



Public/Private Partnership Program

Guidelines and Criteria

**Economic Development &
Housing Committee**

April 3, 2006



City of Dallas

Office of Economic
Development
WWW.DALLAS-EDD.ORG

Purpose

- ◆ Provide a review of the March 2006 briefing and follow-up with information requested by the Committee
- ◆ Recommend program modifications to the Public/Private Partnership Program *Guidelines & Criteria* for approval by the full City Council on April 12, 2006

REVIEW

- ◆ The business incentives provided under the Program are designed to:
 - ✓ Increase the commercial tax base
 - ✓ Create and retain quality jobs for Dallas residents
 - ✓ Maintain a competitive position relative to non-City of Dallas sites
 - ✓ Target investment and job growth in Southern Dallas and Enterprise Zones
 - ✓ Foster the attraction of new industry
 - ✓ Encourage the redevelopment of specific sites and areas experiencing disinvestment

REVIEW continued

- ◆ Incentives are proposed for non-residential projects wherein, “but for” the incentive, the project would not otherwise occur in the City, or it would be substantially modified in a way that reduces the benefits accruing to the City
- ◆ Factors considered prior to making incentive proposals include job creation or retention, tax base, competition for the project, financial gaps, location, zoning, etc.

REVIEW continued

- ◆ “But for” is assumed to be met in Southern Dallas. (For these purposes, Southern Dallas is defined as South of the Trinity River west of downtown and south of Interstate 30 east of downtown.)
- ◆ Staff determines eligibility for incentives based on minimum criteria adopted by the City Council relative to the particular project site under consideration. (Current *Guidelines & Criteria* and Enterprise Zone map at back of briefing)



REVIEW continued

- ◆ Currently, the Program provides for the following business incentives:
 - ✓ Tax Abatement
 - ✓ Development Fee Rebates
 - ✓ Infrastructure Participation
 - ✓ Tax Increment Financing
 - ✓ Public Improvement Districts
 - ✓ Consideration of Grants and Loans
 - ✓ Right-of-Way Abandonment Fee Rebates & Credits

REVIEW OF PROPOSED MODIFICATIONS

- ◆ Eligibility Criteria – Downtown
 - Increase minimum criteria from 50 jobs or \$5M investment to 250 jobs or \$25M investment
 - Limitations on real property tax abatements include:
 - Not available in Connection TIF
 - Not available in City Center TIF until 2012
 - Non-TIF sites require a minimum of 750 jobs and \$100M investment
 - No change in tax abatement levels for eligible projects - up to 90% for 10 years on real property or up to 75% for 5 years on business personal property

REVIEW OF PROPOSED MODIFICATIONS

- ◆ Eligibility Criteria (continued)
 - Southern Dallas – no change
 - North Dallas Enterprise Zones – increase minimum criteria from 50 jobs or \$2.5M investment to 200 jobs and \$10M investment
 - North Dallas Commercial Zone – increase minimum criteria from 100 jobs or \$5M investment to 250 jobs and \$15M investment
 - City Wide - Existing firms must expand job base by 25% to be eligible for consideration

REVIEW OF PROPOSED MODIFICATIONS

- ◆ In support of the City's M/WBE Program, staff recommends a goal that two-thirds of the city's number of real property tax abatement agreements related to new construction include a Fair Share and local contractor component.
 - Business Development & Procurement Services will facilitate the identification of contractors/vendors to participate in the construction of the projects.

INCENTIVE COMPARISON

- ◆ Attachment No. 1 provides a list of projects receiving City Council approved incentives since 2003.
- ◆ Five projects from this list would not meet the suggested new minimum eligibility criteria*:
 - Jetro Holdings (North Dallas Enterprise Zone site) – short on jobs by 55 and investment by \$6M
 - 7-Eleven/Billingsley (Downtown site) – short on 25% job growth by 250
 - Reel Fx (North Dallas Enterprise Zone site) – short investment by \$8.2M
 - Prime Art & Jewel (North Dallas Commercial Zone site) – short on jobs by 150 and investment by \$6.9M
 - Hunt Consolidated (Downtown site) – short on 25% job growth by 125 and located in Connection TIF

*note: Policy allows a $\frac{3}{4}$ City Council approval for projects not meeting minimum guidelines

