

Tax Increment Reinvestment Zone Proposed Project Plan Amendments

Texas Enterprise Zone Nominations

Economic Development Committee

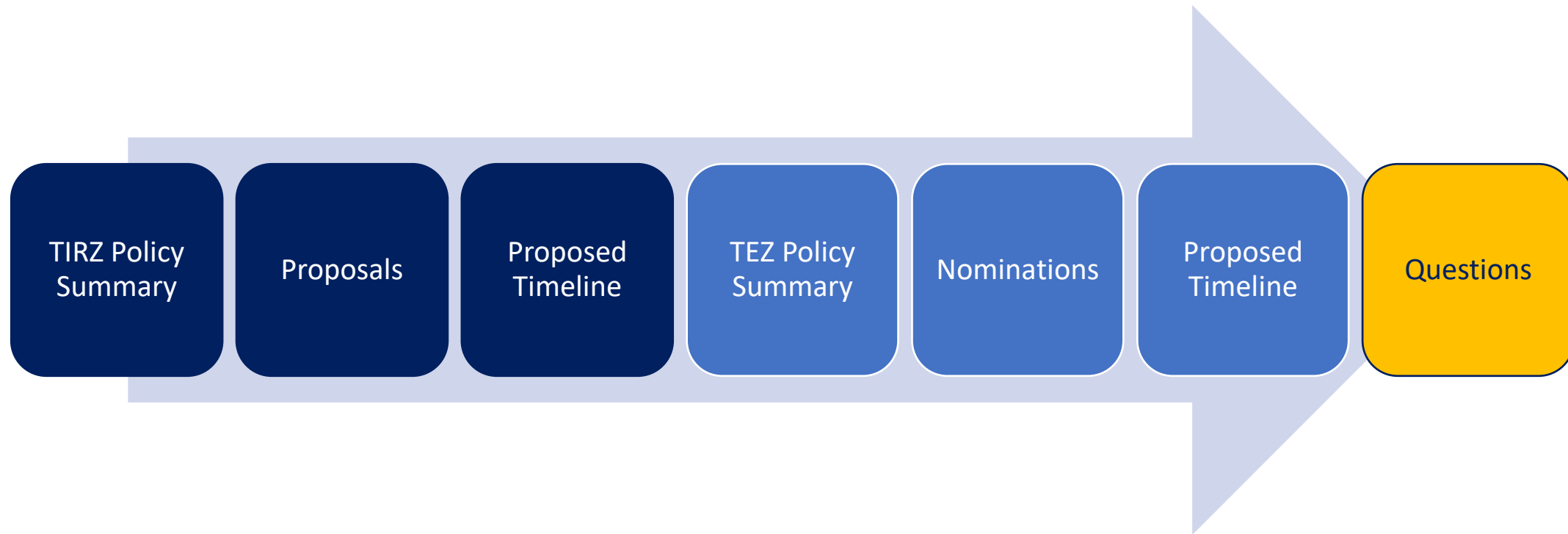
October 21, 2026



**Mayor's Office of
Economic Development**

Jennifer Curley
Assistant Director

Presentation Outline



TIRZ Policy Summary

Program Frameworks

Texas Tax Code Chapter 311

Eligibility
Requirements

TIRZ Functions

TIRZ
Administration
& Management

City of Houston Financial Policies (Ord. 2023-726)

Section N:
TIRZ Financial
Policies

MOED Administrative Procedures

Guiding Philosophy

Proposal Criteria

TIRZ Policy Summary

Project Plan & Financing Plan

- The Project Plan & Financing Plan is the TIRZ's guiding document
 - The first action taken in creating a TIRZ
 - Any change in priority, taxing unit participation, or geographic boundary to an existing TIRZ requires amending the project plan
 - Must be approved by City Council
- Establishes zone and project priorities using general categories;
- Establishes development goals and objectives;
- Includes financial projections and funding sources for the proposed project categories;
- The annual budget is based on the general categories included in the project plan; the budget cannot include projects not aligned with those categories.

