

CITY OF SAN ANTONIO
ECONOMIC DEVELOPMENT TAX ABATEMENT GUIDELINES



*Effective January 1, 2025, through
December 31, 2026*

(Adopted by City Council on December 12, 2024)

City of San Antonio
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Introduction	3
1. Eligibility and Evaluation Criteria	4
2. Abatement Term	5
3. Annual Wrap-Around Support Requirement	5
4. Incentive Application and Fees.....	6
5. Additional Terms And Conditions	6
6. Compliance.	7
7. Recapture	7
8. Definitions.....	7
APPENDIX A	15
APPENDIX B.....	16

INTRODUCTION

The City of San Antonio (“City”) is committed to supporting the growth, sustainability, and diversity of our regional economy. This includes enhancing the adaptability and competitiveness of the San Antonio’s workforce, as well as our business community. In FY2023, the City’s Economic Development Department’s (“EDD”) Strategic Plan was adopted which set forth key guiding principles and goals. Those five guiding principles included: Economic Healing, Resilience, Investment & Growth, Tax Base, and Equity. The guiding principles serve as the foundation for the plan’s four goals of Innovation & Industry, Placemaking & Real Estate, Talent & Workforce, and Capacity & Resources.

To implement our adopted economic development goals, the City developed detailed policies concerning our Chapter 312 Tax Abatement Program. Chapter 312 of the Texas Tax Code allows the City to abate up to 100% of ad valorem property taxes on the value of new property improvements for up to ten (10) years, including real property and/or tangible personal property qualifying projects that meet the eligibility requirements set forth in these Guidelines. Under Chapter 312, the Tax Abatement guidelines and criteria adopted are effective for two (2) years from the date adopted. The City adopts the guidelines for Chapter 312 effective January 1, 2025. This policy is to expire December 31, 2026.

The following guidelines and standards were developed to align with the Strategic Framework along with other ongoing City initiatives and priorities. As a result, City Council has herein adopted the factors and criteria for persons or entities interested in receiving economic development incentives or a Tax Abatement from the City pursuant Chapter 312 of the Texas Tax Code. EDD staff will prioritize opportunities with significant investment, job creation in the strategic growth industries, and high-wage jobs. Per City Council direction, EDD may exercise flexibility in offering the maximum tax abatement necessary to attract new projects and to expand existing projects in San Antonio, regardless of where they locate in the community.

The City is particularly interested in attracting certain target industries (each defined herein as a “Target Industry”) that will help strengthen and diversify the City’s economy, which have been identified as: Mobility, IT Security/Infrastructure, Sustainable Energy, Corporate Services, and Bioscience Anchors and Catalysts.

State law requires that each taxing jurisdiction enter into a tax abatement agreement with each owner of real and personal property or with the owner of a leasehold interest in real property which is located within a reinvestment zone designated by the governing body of a municipality or the County in accordance with the Property Redevelopment and Tax Abatement Act receiving an abatement or a portion thereof. Each taxing jurisdiction independently decides whether to abate taxes for any given project and approval from one governmental entity does not guarantee approval from any other. Chapter 312 agreements are binding legal documents governing all agreed provisions and requirements between the parties.

City Council has adopted these guidelines to ensure that any tax abatement achieves the City’s economic development goals.

1. ABATEMENT ELIGIBILITY

1.1 Eligibility Requirements for Tax Abatement:

- A. A company, firm, entity, or organization that has submitted an executed Joint Incentive Application to the City's Economic Development Department ('EDD') for consideration ("Applicant") may be eligible for a tax abatement if the Applicant's proposed project ("Project") is located within a reinvestment zone and meets the following requirements:
- 1) Project must create a minimum of fifty (50) New Full Time Jobs associated with the Project Site; and
 - 2) Project must have a Capital Investment of at least ten million dollars (\$10,000,000.00) in real and/or personal property improvements; and
 - 3) Throughout the term of the Abatement Agreement, pay one hundred percent (100%) of all Full-Time Employees associated with the Project Site at least the Entry Wage; and
 - 4) Throughout the term of the Abatement Agreement, pay at least ninety percent (90%) of all Full-Time Employees associated the Project Site at least eighty percent (80%) of Median Wage; and
 - 5) Throughout the term of the Abatement Agreement, offer workers' compensation coverage and a Healthcare Benefits Package to all Full-Time Employees associated with the Project Site and their eligible dependents; and
 - 6) The Project must meet the Minimum Capital Investment and Minimum Number of Job Creation requirements in the table below to qualify for the respective Base Tax Abatement:

Tier	Hourly Wage		Minimum Capital Investment		Minimum No. Of Jobs Created	Base Tax Abatement
1	80% of Median Wage	AND	\$10M	AND	50	20%
2	100% of Median Wage	OR	\$25M	OR	200	30%
3	115% of Median Wage	OR	\$50M	OR	400	40%
4	135% of Median Wage	OR	\$100M	OR	600	50%
5	150% of Median Wage	OR	\$150M	OR	800	60%
6	170% of Median Wage	OR	\$250M	OR	1000	70%

- B. Exceptional Enhancements: Projects located are: 1) in a regional center; 2) within a Targeted Industry; and/or 3) in a census tract with a combined score of at least 7 in the City of San Antonio Equity Atlas may receive an additional 10% abatement per qualified Exceptional Enhancement met, up to 30% if all three are met.
- C. Furthermore, projects that are located in a census tract with a combined score of at least 7 in the City of San Antonio Equity Atlas may, at the City's discretion, be offered additional incentives for Project-related costs which may include reimbursement for costs related, but not limited, to:
- Infrastructure: water, wastewater, roads, electric; or
 - Site Work: site development, rail spur development, other site mitigation; or
 - Financing: site acquisition or training.
- D. Power-Intensive Users: Projects that plan to utilize, or does utilize, more than 40Mw of energy per year must meet the Tier 2 requirement of creating at least 200 jobs and satisfy the requirements in 1.1(A) above to be considered for a tax abatement.
- 1.2 Catalytic Projects: Projects that meet Tier 6 eligibility matrix requirements with at least one (1) Exceptional Enhancement and have the potential for higher-than-normal economic impacts to the City may, at the City's discretion, be offered additional incentives for Project-related costs which may include reimbursement for costs related, but not limited, to:
- Infrastructure: water, wastewater, roads, electric; or
 - Site Work: site development, rail spur development, other site mitigation; or
 - Financing: site acquisition or training.

2. ABATEMENT TERM

A Project may be eligible for the following tax abatement term:

Maximum Abatement Term	Minimum Requirements
3-4 years	Less than \$50M invested or less than 400 Jobs
5-6 years	\$50M - \$99M or 400-599 Jobs
7-9 years	\$100M - \$249M or 600 - 999 Jobs
10 years	\$250M+ or 1000+ Jobs

3. ANNUAL WRAP-AROUND SUPPORT REQUIREMENT

- 3.1 Dedication. Each calendar year or partial calendar year during the term of the Agreement, commencing on the first tax abatement and continuing until the termination or expiration of the Incentive Agreement, all tax abatement recipients ("Recipients") will be required to dedicate the equivalent of 10% of their yearly abated value into a dedicated spending account ("Dedicated Funds"). All Dedicated Funds must be expended on training, transit, or childcare for their firm's employees.
- A. The following items are considered eligible uses of Dedicated Funds:
- 1.) Training: Key elements to developing a strong workforce and meeting employment

needs are **training and retaining talent**. To this end, employers can participate in or support the following:

- a. Paid Internships or Apprenticeships;
- b. TXFAME/TX FAST;
- c. DOD SkillBridge Program;
- d. Justice-Involved Employee Support;
- e. Internal, customized training resulting in industry-recognized credentials;
- f. Internet and IT equipment training;
- h. Career coaching for transitioning employees; or
- i. Other as approved by the Economic and Workforce Development Departments

2.) Childcare Needs: Childcare presents a dual-generation workforce opportunity where the youngest community members receive quality, reliable, early childhood education while allowing parents to establish stable careers. Such efforts can be supported by:

- a. Providing onsite quality childcare;
- b. Providing childcare vouchers, subsidies, or reimbursements for Quality Childcare facilities (TRS or other nationally accredited center);
- c. Providing stipends or subsidies to support childcare workers;
- d. Purchasing slots at a quality childcare facility; or
- e. Partnering with PreK 4 SA for expertise in childcare support mechanisms.