INCENTIVE COMPARISON

- ◆ Attachment No. 2 describes a sample of economic incentives provided by other jurisdictions.
- ◆ The deal descriptions suggest that Dallas should maintain flexibility in utilization of Chapter 380 grants.
 - Dallas must fund such grants from Public/Private Partnership Fund or through project revenue such as property taxes or sales tax revenue where some competitor cities utilize sales tax dollars through 4a/4b economic development corporations

COMPETITIVE ENVIRONMENT

- ◆ Incentives available in other area communities:
 - Tax Abatement
 - Public Infrastructure
 - Utility Infrastructure
 - Sales Tax Rebates/Grants
 - Land Purchase
 - Building Purchase
 - Lease Payments/Subsidized Rent
 - Cash-in-lieu of Tax Abatements
 - Relocation Funding Assistance
 - Interest Buy Down
 - Training Grants
 - Site Development

SUMMARY

- ◆ Continue to utilize incentives to encourage investment in high priority areas of Southern Dallas and provide special consideration for projects in our Strategic Investment Areas.
- ◆ Reflect recent Downtown investment decisions and impact on TIF districts relative to future incentive requests in this area.
- ◆ Support the City's M/WBE Program by including Fair Share in the Public/Private Partnership Program.

NEXT STEPS

- ◆ City Council re-adopt Public/Private Partnership Program *Guidelines & Criteria* with proposed modifications on April 12, 2006.

Public/Private Partnership Program
Projects Since 2003

Attachment No. 1

COMPANY	DATE	PROJTYPE	% ABATED	Yrs.	JOBS	TAX BASE	Est. Incentive Amount	Est. 10-yr. City Tax Revenue *See Note*	Est. 10-yr. County/School Tax Rev.	Notes
What's Hot Fun World	2/26/2003	Entertainment	90	7	15	\$1,000,000	\$44,087	\$30,083	\$224,316	
Gilley's/Matthews Southwest	2/26/2003	Entertainment	50	5	25	\$2,700,000	\$136,461	\$63,798	\$605,653	
Western Cabinets	8/13/2003	Manufacturing	50	5	50	\$1,400,000	\$15,941	\$87,897	\$314,042	
Focus Service Group	4/28/2004	Distribution	90	10	NA	\$3,693,000	\$232,593	\$41,317	\$828,399	
EPI Breads, Lavoie Corporation	6/9/2004	Manufacturing	50	5	100	\$2,146,000	\$37,544	\$121,625	\$481,382	
Strategic Partners	6/23/2004	Distribution	90	10	25	\$5,200,000	\$327,506	\$58,178	\$1,166,443	
Pinnacle Industrial Center, LP	1/26/2005	Distribution	90	10	NA	\$5,000,000	\$323,865	\$46,985	\$1,121,580	
Jetro Holdings, Inc.	1/26/2005	Wholesale	50	5	45	\$4,000,000	\$71,970	\$224,710	\$897,264	
Dilbeck Court Limited	2/23/2005	Hospitality	NA	NA	20	\$6,000,000	\$729,995	\$445,020	\$1,345,896	Grant in-lieu of tax abatement
Pratt Industries	4/13/2005	Manufacturing	75	5	25	\$3,191,000	\$86,121	\$150,555	\$715,792	
Reel Fx	4/13/2005	Office	90	7	200	\$1,800,000	\$81,614	\$51,892	\$403,769	
Billingsley Arts Partners, Ltd & 7-Eleven	5/25/2005	Office	90	10	1,000	\$105,000,000	\$9,750,000	\$372,000	\$23,553,180	Tax abatement and Grants
Dallas Morning News	5/25/2005	Manufacturing	90	10	152	\$46,000,000	\$2,550,113	\$861,707	\$10,318,536	Infrastructure participation
TCDFW I-20 I, LP	8/24/2005	Distribution	90	10	25	\$11,900,000	\$770,798	\$111,825	\$2,669,360	Infrastructure participation
Prime Art and Jewel, Inc.	9/28/2005	Wholesale/Manu	50	5	324	\$3,100,000	\$56,000	\$173,927	\$695,380	Development fees \$10,000
Vought Aircraft Industries, Inc.	10/12/2005	Manufacturing	75	10	3,000	\$100,000,000	\$5,600,250	\$1,816,750	\$22,431,600	
Hunt Consolidated, Inc.	10/19/2005	Office	79	10	500	\$108,000,000	\$6,328,180	\$1,682,180	\$24,226,128	
SWC Westmoreland SC, Ltd. (Sierra Vista)	12/14/2005	Retail	90	10	200	\$13,300,000	\$889,000	\$97,461	\$2,983,403	Infrastructure participation
					5,706	\$423,430,000	\$28,032,038	\$6,407,827	\$94,982,124	

**Note: Estimate derived from new tax base column and does not include tax revenue from inventory, unabated business property, sales tax revenue, etc.

