



## **ORANGE COUNTY DRAINAGE DISTRICT UNIFORM COMMERCIAL TAX ABATEMENT POLICY (2025-2027)**

### **SPECIAL PROVISION OF THE ORANGE COUNTY APPRAISAL DISTRICT**

The final determination of value to be abated is vested with the Orange County Appraisal District ("OCAD"), an agency autonomous from the Orange County Drainage District ("OCDD" or the "District"). The Procedures used by OCAD are attached as Exhibit "A" and incorporated and adopted in this Tax Abatement Policy ("Policy") for all purposes. These provisions are illustrative only and shall not limit OCAD in making determinations in any manner otherwise allowed by law, as applicable.

Businesses and individuals receiving an Abatement must apply annually to OCAD for recognition of the Abatement Agreement. Further, businesses applying for an Abatement with the District are advised that any Agreement with the District applies only to taxes assessed by the District and not other local taxing entities. Any Abatement Agreement with other taxing entities must be negotiated and agreed upon directly with such other taxing entities.

### **STATEMENT OF PURPOSE SECTION I**

- (a) The District adopted this Tax Abatement Policy to provide incentives to the owner of real property who proposes a Project to develop, redevelop, or improve eligible facilities. The incentives will consist of a limited special exemption from certain taxes provided that the Owner agrees to accept and abide by this Policy and provided that the real property is located in a lawfully created Reinvestment or Enterprise Zone.
- (b) This Policy is intended to improve the quality of life in economically depressed areas within the territorial boundaries of Orange County, Texas ("Orange County") by stimulating development, job creation, and retention, provided that the taxable value of the property of the Owner is not adversely affected.

### **DEFINITIONS SECTION II**

- (a) **"Abatement"** means the full or partial exemption from ad valorem taxes of certain real property values and/or tangible personal property values in a Reinvestment or Enterprise Zone designated by Orange County (as a governmental unit) or a municipality within Orange County (as a territory) for economic development purposes.

- (b) **"Agreement"** means a contractual Agreement between a property owner and/or lessee ("Owner" or "Applicant" or "Recipient") and the District.
- (c) **"Base Year"** means the calendar year in which the Abatement contract is executed (i.e., signed).
- (d) **"Base Year Value"** means the assessed value of eligible industrial realty improvements of the Owner within Orange County on January 1<sup>st</sup> preceding the execution of the Abatement Agreement and which property is owned by the Owner, co-owner, its parent companies, subsidiaries, partner or joint ventures, or any entity exercising legal control over the Owner or subject to control by the Owner. The Owner will attach as Exhibit "B" those properties which are co-owned or which are parent companies, partnerships, joint ventures, or other entities in Orange County over which the Owner exercises control.
- (e) **"Bulk Buys"** include but are not limited to material that is purchased in the early phase of the Project. This material includes commodity and special order items that may have longer lead times due to fabrication timeframe or by the significant size of the order(s). The District recognizes that "Bulk Buys" historically represent a significant percentage of the material purchase for a Project.
- (f) **"Deferred Maintenance"** means improvements necessary for continued operation which do not improve productivity, alter the process technology, reduce pollution, or conserve resources.
- (g) **"Distribution Center"** means buildings and structures, including fixed machinery and equipment, used or to be used primarily to receive, store, service, or distribute goods or materials owned by the Facility operator where a majority of the goods or services are distributed to points beyond Orange County.
- (h) **"Eligible Facilities"** or **"Eligible Projects"** means new, expanded, or modernized improvements as defined in the Texas Property Tax Code (and not otherwise excluded hereunder), including buildings, facilities, structures, fixed machinery, and equipment, which is reasonably likely as a result of granting Abatement to contribute to the retention or expansion of primary employment or to attract major investment in the Reinvestment or Enterprise Zone that would be a benefit to the property and that would contribute to the economic development within Orange County. Eligible Facilities may include, but shall not be limited to, industrial buildings and facilities, distribution centers, and warehouses. Eligible Facilities may also include facilities designed to serve a regional population greater than Orange County, for medical, scientific, recreational, or other purposes.
- (i) **"Eligible Property"** means realty improvements, the on-site buildings, structures, fixed machinery and equipment, storage tanks, process units including all integral components, site improvements, and infrastructure included in the Project, and the permanent office space and related fixed improvement necessary to the operation and administration of the Project, as defined in the Texas Property Tax Code, but does not include personal property.