3.) Transportation Needs: Affordable, reliable, and safe modes of transportation improve San Antonio's workforce's access to employment, education, training, and other services. To support these efforts an employer can:

- a. Provide or subsidize VIA passes; or
- b. Incentivize alternative modes of transportation (i.e., walking, bikes, scooters, carpools, vanpools).

B. At least sixty (60) days prior to receiving any incentives, Recipients must submit a plan of use to the Economic Development Department to confirm and approve use in the programs set forth above or any other program deemed acceptable to the City.

4. APPLICATION PROCEDURES AND CONSIDERATIONS

4.1 Application. A company, firm, entity, or organization seeking a tax abatement pursuant to the Guidelines, must submit a fully executed Joint Incentive Application (with required attachments) ("Application") and the appropriate fee to the City's Economic Development Department (see Section 4.2 below). The Application must provide the required Project information and describe how the Project meets the criteria outlined in the Guidelines. Additional information may be requested by the City, as needed. If an Agreement has not been finalized within six months from the date of City's receipt of Application, the City may terminate a pending Application at its sole discretion. Any submission of a subsequent Application following such a termination will require another application fee for consideration of the Application.

4.2 Non-refundable Application Fee. An Applicant must submit a non-refundable application fee in the amount of \$2,500 submitted in the form of a cashier's check or money order (payable to the City of San Antonio) which shall be paid by the Applicant to the City's Economic

Development Department at the time of Application submission. Applicants requesting EDIF assistance and a Chapter 312 Tax Abatement on the same Application shall only be required to submit one non-refundable application fee.

- 4.3 Assignment or Amendment. Any Project that requires an assignment of or an amendment to an existing Agreement will be required to pay an additional fee of \$2,500.00 to the “City of San Antonio”.
- 4.4 Staff Consideration. Staff may individually consider projects involving startup companies and the retention/expansion of local jobs and negotiate an appropriate assistance amount to recommend to City Council. In considering requests from local companies to retain and expand jobs, staff will evaluate, among other things, the fiscal and economic impact of the project, the threat of losing jobs to another community, the location of the jobs in San Antonio, the level of new investment proposed, the type of industry, and the competition for these jobs in other communities.

Although these Guidelines establish the maximum term and maximum amount of assistance that may be available to certain types of projects, the actual term and of an Agreement will be determined on a case-by-case basis and may be less than the maximum available term and assistance specified in these Guidelines.

The Economic Development Director can prepare, sign, and provide prospective companies a qualified incentive offer letter for potential projects fitting the criteria set out in these Guidelines. Any potential projects requiring waivers to the minimum criteria and requirements require City Manager signature.

- 4.5 The percentage of abatement for a Project will be based on the proposed merit and value of a Project, including the criteria established by these Guidelines, which include, without limitation the amount of capital investment, location of the Project, job creation/retention, average annual salary, entrepreneurial nature of the project or program, type of industry and other factors the City may determine to be relevant with respect to the Project. The estimated value of the tax abatement will be based on the Capital Investment amount specified in the Application. The total amount of any tax abatement granted by the City shall not exceed such estimated value. Generally, tax abatements do not begin until the Project receives a Certificate of Occupancy, lease commencement, and job creation milestones are met.

5. ADDITIONAL TERMS AND CONDITIONS

- 5.1 Timing. City Council will not consider any projects if the Applicant has already applied for any building permit (including any conditional permits) or for a Certificate of Occupancy with the City’s Development Services Department. In addition, an abatement may only be granted for the additional value over the Base Year Value resulting from eligible property improvements made subsequent to and specified in an Abatement Agreement between the City and the property owner subject to such limitations as the City may require.
- 5.2 City Council Approval. City Council retains sole authority to approve or deny any Abatement Agreement and is under no obligation to approve any application or agreement. City Council approval is required for each Abatement Agreement.