Attachment No. 2

Location	Company	Project Description	Jobs	Incentives
Fort Worth, City of	Kimco Montgomery Plaza - SuperTarget	Redevelopment of former Montgomery Ward into 170,000 square foot retail SuperTarget	200	Almost \$20 million in tax rebates over 20 years, including \$6.9 million to Target
Fort Worth, City of	Radio Shack	\$200 million investment, 900,000 sf	2,400	Total of \$66.8 million: Grant equaling 50% tax abatement for 30 yrs; \$29M infrastructure through TIF district
Frisco, City of	IKEA	\$40 million retail facility		\$1.4M road, 10 years 1/2 cent sales tax rebate on estimated \$100M of annual sales (\$5M over 10 years)
Irving, City of	Citigroup	625,000 sf facility and 225,000 sf credit card facility	900 to 2,500	60% tax rebate valued at \$4M, 10 year abatement plus 380 grant
Mansfield, City of	Mouser Electronics	225,000 warehouse, distribution & office space	300	Total of \$326,000 in incentives including a 10-year 50% tax abatement, infrastructure, drainage improvements and traffic signals.
Mansfield, City of	Solvay Engineered Polymers	New production line	15	Total of \$49,000 in incentives. A 5-year 50% tax abatement, a water line and a fire hydrant.
Coppell, City of	Pegasus Logistics Group	Corporate headquarters relocation and warehouse space	120	Five-year, 75% real property tax rebate (Freeport development, effective 1/06) Company will save \$29,000 annually.
Travis, County of	Samsung Electronics	Semiconductor facility	900	Refund of 80 percent of property taxes on plant's value over 20 years. Possibly around \$30 million.
Austin, City of	Samsung Electronics	Semiconductor facility	900	\$58.5 million
Round Rock, City of	IKEA	Retail; 252,000 square feet		\$5 million in sales tax and property tax incentives
Fort Worth, City of	PNL Cos./Tandy Center	Redevelopment of Tandy Center into condos, parking and retail space		\$11.7 million over 15 years in property and sales tax rebates and waiving \$672,000 in fees
Grapevine, City of	Great Wolf Lodge	400-room hotel and indoor water park		A total of \$3.3 million. For the hotel, a 1% hotel/motel tax rebate for 10 years (\$1,145,688), waiver of building fees (\$363,508), ROW (\$339,633), impact fee reduction (\$1,444,770), waiver of water and sewer fees (\$25,000), and waiver of drainage inspection fees (\$18,000). If hotel builds another 200 rooms, an additional \$2 million in incentives.

Location	Company	Project Description	Jobs	Incentives
Garland, City of	Firewheel Town Center/Simon Property Group	\$132 million regional shopping mall		\$23.9 million including money for roads, infrastructure, an office complex and a share of sales tax from the mall's early years. Garland expects to receive \$89 million in property and sales tax in the next 20 years (\$148 million for GISD and other taxing entities)
Frisco, City of	T-Mobile USA Inc.	\$222M, 230,000 SF lease for regional office; move from Addison	350 moved, 850 new	\$2.1M from Texas Enterprise Fund, \$1M from City
Flower Mound, City of	Hines Co.	\$56M luxury hotel with condos		Total \$8M; hotel and occupancy tax rebate; other tax and fees rebate
Dalhart, City of	Hilmar Cheese Co.	Cheese production plant	2,000 over 10 years	\$5M grant from Amarillo EDC, \$7.5M from Texas Enterprise Fund and more for transportation improvements and work force training
Plano, City of	Rent-a-Center	\$17.5M 175,000 sf corporate campus	450 existing	\$694,000 50% tax abatement over 10 years; new road
Highland Village, City of	Regency Centers	\$95M lifestyle center Shops at Highland Village		\$8.4M over 10 years through Chapter 380 grant
McKinney, City of	Raytheon Co.	\$21M facility expansion for defense work moved from California	200	\$1M from Texas Enterprise Fund, \$2M from MEDC and \$1M from MDCD
San Antonio, City of	Park Centre Towers	Two condo towers and adjacent townhomes		\$2.7M property tax grant, \$300,000 loan and up to \$800,000 from TIF
Corinth, City of	Labinal Inc.	Move to new building; supplies electrical wiring to Boeing		5 year 54% real property tax abatement from City and \$150,000 in incentives from EDC
Plano, City of	Underwriters Laboratories	Moved from Addison; tests the safety of products	29	50% tax abatement for 10 years
Plano, City of	Texatronics	Move to leased building from Richardson; manufacturers and tests circuit boards.	150	75% tax abatement for 2 years, 50% for the next 4 years, and 25% for final 2 years
El Paso, City of	International Hotel	\$15M renovation of downtown hotel		\$5.28M total; 50% 10 year abatement of hotel occupancy taxes for \$1.9M, 10 year parking space lease of \$1M, \$900,000 from old TIF district, group business service agreement for \$840,000, 100% 10 year abatement of property, sales and beverage taxes for \$640,000
Waco, City of	Sanderson Farms	\$62M poultry plant	1,300	\$4.8 million in city/county incentives.

