pages 250-251, of the said Deed Records, for a Southeast corner of this Tract;

**Thence**, South 75°41'21" West, with the Northwest boundary line of the said 7.143 Acre Tract, a distance of 915.77 Feet, to a 5/8 Inch Iron Rod with a red plastic cap stamped "URBAN ENGR CCTX" Set, on the Northeast Right-of-Way line of County Road 1172, a 60 Foot wide public roadway, for the South corner of this Tract;

**Thence**, North 60°03'40" West, with the said Northeast Right-of-Way line, at 5600.26 Feet, pass a 5/8 Inch Iron Rod with a red plastic cap stamped "URBAN ENGR CCTX" Found, being the South corner of the said 130.909 Acre Tract, in all a distance of 7141.56 Feet, to the Southeast corner of a 3.00 Acre Tract, from the estate of Eugene Smith Webb Sr., to Eugene Smith Webb Jr., as recorded in Document Number 527408, of the Official Public Records of San Patricio County, Texas, for a corner of the said 130.909 Acre Tract and this Tract, from **Whence**, a TXDOT Type II monument Found, bears South 00°56'54" East, 2.59 Feet;

**Thence**, with the said 3.00 Acre Tract, the said 130.909 Acre Tract, and with the boundary of this Tract as follows:

- North 00°03'40" West, 362.93 Feet, to a 5/8 Inch Iron Rod with a red plastic cap stamped "URBAN ENGR CCTX" Found, being the Northeast corner of the said 3.00 Acre Tract, for an inner ell corner of the said 130.909 Acre Tract and this Tract;
- North 60°04'54" West, 359.93 Feet, to a 5/8 Inch Iron Rod with a red plastic cap stamped "URBAN ENGR CCTX" Found, for the Northwest corner of the said 3.00 Acre Tract, a Northeast corner of a 2.77 Acre Tract, as described in a General Warranty Deed from Thomas B. Owen Jr., Co-Independent Executor of the Estate of Alta May Owen, et. al., to Eugene Smith Webb Jr., recorded in Document Number 555199 of the Real Property Records of San Patricio County, Texas, for an angle point of the said 130.909 Acre Tract and this Tract;

**Thence**, North 59°30'20" West, with a Northeast boundary line of the said 2.77 Acre Tract, 231.82 Feet, to a 5/8 Inch Iron Rod with a plastic cap stamped "RPLS 1907" Found, for a corner of the said 2.77 Acre Tract and a 2.76 Acre Tract, as described in a General Warranty Deed with Vendor's Lien from The Secretary of Veterans Affairs to Lissa Diane Ruiz, recorded in Document Number 613720 of the Official Public Records of San Patricio County, Texas, for a corner of the said 130.909 Acre Tract and this Tract;

**Thence**, North 00°07'10" East, with the East boundary line of the said 2.76 Acre Tract, 161.27 Feet, to a 5/8 Inch Iron Rod Found, for the Northeast corner of the said 2.76 Acre Tract and for an inner ell corner of the said 130.909 Acre Tract and this Tract;

**Thence**, South 89°52'02" West, with the North boundary line of the said 2.76 Acre Tract, at 304.34 Feet, pass a 5/8 Inch Iron Rod Found, being the Northwest corner of the said 2.76 Acre Tract, the Northeast corner of a 0.94 Acre Tract, as described in a Warranty Deed from Frank Mordente to Enedina N. Alanis and Jose R. Alanis, and recorded in Document Number 607339, of the said Official Public Records, in all a distance of 435.18 Feet, to a 3/4 Inch Iron Pipe Found, being the

Northwest corner of the said 0.94 Acre Tract, for an inner ell corner of the said 130.909 Acre Tract and this Tract;

**Thence**, South 00°23'28" West, with the West boundary line of the said 0.94 Acre Tract, 273.90 Feet, to a 3/4 Inch Iron Pipe Found, on the said Northeast Right-of-Way line, being the Southwest corner of the said 0.94 Acre Tract, for a corner of the said 130.909 Acre Tract and this Tract;

**Thence**, North 60°03'40" West, with the said Northeast Right-of-Way line and the South boundary line of the said 130.909 Acre Tract, 494.38 Feet, to a 5/8 Inch Iron Rod Found, at the intersection of the said Northeast Right-of-Way line and the East Right-of-Way line of Pirate Boulevard, a 70 Foot wide public roadway, for a Southwest corner of the said 130.909 Acre Tract and this Tract;

**Thence**, North 00°07'26" West, with the said East Right-of-Way line, the West boundary line of the said 130.909 Acre Tract, 883.52 Feet, to a 5/8 Inch Iron Rod with a plastic cap stamped "RPLS 6493" Found, at the intersection of the said East Right-of-Way line and the South Right-of-Way line of Elizabeth Street, a 60 foot wide public roadway, for a corner of the said 130.909 Acre Tract and this Tract;

**Thence**, North 89°54'09" East, with the said South Right-of-Way line and a North boundary line of the said 130.909 Acre Tract, 153.06 Feet, to a 5/8 Inch Iron Rod with a red plastic cap stamped "URBAN ENGR CCTX" Found, for a corner of the said 130.909 Acre Tract and this Tract;

**Thence**, South 00°09'31" East, 150.00 Feet, to a 5/8 Inch Iron Rod with a red plastic cap stamped "URBAN ENGR CCTX" Found, for an inner ell corner of the said 130.909 Acre Tract and this Tract;

**Thence**, North 89°54'09" East, with a North boundary line of the said 130.909 Acre Tract and with the South boundary line of Block 1, Odem Subdivision Unit 6, a map of which is recorded in Envelope A-26, of the said Map Records, at 145.00 Feet, pass a 5/8 Inch Iron Found, at 229.76 Feet, pass a 5/8 Inch Iron Rod Found, at 314.77 Feet, pass a 5/8 Inch Iron Rod Found, at 399.89 Feet, pass a 5/8 Inch Iron Rod Found, at 484.94 Feet, pass a 5/8 Inch Iron Rod Found, at 654.73 Feet, pass a 5/8 Inch Iron Rod Found, at 740.32 Feet, pass a 5/8 Inch Iron Rod Found, at 825.31 Feet, pass a 5/8 Inch Iron Rod Found, at 910.07 Feet, pass a 5/8 Inch Iron Rod Found, at 994.95 Feet pass a 1 Inch Iron Pipe Found, in all a distance of 1055.00 Feet, to a 5/8 Inch Iron Rod with a red plastic cap stamped "URBAN ENGR CCTX" Found, for an inner ell corner of the said 130.909 Acre Tract and this Tract, from **Whence**, a 5/8 Inch Iron Rod with a plastic cap stamped "RPLS 6493" Found, bears South 89°58'43" East, 149.36 Feet;

**Thence**, North 00°09'31" West, 149.74 Feet, to a 5/8 Inch Iron Rod Found, at the intersection of the South Right-of-Way line of the said Elizabeth Street, and the East Right-of-Way line of Saint Anthony Drive, a 60 Foot wide public roadway, for a corner of the said 130.909 Acre Tract and this Tract;

**Thence**, North 89°54'42" East, 150.33 Feet, to a 5/8 Inch Iron Rod with a red plastic cap stamped "URBAN ENGR CCTX" Found, for a corner of the said 130.909 Acre Tract and this Tract;

**Thence**, North 00°08'58" West, with a West boundary line of the said 130.909 Acre Tract and with the East line of Block 2, of the said Odem Subdivision Unit 6, at 60.13 Feet, pass a 5/8 Inch Iron Rod Found, at 144.88 Feet, pass a 5/8 Inch Iron Rod Found, at 229.94 Feet, pass a 5/8 Inch Iron Rod Found, at 315.00 Feet, pass a 5/8 Inch Iron Rod Found, 399.98 Feet, pass a 5/8 Inch Iron Rod Found, 485.22 Feet, pass a 5/8 Inch Iron Rod Found, at 569.97 Feet, pass a 5/8 Inch Iron Rod Found, at 655.24 Feet, pass a 5/8 Inch Iron Rod Found, at 780.11 Feet, pass a 5/8 Inch Iron Rod Found, at 910.22 Feet, pass a 1/2 Inch Iron Rod Found, in all a distance of 1208.76 Feet, to a 1 Inch Iron Pipe Found, on the South Right-of-Way line of the said East Sinton Street, being the Northeast corner of Block 2, of the Odem Subdivision Unit 6, a map of which is recorded in Envelope A-26, of the Map Records of San Patricio County, Texas, for a North corner of the said 130.909 Acre Tract and this Tract;

**Thence**, with the said South Right-of-Way line, the North boundary line of the said 130.909 Acre Tract, and with the boundary of this Tract as follows:

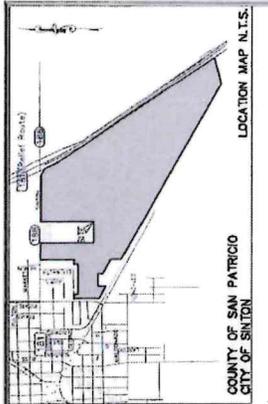
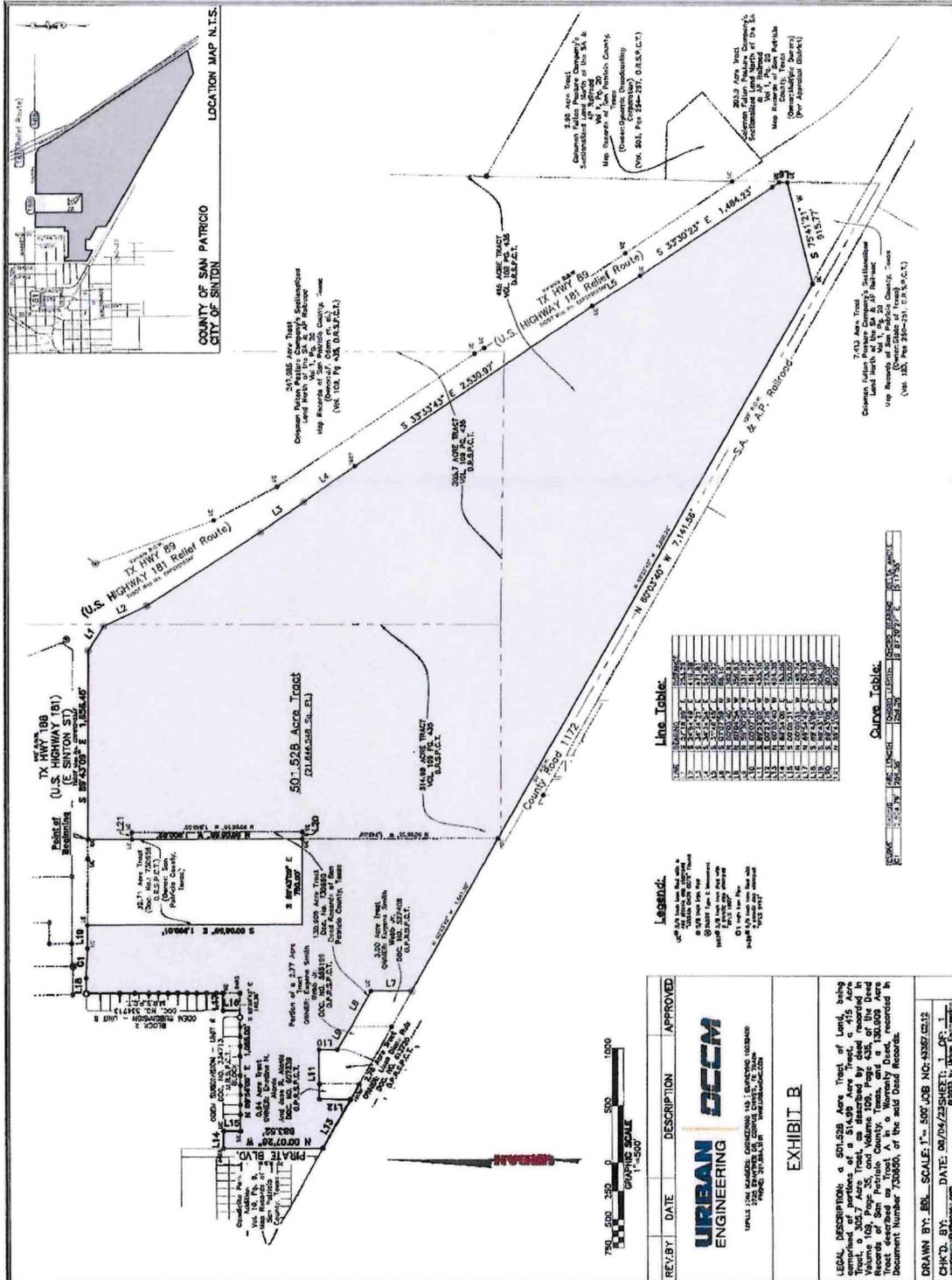
- South 89°43'06" East, 136.90 Feet, to a 5/8 Inch Iron Rod with a red plastic cap stamped "URBAN ENGR CCTX" Found, and for the beginning of a circular curve to the Right, having a delta of 5°17'55", a radius of 2804.79 Feet, an arc length of 259.38 Feet, and a chord which bears South 87°30'27" East, 259.28 Feet;
- with the said circular curve to the Right, 259.38 Feet, to a 5/8 Inch Iron Rod with a red plastic cap stamped "URBAN ENGR CCTX" Found;
- South 89°43'10" East, 204.10 Feet, to a 5/8 Inch Iron Rod with a red plastic cap stamped "URBAN ENGR CCTX" Found, being the Northwest corner of the said 32.71 Acre Tract, for a corner this Tract;

**Thence**, departing said South Right-of-Way line, over and across the said 130.909 Acre Tract, with the boundary of the said 32.71 Acre Tract and with the boundary of this Tract as follows:

- South 00°08'58" East, 1900.01 Feet, to a 5/8 Inch Iron Rod with a red plastic cap stamped "URBAN ENGR CCTX" Found, being the Southwest corner of the said 32.71 Acre Tract, for an inner ell corner of this Tract;
- South 89°43'09" East, 750.00 Feet, to a 5/8 Inch Iron Rod with a red plastic cap stamped "URBAN ENGR CCTX" Found, being the Southeast corner of the said 32.71 Acre Tract, for an inner ell corner of this Tract;

**Thence**, North 00°08'58" West, 1900.02 Feet, to the **Point of Beginning**, containing 501.528 Acres (21,846,548 SqFt) of Land, more or less.

Grid Bearings and Distances shown hereon are referenced to the Texas Coordinate System of 1983, Texas South Zone 4205, and are based on the North American Datum of 1983(2011) Epoch 201



**Legend:**

- 1/4" = 100' Scale
- 1/8" = 200' Scale
- 1/16" = 400' Scale
- 1/32" = 800' Scale
- 1/64" = 1600' Scale
- 1/128" = 3200' Scale
- 1/256" = 6400' Scale
- 1/512" = 12800' Scale
- 1/1024" = 25600' Scale
- 1/2048" = 51200' Scale
- 1/4096" = 102400' Scale
- 1/8192" = 204800' Scale
- 1/16384" = 409600' Scale
- 1/32768" = 819200' Scale
- 1/65536" = 1638400' Scale
- 1/131072" = 3276800' Scale
- 1/262144" = 6553600' Scale
- 1/524288" = 13107200' Scale
- 1/1048576" = 26214400' Scale
- 1/2097152" = 52428800' Scale
- 1/4194304" = 104857600' Scale
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**EXHIBIT B-2**  
**METES AND BOUNDS DESCRIPTION OF THE PROPERTY – 2023 ADDITIONAL  
PROPERTY**

## LEGAL DESCRIPTION OF THE 501.528 ACRE TRACT

**Fieldnotes**, for a 501.528 Acre Tract of Land, being comprised of portions of a 514.98 Acre Tract, a 415 Acre Tract, a 305.7 Acre Tract, as described by deed recorded in Volume 109, Page 35, and Volume 109, Page 435, of the Deed Records of San Patricio County, Texas, and a 130.909 Acre Tract described as Tract A in a Warranty Deed, recorded in Document Number 730650, of the said Deed Records; said 501.528 Acre Tract more fully described as follows:

**Beginning**, at a 5/8 Inch Iron Rod with a red plastic cap stamped "URBAN ENGR CCTX" Found, on the South Right-of-Way line of Texas Highway 188 (U.S. Highway 181), a public roadway commonly called East Sinton Street, being the common Northeast corner of the said 130.909 Acre Tract, and a 32.71 Acre Tract, as described in a Special Warranty Deed from Somerset Land Company LLC to San Patricio County, Texas, recorded in Document Number 730658, of the said Deed Records, for a corner of this Tract;

**Thence**, South 89°43'09" East, with the said South Right-of-Way line, 1656.45 Feet, to a TXDOT Type II Monument Found, for a corner of this Tract;

**Thence**, South 57°18'59" East, 253.29 Feet, to a TXDOT Type II Monument Found, on the West Right-of-Way line of Texas Highway 89, U.S. Highway 181 Relief Route, a variable width public roadway;

**Thence**, with the said West Right-of-Way Line and for the boundary of this Tract as follows:

- South 24°54'49" East, 419.38 Feet, to a TXDOT Type II Monument Found, for an angle point of this Tract;
- South 32°40'27" East, 1192.74 Feet, to a TXDOT Type II Monument Found, for an angle point of this Tract;
- South 34°34'21" East, 471.81 Feet, to TXDOT Type II Monument Found, for an angle point of this Tract;
- South 34°34'54" East, 547.90 Feet, to a 5/8 Inch Iron Rod with a plastic cap stamped "RPLS 1907" Found, for an angle point of this Tract;
- South 33°33'43" East, 2530.97 Feet, to a 5/8 Inch Iron Rod with a red plastic cap stamped "URBAN ENGR CCTX" Found, for an angle point of this Tract;
- South 31°48'45" East, 500.22 Feet, to a 5/8 Inch Iron Rod with a red plastic cap stamped "URBAN ENGR CCTX" Found, for an angle point of this Tract;
- South 33°30'23" East, at 1408.78 Feet, pass a 5/8 Inch Iron Rod Found, in all 1484.23 Feet, to a 5/8 Inch Iron Rod with a red plastic cap stamped "URBAN ENGR CCTX" Found, for a Southeast corner of this Tract;
- South 01°07'59" West, 68.16 Feet, to a 5/8 Inch Iron Rod with a red plastic cap stamped "URBAN ENGR CCTX" Found, being the North corner of a 7.143 Acre triangular Tract of land granted to the State of Texas, and recorded in Volume 123, Pages 250-251, of the said Deed Records, for a Southeast corner of this Tract;

**Thence**, South 75°41'21" West, with the Northwest boundary line of the said 7.143 Acre Tract, a distance of 915.77 Feet, to a 5/8 Inch Iron Rod with a red plastic cap stamped "URBAN ENGR

CCTX” Set, on the Northeast Right-of-Way line of County Road 1172, a 60 Foot wide public roadway, for the South corner of this Tract;

**Thence**, North 60°03’40” West, with the said Northeast Right-of-Way line, at 5600.26 Feet, pass a 5/8 Inch Iron Rod with a red plastic cap stamped “URBAN ENGR CCTX” Found, being the South corner of the said 130.909 Acre Tract, in all a distance of 7141.56 Feet, to the Southeast corner of a 3.00 Acre Tract, from the estate of Eugene Smith Webb Sr., to Eugene Smith Webb Jr., as recorded in Document Number 527408, of the Official Public Records of San Patricio County, Texas, for a corner of the said 130.909 Acre Tract and this Tract, from **Whence**, a TXDOT Type II monument Found, bears South 00°56’54” East, 2.59 Feet;

**Thence**, with the said 3.00 Acre Tract, the said 130.909 Acre Tract, and with the boundary of this Tract as follows:

- North 00°03’40” West, 362.93 Feet, to a 5/8 Inch Iron Rod with a red plastic cap stamped “URBAN ENGR CCTX” Found, being the Northeast corner of the said 3.00 Acre Tract, for an inner ell corner of the said 130.909 Acre Tract and this Tract;
- North 60°04’54” West, 359.93 Feet, to a 5/8 Inch Iron Rod with a red plastic cap stamped “URBAN ENGR CCTX” Found, for the Northwest corner of the said 3.00 Acre Tract, a Northeast corner of a 2.77 Acre Tract, as described in a General Warranty Deed from Thomas B. Owen Jr., Co-Independent Executor of the Estate of Alta May Owen, et. al., to Eugene Smith Webb Jr., recorded in Document Number 555199 of the Real Property Records of San Patricio County, Texas, for an angle point of the said 130.909 Acre Tract and this Tract;

**Thence**, North 59°30’20” West, with a Northeast boundary line of the said 2.77 Acre Tract, 231.82 Feet, to a 5/8 Inch Iron Rod with a plastic cap stamped “RPLS 1907” Found, for a corner of the said 2.77 Acre Tract and a 2.76 Acre Tract, as described in a General Warranty Deed with Vendor’s Lien from The Secretary of Veterans Affairs to Lissa Diane Ruiz, recorded in Document Number 613720 of the Official Public Records of San Patricio County, Texas, for a corner of the said 130.909 Acre Tract and this Tract;

**Thence**, North 00°07’10” East, with the East boundary line of the said 2.76 Acre Tract, 161.27 Feet, to a 5/8 Inch Iron Rod Found, for the Northeast corner of the said 2.76 Acre Tract and for an inner ell corner of the said 130.909 Acre Tract and this Tract;

**Thence**, South 89°52’02” West, with the North boundary line of the said 2.76 Acre Tract, at 304.34 Feet, pass a 5/8 Inch Iron Rod Found, being the Northwest corner of the said 2.76 Acre Tract, the Northeast corner of a 0.94 Acre Tract, as described in a Warranty Deed from Frank Mordente to Enedina N. Alanis and Jose R. Alanis, and recorded in Document Number 607339, of the said Official Public Records, in all a distance of 435.18 Feet, to a 3/4 Inch Iron Pipe Found, being the Northwest corner of the said 0.94 Acre Tract, for an inner ell corner of the said 130.909 Acre Tract and this Tract;

**Thence**, South 00°23’28” West, with the West boundary line of the said 0.94 Acre Tract, 273.90 Feet, to a 3/4 Inch Iron Pipe Found, on the said Northeast Right-of-Way line, being the Southwest corner of the said 0.94 Acre Tract, for a corner of the said 130.909 Acre Tract and this Tract;

**Thence**, North 60°03'40" West, with the said Northeast Right-of-Way line and the South boundary line of the said 130.909 Acre Tract, 494.38 Feet, to a 5/8 Inch Iron Rod Found, at the intersection of the said Northeast Right-of-Way line and the East Right-of-Way line of Pirate Boulevard, a 70 Foot wide public roadway, for a Southwest corner of the said 130.909 Acre Tract and this Tract;

**Thence**, North 00°07'26" West, with the said East Right-of-Way line, the West boundary line of the said 130.909 Acre Tract, 883.52 Feet, to a 5/8 Inch Iron Rod with a plastic cap stamped "RPLS 6493" Found, at the intersection of the said East Right-of-Way line and the South Right-of-Way line of Elizabeth Street, a 60 foot wide public roadway, for a corner of the said 130.909 Acre Tract and this Tract;

**Thence**, North 89°54'09" East, with the said South Right-of-Way line and a North boundary line of the said 130.909 Acre Tract, 153.06 Feet, to a 5/8 Inch Iron Rod with a red plastic cap stamped "URBAN ENGR CCTX" Found, for a corner of the said 130.909 Acre Tract and this Tract;

**Thence**, South 00°09'31" East, 150.00 Feet, to a 5/8 Inch Iron Rod with a red plastic cap stamped "URBAN ENGR CCTX" Found, for an inner ell corner of the said 130.909 Acre Tract and this Tract;

**Thence**, North 89°54'09" East, with a North boundary line of the said 130.909 Acre Tract and with the South boundary line of Block 1, Odem Subdivision Unit 6, a map of which is recorded in Envelope A-26, of the said Map Records, at 145.00 Feet, pass a 5/8 Inch Iron Found, at 229.76 Feet, pass a 5/8 Inch Iron Rod Found, at 314.77 Feet, pass a 5/8 Inch Iron Rod Found, at 399.89 Feet, pass a 5/8 Inch Iron Rod Found, at 484.94 Feet, pass a 5/8 Inch Iron Rod Found, at 654.73 Feet, pass a 5/8 Inch Iron Rod Found, at 740.32 Feet, pass a 5/8 Inch Iron Rod Found, at 825.31 Feet, pass a 5/8 Inch Iron Rod Found, at 910.07 Feet, pass a 5/8 Inch Iron Rod Found, at 994.95 Feet pass a 1 Inch Iron Pipe Found, in all a distance of 1055.00 Feet, to a 5/8 Inch Iron Rod with a red plastic cap stamped "URBAN ENGR CCTX" Found, for an inner ell corner of the said 130.909 Acre Tract and this Tract, from **Whence**, a 5/8 Inch Iron Rod with a plastic cap stamped "RPLS 6493" Found, bears South 89°58'43" East, 149.36 Feet;

**Thence**, North 00°09'31" West, 149.74 Feet, to a 5/8 Inch Iron Rod Found, at the intersection of the South Right-of-Way line of the said Elizabeth Street, and the East Right-of-Way line of Saint Anthony Drive, a 60 Foot wide public roadway, for a corner of the said 130.909 Acre Tract and this Tract;

**Thence**, North 89°54'42" East, 150.33 Feet, to a 5/8 Inch Iron Rod with a red plastic cap stamped "URBAN ENGR CCTX" Found, for a corner of the said 130.909 Acre Tract and this Tract;

**Thence**, North 00°08'58" West, with a West boundary line of the said 130.909 Acre Tract and with the East line of Block 2, of the said Odem Subdivision Unit 6, at 60.13 Feet, pass a 5/8 Inch Iron Rod Found, at 144.88 Feet, pass a 5/8 Inch Iron Rod Found, at 229.94 Feet, pass a 5/8 Inch Iron Rod Found, at 315.00 Feet, pass a 5/8 Inch Iron Rod Found, 399.98 Feet, pass a 5/8 Inch Iron Rod Found, 485.22 Feet, pass a 5/8 Inch Iron Rod Found, at 569.97 Feet, pass a 5/8 Inch Iron Rod Found, at 655.24 Feet, pass a 5/8 Inch Iron Rod Found, at 780.11 Feet, pass a 5/8 Inch Iron Rod Found, at 910.22 Feet, pass a 1/2 Inch Iron Rod Found, in all a distance of 1208.76 Feet, to a 1 Inch Iron Pipe Found, on the South Right-of-Way line of the said East Sinton Street, being the

Northeast corner of Block 2, of the Odem Subdivision Unit 6, a map of which is recorded in Envelope A-26, of the Map Records of San Patricio County, Texas, for a North corner of the said 130.909 Acre Tract and this Tract;