- 5.3 Ineligible Projects. Regardless of the investment or number of jobs created, the following types of businesses and projects are not eligible for tax abatement:
- A. Projects involving new construction over the Edwards Aquifer Recharge or Contributing Zone (see **Appendix C**) that will result in additional impervious cover at the project site;
 - B. Retail operations, including stores selling goods and services directly to customers;
 - C. Hotels and motels;
 - D. Outbound or contract call centers;
 - E. Projects encroaching on military operations as defined in the SA Tomorrow Comprehensive Plan, Department of Defense Joint Land Use Studies, or the City's Annexation program; and
 - F. Those projects statutorily prohibited under Chapter 312.
- 5.4 Flexibility and Transparency. The City will work with each eligible company to recommend an incentive package that best meets the City's priorities and that minimizes each company's compliance burden. The City reserves the right to adjust the tax abatement, tax rebate, and/or EDIF assistance taking into consideration cost/benefit analysis, and additional incentives offered, such as EDIF assistance, cash grants, fee waivers, etc. EDD will negotiate all Abatement Agreement terms on a case-by-case basis.
- 5.5 Commitment for Utilization of Certified S/M/W/VBE Companies. All Recipients must make a commitment to utilize local Certified S/M/W/VBE Companies for a minimum of 10% of all construction costs (both hard and soft) associated with the Project. Failure to meet the goal will result in a reduction in the calculation of the maximum abatement each by 10 percentage points.
- 5.6 Prevailing Wage Reporting. During construction of Project facilities related to the Abatement Agreement, Recipients must report to City the salaries of all employees, including contract employees and employees hired by contractors.
- 5.7 Safety Programs Requirement. (i) At least 60 days prior to the start of construction at the Project Site, Recipient shall submit to City the safety programs and Experience Modification Ratings (EMR) of all general contractors working at the Project Site. (ii) At least 60 days prior to the start of operations at the Project Site, Recipient shall submit Recipient's safety program to City. All safety programs must include the OSHA-10 safety course or equivalent, and address heat-related illnesses.
- 5.8 Local Hire Requirement. Where not otherwise prohibited by federal, state, or local laws or regulations, Recipients agree to make good faith efforts to hire at least 30% of full-time employees associated with the Project Site from within the city limits of San Antonio, the Extra-Territorial Jurisdiction (ETJ), or from within Bexar County.
- 5.9 San Antonio Ready to Work ("Ready to Work") Collaboration: All Recipients will be required to work with the City to create a customized Ready to Work collaboration plan, which shall include as part of the plan, for the Recipient to interview and hire qualified Ready to Work

program participants for open positions.

5.10 Good Standing. Applicants shall not have an uncured breach or default of any prior or active incentive agreements with any entity.

6. COMPLIANCE

All recipients are subject to an annual compliance and/or semi-annual compliance assessment conducted by EDD throughout the term of the Agreement. Each year, prior to receiving a tax abatement, EDD will determine recipient's compliance with the terms and conditions of the Agreement. Compliance will take place at the time specified in the Abatement Agreement, however, the City reserves the right to perform additional evaluations for compliance, with reasonable notice to the recipient, if City deems necessary. Evidence of noncompliance may be grounds for termination in accordance with termination provisions under the agreement. At its discretion, the City may work with the Recipient to develop a plan and timeline for becoming compliant. City Council may cancel or modify the Agreement if the property owner and/or lessee fails to comply with any terms of the Agreement.

7. RECAPTURE

Agreements will provide for the recapture of abated property taxes in the event the recipient fails to meet any of the terms and conditions of the Agreement. If the Recipient of an abatement or incentive pursuant to these Guidelines fails to cure such deficiencies in accordance with the Agreement, the City has the right to amend, suspend, or terminate the Agreement, recapture all or a portion of property tax revenue lost as a result of the Agreement, and/or recapture any other amounts from loans and/or grants or other benefit awarded (e.g. grants and fee waivers). These recapture provisions will survive any subsequent assignment of the Agreement and may extend beyond the termination of the Agreement.