Location	Company	Project Description	Jobs	Incentives
Fort Worth, City of	Omni Hotel	\$115M convention center hotel with condos		\$49.7M in sales tax rebates and other incentives
Denison, City of & Grayson County	Cigna Corp.	Consolidation of call centers to new \$17M building	400 new, 900 moving	5 year 100% property tax abatement totaling \$1.25M from City and County; \$1.2M from EDC for infrastructure improvements and access road
Lancaster, City of	Argent Property Co. & ProLogis	205 acre industrial park and new road		\$6.5M in infrastructure costs
Fort Worth, City of	Acme Brick	\$16M, 70,000 sf headquarters	150 retained	Total \$26.9M; 32 year sales tax rebate of 1% for \$840,000 annually (City is Acme's point of sale)
Cleburne, City of	Mineral Technologies/Synsil Products	\$18.86M, 200,000 sf plant for making material for glass	16	\$440,000 in tax abatement from City and County.
Fort Worth, City of	Plaza Hotel	Renovation of former Ramada Inn downtown to a Sheraton	125	\$21.5M over 20 years primarily from refund of hotel tax
West Point, Georgia	Kia Motors	Kia auto assembly plant	2,500 + 2,000 by suppliers	State incentive \$410M total that includes property acquisition of \$33.7M; \$20M technical school; \$6M rail spur; road improvements
McKinney, City of	Torchmark Corp.	Headquarters relocation from Birmingham, AL; \$27M, 150,000 sq. ft building	500	\$5M total: \$2M from Texas Enterprise Fund, \$1.5M from EDC, \$1M from CDC, \$500,00 in city tax abatements
Fairview, City of	Village at Fairview	\$150M+ regional retail center and 300 residential units		\$50M total, incl. 22-year sales tax reimbursement and municipal cost of infrastructure and road expansions
Allen, City of	Market Street	\$140M 350,000 sq. ft. retail, 80,000 sq. ft. office, 250 apts.		\$20M total for parking garages and infrastructure



City of Dallas

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Public/Private Partnership Program

Summary for Non-Residential Projects

City of Dallas Public/Private Programs

It is the purpose of the following programs to provide assistance only for projects where such assistance is necessary to stimulate private investment. Accordingly, these programs are available when agreements between the City and private parties that are not tax-exempt are approved by City Council prior to private investment occurring. Projects seeking economic incentives must provide written assurance that 'but for' the incentives sought, the proposed project would be substantially altered such that the economic returns to the city would be reduced or the project would not otherwise occur in the city. Projects occurring in Southern Dallas are assumed to have met the 'but for' test.

Tax Abatement

Temporary abatement of either real estate or personal property taxes. In limited cases, Southern Dallas projects may be considered for a combination of both real and personal property tax abatement when the combined amount does not exceed 90% of the City taxes on total new improvement value. Tax abatement for net new business personal property will require businesses to remain within the tax abatement reinvestment zone for twice as long as the duration of the abatement period. Recipient firms provide initial certification of required improvements and annual certification of job requirement. City staff may consider Dallas resident employment, contracting with local and minority and women owned businesses, efforts to exceed minimum environmental regulations, wage rates, community activities, and target industry projects when negotiating this incentive. All financial incentive terms must begin by January 1 of the second calendar year following City Council authorization.