- (j) **"Expansion"** means the addition of buildings, structures, machinery, tangible personal property, equipment, or payroll for purposes of increasing production capacity.
- (k) **"Field Buys"** include but are not limited to the procurement of material that is conducted by the Project procurement team, which is typically located on-site throughout the duration of the Project.
- (l) **"Facility"** means property improvements completed or in the process of construction, which together comprise an integral whole.
- (m) **"Modernization"** means a complete or partial demolition of facilities and the complete or partial reconstruction or installation of a facility of similar or expanded production capacity. Modernization may result from the construction, alteration, or installation of buildings, structures, machinery, equipment, pollution control devices, or resource conservation equipment. Modernization shall include improvements for the purpose of increasing productivity or updating the technology of machinery and equipment, or both.
- (n) **"New Facility"** means a property previously undeveloped that is placed into service by means other than or in conjunction with Expansion or Modernization.
- (o) **"Productive Life"** means the number of years a property improvement is expected to be in service in a facility.

### **ABATEMENT AUTHORIZED SECTION III**

- (a) **Eligible Facilities.** Upon application, Eligible Facilities shall be considered for tax Abatement as hereinafter provided.
- (b) **Creation of New Value.** Abatement may only be granted for the creation of additional value of Eligible Facilities made subsequent to and specified in an Abatement Agreement between the District and the Property Owner, or lessee, subject to such limitations as the District may require. The District will not consider an Abatement once construction on a facility or Project has begun. Due diligence will not be considered construction.
- (c) **New and Existing Facilities.** Abatement may be granted for New Facilities and improvements to Existing Facilities for purposes of Modernization or Expansion.
- (d) **Eligible Property.** Abatement may be extended to the increase in value of buildings, structures, fixed machinery and equipment, site improvements, and related fixed improvements necessary to the operation and administration of the facility.
- (e) **Ineligible Property.** The following types of property shall be fully taxable and ineligible for Tax Abatement: land, supplies, inventory, vehicles, vessels, housing, improvements for the generation or transmission of electrical energy not wholly consumed by a new facility or expansion, any improvements, including those to produce, store or distribute natural gas,

fluids or gases, which are not integral to the operation of the facility, deferred maintenance, property to be rented or leased (except as provided in Section III(f) below) property which has a productive life of less than ten years, or any other property for which Abatement is not allowed by state law.

- (f) **Owned/Leased Facilities.** If a leased facility is granted Abatement, the Agreement shall be executed with the owner/lessor and the lessee.
- (g) **Economic Qualification.** In order for an Eligible Facility to receive Tax Abatement, the planned improvement:
  - (1) Must create an increased appraised ad valorem tax value based upon OCAD's assessment of the Eligible Property;
  - (2) Must prevent the loss of payroll or retain, increase or create payroll (full-time employment) on a permanent basis in Orange County at the average Orange County wage by industry;
  - (3) Must not have the effect of displacing workers or transferring employment from one part of Orange County to another unless necessary to retain the business in Orange County but not at an economic loss;
  - (4) Must demonstrate by an independent economic impact analysis that the local economic benefit will be in excess of the amount of anticipated foregone tax revenues resulting from the Abatement.
- (h) **Standards For Tax Abatement.** The following non-exclusive factors, among others, shall be considered in determining whether to grant Tax Abatements for an Eligible Facility or Eligible Project and, if so, the percentage of value to be abated and the duration of the tax Abatement:
  - (1) Existing improvements, if any;
  - (2) Type and value of proposed improvements;
  - (3) Productive life of proposed improvements;
  - (4) Number of existing jobs to be retained by proposed improvements;
  - (5) Number and types of new jobs to be created by proposed improvements;
  - (6) The extent to which new jobs to be created will be filled by persons who are economically disadvantaged, including residents of a Reinvestment or Enterprise Zone;

- (7) The extent to which local labor or local subcontractors will be used in the construction phase of the Project;
- (8) The amount of local taxes to be generated directly. In this regard, it is understood that purchases for the Project will be invoiced locally, such that Orange County will be credited with sales taxes for purchases. The Owner will make every reasonable effort to enter into a separate contract as defined in 34 Texas Administrative Code §3.291(a)(13) with an EPC contractor for the construction of the new facility to be located in Orange County.

