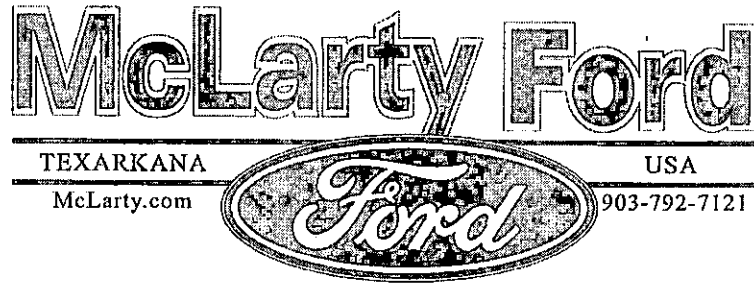


DISPOSAL DATE RANGE FROM: 05/06/2026 TO: 05/19/2026

0.00 MINIMUM PURCHASE PRICE REPORTED

INVENTORY NUMBER	SEQ. NO. FUNC	CLASS CAT	DESCRIPTION SERIAL NUMBER	PURCHASE DATE	DISPOSAL DATE	PURCHASE PRICE	*---- DEPRICIATION Y-T-D	----* ACCUMULATED	DISPOSAL VALUE
DEPARTMENT 010 621 COMMISSIONER PCT 1									
0000000995	H01.04	001	1986 INTERNATIONAL DUMP TRUC	02/12/1990	05/11/2026	26,000.00	0.00	26,000.00	0.00
			-----1H1LKTVRXGHA34884						
			DEPARTMENT	1	COUNTS - TOTALS:	26,000.00	0.00	26,000.00	0.00
			OVERALL	1	COUNTS - TOTALS:	26,000.00	0.00	26,000.00	0.00



05/19/26

Bid for Bowie County

(3) New Ford Explorers with cloth interior (civilian models)-non white units

\$35345.00 for each unit for a total of \$106035.00. Plus, any tax title and license fees.

(3) New Police SUV (Explorer) units

\$42366.00 for each unit for a total of \$127,098.00. Plus, any tax title and license fees.

These units are base off of TIPS pricing program.

These units are in our order bank with different eta dates, with all units delivered to Bowie County by September 30, 2026.

Thanks for the opportunity to quote these units.

Jack Sims
Fleet Sales
McLarty Ford
jsims@mcclartyford.com
903-735-4650

Andy Johnson

Fleet Manager
McLarty Ford
ajohnson@mcclartyford.com
903-735-4614

JEFF NEAL
SHERIFF
BOWIE COUNTY



SHERIFF'S OFFICE

100 North State Line Box 18
Texarkana, Texas 75501
(903) 798-3149
(903) 792-0959 FAX

DETENTION CENTER

105 West Front Street
Texarkana, Texas 75501
(903) 798-3505
FAX (903) 798-3519

Date: 4-17-2026

Ref: Justice Assistance Grant

Justice Assistance Grant 2025 "Promoting Public Safety through Vehicle Immobilization Technology"

The Bowie County Sheriff's Office and the Texarkana Texas Police Department are jointly applying for the 2025 Justice Assistance Grant. These funds are shared between the two agencies with 60% allotted for TTPD and 40% allotted for BCSO. The Bowie County Sheriff's Office portion will be \$6,331.00.

The Bowie County Sheriff's Office patrols over 900 square miles within our County and often encounters fleeing offenders that endanger other motorists and our deputies. Technology is now available for us to potentially end vehicle pursuits in a timelier manner. The Bowie County Sheriff's Office intends to use our portion of the Justice Assistance Grant to purchase vehicle immobilizer "Stop Sticks" from Stop Stick LTD. These devices are offered in kits that can be deployed by law enforcement by throwing the tire deflating kits across the roadway in front of the fleeing offender. Deployed correctly, the fleeing vehicle will lose air pressure very quickly, making continued flight very difficult. This technology allows for a faster and safer conclusion of a vehicle pursuit.

In addition to the aforementioned item, we also intend to purchase fingerprint pads from Forensic Source. These pads are used daily to fingerprint convicted/sentenced offenders in District Courtrooms. Prints are required for court document final dispositions. We will also be purchasing BlueStar Forensic Tablets that are used to identify/detect human fluids at crime scenes that may otherwise be undetectable to the naked eye.

JEFF NEAL
SHERIFF
BOWIE COUNTY



SHERIFF'S OFFICE

100 North State Line Box 18
Texarkana, Texas 75501
(903) 798-3149
(903) 792-0959 FAX

DETENTION CENTER

105 West Front Street
Texarkana, Texas 75501
(903) 798-3505
FAX (903) 798-3519

Stop Stick GSA 12' Kit with Storage Bag	\$604.97 per kit
	9 Kits-\$5,444.73
Easy Print Desk Pad EP 10 1.5"	\$8.00 per unit
	14 units-\$112.00
Perfect Print Pad PI20	\$34.65 per unit
	2 units-\$69.30
Perfect Print Pad PI30.....	\$65.36 per unit
	2 units-130.72
Bluestar Forensic Tablets.....	\$142.50 per box (8ct)
	4 boxes-570.00

Respectfully Submitted,

A handwritten signature in black ink, appearing to read "Robby C. McCarver".

Robby C. McCarver, Chief Deputy
Bowie County Sheriff's Office

TAX ABATEMENT AGREEMENT
Between
BOWIE COUNTY, TEXAS and
COIM USA, INC.

This Tax Abatement Agreement (this “**Agreement**”) is entered into by and between Bowie County, Texas (the “**County**”) duly acting herein by and through its County Judge, and Coim USA, Inc. (together with its successors and assigns, “**Owner**”) effective as of May 31, 2026 (the “**Effective Date**”) and is as follows:

Recitals:

- A. The County has indicated its election to be eligible to participate in tax abatements in a resolution dated December 6, 2021. The Commissioners Court of Bowie County, Texas has determined that the proposed improvement will be located within a statutory reinvestment zone (“**Reinvestment Zone**”) under Section 312.4011, Texas Code on property owned by Coim Texas Holding LLC and eligible for commercial-industrial tax abatement; and
- B. Owner anticipates constructing improvements within the Reinvestment Zone for upgrades and modernization of a facility in Bowie County to produce a renewable polyol product line and the expansion of manufacturing operations to add 100 million pounds of capacity for additional product lines.
- C. The Commissioners Court, after conducting a hearing and having heard evidence and testimony, has concluded, based on the evidence and testimony presented to it, that the Project and Improvements and operations proposed by Owner within the Reinvestment Zone and described in this Agreement and the terms of this Agreement: (i) are consistent with the requirements of Chapter 312 of the Texas Tax Code and the Tax Abatement Guidelines and Criteria adopted by the County on December 22, 2025 (the “**Guidelines**”), or to the extent of any inconsistency with the Guidelines, the Commissioners Court has determined, in its discretion and in accordance with Section 312.002(d) of the Texas Tax Code, that this Agreement should be entered into notwithstanding any such inconsistency, and (ii) constitute a major investment in the Reinvestment Zone that will be a benefit to the Reinvestment Zone and will contribute to the economic development of the County.
- D. Proper notice of the County’s intent to enter into this Agreement has been provided to the presiding officers of each of the other taxing units levying taxes in the Reinvestment Zone not less than 7 days prior to the date on which this Agreement was approved by the Commissioners Court.
- E. This Agreement was adopted at a regularly scheduled meeting of the Commissioners Court which was preceded by 30 days written notice, properly posted in accordance with the Open Meetings Act, and at which a quorum of the Commissioners Court was present.

NOW, THEREFORE, for and in consideration of the mutual covenants and agreements set forth herein, the parties do hereby agree as follows:

Section 1 IMPROVEMENTS

1.1 Improvements in Reinvestment Zone. Owner anticipates that it will construct the Project and Improvements with an estimated value of up to \$50,000,000 within the Reinvestment Zone. Owner acknowledges that the abatement granted herein is conditioned upon completion of construction of the Improvements within the Reinvestment Zone as provided in Section 2.2 herein.

1.2 Timing of Improvements. Owner projects that construction of the Improvements will begin as soon as practicable and will be substantially completed by the fourth quarter of 2027. If Owner has not substantially completed construction of the Improvements by December 31, 2027, this Agreement shall apply to the Improvements in place as of January 1, 2028. For purposes hereof, the term “substantially completed construction of improvements” means that at least 50% of the planned developments (defined below) of the improvements must be installed and capable of producing some products.

1.3 Improvements. As used in this Agreement, the term “Improvements” shall mean and refer to the improvements, fixtures and equipment which are more particularly described in the Owner’s detailed application for abatement which is attached to this Agreement that are installed in the County, which details the kind, number, and location of all contemplated Improvements described in the attached exhibits. Notwithstanding the foregoing, only property meeting the following criteria shall be included within the definition of “Improvements” or “Facilities” (as defined in Section 7.4 hereof) pursuant to this Agreement: The Improvements must (i) be located within the Reinvestment Zone, (ii) be eligible for tax abatement pursuant to Chapter 312 of the Texas Tax Code, (iii) meet the definition of an improvement or tangible personal property as provided in Chapter 1 of the Texas Tax Code, and (iv) be constructed or placed in the Reinvestment Zone after the date this Agreement is approved by the Commissioners Court.

1.4 Plans and Specifications, Governmental Requirements and Workmanship. All Improvements shall be constructed and installed substantially in accordance with plans and specifications (as the same may be amended, modified or changed by change orders from time to time, the “**Plans and Specifications**”) prepared by an engineer or architect licensed within the United States and in accordance with all applicable regulations of any governmental agency or entity having jurisdiction over any aspect of the construction. Owner shall take such steps as are reasonably necessary to see that all work on the Improvements is completed in a good and workmanlike manner. The County shall have the right to inspect the Improvements and Project in accordance with Section 3.5 below.

Section 2 TAX ABATEMENT

2.1 Tax Abatement Granted. Subject to the terms and conditions of this Agreement, the County agrees to abate the *ad valorem* property taxes levied by the County on the Improvements during the Abatement Period (hereinafter defined) as provided by this Agreement.

2.2. Abatement Period; Commencement Date; Term of Agreement. The Abatement Period shall begin on the earlier of (a) January 1 of the first calendar year after the commencement of

commercial operations, (“COCO”) or (b) January 1 of the calendar year identified in a Notice of Abatement Commencement (as defined below) delivered by Owner (the “Commencement Date”). The period in which taxes are abated (the “Abatement Period”) will begin on the Commencement Date and will terminate on December 31 of the fifth (5th) year following the Commencement Date, unless sooner terminated in accordance with the terms of this Agreement. Termination of this Agreement shall not relieve either party of any covenants, obligations, or payments owing to the other as of the date the Agreement is terminated. As used in this Section 2.2, “Notice of Abatement Commencement” means a notice that Owner may, in its sole discretion, deliver to the County stating Owner’s desire to commence the abatement period prior to January 1 of the first calendar year after COCO. If delivered by Owner, the Notice of Abatement Commencement shall contain the following statement: “Owner elects for the abatement period to begin on January 1, 202__”; the date stated in the Notice of Abatement Commencement shall be the Commencement Date. Regardless of whether or not Owner delivers a Notice of Abatement Commencement, Owner shall provide certification of the COCO in writing both to the County and to the County Appraisal District within sixty (60) days of the COCO.

2.3. Owner will use commercially reasonable efforts to complete construction of the Improvements by December 31, 2027, and to certify the COCO, subject to circumstances beyond its control such as, without limitation, a change in federal tax laws or force majeure. The Appraised Value for property tax purposes of the Improvements shall be abated and exempted from taxation according to the following table and subject only to the possible adjustment of the beginning year if construction were to be delayed by events beyond the control of Owner:

Year	Abatement
2028	50%
2029	50%
2030	50%
2031	50%
2032	50%

2.4. Conditions to Tax Abatement. The tax abatement granted by this Agreement is expressly conditioned upon the following conditions which must be satisfied throughout the entire term of this Agreement and with which Owner agrees to comply with at all times, subject, however, to the notice and cure rights of Owner set forth in Article 5 hereof:

(a) Construction of the Improvements. Owner’s timely construction of the Improvements in accordance with this Agreement.

(b) Operations. Owner's operation of the Facilities in accordance with this Agreement, including the provisions of Section 3.3 below.

(c) Compliance with this Agreement. Owner's compliance with all material covenants and obligations undertaken by Owner pursuant to the terms of this Agreement.

(d) Accuracy of Representations. The accuracy and truthfulness of the representations by Owner contained in this Agreement as of the date this Agreement is executed and throughout the term of this Agreement.

(e) Payment of Taxes. The payment by Owner and all Affiliates and Subsidiaries of Owner (as defined in Section 7.1), prior to delinquency, of all taxes levied by the County, any other taxing unit within the County, the State of Texas, or the United States of America assessed based on the value of, or levied against, the Facilities or the Improvements. It shall not be a violation of this provision if the party who is assessed the tax in good faith protests the levy or assessment of a particular tax by the timely filing of appropriate proceedings to prosecute a protest or contest of the tax, makes payment of the disputed tax during such protest or contest as required by applicable law, and pays the tax, as finally determined, prior to delinquency as required by applicable law.