Infrastructure Cost Participation

City pays some or all of required City infrastructure (within ROWs or easements dictated to City). Participation is considered on a 'case by case' basis up to a maximum of 50% of eligible costs and contingent upon funding availability. Participation above 30% requires City bidding procedures.

Development Fee Rebates

'Case by case' rebate of City fees charged in the regulation of land development on a not-to-exceed basis. Rebate payable after Certificate of Occupancy and contingent upon funding availability.

ROW Abandonment Rebates and Credits

Rebate of and/or credit against monetary fees charged by the City for abandonment of public right-of-way and contingent upon funding availability. Rebates payable after City issues a Certificate of Occupancy; credits are offset against the costs of constructing certain negotiated public improvements which are not otherwise required of the developer.

Target Industry Projects

Target Industry projects are generally defined as follows: Brownfields or recycling, medical and high tech. Target Industry projects must be confirmed in advance by the City in order to receive consideration under this designation.

Public Improvement Districts

Special districts created by petition to privately fund public improvements or special supplemental services over and above those provided by City, when such services are supportive of related City investments in capital improvements.

Tax Increment Districts

Special districts funding public improvements (not services) with increased tax revenues resulting from new private development. Tax rates are the same as elsewhere in the City and no added cost to private parties is incurred.

Non-Conforming Projects

Non-Conforming projects are considered on a case by case basis for high impact projects, unique developments and competitive situations where projects may receive competing offers of incentives. These projects require a simple majority vote of City Council in Southern Dallas and a 314 vote of City Council in the CBD and in Northern Dallas. High Impact Project - Projects creating/retaining a minimum of 500 jobs with substantial capital investment. In addition, this status may be granted to major projects by Fortune 500, Manufacturers 400 or Global 500 listed firms.

Unique & Special Developments

Projects which have a metro-wide market area, and bring significant outside income into the City's economy and/or non-residential projects located in blighted areas as defined by the reinvestment zone provision in the Property Redevelopment and Tax Abatement Act.

Competitive & Retention

Projects - In special cases, companies receiving competing offers of incentives or those currently located in the city of Dallas considering a relocation/expansion are eligible to apply for financial incentives with negotiable terms. Incentives may be offered in specific cases to 'match other offers.' Companies may be required to demonstrate competing cities, offers, land/lease costs, taxes at current rates, utility rates, relocation costs, other significant costs and 'gap' to be filled, etc.

Other Sources of Financial Assistance

Grants and Loans

For qualified and approved businesses, the City will pursue programs for making loans and grants to promote local economic development.

Business Development Grant Program -

Companies considering a relocation/expansion in the city of Dallas may be eligible for a front-end funded grant in lieu of a tax abatement or a grant to defray project costs such as: land purchase, building costs, loan guarantees, training costs, relocation costs. Grants will be considered on a case-by-case basis and are subject funding limitations. Companies will be required to meet eligibility requirements of the Public/Private Partnership Program.

Local Government Corporation (LGC) Grant Program

The City of Dallas will consider making grants from its general fund to a LGC, subject to annual appropriation of funds and the approval of the Dallas City Council. These funds will be restricted to the payment of project costs, including the payment of debt service on any bonds issued by the LGC to finance project costs, and the funding of any necessary reserve fund or capitalized interest accounts and the payment of the cost of issuance of bonds.

Enterprise Zone Project Designation (State)

For qualified and approved businesses of 100 or more new jobs to the state of Texas, the City may apply to the State to rebate sales and use taxes paid, on a per-job basis. Also available is a reduction on a firm's franchise tax.

Freight Exemption

The City offers property tax exemption on eligible goods 'in transit-those to be sent out of state within 175 days from acquisition to be assembled, stored, manufactured, processed or fabricated. Oil and natural gas do not qualify.

Foreign Trade Zone F

Allows duty-free importing of foreign-made components into the Zone, where they may be assembled, manufactured, processed or packaged. Duties are charged only when products are subsequently distributed into the U.S. market- if they are shipped to international markets, no duty is levied.

Small & Minor Business Loans

Direct loans for property acquisition, construction, equipment and working capital- may include management and technical assistance. For more information, contact Southern Dallas Development Corporation at (214) 948-7800.