The Owner will obtain a Texas Direct Payment Permit (DPP) and issue a DPP exemption certificate in lieu of sales tax to EPC. The Owner will remit use taxes on taxable purchases made for use in the Project directly to the State of Texas on its monthly Texas Direct Payment Return for both State and County taxes at the applicable rates. The State of Texas collects Limited, Sales, Excise, and Use Taxes for both the state and local tax jurisdictions. The State of Texas is responsible for distributing the local taxes it collects to the applicable local jurisdiction.

- (9) The amount that the property tax base valuation will be increased during the term of Abatement and after Abatement;
- (10) The amount of economic impact that the Eligible Facility will provide to the local community;
- (11) The costs to be incurred by the District to provide facilities or services directly resulting from the new improvements;
- (12) The amount of ad valorem taxes to be paid to the District during the Abatement period considering (i) the existing values; (ii) the percentage of new value abated; (iii) the Abatement period; and (iv) the value after expiration of the Abatement period;
- (13) The population growth of Orange County which is Projected to occur directly as a result of new improvements;
- (14) The types and values of public improvements, if any, to be made by the Applicant seeking Abatement;
- (15) Whether the proposed improvements compete with existing businesses to the detriment of the local economy;
- (16) The impact of the proposed Project on the business opportunities of existing businesses;
- (17) The attraction of other new businesses to the area as a result of the Project;

- (18) The overall compatibility with the zoning ordinances and comprehensive plan for the area;
- (19) Whether the Project is environmentally compatible with no negative impact on quality of life perceptions;
- (20) The extent to which local vendors and suppliers will be used in the construction phase of the Project.

Each application for Tax Abatement shall be reviewed on its merits utilizing the factors provided above. After such review, an Abatement may be denied entirely or may be granted to the extent deemed appropriate after a full evaluation.

- (i) **Local Employment.** For purposes of evaluating Section III(h)(7) above, "Local Labor" is defined as those laborers or skilled craftsmen who reside in a seven-county region comprised of Jefferson, Orange, Hardin, Jasper, Newton, Tyler, and Chambers counties. "Local Vendors and Suppliers" shall include only those located or having a principal office in Orange County. "Local Subcontractors" shall include only those located or having a principal office in Orange County.

Each Recipient of a Property Tax Abatement shall additionally agree to give preference and priority to local manufacturers, suppliers, vendors, and contractors except where not reasonably possible to do so without significant added expenses, substantial inconvenience, or sacrifice in operating efficiency. In any such exception, in cases involving purchases over \$250,000 of total spending or in a single transaction by a vendor, supplier, or manufacturer, a justification for such purchase shall be included in the quarterly report during construction and annual report during the term of the Agreement. Additionally, an "all-spends" report will be required quarterly during construction and annually during the term of the Agreement.

Local labor should account for fifty percent (50%) of the hiring during construction and throughout the term of the Agreement except where not reasonably possible to do so without significant added expenses, substantial inconvenience, or sacrifice in operating efficiency. In any such exception, in cases involving local hiring of less than fifty percent (50%), a justification for such shall be included in the quarterly report during construction and in the annual report during the term of the Agreement. Each Recipient shall acknowledge that it is a legal and moral obligation of persons receiving property tax Abatement to favor local manufacturers, suppliers, contractors, and labor, all other factors being equal. In the event of a breach of the "buy-local" provision, the percentage of Abatement shall be proportionately reduced in an amount equal to the amount that the disqualified contract bears to the total construction cost for the Project.

Each Recipient of a property tax Abatement must also provide bidding information to local suppliers, contractors, manufacturers, and labor to allow them to have sufficient information and time to submit their bids, and pre-bid meetings must be held between the owner and potential local bidders and suppliers of services and materials. In this regard,

each Recipient of an Abatement will provide sufficient notice and information regarding the Project to qualified contractors and suppliers to enable them to submit bids in the early procurement processes for materials, including but not limited to Bulk Buys.