(f) Payment of Debts, Obligations. The payment by Owner and all Affiliates and Subsidiaries of Owner, of all debts and obligations greater than \$1,000 owing to third parties with respect to the Facilities or the Improvements prior to their delinquency. The party alleged to owe a debt shall not be in violation of this provision if such party in good faith contests its liability for the debt, timely defends any action or proceeding to collect the debt, and pays the debt within 90 days of a final judgment or order determining that a debt is owed. The filing of a petition for relief under Title 11 of the United States Code or the entry of a final judgment of bankruptcy shall be a prima facie violation of this provision. The filing of a mechanic's or materialmen's lien against the Improvements or the Facilities shall be a prima facie violation of this provision unless the amount claimed is disputed, in good faith, and a bond is provided in an amount equal to the alleged debt.

(g) Continued Operations Following Abatement. Owner agrees to continue routine commercial operation of the Facilities, including all outages for repair, maintenance and refurbishment, for a period of not less than five (5) years after the end of the Abatement Period at a level of production not less than sixty percent (60%) of the average level of production at which the Facilities operated during the 5th year of this Agreement. In addition to any other remedies available to the County pursuant to this Agreement or applicable law, upon any default and failure to cure by Owner of this covenant as determined by a final judgment by a court of competent jurisdiction, the County shall be entitled to recapture the *ad valorem* taxes abated under the terms of this Agreement as provided in Section 5.4(1) below.

Section III COVENANTS APPLICABLE TO CONSTRUCTION AND OPERATIONS AFTER CONSTRUCTION

3.1 Job Creation. Owner agrees to provide and maintain during the Abatement Period not fewer than twenty-seven (27) new full-time jobs in connection with the operation of the Project either

through direct employment by Owner or through employment by an Affiliate of Owner or by contractors or service providers engaged to provide goods or services in connection with the construction of the Improvements and thereafter in the course of operating the Project. Owner will hire local residents whenever possible by posting new positions in a local newspaper and with the Texas Workforce Commission. Owner's obligation to create twenty-seven (27) new full-time jobs related to the Project does not represent a commitment by Owner that any or all of the twenty-seven (27) new full-time jobs will be filled by a resident of the County. Owner shall include in the Annual Certification confirmation of compliance with this Section.

3.2 Insurance. Owner agrees to maintain in full force at all times starting at commencement of construction and continuing throughout the term of this Agreement the following insurance coverage issued by companies authorized to conduct business in the State of Texas:

Commercial general liability covering liability arising out of premises, operations, bodily injury, property damage, products and completed operations and liability under an insured contract (contractual liability) with per occurrence limits of \$1,000,000 with aggregate limits of not less than \$2,000,000; \$2,000,000 completed operations aggregate.

Worker's compensation coverage for all full-time employees to the extent required by Texas law; and

Business automobile liability coverage for all owned, non-owned, leased and hired automobiles with limits of not less than \$1,000,000 combined single limit, per occurrence, for bodily injury and property damage.

Owner shall provide certificates of insurance evidencing the above required coverages on throughout the term of this Agreement upon request by the County.

3.3 Safe Operations; Compliance with Governmental Requirements; Permits. Owner agrees to operate the Facilities in a reasonable, prudent, and safe manner and in substantial compliance with all rules and regulations of any governmental entity having jurisdiction of its operations and in accordance with any permits issued by any governmental agency or entity with respect to its operations. Owner shall not be in violation of this covenant if Owner remedies or properly address any violation, or alleged violation, of a governmental agency or entity within the time period required by the governmental agency having jurisdiction of such matter. Owner shall include in the Annual Certification confirmation of compliance with this section.

3.4. Compliance with Leases. Following construction of the Improvements, Owner agrees to timely comply with all material provisions of the leases in effect at that time between Owner and owners of land located in the Reinvestment Zone, provided, however, that nothing herein shall be interpreted to prevent Owner from terminating a lease that Owner determines, in its sole discretion, is not necessary or desirable for the operation of the Improvements or Facilities, or to preclude solely the parties to the lease from addressing, pursuant to the terms of the lease, any dispute regarding the lease that may arise between them. This provision does not affect any confidentiality obligations that the parties may have under any lease. Owner shall include in the Annual Certification confirmation of compliance with this section.

3.5 Local Spending. Owner agrees it will use commercially reasonable efforts to utilize qualified contractors and vendors located in the County for the construction of the non-production or manufacturing related Improvements and the operation and maintenance of the Project, subject to and in compliance with Owner's internal procurement policies and procedures. However, Owner will not be required to use goods and services provided by local contractors or vendors where such local goods or services are not comparable in quality to those provided by nonresidents or where such goods and services are not available on terms and conditions (including price and bonding capacity) comparable to those offered by nonresidents. Owner agrees to designate a coordinator of local services who will act as a liaison between Owner and any individuals, businesses or contractors residing or doing business in the County who are interested in obtaining information about providing goods or services related to the construction of the Improvements. Additionally, Owner agrees to do the following:

With respect to the construction of the Improvements, for any open construction trades, Owner or its construction contractor, if any, shall advertise in local newspapers in Bowie County for local contractors to perform work on the construction of the project. Owner will compile and maintain, throughout the construction process, a list of local prospective employees, vendors, contractors and service providers interested in participating in the construction process.

A contractor or subcontractor or service provider from the County shall be awarded the bid unless another contractor or subcontractor or service provider is the low bidder or, in the sole judgment of Owner, is the most qualified. In determining whether a particular contractor, subcontractor, or service provider is qualified, Owner may consider: (i) such person or firm's bonding capacity, (ii) financial and staffing capacity to carry out the work, (iii) expertise and experience, (iv) the requirements of any manufacturer with respect to the particular aspect of the work for which the person or firm is being considered, and (v) integrity, responsibility and reliability.

3.6 Inspections.

Right to Inspect, Obtain Information. Subject to the further provisions of this Section, at all times during the term of this Agreement, the County, acting through its officers or a designated agent or employee, shall have reasonable access to the Improvements and the Project: (i) to verify that the Improvements are constructed in accordance with the Plans and Specifications and conditions of this Agreement, (ii) to verify that the Project are operated in a manner consistent with this Agreement, (iii) to verify compliance with the terms of this Agreement and the truth of any representations made by Owner pursuant to the terms of this Agreement, (iv) to obtain, or verify, information reasonably necessary to ascertain the Certified Appraised Value of the Project or (v) any other fact or circumstance pertinent to the performance of this Agreement.

Conduct of Inspections. The County agrees to provide Owner with at least five (5) business days advance written notice of any such on-site inspection and further agrees that any such on-site inspection shall be conducted at a mutually agreed time and date and in a manner that will not unreasonably interfere with the construction of the Improvements or the operation of the Project. All such inspections shall be made with one or more

representatives of Owner and in accordance with all applicable Project and governmental safety standards. The rights of inspection set forth herein may be exercised by officers, agents or employees of the County or the Appraisal District. Nothing herein shall be construed to limit or diminish the authority of the County or the Appraisal District to conduct inspections or obtain information under applicable law.

3.7. Annual Certification. On or before March 31 of each calendar year of the abatement period this Agreement is in effect Owner shall certify to the County its compliance with all material provisions of this Agreement. This annual certification (the "Annual Certification") shall contain a statement, sworn to by the individual who is an authorized officer of Owner, stating that Owner is in compliance with the material terms of this Agreement.

3.8 Determination of Value. During the Term of this Agreement, Owner shall each year furnish the Chief Appraiser of the Appraisal District with such information as is required by applicable law (including a rendition filed under Chapter 22 of the Texas Tax Code and an application for exemption filed under Section 11.28 of the Texas Tax Code) and as may be necessary for the administration of the abatement specified in this Agreement. For the year following the Abatement Period, Owner shall timely render the value of the Improvements at not less than \$30,000,000.

3.9. Owner's Right of Protest. Nothing in this Agreement shall limit Owner's right to protest and contest any appraisal or assessment of the Facilities in accordance with applicable law. The abatement to which Owner is entitled will be governed by the values finally determined in proceedings relative to any such protest or contest by Owner.

3.10 Estoppel Certificates. Either party hereto may request an estoppel certificate from the other party hereto so long as the certificate is requested in connection with a bona fide business purpose. The certificate shall certify, as of the date of the certificate: (i) that this Agreement is in full force and effect without default if such is the case, (ii) the remaining term of this Agreement, and (iii) such other matters as may be agreed upon by the parties, consent to inclusion of another matter not to be unreasonably withheld. A party shall not unreasonably withhold its consent to a request for an estoppel certificate. A party shall provide within fourteen (14) days of receiving a request an estoppel certificate or an explanation of why the party is not willing to provide the certificate.

3.11 Use of Improvements. The Improvements shall be used solely for the production of polyol products in furtherance of the County's development goals to achieve a major investment in the Reinvestment Zone that will be a benefit to the Reinvestment Zone and will contribute to the economic development of the County.

3.12 Damage or Destruction of Improvements. If the Improvements, or any portion thereof, are destroyed or damaged by fire, windstorm, or other causes, regardless of whether such causes are based upon an act or omission of Owner or an agent, employee, or officer of Owner, Owner shall replace such items to the extent that such replacement or repair can be accomplished using all available insurance proceeds. Should the Owner elect not to replace or repair the Improvements, this Agreement shall terminate for any remaining years of the abatement period subsequent to the date of loss. Taxes due in the year of any such loss shall be pro-rated to the date of the loss.

3.13 Criteria for Insurance, Bonding Companies. The insurance policies required by Section 3.2 shall be issued by insurance carriers authorized to conduct business in the State of Texas and rated (i) "A-" or better by A.M. Best, or (ii) rated "A" or better by S&P Global ratings, or (iii) having an equivalent rating by another nationally recognized insurance rating agency, or (iv) such other insurance carriers of recognized responsibility, which, solely in the case of insurance carriers described in this clause (iv), shall be subject to any required consent, which consent shall not be unreasonably withheld or delayed. Any bonds required or permitted under this Agreement shall be issued by companies authorized to conduct business in the State of Texas and rated "A-" or above by A.M. Best.

Section 4 REPRESENTATIONS

4.1 By the County. The County hereby warrants and represents that this Agreement was authorized by an order of the Commissioners Court adopted on the date recited above authorizing the County Judge to execute this Agreement on behalf of the County. The County represents that (i) the County has formally elected to be eligible to grant property tax abatements under Chapter 312 of the Tax Code; (ii) the Reinvestment Zone has been statutorily created pursuant to Section 312.4011, Tax Code and this Agreement has been approved in accordance with Chapter 312 of the Texas Tax Code and the Guidelines as both exist on the effective date of this Agreement; (iii) no interest in the Improvements is held, leased, or subleased by a member of the County Commissioners Court, (iv) that the property within the Reinvestment Zone is located within the legal boundaries of the County and outside the boundaries of all municipalities located in the County; and (v) the County has made and will continue to make all required filings with the Texas Comptroller of Public Accounts and other governmental entities concerning the Reinvestment Zone and this Agreement.

4.2 By Owner. Owner hereby warrants and represents to the County:

Owner represents and agrees that (i) Owner, its successors and/or assigns, will have a taxable interest with respect to Project and Improvements to be placed on the Site; (ii) construction of the proposed Project and Improvements will be performed by Owner, its successors and/or assigns and/or their contractors or subcontractors; (iii) Owner's and its successors' and assigns' use of the Project will be limited to the use described in this Agreement (and ancillary uses) during the Abatement Period; (iv) all representations made in this Agreement are true and correct in all material respects to the best of Owner's knowledge; (v) Owner will make any filings with the Office of the Comptroller of Public Accounts and other governmental entities concerning this Agreement that may be required now or in the future; (vi) Owner agrees to conduct a Phase I Environmental Site Assessment for the Project and Improvements in accordance with state and federal law and meet or exceed the permit requirements identified by the environmental study; (vii) Owner agrees to observe all state and federal law restricting the diversion and impoundment of the natural flow of surface water across the Project and Improvements; (viii) Owner shall make best efforts to utilize processes, products and materials that minimize the risk of environmental toxicity emitted by the Project and Improvements; and (ix) Owner agrees that in the event of any assignment of this agreement, said assignment shall include a commitment by the successor and/or assignee to and be bound the terms and conditions of this Agreement.

That Owner is a limited liability company in good standing under the laws of its state of organization and authorized to do business in the State of Texas; or in the case of a permitted assignee of this Agreement, that such assignee is authorized to do business in the State of Texas.

That Owner is not in default in the payment of any taxes owing to the federal, state or any local governmental units within the County.

That the officer of Owner signing this Agreement is properly authorized to enter into this Agreement and bind Owner to the terms thereof and Owner is thereby authorized to perform all covenants undertaken by Owner pursuant to this Agreement.

That there is no operating agreement, certificate of formation provision, or agreement between Owner and any third party which in any way limits Owner's authority to enter into this Agreement and perform all covenants and agreements set forth herein.

That none of the tangible personal property that is intended to be a part of the Improvements located within the Reinvestment Zone is located within the Reinvestment Zone as of the Effective Date of this Agreement.

Section 5 DEFAULT; REMEDIES

5.1 Default In Constructing Improvements. If Owner fails to complete the Improvements in the manner, and within the time period stated in this Agreement, and Owner's failure to comply with those provisions of this Agreement are not cured following notice to Owner pursuant to Section 5.3 below, Owner shall be in default under the terms of this Agreement. In the event of a default in the construction of the Improvements the County may terminate or cancel this Agreement and Owner shall pay to the County all property tax revenues (including penalties, interest, attorney's fees and costs) that would have been payable to the County in the absence of this Agreement for any portion of the Improvements that are constructed.