Proposed Project Plan Amendments

TIRZ	NAME	ACTION	Purpose
10	Lake Houston	Annexation/Life Extension	Life Extension to fund the completion of Phase 2 Northpark Drive and to implement flood mitigation projects in the Zone: Mills Branch Drive reconstruction, Taylor Gully Flood Mitigation project, Kingwood Drive and Woodland Hills drive intersection projects to address mobility and flooding.
16	Uptown	Participation	Harris County Pct 4 Participation
21	Hardy/Near Northside	Annexation/Participation	Harris County Precinct 2 Participation; Annexation includes an area located south of Collingsworth Street and roughly bounded by Hardy Street to the east and Terry Street to the west – the property includes a proposed affordable housing development.
23	Harrisburg	Annexation/Participation	Harris County Pct 2 Participation; Annexation includes Settegast Park, ROW, and the Orange Show for Visionary Art property.

Proposed Timeline

Fall 2026

TIRZ boards approve project
plan amendments

Winter 2026

Public Hearings – November
18, 2026

Council Agenda – December 2,
2026



Texas Enterprise Zone Nomination for December 1 Application Deadline

Texas Enterprise Zone

TX Tax Code Chapter 2303

- Program is administered by the State of Texas and has a quarterly rolling application process.
 - Reimbursement of state sales/use tax for qualifying projects.
 - Both Municipalities and Counties are allotted nine (9) nominations each state biennium. Unused nominations are forfeited at the end of the biennium (August 31, 2027)
 - December 1 begins the 6th nomination round in this biennium cycle, two nomination rounds remain.
 - Nominated 2 projects so far
 - Proposing to use our 5 nominations: 2 Enterprise, 1 Triple Jumbo
 - Nominations do not require any funding from the municipality.
 - A County can only nominate a project through an interlocal agreement with the Municipality in which the project is located.
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Texas Enterprise Zone

TX Tax Code Chapter 2303

PROJECT CATEGORIES	LEVEL OF CAPITAL INVESTMENT	MAXIMUM NUMBER OF JOBS ALLOCATED	MAXIMUM POTENTIAL REFUND	MAXIMUM REFUND PER JOB ALLOCATED
Half Enterprise	\$40,000 - \$5,000,000 or more	250 (total new & retained)	\$625,000	\$2,500
Enterprise	\$5,000,000 - \$149,999,999	500 (total new & retained)	\$1,250,000	\$2,500
Double Jumbo	\$150,000,000 - \$249,999,999	500 (new jobs only)	\$2,500,000	\$5,000
Triple Jumbo	\$250,000,000 or more	500 (new jobs only)	\$3,750,000	\$7,500

TEZ Nomination for City Council Approval

United Airlines, Inc.

2800 N Terminal Road, Houston, TX 77032

Waste Management, Inc.

800 Capitol Street, Suite 3000, Houston, TX 77002

Enchanted Rock, LLC ("ERock")

*1113 Vine St. Suite 101, Houston, TX 77002 – Company HQ
(Main applicant site)*

Additional sites related to Houston Operations:

20702 Hempstead Road, Suite #100 Houston, TX 77065 ("Titan")

10100 West Lake Parkway, Houston, Texas, 77044 ("Atlas")

18501 Mound Road, Cypress, Texas, 77433 ("Hyperion")

United Airlines, Inc.