**Thence**, with the said South Right-of-Way line, the North boundary line of the said 130.909 Acre Tract, and with the boundary of this Tract as follows:

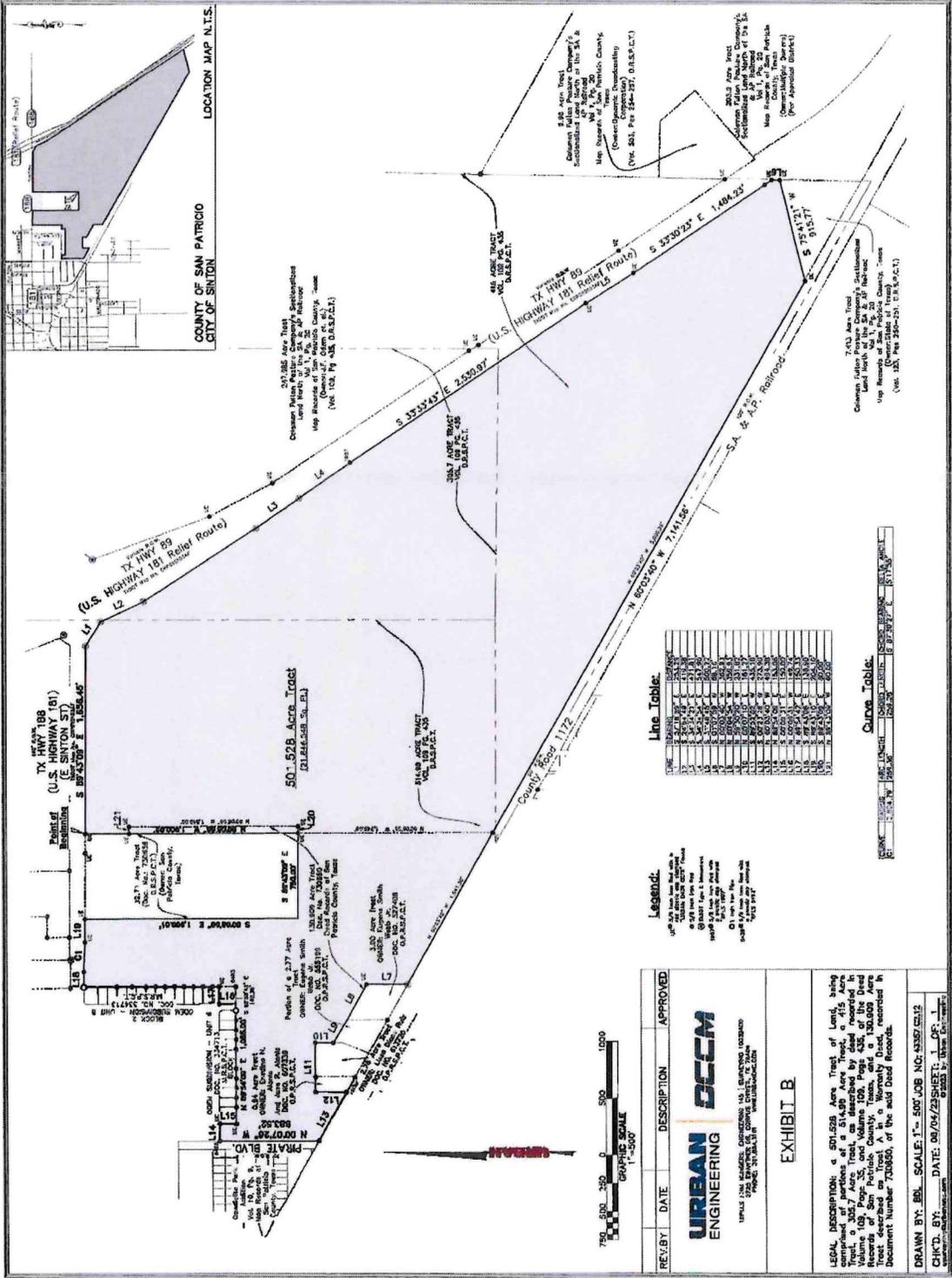
- South 89°43'06" East, 136.90 Feet, to a 5/8 Inch Iron Rod with a red plastic cap stamped "URBAN ENGR CCTX" Found, and for the beginning of a circular curve to the Right, having a delta of 5°17'55", a radius of 2804.79 Feet, an arc length of 259.38 Feet, and a chord which bears South 87°30'27" East, 259.28 Feet;
- with the said circular curve to the Right, 259.38 Feet, to a 5/8 Inch Iron Rod with a red plastic cap stamped "URBAN ENGR CCTX" Found;
- South 89°43'10" East, 204.10 Feet, to a 5/8 Inch Iron Rod with a red plastic cap stamped "URBAN ENGR CCTX" Found, being the Northwest corner of the said 32.71 Acre Tract, for a corner this Tract;

**Thence**, departing said South Right-of-Way line, over and across the said 130.909 Acre Tract, with the boundary of the said 32.71 Acre Tract and with the boundary of this Tract as follows:

- South 00°08'58" East, 1900.01 Feet, to a 5/8 Inch Iron Rod with a red plastic cap stamped "URBAN ENGR CCTX" Found, being the Southwest corner of the said 32.71 Acre Tract, for an inner ell corner of this Tract;
- South 89°43'09" East, 750.00 Feet, to a 5/8 Inch Iron Rod with a red plastic cap stamped "URBAN ENGR CCTX" Found, being the Southeast corner of the said 32.71 Acre Tract, for an inner ell corner of this Tract;

**Thence**, North 00°08'58" West, 1900.02 Feet, to the **Point of Beginning**, containing 501.528 Acres (21,846,548 SqFt) of Land, more or less.

Grid Bearings and Distances shown hereon are referenced to the Texas Coordinate System of 1983, Texas South Zone 4205, and are based on the North American Datum of 1983(2011) Epoch 201



**EXHIBIT C-1**  
**PROJECTED ABSORPTION – ORIGINAL PROPERTY**

**Tax Increment Reinvestment Zone No. 1  
City of Sinton, Texas**

**Exhibit C-1: Projected Absorption<sup>1</sup> - Original Property**

Development Year	Assessed		Single Family - 50 Ft		Multi-Family		Restaurant		Retail		Office		Hotel		Travel Center	
	Ending	As Of <sup>2</sup>	Units	Cumulative	Units	Cumulative	Units	Cumulative	GSF	Cumulative	GSF	Cumulative	GSF	Cumulative	GSF	Cumulative
31-Dec-20	1-Jan-21	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31-Dec-21	1-Jan-22	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31-Dec-22	1-Jan-23	160	160	160	0	0	15,000	15,000	50,000	50,000	15,000	15,000	0	0	6,700	6,700
31-Dec-23	1-Jan-24	160	320	320	192	192	15,000	30,000	50,000	100,000	16,700	31,700	175	175	0	6,700
31-Dec-24	1-Jan-25	161	481	481	250	442	17,500	47,500	33,200	133,200	0	31,700	0	175	0	6,700
31-Dec-25	1-Jan-26	0	481	481	0	442	0	47,500	0	133,200	0	31,700	0	175	0	6,700
31-Dec-26	1-Jan-27	0	481	481	250	692	0	47,500	0	133,200	0	31,700	0	175	0	6,700
31-Dec-27	1-Jan-28	0	481	481	0	692	0	47,500	0	133,200	0	31,700	0	175	0	6,700
31-Dec-28	1-Jan-29	0	481	481	0	692	0	47,500	0	133,200	0	31,700	0	175	0	6,700
31-Dec-29	1-Jan-30	0	481	481	0	692	0	47,500	0	133,200	0	31,700	0	175	0	6,700
31-Dec-30	1-Jan-31	0	481	481	0	692	0	47,500	0	133,200	0	31,700	0	175	0	6,700
31-Dec-31	1-Jan-32	0	481	481	0	692	0	47,500	0	133,200	0	31,700	0	175	0	6,700
31-Dec-32	1-Jan-33	0	481	481	0	692	0	47,500	0	133,200	0	31,700	0	175	0	6,700
31-Dec-33	1-Jan-34	0	481	481	0	692	0	47,500	0	133,200	0	31,700	0	175	0	6,700
31-Dec-34	1-Jan-35	0	481	481	0	692	0	47,500	0	133,200	0	31,700	0	175	0	6,700
31-Dec-35	1-Jan-36	0	481	481	0	692	0	47,500	0	133,200	0	31,700	0	175	0	6,700
31-Dec-36	1-Jan-37	0	481	481	0	692	0	47,500	0	133,200	0	31,700	0	175	0	6,700
31-Dec-37	1-Jan-38	0	481	481	0	692	0	47,500	0	133,200	0	31,700	0	175	0	6,700
31-Dec-38	1-Jan-39	0	481	481	0	692	0	47,500	0	133,200	0	31,700	0	175	0	6,700
31-Dec-39	1-Jan-40	0	481	481	0	692	0	47,500	0	133,200	0	31,700	0	175	0	6,700
31-Dec-40	1-Jan-41	0	481	481	0	692	0	47,500	0	133,200	0	31,700	0	175	0	6,700
31-Dec-41	1-Jan-42	0	481	481	0	692	0	47,500	0	133,200	0	31,700	0	175	0	6,700
31-Dec-42	1-Jan-43	0	481	481	0	692	0	47,500	0	133,200	0	31,700	0	175	0	6,700
31-Dec-43	1-Jan-44	0	481	481	0	692	0	47,500	0	133,200	0	31,700	0	175	0	6,700
31-Dec-44	1-Jan-45	0	481	481	0	692	0	47,500	0	133,200	0	31,700	0	175	0	6,700
31-Dec-45	1-Jan-46	0	481	481	0	692	0	47,500	0	133,200	0	31,700	0	175	0	6,700
31-Dec-46	1-Jan-47	0	481	481	0	692	0	47,500	0	133,200	0	31,700	0	175	0	6,700
31-Dec-47	1-Jan-48	0	481	481	0	692	0	47,500	0	133,200	0	31,700	0	175	0	6,700
31-Dec-48	1-Jan-49	0	481	481	0	692	0	47,500	0	133,200	0	31,700	0	175	0	6,700
31-Dec-49	1-Jan-50	0	481	481	0	692	0	47,500	0	133,200	0	31,700	0	175	0	6,700
<b>Total</b>		<b>481</b>		<b>481</b>	<b>692</b>		<b>47,500</b>		<b>133,200</b>		<b>31,700</b>		<b>175</b>		<b>6,700</b>	

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<https://municap.sharepoint.com/sites/ALLSTAFF/TEXAS/Sinton/CONSULTING/TIRZ/First Amendment/Projections/>

14-Dec-23

<sup>1</sup> Provided by Developer

<sup>2</sup> According to the San Patricio County Appraisal District property is assessed as of January 1 annually. During construction, the assessed value represents the portion of the building completed as of January 1. Assumes no assessed value during

**EXHIBIT C-2**  
**PROJECTED ASSESSED VALUE – ORIGINAL PROPERTY**

**Tax Increment Reinvestment Zone No. 1**  
**City of Sinton, Texas**

**Exhibit C-2.1: Projected Assessed Value - Original Property**

Assessed As Of	Tax Year Ending	2.0% Inflation Factor <sup>2</sup>	Single Family - 50 Ft			Multi-Family			Restaurant			Retail		
			Value Per Unit	Projected Assessed Value	Units <sup>3</sup>	Value Per Unit	Projected Assessed Value	Units <sup>3</sup>	Value Per GSF	Projected Assessed Value	GSF <sup>3</sup>	Value Per GSF	Projected Assessed Value	GSF <sup>3</sup>
1-Jan-21	31-Jan-22	100%	\$250,000	\$0	0	\$71,000	\$0	0	\$260	\$0	0	\$143	\$0	
1-Jan-22	31-Jan-23	102%	\$255,000	\$0	0	\$72,420	\$0	0	\$265	\$0	0	\$145	\$0	
1-Jan-23	31-Jan-24	104%	\$260,100	\$41,616,000	0	\$73,868	\$0	15,000	\$271	\$4,060,724	50,000	\$148	\$7,416,937	
1-Jan-24	31-Jan-25	106%	\$265,302	\$84,896,640	192	\$75,346	\$14,466,387	30,000	\$276	\$8,283,877	100,000	\$151	\$15,130,551	
1-Jan-25	31-Jan-26	108%	\$270,608	\$130,162,467	442	\$76,853	\$33,968,886	47,500	\$282	\$13,378,462	133,200	\$154	\$20,556,972	
1-Jan-26	31-Jan-27	110%	\$276,020	\$132,765,717	442	\$78,390	\$34,648,264	47,500	\$287	\$13,646,031	133,200	\$157	\$20,968,111	
1-Jan-27	31-Jan-28	113%	\$281,541	\$135,421,031	692	\$79,958	\$55,330,612	47,500	\$293	\$13,918,952	133,200	\$161	\$21,387,473	
1-Jan-28	31-Jan-29	115%	\$287,171	\$138,129,452	692	\$81,557	\$56,437,224	47,500	\$299	\$14,197,331	133,200	\$164	\$21,815,223	
1-Jan-29	31-Jan-30	117%	\$292,915	\$140,892,041	692	\$83,188	\$57,565,969	47,500	\$305	\$14,481,277	133,200	\$167	\$22,251,527	
1-Jan-30	31-Jan-31	120%	\$298,773	\$143,709,881	692	\$84,852	\$58,717,288	47,500	\$311	\$14,770,903	133,200	\$170	\$22,696,558	
1-Jan-31	31-Jan-32	122%	\$304,749	\$146,584,079	692	\$86,549	\$59,891,634	47,500	\$317	\$15,066,321	133,200	\$174	\$23,150,489	
1-Jan-32	31-Jan-33	124%	\$310,844	\$149,515,761	692	\$88,280	\$61,089,467	47,500	\$324	\$15,367,647	133,200	\$177	\$23,613,499	
1-Jan-33	31-Jan-34	127%	\$317,060	\$152,506,076	692	\$90,045	\$62,311,256	47,500	\$330	\$15,675,000	133,200	\$181	\$24,085,769	
1-Jan-34	31-Jan-35	129%	\$323,402	\$155,556,197	692	\$91,846	\$63,557,481	47,500	\$337	\$15,988,500	133,200	\$184	\$24,567,484	
1-Jan-35	31-Jan-36	132%	\$329,870	\$158,667,321	692	\$93,683	\$64,828,631	47,500	\$343	\$16,308,270	133,200	\$188	\$25,058,834	
1-Jan-36	31-Jan-37	135%	\$336,467	\$161,840,668	692	\$95,557	\$66,125,203	47,500	\$350	\$16,634,436	133,200	\$192	\$25,560,010	
1-Jan-37	31-Jan-38	137%	\$343,196	\$165,077,481	692	\$97,468	\$67,447,707	47,500	\$357	\$16,967,124	133,200	\$196	\$26,071,211	
1-Jan-38	31-Jan-39	140%	\$350,060	\$168,379,031	692	\$99,417	\$68,796,661	47,500	\$364	\$17,306,467	133,200	\$200	\$26,592,635	
1-Jan-39	31-Jan-40	143%	\$357,062	\$171,746,611	692	\$101,405	\$70,172,595	47,500	\$372	\$17,652,596	133,200	\$204	\$27,124,488	
1-Jan-40	31-Jan-41	146%	\$364,203	\$175,181,543	692	\$103,434	\$71,576,047	47,500	\$379	\$18,005,648	133,200	\$208	\$27,666,977	
1-Jan-41	31-Jan-42	149%	\$371,487	\$178,685,174	692	\$105,502	\$73,007,567	47,500	\$387	\$18,365,761	133,200	\$212	\$28,220,317	
1-Jan-42	31-Jan-43	152%	\$378,917	\$182,258,878	692	\$107,612	\$74,467,719	47,500	\$394	\$18,733,076	133,200	\$216	\$28,784,723	
1-Jan-43	31-Jan-44	155%	\$386,495	\$185,904,055	692	\$109,765	\$75,957,073	47,500	\$402	\$19,107,738	133,200	\$220	\$29,360,418	
1-Jan-44	31-Jan-45	158%	\$394,225	\$189,622,137	692	\$111,960	\$77,476,215	47,500	\$410	\$19,489,893	133,200	\$225	\$29,947,626	
1-Jan-45	31-Jan-46	161%	\$402,109	\$193,414,579	692	\$114,199	\$79,025,739	47,500	\$419	\$19,879,691	133,200	\$229	\$30,546,579	
1-Jan-46	31-Jan-47	164%	\$410,151	\$197,282,871	692	\$116,483	\$80,606,254	47,500	\$427	\$20,277,284	133,200	\$234	\$31,157,510	
1-Jan-47	31-Jan-48	167%	\$418,355	\$201,228,528	692	\$118,813	\$82,218,379	47,500	\$435	\$20,682,830	133,200	\$239	\$31,780,660	
1-Jan-48	31-Jan-49	171%	\$426,722	\$205,253,099	692	\$121,189	\$83,862,746	47,500	\$444	\$21,096,487	133,200	\$243	\$32,416,274	
1-Jan-49	31-Jan-50	174%	\$435,256	\$209,358,161	692	\$123,613	\$85,540,001	47,500	\$453	\$21,518,416	133,200	\$248	\$33,064,599	
1-Jan-50	31-Jan-51	178%	\$443,961	\$213,545,324	692	\$126,085	\$87,250,801	47,500	\$462	\$21,948,785	133,200	\$253	\$33,725,891	

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[https://municap.sharepoint.com/sites/ALLSTAFF/TEXAS/Sinton/CONSULTING/TIRZ/First Amendment/Projections/\[Sinton\] Projection First Amendment v3.0.xlsx](https://municap.sharepoint.com/sites/ALLSTAFF/TEXAS/Sinton/CONSULTING/TIRZ/First Amendment/Projections/[Sinton] Projection First Amendment v3.0.xlsx) Exhibit C-2.1

14-Dec-23

<sup>1</sup> According to the San Patricio County Appraisal District, real property taxes are due without penalty as of January 31st in the year following the year in which property is assessed.

<sup>2</sup> Assumes an annual inflation factor of 2.0%.

<sup>3</sup> See Exhibit C-1.

**Tax Increment Reinvestment Zone No. 1**  
**City of Sinton, Texas**

**Exhibit C-2.2: Projected Assessed Value, continued - Original Property**

Assessed As Of	Tax Year Ending	2.0% Inflation Factor <sup>2</sup>	Office			Hotel			Travel Center			Total	
			Value Per GSF <sup>3</sup>	Projected Assessed Value	Rooms <sup>3</sup>	Value Per Room	Projected Assessed Value	GSF <sup>3</sup>	Value Per GSF	Projected Assessed Value	GSF	Value Per GSF	Projected Assessed Value
1-Jan-21	31-Jan-22	100%	\$204	\$0	0	\$49,808	\$0	0	\$201	\$0	0	\$0	\$0
1-Jan-22	31-Jan-23	102%	\$208	\$0	0	\$50,805	\$0	0	\$205	\$0	0	\$0	\$0
1-Jan-23	31-Jan-24	104%	\$212	\$3,182,305	0	\$51,821	\$0	0	\$209	\$1,399,043	6,700	\$1,399,043	\$57,675,009
1-Jan-24	31-Jan-25	106%	\$216	\$6,859,777	175	\$52,857	\$9,249,978	6,700	\$213	\$1,427,024	6,700	\$1,427,024	\$140,314,234
1-Jan-25	31-Jan-26	108%	\$221	\$6,996,972	175	\$53,914	\$9,434,978	6,700	\$217	\$1,455,564	6,700	\$1,455,564	\$215,954,301
1-Jan-26	31-Jan-27	110%	\$225	\$7,136,911	175	\$54,992	\$9,623,677	6,700	\$222	\$1,484,675	6,700	\$1,484,675	\$220,273,387
1-Jan-27	31-Jan-28	113%	\$230	\$7,279,650	175	\$56,092	\$9,816,151	6,700	\$226	\$1,514,369	6,700	\$1,514,369	\$244,668,237
1-Jan-28	31-Jan-29	115%	\$234	\$7,425,243	175	\$57,214	\$10,012,474	6,700	\$231	\$1,544,656	6,700	\$1,544,656	\$249,561,602
1-Jan-29	31-Jan-30	117%	\$239	\$7,573,748	175	\$58,358	\$10,212,723	6,700	\$235	\$1,575,549	6,700	\$1,575,549	\$254,552,834
1-Jan-30	31-Jan-31	120%	\$244	\$7,725,223	175	\$59,526	\$10,416,978	6,700	\$240	\$1,607,060	6,700	\$1,607,060	\$259,643,891
1-Jan-31	31-Jan-32	122%	\$249	\$7,879,727	175	\$60,716	\$10,625,317	6,700	\$245	\$1,639,202	6,700	\$1,639,202	\$264,836,769
1-Jan-32	31-Jan-33	124%	\$254	\$8,037,322	175	\$61,930	\$10,837,824	6,700	\$250	\$1,671,986	6,700	\$1,671,986	\$270,133,504
1-Jan-33	31-Jan-34	127%	\$259	\$8,198,068	175	\$63,169	\$11,054,580	6,700	\$255	\$1,705,425	6,700	\$1,705,425	\$275,536,174
1-Jan-34	31-Jan-35	129%	\$264	\$8,362,029	175	\$64,432	\$11,275,672	6,700	\$260	\$1,739,534	6,700	\$1,739,534	\$281,046,898
1-Jan-35	31-Jan-36	132%	\$269	\$8,529,270	175	\$65,721	\$11,501,185	6,700	\$265	\$1,774,325	6,700	\$1,774,325	\$286,667,836
1-Jan-36	31-Jan-37	135%	\$274	\$8,699,855	175	\$67,035	\$11,731,209	6,700	\$270	\$1,809,811	6,700	\$1,809,811	\$292,401,192
1-Jan-37	31-Jan-38	137%	\$280	\$8,873,852	175	\$68,376	\$11,965,833	6,700	\$276	\$1,846,007	6,700	\$1,846,007	\$298,249,216
1-Jan-38	31-Jan-39	140%	\$286	\$9,051,329	175	\$69,744	\$12,205,150	6,700	\$281	\$1,882,927	6,700	\$1,882,927	\$304,214,201
1-Jan-39	31-Jan-40	143%	\$291	\$9,232,356	175	\$71,139	\$12,449,253	6,700	\$287	\$1,920,586	6,700	\$1,920,586	\$310,298,485
1-Jan-40	31-Jan-41	146%	\$297	\$9,417,003	175	\$72,561	\$12,698,238	6,700	\$292	\$1,958,998	6,700	\$1,958,998	\$316,504,454
1-Jan-41	31-Jan-42	149%	\$303	\$9,605,343	175	\$74,013	\$12,952,203	6,700	\$298	\$1,998,178	6,700	\$1,998,178	\$322,834,543
1-Jan-42	31-Jan-43	152%	\$309	\$9,797,450	175	\$75,493	\$13,211,247	6,700	\$304	\$2,038,141	6,700	\$2,038,141	\$329,291,234
1-Jan-43	31-Jan-44	155%	\$315	\$9,993,399	175	\$77,003	\$13,475,472	6,700	\$310	\$2,078,904	6,700	\$2,078,904	\$335,877,059
1-Jan-44	31-Jan-45	158%	\$322	\$10,193,267	175	\$78,543	\$13,744,981	6,700	\$316	\$2,120,482	6,700	\$2,120,482	\$342,594,600
1-Jan-45	31-Jan-46	161%	\$328	\$10,397,132	175	\$80,114	\$14,019,881	6,700	\$323	\$2,162,892	6,700	\$2,162,892	\$349,446,492
1-Jan-46	31-Jan-47	164%	\$335	\$10,605,075	175	\$81,716	\$14,300,278	6,700	\$329	\$2,206,150	6,700	\$2,206,150	\$356,435,422
1-Jan-47	31-Jan-48	167%	\$341	\$10,817,177	175	\$83,350	\$14,586,284	6,700	\$336	\$2,250,273	6,700	\$2,250,273	\$363,564,130
1-Jan-48	31-Jan-49	171%	\$348	\$11,033,520	175	\$85,017	\$14,878,009	6,700	\$343	\$2,295,278	6,700	\$2,295,278	\$370,835,413
1-Jan-49	31-Jan-50	174%	\$355	\$11,254,190	175	\$86,718	\$15,175,570	6,700	\$349	\$2,341,184	6,700	\$2,341,184	\$378,252,121
1-Jan-50	31-Jan-51	178%	\$362	\$11,479,274	175	\$88,452	\$15,479,081	6,700	\$356	\$2,388,007	6,700	\$2,388,007	\$385,817,164

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14-Dec-23

<sup>1</sup>According to the San Patricio County Appraisal District, real property taxes are due without penalty as of January 31st in the year following the year in which property is assessed.

<sup>2</sup>Assumes an annual inflation factor of 2.0%.

<sup>3</sup>See Exhibit C-1.