5.2 Default in Operations, Payments or Performance of Other Covenants. The occurrence of any of the following circumstances shall be an event of default under the terms of this Agreement:

The Project is not operated in accordance with the material terms of this Agreement for the period of time required by this Agreement;

Owner fails to timely pay any amounts owing to County pursuant to this Agreement, including any *ad valorem* taxes owed to the County or any other taxing unit within the County, or fails to timely and properly follow applicable procedures for protest or contest of any such *ad valorem* taxes; or

Owner fails to timely perform any material covenant, condition or agreement it has undertaken pursuant to the terms of this Agreement;

Any representation made by Owner in Section 4.2 of this Agreement is materially untrue or, with the passage of time, becomes materially untrue; or

Owner fails to maintain continued operations in accordance with Section 2.4(f).

5.3 Notice, Right to Cure. Upon the occurrence of an event of default (including default under Sections 5.1 or 5.2 above), the County shall give the Owner written notice specifying the default.

5.4 Monetary Defaults. If the event of default relates to the payment of money, Owner shall cure such default within 90 days of the date of the notice from the County.

5.5 Non-Monetary Defaults. If the event of default is based upon an event other than a default in the payment of money, Owner shall cure such default within 30 days of the date of the notice of default by the County. This cure period shall be extended such additional time period as the documentation demonstrates is reasonably necessary to cure the default provided that Owner has commenced the cure and is diligently proceeding with such cure, but not longer than 180 days without the approval of the County, which approval shall not be unreasonably withheld, conditioned or delayed.

5.6 Remedies. If an event of default is not cured in accordance with Section 5.3 above, then the County may, in addition to any other remedies it may have at law or in equity, avail itself any of the following remedies:

(1) The recapture of all *ad valorem* taxes abated pursuant to the terms of this Agreement to the date of any default but providing a credit to Owner for the sum of the Annual taxes actually paid to the date of the default.

(2) The County shall be entitled to avail itself of any remedy available to it for the collection of property taxes under the Texas Tax Code or applicable law including: (i) the charging of interest on past due taxes, penalties, attorney's fees and costs (in each case in the amounts provided by the Texas Tax Code for charges in connection with delinquent property taxes), and (ii) the County shall have a lien which shall be equivalent to a tax lien created pursuant to TEX. TAX CODE §32.01. This lien shall attach to all taxable property as provided in TEX. TAX CODE §32.01 and shall have the same priority as a tax lien existing under TEX. TAX CODE §32.01. Notwithstanding the foregoing the County's right to foreclose this lien shall be subject to the County's compliance with the notice and right to cure provisions of Section 5.6 below. Exercise of any of the statutory remedies described in this Section 5.4 shall not constitute an election which would prohibit the County from exercising any remedy it may have under the terms of this Agreement.

(3) The County may cancel this Agreement or modify this Agreement with Owner's written consent.

(4) Within 90 days of the date of a demand by the County that it do so, Owner shall pay to the County an amount equal to all taxes abated to the date of such notice together with penalties and interest as provided for in the Texas Tax Code.

(5) Foreclose any of the liens described in this Section 5.4 above.

(6) File suit against Owner seeking a judgment for any amounts owed to the County under this Agreement.

The exercise by the County of any of the remedies provided in this Section 5.4 or 5.1 above shall not constitute an election of remedies and will not in any way limit the County's ability to exercise any other remedy available to it under this Agreement or applicable law.

5.7. No Abatement for Calendar Year of Default. If there is a default (other than a default pursuant to Section 5.1 above) that is not cured by Owner within the time permitted by Section 5.3, Owner shall not be entitled to abatement of taxes for the calendar year in which the default occurs or for any portion of the remaining term of this Agreement. If a default continues over more than one day, it will be considered to have occurred on the date on which it first occurred.

5.8 Mortgagee Protection. Notwithstanding any other provision hereof, County agrees that Owner may, without any further consent from the County, mortgage, pledge, or otherwise encumber its interest in this Agreement, the Project, and Owner's lease and easement agreements related to the land on which the Improvements are located ("**Leases**"), to any lender or to any Commissioner or beneficiary under a deed of trust or to any master or special servicer (a "**Mortgagee**") for the purpose of financing operations of the Project, constructing the Improvements or acquiring additional equipment for the Project following any initial phase of construction (a "**Financing**"). Any Mortgagee shall be entitled to receive the same written notice of any default as County is required to provide Owner hereunder so long as County has been provided notice of the identity and address of such Mortgagee, and such Mortgagee shall be entitled to cure or commence cure of any such defaults in the same manner as Owner. This provision shall not be construed to limit or diminish the County's lien priority for taxes owed pursuant to the Texas Tax Code.

5.9 LIMITATION OF LIABILITY. NOTWITHSTANDING ANY OTHER PROVISION CONTAINED HEREIN, TERMINATION OF THE AGREEMENT (RESULTING IN A FORFEITURE OF ANY RIGHT TO ABATEMENT HEREUNDER BEYOND THE CANCELLATION DATE), RECAPTURE OF PROPERTY TAXES ABATED ONLY AS PROVIDED FOR AND ONLY UNDER THE CIRCUMSTANCES DEFINED IN THIS AGREEMENT, AND/OR RECOVERY OF THE AMOUNTS PROVIDED FOR AND ONLY UNDER THE CIRCUMSTANCES DEFINED HEREIN, ALONG WITH ANY REASONABLY INCURRED COURT COSTS AND ATTORNEYS' FEES, SHALL BE THE COUNTY'S SOLE REMEDY, AND OWNER'S SOLE LIABILITY, IN THE EVENT OWNER FAILS TO MAKE THE SPECIFIED IMPROVEMENTS OR TAKE OTHER ACTION REQUIRED BY THIS AGREEMENT, INCLUDING ANY FAILURE TO PAY AMOUNTS OWED UNDER THIS AGREEMENT. OWNER AND COUNTY AGREE THAT THE LIMITATIONS CONTAINED IN THIS SECTION ARE REASONABLE AND REFLECT THE BARGAINED FOR RISK ALLOCATION AGREED TO BY THE PARTIES. IN THE EVENT OF A BREACH OF THIS AGREEMENT, ANY TAXES DUE BY OWNER SHALL BE SUBJECT TO ANY AND ALL STATUTORY RIGHTS FOR THE PAYMENT AND COLLECTION OF TAXES IN ACCORDANCE WITH THE TEXAS TAX CODE.

Section 6 **ASSIGNMENT or TRANSFER OF OWNERSHIP**

6.1 Assignment or Transfer of Ownership. So long as no default exists and is continuing at the time of the proposed assignment or transfer, Owner may, without the consent of the County, assign

or transfer, in whole or in part, any of its rights or obligations under the terms of this Agreement or in the Improvements, Leases or the Project (i) pursuant to Section 5 of this Agreement, (ii) to an Affiliate of Owner, or (iii) to a Permitted Transferee. Owner shall provide written notice of any assignment or Transfer to the County and comply with Section 6 hereof, and a penalty of \$250.00 per day will be assessed if any notices required by this Section 6 are provided late. The consent of the County for any other purported assignment or transfer may only be withheld under those circumstances described in this section. After an assignment that is completed in accordance with the requirements of this Agreement, Owner shall have no further rights, duties, or obligations under this Agreement to the extent such rights, duties, and obligations have been assumed by the assignee.

For purposes of this Section, a "Permitted Transferee" means any purported assignee or transferee that, together with its parent companies and affiliates: (1) has gross assets greater than \$10 million dollars; or (2) is a publicly traded company.

6.2 Information on Assignee or transferee to be Provided to County; Timing of Consent. In the event Owner proposes to assign all or any portion of its interest in the Project in a transaction that requires the County's consent, Owner agrees to provide the County the Background Information on the proposed assignee. Owner agrees to reimburse the County, up to a maximum of \$5,000 for any expenses incurred by the County in obtaining or analyzing any of the Background Information.

6.3 County May Withhold Consent. To the extent that the consent of the County is required for a purported transfer or assignment by Owner other than as provided in Section 6.1 (above), the County may withhold its consent to a proposed assignment or transfer in its reasonable discretion only if: (i) the proposed assignee cannot demonstrate that it reasonably can expect to have, during the term of this Agreement, annual revenues sufficient to comply with the Agreement and pay the *ad valorem* tax assessments from Bowie County as they are made, or the proposed assignee cannot otherwise reasonably demonstrate its financial ability to abide by all terms and conditions set forth herein, (ii) the proposed assignee has a record of violations or defaults with respect to its operations such that the assignee does not have the capability and reliability to perform the requirements of the Agreement, and (iii) the assignee does not comply with each of the conditions to assignment set forth in Section 6 below.

- If the County reasonably requests additional information of the Owner, in order to satisfy this obligation, the Owner and the prospective assignee/transferee agree to negotiate in good faith regarding what information will, and will not, be made available to the County and any conditions to the disclosure of such information. The County shall advise Owner in writing of its objection to the proposed assignment or transfer not later than ten (10) business days from the date the County is provided with all Background Information.

6.4 Conditions to Assignment. Owner's assignment or transfer shall also be conditioned on the following:

Delivery to the County of an assignment and assumption agreement by and between Owner and the assignee, pursuant to which: (i) in the case of a partial assignment, each of Owner and assignee assume and agree to timely discharge all covenants and obligations under the terms of this Agreement (as applicable), and (ii) in the case of a full assignment, assignee

assumes and agrees to timely discharge all covenants and obligations undertaken by Owner under the terms of this Agreement;

Proof reasonably acceptable to the County (which may be in the form of an opinion of legal counsel) that the assignee is authorized to sign the addendum and perform the covenants and obligations thereby undertaken;

The absence of any event of default under the terms of this Agreement for which a notice of default has been given and the cure period has expired; and

Proof that the proposed assignee has obtained or will obtain the insurance coverage required by this Agreement.

6.5 Sale or Transfer to Non-taxable Entity.

If, during the Abatement Period or the period of time during which Owner is required to maintain continued operations pursuant to Section 2.4(f) above, the Owner proposes a Transfer to a Non-taxable entity, Owner shall pay to the County an amount equal to: (i) for the five tax years preceding the year in which the Transfer to a Non-taxable Entity occurs, all *ad valorem* taxes abated under the terms of this Agreement, and (ii) all *ad valorem* taxes which would be due and owing for the year during which the Transfer to a Non-taxable Entity is made, even though such taxes may not yet be billed or finally assessed. Such payment shall be made prior to or on the effective date of any such assignment to a Non-taxable Entity.

Any Transfer to a Non-taxable Entity by Owner without compliance with Section 6.5(a) above shall be considered a default under the terms of this Agreement without the requirement of any notice by the County to Owner or opportunity to cure. Following any such default the County will be entitled to: (i) recapture the taxes abated pursuant to this Agreement in accordance with Section 6.5(a) above and/or (ii) pursue, without election of remedies, any other remedy available to it under this Agreement or applicable law.

As used in this Agreement, a "Transfer to a Non-taxable Entity" shall mean any sale, transfer or assignment, in whole or in part, of the Project under circumstances where the assignee is exempt from property taxation, under applicable law, with respect to the Improvements or the Project, or any portion thereof, sold, transferred or assigned to the assignee.

If Owner Transfers to a Non-taxable Entity only a portion of the Project, then this Section, including any recapture obligation, shall apply pro rata only to those the portion of the Project that is Transferred to a Non-taxable Entity, and the Agreement will remain in effect with respect to the portion of the Project not Transferred to a Non-taxable Entity.

6.6 Change in Control. Owner shall, at least 30-day prior to such event, notify the County in writing of any actual or anticipated change in the control or ownership of the Owner.

DEFINITIONS

As used in this Agreement, the following terms shall have the respective meanings assigned to them below:

“Affiliate” or “Affiliate of Owner” shall mean a person who controls, is controlled by, or under common control with another person, where a person shall be deemed to control another person if such person possesses, directly or indirectly, the power to direct or cause the direction of the management and policies of such other person through an ownership interest; and “Subsidiary” or “Subsidiary of Owner” shall have the meaning assigned to it in the Texas Business Organizations Code.

“Background Information” shall include, without limitation, in the case of a proposed assignee or partial assignee and any specific Affiliate or Affiliates of a proposed assignee or partial assignee identified by the County and reasonably pertinent to the County’s consent under Section 6.3 hereof:

its legal name or identity;

the address of its local office in the County, if applicable, its registered office and address maintained with the Secretary of State of the State of Texas and its principal or home office;

the state in which it was chartered and its registered office and agent in that state, the name and address of its registered agent and office in the State of Texas, and the names and addresses of all governing persons (as that term is defined by the Texas Business Organizations Code);

all public filings made in the year of the proposed assignment and the preceding two years with the Securities and Exchange Commission of the United States or with the agency of any state regulating securities transactions, if any; and

a report from an independent financial rating firm selected by the County, such as Dunn and Bradstreet or Moody’s, if such report exists.

“Base Year” shall mean the calendar year this Agreement is entered into.

“Certified Appraised Value” shall mean the appraised value of property that is subject to property taxation under the Texas Tax Code determined and certified by the Chief Appraiser of the Bowie County Central Appraisal County for each taxable year.