- (j) **Historically Underutilized Businesses/Disadvantaged Business Enterprises.** The District will also strongly consider the extent to which the Project will encourage and promote the utilization of Historically Underutilized Businesses (HUBs) (also known as Disadvantaged Business Enterprises, or DBEs) by the Owner and general contractor by ensuring that qualified HUB vendors and contractors are given an opportunity to bid on all contracts.
  - (1) A Historically Underutilized Business (HUB) is a business owned or controlled by Socially and Economically Disadvantaged Individuals as defined by all applicable federal or state laws and local policies, including Black Americans, Hispanic Americans, Native Americans, Asian-Pacific Americans, Asian-Indian Americans, women and individuals who actively participate in the conduct of the business or, in the case of a publicly owned business, one in which at least fifty-one percent (51%) percent of the stock is controlled by one or more women or Socially and Economically Disadvantaged Individuals. A business that has been certified as a HUB/DBE by an agency of the federal government or the State of Texas is presumed to be a HUB/DBE for purposes of this policy. Only a HUB/DBE with its principal office in Jefferson, Hardin, and Orange County will be recognized as a HUB/DBE for purposes of this policy. The District will supply a Minority Business Directory to each Applicant by, and through, the Orange County Economic Development Corporation.
  - (2) The District will require that each Abatement Agreement between itself and any individual or entity seeking the Abatement of ad valorem taxes contain a provision requiring the Owner, on at least a quarterly basis and at the Owner's cost, to allow the full examination by the District or its designated representative(s) of all documents necessary for the District to assure that best efforts have been used by the Owner to utilize local labor, subcontractors, vendors, suppliers and HUBs/DBEs. The District will also require that such Agreements contain provisions binding the engineering/construction firms utilized as general contractors on the Project to the terms of the Abatement Agreement.
- (k) **Denial of Abatement.** Neither a Reinvestment (or Enterprise zone) nor Abatement Agreement shall be authorized if it is determined that:
  - (1) There would be a substantial adverse effect on the provision of government service or tax base;
  - (2) The Applicant has insufficient financial capacity;
  - (3) Planned or potential use of the property would constitute a substantial hazard to public safety, health, or morals;

- (4) The Project would cause a violation of state or federal laws; or
  - (5) Any other reason deemed appropriate by the District, including the pendency of litigation between the individual or entity requesting the creation of the reinvestment or enterprise zone and the District or any other unit of government located within Orange County.
- (l) **"Taxability."** From the execution of the Abatement Agreement to the end of the Agreement period, taxes shall be payable as follows:
- (1) The value of ineligible property as provided in Section III(e) above shall be fully taxable; and
  - (2) The base year value of existing Eligible Property as determined each year shall be fully taxable.

## **APPLICATION SECTION IV**

- (a) **Request for Tax Abatement.** After the proper creation or adoption of a Reinvestment or Enterprise Zone by a unit of government situated within Orange County, any present Owner, potential Owner, or Lessee of taxable property within Orange County may request a Tax Abatement by filing a written request with the General Manager of the District.
- (b) **Contents of Application.** The application shall consist of a completed application form which shall provide detailed information on the items described in Section III(h) hereof; a map and property description with specific metes and bounds; and a time schedule for undertaking and completing the planned improvements. In the case of modernization, a statement of the assessed value of the facility separately stated for real and personal property, shall be given for the tax year immediately preceding the application. The application form may require such financial and other information as may be deemed appropriate for evaluating the financial capacity and other factors of the Applicant. The District may also require a non-refundable application fee in the amount of \$1,000.00 to be submitted with the application in accordance with Section IX.
- (c) **Tax Abatement Agreement.** Once a Reinvestment or Enterprise Zone is designated, the District may enter into a tax Abatement Agreement with the property owners for a period not to exceed ten (10) years as set forth in Sections 312.204 and 312.402, Texas Property Tax Code. Prior to approval of a Tax Abatement Agreement, the District must provide at least thirty (30) days public notice of the meeting in which the Agreement will be discussed. The notice should be given in the manner prescribed by the Texas Open Meetings Act. Among other requirements, the notice must contain: (1) the property owner's name and the Applicant's name in the Agreement; (2) the name and location of the Reinvestment or Enterprise Zone subject to the Agreement; (3) a general description of the nature of the



improvements or repairs in the Agreement and (4) the estimated cost of the improvements or repairs.

By an affirmative majority vote, the Board of Directors of the District may approve a Tax Abatement Agreement upon finding that the Agreement terms and property meet the applicable District guidelines and criteria governing Tax Abatement Agreements.