**EXHIBIT C-3.1**  
**PROJECTED INCREMENTAL REAL PROPERTY TAXES AVAILABLE FOR  
PROJECT COSTS – CITY OF SINTON – ORIGINAL PROPERTY**

**Tax Increment Reinvestment Zone No. 1  
City of Sinton, Texas**

**Exhibit C-3.1: Projected Incremental Real Property Taxes Available for Project Costs - City of Sinton - Original Property**

Tax Year	Bond Year	Inflation Factor <sup>1</sup>	Total Projected Assessed Value <sup>2,3</sup>	Base Value	Estimated Incremental Value	City of Sinton M&O Property Tax Rate (Per \$100 A.V.) <sup>4</sup>	Total Incremental Tax Revenues	Percent Available for Project Costs <sup>5</sup>	Total Available Incremental Tax Revenues
31-Jan-22	1-Sep-22	100%	\$212,339	(\$212,339)	\$0	\$0.677591	\$0	50%	\$0
31-Jan-23	1-Sep-23	102%	\$1,396,155	(\$212,339)	\$1,183,816	\$0.691184	\$8,182	50%	\$4,091
31-Jan-24	1-Sep-24	104%	\$5,675,009	(\$212,339)	\$5,462,669	\$0.690765	\$396,932	50%	\$198,466
31-Jan-25	1-Sep-25	106%	\$14,314,234	(\$212,339)	\$14,101,895	\$0.690765	\$967,775	50%	\$483,887
31-Jan-26	1-Sep-26	108%	\$215,954,301	(\$212,339)	\$215,741,961	\$0.690765	\$1,490,270	50%	\$745,135
31-Jan-27	1-Sep-27	110%	\$220,273,387	(\$212,339)	\$220,061,047	\$0.690765	\$1,520,105	50%	\$760,052
31-Jan-28	1-Sep-28	113%	\$244,668,237	(\$212,339)	\$244,455,898	\$0.690765	\$1,688,616	50%	\$844,308
31-Jan-29	1-Sep-29	115%	\$249,561,602	(\$212,339)	\$249,349,263	\$0.690765	\$1,722,417	50%	\$861,209
31-Jan-30	1-Sep-30	117%	\$254,552,834	(\$212,339)	\$254,340,495	\$0.690765	\$1,756,895	50%	\$878,448
31-Jan-31	1-Sep-31	120%	\$259,643,891	(\$212,339)	\$259,431,552	\$0.690765	\$1,792,062	50%	\$896,031
31-Jan-32	1-Sep-32	122%	\$264,836,769	(\$212,339)	\$264,624,429	\$0.690765	\$1,827,933	50%	\$913,966
31-Jan-33	1-Sep-33	124%	\$270,133,504	(\$212,339)	\$269,921,165	\$0.690765	\$1,864,521	50%	\$932,260
31-Jan-34	1-Sep-34	127%	\$275,536,174	(\$212,339)	\$275,323,835	\$0.690765	\$1,901,841	50%	\$950,920
31-Jan-35	1-Sep-35	129%	\$281,046,898	(\$212,339)	\$280,834,558	\$0.690765	\$1,939,907	50%	\$969,953
31-Jan-36	1-Sep-36	132%	\$286,667,836	(\$212,339)	\$286,455,496	\$0.690765	\$1,978,734	50%	\$989,367
31-Jan-37	1-Sep-37	135%	\$292,401,192	(\$212,339)	\$292,188,853	\$0.690765	\$2,018,338	50%	\$1,009,169
31-Jan-38	1-Sep-38	137%	\$298,249,216	(\$212,339)	\$298,036,877	\$0.690765	\$2,058,734	50%	\$1,029,367
31-Jan-39	1-Sep-39	140%	\$304,214,201	(\$212,339)	\$304,001,861	\$0.690765	\$2,099,938	50%	\$1,049,969
31-Jan-40	1-Sep-40	143%	\$310,298,485	(\$212,339)	\$310,086,145	\$0.690765	\$2,141,967	50%	\$1,070,983
31-Jan-41	1-Sep-41	146%	\$316,504,454	(\$212,339)	\$316,292,115	\$0.690765	\$2,184,835	50%	\$1,092,418
31-Jan-42	1-Sep-42	149%	\$322,834,543	(\$212,339)	\$322,622,204	\$0.690765	\$2,228,561	50%	\$1,114,281
31-Jan-43	1-Sep-43	152%	\$329,291,234	(\$212,339)	\$329,078,895	\$0.690765	\$2,273,162	50%	\$1,136,581
31-Jan-44	1-Sep-44	155%	\$335,877,059	(\$212,339)	\$335,664,719	\$0.690765	\$2,318,654	50%	\$1,159,327
31-Jan-45	1-Sep-45	158%	\$342,594,600	(\$212,339)	\$342,382,261	\$0.690765	\$2,365,057	50%	\$1,182,528
31-Jan-46	1-Sep-46	161%	\$349,446,492	(\$212,339)	\$349,234,153	\$0.690765	\$2,412,387	50%	\$1,206,194
31-Jan-47	1-Sep-47	164%	\$356,435,422	(\$212,339)	\$356,223,082	\$0.690765	\$2,460,664	50%	\$1,230,332
31-Jan-48	1-Sep-48	167%	\$363,564,130	(\$212,339)	\$363,351,791	\$0.690765	\$2,509,907	50%	\$1,254,953
31-Jan-49	1-Sep-49	171%	\$370,835,413	(\$212,339)	\$370,623,074	\$0.690765	\$2,560,134	50%	\$1,280,067
31-Jan-50	1-Sep-50	174%	\$378,252,121	(\$212,339)	\$378,039,782	\$0.690765	\$2,611,366	50%	\$1,305,683
31-Jan-51	1-Sep-51	178%	\$385,817,164	(\$212,339)	\$385,604,824	\$0.690765	\$2,663,623	50%	\$1,331,812
<b>Total</b>							<b>\$55,763,520</b>		<b>\$27,881,760</b>

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14-Dec-23

<sup>1</sup>Assumes an annual inflation factor of 2.0%.

<sup>2</sup>See Exhibit C-2.2.

<sup>3</sup>Total Projected Assessed Values based on actual Assessed Value for years 2022 and 2023.

<sup>4</sup>Represents the City of Sinton real property tax rate for tax year 2021, 2022, and 2023. Source: San Patricio County Tax Assessor-Collector.

<sup>5</sup>Assumes 50% of incremental tax revenues are available for the repayment of debt service.

**EXHIBIT C-3.2**  
**PROJECTED INCREMENTAL REAL PROPERTY TAXES AVAILABLE FOR  
PROJECT COSTS – SAN PATRICIO COUNTY – ORIGINAL PROPERTY**

**Tax Increment Reinvestment Zone No. 1**  
**City of Sinton, Texas**

**Exhibit C-3.2: Projected Incremental Real Property Taxes Available for Project Costs – San Patricio County – Original Property**

Tax Year	Bond Year	Inflation Factor <sup>1</sup>	Total Projected Assessed Value <sup>2,3</sup>	Base Value	Estimated Incremental Value	San Patricio County M&O Property Tax Rate (Per \$100 A.V.) <sup>4</sup>	Total Incremental Tax Revenues	Percent Available for Project Costs <sup>5</sup>	Total Available Incremental Tax Revenues
31-Jan-22	1-Sep-22	100%	\$212,339	(\$212,339)	\$0	\$0.367181	\$0	50%	\$0
31-Jan-23	1-Sep-23	102%	\$1,396,155	(\$212,339)	\$1,183,816	\$0.341909	\$4,048	50%	\$2,024
31-Jan-24	1-Sep-24	104%	\$5,675,009	(\$212,339)	\$5,462,669	\$0.312411	\$179,520	50%	\$89,760
31-Jan-25	1-Sep-25	106%	\$14,031,423	(\$212,339)	\$14,010,895	\$0.312411	\$437,694	50%	\$218,847
31-Jan-26	1-Sep-26	108%	\$215,954,301	(\$212,339)	\$215,741,961	\$0.312411	\$674,002	50%	\$337,001
31-Jan-27	1-Sep-27	110%	\$220,273,387	(\$212,339)	\$220,061,047	\$0.312411	\$687,495	50%	\$343,747
31-Jan-28	1-Sep-28	113%	\$244,668,237	(\$212,339)	\$244,455,898	\$0.312411	\$763,707	50%	\$381,854
31-Jan-29	1-Sep-29	115%	\$249,561,602	(\$212,339)	\$249,349,263	\$0.312411	\$778,995	50%	\$389,497
31-Jan-30	1-Sep-30	117%	\$254,552,834	(\$212,339)	\$254,340,495	\$0.312411	\$794,588	50%	\$397,294
31-Jan-31	1-Sep-31	120%	\$259,643,891	(\$212,339)	\$259,431,552	\$0.312411	\$810,493	50%	\$405,246
31-Jan-32	1-Sep-32	122%	\$264,836,769	(\$212,339)	\$264,624,429	\$0.312411	\$826,716	50%	\$413,358
31-Jan-33	1-Sep-33	124%	\$270,133,504	(\$212,339)	\$269,921,165	\$0.312411	\$843,263	50%	\$421,632
31-Jan-34	1-Sep-34	127%	\$275,536,174	(\$212,339)	\$275,323,835	\$0.312411	\$860,142	50%	\$430,071
31-Jan-35	1-Sep-35	129%	\$281,046,898	(\$212,339)	\$280,834,558	\$0.312411	\$877,358	50%	\$438,679
31-Jan-36	1-Sep-36	132%	\$286,667,836	(\$212,339)	\$286,455,496	\$0.312411	\$894,918	50%	\$447,459
31-Jan-37	1-Sep-37	135%	\$292,401,192	(\$212,339)	\$292,188,853	\$0.312411	\$912,830	50%	\$456,415
31-Jan-38	1-Sep-38	137%	\$298,249,216	(\$212,339)	\$298,036,877	\$0.312411	\$931,100	50%	\$465,550
31-Jan-39	1-Sep-39	140%	\$304,214,201	(\$212,339)	\$304,001,861	\$0.312411	\$949,735	50%	\$474,868
31-Jan-40	1-Sep-40	143%	\$310,298,485	(\$212,339)	\$310,086,145	\$0.312411	\$968,743	50%	\$484,372
31-Jan-41	1-Sep-41	146%	\$316,504,454	(\$212,339)	\$316,292,115	\$0.312411	\$988,131	50%	\$494,066
31-Jan-42	1-Sep-42	149%	\$322,834,543	(\$212,339)	\$322,622,204	\$0.312411	\$1,007,907	50%	\$503,954
31-Jan-43	1-Sep-43	152%	\$329,291,234	(\$212,339)	\$329,078,895	\$0.312411	\$1,028,079	50%	\$514,039
31-Jan-44	1-Sep-44	155%	\$335,877,059	(\$212,339)	\$335,664,719	\$0.312411	\$1,048,654	50%	\$524,327
31-Jan-45	1-Sep-45	158%	\$342,594,600	(\$212,339)	\$342,382,261	\$0.312411	\$1,069,640	50%	\$534,820
31-Jan-46	1-Sep-46	161%	\$349,446,492	(\$212,339)	\$349,234,153	\$0.312411	\$1,091,046	50%	\$545,523
31-Jan-47	1-Sep-47	164%	\$356,435,422	(\$212,339)	\$356,223,082	\$0.312411	\$1,112,880	50%	\$556,440
31-Jan-48	1-Sep-48	167%	\$363,564,130	(\$212,339)	\$363,351,791	\$0.312411	\$1,135,151	50%	\$567,575
31-Jan-49	1-Sep-49	171%	\$370,835,413	(\$212,339)	\$370,623,074	\$0.312411	\$1,157,867	50%	\$578,934
31-Jan-50	1-Sep-50	174%	\$378,252,121	(\$212,339)	\$378,039,782	\$0.312411	\$1,181,038	50%	\$590,519
31-Jan-51	1-Sep-51	178%	\$385,817,164	(\$212,339)	\$385,604,824	\$0.312411	\$1,204,672	50%	\$602,336
<b>Total</b>							<b>\$25,220,410</b>		<b>\$12,610,205</b>

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<sup>1</sup> Assumes an annual inflation factor of 2.0%.  
<sup>2</sup> See Exhibit C-2.2.  
<sup>3</sup> Total Projected Assessed Values based on actual Assessed Value for years 2022 and 2023.  
<sup>4</sup> Represents the City of Sinton real property tax rate for tax year 2021, 2022, and 2023. Source: San Patricio County Tax Assessor-Collector.  
<sup>5</sup> Assumes 50% of incremental tax revenues are available for the repayment of debt service.

**EXHIBIT C-3.3**  
**PROJECTED INCREMENTAL REAL PROPERTY TAXES AVAILABLE FOR  
PROJECT COSTS – SAN PATRICIO COUNTY DRAINAGE DISTRICT – ORIGINAL  
PROPERTY**

**Tax Increment Reinvestment Zone No. 1  
City of Sinton, Texas**

**Exhibit C-3.3: Projected Incremental Real Property Taxes Available for Project Costs - San Patricio County Drainage District - Original Property**

Tax Year	Bond Year	Inflation Factor <sup>1</sup>	Total Projected Assessed Value <sup>2,3</sup>	Base Value	Estimated Incremental Value	Property Tax Rate (Per \$100 A. V.) <sup>4</sup>	Total Incremental Tax Revenues	Percent Available for Project Costs <sup>5</sup>	Total Available Incremental Tax Revenues
31-Jan-22	1-Sep-22	100%	\$212,339	(\$212,339)	\$0	\$0.059893	\$0	50%	\$0
31-Jan-23	1-Sep-23	102%	\$1,396,155	(\$212,339)	\$1,183,816	\$0.053452	\$633	50%	\$316
31-Jan-24	1-Sep-24	104%	\$7,675,009	(\$212,339)	\$7,462,669	\$0.050000	\$28,731	50%	\$14,366
31-Jan-25	1-Sep-25	106%	\$140,314,234	(\$212,339)	\$140,101,895	\$0.050000	\$70,051	50%	\$35,025
31-Jan-26	1-Sep-26	108%	\$215,954,301	(\$212,339)	\$215,741,961	\$0.050000	\$107,871	50%	\$53,935
31-Jan-27	1-Sep-27	110%	\$220,273,387	(\$212,339)	\$220,061,047	\$0.050000	\$110,031	50%	\$55,015
31-Jan-28	1-Sep-28	113%	\$244,668,237	(\$212,339)	\$244,455,898	\$0.050000	\$122,228	50%	\$61,114
31-Jan-29	1-Sep-29	115%	\$249,561,602	(\$212,339)	\$249,349,263	\$0.050000	\$124,675	50%	\$62,337
31-Jan-30	1-Sep-30	117%	\$254,552,834	(\$212,339)	\$254,340,495	\$0.050000	\$127,170	50%	\$63,585
31-Jan-31	1-Sep-31	120%	\$259,643,891	(\$212,339)	\$259,431,552	\$0.050000	\$129,716	50%	\$64,858
31-Jan-32	1-Sep-32	122%	\$264,836,769	(\$212,339)	\$264,624,429	\$0.050000	\$132,312	50%	\$66,156
31-Jan-33	1-Sep-33	124%	\$270,133,504	(\$212,339)	\$269,921,165	\$0.050000	\$134,961	50%	\$67,480
31-Jan-34	1-Sep-34	127%	\$275,536,174	(\$212,339)	\$275,323,835	\$0.050000	\$137,662	50%	\$68,831
31-Jan-35	1-Sep-35	129%	\$281,046,898	(\$212,339)	\$280,834,558	\$0.050000	\$140,417	50%	\$70,209
31-Jan-36	1-Sep-36	132%	\$286,667,836	(\$212,339)	\$286,455,496	\$0.050000	\$143,228	50%	\$71,614
31-Jan-37	1-Sep-37	135%	\$292,401,192	(\$212,339)	\$292,188,853	\$0.050000	\$146,094	50%	\$73,047
31-Jan-38	1-Sep-38	137%	\$298,249,216	(\$212,339)	\$298,036,877	\$0.050000	\$149,018	50%	\$74,509
31-Jan-39	1-Sep-39	140%	\$304,214,201	(\$212,339)	\$304,001,861	\$0.050000	\$152,001	50%	\$76,000
31-Jan-40	1-Sep-40	143%	\$310,298,485	(\$212,339)	\$310,086,145	\$0.050000	\$155,043	50%	\$77,522
31-Jan-41	1-Sep-41	146%	\$316,504,454	(\$212,339)	\$316,292,115	\$0.050000	\$158,146	50%	\$79,073
31-Jan-42	1-Sep-42	149%	\$322,834,543	(\$212,339)	\$322,622,204	\$0.050000	\$161,311	50%	\$80,656
31-Jan-43	1-Sep-43	152%	\$329,291,234	(\$212,339)	\$329,078,895	\$0.050000	\$164,539	50%	\$82,270
31-Jan-44	1-Sep-44	155%	\$335,877,059	(\$212,339)	\$335,664,719	\$0.050000	\$167,832	50%	\$83,916
31-Jan-45	1-Sep-45	158%	\$342,594,600	(\$212,339)	\$342,382,261	\$0.050000	\$171,191	50%	\$85,596
31-Jan-46	1-Sep-46	161%	\$349,446,492	(\$212,339)	\$349,234,153	\$0.050000	\$174,617	50%	\$87,309
31-Jan-47	1-Sep-47	164%	\$356,435,422	(\$212,339)	\$356,223,082	\$0.050000	\$178,112	50%	\$89,056
31-Jan-48	1-Sep-48	167%	\$363,564,130	(\$212,339)	\$363,351,791	\$0.050000	\$181,676	50%	\$90,838
31-Jan-49	1-Sep-49	171%	\$370,835,413	(\$212,339)	\$370,623,074	\$0.050000	\$185,312	50%	\$92,656
31-Jan-50	1-Sep-50	174%	\$378,252,121	(\$212,339)	\$378,039,782	\$0.050000	\$189,020	50%	\$94,510
31-Jan-51	1-Sep-51	178%	\$385,817,164	(\$212,339)	\$385,604,824	\$0.050000	\$192,802	50%	\$96,401
<b>Total</b>							<b>\$4,036,400</b>		<b>\$2,018,200</b>

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<sup>1</sup> Assumes an annual inflation factor of 2.0%.  
<sup>2</sup> See Exhibit C-2.2.  
<sup>3</sup> Total Projected Assessed Values based on actual Assessed Value for years 2022 and 2023.  
<sup>4</sup> Represents the City of Sinton real property tax rate for tax year 2021, 2022, and 2023. Source: San Patricio County Tax Assessor-Collector.  
<sup>5</sup> Assumes 50% of incremental tax revenues are available for the repayment of debt service.

**EXHIBIT C-3.4**  
**PROJECTED INCREMENTAL REAL PROPERTY TAXES AVAILABLE FOR  
PROJECT COSTS – TOTAL – ORIGINAL PROPERTY**

**Tax Increment Reinvestment Zone No. 1**  
**City of Sinton, Texas**

**Exhibit C-3.4: Projected Incremental Real Property Taxes Available for Project Costs - Total - Original Property**

Tax Year	Bond Year	Total Projected Incremental Real Property Taxes Available for Project Costs		
		City <sup>1</sup>	County <sup>2</sup>	Drainage District <sup>3</sup>
Ending	Ending			Total
31-Jan-22	1-Sep-22	\$0	\$0	\$0
31-Jan-23	1-Sep-23	\$4,091	\$2,024	\$316
31-Jan-24	1-Sep-24	\$198,466	\$89,760	\$14,366
31-Jan-25	1-Sep-25	\$483,887	\$218,847	\$35,025
31-Jan-26	1-Sep-26	\$745,135	\$337,001	\$53,935
31-Jan-27	1-Sep-27	\$760,052	\$343,747	\$55,015
31-Jan-28	1-Sep-28	\$844,308	\$381,854	\$61,114
31-Jan-29	1-Sep-29	\$861,209	\$389,497	\$62,337
31-Jan-30	1-Sep-30	\$878,448	\$397,294	\$63,585
31-Jan-31	1-Sep-31	\$896,031	\$405,246	\$64,858
31-Jan-32	1-Sep-32	\$913,966	\$413,358	\$66,156
31-Jan-33	1-Sep-33	\$932,260	\$421,632	\$67,480
31-Jan-34	1-Sep-34	\$950,920	\$430,071	\$68,831
31-Jan-35	1-Sep-35	\$969,953	\$438,679	\$70,209
31-Jan-36	1-Sep-36	\$989,367	\$447,459	\$71,614
31-Jan-37	1-Sep-37	\$1,009,169	\$456,415	\$73,047
31-Jan-38	1-Sep-38	\$1,029,367	\$465,550	\$74,509
31-Jan-39	1-Sep-39	\$1,049,969	\$474,868	\$76,000
31-Jan-40	1-Sep-40	\$1,070,983	\$484,372	\$77,522
31-Jan-41	1-Sep-41	\$1,092,418	\$494,066	\$79,073
31-Jan-42	1-Sep-42	\$1,114,281	\$503,954	\$80,656
31-Jan-43	1-Sep-43	\$1,136,581	\$514,039	\$82,270
31-Jan-44	1-Sep-44	\$1,159,327	\$524,327	\$83,916
31-Jan-45	1-Sep-45	\$1,182,528	\$534,820	\$85,596
31-Jan-46	1-Sep-46	\$1,206,194	\$545,523	\$87,309
31-Jan-47	1-Sep-47	\$1,230,332	\$556,440	\$89,056
31-Jan-48	1-Sep-48	\$1,254,953	\$567,575	\$90,838
31-Jan-49	1-Sep-49	\$1,280,067	\$578,934	\$92,656
31-Jan-50	1-Sep-50	\$1,305,683	\$590,519	\$94,510
31-Jan-51	1-Sep-51	\$1,331,812	\$602,336	\$96,401
<b>Total</b>		<b>\$27,881,760</b>	<b>\$12,610,205</b>	<b>\$2,018,200</b>
				<b>\$42,510,166</b>

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<sup>1</sup>See Exhibit C-3.1.

<sup>2</sup>See Exhibit C-3.2.

<sup>3</sup>See Exhibit C-3.3.

**EXHIBIT C-4**  
**PROJECTED ABSORPTION – 2023 ADDITIONAL PROPERTY**

**Tax Increment Reinvestment Zone No. 1**  
**City of Sinton, Texas**

**Exhibit C-4: Projected Absorption<sup>1</sup> - 2023 Additional Property**

Development Year	Assessed As Of <sup>2</sup>	50 Ft Lot		Industrial		Retail		Office	
		Units	Cumulative	Units	Cumulative	GSF	Cumulative	GSF	Cumulative
31-Dec-23	1-Jan-24	0	0	0	0	0	0	0	0
31-Dec-24	1-Jan-25	0	0	0	0	0	0	0	0
31-Dec-25	1-Jan-26	48	48	958,320	958,320	182,952	182,952	40,656	40,656
31-Dec-26	1-Jan-27	96	144	319,440	1,277,760	60,984	243,936	13,552	54,208
31-Dec-27	1-Jan-28	96	240	319,440	1,597,200	60,984	304,920	13,552	67,760
31-Dec-28	1-Jan-29	60	300	319,440	1,916,640	60,984	365,904	13,552	81,312
31-Dec-29	1-Jan-30	0	300	239,580	2,156,220	45,738	411,642	10,164	91,476
31-Dec-30	1-Jan-31	0	300	239,580	2,395,800	45,738	457,380	10,164	101,640
31-Dec-31	1-Jan-32	0	300	239,580	2,635,380	45,738	503,118	10,164	111,804
31-Dec-32	1-Jan-33	0	300	239,580	2,874,960	45,738	548,856	10,164	121,968
31-Dec-33	1-Jan-34	0	300	0	2,874,960	0	548,856	0	121,968
31-Dec-34	1-Jan-35	0	300	0	2,874,960	0	548,856	0	121,968
31-Dec-35	1-Jan-36	0	300	0	2,874,960	0	548,856	0	121,968
31-Dec-36	1-Jan-37	0	300	0	2,874,960	0	548,856	0	121,968
31-Dec-37	1-Jan-38	0	300	0	2,874,960	0	548,856	0	121,968
31-Dec-38	1-Jan-39	0	300	0	2,874,960	0	548,856	0	121,968
31-Dec-39	1-Jan-40	0	300	0	2,874,960	0	548,856	0	121,968
31-Dec-40	1-Jan-41	0	300	0	2,874,960	0	548,856	0	121,968
31-Dec-41	1-Jan-42	0	300	0	2,874,960	0	548,856	0	121,968
31-Dec-42	1-Jan-43	0	300	0	2,874,960	0	548,856	0	121,968
31-Dec-43	1-Jan-44	0	300	0	2,874,960	0	548,856	0	121,968
31-Dec-44	1-Jan-45	0	300	0	2,874,960	0	548,856	0	121,968
31-Dec-45	1-Jan-46	0	300	0	2,874,960	0	548,856	0	121,968
31-Dec-46	1-Jan-47	0	300	0	2,874,960	0	548,856	0	121,968
31-Dec-47	1-Jan-48	0	300	0	2,874,960	0	548,856	0	121,968
31-Dec-48	1-Jan-49	0	300	0	2,874,960	0	548,856	0	121,968
31-Dec-49	1-Jan-50	0	300	0	2,874,960	0	548,856	0	121,968
31-Dec-50	1-Jan-51	0	300	0	2,874,960	0	548,856	0	121,968
31-Dec-51	1-Jan-52	0	300	0	2,874,960	0	548,856	0	121,968
31-Dec-52	1-Jan-53	0	300	0	2,874,960	0	548,856	0	121,968
<b>Total</b>		<b>300</b>		<b>2,874,960</b>		<b>548,856</b>		<b>121,969</b>	

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14-Dec-23

<sup>1</sup> Provided by Developer

<sup>2</sup> According to the San Patricio County Appraisal District property is assessed as of January 1 annually. During construction, the assessed value represents the portion of the building completed as of January 1. Assumes no assessed value during construction.