8. DEFINITIONS

- **Abatement Period** means the period of time specified in a Tax Abatement Agreement, but not to exceed ten (10) years, during which all or a portion of the value of real property or tangible personal property that is the subject of a tax abatement agreement is exempt from taxation.
- **Abatement Agreement (Agreement)** means a contractual agreement entered between a property owner and/or lessee and the City for the purposes of a tax abatement, pursuant to Chapter 312 of the Texas Tax Code, that outlines parameters including, but not limited to, a job creation schedule, milestones, capital investment requirements, and other performance requirements that must be demonstrated prior to and in continuation of the Agreement.
- **Agreement Term** means the full term of the Agreement, including the abatement period and any recapture period.
- **Applicant** means a company, firm, entity, or organization that has submitted an executed Joint Incentive Application for consideration by the City's Economic Development Department.
- **Base Year Value** means assessed value of eligible property, as of January 1st preceding the

execution of the Chapter 312 Agreement.

- **Business Personal Property** means any taxable tangible personal property other than inventory and supplies that (i) is subject to ad valorem taxation by the City; (ii) is located on the property subject to Incentive Agreement; (iii) is owned or leased by the party to the Incentive Agreement; and (iv) was not located in the City prior to the period covered by the Incentive Agreement
- **Capital Investment** means expenditures for real property improvements such as, without limitation, new facilities and structures, site improvements, infrastructure improvements, facility expansion, facility modernization, and utility installation. Capital Investment does NOT include land acquisition costs or the cost or value of any improvements existing on the property prior to the City Council's authorization of execution of an Incentive Agreement
- **Chapter 312** means the Property Tax Code, Chapter 312, popularly referred to as the Tax Abatement Act that allows the City to grant full or partial tax abatement on certain eligible properties as set forth in these Guidelines.
- **City** means the City of San Antonio, Texas.
- **City's Annexation Program Policy** means the legal process that adds land to the corporate limits of a city. Annexation allows cities to extend municipal services, City codes and regulations, voting privileges, and taxing authority to the new annexed territory. The intent of the Annexation Policy is to implement the SA Tomorrow Comprehensive Plan by providing City Council with guidance for making decisions about annexation and other issues within San Antonio's extraterritorial jurisdiction (ETJ).

On December 1, 2017, Senate Bill (S.B.) 6 became effective and required Tier 2 Cities (cities located in counties with more than 500,000 residents) to obtain voter approval of the proposed annexation through an election process. The new law permits cities to hold elections – which allow voters within five (5) miles of military bases – and choose between being annexed or allowing cities to adopt and enforce their land use regulations, per the most recent Joint Land Use Study (JLUS), revising its Annexation Policy in order to provide new strategies and criteria to better manage growth and development issues within its ETJ. The City's policy is currently being updated to conform to the most recently passed State annexation provisions and goals of the SA Tomorrow Comprehensive Plan and is tentatively scheduled for consideration and approval in Fiscal Year 2023.

- **Compliance** means the post-execution performance process by which terms and conditions are demonstrated by the company and verified by the Economic Development Department.
- **CPS Energy** means the nation's largest municipally owned energy utility providing both natural gas and electric service in and around San Antonio, the nation's seventh largest city.
- **Department of Defense Joint Land Use Studies** means the collaborative study including city, county, state, and federal officials, residents, business and landowners, and the military to identify compatible land uses and growth management guidelines near installations. The Alamo Area Council of Governments Compatible Use Program facilitates communication and collaboration between local Joint Base San Antonio (JBSA) military installations and municipal, county and community stakeholders. The Compatible Use Program promotes compatible civilian

development and activities in support of the local military mission; preserves and protects the public health, safety, and general welfare; enhances the security of installation missions; protects and preserves military readiness and quality of life; and enhances civilian, and military communications, and collaboration.