“Term” shall mean the period from the Effective Date through the last day of the Abatement Period.

“Facilities” shall mean the Improvements and all other tangible property or fixtures, more fully described in the attached Exhibits, used by Owner in connection with its operations in the Reinvestment Zone and shall include any property added to the Improvements because of expansions, repairs, retrofitting, or additional improvements during the term of this Agreement which are not the result of a casualty loss covered by Section 3.14 above.

“Improvements” means any new construction or rehabilitation to existing structures located upon the real property within the Reinvestment Zone in which Owner has an ownership or leasehold interest, and/or the installation of any new equipment, infrastructure, or support facilities related to the intended purposes of the Facilities.

Section 7 NOTICES

7.1 Notices. All notices or other communications required or permitted by this Agreement shall be in writing and shall be deemed to be properly given when delivered personally to any of the hereinafter designated addresses or the named representatives thereof, or when mailed by prepaid certified mail, return receipt requested, addressed to such party at the respective addresses set forth below:

If to the County:

Bowie County, Texas
Attn: Bobby Howell, County Judge
Bowie County Courthouse
710 James Bowie Drive
New Boston, Texas 75570

If to the Owner:

Coim USA, Inc,
c/o David Joseph
286 Mantua Grove Road West
Deptford, N.J. 08066

Either party may change the address for notices by a written notice forwarded in accordance with the foregoing.

Section 8 MISCELLANEOUS

8.1 Governing Law; Venue. This Agreement shall be construed and governed in accordance with the laws of the State of Texas without giving effect to its conflict of law rules. Venue for any action relating to the interpretation or performance of this Agreement or to enforce any right or obligation relating to this Agreement shall be in a court of competent jurisdiction in Bowie County, Texas, or in a United States District Court of Texas having Bowie County within its original jurisdiction. Venue may not be assigned or transferred elsewhere.

8.2 Relationship of Parties. Under no circumstances shall Owner, or any of Owner's employees, look to Bowie County as his/her employer, or as a partner, agent or principal. Neither Owner nor any of Owner's employees shall be entitled to any benefits accorded to Bowie County's employees, including without limitation worker's compensation, disability insurance, vacation or sick pay. Owner shall be responsible for providing, at Owner's expense and election, and in

Owner's name, unemployment, disability, worker's compensation and other insurance that Owner elects to provide, as well as all licenses and permits that are usual or necessary in connection with the Project and Improvements.

8.3 Waiver. The failure of either party to enforce any right or demand strict performance of any obligation of the other party under this Agreement shall not operate as, or be construed to be, a waiver of such right or obligation.

8.4 Entire Agreement, Interpretation. This Agreement, including Exhibits, attached hereto and which are incorporated herein by reference, collectively constitute the entire agreement between the parties regarding the subject matter hereof and supersedes all prior or contemporaneous discussions, representations, correspondence or agreements, written or oral. This Agreement may only be amended by a written instrument signed by both parties or their duly authorized officers or representatives. The language of this Agreement shall be construed as a whole according to its fair and common meaning and shall not be construed for or against either of the parties hereto. All titles or headings to sections or other divisions of this Agreement are only for the convenience of the parties and shall not be construed to have any effect or meaning with respect to the content of this Agreement, such content being controlling as to the agreement between the parties hereto.

8.5 Severability. In the event that any one or more of the provisions contained in this Agreement shall for any reason be held invalid, illegal or unenforceable in any respect, such invalidity, illegality or unenforceability shall not affect the validity, legality or enforceability of any other provision of this Agreement.

8.6 Employment of Undocumented Workers. During the Term of this Agreement, Owner agrees not to knowingly employ any undocumented workers as defined in Section 2264.001 of the Texas Government Code. If Owner is convicted after exhaustion of all rights of appeal of a violation under 8 U.S.C. §1324a(f), Owner shall repay the amount of the abatements and any other funds received by the Company from the County as of the date of such violation, not later than one hundred and twenty (120) days after the date Owner is notified by the County of a violation of this Section, plus interest at the rate periodically announced by the Wall Street Journal as the prime or base commercial lending rate, or if the Wall Street Journal shall ever cease to exist or cease to announce a prime or base lending rate, then at the annual rate of interest from time to time announced by Citibank, N.A. (or by any other New York money center bank selected by the County) as its prime or base commercial lending rate. The payment of interest shall be as if it had been accruing from the dates the abatements were granted to Owner until the date the amount due is repaid to the County.

8.7 Owner as Party to Litigation. In the event any litigation is initiated questioning or challenging the validity of this Agreement or any part hereof or any of the underlying orders or Commissioners Court actions authorizing the same, the County agrees not to object to the Owner's joinder or intervention in such litigation.

8.8 Force Majeure. If Owner's performance of any obligation or obligations under this Agreement is interrupted, delayed, or prevented by any contingency or cause beyond the control of Owner, then Owner shall be excused from the performance of any such obligation or obligations during the period of time that Owner is reasonably unable to perform such obligation or obligations as a

result of such contingency or cause, and no default will have occurred with respect to such circumstances. Notwithstanding any other provision of this Agreement to the contrary, in the event a party is rendered unable, wholly or in part, by Force Majeure to carry out its obligations under this Agreement (other than any obligation to make payment of any amount when due and payable hereunder), the obligation of such party, so far as it is affected by such Force Majeure, shall be suspended during the continuance of any condition or event of Force Majeure, but for no longer period, and such condition or event shall so far as possible be remedied with all reasonable dispatch. Contingencies or causes beyond the control of Owner include, without limitation:

Acts of God, or the public enemy, any natural disaster, war, riot, civil commotion, insurrection, fires, explosions, accidents, floods, and labor disputes or strikes;

The current coronavirus or similar pandemic or governmental actions, governmental shut-downs, travel restrictions, quarantines, or business closings stemming therefrom;

To the extent it affects the Owner's ability to perform a non-monetary covenant or obligation under this Agreement:

A change in a governmental law or regulation if Owner complies with the changed or revised law or regulation within the time limits, and in the manner, provided by such changed or revised law or regulation;

A delay occasioned by the fact that supplies or materials are not reasonably available or the fact that a contractor or subcontractor is delayed in performing services and in either case the circumstance is not directly or indirectly caused by the acts or omissions of Owner.

Any party claiming delay due to an event of Force Majeure must provide written notice to the other party promptly upon learning of such event, and in such notice must provide a reasonable description of the event of Force Majeure, the date of commencement of the event of Force Majeure, and the nature of the delay anticipated to be incurred as a result thereof. The party claiming Force Majeure must also provide written notice to the other party of the cessation of the event of Force Majeure, including a reasonable description of the resolution of the event of Force Majeure and the date on which the Force Majeure was resolved.

8.9 Multiple Counterparts. This Agreement may be executed in a number of identical counterparts, each of which shall be deemed an original for all purposes and all of which constitute, collectively, one agreement. Once all parties to this Agreement have signed a counterpart, this Agreement shall be binding upon all parties in accordance with the terms hereof.

8.10 Official Minutes. The parties agree a duplicate of this Agreement shall be entered in the Official Minutes of the Commissioners Court of Bowie County, Texas.

8.11 Creation of Agreement. The County agrees that any other taxing unit eligible to enter into agreements relating to the abatement of taxes may adopt all or any portion of this Agreement.

8.12 Further Acts. The parties each agree to cooperate fully with the other and to take such further action and execute such other documents or instruments as necessary or appropriate to implement the terms of this Agreement.

8.13 Conflict with Guidelines. To the extent this Agreement modifies any requirement or procedure set forth in the Guidelines, those Guidelines are deemed amended for purposes of this Agreement only.

8.14 Indemnity. Owner agrees to indemnify, defend, and hold County harmless against and from all liabilities, damages, claims, and expenses, including without limitation reasonable attorneys' fees, that may be imposed upon or asserted against County by any third party in connection with Owner's alleged breach of this Agreement. Owner shall not be required to indemnify, defend, and hold County harmless against third party claims asserting procedural defects relating to the County's creation of this Agreement. Owner will reimburse the County for all costs, including reasonable and necessary legal fees, in any final disposition of a claim that is subject to indemnification by Owner under the first sentence of this Section, whether by adjudication in court or alternative dispute resolution procedures, provided that Owner shall not be responsible for reimbursement of County for any matter that the County agrees to settle without the approval of Owner.

8.15 Expenses of Negotiation and Compliance. Owner agrees to pay the County's reasonable expenses incurred as a result of the negotiation, including all costs of publication or other required procedures under applicable statutes, of this Agreement including all reasonable and necessary attorney fees incurred during the negotiation and preparation of this Agreement. Payment is to be made within 30 days of receipt by Company of invoice from Bowie County, with supporting documentation sufficient to enable the Owner to verify such expenses. Notwithstanding anything in this paragraph, the maximum reimbursement to be paid by Owner under this Section is \$10,000.00.

[Balance of this page left blank intentionally.]

EXECUTED AND EFFECTIVE as of the date and year first written above.

Attachments:

- Exhibit A: Criteria and Guidelines for Tax Abatement
- Exhibit B: Application for Tax Abatement
- Exhibit C: Project Description, Site Map, Property List

ATTEST:

COUNTY:

Bowie County, Texas

County Clerk

By: _____
County Judge

OWNER:

Coim USA, Inc.

By: David Joseph

Name:
David Joseph 4/17/2026

Title:
CFO

Exhibit A
Guidelines and Criteria for Tax Abatement

Bowie County State of Texas

Tax Abatement Guidelines and Criteria

The purpose of this document is to authorize and establish guidelines and criteria for purposes of adopting a uniform policy of tax abatement for owners or lessees of eligible facilities willing to execute tax abatement contracts designed to provide long term significant positive economic impact to the community by utilizing the area contractors and work force to the maximum extent feasible, and by developing, redeveloping, and improving property.

In order to be eligible for designation as a reinvestment zone and/or receive tax abatement, the planned improvement:

1. Must be reasonably expected to have an increase in positive net economic benefit to Bowie County of at least Ten Million Dollars (\$10,000,000.00) over the life of the abatement, computed to include (but not limited to) new sustaining payroll and /or capital improvement. The creation of new jobs will also factor into the decision to grant an abatement; and
2. Must not be expected to solely or primarily have the effect of merely transferring employment from one area of Bowie County to another.

In addition to the criteria set forth above, the Bowie County Commissioners Court reserves the right to negotiate a tax abatement agreement in order to compete favorably with other communities.

Only projects that increase the fair market value of the property directly resultant from the development, redevelopment, and improvement specified in the contract will be eligible for abatement and then only to the extent that such increase exceeds any reduction in the fair market value of the other property of the Applicant located within the jurisdiction creating the reinvestment zone.

All abatement contracts will be for a term no longer than allowed by law.

It is the goal of Bowie County to grant tax abatements on terms and conditions beneficial to the economic interests of the residents of Bowie County and to other taxing units having jurisdiction of the property. However, nothing herein shall limit the discretion of the Bowie County Commissioners Court to consider, adopt, modify or decline any tax abatement request.

This policy is effective on the date subscribed below, and shall at all times be kept current with regard to the needs of Bowie County and reflective of the official views of the County Commissioners Court and shall be reviewed every two years.

The adoption of these guidelines and criteria by the Bowie County Commissioners Court does not:

1. Limit the discretion of the governing body to decide whether or not to enter into a specific tax abatement agreement;
2. Limit the discretion of the governing body to delegate to its employees the authority to determine whether or not the governing body should consider a particular application or request for tax abatement;
3. Create or deny any property, contract, or other legal right in any person to have the governing body consider or grant a specific application or request for tax abatement;

Section 1
Definitions

A. "Abatement" means the full or partial exemption from ad valorem taxes of certain property in a reinvestment zone designated by Bowie County or a municipality in Bowie County for economic development purposes.

B. "Affected jurisdiction" means Bowie County and any municipality or school district, the majority of which is located in Bowie County that levies ad valorem taxes upon and provides services to property located within the proposed or existing reinvestment zone designated by Bowie County or a municipality in Bowie County.

C. "Agreement" means a contractual agreement for tax abatement between a Property Owner and/or Lessee and Bowie County.

D. "Base year value" means the assessed value on the eligible property as of January 1 preceding the execution of the agreement, plus any agreed upon value of eligible property improvements made after January 1, but before the execution of the Agreement.

E. "Economic Life" means the number of years a property is expected to be in service in a facility.

F. "Eligible facilities" means new, expanded, or modernized buildings and structures, including 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 zone that would be a benefit to the property and that would contribute to the economic development of Bowie County, but does not include facilities which are intended to be primarily to provide goods or services to residents for existing businesses located in Bowie County, such as, but not limited to, restaurants and retail sales establishments, eligible facilities may include, but shall not be limited to hotels and office buildings.

G. "Expansion" means the addition of building structures, machinery, equipment, or payroll for purposes of increasing production capacity.

H. "Deferred maintenance" means improvements necessary for continued operation which do not improve productivity or alter the process technology."

I. "Facility" means property improvement completed or in process of construction which together comprise an interregional whole.

J. "Manufacturing Facility" means products, buildings and structures, including machinery and equipment, the primary purpose of which is or will be the manufacture of tangible goods or materials or the processing of such goods or materials by physical or chemical change, including the generation of electrical energy.

K. "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, or equipment, or both.

L. "New facility" means property previously undeveloped which is placed into service by means other than or in conjunction with expansion or modernization.