**EXHIBIT C-5**  
**PROJECTED ASSESSED VALUE – 2023 ADDITIONAL PROPERTY**

**Tax Increment Reinvestment Zone No. 1  
City of Sinton, Texas**

**Exhibit C-5: Projected Assessed Value - 2023 Additional Property**

Assessed As Of	Tax Year	2.0% Inflation Factor <sup>2</sup>	50 Ft Lot			Industrial			Retail			Office			Total Projected Assessed Value \$0
			Units <sup>3</sup>	Value Per Unit	Projected Assessed Value \$0	Units <sup>3</sup>	Value Per GSF	Projected Assessed Value \$0	Units <sup>3</sup>	Value Per GSF	Projected Assessed Value \$0	Units <sup>3</sup>	Value Per GSF	Projected Assessed Value \$0	
1-Jan-24	30-Jan-25	100%	0	\$280,000	\$0	0	\$150	\$0	0	\$200	0	\$200	0	\$200	\$0
1-Jan-25	30-Jan-26	102%	0	\$285,600	\$0	0	\$153	\$0	0	\$204	0	\$204	0	\$204	\$0
1-Jan-26	30-Jan-27	104%	48	\$291,312	\$13,982,976	958,320	\$156	\$149,555,419	182,952	\$208	\$38,068,652	40,656	\$208	\$8,459,700	\$210,066,748
1-Jan-27	30-Jan-28	106%	144	\$297,138	\$42,787,907	1,277,760	\$159	\$203,395,370	243,936	\$212	\$51,773,367	54,208	\$212	\$11,505,193	\$309,461,836
1-Jan-28	30-Jan-29	108%	240	\$303,081	\$72,739,441	1,597,200	\$162	\$259,329,097	304,920	\$216	\$66,011,043	67,760	\$216	\$14,669,121	\$412,748,702
1-Jan-29	30-Jan-30	110%	300	\$309,143	\$92,742,787	1,916,640	\$166	\$317,418,815	365,904	\$221	\$80,797,516	81,312	\$221	\$17,955,004	\$508,914,122
1-Jan-30	30-Jan-31	113%	300	\$315,325	\$94,597,643	2,156,220	\$169	\$364,238,090	411,642	\$225	\$92,715,150	91,476	\$225	\$20,603,367	\$572,154,250
1-Jan-31	30-Jan-32	115%	300	\$321,632	\$96,489,596	2,395,800	\$172	\$412,803,168	457,380	\$230	\$105,077,170	101,640	\$230	\$23,350,482	\$637,720,417
1-Jan-32	30-Jan-33	117%	300	\$328,065	\$98,419,388	2,635,380	\$176	\$463,165,155	503,118	\$234	\$117,896,585	111,804	\$234	\$26,199,241	\$705,680,369
1-Jan-33	30-Jan-34	120%	300	\$334,626	\$100,387,776	2,874,960	\$179	\$515,376,500	548,856	\$239	\$131,186,745	121,968	\$239	\$29,152,610	\$776,103,631
1-Jan-34	30-Jan-35	122%	300	\$341,318	\$102,395,531	2,874,960	\$183	\$525,684,030	548,856	\$244	\$133,810,480	121,968	\$244	\$29,735,662	\$791,625,703
1-Jan-35	30-Jan-36	124%	300	\$348,145	\$104,443,442	2,874,960	\$187	\$536,197,710	548,856	\$249	\$136,486,690	121,968	\$249	\$30,330,376	\$807,458,218
1-Jan-36	30-Jan-37	127%	300	\$355,108	\$106,532,311	2,874,960	\$190	\$546,921,664	548,856	\$254	\$139,216,424	121,968	\$254	\$30,936,983	\$823,607,382
1-Jan-37	30-Jan-38	129%	300	\$362,210	\$108,662,957	2,874,960	\$194	\$557,860,098	548,856	\$259	\$142,000,752	121,968	\$259	\$31,555,723	\$840,079,530
1-Jan-38	30-Jan-39	132%	300	\$369,454	\$110,836,216	2,874,960	\$198	\$569,017,300	548,856	\$264	\$144,840,767	121,968	\$264	\$32,186,837	\$856,881,120
1-Jan-39	30-Jan-40	135%	300	\$376,843	\$113,052,940	2,874,960	\$202	\$580,397,646	548,856	\$269	\$147,737,583	121,968	\$269	\$32,830,574	\$874,018,743
1-Jan-40	30-Jan-41	137%	300	\$384,380	\$115,313,999	2,874,960	\$206	\$592,005,599	548,856	\$275	\$150,692,334	121,968	\$275	\$33,487,185	\$891,499,117
1-Jan-41	30-Jan-42	140%	300	\$392,068	\$117,620,279	2,874,960	\$210	\$603,845,711	548,856	\$280	\$153,706,181	121,968	\$280	\$34,156,929	\$909,329,100
1-Jan-42	30-Jan-43	143%	300	\$399,909	\$119,972,685	2,874,960	\$214	\$615,922,625	548,856	\$286	\$156,780,304	121,968	\$286	\$34,840,068	\$927,515,682
1-Jan-43	30-Jan-44	146%	300	\$407,907	\$122,372,138	2,874,960	\$219	\$628,241,077	548,856	\$291	\$159,915,911	121,968	\$291	\$35,536,869	\$946,065,995
1-Jan-44	30-Jan-45	149%	300	\$416,065	\$124,819,581	2,874,960	\$223	\$640,805,899	548,856	\$297	\$163,114,229	121,968	\$297	\$36,247,606	\$964,987,315
1-Jan-45	30-Jan-46	152%	300	\$424,387	\$127,315,973	2,874,960	\$227	\$653,622,017	548,856	\$303	\$166,376,513	121,968	\$303	\$36,972,559	\$984,287,062
1-Jan-46	30-Jan-47	155%	300	\$432,874	\$129,862,292	2,874,960	\$232	\$666,694,457	548,856	\$309	\$169,704,044	121,968	\$309	\$37,712,010	\$1,003,972,803
1-Jan-47	30-Jan-48	158%	300	\$441,532	\$132,459,538	2,874,960	\$237	\$680,028,346	548,856	\$315	\$173,098,125	121,968	\$315	\$38,466,250	\$1,024,052,259
1-Jan-48	30-Jan-49	161%	300	\$450,362	\$135,108,729	2,874,960	\$241	\$693,628,913	548,856	\$322	\$176,560,087	121,968	\$322	\$39,235,575	\$1,044,533,304
1-Jan-49	30-Jan-50	164%	300	\$459,370	\$137,810,904	2,874,960	\$246	\$707,501,491	548,856	\$328	\$180,091,289	121,968	\$328	\$40,020,286	\$1,065,423,970
1-Jan-50	30-Jan-51	167%	300	\$468,557	\$140,567,122	2,874,960	\$251	\$721,651,521	548,856	\$335	\$183,693,115	121,968	\$335	\$40,820,692	\$1,086,732,450
1-Jan-51	30-Jan-52	171%	300	\$477,928	\$143,378,464	2,874,960	\$256	\$736,084,552	548,856	\$341	\$187,366,977	121,968	\$341	\$41,637,106	\$1,108,467,099
1-Jan-52	30-Jan-53	174%	300	\$487,487	\$146,246,033	2,874,960	\$261	\$750,806,243	548,856	\$348	\$191,114,316	121,968	\$348	\$42,469,848	\$1,130,636,441
1-Jan-53	30-Jan-54	178%	300	\$497,237	\$149,170,954	2,874,960	\$266	\$765,822,368	548,856	\$355	\$194,936,603	121,968	\$355	\$43,319,245	\$1,153,249,169

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14-Dec-23

<sup>1</sup>According to the San Patricio County Appraisal District, real property taxes are due without penalty as of January 31st in the year following the year in which property is assessed.

<sup>2</sup>Assumes an annual inflation factor of 2.0%.

<sup>3</sup>See Exhibit C-4.

**EXHIBIT C-6.1**  
**PROJECTED INCREMENTAL REAL PROPERTY TAXES AVAILABLE FOR  
PROJECT COSTS – CITY OF SINTON – 2023 ADDITIONAL PROPERTY**

**Tax Increment Reinvestment Zone No. 1**  
**City of Sinton, Texas**

**Exhibit C-6.1: Projected Incremental Real Property Taxes Available for Debt Service - City of Sinton - 2023 Additional Property**

Tax Year	Bond Year	2.0% Inflation Factor <sup>1</sup>	Total Projected Assessed Value <sup>2</sup>	Base Value	Estimated Incremental Value	Property Tax Rate (Per \$100 A.V.) <sup>3</sup>	Total Incremental Tax Revenues	Percent Available for Debt Service <sup>4</sup>	Total Available Incremental Tax Revenues
30-Jan-25	31-Aug-25	100%	\$335,829	(\$203,916)	\$131,913	\$0.690765	\$911	50%	\$456
30-Jan-26	31-Aug-26	102%	\$342,546	(\$203,916)	\$138,629	\$0.690765	\$958	50%	\$479
30-Jan-27	31-Aug-27	104%	\$135,163,223	(\$203,916)	\$134,959,307	\$0.690765	\$932,252	50%	\$466,126
30-Jan-28	31-Aug-28	106%	\$198,678,896	(\$203,916)	\$198,474,979	\$0.690765	\$1,370,996	50%	\$685,498
30-Jan-29	31-Aug-29	108%	\$264,681,130	(\$203,916)	\$264,477,213	\$0.690765	\$1,826,916	50%	\$913,458
30-Jan-30	31-Aug-30	110%	\$333,243,981	(\$203,916)	\$333,040,065	\$0.690765	\$2,300,524	50%	\$1,150,262
30-Jan-31	31-Aug-31	113%	\$393,039,703	(\$203,916)	\$392,835,787	\$0.690765	\$2,713,572	50%	\$1,356,786
30-Jan-32	31-Aug-32	115%	\$445,444,997	(\$203,916)	\$445,241,081	\$0.690765	\$3,075,570	50%	\$1,537,785
30-Jan-33	31-Aug-33	117%	\$489,947,348	(\$203,916)	\$489,743,432	\$0.690765	\$3,382,976	50%	\$1,691,488
30-Jan-34	31-Aug-34	120%	\$536,051,615	(\$203,916)	\$535,847,699	\$0.690765	\$3,701,448	50%	\$1,850,724
30-Jan-35	31-Aug-35	122%	\$546,772,647	(\$203,916)	\$546,568,731	\$0.690765	\$3,775,505	50%	\$1,887,753
30-Jan-36	31-Aug-36	124%	\$557,708,100	(\$203,916)	\$557,504,184	\$0.690765	\$3,851,044	50%	\$1,925,522
30-Jan-37	31-Aug-37	127%	\$568,862,262	(\$203,916)	\$568,658,346	\$0.690765	\$3,928,093	50%	\$1,964,046
30-Jan-38	31-Aug-38	129%	\$580,239,508	(\$203,916)	\$580,035,591	\$0.690765	\$4,006,683	50%	\$2,003,341
30-Jan-39	31-Aug-39	132%	\$591,844,298	(\$203,916)	\$591,640,381	\$0.690765	\$4,086,845	50%	\$2,043,422
30-Jan-40	31-Aug-40	135%	\$603,681,184	(\$203,916)	\$603,477,267	\$0.690765	\$4,168,610	50%	\$2,084,305
30-Jan-41	31-Aug-41	137%	\$615,754,807	(\$203,916)	\$615,550,891	\$0.690765	\$4,252,010	50%	\$2,126,005
30-Jan-42	31-Aug-42	140%	\$628,069,903	(\$203,916)	\$627,865,987	\$0.690765	\$4,337,078	50%	\$2,168,539
30-Jan-43	31-Aug-43	143%	\$640,631,302	(\$203,916)	\$640,427,385	\$0.690765	\$4,423,848	50%	\$2,211,924
30-Jan-44	31-Aug-44	146%	\$653,443,928	(\$203,916)	\$653,240,011	\$0.690765	\$4,512,353	50%	\$2,256,177
30-Jan-45	31-Aug-45	149%	\$666,512,806	(\$203,916)	\$666,308,890	\$0.690765	\$4,602,629	50%	\$2,301,314
30-Jan-46	31-Aug-46	152%	\$679,843,062	(\$203,916)	\$679,639,146	\$0.690765	\$4,694,709	50%	\$2,347,355
30-Jan-47	31-Aug-47	155%	\$693,439,923	(\$203,916)	\$693,236,007	\$0.690765	\$4,788,632	50%	\$2,394,316
30-Jan-48	31-Aug-48	158%	\$707,308,722	(\$203,916)	\$707,104,806	\$0.690765	\$4,884,433	50%	\$2,442,216
30-Jan-49	31-Aug-49	161%	\$721,454,896	(\$203,916)	\$721,250,980	\$0.690765	\$4,982,149	50%	\$2,491,075
30-Jan-50	31-Aug-50	164%	\$735,883,994	(\$203,916)	\$735,680,078	\$0.690765	\$5,081,820	50%	\$2,540,910
30-Jan-51	31-Aug-51	167%	\$750,601,674	(\$203,916)	\$750,397,758	\$0.690765	\$5,183,485	50%	\$2,591,743
30-Jan-52	31-Aug-52	171%	\$765,613,708	(\$203,916)	\$765,409,791	\$0.690765	\$5,287,183	50%	\$2,643,591
30-Jan-53	31-Aug-53	174%	\$780,925,982	(\$203,916)	\$780,722,065	\$0.690765	\$5,392,955	50%	\$2,696,477
30-Jan-54	31-Aug-54	178%	\$796,544,501	(\$203,916)	\$796,340,585	\$0.690765	\$5,500,842	50%	\$2,750,421
<b>Total</b>							<b>\$11,047,029</b>		<b>\$55,523,515</b>

MuniCap, Inc. [https://municap.sharepoint.com/sites/ALLSTAFF/TEXAS/Sinton/CONSULTING/ITIR2/First Amendment/Projections/\[Sinton Projection First Amendment v3.0.xlsx\]Exhibit C-6.1](https://municap.sharepoint.com/sites/ALLSTAFF/TEXAS/Sinton/CONSULTING/ITIR2/First Amendment/Projections/[Sinton Projection First Amendment v3.0.xlsx]Exhibit C-6.1) 14-Dec-23

<sup>1</sup> Assumes an annual inflation factor of 2.0%.

<sup>2</sup> See Exhibit C-4.

<sup>3</sup> Represents the City of Sinton real property tax rate for tax year 2023. Source: San Patricio County Tax Assessor-Collector.

<sup>4</sup> Assumes 50% of incremental M&O tax revenues are available for the repayment of debt service.

**EXHIBIT C-6.2**  
**PROJECTED INCREMENTAL REAL PROPERTY TAXES AVAILABLE FOR  
PROJECT COSTS – SAN PATRICIO COUNTY – 2023 ADDITIONAL PROPERTY**

**Tax Increment Reinvestment Zone No. 1  
City of Sinton, Texas**

**Exhibit C-6.2: Projected Incremental Real Property Taxes Available for Debt Service - San Patricio County - 2023-Additional Property**

Tax Year	Bond Year	Inflation Factor <sup>1</sup>	Total Projected Assessed Value <sup>2</sup>	Base Value	Estimated Incremental Value	Property Tax Rate (Per \$100 A.V.) <sup>3</sup>	Total Incremental Tax Revenues	Percent Available for Debt Service <sup>4</sup>	Total Available Incremental Tax Revenues
30-Jan-25	31-Aug-25	100%	\$335,829	(\$203,916)	\$131,913	\$0.312411	\$412	50%	\$206
30-Jan-26	31-Aug-26	102%	\$342,546	(\$203,916)	\$138,629	\$0.312411	\$433	50%	\$217
30-Jan-27	31-Aug-27	104%	\$135,163,223	(\$203,916)	\$134,959,307	\$0.312411	\$421,628	50%	\$210,814
30-Jan-28	31-Aug-28	106%	\$198,678,896	(\$203,916)	\$198,474,979	\$0.312411	\$620,058	50%	\$310,029
30-Jan-29	31-Aug-29	108%	\$264,681,130	(\$203,916)	\$264,477,213	\$0.312411	\$826,256	50%	\$413,128
30-Jan-30	31-Aug-30	110%	\$333,243,981	(\$203,916)	\$333,040,065	\$0.312411	\$1,040,454	50%	\$520,227
30-Jan-31	31-Aug-31	113%	\$393,039,703	(\$203,916)	\$392,835,787	\$0.312411	\$1,227,262	50%	\$613,631
30-Jan-32	31-Aug-32	115%	\$445,444,997	(\$203,916)	\$445,241,081	\$0.312411	\$1,390,982	50%	\$695,491
30-Jan-33	31-Aug-33	117%	\$489,947,348	(\$203,916)	\$489,743,432	\$0.312411	\$1,530,012	50%	\$765,006
30-Jan-34	31-Aug-34	120%	\$536,051,615	(\$203,916)	\$535,847,699	\$0.312411	\$1,674,047	50%	\$837,024
30-Jan-35	31-Aug-35	122%	\$546,772,647	(\$203,916)	\$546,568,731	\$0.312411	\$1,707,541	50%	\$853,770
30-Jan-36	31-Aug-36	124%	\$557,708,100	(\$203,916)	\$557,504,184	\$0.312411	\$1,741,704	50%	\$870,852
30-Jan-37	31-Aug-37	127%	\$568,862,262	(\$203,916)	\$568,658,346	\$0.312411	\$1,776,551	50%	\$888,276
30-Jan-38	31-Aug-38	129%	\$580,239,508	(\$203,916)	\$580,035,591	\$0.312411	\$1,812,095	50%	\$906,047
30-Jan-39	31-Aug-39	132%	\$591,844,298	(\$203,916)	\$591,640,381	\$0.312411	\$1,848,350	50%	\$924,175
30-Jan-40	31-Aug-40	135%	\$603,681,184	(\$203,916)	\$603,477,267	\$0.312411	\$1,885,329	50%	\$942,665
30-Jan-41	31-Aug-41	137%	\$615,754,807	(\$203,916)	\$615,550,891	\$0.312411	\$1,923,049	50%	\$961,524
30-Jan-42	31-Aug-42	140%	\$628,069,903	(\$203,916)	\$627,865,987	\$0.312411	\$1,961,522	50%	\$980,761
30-Jan-43	31-Aug-43	143%	\$640,631,302	(\$203,916)	\$640,427,385	\$0.312411	\$2,000,766	50%	\$1,000,383
30-Jan-44	31-Aug-44	146%	\$653,443,928	(\$203,916)	\$653,240,011	\$0.312411	\$2,040,794	50%	\$1,020,397
30-Jan-45	31-Aug-45	149%	\$666,512,806	(\$203,916)	\$666,308,890	\$0.312411	\$2,081,622	50%	\$1,040,811
30-Jan-46	31-Aug-46	152%	\$679,843,062	(\$203,916)	\$679,639,146	\$0.312411	\$2,123,267	50%	\$1,061,634
30-Jan-47	31-Aug-47	155%	\$693,439,923	(\$203,916)	\$693,236,007	\$0.312411	\$2,165,746	50%	\$1,082,873
30-Jan-48	31-Aug-48	158%	\$707,308,722	(\$203,916)	\$707,104,806	\$0.312411	\$2,209,073	50%	\$1,104,537
30-Jan-49	31-Aug-49	161%	\$721,454,896	(\$203,916)	\$721,250,980	\$0.312411	\$2,253,267	50%	\$1,126,634
30-Jan-50	31-Aug-50	164%	\$735,883,994	(\$203,916)	\$735,680,078	\$0.312411	\$2,298,345	50%	\$1,149,173
30-Jan-51	31-Aug-51	167%	\$750,601,674	(\$203,916)	\$750,397,758	\$0.312411	\$2,344,325	50%	\$1,172,163
30-Jan-52	31-Aug-52	171%	\$765,613,708	(\$203,916)	\$765,409,791	\$0.312411	\$2,391,224	50%	\$1,195,612
30-Jan-53	31-Aug-53	174%	\$780,925,982	(\$203,916)	\$780,722,065	\$0.312411	\$2,439,062	50%	\$1,219,531
30-Jan-54	31-Aug-54	178%	\$796,544,501	(\$203,916)	\$796,340,585	\$0.312411	\$2,487,856	50%	\$1,243,928
<b>Total</b>							<b>\$50,223,033</b>		<b>\$25,111,516</b>

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14-Dec-23

<sup>1</sup> Assumes an annual inflation factor of 2.0%.

<sup>2</sup> See Exhibit C-4.

<sup>3</sup> Represents the San Patricio County real property tax rate for tax year 2023. Source: San Patricio County Tax Assessor-Collector.

<sup>4</sup> Assumes 50% of incremental M&O tax revenues are available for the repayment of debt service.

**EXHIBIT C-6.3**  
**PROJECTED INCREMENTAL REAL PROPERTY TAXES AVAILABLE FOR  
PROJECT COSTS – SAN PATRICIO COUNTY DRAINAGE DISTRICT – 2023  
ADDITIONAL PROPERTY**

**Tax Increment Reinvestment Zone No. 1**  
**City of Sinton, Texas**

**Exhibit C-6.3: Projected Incremental Real Property Taxes Available for Debt Service - San Patricio County Drainage District - 2023 Additional Property**

Tax Year	Bond Year	2.0% Inflation Factor <sup>1</sup>	Total Projected Assessed Value <sup>2</sup>	Base Value	Estimated Incremental Value	Property Tax Rate (Per \$100 A.V.) <sup>3</sup>	Total Incremental Tax Revenues	Percent Available for Debt Service <sup>4</sup>	Total Available Incremental Tax Revenues
30-Jan-25	31-Aug-25	100%	\$335,829	(\$203,916)	\$131,913	\$0.050000	\$66	50%	\$33
30-Jan-26	31-Aug-26	102%	\$342,546	(\$203,916)	\$138,629	\$0.050000	\$69	50%	\$35
30-Jan-27	31-Aug-27	104%	\$135,163,223	(\$203,916)	\$134,959,307	\$0.050000	\$67,480	50%	\$33,740
30-Jan-28	31-Aug-28	106%	\$198,678,896	(\$203,916)	\$198,474,979	\$0.050000	\$99,237	50%	\$49,619
30-Jan-29	31-Aug-29	108%	\$264,681,130	(\$203,916)	\$264,477,213	\$0.050000	\$132,239	50%	\$66,119
30-Jan-30	31-Aug-30	110%	\$333,243,981	(\$203,916)	\$333,040,065	\$0.050000	\$166,520	50%	\$83,260
30-Jan-31	31-Aug-31	113%	\$393,039,703	(\$203,916)	\$392,835,787	\$0.050000	\$196,418	50%	\$98,209
30-Jan-32	31-Aug-32	115%	\$445,444,997	(\$203,916)	\$445,241,081	\$0.050000	\$222,621	50%	\$111,310
30-Jan-33	31-Aug-33	117%	\$489,947,348	(\$203,916)	\$489,743,432	\$0.050000	\$244,872	50%	\$122,436
30-Jan-34	31-Aug-34	120%	\$536,051,615	(\$203,916)	\$535,847,699	\$0.050000	\$267,924	50%	\$133,962
30-Jan-35	31-Aug-35	122%	\$546,772,647	(\$203,916)	\$546,568,731	\$0.050000	\$273,284	50%	\$136,642
30-Jan-36	31-Aug-36	124%	\$557,708,100	(\$203,916)	\$557,504,184	\$0.050000	\$278,752	50%	\$139,376
30-Jan-37	31-Aug-37	127%	\$568,862,262	(\$203,916)	\$568,658,346	\$0.050000	\$284,329	50%	\$142,165
30-Jan-38	31-Aug-38	129%	\$580,239,508	(\$203,916)	\$580,035,591	\$0.050000	\$290,018	50%	\$145,009
30-Jan-39	31-Aug-39	132%	\$591,844,298	(\$203,916)	\$591,640,381	\$0.050000	\$295,820	50%	\$147,910
30-Jan-40	31-Aug-40	135%	\$603,681,184	(\$203,916)	\$603,477,267	\$0.050000	\$301,739	50%	\$150,869
30-Jan-41	31-Aug-41	137%	\$615,754,807	(\$203,916)	\$615,550,891	\$0.050000	\$307,775	50%	\$153,888
30-Jan-42	31-Aug-42	140%	\$628,069,903	(\$203,916)	\$627,865,987	\$0.050000	\$313,933	50%	\$156,966
30-Jan-43	31-Aug-43	143%	\$640,631,302	(\$203,916)	\$640,427,385	\$0.050000	\$320,214	50%	\$160,107
30-Jan-44	31-Aug-44	146%	\$653,443,928	(\$203,916)	\$653,240,011	\$0.050000	\$326,620	50%	\$163,310
30-Jan-45	31-Aug-45	149%	\$666,512,806	(\$203,916)	\$666,308,890	\$0.050000	\$333,154	50%	\$166,577
30-Jan-46	31-Aug-46	152%	\$679,843,062	(\$203,916)	\$679,639,146	\$0.050000	\$339,820	50%	\$169,910
30-Jan-47	31-Aug-47	155%	\$693,439,923	(\$203,916)	\$693,236,007	\$0.050000	\$346,618	50%	\$173,309
30-Jan-48	31-Aug-48	158%	\$707,308,722	(\$203,916)	\$707,104,806	\$0.050000	\$353,552	50%	\$176,776
30-Jan-49	31-Aug-49	161%	\$721,454,896	(\$203,916)	\$721,250,980	\$0.050000	\$360,625	50%	\$180,313
30-Jan-50	31-Aug-50	164%	\$735,883,994	(\$203,916)	\$735,680,078	\$0.050000	\$367,840	50%	\$183,920
30-Jan-51	31-Aug-51	167%	\$750,601,674	(\$203,916)	\$750,397,758	\$0.050000	\$375,199	50%	\$187,599
30-Jan-52	31-Aug-52	171%	\$765,613,708	(\$203,916)	\$765,409,791	\$0.050000	\$382,705	50%	\$191,352
30-Jan-53	31-Aug-53	174%	\$780,925,982	(\$203,916)	\$780,722,065	\$0.050000	\$390,361	50%	\$195,181
30-Jan-54	31-Aug-54	178%	\$796,544,501	(\$203,916)	\$796,340,585	\$0.050000	\$398,170	50%	\$199,085
<b>Total</b>							<b>\$8,037,974</b>		<b>\$4,018,987</b>

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 14-Dec-23

<sup>1</sup> Assumes an annual inflation factor of 2.0%.  
<sup>2</sup> See Exhibit C-4.  
<sup>3</sup> Represents the San Patricio County real property tax rate for tax year 2023. Source: San Patricio County Tax Assessor-Collector.  
<sup>4</sup> Assumes 50% of incremental M&O tax revenues are available for the repayment of debt service.

**EXHIBIT C-6.4**  
**PROJECTED INCREMENTAL REAL PROPERTY TAXES AVAILABLE FOR  
PROJECT COSTS – TOTAL – 2023 ADDITIONAL PROPERTY**

**Tax Increment Reinvestment Zone No. 1**  
**City of Sinton, Texas**

**Exhibit C-6.4: Projected Incremental Real Property Taxes Available for Debt Service - Total - 2023 Additional Property**

Tax Year	Bond Year	Total Projected Incremental Real Property Taxes Available for Debt Service			
		City <sup>1</sup>	County <sup>2</sup>	Drainage District <sup>3</sup>	Total
30-Jan-25	31-Aug-25	\$456	\$206	\$33	\$695
30-Jan-26	31-Aug-26	\$479	\$217	\$35	\$730
30-Jan-27	31-Aug-27	\$466,126	\$210,814	\$33,740	\$710,680
30-Jan-28	31-Aug-28	\$685,498	\$310,029	\$49,619	\$1,045,145
30-Jan-29	31-Aug-29	\$913,458	\$413,128	\$66,119	\$1,392,705
30-Jan-30	31-Aug-30	\$1,150,262	\$520,227	\$83,260	\$1,753,749
30-Jan-31	31-Aug-31	\$1,356,786	\$613,631	\$98,209	\$2,068,626
30-Jan-32	31-Aug-32	\$1,537,785	\$695,491	\$111,310	\$2,344,586
30-Jan-33	31-Aug-33	\$1,691,488	\$765,006	\$122,436	\$2,578,930
30-Jan-34	31-Aug-34	\$1,850,724	\$837,024	\$133,962	\$2,821,710
30-Jan-35	31-Aug-35	\$1,887,753	\$853,770	\$136,642	\$2,878,165
30-Jan-36	31-Aug-36	\$1,925,522	\$870,852	\$139,376	\$2,935,750
30-Jan-37	31-Aug-37	\$1,964,046	\$888,276	\$142,165	\$2,994,487
30-Jan-38	31-Aug-38	\$2,003,341	\$906,047	\$145,009	\$3,054,398
30-Jan-39	31-Aug-39	\$2,043,422	\$924,175	\$147,910	\$3,115,507
30-Jan-40	31-Aug-40	\$2,084,305	\$942,665	\$150,869	\$3,177,839
30-Jan-41	31-Aug-41	\$2,126,005	\$961,524	\$153,888	\$3,241,417
30-Jan-42	31-Aug-42	\$2,168,539	\$980,761	\$156,966	\$3,306,267
30-Jan-43	31-Aug-43	\$2,211,924	\$1,000,383	\$160,107	\$3,372,414
30-Jan-44	31-Aug-44	\$2,256,177	\$1,020,397	\$163,310	\$3,439,884
30-Jan-45	31-Aug-45	\$2,301,314	\$1,040,811	\$166,577	\$3,508,703
30-Jan-46	31-Aug-46	\$2,347,355	\$1,061,634	\$169,910	\$3,578,898
30-Jan-47	31-Aug-47	\$2,394,316	\$1,082,873	\$173,309	\$3,650,498
30-Jan-48	31-Aug-48	\$2,442,216	\$1,104,537	\$176,776	\$3,723,529
30-Jan-49	31-Aug-49	\$2,491,075	\$1,126,634	\$180,313	\$3,798,021
30-Jan-50	31-Aug-50	\$2,540,910	\$1,149,173	\$183,920	\$3,874,003
30-Jan-51	31-Aug-51	\$2,591,743	\$1,172,163	\$187,599	\$3,951,505
30-Jan-52	31-Aug-52	\$2,643,591	\$1,195,612	\$191,352	\$4,030,556
30-Jan-53	31-Aug-53	\$2,696,477	\$1,219,531	\$195,181	\$4,111,189
30-Jan-54	31-Aug-54	\$2,750,421	\$1,243,928	\$199,085	\$4,193,434
<b>Total</b>		<b>\$55,523,515</b>	<b>\$25,111,516</b>	<b>\$4,018,987</b>	<b>\$84,654,018</b>

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14-Dec-23

<sup>1</sup>See Exhibit C-6.1.