- (d) **Approval of Agreement.** The District shall make every reasonable effort to either approve or disapprove the application for a Tax Abatement within sixty (60) days after receipt of the fully completed and compliant application. The District shall notify the Applicant of approval or disapproval.
- (e) **Approval of Application.** The District shall not enter into an Abatement Agreement if it finds that the request for the Abatement was filed after the commencement of construction, alteration, or installation or improvements related to a proposed modernization, expansion, or new facility.
- (f) **Confidentiality.** Information that is provided to the District in connection with an application or request for Tax Abatement and that describes the specific processes or business activities to be conducted or the equipment or other property to be located on the property for which a Tax Abatement Agreement is requested is confidential and not subject to public disclosure pursuant to the Texas Public Information Act until the Tax Abatement Agreement is executed. That information in the possession of a taxing unit after the Agreement is executed is not confidential and is subject to disclosure.

## **AGREEMENT SECTION V**

- (a) **Requirements of Resolution.** After approval, the District shall formally pass a resolution and execute an Agreement with the Owner of the facility and Lessee as required, which shall include at least the following terms:
  - (1) Estimated value to be abated and the base year value;
  - (2) Percent of value to be abated each year as provided in Section III above;
  - (3) The commencement date and the termination date of Abatement;
  - (4) The proposed use of the facility, nature of construction, time schedule, map, property description, and improvement list as provided in the application, Section IV(b) herein;
  - (5) Contractual obligations in the event of default, violation of terms or conditions, delinquent taxes, or assignment;

- (6) Provision for access to and authorization for inspection of the property by District employees to ensure that the improvements or repairs are made according to the specifications and conditions of the Agreement;
- (7) Limitations on the uses of the property consistent with the general purpose of encouraging development or redevelopment of the Zone during the period that property tax exemptions are in effect;
- (8) Provision for recapturing property tax revenue lost as a result of the Agreement if the owner of the property fails to make the improvements or repairs as provided by the Agreement;
- (9) Provision that each permanent job be registered with the Texas Workforce Commission and that all contractors shall give preference to, and seek qualified workers through, the Texas Workforce Commission and in accordance with the local labor and local vendor provisions;
- (10) Contain each and every term agreed to by the Owner of the property;
- (11) Requirement that the Owner or Lessee of the property certify annually to the governing body of each taxing unit that the owner or lessee is in compliance with each applicable term of the Agreement; and,
- (12) All terms required by Texas Property Tax Code §312.205, as amended. Such Agreement shall normally be executed within sixty (60) days after the Applicant has forwarded all necessary information and documentation to the District.

## RECAPTURE SECTION VI

- (a) **Recapture for Violation of Terms of Agreement.** In the event that the Owner (1) allows its ad valorem taxes owed to the District to become delinquent and fails to timely and properly follow the legal procedures for their protest and/or contest; or (2) violates any of the terms and conditions of the Abatement Agreement, and fails to cure during the Cure Period, or discontinues production, the Agreement then may be terminated, and all taxes previously abated by virtue of the Agreement will be recaptured and paid within thirty (30) days of the termination.
- (b) **Default and Cure.** Should the District determine that the company or individual is in default according to the terms and conditions of its Agreement, the District shall notify the company or individual of such default in writing at the address stated in the Agreement, and if such is not cured within thirty (30) days from the date of such notice ("Cure Period"), then the Agreement may be terminated. Alternatively, the District may, as a penalty for default or non-compliance with the provisions of an Abatement contract, reduce the term of the Abatement period and/or the annual percentage of Abatements available thereunder.

The District may also terminate the Agreement or, in the District's sole discretion, reduce the duration or annual percentages of such Abatement.

- (c) **Payment in Lieu of Taxes.** If, during the period of the Abatement, any Federal or State law provides an additional tax exemption for the property that is already the subject of this Agreement, Applicant agrees to decline that tax exemption during the period of this Abatement. If Applicant is unable to decline the tax exemption, Applicant agrees to pay the taxes, or payment in lieu of taxes, on the reduction of property tax revenue to the District that is in the result of said exemption. Any payment in lieu of taxes shall be due on or before November 15th of the year in which payment is due.
- (d) **Foreign Trade Zone.** By this, it is understood and agreed that if the Recipient avails itself of a Foreign Trade Zone exemption, the abated value subject to this contract will be reduced dollar for dollar and taxed.
- (e) **Contest of Appraised Value.** It is specifically understood and agreed by the Recipient that if at any time during the effective dates of an Agreement relating to Abatement, the Owner files or prosecutes an action to contest the appraised value of any property of the Owner or Owner's affiliates within Orange County for unequal appraisal or revision thereof pursuant to Section 42.26 of the Texas Property Tax Code, any and all Abatements granted by the District to the Owner or its affiliates shall become null and void and canceled.