M. "Other Basic Industry" means buildings and structures including fixed machinery and equipment not elsewhere described, used or to be used for the production of products or services, which serve a market primarily outside of Bowie County, resulting in the creation of new permanent jobs bringing in new wealth.

N. "Productive life" means the number of years a property improvement is expected to be in service in a facility.

Section 2

Abatement Authorized for Development Goals

A. Eligible facilities: Upon application, eligible facilities as defined herein shall be considered for tax abatement as hereinafter provided:

B. Creation of New Values: Abatement may only be granted for the additional value of eligible property improvements made subsequent to and specified in an abatement agreement between Bowie County and the property owner or applicant, including a Lessee, subject to such limitations as Bowie County may require.

C. New and existing facilities: Abatement may be granted for the additional value of eligible property improvements made subsequent to and specified in an abatement agreement between Bowie County and the Property Owner or Lessee, subject to such limitations as Bowie County may require.

D. Eligible property: Abatement may be extended to the 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, tools, furnishings, and other forms of movable personal property, housing, deferred maintenance, property to be rented or leased except as provided in Section 2 F, property which has a productive life of less than ten years, but does not include spare parts associated with eligible facilities; property owned by the State of Texas or its political subdivisions or by any organization owned, operated or directed by a political subdivision of the State of Texas; or any property for which abatement is not allowed by state law.

F. **Owned / leased facilities:** If a leased facility is permitted by state law to be granted abatement, the abatement agreement shall be applicable to the taxable value of the leased improvement, and where appropriate, shall be executed with both the Lessor and the Lessee.

G. **Economic Qualifications:** In order to be eligible for designation as a reinvestment zone and/or receive tax abatement, the planned improvement:

1. Must be reasonably expected to have an increase in positive net benefit to Bowie County of at least Ten Million Dollars (\$10,000,000.00) over the life of the abatement, computed to include (but not limited to) new sustaining payroll and / or capital improvement. The creation of new jobs will also factor into the decision to grant an abatement; and

2. Must not be expected to solely or primarily have the effect of merely transferring employment from one area of Bowie County to another.

H. **Standards for Tax Abatement/Development Goals:** The following factors, among other, shall be considered in determining whether to grant tax abatement:

1. Value of existing improvements, if any;
2. Type and value of proposed improvements;
3. Productive life of proposed improvements; Number of existing jobs to be retained by proposed improvements;
4. Number and type of new jobs to be created by proposed improvements;
5. Amount of local payroll to be created;
6. Whether the new jobs to be created will be filled by persons residing or projected to reside within affected taxing jurisdiction;
7. Amount which property tax base valuation will be increased during term of abatement and after abatement, which shall include a definitive commitment that such valuation shall not, in any case, be less than Ten Million Dollars (\$10,000,000.00.)

8. The costs to be incurred by Bowie County to provide facilities directly resulting from the new improvements;
9. The amount of ad valorem taxes to be paid to Bowie County during the abatement period considering:
 - a. the existing values;
 - b. the percentage of new value abated;
 - c. the abatement period; and
 - d. the value after expiration of the abatement period.
10. The population growth of Bowie County that occurs directly as a result of new improvements;
11. The types and values of public improvements, if any, to be made by Applicant seeking abatement;
12. Whether the proposed improvements compete with existing businesses to the detriment of the local economy;
13. The impact on the business opportunities of existing businesses;
14. The attraction of other new businesses to the area;
15. The overall compatibility with the zoning ordinances and comprehensive plan for the area;
16. Whether the project obtains all necessary permits from the applicable environmental agencies.

Each eligible facility shall be reviewed on its merits utilizing the factors provided above. After such review, abatement may be denied entirely or may be granted to the extent deemed appropriate after full evaluation.

Construction in Progress. If a qualifying facility has not been placed in service within three year after execution of the abatement Agreement, the applicant may apply for a one-year extension of the term of abatement, to be granted or denied in accordance with the Agreement. Said extension must be applied for prior to the expiration of the one-year anniversary of execution of the abatement Agreement.

- I. Denial of Abatement: Neither a reinvestment zone nor abatement agreement shall be authorized if it is determined that:
 1. There would be substantial adverse effect on the provision of government services or tax base;
 2. The applicant has insufficient financial capacity to perform the obligations of an abatement agreement;
 3. Planned or potential use of the property would constitute a hazard to public health, safety or morals;
 4. Violation of other codes or laws; or
 5. Any other reason deemed appropriate by Bowie County.

- J. Taxability: From the execution of the abatement to the end of the agreement period, taxes shall be payable as follows:
 1. The value of ineligible property as provided in Section 2 E shall be fully taxable; and
 2. The base year value of existing eligible property as determined each year shall be fully taxable.

The additional value of new eligible property shall be fully taxable following the end of the abatement period.

Section 3 Application

- A. Any present or potential owner of taxable property in Bowie County may request the creation of a reinvestment zone and/or tax abatement by filing a written application with the County Judge.

- B. The application shall consist of a written request for tax abatement, accompanied by:
 1. An analysis of the economic impact such an abatement will have on Bowie County, including:
 - a. Estimated tax revenues annually for the term of the requested abatement, taking into account any requested abatement.
 - b. A comparison between an abatement of taxes and any requested "payment in lieu of taxes" (PILOT) in terms of benefit to the County over the proposed term of the abatement period.

- c. A statement of the expected residual taxable value of the proposed project at the end of the abatement term requested, and the remaining taxable life expectancy of the proposed project.
 - d. A statement that at the conclusion of the useful life of the project, that remediation of the property to its former state has been anticipated, and that such remediation will not result in the imposition of recovery costs upon the County or underlying land owners where the project is based upon a leasehold interest.
2. A general description of the proposed use and the general nature and extent of the modernization, expansion or new improvements to be undertaken.
 3. A descriptive list and approximate taxable value of the improvements which will be a part of the facility;
 4. A site map and property description, including a complete legal description of the property, and a map/property description of any requested reinvestment zone;
 5. 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 the County deems appropriate for evaluating the financial capacity and other factors of the applicant.
 6. Certification from the Bowie County Appraisal District verifying that no taxes are past due on applicant's property located in the proposed reinvestment zone
 7. Disclosure of any environmental permits required or additional environmental impacts.
 8. A \$1,000.00 non-refundable application fee.
- C. 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 County may require such financial and other information as deemed appropriate for evaluating the financial capacity and other factors pertaining to the Applicant, to be attached to the Application.
- D. All checks in payment of the administrative fee shall be made payable to Bowie County. In addition to the application fee, which shall be applied to any fee charged by legal or financial analysis of the application, the applicant shall also agree to pay reasonable consulting and attorney fees as may be incurred by Bowie County in the examination of

the application as well as the preparation and negotiation of any tax abatement agreement. Such fee reimbursement shall not exceed \$10,000.00.

- E. Bowie County shall give notice as provided by the Property Tax Code, i.e. written notice, to the presiding officer of the governing body of each taxing unit in which the property to be subject of the agreement is located not later than the seventh day before the public meeting to consider approval of the tax abatement. Before acting upon Application, Bowie County shall afford the Applicant and the designated representative of any governing body referenced hereinabove opportunity to show cause why the abatement should or should not be granted.
- F. If a city within Bowie County designates a reinvestment zone within its corporate limits and enters into or proposes to enter into an abatement agreement with a present or potential owner of taxable property, such present or potential owner of taxable property may request tax abatement by Bowie County, but shall follow the same application process described in Section 3(A), *et seq*, hereof. No other notice or hearing concerning the reinvestment zone shall be required except compliance with the Open Meetings Act, unless the Commissioners Court deems them necessary in a particular case.
- G. Variance. Although a variance is not favored, exceptional circumstances may support a request for variance from the provisions of Section II, in which case such request for a variance may be made in an application or other written form to the Commissioners' Court. Such request shall include all the items listed in Section 3(B) and may include a complete description of the circumstances which prompt the applicant to request a variance. The approval process for a variance request shall be identical to that for a standard application and may be supplemented by such additional requirements as may be deemed necessary by the Commissioners' Court. To the full extent permitted by applicable law, the Commissioners' Court shall have the authority to enter into an abatement agreement with terms and conditions that vary from the terms and conditions in these Guidelines, but only so long as the Commissioners' Court determines that such variances are in the best interests of Bowie County. Any terms or conditions contained in an abatement Agreement approved by the Commissioners' Court that vary from the terms and conditions in these Guidelines shall automatically be deemed to have been granted an approved variance by the Commissioners' Court, shall be binding and enforceable as agreed to in the abatement Agreement, and shall control in the event of any inconsistency or conflict with these Guidelines. A variance granted to any applicant shall not be deemed a variance for any subsequent applicant.
- H. Confidentiality Required. Information that is provided to the County 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 Tax Abatement is sought may be deemed as confidential and not subject to public disclosure only if specifically identified by the Applicant, and segregated from the remaining portions of the Application. Once the Tax Abatement Agreement is executed, all attachments to the Abatement Agreement shall become public. All

information in the custody of a taxing unit after the Agreement is executed is Public Record, and not confidential.

**Section 4
Agreement**

A. After approval, the Commissioners Court of Bowie County shall formally pass a Resolution and execute an agreement with the owner of the facility and Lessee as required which shall:

1. Include a list of the kind, number, location of all proposed improvements to the property and if this is not defined at the time of the agreement, then to be supplemented after construction of the facilities;
2. Provide access to and authorize inspection of the property by the taxing unit to ensure compliance with the agreement
3. Limit the use of the property consistent with the taxing unit's developmental goals as stated in Section 2H of the Bowie County Tax Abatement Guidelines and Criteria;
4. Provide for recapturing property tax revenues that are lost if the owner fails to make improvements as provided by the agreement;
5. Include each term that was agreed upon with the property owner and require the owner of the facility to annually certify compliance with the terms of the agreement to each taxing unit; and
6. Allow the taxing unit to cancel the agreement after notice of default and opportunity to cure if the property owner fails to comply with the terms of the agreement.

B. The owner of the facility and Lessee shall also agree to the following:

1. A specified number of permanent full-time jobs at facility shall be created, and the owner and Lessee shall make reasonable efforts to employ persons who are residents of Bowie County in such jobs provided, however, that there shall be no obligation to employ residents who are not:
 - a. equally or more qualified than nonresident applicants;
 - b. available for employment on terms and / or salaries comparable to those required by nonresident applicants; or
 - c. able to become qualified with 72 hours training provided by Owner.

2. Each person employed in such job shall perform a portion, if not all, of their work in Bowie County.
3. Owner shall agree that it and its contractors, if any, will use reasonably commercial efforts to maximize its use of goods and services available through Bowie County businesses in the construction, operation, and maintenance of the improvements and the project; provided, however, that there shall be no requirement to use goods and services provided by Bowie County residents that are not:
 - a. of similar kind, quality, or quantity to those provided by nonresidents:
or
 - b. made available on term and conditions (including pricing) comparable to those offered by nonresidents. Comparable price shall be defined as less than or equal to 105% of the nonresident price for equivalent quality, conditions and terms.
4. Owner or its construction contractor, if any, shall designate a coordinator of local services who will act as liaison between any individuals, businesses, and contractors residing or doing business in Bowie County who are interested in obtaining information about providing goods or services related to the construction or the project.
5. Additionally, Owner or its construction contractor, if any, shall advertise in local newspapers in Bowie County for local contractors to perform work on the construction of the project.
6. Owner shall agree to maintain a viable presence (as below defined) within the reinvestment zone for a period of time, as set by the Bowie County Commissioners Court, not to exceed twenty (20) years from the date that the abatement agreement first takes effect. For purposes hereof, "Maintain a Viable Presence" means (i) the operation of the eligible facilities, as the same may from time to time be expanded, upgraded, improved, modified, changed, remodeled, repaired, restored, reconstructed, reconfigured and/or reengineered, and (ii) the retention of not fewer than the number of required jobs in the agreement to be located and performed, in part, within Bowie County.
7. On May 1st of each year that the agreement shall be in effect, Owner shall certify to the County Judge of Bowie County, and to the governing body of each taxing unity, that Owner is in compliance with each applicable term set forth above.

- C. Such agreement shall normally be executed within sixty (60) days after the Applicant has forwarded all necessary information and documentation to the Commissioners Court for approval by the Commissioners Court.

**Section 5
Recapture**

- A. In the event that the company or individual:
 - 1. Allows its ad valorem taxes owed Bowie County 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;

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. Should Bowie County determine that the company or individual is in default according to the terms and conditions of its agreement, Bowie County shall notify the company or individual 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.
- C. In the event that the applicant's facility is completed and begins producing products or services, but subsequently discontinues producing a product or service for any reason for a period of one year during the abatement period, other than because of fire, explosion, or other casualty, accident, or natural disaster, then the agreement shall terminate and so shall the abatement of the taxes for the calendar year during which the applicant's facility no longer produces. The taxes otherwise abated for that calendar year shall be paid to the County within sixty (60) days from the date of termination.