<sup>2</sup>See Exhibit C-6.2.

<sup>3</sup>See Exhibit C-6.3.

**EXHIBIT C-7**  
**TOTAL PROJECTED INCREMENTAL REAL PROPERTY TAXES AVAILABLE FOR  
PROJECT COSTS**

**Tax Increment Reinvestment Zone No. 1**  
**City of Sinton, Texas**

**Exhibit C-7: Total Projected Incremental Real Property Taxes Available for Debt Service**

Tax Year Ending	Bond Year Ending	Total Projected Incremental Real Property Taxes Available for Debt Service		
		Original Property <sup>1</sup>	2023 Additional Property <sup>2</sup>	Total
31-Jan-22	1-Sep-22	\$0	\$0	\$0
31-Jan-23	1-Sep-23	\$6,431	\$0	\$6,431
31-Jan-24	1-Sep-24	\$302,592	\$0	\$302,592
30-Jan-25	31-Aug-25	\$737,760	\$695	\$738,454
30-Jan-26	31-Aug-26	\$1,136,071	\$730	\$1,136,801
30-Jan-27	31-Aug-27	\$1,158,815	\$710,680	\$1,869,495
30-Jan-28	31-Aug-28	\$1,287,275	\$1,045,145	\$2,332,421
30-Jan-29	31-Aug-29	\$1,313,043	\$1,392,705	\$2,705,749
30-Jan-30	31-Aug-30	\$1,339,327	\$1,753,749	\$3,093,076
30-Jan-31	31-Aug-31	\$1,366,135	\$2,068,626	\$3,434,762
30-Jan-32	31-Aug-32	\$1,393,480	\$2,344,586	\$3,738,067
30-Jan-33	31-Aug-33	\$1,421,372	\$2,578,930	\$4,000,303
30-Jan-34	31-Aug-34	\$1,449,822	\$2,821,710	\$4,271,532
30-Jan-35	31-Aug-35	\$1,478,841	\$2,878,165	\$4,357,006
30-Jan-36	31-Aug-36	\$1,508,440	\$2,935,750	\$4,444,190
30-Jan-37	31-Aug-37	\$1,538,631	\$2,994,487	\$4,533,118
30-Jan-38	31-Aug-38	\$1,569,426	\$3,054,398	\$4,623,824
30-Jan-39	31-Aug-39	\$1,600,837	\$3,115,507	\$4,716,345
30-Jan-40	31-Aug-40	\$1,632,876	\$3,177,839	\$4,810,715
30-Jan-41	31-Aug-41	\$1,665,556	\$3,241,417	\$4,906,973
30-Jan-42	31-Aug-42	\$1,698,890	\$3,306,267	\$5,005,157
30-Jan-43	31-Aug-43	\$1,732,890	\$3,372,414	\$5,105,304
30-Jan-44	31-Aug-44	\$1,767,570	\$3,439,884	\$5,207,454
30-Jan-45	31-Aug-45	\$1,802,944	\$3,508,703	\$5,311,647
30-Jan-46	31-Aug-46	\$1,839,025	\$3,578,898	\$5,417,923
30-Jan-47	31-Aug-47	\$1,875,828	\$3,650,498	\$5,526,326
30-Jan-48	31-Aug-48	\$1,913,367	\$3,723,529	\$5,636,896
30-Jan-49	31-Aug-49	\$1,951,657	\$3,798,021	\$5,749,678
30-Jan-50	31-Aug-50	\$1,990,712	\$3,874,003	\$5,864,715
30-Jan-51	31-Aug-51	\$2,030,549	\$3,951,505	\$5,982,053
30-Jan-52	31-Aug-52	\$0	\$4,030,556	\$4,030,556
30-Jan-53	31-Aug-53	\$0	\$4,111,189	\$4,111,189
30-Jan-54	31-Aug-54	\$0	\$4,193,434	\$4,193,434
<b>Total</b>		<b>\$42,510,166</b>	<b>\$84,654,018</b>	<b>\$127,164,184</b>

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14-Dec-23

<sup>1</sup>See Exhibit C-3.4.

<sup>2</sup>See Exhibit C-6.4

**EXHIBIT D**  
**MAP AND DESCRIPTION OF THE PROPOSED USES OF THE PROPERTY**

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**EXHIBIT E**  
**LIST OF PARCELS IN THE ZONE**

**Tax Increment Reinvestment Zone No. 1  
City of Sinton, Texas**

Exhibit E: Parcels in the Zone

Table 1: Original Property in the Zone

Property ID	Owner	Property Address	Value As Of <sup>1</sup>	Tract Acres	PID #1 Acres	Total Assessed Value <sup>2</sup>		PID #1	
						Land	Improvement		Total <sup>3</sup>
59818	ODEM J F ET AL	E SINTON ST SINTON, TX 78387	January 1, 2021	4.63	4.63	\$166,388	\$0	\$166,388	\$166,388
63543	ODEM J F ET AL	FM 188 TX	January 1, 2021	231.01	74.75	\$22,283	\$12,334	\$34,617	\$11,201
63706	ODEM J F ET AL	HWY 181 & FM 188 SINTON, TX 78387	January 1, 2021	800.00	97.98	\$280,912	\$2,820	\$283,732	\$34,750
<b>Total</b>				<b>1,035.64</b>	<b>177.36</b>	<b>\$469,583</b>	<b>\$15,154</b>	<b>\$484,737</b>	<b>\$212,339</b>

Table 2: 2023 Additional Property

Property ID	Owner	Property Address	Value As Of <sup>6</sup>	Tract Acres	PID #1 Acres	Total Assessed Value <sup>2</sup>		PID #2	
						Land	Improvement		Total <sup>3</sup>
60938	Odem JF Et.al	Hwy 181, Sinton, Texas	January 1, 2023	160.73	160.73	\$410,991	\$0	\$410,991	\$37,074
63706	Odem JF Et.al	Hwy 181, Sinton, Texas	January 1, 2023	599.56	242.68	\$1,550,242	\$0	\$1,550,242	\$89,700
1044079	Somerset Land Company	Hwy 188, Sinton, Texas	January 1, 2023	69.90	69.90	\$181,715	\$0	\$181,715	\$6,975
63860	Somerset Land Company	Pirate Blvd, Sinton, Texas	January 1, 2023	28.30	28.30	\$70,165	\$0	\$70,165	\$70,167
<b>Total</b>				<b>858.49</b>	<b>501.60</b>	<b>\$2,213,113</b>	<b>\$0</b>	<b>\$2,213,113</b>	<b>\$203,916</b>

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[https://municap.sharepoint.com/sites/ALLSTAFF/TEXAS/texas/Sinton/CONSULTING/TIRZ/First Amendment/Projections/\(Sinton Projection First Amendment v2.2.xlsx\)Exhibit E 12-Dec-23](https://municap.sharepoint.com/sites/ALLSTAFF/TEXAS/texas/Sinton/CONSULTING/TIRZ/First Amendment/Projections/(Sinton Projection First Amendment v2.2.xlsx)Exhibit E 12-Dec-23)

<sup>1</sup> Assumes the Tax Increment Reinvestment Zone is created in 2021. As a result, the base value will be based on the assessed value as of January 1, 2021.

<sup>2</sup> According to the San Patricio County Appraisal District records.

<sup>3</sup> Represents the agricultural market valuation.

<sup>4</sup> Represents the proportion of acres related to PID multiplied by the total assessed value.

<sup>6</sup> Assumes the Tax Increment Reinvestment Zone is created in 2023. As a result, the base value will be based on the assessed value as of January 1, 2023.

**EXHIBIT F**  
**PROJECT COSTS**

**Tax Increment Reinvestment Zone No. 1**  
**City of Sinton, Texas**

**Exhibit F-1: Public Improvements<sup>1</sup> - Original Property**

Public Improvement	Total
<i>Hard Costs</i>	
Roadway Improvements	\$6,636,453
Storm Sewer Improvements	\$3,345,641
Sanitary Sewer Improvements	\$2,081,358
Water Improvements	\$1,372,496
Off-Site Water Improvements	\$70,957
Off-Site Sanitary Sewer Improvements	\$384,511
Other Miscellaneous Costs	\$1,804,974
<b>Sub-total hard costs</b>	<b>\$15,696,389</b>
<i>Soft Costs</i>	
Engineering, Architecture and Land Planning	\$1,726,600
City inspection fees (3%)	\$470,892
Survey Fee	\$1,212,360
Legal Fees	\$100,000
Environmental Assessment	\$75,000
Flood Plain Study	\$60,000
Permits	\$100,000
Insurance	\$100,000
<b>Sub-total soft costs</b>	<b>\$3,844,852</b>
<i>Contingency (10%)</i>	<i>\$1,569,639</i>
<i>General Contractor Fee (10%)</i>	<i>\$1,569,639</i>
<i>Project Management (5%)</i>	<i>\$784,819</i>
<b>Grand Total Project Costs</b>	<b>\$23,465,339</b>
<b>Potential right-of-way acquisition</b>	<b>\$2,621,524</b>
<i>MuniCap, Inc.</i>	<i>ment v2.2.xlsx/Exhibit F-1</i>
	<i>12-Dec-23</i>

<sup>1</sup>Provided by Developer

***Tax Increment Reinvestment Zone No. 1  
City of Sinton, Texas***

**Exhibit F-2: Public Improvements<sup>1</sup> - 2023 Additional Property**

Public Improvement	Total
<i>Hard Costs</i>	
Roadway Improvements	\$12,179,001
Storm Sewer Improvements	\$7,170,510
Sanitary Sewer Improvements	\$3,311,411
Water Improvements	\$3,088,785
Off-Site Water Improvements	\$3,603,756
Off-Site Sanitary Sewer Improvements	\$3,495,750
Other Miscellaneous Costs	\$5,161,653
Landscaping	\$822,519
Sub-total hard costs	\$38,833,384
<i>Soft Costs</i>	
Engineering, Arcitecture and Land Planning	\$3,373,798
City inspection fees	\$30,796
Survey Fee	\$161,000
Environmental Assessment	\$357,169
AEP Package	\$392,000
Construction Staking (2% of Construction)	\$688,191
Permits	\$20,000
SWPPP Contract	\$125,000
Maintenance Bond (2% of Construction)	\$758,106
Miscellaneous Soft Costs	\$66,380
Sub-total soft costs	\$5,972,439
<i>Contingency (15%)</i>	\$6,720,873
<i>General Contractor Fee (10%)</i>	\$4,480,582
<i>Project Management (5%)</i>	\$2,240,291
<b><i>Grand Total Project Costs</i></b>	<b>\$58,247,570</b>
Potential right-of-way acquisiton	\$6,600,000

*MuniCap, Inc.*

*ment v2.2.xlsx]Exhibit F-2  
12-Dec-23*

<sup>1</sup>Provided by Developer

**Tax Increment Reinvestment Zone No. 1  
City of Sinton, Texas**

**Exhibit F-3: Total Public Improvements<sup>1</sup>**

Public Improvement	Total
<i>Hard Costs</i>	
Roadway Improvements	\$18,815,454
Storm Sewer Improvements	\$10,516,151
Sanitary Sewer Improvements	\$5,392,769
Water Improvements	\$4,461,281
Off-Site Water Improvements	\$3,674,713
Off-Site Sanitary Sewer Improvements	\$3,880,261
Other Miscellaneous Costs	\$6,966,626
Landscaping	\$822,519
Sub-total hard costs	\$54,529,774
<i>Soft Costs</i>	
Engineering, Architecture and Land Planning	\$5,100,398
City inspection fees	\$501,688
Survey Fee	\$1,373,360
Environmental Assessment	\$432,169
AEP Package	\$392,000
Construction Staking (2% of Construction)	\$688,191
Legal Fees	\$100,000
Insurance	\$100,000
Flood Plain Study	\$60,000
Permits	\$120,000
SWPPP Contract	\$125,000
Maintenance Bond (2% of Construction)	\$758,106
Miscellaneous Soft Costs	\$66,380
Sub-total soft costs	\$9,817,291
<i>Contingency (15%)</i>	\$8,290,512
<i>General Contractor Fee (10%)</i>	\$6,050,221
<i>Project Management (5%)</i>	\$3,025,111
<b>Grand Total Project Costs</b>	<b>\$81,712,909</b>
Potential right-of-way acquisition	\$9,221,524

MuniCap, Inc.

endment v2.2.xlsx]Exhibit F-3  
12-Dec-23

<sup>1</sup> Provided by Developer

**EXHIBIT G**  
**TIRZ CONTRIBUTION SUMMARY**

**Tax Increment Reinvestment Zone No. 1  
City of Sinton, Texas**

**Exhibit G-1: TIRZ Contribution Summary - Original Property**

**Table 1 - PID Bond Tax Rate Equivalent**

Description	Projected PID Bond Tax Rate Equivalent per \$100 average 80	
	Ft home value <sup>1</sup>	Percentage
PID Tax Rate Equivalent (Without TIRZ Contribution)	\$0.68483	100.00%
Projected PID Tax Rate Equivalent (Net of TIRZ Contribution)	\$0.15824	23.11%
Estimated PID Tax Rate Equivalent Funded with TIRZ Contribution:	\$0.52659	76.89%

**Table 2 - Debt Service**

Description	Debt Service Amount (Net of Capitalized Interest) <sup>1</sup>	Projected Debt Service Funded Through net PID Annual Installments <sup>2</sup>	Annual PID Assessments Offset With Projected TIRZ Contributions
<b>Series A:</b>			
Principal	\$11,735,000	\$2,711,540	\$9,023,460
Interest	\$10,772,788	\$2,489,207	\$8,283,581
<i>Series A - Total</i>	<i>\$22,507,788</i>	<i>\$5,200,747</i>	<i>\$17,307,041</i>
<b>Series B</b>			
Principal	\$17,071,452	\$3,944,603	\$13,126,849
Interest	\$12,989,684	\$3,001,452	\$9,988,232
<i>Series B - Total</i>	<i>\$30,061,136</i>	<i>\$6,946,056</i>	<i>\$23,115,080</i>
<b>Grand Total</b>	<b>\$52,568,923</b>	<b>\$12,146,802</b>	<b>\$40,422,121</b>

**Projected Maximum TIRZ Contribution<sup>3</sup>**

City	\$27,881,760
County	\$12,610,205
District	\$2,018,200
<b>Total</b>	<b>\$42,510,166</b>

MuniCap, Inc.

is/[Sinton Projection First Amendment v3.0.xlsx]Exhibit G-1

14-Dec-23

<sup>1</sup>Calculated based on preliminary PID Bond projections. The net capitalized interest only pertains to the interest component of the debt service amount.

<sup>2</sup>Calculated based on percentages shown in Table 1 above.

<sup>3</sup>See Exhibit C-3.1, Exhibit C-3.2, Exhibit C-3.3, and Exhibit C-3.4 for details.

***Tax Increment Reinvestment Zone No. 1  
City of Sinton, Texas***

**Exhibit G-2: TIRZ Contribution Summary - 2023 Additional Property**

**Table 1 - PID Bond Tax Rate Equivalent**

Description	Projected PID Bond Tax Rate Equivalent per \$100 average 80	
	Ft home value <sup>1</sup>	Percentage
PID Tax Rate Equivalent (Without TIRZ Contribution)	\$1.19813	100.00%
Projected PID Tax Rate Equivalent (Net of TIRZ Contribution)	\$0.67155	56.05%
Estimated PID Tax Rate Equivalent Funded with TIRZ Contribution:	\$0.52659	43.95%

**Table 2 - Debt Service**

Description	Debt Service Amount (Net of Capitalized Interest) <sup>1</sup>	Projected Debt Service Funded Through net PID Annual Installments <sup>2</sup>	Annual PID Assessments Offset With Projected TIRZ Contributions
<b>Series A:</b>			
Principal	\$21,922,000	\$12,287,139	\$9,634,861
Interest	\$29,094,450	\$16,307,251	\$12,787,199
<i>Series A - Total</i>	<i>\$51,016,450</i>	<i>\$28,594,390</i>	<i>\$22,422,060</i>
<b>Series B</b>			
Principal	\$47,608,504	\$26,684,258	\$20,924,246
Interest	\$49,496,624	\$27,742,537	\$21,754,087
<i>Series B - Total</i>	<i>\$97,105,127</i>	<i>\$54,426,795</i>	<i>\$42,678,332</i>
<b>Grand Total</b>	<b>\$148,121,577</b>	<b>\$83,021,185</b>	<b>\$65,100,392</b>

**Projected Maximum TIRZ Contribution<sup>3</sup>**

City	\$55,523,515
County	\$25,111,516
District	\$4,018,987
<b>Total</b>	<b>\$84,654,018</b>

*MuniCap, Inc.*

*\\s/[Sinton Projection First Amendment v3.0.xlsx]Exhibit G-2  
14-Dec-23*

<sup>1</sup>Calculated based on preliminary PID Bond projections. The net capitalized interest only pertains to the interest component of the debt service amount.

<sup>2</sup>Calculated based on percentages shown in Table 1 above.

<sup>3</sup>See Exhibit C-6.1, Exhibit C-6.2, Exhibit C-6.3, and Exhibit C-6.4 for details.

**EXHIBIT H**  
**MAP OF PUBLIC IMPROVEMENTS**





DATE: APR. 2021	TXAS REG. NO. 78198
CHECKED: MFM	MARVIN F. MADSON, P.E.
DESIGNED: GC	May 8, 2021
DRAWN: GC	NOT FOR CONSTRUCTION
REV. BY	DATE
DESCRIPTION	

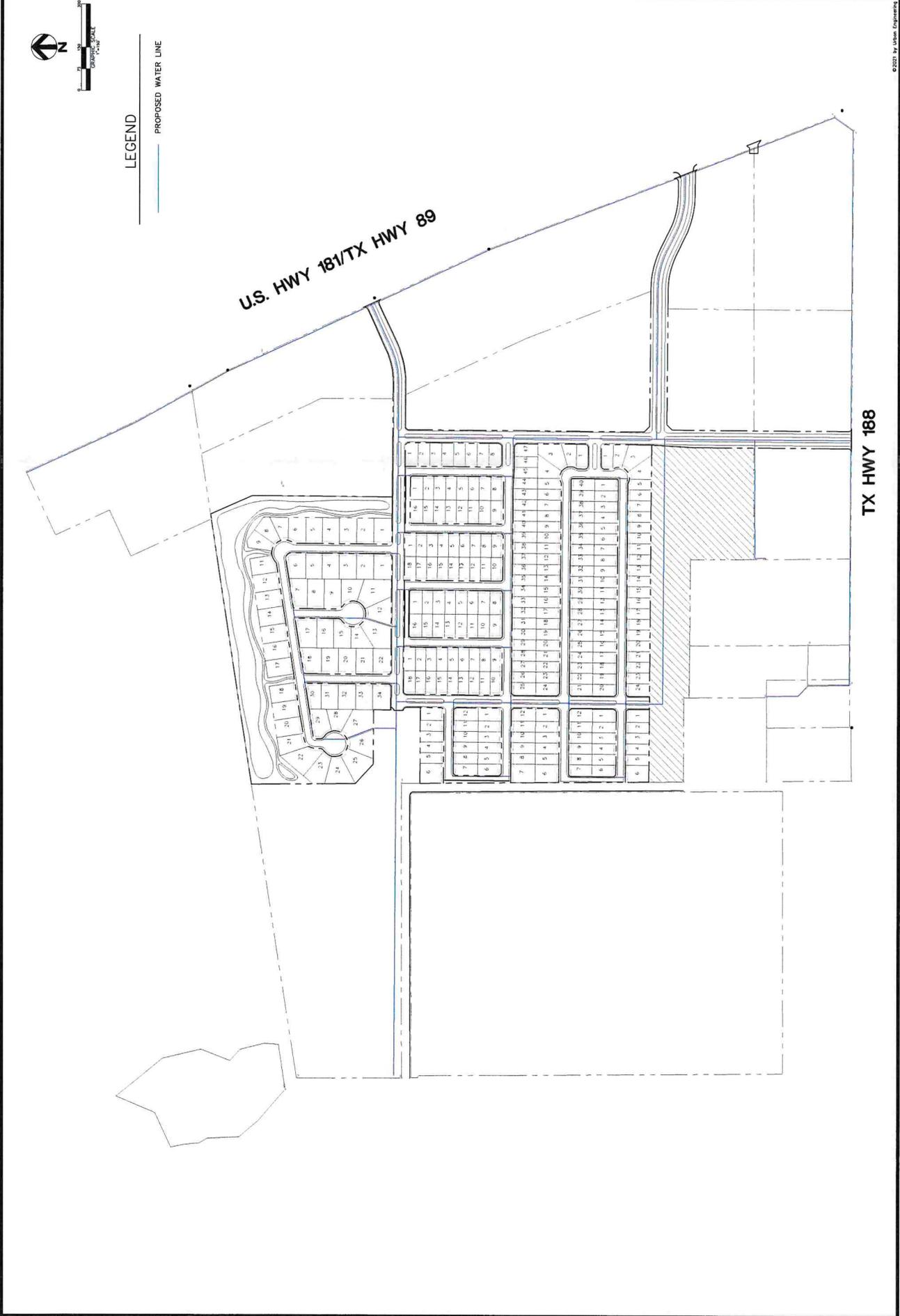
**SANTON SUBDIVISION**  
SANTON, TEXAS

**WATER LINE EXHIBIT**



SHEET  
**EXH**  
OF **XX**

JOB NO.  
43337.CO.01



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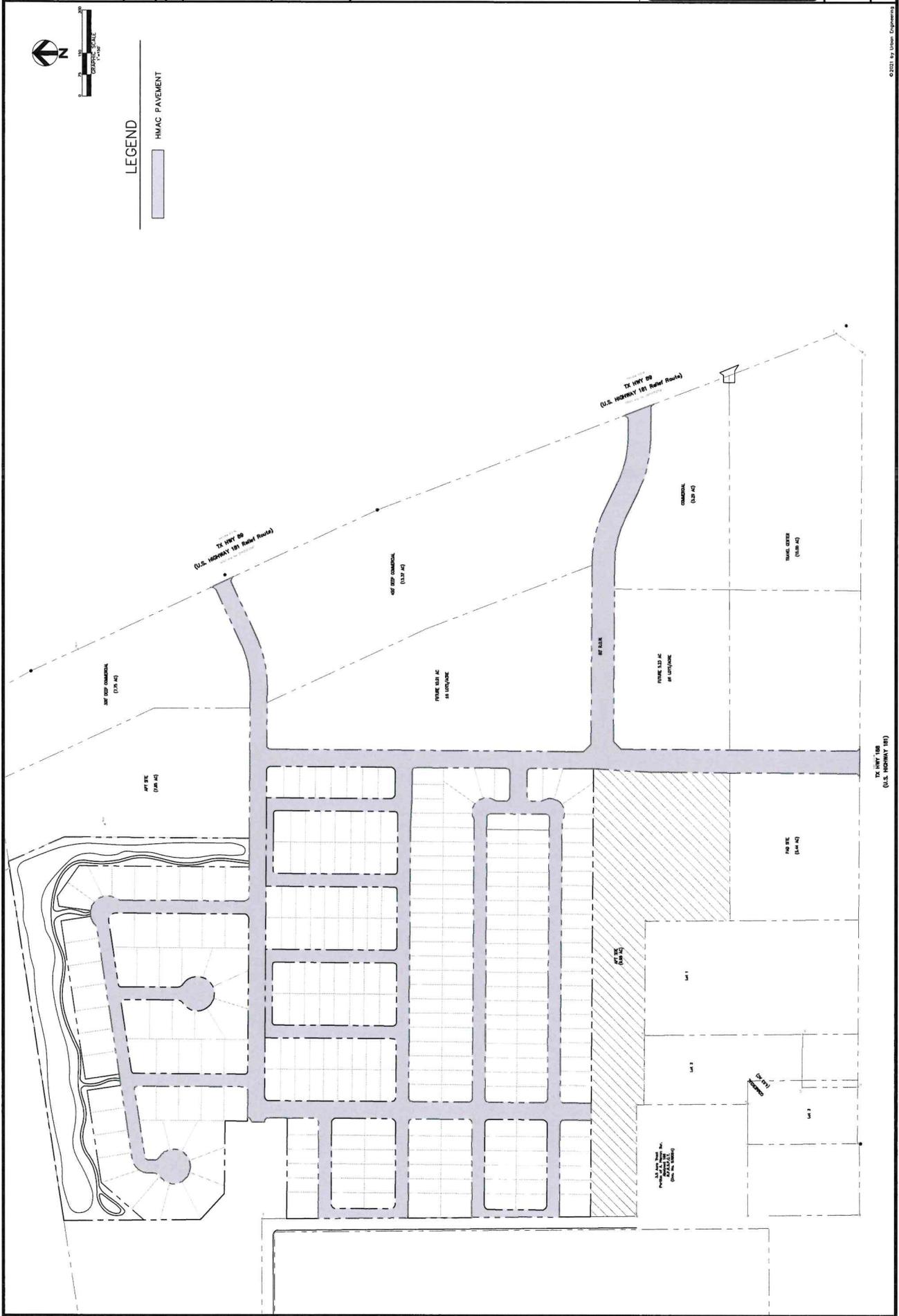


SHEET  
**3**  
 OF **XX**  
 JOB NO.  
 43357.CO.01

OVERALL SITE PLAN  
 SINTON SUBDIVISION  
 SINTON, TEXAS

FOR PRELIMINARY REVIEW ONLY  
 NOT FOR CONSTRUCTION  
 DATE: APR. 2021  
 CHECKED: MTH  
 DESIGNED: GC  
 DRAWN: CC

REV.	BY	DATE	DESCRIPTION



**EXHIBIT I-1**  
**CURRENT APPRAISED VALUE OF THE ZONE – ORIGINAL PROPERTY**

**Tax Increment Reinvestment Zone No. 1**  
**City of Sinton, Texas**

**Exhibit H.1: Base Value - Original Property (Base Year 2021)**

**Table 1: Total Base Value**

Property ID	Owner	Property Address	Value As Of <sup>1</sup>	Tract Acres	PID #1 Acres	Total Market Value <sup>2</sup>		Assessed Value <sup>3</sup>	PID #1 Proportional Total <sup>4</sup>
						Land	Improvement		
59818	-	-	January 1, 2021	4.63	4.63	\$166,388	\$0	\$166,388	\$166,388
63543	-	-	January 1, 2021	231.01	74.75	\$498,090	\$12,334	\$510,424	\$34,617
63706	-	-	January 1, 2021	800.00	97.98	\$1,973,047	\$2,820	\$1,975,867	\$283,732
<b>Total</b>				<b>1,035.640</b>	<b>177.360</b>	<b>\$2,637,525</b>	<b>\$15,154</b>	<b>\$2,652,679</b>	<b>\$484,737</b>

**Table 2: Base Value by Phase**

Phase	Acres <sup>5</sup>	Allocation <sup>6</sup>	Total Assessed Value	Total Assessed Value By PID <sup>7</sup>
PID	177.36	43.81%	\$484,737	\$212,339
Remaining Acreage	858.28	56.19%	\$484,737	\$272,398
<b>Total</b>	<b>1,035.640</b>	<b>100.00%</b>		<b>\$484,737</b>

MunitCap, Inc. *rst Amendment/Projections/[Sinton Projection First Amendment v3.0.xlsx/Exhibit H-1 14-Dec-23*

<sup>1</sup>Assumes the Tax Increment Reinvestment Zone is created in 2023. As a result, the base value will be based on the assessed value as of January 1, 2023.