To obtain more detail on these programs, or to inquire regarding other assistance, contact: Office of Economic Development, Dallas City Hall, Room 5CS, Dallas, Texas 75201, Phone: (214) 670-1685, Fax: (214) 670-0158



City of Dallas

City of Dallas—Public/Private Partnership Program

Guidelines and Criteria for Non-Residential Projects

	<i>Minimum Eligibility Criteria</i>	Tax Abatement*	Infrastructure Cost Participation	Development Fee Rebates	ROW Abandonment Rebates/Credits
		percentage on <u>added</u> real estate or personal property value	City pays portion of required City infrastructure within ROWs or easements	rebate of fees charged by the City in the regulation of land development	rebate and/or credit of fees charged by City for public right-of-way abandonment
SOUTHERN DALLAS ENTERPRISE ZONES and COMMERCIAL ZONE “S”	<ul style="list-style-type: none"> projects creating or retaining 25 plus jobs <p style="text-align: center;">OR</p> <ul style="list-style-type: none"> minimum \$1 million investment 	<ul style="list-style-type: none"> up to 90% abatement for 10 years on added real estate value <p style="text-align: center;">OR</p> <ul style="list-style-type: none"> up to 50% abatement for 5 years on net new business personal property 	<ul style="list-style-type: none"> case-by-case up to 50% maximum over 30% requires City bidding procedures participation shall not exceed 25% of total on site improvement costs 	<ul style="list-style-type: none"> case-by-case 100% rebate on not-to-exceed basis payable after Certificate of Occupancy issued 	<ul style="list-style-type: none"> 25% rebate credit for special public improvements
NORTHERN DALLAS ENTERPRISE ZONES	<ul style="list-style-type: none"> projects creating or retaining 50 plus jobs <p style="text-align: center;">OR</p> <ul style="list-style-type: none"> minimum \$2.5 million investment 	<ul style="list-style-type: none"> up to 50% abatement for 10 years on added real estate value <p style="text-align: center;">OR</p> <ul style="list-style-type: none"> up to 50% abatement for 5 years on net new business personal property 	<ul style="list-style-type: none"> case-by-case up to 50% maximum over 30% requires City bidding procedures participation shall not exceed 25% of total on site improvement costs 	<ul style="list-style-type: none"> case-by-case 100% rebate on not-to-exceed basis payable after Certificate of Occupancy issued 	<ul style="list-style-type: none"> 25% rebate credit for special public improvements
CENTRAL BUSINESS DISTRICT (ZONE “C”)	<ul style="list-style-type: none"> projects creating or retaining 50 plus jobs <p style="text-align: center;">OR</p> <ul style="list-style-type: none"> minimum \$5 million investment 	<ul style="list-style-type: none"> up to 90% abatement for 10 years on added real estate value <p style="text-align: center;">OR</p> <ul style="list-style-type: none"> up to 75% abatement for 5 years on net new business personal property 	<ul style="list-style-type: none"> case-by-case up to 50% maximum over 30% requires City bidding procedures participation shall not exceed 25% of total on site improvement costs 	<ul style="list-style-type: none"> case-by-case 100% rebate on not-to-exceed basis payable after Certificate of Occupancy issued 	<ul style="list-style-type: none"> rebate not available credit for special public improvements
NORTHERN DALLAS COMMERCIAL ZONE “N”	<ul style="list-style-type: none"> projects creating or retaining 100 jobs <p style="text-align: center;">OR</p> <ul style="list-style-type: none"> minimum \$5 million investment 	<ul style="list-style-type: none"> case-by-case 	<ul style="list-style-type: none"> not available 	<ul style="list-style-type: none"> not available 	<ul style="list-style-type: none"> not available
NON-CONFORMING	<ul style="list-style-type: none"> case-by-case 	<ul style="list-style-type: none"> negotiable terms 	<ul style="list-style-type: none"> negotiable terms 	<ul style="list-style-type: none"> negotiable terms 	<ul style="list-style-type: none"> negotiable terms

The information contained herein shall not be constructed as implying or suggesting that the city of Dallas is offering or is under obligation to provide tax abatement or other incentives to any applicant, and all applicants shall be considered on a case-by-case basis. Pawnshops, Sexually Oriented Businesses, Bars, Truck Stops and Dealerships are excluded from consideration for incentives provided under this program.

Firms willing to pay at or above Living Wage levels for certain job classifications may be considered for a 10% bonus tax abatement.