**Section 6
Administration**

- A. The Chief Appraiser of the Bowie County Appraisal District will annually determine an assessment of the real and personal property comprising the reinvestment zone. Each year, the company or individual receiving abatement shall furnish the Appraiser with such information as may be necessary for the abatement. Once value has been established, the Chief Appraiser will notify the Commissioners Court of Bowie County of the amount of the assessment.
- B. The Agreement shall stipulate that employees and/or designated representatives of Bowie County will have access to the applicant's facilities within the reinvestment zone during the term of the abatement to inspect the facility to determine if the terms and conditions of the Agreement are being met. All inspections will be made only after the giving of

reasonable notice and will only be conducted in a manner as to not unreasonably interfere with the construction and/or operation of the facility. All inspections will be made with one or more representatives of the applicant, and in accordance with its safety standards.

- C. Upon completion of construction, the designated representative of Bowie County shall annually evaluate each facility receiving abatement to ensure compliance with the agreement. A formal report shall be made to the Commissioners Court.
- D. Timely Filing. The County shall timely file, with the appropriate person, agency, department, or board of the State of Texas, all information required by the Tax Code.

Section 7 Assignment

- A. Abatement may be transferred and assigned by the holder to a new owner or lessee of the same facility only upon the approval by resolution of the Commissioners Court of Bowie County subject to the financial capacity of the assignee and provided that all conditions and obligations in the abatement agreement are guaranteed by the execution of a new contractual agreement with Bowie County. No assignment or transfer shall be approved if the parties to the existing agreement, the new owner or new lessee, are liable to any jurisdiction for outstanding taxes or other obligations.
- B. An assignment shall not serve to extend the termination date of the abatement Agreement with the original Applicant, owner or lessee. An assignment may not alter venue provisions of the original agreement
- C. Approval of an assignment in conformity with this section shall not be unreasonably withheld.

Section 8 Venue


Any abatement agreement shall be conditioned upon venue for any disputes which may arise under the abatement agreement to be retained in courts of appropriate jurisdiction within Bowie County, Texas, or appeals to Texas courts of appellate jurisdiction, or the United States District Court having jurisdiction in Bowie County, Texas.

Section 9 Sunset Provision

These guidelines and criteria are effective upon the date of their adoption and will remain in force for two years unless amended by three quarters vote of the Commissioners Court of Bowie County, at which time all reinvestment zones and tax abatement agreements created pursuant to these provisions will be reviewed to determine whether the goals have been achieved. Based on the review, the guidelines and criteria will be modified, renewed, or eliminated.

GUIDELINES ADOPTED December 22, 2025

BOWIE COUNTY COMMISSIONERS' COURT



COUNTY JUDGE



PRECINCT 1 COMMISSIONER



PRECINCT 2 COMMISSIONER



PRECINCT 3 COMMISSIONER



PRECINCT 4 COMMISSIONER

ATTEST:



COUNTY CLERK

Bowie County
APPLICATION FOR TAX ABATEMENT

Name of Applicant: _____

Date: / /

Address of Applicant: _____ E-mail: _____

City/State/Zip: _____ Phone: _____

Name of Representative/Agent: _____

Representative/Agent E-Mail: _____ Phone: _____

Proposed Name for Reinvestment Zone: _____

1. Please state the approximate current ad valorem tax value of the real property within the proposed reinvestment zone: \$ _____.
2. Please attach a map of the proposed Reinvestment Zone, .JPG format, with sufficient detail to locate the reinvestment zone in relation to highways or county roads that will access the zone, with sufficient contrast to make publication in a newspaper generally legible at a scale of not more than ¼ page and contain an “inset” map locating the proposed reinvestment zone within the county.
3. Please provide a list of the properties that will be located within the proposed reinvestment zone, by Ad Valorem Parcel ID numbers utilized by the County Appraisal District, and the current registered owner of each such parcel.
4. Please provide a general description of the nature of the proposed project, the types of infrastructure that will be constructed or installed within the proposed reinvestment zone, and a statement as to what improvements will be subject to the abatement and any exclusions from abatement the applicant expects to construct or install within the proposed reinvestment zone. Please state the Applicant’s best estimate of the taxable value of all such improvements.
\$ _____
5. Please state the number and duration of temporary jobs that will be generated by the proposed project, together with the anticipated temporary payroll for the duration of the construction phase of the project.

6. State the number of permanent jobs that will be created. In relation to job creation, please state the anticipated annual payroll for permanent jobs.
7. Please identify any incentives the applicant will make available to attract and retain permanent residential employees to construct, maintain or operated the resulting facilities within the proposed reinvestment zone, such as housing allowances for location of permanent jobs in Bowie County, scholarships, etc.
8. Please state whether or not the Applicant intends to seek a reduction in the initial ad valorem tax basis by deducting any federal tax credits from the cost basis or value of the proposed improvements, and if so, the resulting cost basis or value of the improvements for purposes of county ad valorem taxation in the first year such improvements will be taxable by the county.
9. Please state the estimated tax revenues the county can expect to receive during each year of any requested abatement, and the method by which this revenue is calculated.
10. Please state the remaining useful life of the proposed project at the conclusion of the abatement period. Please attach a spreadsheet to your application with this calculation, showing the formula used in the calculation. This spreadsheet should show expected revenues to the County both during the requested abatement period, as well as for each subsequent year after the expiration of the abatement period for the duration of the expected useful life of the facilities constructed or installed within the proposed reinvestment zone.
11. Remediation provisions as required by Section 3(d) of the Guidelines.
12. Please provide a comparison between any proposed abatement of taxes based upon a percentage of abatement and any proposed PILOT (Payment in Lieu of Taxes) that might result from the County approving the requested abatement.
13. Please provide a time schedule for undertaking and completing the planned improvements. This timeline should include an anticipated commencement of construction, commercial operations commencement date, and date of first payment of any PILOT or ad valorem tax payment.

14. Please provide certification from the County Appraisal District that any property owned by the Applicant is current in ad valorem tax obligations.

15. Please attach a non-refundable application fee of \$1,000.00 to the completed application.

Date:

Authorized Representative or Agent

Exhibit B
Application for Tax Abatement



286 Mantua Grove Road,
West Deptford, NJ 08066-1738
Main Phone: (856) 224-8560
• www.us.coimgroup.com

February 13, 2026

Bowie County Courthouse
ATTN: Bowie County Judge Bobby Howell
710 James Bowie Drive
New Boston, Texas 75570

RE: Coim USA, Inc. – Bowie County Application for Tax Abatement

Dear Judge Howell:

On behalf of Coim USA, Inc. (the "Company"), I am pleased to submit the completed Application for Tax Abatement, along with all supporting documentation, for your review. This application pertains to the proposed expansion and modernization of the Company's manufacturing facility at 280 Texas Avenue, New Boston, Texas 75570 (the "Project").

If you have any questions and/or if you require additional information, please feel free to contact me at 856 224 8638 or david.joseph@coimgroup.com. Thank you for your consideration of this important Project.

Sincerely,

A handwritten signature in black ink, appearing to read "David Joseph", with a long horizontal flourish extending to the right.

David Joseph,
Chief Financial Officer

Enclosure(s)

Bowie County
APPLICATION FOR TAX ABATEMENT

Name of Applicant:

Coim USA, Inc.

Date: 2/13/2026

Address of Applicant: 286 Mantua Grove Road

E-mail: David.Joseph@coimgroup.com

City/State/Zip: West Deptford, NJ 08066

Phone: 856 224 8638

Name of Representative/Agent: David Joseph, Chief Financial Officer

Representative/Agent E-Mail: David.Joseph@coimgroup.com **Phone:** 856 224 8638

Proposed Name for Reinvestment Zone: TBD


1. Please state the approximate current ad valorem tax value of the real property within the proposed reinvestment zone: \$1,200,000
2. Please attach a map of the proposed Reinvestment Zone, .JPG format, with sufficient detail to locate the reinvestment zone in relation to highways or county roads that will access the zone, with sufficient contrast to make publication in a newspaper generally legible at a scale of not more than ¼ page and contain an “inset” map locating the proposed reinvestment zone within the county. See Exhibit A
3. Please provide a list of the properties that will be located within the proposed reinvestment zone, by Ad Valorem Parcel ID numbers utilized by the County Appraisal District, and the current registered owner of each such parcel. See Exhibit A
4. Please provide a general description of the nature of the proposed project, the types of infrastructure that will be constructed or installed within the proposed reinvestment zone, and a statement as to what improvements will be subject to the abatement and any exclusions from abatement the applicant expects to construct or install within the proposed reinvestment zone. Please state the Applicant’s best estimate of the taxable value of all such improvements. \$ See Exhibit A
5. Please state the number and duration of temporary jobs that will be generated by the proposed project, together with the anticipated temporary payroll for the duration of the construction phase of the project. Not applicable

6. State the number of permanent jobs that will be created. In relation to job creation, please state the anticipated annual payroll for permanent jobs. See Exhibit A
7. Please identify any incentives the applicant will make available to attract and retain permanent residential employees to construct, maintain or operated the resulting facilities within the proposed reinvestment zone, such as housing allowances for location of permanent jobs in Bowie County, scholarships, etc. See Exhibit A
8. Please state whether or not the Applicant intends to seek a reduction in the initial ad valorem tax basis by deducting any federal tax credits from the cost basis or value of the proposed improvements, and if so, the resulting cost basis or value of the improvements for purposes of county ad valorem taxation in the first year such improvements will be taxable by the county. Not applicable
9. Please state the estimated tax revenues the county can expect to receive during each year of any requested abatement, and the method by which this revenue is calculated. See Exhibit A
10. Please state the remaining useful life of the proposed project at the conclusion of the abatement period. Please attach a spreadsheet to your application with this calculation, showing the formula used in the calculation. This spreadsheet should show expected revenues to the County both during the requested abatement period, as well as for each subsequent year after the expiration of the abatement period for the duration of the expected useful life of the facilities constructed or installed within the proposed reinvestment zone. See Exhibit A
11. Remediation provisions as required by Section 3(d) of the Guidelines. See Exhibit A
12. Please provide a comparison between any proposed abatement of taxes based upon a percentage of abatement and any proposed PILOT (Payment in Lieu of Taxes) that might result from the County approving the requested abatement. Not applicable
13. Please provide a time schedule for undertaking and completing the planned improvements. This timeline should include an anticipated commencement of construction, commercial operations commencement date, and date of first payment of any PILOT or ad valorem tax payment. See Exhibit A

14. Please provide certification from the County Appraisal District that any property owned by the Applicant is current in ad valorem tax obligations. See Exhibit A

15. Please attach a non-refundable application fee of \$1,000.00 to the completed application.

Date: February 13, 2026



Authorized Representative or Agent
David Joseph, Chief Financial Officer

Confidential

Bowie County Application for Tax Abatement

Exhibit A

2. Map of proposed Reinvestment Zone:

Please find attached the current maps of the existing project site. Coim is in the process of developing an updated map to reflect the proposed new improvements. The updated map is expected to be available within the next four months and will be provided as soon as it is completed.

3. Property information:

- Property parcel account number: 04340007114 (86883-1/185955)
- Current property owner: Coim Texas Holding LLC C/O Coim USA Inc.

4. Proposed project description:

The proposed project would involve upgrades to and modernization of the existing manufacturing facility to produce renewable polyol product line, consisting of materials made principally from rapidly-renewable Cashew Nutshell Liquid (CNSL). This product line would complement Coim's existing Isoexter line of polyester polyols, allowing the company to better serve the market. In addition, proposed expansion of manufacturing operations, would allow Coim to add 100 million lbs. of capacity for additional product lines.

The company has acquired a 20-acre site on the TexAmericas Center campus, which includes a 25,000-square-foot, rail-served facility, existing equipment, and intellectual property for production, for approximately \$20,000,000. Coim plans to invest an additional \$10,000,000 in construction, upgrades, and enhancements to the real property, as well as install approximately \$40,000,000 in new manufacturing machinery and equipment as part of the proposed project. Total additional capital investment of approximately \$50,000,000.

Estimated taxable value associated with the real improvements and additions is approximately \$9,000,000. Estimated taxable value associated with the new manufacturing machinery and equipment additions is approximately \$36,000,000 (in year one). Total taxable value of approximately \$45,000,000 (in year one).

6. Proposed job retention and creation:

This project would allow Coim to retain 3 current full-time employee positions and create 27 new full-time employee positions by 2030, with an estimated average annual

wage of \$64,000, plus benefits. Estimated annual payroll in connection with the proposed 30 full-time employee positions would be \$1,920,000 by 2030.

The company is committed to hiring local residents whenever possible and anticipates utilizing up to 90% local contractors during the construction phase of the proposed project.

7. Employee attraction and retention incentives:

Coim plans to utilize its existing employee attraction and retention programs, which are currently in place at the company's other U.S. locations, for the proposed project. These programs include a sign-on bonus for new employees, awarded after 90 days of employment, typically ranging from \$2,500 to \$5,000 per individual. Additionally, Coim offers a referral program for current employees who recommend new candidates; successful referrals generally result in a bonus of \$500 to \$1,000 per candidate.

9. Estimated tax abatement and tax revenue:

Please see enclosed tax abatement and annual revenue estimate calculation in connection with the proposed project.

10. Estimated tax revenue at conclusion of tax abatement:

Please see enclosed tax abatement and annual revenue estimate calculation in connection with the proposed project.

11. Remediation provisions as required by Section 3(d) of Guidelines:

At the conclusion of the useful life of the proposed project, the company anticipates remediation of the property to its former state. Such remediation will not result in the imposition of recovery costs upon Bowie County or underlying land owners where the project is based upon a leasehold interest.

