

**THIS IS A PROPOSED DRAFT AND WILL BE REPLACED BY THE FINAL,  
SIGNED ORDINANCE ADOPTED BY CITY COUNCIL.**

**ADOPTING THE CITY OF SAN ANTONIO TAX ABATEMENT  
GUIDELINES AND CRITERIA EFFECTIVE JANUARY 1, 2025  
THROUGH DECEMBER 31, 2026.**

\* \* \* \* \*

**WHEREAS**, tax abatements are used by local governments to attract new industry and commercial enterprises and to encourage the retention and expansion of existing companies; and

**WHEREAS**, Chapter 312 of the Texas Tax Code authorizes municipalities to grant tax abatements of up to 100% on real and personal property improvement for a period not to exceed ten years upon establishing guidelines and criteria for tax abatement agreements; and

**WHEREAS**, the City elects to become eligible to participate in tax abatement; and

**WHEREAS**, the existing tax abatement guidelines were approved by the City on December 1, 2022, effective January 1, 2023 through December 31, 2024; and

**WHEREAS**, the proposed guidelines and criteria contained therein are consistent with the Strategic Framework approved by the City that prioritize attracting new targeted industry jobs and investments, maximizing the competitiveness of local businesses, and support socioeconomic mobility for San Antonio residents; and

**WHEREAS**, the City finds that it is in the best interest of the City to adopt the attached proposed Tax Abatement Guidelines as recommended by staff to be effective January 1, 2025; **NOW THEREFORE:**

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SAN ANTONIO:**

**SECTION 1.** The City Council hereby elects to participate in tax abatement agreements pursuant to Chapter 312 of the Texas Tax Code and adopts the Tax Abatement Guidelines attached hereto and incorporated herein as **Attachment I** for a period of two years.

**SECTION 2.** There is no fiscal impact as a result of the passage of this Ordinance.

*This space intentionally blank.*

LR  
12/12/2024  
Item No.

**SECTION 3.** This Ordinance is effective January 1, 2025.

**PASSED and APPROVED** this \_\_\_\_ day of December 2024.

**M A Y O R**  
Ron Nirenberg

**ATTEST:**

**APPROVED AS TO FORM:**

\_\_\_\_\_  
Debbie Racca-Sittre, City Clerk

\_\_\_\_\_  
Andrew Segovia, City Attorney

**ATTACHMENT I**

DRAFT