- **DOD SkillBridge Program** means the Department of Defense SkillBridge program that provides retiring and transitions service members the opportunity to participate in industry training programs while transitioning out of their military careers. It is an opportunity for Service members to gain valuable civilian work experience through specific industry training, apprenticeships, or internships during the last 180 days of service. SkillBridge connects Service members with industry partners in real-world job experiences. Website: <https://skillbridge.osd.mil/program-overview.htm>
- **EDD** means the City of San Antonio Economic Development Department.
- **EDIF** means the City of San Antonio Economic Development Incentive Fund.
- **Edwards Recharge and Contributing Zones** means that area where the stratigraphic units constituting the Aquifer crop out, including the outcrops of other geologic formations in proximity to the Aquifer, where caves, sinkholes, faults, fractures or other permeable features would create a potential for recharge of surface waters into the Aquifer (the Edwards Aquifer Recharge Zone). The Contributing Zone is the drainage area or the catchment area. Here the land surface "catches" water from rainfall that averages about 30" per year, and water runs off into streams or infiltrates into the of the Edwards Plateau (see Appendix C).
- **Eligible Dependents** means a person that meets all the eligibility criteria established within the Applicant's healthcare benefits plan, generally understood to be but not limited to Spouse/Common Law Spouse, Domestic Partner (same gender or opposite), dependent child(ren) up to age 26 (biological child, stepchild, adopted child, domestic partner child, or foster child).
- **Entry Wage** means the starting wage for all non-uniformed City employees as determined by the City's Annual Adopted Budget and is subject to indexing or adjusting as the budget is updated. As of Fiscal Year 2025, the current Entry Wage is \$18.00 per hour. The Entry Wage is exclusive of benefits, bonuses, overtime, commissions, shift differentials, and any other non-guaranteed wages.
- **Equity Atlas** means the City of San Antonio's [Equity Atlas tool](#) highlights the disparities within the City and assigns rankings that identify areas that experience higher or lower equity levels based on race and income. To be eligible for the 10% Equity Atlas enhancement, the project site must have a combined equity score of 7 or higher.
- **Experience Modification Rating (EMR)** means the numerical value assigned to a business that reflects its historical workers' compensation claim frequency and severity, relative to other businesses in the same industry. The EMR will be determined by the National Council on Compensation Insurance (NCCI) Texas-specific formula.
- **Full-Time Employee** means employees associated with the Project Site on a permanent basis (approximately 2,080 straight-time paid hours per calendar year).