13. Proposed project schedule:

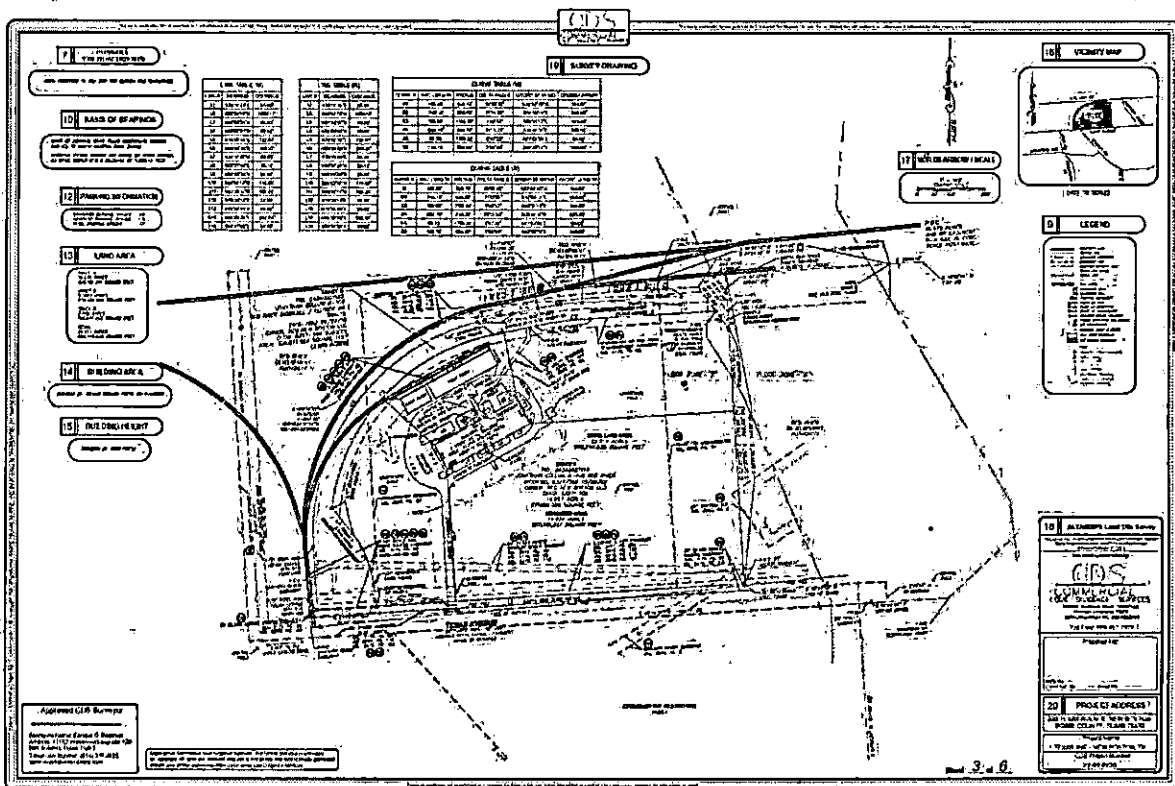
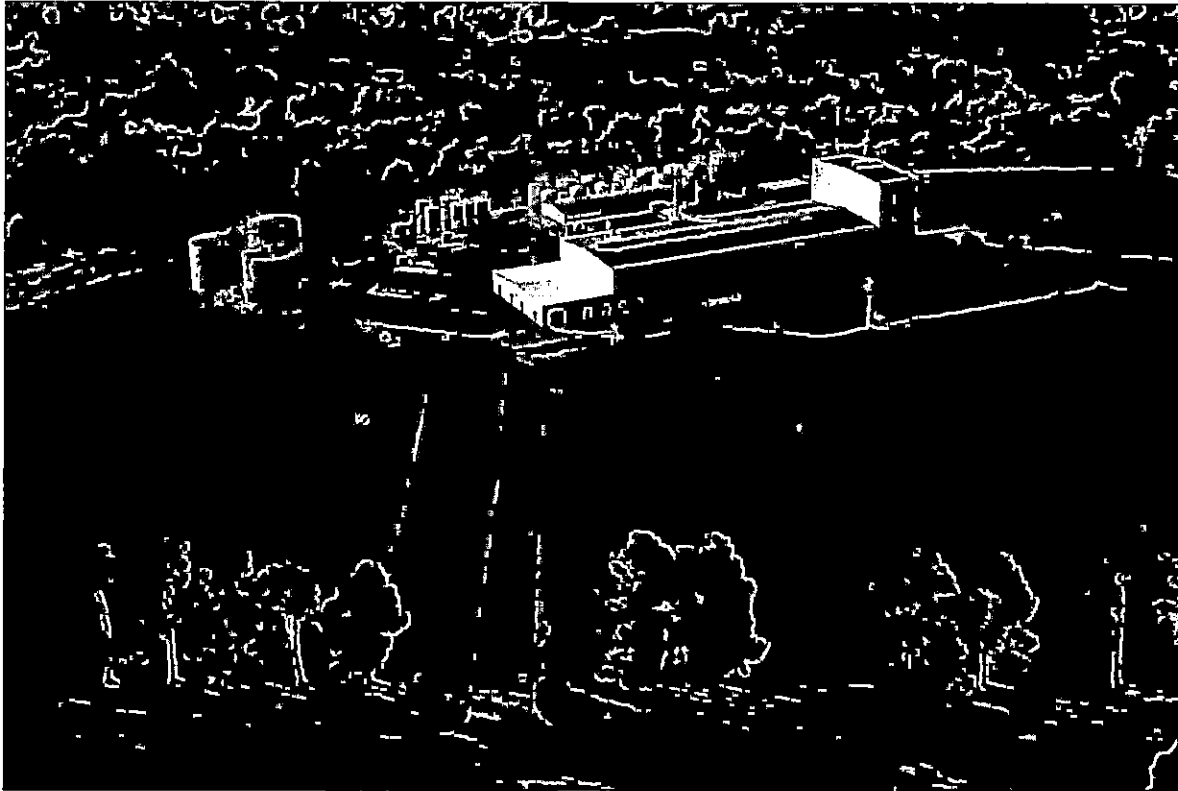
- Construction start: Q2 2026
- Construction completion: Q4 2027
- Equipment installation completion: Q4 2027
- Operations commencement: Q1 2028

Please see enclosed tax abatement and annual revenue estimate calculation in connection with the proposed project. It is anticipated that first ad valorem tax payments in connection with the proposed improvements and new machinery and equipment would be made in tax year 2028 (first half payment due by November 30, 2028 and second half payment due by June 30, 2029).

14. Certification from County Appraisal District that property owned by Applicant is current in ad valorem tax obligations:

See attached

Site map:



**Bowie Central Appraisal District**122A Plaza West
Texarkana, TX 75501
903-793-8936PO Box 6527
Texarkana, TX 75505**Duplicate Receipt**Property Account Number:
04340007114Statement Date: 1/22/26
Owner: COIM TEXAS HOLDING LLC
Mailing Address: C/O COIM USA INC
286 MANTUA GROVE RD #8
WEST DEPTFORD NJ 08066Property Location: 280 TEXAS AVE
Acres: 22.515
Legal: JONATHAN COLLUM A-109
2025-4751 05/19/25
22.515 ACRESExemptions:
Receipt #: 539683

Deposit #: 202601201909-2025/clerk1

YEAR	TAXING ENTITIES	TAXABLE VALUE	TAX RATE PER \$100	DATE PAID	BASE TAX PAID	PENALTY & INTEREST PAID
2025	BOWIE COUNTY	\$1,200,000.00	0.423947	1/20/26	\$5,087.36	\$0.00
2025	NEW BOSTON ISD	\$1,200,000.00	1.012600	1/20/26	\$12,151.20	\$0.00
2025	TEXARKANA COLLEGE	\$1,200,000.00	0.109639	1/20/26	\$1,315.67	\$0.00

BASE TAX \$18,554.23**TOTAL PAID \$18,554.23**Remitted By: COIM TEXAS HOLDING LLC
C/O COIM USA INC
286 MANTUA GROVE RD #8
WEST DEPTFORD NJ 08066Payment Type: CHECK
Check #: 2408**Remaining Amount Due As of 1/22/26**
0.00**Receipt 1/22/26**COIM TEXAS HOLDING LLC
C/O COIM USA INC
286 MANTUA GROVE RD #8
WEST DEPTFORD NJ 08066

Exhibit C
Project Description, Site Map, Property List

Confidential

Bowie County Application for Tax Abatement

Exhibit A

2. Map of proposed Reinvestment Zone:

Please find attached the current maps of the existing project site. Coim is in the process of developing an updated map to reflect the proposed new improvements. The updated map is expected to be available within the next four months and will be provided as soon as it is completed.

3. Property information:

- Property parcel account number: 04340007114 (86883-1/185955)
- Current property owner: Coim Texas Holding LLC C/O Coim USA Inc.

4. Proposed project description:

The proposed project would involve upgrades to and modernization of the existing manufacturing facility to produce renewable polyol product line, consisting of materials made principally from rapidly-renewable Cashew Nutshell Liquid (CNSL). This product line would complement Coim's existing Isoexter line of polyester polyols, allowing the company to better serve the market. In addition, proposed expansion of manufacturing operations, would allow Coim to add 100 million lbs. of capacity for additional product lines.

The company has acquired a 20-acre site on the TexAmericas Center campus, which includes a 25,000-square-foot, rail-served facility, existing equipment, and intellectual property for production, for approximately \$20,000,000. Coim plans to invest an additional \$10,000,000 in construction, upgrades, and enhancements to the real property, as well as install approximately \$40,000,000 in new manufacturing machinery and equipment as part of the proposed project. Total additional capital investment of approximately \$50,000,000.

Estimated taxable value associated with the real improvements and additions is approximately \$9,000,000. Estimated taxable value associated with the new manufacturing machinery and equipment additions is approximately \$36,000,000 (in year one). Total taxable value of approximately \$45,000,000 (in year one).

6. Proposed job retention and creation:

This project would allow Coim to retain 3 current full-time employee positions and create 27 new full-time employee positions by 2030, with an estimated average annual

wage of \$64,000, plus benefits. Estimated annual payroll in connection with the proposed 30 full-time employee positions would be \$1,920,000 by 2030.

The company is committed to hiring local residents whenever possible and anticipates utilizing up to 90% local contractors during the construction phase of the proposed project.

7. Employee attraction and retention incentives:

Coim plans to utilize its existing employee attraction and retention programs, which are currently in place at the company's other U.S. locations, for the proposed project. These programs include a sign-on bonus for new employees, awarded after 90 days of employment, typically ranging from \$2,500 to \$5,000 per individual. Additionally, Coim offers a referral program for current employees who recommend new candidates; successful referrals generally result in a bonus of \$500 to \$1,000 per candidate.

9. Estimated tax abatement and tax revenue:

Please see enclosed tax abatement and annual revenue estimate calculation in connection with the proposed project.

10. Estimated tax revenue at conclusion of tax abatement:

Please see enclosed tax abatement and annual revenue estimate calculation in connection with the proposed project.

11. Remediation provisions as required by Section 3(d) of Guidelines:

At the conclusion of the useful life of the proposed project, the company anticipates remediation of the property to its former state. Such remediation will not result in the imposition of recovery costs upon Bowie County or underlying land owners where the project is based upon a leasehold interest.

13. Proposed project schedule:

- Construction start: Q2 2026
- Construction completion: Q4 2027
- Equipment installation completion: Q4 2027
- Operations commencement: Q1 2028

Please see enclosed tax abatement and annual revenue estimate calculation in connection with the proposed project. It is anticipated that first ad valorem tax payments in connection with the proposed improvements and new machinery and equipment would be made in tax year 2028 (first half payment due by November 30, 2028 and second half payment due by June 30, 2029).

14. Certification from County Appraisal District that property owned by Applicant is current in ad valorem tax obligations:

See attached

Bowie County Travel & Meal Policy

1.00 Travel

Bowie County employees or officials required to travel in the performance of County business shall be reimbursed as provided for in this policy. All funds that are to be used for reimbursement will have been previously budgeted by the Commissioners Court.

All travel reimbursements will be made in accordance with the regulations and procedures as presented in the Bowie County Travel Policy, which is approved by the Commissioners Court and is available through the County Auditor's office. Distribution of these manuals is made to all Department Heads and Elected Officials and, at their request, to any other County employee that they designate to receive one. The forms related to travel are also available from the County Auditor's office.

When travel on County business is necessary for employees without a travel budget, a Travel Request Form needs to be authorized by the Elected Official or Department Head and sent to the Commissioners Court prior to travel. If an advance payment is being requested, a copy of the form needs to be submitted to the County Auditor's office at least fourteen days prior to travel.

All employees or Officials wishing to be reimbursed for travel must present a Travel Reimbursement Form to the County Auditor's office for expense verification.

An employee or Official using a private motor vehicle for transportation shall be reimbursed at a rate that is established by the Commissioners Court. This rate shall be paid on a 'per mile' basis. When two or more employees or officials travel in the same vehicle, only one may claim mileage reimbursement.

An employee or Official shall be reimbursed for accommodation (hotel room) pursuant to the Bowie County Travel Policy, which is supported and verified by submitting all receipts to the County Auditor's office, along with the approved request form. Only after verification will reimbursement occur.