<sup>2</sup>According to the San Patricio County Appraisal District records.

<sup>3</sup>Represents the agricultural market valuation.

<sup>4</sup>Represents the amount of the assessed value proportional to the property allocated to the PID.

<sup>5</sup>Provided by Developer.

<sup>6</sup>Represents the percent of the phase of development compared to the total acreage for proposed Tax Increment Reinvestment Zone.

<sup>7</sup>Represents the allocation per phase multiplied by the total assessed value.

**EXHIBIT I-2**  
**CURRENT APPRAISED VALUE OF THE ZONE – 2023 ADDITIONAL PROPERTY**

**Tax Increment Reinvestment Zone No. 1  
City of Sinton, Texas**

**Exhibit H-2: Base Value - 2023 Additional Property (Base Year 2023)**

**Table 1: Total Base Value**

Property ID	Land Use	Owner	Property Address	Value As Of <sup>1</sup>	Tract Acres	PID #2 Acres	Total Market Value <sup>2</sup>		Assessed Value <sup>3</sup>	Proportional Total <sup>4</sup>
							Land	Improvement		
60938	Agricultural	Odem JF Et.al	Hwy 181, Sinton, Texas	January 1, 2023	160.73	160.73	\$410,991	\$0	\$37,075	\$37,074
63706	Agricultural	Odem JF Et.al	Hwy 181, Sinton, Texas	January 1, 2023	599.56	242.68	\$1,550,242	\$0	\$221,614	\$89,700
1044079	Agricultural	Somerset Land Compan	Hwy 188, Sinton, Texas	January 1, 2023	69.90	69.90	\$181,715	\$0	\$6,975	\$6,975
63860	Residential	Somerset Land Compan	irate Blvd, Sinton, Texa	January 1, 2023	28.30	28.30	\$70,165	\$0	\$70,165	\$70,167
<b>Total</b>					<b>858.491</b>	<b>501.600</b>	<b>\$2,213,113</b>	<b>\$0</b>	<b>\$335,829</b>	<b>\$203,916</b>

MuniCap, Inc.

[https://municap.sharepoint.com/sites/ALLSTAFF/TEXAS/texas/Sinton/CONSULTING/TIRZ/First Amendment/Projections/\(Sinton Projection First Amendment v3.0.xlsx\) Exhibit H-2](https://municap.sharepoint.com/sites/ALLSTAFF/TEXAS/texas/Sinton/CONSULTING/TIRZ/First Amendment/Projections/(Sinton Projection First Amendment v3.0.xlsx) Exhibit H-2)  
14-Dec-23

**Table 2: Base Value by Phase**

Phase	Acres <sup>5</sup>	Allocation <sup>6</sup>	Total	
			Assessed Value	Total Assessed Value By PID <sup>7</sup>
PID #2 Acres	501.60	60.72%	\$335,829	\$203,916
Remaining Acreage	356.89	39.28%	\$335,829	\$131,913
<b>Total</b>	<b>858.491</b>	<b>100.00%</b>		<b>\$335,829</b>

MuniCap, Inc.

<sup>1</sup>Assumes the Tax Increment Reinvestment Zone is created in 2023. As a result, the base value will be based on the assessed value as of January 1, 2023.

<sup>2</sup>According to the San Patricio County Appraisal District records.

<sup>3</sup>Represents the agricultural market valuation.

<sup>4</sup>Represents the amount of the assessed value proportional to the property allocated to the PID.

<sup>5</sup>Provided by Developer.

<sup>6</sup>Represents the percent of the phase of development compared to the total acreage for proposed Tax Increment Reinvestment Zone.

<sup>7</sup>Represents the allocation per phase multiplied by the total assessed value.

**EXHIBIT J**  
**ZONING ORDINANCE**

## CHAPTER 156. - ZONING CODE

*Footnotes:*

--- (7) ---

**State Law reference**— *Regulation of land use, structures, businesses and related activities, V.T.C.A., Local Government Code ch. 211 et seq.; planning and development, V.T.C.A., Local Government Code ch. 371 et seq.*

## ARTICLE I. - GENERAL PROVISIONS

## Sec. 156.001. - Title.

This chapter shall be known as "The City of Sinton, Texas, Zoning Ordinance."

(Code 1996, § 156.001; Ord. No. 1994-06, 3-1-1994)

## Sec. 156.002. - Enacting clause.

There is enacted the following zoning ordinance, with a map creating and delineating zoning districts, which amends in its entirety, the zoning ordinance with a map of zoning districts of the city dated October 7, 1986, said amendment together with a map creating and delineating zoning districts.

(Code 1996, § 156.002; Ord. No. 1994-06, 3-1-1994)

## Sec. 156.003. - Purpose.

The zoning regulations and districts as herein established have been made in accordance with a comprehensive plan for the purpose of promoting the health, safety, and general welfare of the city. They have been designed to lessen the congestion in the street; to secure safety from fire, panic and other dangers; to provide adequate light and air; to prevent the overcrowding of land, to avoid undue concentration of population; to facilitate the adequate provision of transportation, water, sewerage, schools, parks and other public requirements. They have been made with reasonable consideration among other things, for the character of the district, and its peculiar suitability for the particular uses specified; and with view toward conserving the value of building and encouraging the most appropriate use of land throughout the city consistent with a comprehensive plan.

(Code 1996, § 156.003; Ord. No. 1994-06, 3-1-1994)

## Sec. 156.004. - Definitions.

For the purpose of this chapter, the following definitions shall apply unless the context clearly indicates or requires a different meaning. Definitions not expressly prescribed herein are to be construed in accordance with the customary usage in municipal planning and engineering practices.

*Accessory building or use.*

- (1) The term "accessory building or use" means any accessory building or use is one which:
  - a. Is subordinate to and serves a principal building principal use.

- b. Is subordinate in area, extent, or purpose to the principal building or principal use served.
  - c. Contributes to the comfort, convenience, and necessity of occupants of the principal building or principal use served.
- (2) The term "is located," when used in the text, shall have the same meaning as accessory use. An accessory building may be part of the principal building if there is no natural fire break, such as an alley or easement abutting the rear lot line. Accessory buildings shall be set back a minimum of five feet from the adjoining property. If a fire break of six feet or more exists between the rear lot line and the adjoining property, no setback is necessary for an accessory building.

*Alley* means a public right-of-way which affords a secondary means of access to abutting property.

*Apartment* means a room or group of rooms in an apartment building used as a dwelling for one family unit which does its cooking therein.

*Apartment building* means a building or portion thereof used or intended to be used as a home for three or more families or households living independently of each other and each equipped for preparation of food.

*Basement* means a story, or portion of a story, partly below curb level, which at least one-half of its height, measured from floor to ceiling, is above curb level. The curb level nearest to a story, or portion of a story, shall be used to determine whether such story, or portion of a story, is a basement.

*Block* means a tract of land bounded by streets or a combination of streets and public parks or corporate boundaries of the city.

*Boardinghouse* means a building other than hotel, motel, or an apartment hotel where, for compensation and prearrangement for a definite period, meals or lodging and meals are provided for three or more persons, but not exceeding 20 persons.

*Buffer zone* means a strip of land created to separate and protect one type of land use from another.

*Building.*

- (1) The term "building" means any structure which:
  - a. Is permanently affixed to the land;
  - b. Has one or more floors and a roof;
  - c. Is bounded by either open area or the lot lines.
- (2) The term "building" does not include such structures as billboards, fences, radio towers, or structures with interior surfaces not normally accessible for human use, such as tanks, smoke stacks, grain elevators, oil cracking towers or similar structures.

*Building area* means the total square footage of a lot covered by a building measured on a horizontal plane at mean grade level.

*Building, detached,* means a building which is surrounded by yards or open space on its building lot.

*Building envelope* means the net cubic space that remains for placing a structure on a site after building line, setback, side yard, height, and bulk regulations are observed.

*Building height* means the vertical distance from the grade to the highest point of the coping of a flat roof, or to the deck line of a mansard roof, or to the mean height level between eaves and ridge for gable, hip, or gambrel roofs.

*Building line* means a building limit fixed at a specific distance from the front or side boundaries of a lot beyond which a structure cannot lawfully extend.

*Building official* means the officer or other designated authority charged with the administration and enforcement of this chapter, or his representative.

*Building plot* means the land, lots, or tract of land upon which a building or buildings are located, or upon which they are to be constructed, including yards and bounded by the property line.

*Clinic* means an establishment of offices in which a group of physicians, dentists, or other practitioners of the healing arts, and allied professional assistants are associated for the purpose of diagnosing and the treating of ill or injured persons. A clinic may include a medical or dental laboratory, but may not include facilities for providing room or board for patients. A clinic may not include offices or facilities for veterinarians.

*Club* means an association of persons for the promotion of some nonprofit common objective, such as literature, science, politics, good fellowship and similar objectives which meets periodically and which is limited to members.

*Commercial amusement* means any enterprise whose main purpose is to provide the general public with an amusing or entertaining activity where tickets are sold or fees collected at the gates of the activity. Commercial amusements including zoos, carnivals, expositions, miniature golf courses, driving ranges, arcades, fairs, exhibitions, athletic contests, rodeos, tent shows, Ferris wheels, children's rides, roller coasters, skating rinks, ice rinks, traveling shows, bowling alleys, pool parlors, and similar enterprises.

*Common property* means a parcel or parcels of land, together with the improvements thereon, the use and enjoyment of which are shared by the owners and occupants of the individual building sites in a planned unit.

*Comprehensive master plan* means a legal document often in the form of a map and an accompanying text adopted by the local legislative body. The plan is a compendium of its general policies regarding the long-term development of its jurisdiction. It is also called a "general plan" or "city plan."

*Convalescent home* means any structure used or occupied by three or more persons recovering from illness or receiving geriatric care for compensation.

*Corner lot* means a lot abutting upon two or more streets at their intersection.

*Court* means an open, unoccupied space bounded on more than two sides by the walls of a building. An inner court is entirely surrounded by the exterior walls of a building. An outer court has one side open to a street, alley, yard, or other permanent open space.

*Dance hall* means an establishment devoted to entertainment primarily providing a dance floor and music for dancing, that derives less than 75 percent of its gross revenue from the on-premises sale of alcoholic beverages.

*District* means any section of the city for which the zoning regulations covering the use of buildings and premises, the height of buildings, the size of yards, and the intensity of use are uniform.

*Dormitory* means any structure specifically designed to house student tenants associated with a university, college or school.

*Dwelling* means any building or portion thereof which is designed for use for residential purposes.

*Dwelling, duplex*, means a building designed for or occupied exclusively by two families.

*Dwelling, multifamily*, means a building or portion thereof constructed for or occupied by two or more families and containing two or more dwelling units.

*Dwelling, one-family*, means a building designed for or occupied exclusively by one family.

*Dwelling unit* means a room or suite of two or more rooms designed or intended for use by an individual or family in which culinary and sanitary conveniences are provided for the exclusive use of such individual or family.

*Family* means a collective number of individuals domiciled together in one dwelling unit whose relationship is of a continuing nontransient domestic character and who are cooking and living as a single nonprofit housekeeping unit. The term "family" shall not include any society, club, fraternity, sorority, association, lodge, organization, or group of students or other individuals whose domestic relationship is of a transitory or seasonal nature or for an anticipated limited duration of a school term or other similar determinable period,

*Fraternity, sorority or group student house* means a building occupied by, and maintained exclusively for, students affiliated with an academic or vocational institution.

*Frontage* means all the property on one side of the street between two intersecting streets (crossing or terminating) measured along the line of the street, or if the street is dead-ended, then all the property abutting on one side between an intersecting street and the dead-end of the street.

*Garage, commercial*, means a premises and structure used for housing more than five motor vehicles or where any vehicles are repaired for operation or kept for remuneration, hire, or sale.

*Garage, private*, means an accessory building designed or used for the storage of not more than four motor-driven vehicles or where any vehicles owned or used by the occupants of the building to which it is necessary. Not more than one of the vehicles may be a commercial vehicle of not more than two-ton capacity.

*Garage, public*, means a building or portion thereof, other than a private or storage garage, designed or used for equipping, servicing, repairing, hiring, selling, or storing motor-driven vehicles.

*Home occupation* means any occupation or activity carried on by a member of the immediate family residing on the premises, in connection with which there is used no sign other than a personal family name plate not more than one square foot in area, or no display that will indicate from the exterior that the building is being utilized in part for any purpose other than that of a dwelling; there is no commodity which is prepared without a specific order placed before delivery, and sold upon the premises; no person is employed other than a member of the immediate family residing on the premises; and no mechanical equipment is used except of a type that is similar in character to that normally used for purely domestic or household purposes.

*Hospital, sanitarium, nursing home or convalescent home* means a building or portion thereof, used or designed for the housing or treatment of the sick, aged, mentally ill, injured, convalescent or infirm persons, provided that the term "hospital," "sanitarium," "nursing home" or "convalescent home" shall not include rooms in any residential dwelling, hotel, apartment or hotel not ordinarily intended to be occupied by said persons.

*Hotel* means a building used or intended to be used as living quarters for transient guests, but not excluding permanent guests, and may include a cafe, drugstore, clothes pressing shop, barber shop or other service facilities for guests for compensation.

*HUD-code manufactured home.*

- (1) The term "HUD-code manufactured home" means a structure:
  - a. Constructed on or after June 15, 1976, according to the rules of the United States Department of Housing and Urban Development;
  - b. Built on a permanent chassis;
  - c. Designed for use as a dwelling with or without a permanent foundation when the structure is connected to the required utilities;
  - d. Transportable in one or more sections; and
  - e. In the traveling mode, at least eight body-feet in width or at least 40 body-feet in length or, when erected on site, at least 320 square feet.
- (2) The term "HUD-code manufactured home" includes the plumbing, heating, air conditioning, and electrical systems of the home.
- (3) The term "HUD-code manufactured home" does not include a recreational vehicle as defined by 24 CFR 3282.8(g).

*Kindergarten* means any school, private or parochial, operating for profit or not, attended by four or more children at any one time during part of a 24-hour day, which provides a program of instruction for children below the first grade level in which constructive endeavors, object lessons and helpful games are prominent features of the curriculum.

*Loading space* mean a space within the main building or on the same lot therewith, providing for the standing, loading or unloading of trucks, and having a minimum dimension of 12 by 35 feet and a vertical clearance of at least 14 feet.

*Lot* means the physical and undivided tract or parcel of land as shown on the duly recorded plat. A lot may be increased in size to include part of an adjoining lot, provided that the remaining portion of land meets the minimum dimension requirements of this chapter or is included in another adjoining lot. The owner of any enlarged lot shall file in the deed records of the county an affidavit adequately defining the dimensions of the enlarged lot and thereafter the enlarged tract shall be considered a single lot within the meaning of this chapter and may not be redivided without an approval of the planning and zoning commission.

*Lot, corner*, means a lot which has an interior angle of less than 135 degrees at the intersection of two street lines. A lot abutting upon a curved street shall be considered a corner lot if the tangents of the curve at the point of intersection of the side lot lines intersect at an interior angle of less than 135 degrees.

*Lot, double frontage*, means a lot having a frontage on two non-intersecting streets as distinguished from a corner lot.

*Lot, interior*, means a building lot other than a corner lot.

*Lot of record* means a lot which is part of a subdivision, the map of which has been recorded in the office of the county clerk, or a parcel of land, the deed of which was recorded in the office of the county clerk.

*Manufactured home or manufactured housing* means a HUD-code manufactured home or a mobile home.

*Mobile home.*

- (1) The term "mobile home" means a structure:
  - a. Constructed before June 15, 1976;
  - b. Built on a permanent chassis;
  - c. Designed for use as a dwelling with or without a permanent foundation when the structure is connected to the required utilities;
  - d. Transportable in one or more sections; and
  - e. In the traveling mode, at least eight body-feet in width or at least 40 body-feet in length or, when erected on site, at least 320 square feet
- (2) The term "mobile home" includes the plumbing, heating, air conditioning, and electrical systems of the home.

*Motel or motor hotel* means a building or group of buildings including either separate units or a row of units which contain sleeping accommodations primarily for transient occupancy and providing off-street parking space on the same building lot for use of its occupants.

*Multiple building complex* means more than one principal building on a building plot.

*Nightclub* means an establishment open at night and devoted to entertainment primarily serving food and beverages and providing a floor show, music, and/or dancing, that derives less than 75 percent of its gross revenues from the on-premises sale of alcoholic beverages.

*Nonconforming use* means the use of land or a building, or a portion thereof, which use does not conform with the use regulations of the district in which it is situated and which use was in existence prior to the effective date of this chapter.

*Occupancy* means the use or intended use of the land or buildings by proprietors or tenants.

*Open space* means that part of the countryside which has not been developed and which is desirable for preservation in its natural state for ecological, historical, or recreational purposes, or in its cultivated state to preserve agricultural, forest, or urban greenbelt areas.

*Parking space* means a surfaced area, enclosed or unenclosed, sufficient in size to store one automobile, with a surfaced driveway connecting the parking space with the street or alley and permitting ingress and egress of an automobile. A parking space shall not occupy any public land.

*Permit* means an official document or certificate issued by the authority having jurisdiction authorizing performance of a specified activity.

*Planned unit* means a land area which has individual building sites and common property such as a park and is designed to be capable of satisfactory use and operation as a separate entity without necessarily having the participation of other building sites or other common property. The ownership of the common property may be either public or private.

*Planned unit development* means a single planned unit as initially designed; or such a unit as expanded by annexation of additional land area; or a group of continuous planned units, as separate entities or merged into a single consolidated entity.

*Plot plan* means a plan showing the use of the land, to include location of buildings, drives, sidewalks, parking areas, drainage facilities and other structures to be constructed.

*Retail food store* means a retail establishment selling meats, fruits, vegetables, bakery products, dairy products, light hardware and other similar items which are purchased for use and/or consumption off the premises (may be a drive-in or supermarket type).

*Retail service station* means an establishment where gasoline, oil, and grease, or automobile accessories are sold, supplied or dispensed to the motor vehicle trade or where motor vehicles receive limited repair, are equipped for service, or where electric storage batteries are charged and cared for, or a place where any two or more such activities are carried on or conducted as the principal use of the establishment.

*Roominghouse* means a group of rooms provided for compensation either in a converted single family home or in a structure specifically designed for such purposes. No cooking facilities are provided in individual living units.

*Roominghouse and boardinghouse* means a building where both rooms and meals are provided for compensation for more than four persons.

*Setback line* means a line which marks the setback distance from the property line, and establishes the minimum required front, side and rear yard space of a building plot.

*Shopping center* means a composite arrangement of shops and stores which provides a variety of goods and services to the general public, when developed as an integral unit.

*Sign, advertising,* means poster panel, painted bulletins or other advertising devices which promote and advertise commodities or services not limited to being offered on the premises on which such signs are located.

*Sign, business,* means a graphic device which advertises only commodities or services offered on the premises where such sign is located.

*Sign, church and school,* means name plates and bulletin boards for schools and churches located on premises, but not exceeding 30 square feet in area and not a flashing, intermittent, revolving or similar lighted type.

*Sign, freestanding,* means a freestanding sign supported by a single vertical support anchored or set in the ground, no exposed face of which exceeds 64 square feet in surface area.

*Sign, real estate,* means temporary signs pertaining to the sale or rental of property upon which they are located, not exceeding 20 square feet in area and advertising property only for a use which it is legally zoned.

*Specific use permit* means a use which may be permitted in a specific zoning district, under certain conditions, subject to city council approval after public hearing and recommendation by the planning and zoning commission. The use shall comply with minimum lot area, setback requirements and other related performance standards.

*Storage garage* means any premises and structure used exclusively for the storage of more than five automobiles.

*Story* means that portion of a building, other than a basement, included between the surface of any floor and the surface of the floor next above it or, if there is no floor above it, then the space between the floor and the ceiling next above it.

*Story, half*, means a partial story under a gable, hip, or gambrel roof, the wall plates of which on at least two opposite exterior walls are not more than four feet above the floor of such story, except that any partial story used for residence purpose, other than for a janitor or caretaker or his family, or by a family occupying the floor immediately below it, shall be deemed a full story.

*Street* means a public or private thoroughfare which affords the principal means of access to abutting property.

*Structural alteration* means any change which would tend to prolong the life of a supporting member of a structure such as bearing walls, columns, beams or girders.

*Structure* means anything constructed or built, the use of which requires permanent location on the ground or attachment to something having a permanent location on the ground.

*Structure, principal*, means the principal structure which fulfills the purpose for which the building plot is intended.

*Tavern* means any establishment that derives 75 percent or more of its gross revenue from the on-premises sale of alcoholic beverages.

*Use* means the purpose of activity for which the land or building thereby is designed, arranged or intended, or for which it is occupied or maintained, and shall include any manner of performance of such activity with respect to the performance standards of this chapter.

*Variance* means a legal deviation of a district zoning regulation whose strict enforcement will result in undue hardship. Pecuniary hardship to the owner, standing alone, shall not be deemed to constitute undue hardship.

*Variety store* means a retail commercial establishment which supplies a variety of household goods, toys, light hardware items, candy, some clothing and other general merchandise.

*Wrecking or salvage yard* means a place where waste, discarded or salvage materials are bought, sold, exchanged, baled, packed, disassembled, stored or handled, including house wrecking yards, used lumber yards, and places for storage of salvaged materials of house wrecking and structural steel materials and equipment; but not including such places where such uses are conducted entirely within a completely enclosed building and not including pawn shops and establishments for the sale, purchase or storage of used furniture and household equipment where conducted entirely within a completely enclosed building, or salvaged materials incidental to a manufacturing operation.

*Wrecking or salvage yard, auto*, means a place where autos, trucks, motorcycles or other self-propelled vehicles are bought, sold, exchanged, baled, disassembled, stored or handled, but not including such places where such uses are conducted entirely within a completely enclosed building and not including sale of used cars in operating condition.

*Yard* means an open space at grade between a building and the adjoining lot lines, unoccupied and unobstructed by any portion of a structure from the ground upward, except as otherwise provided herein. In measuring a yard for the purpose of determining the width of a side yard, the depth of a front yard or the depth of the rear yard, the minimum horizontal distance between the lot line and the main building shall be used.

*Yard, front*, means a yard extending across the front of a lot between the side lot lines, and being the minimum horizontal distance between the property line and the main building or any projections of the usual uncovered steps, uncovered balconies, or uncovered porch. On corner lots, the front yard shall be considered a parallel to the street upon which the lot has its least dimension.

*Yard, rear*, means a yard extending across the rear of a lot and being the required minimum horizontal distance between the rear lot line and the rear of the main building or any projections thereof other than the projections of uncovered steps, unenclosed balconies, or unenclosed porches.

*Yard, side*, means a yard between the main building and the side line of the lot, and extending from the required front yard to the required rear yard and being the minimum horizontal distance between a side lot line and the side of the main buildings or any other projections thereto.

(Code 1996, § 156.004; Ord. No. 1994-06, 3-1-1994; Ord. No. 1995-01, 1-17-1995; Ord. No. 1999-05, 7-6-1999)

Sec. 156.005. - Minimum requirements.

In their interpretation and application, the provisions of this chapter shall be held to be minimum requirements adopted for the promotion of public health, safety, morals, and general welfare. Whenever the requirements of this chapter are at variance with the requirements of any other lawfully adopted rules, regulations or ordinances, the requirement that is more restrictive or that imposes higher standards as determined by the building inspector shall govern.

(Code 1996, § 156.005; Ord. No. 1994-06, 3-1-1994)

Sec. 156.006. - Conflicting provisions.

Ordinances and all orders, ordinances or parts of ordinances in conflict with this chapter, or inconsistent with the provisions of this chapter are hereby repealed to the extent necessary to give this chapter full force and effect.

(Code 1996, § 156.006; Ord. No. 1994-06, 3-1-1994)

Sec. 156.007. - Compliance required.

- (a) No land shall be used for and no building shall be erected for or converted to any use other than provided in the regulations prescribed for the district in which it is located, except as hereinafter provided.
- (b) The minimum yards, parking spaces, and open spaces, including lot area per family required by the height and area provisions of this chapter for each and every building existing at the time of passage of the ordinance from which this chapter is derived or for any building hereafter erected, shall not be encroached upon or considered as part of the yard or parking space or open space required for any other building, nor shall any lot area be reduced below the requirements of this chapter for the district in which such lot is located.

(Code 1996, § 156.007; Ord. No. 1994-06, 3-1-1994)

Sec. 156.008. - Annexed land.

All land annexed to the city shall be automatically classified as agricultural zone (A), or such other zone as agreed to by the city council. No land may be used nor any building constructed without first complying with the appropriate zone district and use. If a given use or structure is in existence prior to annexation, such use or structure shall be considered nonconforming, if not in compliance with the zoning requirements, and shall continue unless occupancy has ceased for a period of six months.

(Code 1996, § 156.008; Ord. No. 1994-06, 3-1-1994)

ARTICLE II. - DISTRICTS, BOUNDARIES AND MAP

Sec. 156.020. - Establishment of districts.