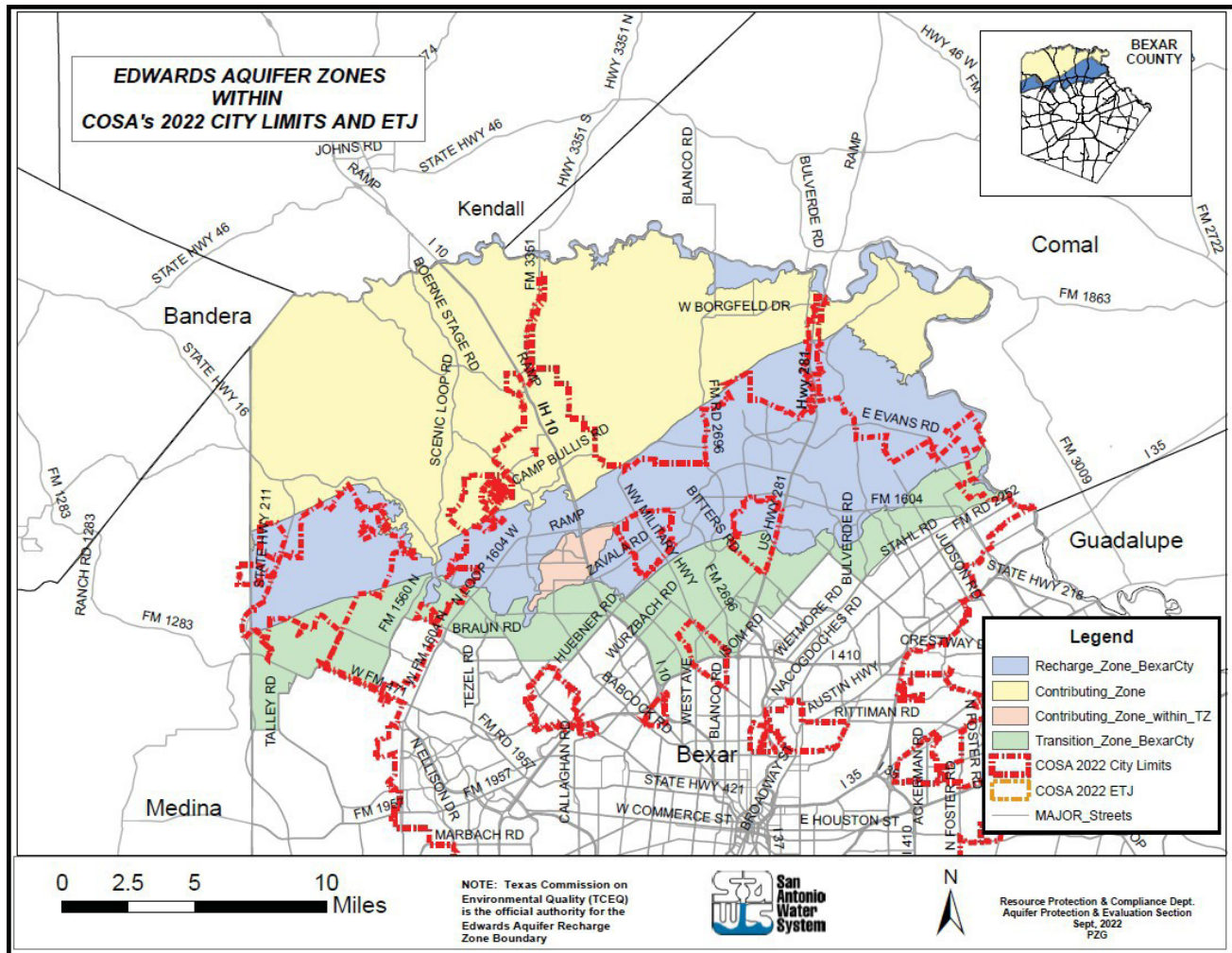
- **Headquarters** means a company with at least 5 officers or directors (specifically including the Chief Executive Officer residing in the San Antonio Metropolitan Statistical Area) of the company based in San Antonio at the Project Site and that represents San Antonio as its company headquarters on the primary company website.
- **Healthcare Benefits Package** means a Qualified Health Plan (otherwise known as minimum essential coverage) as defined in the Affordable Care Act.
- **Median Wage** means the higher of: (a) the median annual income of \$59,593.00 (or \$28.65 per hour); or (b) the indexed median annual income rate for an individual living in San Antonio, Texas, as determined annually by the United States Census Bureau American Community Survey 5-Year Estimates, (excluding benefits, bonuses, overtime, commissions, shift differentials, and any other non-guaranteed wages).
- **Minimum Annual Wage Rate** means the higher of: (a) one hundred fifty percent (150%) of the median annual income of \$89,390.00 (\$42.97 per hour); or (b) one hundred fifty percent (150%) of the indexed median annual income rate as determined annually by the United States Census Bureau American Community Survey 5-Year Estimates (excluding benefits, bonuses, overtime, commissions, shift differentials, and any other non-guaranteed wages) (the “Minimum Annual Wage Rate”);
- **Minority-, Women-, or Veteran-Owned Business Enterprise** means a business certified by the South-Central Texas Regional Certification Agency (SCTRCA).
- **New Full-Time Employee** means a person who is hired by the company after execution of an Agreement in a “New Full-Time Job” associated with the Project Site on a permanent basis (approximately 2,080 straight-time paid hours). These jobs must be dependent upon the proposed project (i.e., the positions would not exist if the project were not completed). These jobs must not simply relocate current employees from within the San Antonio Metropolitan Statistical Area. A permanently contracted job will not be considered a New Job.
- **New Full-Time Job** means a position created after the execution of an Agreement that is dependent upon the proposed project (i.e., the position would not exist if the project is not completed) and is for the primary benefit of recipient's business activities. These jobs must not simply relocate current employees from within the San Antonio Metropolitan Statistical Area. A permanently contracted job will not be considered a New Job. These jobs may not be transferred by the Applicant from an existing facility or location in the state of Texas unless the Applicant fills the vacancy caused by the transfer. Applicant may not create a job to replace an existing job, unless Applicant fills the vacancy caused by the replacement.
- **New Taxable Tangible Personal Property** means any taxable tangible personal property other than inventory and supplies that (i) is subject to ad valorem taxation by the City; (ii) is located on the property subject to Incentive Agreement; (iii) is owned or leased by the party to the Incentive Agreement; and (iv) was not located in the City prior to the period covered by the Incentive Agreement.
- **Power-Intensive Users** means Projects that plan to utilize, or does utilize, more than 40Mw of energy per year.
- **Project Site** means the geographic area as laid out in the metes and bounds of the property within