## **ADMINISTRATION**

### **SECTION VII**

- (a) **Determination of Assessment.** The Chief Appraiser of OCAD will annually determine an assessment of all property subject to each Abatement Agreement. Each year, the Recipient shall furnish the appraiser with such information as may be necessary to determine compliance with the Abatement Agreement. Once value has been established, the Chief Appraiser will notify the District of the amount of the assessment.
- (b) **Access for Purposes of Inspection.** The Abatement Agreement shall stipulate that employees and/or designated representatives of the District will have access to the facility during the term of the Abatement to inspect the facility to determine if the terms and conditions of the Agreement are being met. Inspections will only be conducted in such a manner as not to unreasonably interfere with the construction and/or operation of the facility. All inspections will be made with one or more representatives of the company or individual and in accordance with its safety standards.
- (c) **Annual Evaluation After Completion.** Upon completion of construction, the designated representative of the District may annually evaluate each facility receiving Abatement to ensure compliance with the Agreement, and a formal report may be made to the District.
- (d) **Required State Filings.** The Chief Appraiser of OCAD shall timely file with the Texas Department of Economic Development and the State Property Tax Board all information required by the Texas Property Tax Code.

- (e) **Periodic Inspections.** During the course of construction of the Project, the Owner, lessee, and its general contractor and/or subcontracts shall, on at least a quarterly basis, meet with designated representatives of the District for an onsite inspection to ensure compliance with the terms of the Abatement Agreement. The Owner or lessee shall be responsible to the District for the payment of costs associated with such monitoring.
- (f) **Final Default.** In the event it is determined that the Owner, lessee, or its contractors have failed to comply with the terms of the Abatement Agreement, and the Cure Period has expired, then the District may terminate the Abatement Agreement or, in the District's sole discretion, reduce the duration or annual percentages of such Abatement.
- (g) **Recordkeeping.** During construction, the Applicant shall maintain appropriate records of the employees affected by this Agreement, including but not limited to proof of employees' legal residence, proof of immigration-resident status, and, if applicable, such other documentation that may be required to document compliance with the Agreement.
- (h) **Application to Contractors and Subcontractors.** All requirements of the Abatement Agreement shall apply to the Applicant's contractors and subcontractors, and the Applicant shall ensure that it abides by the terms of the Agreement.

## **ASSIGNMENT SECTION VIII**

- (a) **Assignment.** The Abatement Agreement may be transferred and assigned in whole or in part by the holder to a new owner or lessee of the same facility upon the approval by resolution of the District's Board of Directors, subject to the financial capacity of the assignee and provided that all conditions and obligations in the Abatement Agreement are assumed. No assignment or transfer shall be approved if the parties to the existing Agreement, the new owner, or the new lessee are liable to any jurisdiction for outstanding taxes or other obligations. Approval shall not be unreasonably withheld. As a condition of transfer, an assignment fee of \$10,000.00 may be required, with the maximum fee being \$10,000.00.

## **APPLICATION FEE SECTION IX**

- (a) **Amount of Application Fee.** The District may impose an application fee of up to One Thousand and 00/100 Dollars (\$1,000). The fee is payable to the Orange County Drainage District. This fee will be due and payable at the time of application.

## **SUNSET PROVISION ARTICLE X**

- (a) **Two-Year Term For Guidelines.** These guidelines and criteria are effective upon the date of their adoption and will remain in force for two (2) years unless amended or terminated earlier by the Board of Directors of the District.

**DISCRETION OF THE TAXING JURISDICTION**  
**SECTION XI**

The adoption of these guidelines and criteria by the District does not:

- (a) Limit the discretion of the District to decide whether to enter into a specific tax Abatement Agreement;
- (b) Limit the discretion of the District to delegate to its employees the authority to determine whether or not the District should consider a particular application or request for tax Abatement; or
- (c) Create any property, contract, or other legal rights in any person to have the District consider or grant a specific application or request for tax Abatement.