The zoning districts are established into nine classifications, as follows:

A	Agricultural District
R-1	Residential District - Single-family
R-2	Residential District - Multifamily
R-3	Residential District - Multifamily (small lot)
C	Commercial District
CB	Central Business District
I	Industrial District
MH	Manufactured Home/Recreational Vehicle District
PD	Planned Development District

(Code 1996, § 156.020; Ord. No. 1994-06, 3-1-1994)

Sec. 156.021. - Description of districts.

The zoning districts are described as follows:

- (1) *Agricultural Zone (A)*. This type of zone permits the one acre size lot or larger for residential use. It is a type of zone that property is classified as when annexed into the city.

- (2) *Residential Zone, Single-Family (R-1)*. Permits only single-family dwellings.
- (3) *Residential Zone, Multifamily (R-2, R-3)*. The two different types of residential zones allow for different minimum size lot areas. Residential R-2 zone allows for a minimum 5,000 square foot lot area for a single-family dwelling with a minimum size of 6,000 square feet for two or more dwellings. Residential R-3 zone allows for a minimum 4,000 square foot lot size for a single-family dwelling and a minimum size of 6,000 square feet for two or more dwellings. The different residential districts allow for varying residential lot sizes to develop.
- (4) *Commercial Zone (C)*. The commercial zone allowing general retail, office use and sales of commercial items.
- (5) *Central Business Area Zone (CB)*. Describes the downtown business area. This classification is used to allow zero front and side lot lines and setbacks to be maintained in an area which requires zoning flexibility to protect and enhance this unique area.
- (6) *Industrial Zone (I)*. An industrial district allows certain performance standards for hazardous storage, obnoxious sound, odorous nuisance and pollutants. No residential uses are permitted in this zone.
- (7) *Planned development zone (PD)*. A mixed land use area containing residential and/or nonresidential types. A plan submittal and approval is required by the city for this type of development.
- (8) *Manufactured home and recreational vehicle zone (MH)*. A zone requiring a plan for manufactured home types in a park or subdivision. Refer to the manufactured home and recreational vehicle ordinance in [chapter 152](#).

(Code 1996, § 156.021; Ord. No. 1994-06, 3-1-1994)

Sec. 156.022. - Submission of plans required.

The zoning classifications, planned development and manufactured home, if requested and approved, require submission of a plan from the petitioner to be approved by the city. An outline of the zone classification types and land use type is as follows:

- (1) *Planned development district (PD)*. A zoning classification which allows a land area by district to be developed with flexible standards and mixed land uses. Mixed uses such as residential, office, retail and industrial types can be designed in an orderly manner which will not conflict with adjoining zone districts and can be made compatible through means as setbacks and performance standards which are compatible with the conceptual land area plan and zoning district separation requirements. The minimum land area for such a proposal is eight acres.
- (2) *Manufactured home park and/or subdivision district*. Any proposed manufactured home park subdivision and/or recreational vehicle park subdivision will require a plan approval for development. The plan requirement is part of the specific use permit request. The manufactured home or recreational park subdivision shall contain no less than three acres each with a minimum depth or width of 300 feet located on a public street or highway. Refer to [chapter 152](#) for detailed requirements.

(Code 1996, § 156.022; Ord. No. 1994-06, 3-1-1994)

Sec. 156.023. - Boundaries.

The boundaries of these districts are indicated upon the zoning map of the city, which is on file in the offices of the city and made a part of this chapter, the same as if copied in full herein. Where uncertainty exists as to the boundaries of a district as shown on the official zoning map, the following rules shall apply:

- (1) Boundaries indicated as approximately following the centerlines of streets, highways, or alleys shall be construed to follow such centerlines.
- (2) Boundaries indicated as approximately following platted lot lines shall be construed as following such lot lines.
- (3) Boundaries indicated as approximately following city limits shall be construed as following such city limits.
- (4) Boundaries indicated as following shorelines of creeks shall be construed to follow such shorelines and in the event of their movement the boundaries shall be construed as moving with the actual shoreline. Boundaries indicated as approximately following the centerlines of streams, rivers, canals, lakes, or other bodies of water shall be construed to follow such centerlines.
- (5) Boundaries indicated as following railroad lines shall be construed to be midway between the rails of the main line.
- (6) In undivided property, the district boundary lines on the zoning map shall be determined by use of the scale appearing on the map.
- (7) In the case of a district boundary line dividing a property into two parts, the property will remain divided until the property owner, firm or corporation petitions the city council for rezoning.
- (8) Whenever any street, alley or other public way is vacated by official action of the city council, the zoning district adjoining each side of such street, alley or public way shall be automatically extended to the center of such vacation and all area included in the vacation shall then and henceforth be subject to all regulations of the extended districts.

(Code 1996, § 156.023; Ord. No. 1994-06, 3-1-1994)

#### Sec. 156.024. - Official zoning map.

- (a) The official zoning map shall be kept in the office of the city secretary and one copy shall be maintained in the office of the building official. One copy shall be kept by the planning and zoning commission. It shall be the duty of the city secretary to keep the official map current and the copies thereof, herein provided for, by entering on such map any changes which the city council may from time to time order by amendments to the zoning ordinance and map.
- (b) The city secretary, upon the adoption of the ordinance from which this chapter is derived, shall affix a certificate identifying the map in his office as the official zoning map of the city. He shall likewise officially identify the copies directed to be kept by the planning and zoning commission and in the office of the building official. All amendments of the map shall be made immediately after their enactment and the date of the change shall be noted on the certificate.

(Code 1996, § 156.024; Ord. No. 1994-06, 3-1-1994)

## Sec. 156.025. - Classification of new and unscheduled uses.

It is recognized that new or unlisted types of land use may seek to locate in the city. In order to provide for such contingencies, a determination of any new or unlisted form of land use shall be made as follows:

- (1) The building official shall refer the question concerning any new or unlisted use to the planning and zoning commission requesting an interpretation as to the zoning district into which such use shall be placed. The referral of the use interpretation question shall be accompanied by a statement of facts listing the nature of the use and whether it involves dwelling activity, sales, processing, type of product, storage and amount and nature thereof, enclosed or open storage, anticipated employment, transportation requirements, the amount of noise, odor, fumes, dust, toxic material and vibration likely to be generated and the general requirements for public utilities such as water and sanitary sewer.
- (2) The planning and zoning commission and the city council shall hold a joint public hearing and meet with the parties of interest and shall consider the nature and described performance of the proposed use and its compatibility with the uses permitted in the various districts and determine the zoning district or districts within which such use should be permitted. Such public hearings shall be scheduled and conducted in accordance with the provisions of section 156.079(e) and (f).
- (3) The planning and zoning commission shall transmit its findings and recommendations to the city council as to the classification proposed for any new or unlisted use. The city council shall review recommendation of the planning and zoning commission, and make such determination concerning the classification of such use as it determines appropriate.

(Code 1996, § 156.025; Ord. No. 1994-06, 3-1-1994)

## Sec. 156.026. - Correctional and rehabilitation facilities.

- (a) A correctional or rehabilitation facility may not be located in the city within 1,000 feet of a residential area, a primary or secondary school, property designated as a public park or public recreation area by any governmental authority, or a church, synagogue, or other place of worship.
- (b) For the purposes of this section, distance is measured along the shortest straight line between the nearest property line of the correctional or rehabilitation facility and the nearest property line of the residential area, school, park, recreation area, or place of worship, as appropriate.
- (c) For the purposes of this section, the term "correctional or rehabilitation facility" means a residential facility that is not operated by the federal government, the state, or the county, and that is operated for the purpose of housing persons who have been convicted of misdemeanors or felonies or children found to have engaged in delinquent conduct, regardless of whether the persons are housed:
  - (1) While serving a sentence of confinement following conviction of an offense;
  - (2) As a condition of probation, parole, or mandatory supervision; or
  - (3) Within one year after having been released from confinement in any penal institution.
- (d) For the purposes of this section, the term "residential area" means:
  - (1) Any area designated as a residential zoning district by this ordinance; and
  - (2) Any area in which the principal permitted land use by this ordinance is for private residences.

(e) The city council finds the requirements of this section are reasonably necessary to preserve the public safety, morals, and general welfare.

(Code 1996, § 156.026; Ord. of 4-26-1999)

Sec. 156.040. - Lot area regulations.

The minimum residential lot area for the various districts shall be in accordance with the following schedules, except that an official lot of record existing prior to the adoption of the ordinance from which this chapter is derived may be used.

ARTICLE III. - AREA AND SETBACK STANDARDS

Residential						
	Class					
Type (Sq. Ft.)	A	R-1	R-2	R-3	PD	MH
Single-family	1 acre	5,250	5,000	4,000	6,000	*
Multifamily			6,000	6,000	6,000 min., not less than 1,200 unit	*

\* Refer to manufactured home and recreational vehicle ordinance (chapter 152).

* Nonresidential			
	Class		
Type (Sq. Ft.)	C	CB	I
Single-family (conflict)*	6,000	6,000	*
Multifamily	7,200 min., and not less than 1,200/unit	*	

\* Residential use not permitted.

(Code 1996, § 156.040; Ord. No. 1994-06, 3-1-1994)

Sec. 156.041. - Lot width regulation.

The minimum residential lot widths for the various districts shall be in accordance with the following schedules, except that an official lot of record width prior to the adoption of the ordinance from which this chapter is derived may be used.

Residential						
	Class					
Type (Lin. Ft.)	A	R-1	R-2	R-3	PD	MH
Single-family	150	50	50	40	50	*
Multi-family			50	50	50	*

\* Refer to manufactured home and recreational vehicle ordinance (chapter 152).

Nonresidential			
	Class		
Type (Lin. Ft.)	C	CB	I
Single-family	50	50	*
Multifamily	60	60	*

\* Residential use not permitted.

(Code 1996, § 156.141; Ord. No. 1994-06, 3-1-1994)

Sec. 156.042. - Lot depth regulations.

The minimum residential lot depths for the various districts shall be in accordance with the following schedules, except that an official lot of record depth prior to the adoption of the ordinance from which this chapter is derived may be used.

Residential						
	Class					
Type (Lin. Ft.)	A	R-1	R-2	R-3	PD	MH
Single-family	150	105	100	100	120	*
Multi-family			120	120	120	*

\* Refer to manufactured home and recreational vehicle ordinance (chapter 152).

Nonresidential			
	Class		
Type (Lin. Ft.)	C	CB	I
Single-family	120	120	*
Multifamily	120	120	*

\* Residential use not permitted.

(Code 1996, § 156.042; Ord. No. 1994-06, 3-1-1994)

Sec. 156.043. - Lot coverage by building use regulation.

The maximum residential lot coverage by building use and all accessory buildings shall be in accordance with the following schedules, except that an existing building may have a greater use of an existing lot or tract before the adoption of the ordinance from which this chapter is derived.

Residential						
	Class					
	A	R-1	R-2	R-3	PD	MH
Maximum of lot coverage by building (%)	20	40	40	40	40	*

\* Refer to manufactured home and recreational vehicle ordinance (chapter 152).

Nonresidential			
	Class		
	C	CB	I
Maximum of lot coverage by building (%)	80	100	*

\* Residential use not permitted.

(Code 1996, § 156.043; Ord. No. 1994-06, 3-1-1994)

Sec. 156.044. - Front yard regulations and provisions.

(a) *Front yard regulations.* The minimum front yard shall be in accordance with the following schedules and no structure shall be placed in the front yard setback.

Residential						
	Class					
	A	R-1	R-2	R-3	PD	MH

Minimum front yard (ft.)	40	25	20	20	As approved by plan	*
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\* Refer to manufactured home and recreational vehicle ordinance (chapter 152).

Nonresidential			
	Class		
	C	CB	I
Minimum front yard (ft.)	25	N/A	N/A

(b) *Front yard provisions.*

- (1) Shall be measured from the property line to the front of the building, porch or extended entry. Eaves or roof extensions may not exceed into the front yard area by more than four feet and no subsurface structures may exceed into the front yard by more than 40 inches.
- (2) A more restrictive front yard setback shall govern by city council action based upon a greater building line setback or if two or more zone districts should join along a street.
- (3) If the existing buildings in a block, where at least 75 percent of the lots have been developed have a greater or lesser setback than required, then the average setback in the block is construed as the front yard setback, but shall not be required greater than 50 feet nor less than ten feet.
- (4) In the central business area, no front yard setback is required.

(Code 1996, § 156.044; Ord. No. 1994-06, 3-1-1994)

Sec. 156.045. - Side yard regulations and provisions.

(a) *Side yard regulations.* The minimum side yard shall be in accordance with the following schedule unless having existed prior to the adoption of the ordinance from this chapter is derived.

Residential						
	Class					
	A	R-1	R-2	R-3	PD	MH

Minimum required widths (ft.)	17	7	7	6	As approved by plan	*
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\* Refer to manufactured home and recreational vehicle ordinance (chapter 152).

Nonresidential			
	Class		
	C	CB	I
Minimum required widths (ft.)	*	*	15

\* See subsection (b)(4) of this section.

(b) *Side yard provisions.*

- (1) The side yard shall be unobstructed, except that windows or ledges may extend a maximum of 12 inches and roof eaves may extend a maximum of 24 inches.
- (2) The minimum side yard requirements for a planned development district shall be in accordance with a plan submitted and recommended by the planning and zoning commission and approved by the city council.
- (3) Apartment buildings 35 feet or greater in height shall provide a side yard one foot for every two feet of height.
- (4) No side yard is required for nonresidential use except abutting a residential zone or use, and in this case shall provide a 15-foot side yard.

(Code 1996, § 156.045; Ord. No. 1994-06, 3-1-1994)

Sec. 156.046. - Rear yard regulations.

- (a) The minimum rear yard shall be in accordance with the following schedule, and no rear yard area shall be less unless having existed prior to the adoption of the ordinance from this chapter is derived.

Residential						
	Class					
	A	R-1	R-2	R-3	PD	MH

Minimum rear yard (ft.)	20	20	20	20	As approved by plan	*
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\* Refer to manufactured home and recreational vehicle ordinance (chapter 152).

(b) In the Commercial (C), Central Business (CB) and Industrial (I) zones, no rear yard is specified for nonresidential use except when retail, commercial or industry adjoins a residential district whether divided by alley or easement, a ten-foot rear yard is required.

(Code 1996, § 156.046; Ord. No. 1994-06, 3-1-1994)

Sec. 156.047. - Height regulations.

The maximum height regulations shall be in accordance with the following schedules so that no building or structure shall be located or erected to exceed the height limit.

Residential						
	Class					
	A	R-1	R-2	R-3	PD	MH
Maximum height limitation (ft.)	25	25	35	35	As approved by plan	As approved by plan

Nonresidential			
	Class		
	C	CB	I
Maximum height limitation (ft.)	See subsection (2) of this section.	See subsection (2) of this section.	See subsection (2) of this section.

- (1) Appurtenances to building height, such as cooling towers, vent stacks and chimneys may extend in residential areas, not to exceed 35 feet above the average grade line of the building. Churches, school and institutional buildings may be erected in residential areas to exceed the standard of 2½ to three stories (11½ feet per story) by adding one foot to the width and depth of lot for each foot that water stands, steeples, domes or similar features exceed three stories in height.
- (2) In the Commercial (C), Central Business (CB) and Industrial (I) zones, height is not restricted except where prohibited by other laws or ordinances.

(Code 1996, § 156.047; Ord. No. 1994-06, 3-1-1994)

Sec. 156.048. - Vehicle parking regulations.

- (a) No building or structure or part shall be erected or altered for any use permitted in a district without adequate parking on a lot or tract or, in some cases, within 150 feet of a lot or tract, except that previous nonconforming parking requirements as of the adoption of the ordinance from which this chapter is derived may continue to exist until compliance is sought.

Residential						
	Class					
	A	R-1	R-2	R-3	PD	MH
Parking space/unit	2	2	2	2	As approved by plan	<sup>11</sup> Refer to manufactured home and recreational vehicle ordinance (chapter <u>152</u> ).

- (b) Off-street parking requirements, with exception to central business area, are as follows:
  - (1) Bowling alley: six spaces for each lane.
  - (2) Bank or savings establishment: one space for each 300 square feet of total usable floor area with minimum of five spaces.
  - (3) Clinic or doctor's office: one space per 250 square feet of floor area, with minimum of five spaces.
  - (4) General office: one space for each 300 square feet of floor area with a minimum of five spaces.
  - (5) Place of public assembly: one space per each three seats provided.
  - (6) High school or institution of higher learning: one space per classroom plus one space per four students during heaviest attendance.

- (7) Junior high and elementary school: one space for each class plus one space per four seats in a public assembly area, such as an auditorium.
- (8) Convalescent home for aged: one space for each six rooms or beds.
- (9) Gas station: minimum five spaces.
- (10) Hospital, acute care: one space for every two beds.
- (11) Hospital, chronic care: one space for each employee and one space for every six beds.
- (12) Hotel or motel: one space per room.
- (13) Library or museum: ten spaces plus one for every 300 square feet of floor area.
- (14) Restaurant or cafeteria: one space for every three seats with a minimum five spaces.
- (15) Retail or personal services: one space for every 200 square feet of floor area with a minimum of five spaces.
- (16) Industrial, storage or warehousing: one space for each two employees or one space for each 1,000 square feet of floor area, whichever is greater.

(Code 1996, § 156.048; Ord. No. 1994-06, 3-1-1994)

Sec. 156.049. - Parking requirements.

(a) *Parking requirements for new and unlisted uses.*

- (1) The off-street parking requirement for any use not specifically listed, the requirements may be interpreted as those of similar listed use.
- (2) The specific parking regulations supersede the scheduled requirements.
- (3) New and unlisted parking requirements shall be referred by the building official to the planning and zoning commission and to the city council for final determination.

(b) *Parking requirements for loading and unloading establishments.* Except in the central business area, all retail, commercial, industrial and other service entities shall provide off-street facilities for receiving merchandise, supplies and materials within a building or on a lot adjoining the main use. Such service may be adjacent to an alley or service drive or may consist of a truck berth, minimum ten feet by 45 feet. Schools and day care centers shall provide an off-street means to load and unload children. Off-street parking space, to accommodate one vehicle for every ten children to be loaded or unloaded shall be made available.

(c) *Design standard.*

- (1) An off-street parking space is a paved surface not in a street or alley, but on private property, having an area not less than 180 square feet with minimum dimensions of nine feet by 20 feet.
- (2) For angular parking, the minimum aisle widths shall be provided as follows:
  - a. 30 degree: 12 feet.
  - b. 45 degree: 14 feet.
  - c. 60 degree: 20 feet.
  - d. 90 degree: 24 feet.
- (3) All parking spaces shall be identified and marked accordingly on the pavements, with curb stripes to prevent overhang into public or private property.

(Code 1996, § 156.049; Ord. No. 1994-06, 3-1-1994)

#### ARTICLE IV. - SIGN REGULATIONS

##### Sec. 156.060. - Building code compliance.

All signs and outdoor display installations and use shall be as required in the building code.

(Code 1996, § 156.060; Ord. No. 1994-06, 3-1-1994)

#### ARTICLE V. - WIND ENERGY SYSTEMS

##### Sec. 156.070. - Definition.

In this section, the term "wind energy system" means a wind-driven energy conversion system that converts wind energy into electricity through the use of wind energy that drives a wind turbine, that has a rated capacity of not more than ten kw output at any give time, and that is intended for on-site production and consumption of electricity,

(Code 1996, § 156.070; Ord. No. 2011-13, 10-25-2011)

##### Sec. 156.071. - General regulations.

The following general regulations apply to all wind energy systems located within any approved district. A wind energy system lawfully in existence at the time of the enactment of this section shall not be required to meet the requirements established herein. Nothing contained in this section is intended to supersede the provisions of any applicable deed restrictions.

- (1) *Required plans and specifications.* In addition to the submittals otherwise required upon making application for a building permit, the application for a building permit for a wind energy system must be accompanied by:
  - a. A site plan of the proposed wind system, which shall include:
    1. A survey or a scaled drawing of the site on which the proposed wind energy system will be constructed;
    2. A plan view layout of the proposed wind energy system clearly showing:
      - (i) The location of the system in respect to the property on which the system will be built;
      - (ii) All components of the system; the distance of the system to property lines; required setbacks; existing structures on the site; and natural features such as watercourses and trees;
      - (iii) Elevation drawings that include:
        - A. The design and height of the proposed wind energy system;
        - B. Detailed drawings of all system components;
        - C. Screening requirements; and
      - (iv)

A line drawing of the electrical components of the system in sufficient detail to allow for a determination that the manner of installation conforms to the edition of the National Electrical Code in effect at the time of construction;

- b. Standard installation drawings of the wind turbine structure, including the tower, base and footings, if any.
  - c. If the system is mounted on a tower, either an engineering analysis of the tower or a copy of the manufacturing specifications demonstrating compliance of the system with the edition of the International Residential Code in effect at the time of construction. An engineering analysis shall be certified by a licensed professional engineer registered in the state.
  - c. Evidence of the notice to the utility company as required by subsection (a)(10) of this section.
- (2) *Construction standards.* A wind energy system shall be installed according to the manufacturer's recommendations or under the seal of a professional engineer registered by the state.
  - (3) *Maximum height.* Subject to the height limitations imposed by the set back requirements proscribed in subsection (a)(4) of this section for other than a roof-mounted installation, the maximum height of the system shall not exceed 40 feet from ground level to the topmost portion of the system inclusive of the turbine and blades. For horizontally-mounted (vertically-spinning) turbines, the measurement of maximum height shall be made by measuring to the center of the turbine shaft and then adding the length of a blade. Additionally, no system, when installed, shall exceed the height recommended by the manufacturer or the distributor of the system.
  - (4) *Location and setback.* A tower-mounted wind energy system shall be anchored only in the rear yard of the lot on which the system is located. A tower-mounted system may not be located nearer to a side or rear lot line than the height of the system, inclusive of turbine blades. No part of a wind energy system, including blades or guy wire anchors, may protrude across a property line. The system must be located on a tract of land with a minimum of three acres.
  - (5) *Primary structure required.* A wind energy system may exist only as a secondary use. A wind energy system may not be erected on a lot until a primary structure has been constructed.
  - (6) *Sound pressure levels.* Sound pressure levels produced by the operation of a wind energy system shall not exceed the limitations set forth in this Code of Ordinances.
  - (7) *Lighting.* All lighting not required by Federal Aviation Administration (FAA) regulation is prohibited not including, however, operational lighting installed by the manufacturer of the system as original equipment. When obstruction lighting is required by FAA regulations, such lighting shall not exceed the minimum requirements of those regulations. If so required, a wind energy system tower structure may be artificially lighted only with steady-burning red obstruction lights (FAA type L-810) or flashing red obstruction lights (FAA type L0864), flashing no faster than 20 flashes per minute. Upward lighting, flood lights or other lighting not strictly required by the FAA is prohibited.
  - (8) *Signs.* No advertising or other signs shall be placed on a wind energy system.
  - (9) *Prohibited in easements.* No portion of a wind energy system shall be located in, on or across a public easement unless authorized by the easement holder.
  - (10)

*Notice to utility company on grid-interconnected systems.* No grid-interconnected wind energy system shall be installed until evidence has been provided to the city that the appropriate electric power provider has been informed of the customer's intent to install a grid-connected customer-owned wind energy system and that the customer's system meets the utility's approved specifications for interconnection. If a system will interconnect through any electric power provider, the system shall conform to the provisions of all city codes and such other interconnection requirements applicable thereto. Off-grid systems are exempt from this requirement.

- (11) *State or federal requirements.* A wind energy system shall meet or exceed current standards and regulations of the FAA and any other agency of the state or federal government with the authority to regulate wind energy systems. If such standards and regulations are changed, and if the controlling state or federal agency mandates compliance, then the owner of the wind energy system shall bring such wind energy system into compliance with those revised standards and regulations within six months of the effective date of such standards and regulations, unless a different schedule is mandated by the controlling state or federal agency.
- (12) *Public hearing.* Prior to the installation of a system, other than a roof-mounted installation, an application for a wind energy system must be approved by the planning and zoning commission after a public hearing. At the hearing, the applicant may request a variance from the provisions of subsection (3) or (4) of this section, subject to the restrictions of this section. If the application or the variance is denied by the planning and zoning commission, an appeal may be made to the board of adjustment after application to the director of planning within 15 days of the date of denial. An application for approval of a wind energy system shall be made to the director of planning and shall be accompanied by payment of an application fee in the amount of \$300.00. Prior to the hearing, the director shall mail written notice to all owners of property located within 400 feet of the site of the proposed wind energy system by using the last known address as listed on the city's tax rolls. If the applicant requests a variance, the applicant must establish at the hearing a hardship relating specifically to the proposed location of the system. A hardship may not be based upon the personal or financial needs of the applicant, but must be based upon conditions unique to that location including elevation, topography, slope, lot size, and the presence of trees, buildings or other obstacles to the movement of wind at the proposed location of the system.
- (13) *Roof-mounted systems.* Any system to be mounted on the roof of a structure that does not extend more than 60 inches above the roof line shall not be required to comply with the provisions of subsections (1)a.1, (1)a.2, (3) and (4) of this section.

(Code 1996, § 156.071; Ord. No. 2011-13, 10-25-2011)

Sec. 156.072. - Maintenance and abandonment.

- (a) A wind energy system shall be maintained at all times according to the manufacture's specifications.
- (b) A wind energy system that has become unstable, leans significantly out of plumb, or that poses a danger of collapse shall be removed or brought into repair within 60 days following notice by the building official to the owner of the lot upon which the system is located. The building official may order immediate repairs in the event of imminent collapse. Failure to make the required repairs within the time provided is an offense.
- (c)

If the owner of a wind energy system plans to abandon or discontinue, or is required to discontinue, the operations of the system, the owner shall notify the building official by certified U.S. mail of the proposed date of abandonment or discontinuation. Such notice shall be given no less than 30 days prior to abandonment or discontinuation.

- (1) In the event that an owner fails to give such notice, the wind energy system shall be considered abandoned if the wind energy system is not operated for a continuous period of six months.
- (2) Upon abandonment or discontinuation of use, the property owner shall physically remove the wind energy system within 90 days from the date of abandonment or discontinuation of use. The term "physically remove" includes, without limitation, the actual, complete removal of the tower, turbine and all other components of the wind energy system from the site of the original installation.

(d) A violation of any provision of this article shall be a misdemeanor punishable in accordance with section 10.99.

(Code 1996, § 156.072; Ord. No. 2011-13, 10-25-2011)

## ARTICLE VI. - AMENDMENTS

### Sec. 156.075. - Statement of intent.

- (a) For the purpose of establishing and maintaining sound, stable, and desirable development within the territorial limits of the city, this chapter shall not be amended except to correct error in the chapter, or, because of changed or changing conditions in particular areas or in the city generally, or to rezone an area, extend the boundary of an existing zoning district or to change the regulations and restrictions thereof, all in accordance with the comprehensive plan.
- (b) Subject to the limitations of the foregoing statement of intent, an amendment to this chapter may be initiated by:
  - (1) The city council on its own motion;
  - (2) The planning and zoning commission;
  - (3) Petition.