any future incentive agreement and includes the proposed investment, and as needed, serving as the Reinvestment Zone designation for a Tax Abatement Agreement.

- **Qualified Employee** means a person who (i) meets the definition of a Full-Time Employee; (ii) performs at least forty percent (40%) of their services for the Applicant at the Project Site, allowing for a hybrid work schedule but excluding 100% remote work; and (iii) resides within zip code that is within the City of San Antonio city limit, its Extra-Territorial Jurisdiction, or Bexar County.
- **Regional Centers** means one of the major building blocks of San Antonio's city form and a major component of the Comprehensive Plan and the overall SA Tomorrow effort. While most cities have one or two larger employment centers, the city has 13. A major organizing element for the Comprehensive Plan is to focus growth on these regional centers, building on the existing pattern of development. They are envisioned as new "places" where we live, work, and play.
- **Required Job** means a job that an Applicant commits to creating or retaining as part of an eligible Project. Of the Required Job commitment, no more than five percent (5%) may be classified as "Qualified Employees" as defined herein.
- **Retained Jobs** means the full-time equivalent positions in existence at the time a recipient enters into an Agreement with the City.
- **SA Tomorrow Comprehensive Plan** refers to the innovative, three- pronged planning effort to guide the City toward smart, sustainable growth. Between 2010 and 2040, Bexar County's population is expected to increase by approximately 1 million people. The Comprehensive Plan addresses land use, urban design, and municipal policy to coordinate City resources and incentive programs to pro-actively accommodate projected growth and provide more choices for current and future residents.
- **Small Business** means the Small Business Size Regulation as defined by the SBA at Small Business Size Regulations in Title 13, Chapter 1 of the Code of Federal Regulations, part 121(13 CFR §121).
- **S/M/W/VBE Companies** means Small/Minority/Women/Veteran-Owned Business Enterprises.
- **Target Industry** means a business providing services in the following sectors: Mobility, IT Security/Infrastructure, Sustainable Energy, Corporate Services, Bioscience Anchors & Catalysts.
- **TXFAME** means the Texas Federation for Advanced Manufacturing Education (TX FAME). TX FAME is a partnership of regional manufacturers whose purpose is to implement dual-track, apprenticeship- style training that will create a pipeline of highly skilled workers. The purpose of TX FAME is to be the catalyst for developing world-class technical talent for manufacturing. TX FAME strives to be a conduit between industry and training providers with a primary focus on meeting the needs of manufacturers. Website: <https://www.txfame.com/>
- **VIA** means the VIA Metropolitan Transit. VIA connects our community to opportunity, supports economic vitality, and enhances quality of life throughout our region. VIA serves 14-member cities and the unincorporated areas of Bexar County, operating seven days a week on 92 routes.

- **Wage Indexing** means the process of adjusting wages to ensure compensation meets a specified standard. Wage indexing applies to the Entry Wage, Median Wage, and Minimum Annual Wage Rate, requiring these wages to meet a defined percent of the current market or median wage. This adjustment is required annually throughout the term of the Agreement.
- **Workers' Compensation Coverage** means insurance providing wage replacement and medical benefits to employees injured in the course of employment.

APPENDIX A **Edwards Aquifer Recharge and Contributing Zones Map (2022)**



APPENDIX B

SA Tomorrow Comprehensive Plan Regional Centers Map