2800 N Terminal Road, Houston, TX 77032

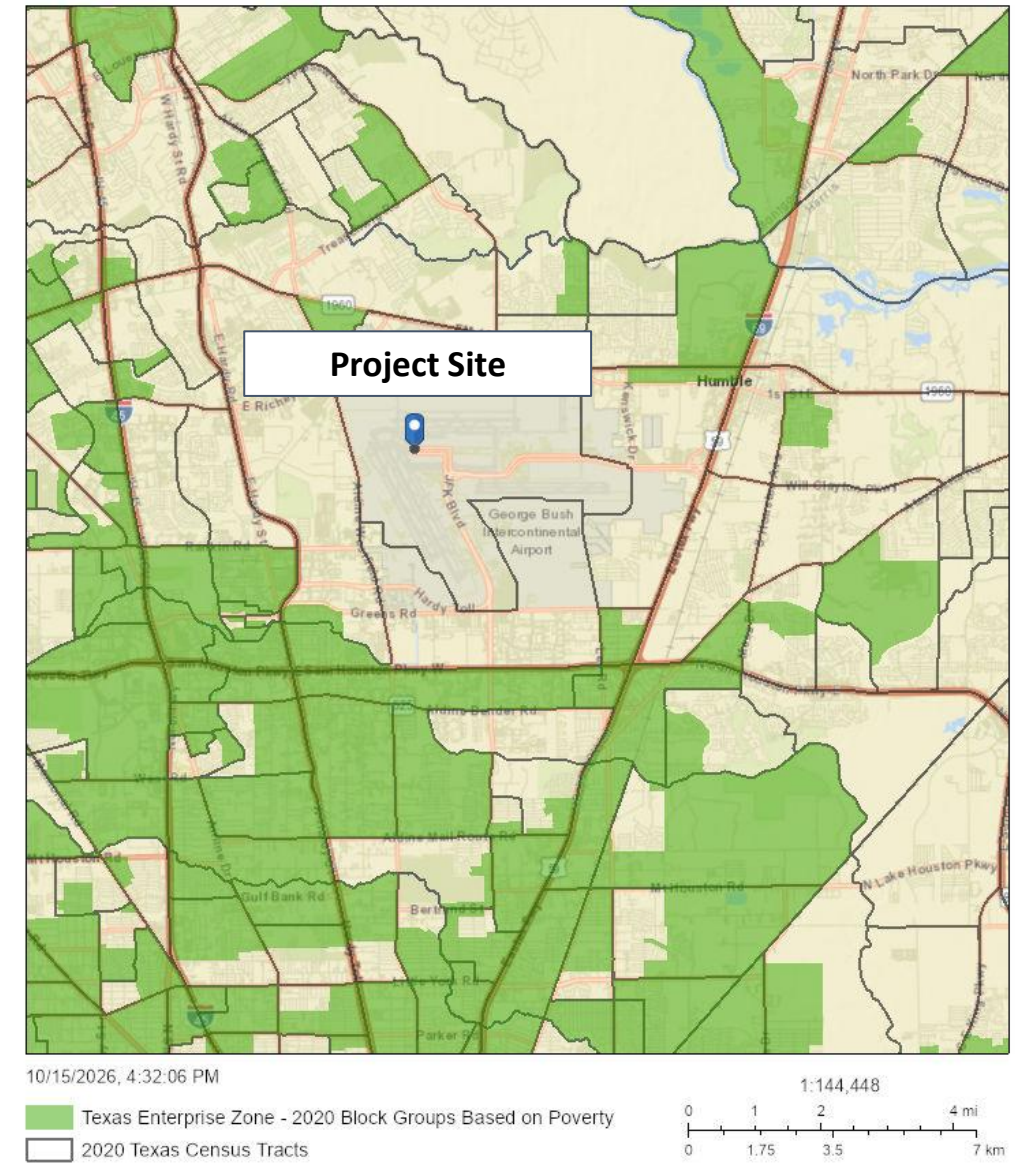
Project Site:

- Located in District B
- Located near several Enterprise Zones
 - A census block group with greater than 20% poverty

Project Investment:

- Creating 500 new full-time jobs
 - Average salary of new jobs: \$112,000
- Estimated \$250 million investment
 - Expansion includes major Terminal B Transformation with new and renovated facilities totaling over 500,000 sq ft
- Qualifies for a Triple Jumbo

United Airlines, Inc. TEZ Site



City of Houston, HPB, Esri, HERE, Garmin, NGA, USGS, NPS

800 Capitol Street, Suite 3000, Houston, TX
77002

- Located in District I

- Creating 75 new jobs and retaining 425 existing jobs (500 total positions in designation)
 - Average salary: \$110,000 for both new and retained roles (est.)
- Estimated \$250+ million investment (majority in software/hardware systems; portion in machinery & equipment)
 - Continued investment strengthens corporate operations, innovation, and sustainability services in Houston



Enchanted Rock, LLC (“ERock”)
1113 Vine St. Suite 101, Houston, TX 77002

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Project Site:

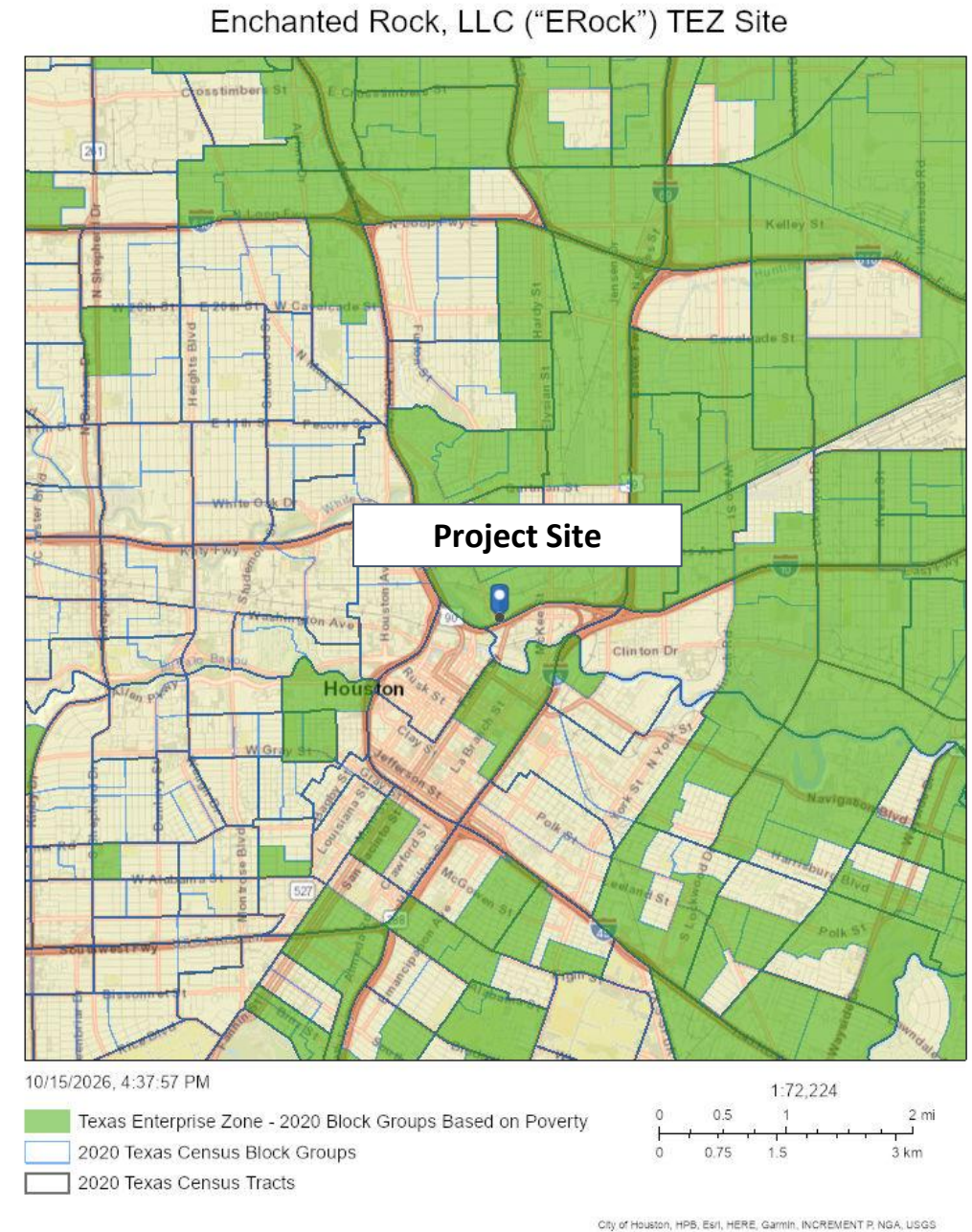
- Located in District H

- Project Site:**
- Located in District H

Project Investment:

- Creating 400 new jobs and retaining 351

- ## Project Investment:
- Creating 400 new jobs and retaining 351 existing jobs
 - Average salary of new jobs: \$88,000; retained job average salary: \$106,500
 - Approximately \$32 million in investment over five years
 - Investment supports facility buildout, infrastructure upgrades, manufacturing systems, and headquarters improvements



Proposed Council Action Timeline