(Code 1996, § 156.075; Ord. No. 1994-06, 3-1-1994)

### Sec. 156.076. - Authority.

The city council in accordance with applicable state law may from time to time amend, supplement, change, modify or repeal the regulation standards and boundaries herein established. In addition, a comprehensive review of the zoning ordinance text and map shall be made by the planning and zoning commission for the purpose of keeping the city current with the development patterns and innovative methods in zoning and examining existing land uses and changes in land uses made by developers and builders within the city in order to ascertain those areas where the patterns of development are changing. The planning and zoning commission, at least every three years shall file a report and recommendation thereon with the mayor and the city council. The three-year time period shall commence upon the date of the adoption of the ordinance from which this chapter is derived.

(Code 1996, § 156.076; Ord. No. 1994-06, 3-1-1994)

Sec. 156.077. - Application and petition for amendment.

- (a) Any person, firm or corporation petitioning the city council for a change in the zoning district map shall do so upon forms provided for such purpose by the office of the city secretary and all petitions for changes shall be filed with the office of the city secretary. Notice shall also be given to the city secretary if the application for change originates with any member of the city council or planning and zoning commission.
- (b) Petitions shall be reviewed by the planning and zoning commission at its regularly scheduled meeting. The planning and zoning commission shall have an agenda that has been posted 72 hours before the meeting.

(Code 1996, § 156.077; Ord. No. 1994-06, 3-1-1994)

Sec. 156.078. - Procedure for amendment petition.

- (a) *Filing of petition.* All petitions for amendments to this chapter shall be in writing, signed, and filed with the city secretary for the presentation to the planning and zoning commission.
- (b) *Contents of petition.* All petitions for amendments to this chapter shall contain at least the following:
  - (1) The petitioner's name, address, and interest in the petition, as well as the name, address and interest of every person having a legal or an equitable interest in the land covered by the petition.
  - (2) The nature and effect of the proposed amendment.
  - (3) A full-dimensioned map showing the following will be provided:
    - a. The land which would be affected by the proposed amendment.
    - b. A legal description of such land.
    - c. The present zoning classification of the land.
    - d. The zoning classification of all abutting zoning districts.
    - e. All public and private rights-of-way and easements bounding and intersecting the land under consideration.
  - (4) If the proposed amendment would require a change in the zoning map, the names and addresses of the owners of all land within the area to be changed by the proposed amendment
  - (5) The alleged error in this chapter, which would be corrected by the proposed amendment together with a detailed explanation of such error in the chapter, which is alleged, and detailed reasons as how the proposed amendment will correct the same.
  - (6) The changed or changing conditions, if any, in the area or in the municipality generally, that make the proposed amendment reasonably necessary.
  - (7) Evidence that the petition is in accordance with the comprehensive plan.
  - (8) All other circumstances, factors and reasons which applicant offers in support of the proposed amendment.

(Code 1996, § 156.078; Ord. No. 1994-06, 3-1-1994)

Sec. 156.079. - Public notice and procedure for amendments.

- (a) Whenever it is the desire of the majority of the members of the planning and zoning commission or the city council that an amendment or change to the zoning ordinance or district map be proposed and considered at a public hearing or as a result of a petition or application by a person, firm, or corporation, such proposed amendment or change shall be scheduled by the city secretary for a public hearing before a joint meeting of the planning and zoning commission and the city council. Such public hearing shall hereinafter be known as the public zoning hearing.
- (b) Each petition for a public zoning hearing shall be accompanied at the time the hearing is scheduled by a fee as currently established or as hereafter adopted by resolution of the city council from time to time.
  - (1) No fee shall be charged for a public zoning hearing on the first hearing after property is annexed into the city.
  - (2) No action to amend, supplement, change, modify or repeal the zoning ordinance or the district map shall be final until there shall have been a joint public zoning hearing thereon with public notice of such hearing as herein required.
- (c) Notice of any public hearing involving the zoning ordinance and district map shall be given by publication once in a newspaper of general circulation in the city and designated as the official publication of the city stating briefly the change or amendment to be considered at the hearing and the time and place of such hearing which shall not be less than ten days prior to the public hearing. Such notice shall be sent to the property owners as determined from the most recently approved city tax roll of real property lying within 200 feet of the property on which the change in classification or specific use permit is proposed. Such notice shall be given not less than ten days before the date set for the hearing. The notice shall be made by depositing the same, properly addressed and postage paid, in the United States mail.
- (d) Notice of any public zoning hearing involving the granting of a specific use permit shall be given as set forth in subsection (c) of this section. In addition, written notice shall state the time and place of hearing and give the address of the property proposed for granting of a specific use permit.
- (e) The public zoning hearing shall be a joint meeting of the planning and zoning commission and the city council. Rules of order commensurate with proper conduct, hearing of arguments or receiving of evidence shall be adopted and observed at the hearing. The recording of minutes shall be made of the hearing and shall be maintained or filed in the office of the city secretary. No action on any proposed change, amendment or specific use permit shall be taken by either body at or during the public zoning hearing.
- (f) The planning and zoning commission shall within ten days after a public zoning hearing, hold a regular or special meeting to recommend and act upon changes, amendments or specific use permits considered at such hearing. The members of the planning and zoning commission shall vote on each proposed change, amendment or specific use permit as to their recommendations to the city council for either adoption or denial. The recommendations of the city planning and zoning commission shall be transmitted to the office of the city secretary for the city council in writing within five days following the meeting of the city planning and zoning commission.
- (g) After receipt by the city council of the recommendations of the planning and zoning commission, the city council shall at either a regular or a special meeting act upon the proposed changes, amendments or special use permits. In cases when the planning and zoning commission recommends against proposed specific use permit or amendment, supplement, change or repeal of the regulations or restrictions of the zoning

ordinance or the boundaries of the district map herein established or when a written protest against an amendment under consideration is filed with the office of the city secretary and signed by the owners of 20 percent or more either of the area of the lots included in such proposed change or those immediately adjoining the same and extending 200 feet there from such amendment, supplement, change, modification or repeal shall not become effective except by the favorable vote of three-fourths of the members of the city council.

- (h) If the city council fails to pass an ordinance approving such proposed specific use permit, amendment, supplement, or change, a new application for such proposed specific use permit, amendment, supplement, or change in the zoning ordinance or the boundaries of the district map shall not again be considered until after the expiration of 12 months from the date that such proposed amendment, supplement or change was rejected; provided, however, that such application may be reconsidered within the above mentioned 12-month period if it is shown that a substantial change in conditions has taken place in the vicinity of the property sought to be rezoned or for which a specific use permit was requested. The procedures for such application for rezoning shall be the same as if the applicant had never filed a previous application for zoning change.

(Code 1996, § 156.079; Ord. No. 1994-06, 3-1-1994)

## ARTICLE VII. - PLANNED UNIT DEVELOPMENT

### Sec. 156.110. - Purpose.

It may be desirable that many properties in the city be developed in accordance with site plans prepared and approved in advance of development. To encourage such planned unit development, regulatory provisions are provided as follows in this article.

(Code 1996, § 156.110; Ord. No. 1994-06, 3-1-1994)

### Sec. 156.111. - Authorized uses.

Whenever any property is designated as being within the planned residential unit development, the following types of uses may be authorized:

- (1) Housing development consisting of any combination of dwelling types on tracts with a minimum of five acres.
- (2) Uses permitted in the Commercial C District on tracts with a minimum area of one acre and an integral part of a planned unit development.
- (3) Recreation area and open space.
- (4) A combination of any of the developments listed or other uses permitted in the zoning districts corresponding to property on the zoning district map.

(Code 1996, § 156.111; Ord. No. 1994-06, 3-1-1994)

### Sec. 156.112. - Procedures.

- (a) A site plan setting forth the uses to be incorporated into the planned residential unit development shall be approved and filed as part of the ordinance. The provisions of article VI of this chapter shall govern the review and processing of each application for a planned unit development.
- (b) Such required site plan shall show the provisions for ingress and egress to the property, access from a public street, number and density of housing units per gross acre, and sidewalks, utilities, drainage, parking space, height of buildings, maximum lot coverage, yards and open spaces, screening walls or fences and other development and protective requirements considered necessary to create a reasonable transition and protection of the adjacent property.
- (c) The planning and zoning commission may recommend and the city council may impose conditions relative to the standards of development and such conditions shall be complied with before a certificate of occupancy is issued for the use of the land or any structure, which is part of the development. Such conditions shall not be construed as conditions precedent to the approval of the zoning use, but shall be construed as conditions precedent to the granting of a certificate of occupancy.
- (d) Site plans submitted for consideration under the provisions of this section may be altered or amended with approval of the planning and zoning commission, but any change in the development shall be considered an amendment to the zoning ordinance and shall be processed in accordance with sections 156.075 through 156.079.

(Code 1996, § 156.112; Ord. No. 1994-06, 3-1-1994)

#### ARTICLE VIII. - NONCONFORMING USES

##### Sec. 156.125. - Continuation of uses.

Any nonconforming use of land or structures may be continued for definite periods of time, subject to such regulations as the board of adjustment may require for immediate preservation of the adjoining property and the ultimate approval of the nonconforming use. If, however, a continuous operation is not carried on in such nonconforming use during a continuous period of six months, the building, other structure or tract of land where nonconforming use previously existed shall thereafter be occupied and used only for a conforming use. Intent to resume activity or operations shall not affect the foregoing.

(Code 1996, § 156.125; Ord. No. 1994-06, 3-1-1994)

##### Sec. 156.126. - Change of use.

A nonconforming use may be changed to any conforming use. A nonconforming use shall not be changed to any other type of nonconforming use without the prior approval of the board of adjustment which may grant a change of occupancy from one nonconforming use to another, provided the use is within the same or higher classification, as the original nonconforming use, that such nonconforming use and occupancy will not tend to prolong and continue nonconforming use. A nonconforming use once changed from a lower to a higher classification use shall not be changed thereafter to a lower classification use, and such prior lower classification use shall be considered abandoned.

(Code 1996, § 156.126; Ord. No. 1994-06, 3-1-1994)

Sec. 156.127. - Damage and destruction.

A nonconforming use shall not be extended or rebuilt in case of obsolescence or total destruction by fire or other cause. In the case of partial destruction by fire or other causes not exceeding 50 percent of its value, the building inspector shall issue a permit for reconstruction. If greater than 50 percent and less than total, the board of adjustment may grant permit for repair after public hearing and having due regard for the property rights of the persons affected when considered in the light of public welfare and the character of the areas surrounding the designated nonconforming use.

(Code 1996, § 156.127; Ord. No. 1994-06, 3-1-1994)

Sec. 156.128. - Enlargement.

A nonconforming use shall not be enlarged or extended, except upon authorization of the board of adjustment.

(Code 1996, § 156.128; Ord. No. 1994-06, 3-1-1994)

Sec. 156.129. - Normal maintenance.

Normal maintenance of a building or a structure containing a nonconforming use is permitted, including necessary non-structural repairs and incidental alterations not extending the nonconforming use.

(Code 1996, § 156.129; Ord. No. 1994-06, 3-1-1994)

Sec. 156.130. - Structural changes.

No structural alteration shall be made in a building or other structure containing a nonconforming use except that required by law.

(Code 1996, § 156.130; Ord. No. 1994-06, 3-1-1994)

ARTICLE IX. - ADMINISTRATION AND ENFORCEMENT

Sec. 156.145. - Building permits and plan requirements.

(a) Building permits shall be in conformance with current building codes.

(b) All dimensions shown on these plans relating to the location and size of the lot to be built upon shall be based on a subdivision plat and the lot shall be staked out on the ground before construction is started.

(Code 1996, § 156.145; Ord. No. 1994-06, 3-1-1994)

Sec. 156.146. - Effect upon existing permits, agreements and rights.

(a) This chapter is not intended to abrogate or annul:

(1) Any permits issued before the effective date of the ordinance from which this chapter is derived;

(2) Any easement, covenant or other private agreement more restrictive than the provisions of this chapter.

- (b) By the passage of this chapter, no presently illegal use shall be deemed to have been legalized unless specifically such use is a conforming use. Otherwise, such uses shall remain nonconforming where recognized, or an illegal use, as the case may be. It is further the intent and declared purpose of this chapter that no offense committed, and no liability, penalty or forfeiture, either civil or criminal, shall be discharged or effected by the adoption of the ordinance from which this chapter is derived, but prosecutions and suits for such offenses, liabilities, penalties or forfeiture, either civil or criminal, shall be discharged or effected by the adoption of the ordinance from which this chapter is derived; but prosecutions and suits for such offenses, liabilities, penalties or forfeitures may be instituted or causes presently pending be proceeded with in all respects as if such prior ordinance has not been repealed.

(Code 1996, § 156.146; Ord. No. 1994-06, 3-1-1994)

Sec. 156.147. - Certificate of occupancy.

- (a) Certificates of occupancy shall be required for:
- (1) Occupancy and use of a building hereafter erected or structurally altered.
  - (2) Change in use of an existing building to a use of a different classification.
  - (3) Occupancy and use of vacant land.
  - (4) Change in the use of land to a use of a different classification.
  - (5) Any change in the use of a nonconforming use. No such occupancy, use, or change of use shall take place until a certificate of occupancy therefore has been issued by the building official.
- (b) A certificate of occupancy shall be required for all lawful nonconforming uses of land or buildings created by adoption of the ordinance from which this chapter is derived. Application for such certificate of occupancy for a nonconforming use shall be filed with the building official by the owner or leaser of the building or land occupied by such nonconforming use within one year of the effective date of the ordinance from which this chapter is derived. It shall be the duty of the building official to issue a certificate of occupancy for a lawful nonconforming use, or refusal of the building official to issue a certificate of occupancy for such nonconforming use shall be evidence that the nonconforming use was either illegal or did not lawfully exist at the effective date of the ordinance from which this chapter is derived.
- (c) Written application for a certificate of occupancy for a new building or for an existing building which has been altered shall be made at the same time as the application for the building permit for such building. The certificate shall be issued within three days of completion of construction or alteration. Written application for a certificate of occupancy for the use of vacant land, or for a change in the use of land for a building, or for a change in nonconforming use, as herein provided, shall be made to the building official, if the proposed use is in conformity with the provisions of this chapter, the certificate of occupancy therefor shall be issued. The fee of such certificate of occupancy shall be \$20.00 to be paid to the city at the time the building permit is issued. Every certificate of occupancy shall state that the building or the proposed use of the building or land complies with all provisions of law. A record of all certificates of occupancy shall be kept on file in the office of the building official or his agent.

(Code 1996, § 156.147; Ord. No. 1994-06, 3-1-1994; Ord. No. 2011-07, 9-20-2011)

## Sec. 156.148. - Composition and appointment.

- (a) The board of adjustment shall consist of five members appointed for terms of two years. Each member of the city council, including the mayor, may appoint one member to the board. The city council may remove a board member for cause, as found by the city council, on a written charge after a public hearing. A vacancy in the board shall be filled for the unexpired term.
- (b) There shall be four alternate members of the board of adjustment who shall be appointed by the city council to serve in the absence of one or more regular members when requested to do so by the mayor or city manager. An alternate member serves for the same period as a regular member and subject to removal in the same manner as a regular member. A vacancy among the alternate members is filled in the same manner as a vacancy among the regular members.
- (c) The board of adjustment, by majority vote, shall adopt rules in accordance with this chapter. Meetings of the board are held at the call of the presiding officer and at other times as determined by the board. The presiding officer or acting presiding officer may administer oaths and compel the attendance of witnesses. All meetings of the board shall be open to the public. The board shall keep minutes of its proceedings that indicate the vote of or fails to vote. The board shall keep records of its examinations and other official actions. The minutes and records shall be filed immediately in the board's office and are public records. Each case before the board of adjustment must be heard by at least 75 percent of the members.

(Code 1996, § 156.148; Ord. No. 1999-06, 6-15-1999)

**State Law reference**— Authority to create a board of adjustment, V.T.C.A., Local Government Code § 211.008.

## Sec. 156.149. - Authority of the board of adjustment.

- (a) The board of adjustment shall:
  - (1) Hear and decide applications for direct relief. An application for direct relief is a proceeding seeking:
    - a. A special exception to the terms of this chapter. A special exception is a use permitted expressly by this ordinance under conditions specified in it. Subsection (d) of this section lists special exceptions the board of adjustment is authorized to issue.
    - b. A variance from the terms of this chapter. A variance is a suspension of a literal enforcement of this chapter. Subsection (e) of this section lists variances the board of adjustment is authorized to issue.
  - (2) Hear and decide an appeal. An appeal is a proceeding claiming error in an order, requirement, decision or determination made by an administrative official in the enforcement of this chapter.
  - (3) Hear and decide other matters authorized by this chapter.
- (b) In exercising its authority, the board of adjustment may reverse or affirm, in whole or in part, or modify the administrative official's order, requirement, decision, or determination from which an appeal is taken and make the correct order, requirement, decision, or determination, and for that purpose the board of adjustment has the same authority as the administrative official.
- (c) The concurring vote of 75 percent of the members of the board of adjustment is necessary to:
  - (1) Reverse an order, requirement, decision or determination of an administrative official;
  - (2) Decide in favor of an applicant on a matter on which the board of adjustment is required to pass; or

- (3) Authorize a variation from the terms of this chapter.
- (d) Special exceptions. Special exceptions are incompatible with the uniformity sought to be achieved by these regulations and should be issued only in exceptional cases.
- (1) The board of adjustment is required to grant a special exception under the conditions stated in subsection (f) of this chapter. The board of adjustment may also grant a special exception from the regulations contained in this chapter when it finds that the exception will not be detrimental to other property in the district or the public health, safety, morals and the general welfare of the general public and that it will be in harmony with the general intent and purpose of this chapter. The board of adjustment may grant special exceptions that allow:
- a. The extension of nonconforming use into different areas of a pre-existing building;
  - b. The reconstruction of a building occupied by a nonconforming use, provided the reconstruction does not prevent the eventual return of the property to a conforming use;
  - c. Modifications of yard, open space, parking lot area or lot width regulations as may be necessary to secure appropriate development of a parcel of land where such parcel was separately owned at the time of the passage of the ordinance from which this chapter is derived and is of such restricted area or where the shape of the lot is such that it cannot be appropriately developed without such modification;
  - d. The discontinuance of nonconforming uses of land under any plan whereby the full value of any improvements can be amortized within a reasonable number of years, taking into consideration the general character of the neighborhood and the necessity for all property to conform to the regulations of this chapter;
  - e. The reduction of off-street parking if it can be shown that the required minimum will not at any time be necessary because of the character of the proposed uses and a probable limited quantity of occupants, employees, clients, customers or tenants.
- (2) The board of adjustment may not issue a special exception permitting a prohibited use.
- (3) The board of adjustment may impose restrictions and conditions it deems appropriate to a special exception including those related to use, occupancy, time, size, area, design, quality, construction, repair, reconstruction, facilities, safety and appearance.
- (e) Variances.
- (1) The board of adjustment is required to grant a variance under the conditions stated in subsection (f) of this section. The board of adjustment may also grant a variance for a use identified by the abbreviation "S" in the appendix to this title, Schedule of Uses, if the variance is not contrary to the public interest and, due to special conditions, a literal enforcement of this chapter would result in unnecessary hardship, and so that the spirit of this chapter is observed and substantial justice is done.
- (2) The board of adjustment may impose restrictions and conditions it deems appropriate to variances including those related to use, occupancy, time, size, area, design, quality, construction, repair, reconstruction, facilities, safety, and appearance.
- (f) The board of adjustment is required to issue a special exception or variance to a property owner applying for it whenever, as applied to the property at issue or its use, the application of this chapter either:

- (1) Does not substantially advance legitimate state interests;
  - (2) Denies the property owner all economically viable use of his land; or
  - (3) Unreasonably interferes with the landowner's right to use and enjoy his property.
- (g) The special exception or variance must permit the owner some appropriate economically viable use of his land but need not permit the particular use requested by the property owner applying for it.
- (1) In determining whether legitimate state interests have been substantially advanced by the regulation, the board of adjustment may consider a broad range of governmental purposes that will satisfy that requirement, including, but not limited to, the ill effects of urbanization, enhancing the quality of life, protecting recreation, tourism, and public health, preserving desirable aesthetic features, preserving agricultural uses of land, controlling both the rate and character of community growth, and ensuring careful and orderly development of residential property with provision for open space areas.
  - (2) The board of adjustment will determine whether the property owner has been denied all economically viable use of his land by considering whether the regulation renders the land valueless.
  - (3) The board of adjustment will determine whether the regulation unreasonably interferes with the landowner's right to use and enjoy his property by considering:
    - a. The economic impact of the regulation. The economic impact of the regulation is determined by comparing the value that has been taken from the property with the value that remains in the property. The loss of anticipated gains or potential future profits is not to be considered.
    - b. The extent to which the regulation interferes with distinct investment based expectations. The factors to be considered in determining whether the regulation unreasonably interferes with investment-backed expectation include the historical use of the property and its length, the existing zoning of the property at the time it was acquired by the landowner, and whether the landowner has purchased the property speculatively based on the possibility of an up zoning.

(Code 1996, § 156.149; Ord. No. 1999-06, 6-15-1999)

**State Law reference—** Authority of board, V.T.C.A., Local Government Code § 211.009.

Sec. 156.150. - Direct proceedings before the board of adjustment.

- (a) A person whose person or property is affected by this chapter may apply to the board of adjustment for any direct relief the board is authorized to grant.
- (b) The person applying for direct relief shall file with the board of adjustment and with the city manager an application specifying the direct relief requested from the board and the grounds for it.
- (c) The board of adjustment shall set a reasonable time for hearing the application and shall give public notice of the hearing and due notice to the parties in interest. A party may appear at the hearing in person or by agent or attorney. The board shall decide the application within a reasonable time.

(Code 1996, § 156.150; Ord. No. 1999-06, 6-15-1999)

Sec. 156.151. - Appeals to the board of adjustment.

- (a) Any of the following persons may appeal to the board of adjustment a decision made by an administrative official:
  - (1) A person aggrieved by the decision; or
  - (2) Any officer, department, board or bureau of the city affected by the decision.
- (b) The appellant must file with the board of adjustment and the official from whom the appeal is taken a notice of appeal specifying the grounds for the appeal. The appeal must be filed within a reasonable time as determined by the rules of the board of adjustment. On receiving the notice, the official from whom the appeal is taken shall immediately transmit to the board of adjustment all the papers constituting the record of the action that is appealed.
- (c) An appeal stays all proceedings in furtherance of the action that is appealed unless the official from whom the appeal is taken certifies in writing to the board of adjustment facts supporting the official's opinion that a stay would cause imminent peril to life or property. In that case, the proceedings may be stayed only by a restraining order granted by the board of adjustment or a court of record on application, after notice to the official, if due cause is shown.
- (d) The board of adjustment shall set a reasonable time for the appeal hearing and shall give public notice of the hearing and due notice to the parties in interest. A party may appear at the appeal hearing in person or by agent or attorney. The board of adjustment shall decide the appeal within a reasonable time.

(Code 1996, § 156.151)

**State Law reference**— Similar provisions, V.T.C.A., Local Government Code § 211.010.

Sec. 156.152. - Judicial review of board of adjustment decisions.

- (a) Any of the following persons may present to a court of record a verified petition stating that the decision of the board of adjustment is illegal in whole or in part and specifying the grounds of the illegality:
  - (1) A person aggrieved by a decision of the board of adjustment;
  - (2) A taxpayer; or
  - (3) An officer, department, board or bureau of the city.
- (b) The petition must be presented within ten days after the date the decision is filed in the board of adjustment's office.
- (c) On the presentation of the petition, the court may grant a writ of certiorari directed to the board of adjustment to review the board's decision. The writ must indicate the time by which the board's return must be made and served on the petitioner's attorney, which must be after ten days and may be extended by the court. Granting of the writ does not stay the proceedings on the decision under appeal, but on application and, after notice of the board, the court may grant a restraining order if due cause is shown.
- (d) The board of adjustment's return must be verified and must concisely state any pertinent and material facts that show the grounds of the decision under appeal. The board is not required to return the original documents on which the board acted but may return certified or sworn copies of the documents or parts of the documents as required by the writ.
- (e)

If at the hearing the court determines that testimony is necessary for the proper disposition of the matter, it may take evidence or appoint a referee to take evidence as directed. The referee shall report the evidence to the court with the referee's findings of fact and conclusions of law. The referee's report constitutes a part of the proceedings on which the court shall make its decision.

- (f) The court may reverse or affirm, in whole or in part, or modify the decision that is appealed. Costs may not be assessed against the board of adjustment unless the court determines that the board acted with gross negligence, in bad faith, or with malice in making its decision.

(Code 1996, § 156.152; Ord. No. 1999-06, 6-15-1999)

**State Law reference**— Similar provisions, V.T.C.A., Local Government Code § 211.011.

Sec. 156.153. - Building official to enforce.

The provisions of this chapter shall be administered and enforced by the building official of the city.

(Code 1996, § 156.153; Ord. No. 1994-06, 3-1-1994)

Sec. 156.154. - Right of entry.

The building official or any duly authorized person shall have the right to enter upon any premises at any time prior to the completion of the building for the purpose of making inspections of building or premises necessary to carry out his duties in the enforcement of this chapter.

(Code 1996, § 156.154; Ord. No. 1994-06, 3-1-1994)

Sec. 156.155. - Stop orders.

Whenever any building work is being done contrary to the provisions of this chapter, the building official may issue a stop order to the owner or contractor doing or causing such work to be done and any such person shall forthwith stop such work until authorized by the building official to proceed with the work.

(Code 1996, § 156.155; Ord. No. 1994-06, 3-1-1994)

Sec. 156.998. - Remedies.

In case any person, firm, or corporation violates any of the provisions of this chapter or fails to comply therewith, the city, in addition to imposing the penalties provided in section 156.999 may institute any appropriate action or proceedings in court to prevent, restrain, correct, or abate to prevent any illegal act, conduct, business or use in or about any land, and the definition of any violation of the terms of this chapter as a misdemeanor shall not preclude the city from invoking the civil remedies given it by law in such cases, but same shall be cumulative of and in addition to the penalties prescribed for such violations.

(Code 1996, § 156.998; Ord. No. 1994-06, 3-1-1994)

Sec. 156.999. - Penalty.

Any person, firm or corporation who shall violate any of the provisions of this chapter or fail to comply therewith or who shall violate or fail to comply with any order or regulation made hereunder or who shall violate any detailed statement of specifications or plans submitted and approved hereunder, shall, for each and every violation and noncompliance respectively be deemed guilty of a misdemeanor.

(Code 1996, § 156.999; Ord. No. 1994-06, 3-1-1994)