1.01 Reimbursement of Travel/Conference Expenses Policy

I. POLICY

Bowie County realizes the benefits that accrue to the County when their employees attend conferences, seminars and professional training activities. The County will bear expenses incurred by County Officials and full-time County employees to attend such activities, provided that the following procedures are followed. Bowie County will only pay for conferences, seminars, training and travel for expenses directly related to the work of the County office involved.

II. PROCEDURE

A. Attendance by County employees at conferences and seminars shall be at the discretion of the County Officials and Department Heads. The travel expense must be related to the duties and responsibilities of the County office incurring the expenses, and there must be adequate funds budgeted to cover the expenses to be reimbursed.

B. Although specific prior approval by Commissioners Court may not be required for travel expenses covered by the Travel Policy, the Commissioners' Court reserves the right to deny payment for any travel reimbursement that they deem to be improper or unnecessary. Additional justification for reimbursement or expenses may also be required for all County employees and Department Heads.

C. Registration fees will be paid in advance by the County. The request for payment of registration fees must be submitted to the County Auditor's office, along with the completed registration form and a course schedule or agenda. If a request for prepaid fees is not received in time for regular processing by the County Auditor's office, then the registration fees must be paid by the County Official or employee. Reimbursement shall be paid by the County after the County Official or Department Head has submitted a Travel Reimbursement Form and all required paid receipts.

D. Lodging expenses (including applicable taxes and other surcharges) will be paid in advance by the County. The request for payment of lodging expenses must be submitted to the County Auditor's office, along with the hotel confirmation documents. If a request for prepaid expenses is not received in time for regular processing by the County Auditor's office, then the lodging expenses must be paid by the County Official or employee. Reimbursement shall be paid by the County after the County Official or Department Head has submitted a Travel Reimbursement Form and all required paid receipts. The employee must try to take advantage of any reduced rates available (e.g. government rate, group rate, tax exempt status, etc.).

E. Meal expenses will be reimbursed at a rate of \$59 per day beginning October 1, 2024. Per diem reimbursement will be approved only when an overnight stay has occurred. Meal reimbursement will not be allowed for training, that does not result in an overnight stay. The per diem rate will be allowed for each full day of conference or training, and one day of per diem may be added to the length of the conference to cover travel-related days to and from. The conference or training agenda must be included with the reimbursement request.

F. Personal automobile expenses are reimbursed at the current Bowie County mileage rate of \$0.625 per mile. Acceptable mileage calculations sheets can be picked up or emailed from the Bowie County Auditor's Office to the requesting department head

or elected official. Officials or employees receiving a fixed car allowance will only receive reimbursable mileage for training-related travel outside of Bowie County.

G. All reimbursements will be made according to the County's usual and customary procedures for processing claims.

H. Request for Travel Reimbursement forms must be signed by the County employee and the Department Head for reimbursement to be made. Such signatures serve as an affidavit that the claim for reimbursement is valid.

I. All claims for travel expenses reimbursement must be submitted to the County Auditor's office for processing by accounts payable no later than three (3) months after being incurred. Payment will be denied on any reimbursement claims presented after this time limit.

J. Any training/conference expenses requested for an employee that does not have full-time status will require express Commissioners Court approval 30 days in advance of the scheduled training.

K. All travel expenses that are applicable should be requested in advance per the Travel Policy.

1.02 Travel Advance Policy

Travel checks such as registration fees and hotel expenses will be issued to the vendor specified in the documents provided in the travel request form. Travel checks such as per diem and mileage expenses will be issued to the employees attending the training as specificized in the provided travel request form.

I. POLICY

A. If lodging cannot be direct billed to the County, a check to the hotel can be issued in the amount of the daily charge multiplied by the number of days included in the trip. Travel advance checks will not be issued under the employee's name for lodging.

B. If registration fees for the conference cannot be direct billed to the County, a check to the vendor can be issued in advance in the amount presented on the conference documentation.

C. All advanced payments must be submitted to the Auditor's office per the Bowie County Travel Policy.

D. Travel request forms must be received in the County Auditor's office to be placed on the accounts payable report for approval. Requests must be received by 12:00 p.m. on the Monday prior to the next scheduled Commissioners' Court.

E. Additional expenses incurred over and above the registration fees, lodging expenses, and per diem/mileage amounts (i.e., airport and hotel parking, tax on hotel rooms not included in the lodging advance, or other unforeseen necessary expenses) may be reimbursed once a travel reimbursement form is submitted and approved by the commissioners' court.

II. PROCEDURE

Employees must complete the Travel Request Form and submit it to their Department Head for approval. Completed forms should be submitted to the County Auditor's office in accordance with paragraph C of this policy.

1.03 Prisoner Transport Meal Reimbursement for Employees

I. POLICY

Sheriff's Office and Juvenile Services employees are often required to travel on short notice, on frequent one-day trips to transport prisoners, or other unscheduled trips. Since it is impractical for travel authorization to be obtained through the normal travel policy, alternative policies are required to govern this type of unscheduled travel.

II. PROCEDURE

A. A Sheriff's Office or Juvenile Services employee traveling on a one-day, or short unscheduled trip, may obtain travel expense reimbursement if it is justifiable. If the trip requires the employee to be gone more than 8 hours, the employee will be eligible for \$20 of per diem per meal. The number of meals that is appropriate for each transport trip will be at the discretion of the County Official or Department Head.

B. Transport Reimbursement forms must be signed by the County employee and the Department Head for reimbursement to be made. Such signatures serve as an affidavit that the claim for reimbursement is valid.

C. All claims for transport meal reimbursement must be submitted to the County Auditor's office for processing by accounts payable no later than three (3) months after being incurred. Payment will be denied on any reimbursement claims presented after this time limit.

1.04 Witness Transport Meal Reimbursement for Employees

I. POLICY

District Attorney employees are often required to travel on short notice, on frequent one-day trips to transport witnesses, or other unscheduled trips. Since it is impractical for travel authorization to be obtained through the normal travel policy, alternative policies are required to govern this type of unscheduled travel.

II. PROCEDURE

- A. A District Attorney employee traveling on a one-day, or short unscheduled trip, may obtain travel expense reimbursement if it is justifiable. If the trip requires the employee to be gone more than 8 hours, the employee will be eligible for \$20 of per diem per meal. The number of meals that is appropriate for each transport trip will be at the discretion of the County Official or Department Head.
- B. Transport Reimbursement forms must be signed by the County employee and the Department Head for reimbursement to be made. Such signatures serve as an affidavit that the claim for reimbursement is valid.
- C. All claims for transport meal reimbursement must be submitted to the County Auditor's office for processing by accounts payable no later than three (3) months after being incurred. Payment will be denied on any reimbursement claims presented after this time limit.

2.00 In-County Employee Meals

Bowie County **will not** pay for any in-county employee meals; this includes, but is not limited to, office snacks, office meeting meals, office training meals, office party meals, vendor meeting meals, election worker meals, or after-hour working meals.

2.01 Commissioner Deemed Necessary In-County Employee Meals

The Bowie County Commissioners' Court may grant prior approval for in-county employee paid meals only in **special** or **emergency** circumstances.

2.02 Out of County Transport/Travel Employee Meals

Please see sections **1.02 E**, **1.03**, and **1.04** for meal reimbursement policy regarding out of county training meal reimbursement, prisoner transport meal reimbursements, and witness transport meal reimbursements.

Approved in Commissioners' Court

this day of:

Bobby Howell:

Sammy Stone:

Tom Whitten:

James Strain:

Mike Carter:

Jennifer Beckett:

INVOCATION

Commissioner Pct. 3-James Strain, DeKalb, TX

PLEDGE OF ALLEGIANCE

Pledge of Allegiance to the United States

COMMISSIONERS COURT MINUTES

MAY 11, 2026

BE IT REMEMBERED, that on this 11th day of May, 2026, the HONORABLE COMMISSIONERS COURT of Bowie County, Texas met in REGULAR SESSION at the Courthouse in New Boston, Texas after due notice had been posted on the 5th day of May, 2026 with the HONORABLE BOBBY L. HOWELL present and presiding with the following Commissioners being present.

Sammy Stone (absent)	Commissioner Pct. #1
Tom Whitten	Commissioner Pct. #2
James Strain	Commissioner Pct. #3
Mike Carter	Commissioner Pct. #4

Also in attendance were the following County Officials:

- County Auditor Jennifer Beckett**
- County Clerk Tina Petty**
- County Legal Advisor Samuel Brown**

ANNOUNCEMENTS

None

REGULAR AGENDA ITEMS

Court convened at 9:00 A.M. when the following ORDERS, JUDGMENTS and DECREES were had and ORDERED spread upon the minutes of the Court to-wit.

Item 1: Public Comments were made by Janet L. Johnson-Hooks, TX; Donna Hodges Hutson-DeKalb, TX; Alicia Utz-Texarkana, TX; Sheryl Stiles-New Boston, TX and Richie Grant-Texarkana, TX

Item 2: Judge Howell responded to Public Comments.

Item 3: Cherie Curtis and Brian Triplett spoke to the Court regarding Texas A&M AgriLife Extension Service Interpretation.

- Item 4: On this 11th day of May, 2026, a motion was made by Commissioner James Strain and duly second by Commissioner Mike Carter to approve the Interlocal Agreement between the City of Texarkana, Texas and the Bowie County Sheriff's Office for the 2025 BRYNE JUSTICE ASSISTANCE GRANT (JAG) PROGRAM AWARD.
Motion was put to a vote and all Commissioners voted yes and none voted no.
Motion carried.**
- Item 5: On this 11th day of May, 2026, a motion was made by Commissioner Mike Carter and duly second by Commissioner Tom Whitten to approve the reappointment of Matt Young, M.D. as the Bowie County Local Health Authority.
Motion was put to a vote and all Commissioners voted yes and none voted no.
Motion carried.**
- Item 6: On this 11th day of May, 2026, a motion was made by Commissioner Tom Whitten and duly second by Commissioner Mike Carter to authorize the County Judge to sign the Lubbock County Juvenile Justice Center Contract and Agreement for Detention and Residential Placement.
Motion was put to a vote and all Commissioners voted yes and none voted no.
Motion carried.**
- Item 7: On this 11th day of May, 2026, a motion was made by Commissioner Tom Whitten and duly second by Commissioner Mike Carter to open bids for Chipseal on Birdwell Davis Road, RFP #2026-03.
Motion was put to a vote and all Commissioners voted yes and none voted no.
Motion carried.**
- Item 8: On this 11th day of May, 2026, a motion was made by Commissioner Tom Whitten and duly second by Commissioner James Strain to approve the bid from H.V. Caver for Chipseal on Birdwell Davis Road, RFP #2026-03.
Motion was put to a vote and all Commissioners voted yes and none voted no.
Motion carried.**
- Item 9: On this 11th day of May, 2026, a motion was made by Commissioner James Strain and duly second by Commissioner Tom Whitten to open bids for Chipseal on Earnest Road, RFP #2026-04.
Motion was put to a vote and all Commissioners voted yes and none voted no.
Motion carried.**
- Item 10: On this 11th day of May, 2026, a motion was made by Commissioner Tom Whitten and duly second by Commissioner James Strain to approve the bid from H.V. Caver for Chipseal on Earnest Road, RFP #2026-04.
Motion was put to a vote and all Commissioners voted yes and none voted no.
Motion carried.**

Item 11: On this 11th day of May, 2026, a motion was made by Commissioner Tom Whitten and duly second by Commissioner James Strain to give permission to advertise for request for bids for the Sale of a Dump Truck, RFB #2026-05.

Motion was put to a vote and all Commissioners voted yes and none voted no.

Motion carried.

Item 12: On this 11th day of May, 2026, a motion was made by Commissioner James Strain and duly second by Commissioner Tom Whitten to advertise for request for proposal for Hydraulic Elevator Maintenance Services, RFP #2026-06.

Motion was put to a vote and all Commissioners voted yes and none voted no.

Motion carried.

Item 13: On this 11th day of May, 2026, a motion was made by Commissioner James Strain and duly second by Commissioner Tom Whitten to approve the purchase of a 2026 Ford Transit Van for \$56,580.75 for the Bowie County Juvenile Probation Office from TIPS State Contract #260204.

Motion was put to a vote and all Commissioners voted yes and none voted no.

Motion carried.

Item 14: On this 11th day of May, 2026, a motion was made by Commissioner Mike Carter and duly second by Commissioner Tom Whitten to declare Fixed Asset Inventory items surplus and permission for disposal.

Motion was put to a vote and all Commissioners voted yes and none voted no.

Motion carried.

Item 15: On this 11th day of May, 2026, a motion was made by Commissioner Mike Carter and duly second by Commissioner James Strain to approve the Auditor's Monthly Report for March 2026.

Motion was put to a vote and all Commissioners voted yes and none voted no.

Motion carried.

Item 16: On this 11th day of May, 2026, a motion was made by Commissioner James Strain and duly second by Commissioner Tom Whitten to approve budget adjustments (line-item transfers).

Motion was put to a vote and all Commissioners voted yes and none voted no.

Motion carried.

Item 17: On this 11th day of May, 2026, a motion was made by Commissioner James Strain and duly second by Commissioner Mike Carter to approve payment of accounts payable and payroll.

Motion was put to a vote and all Commissioners voted yes and none voted no.

Motion carried.

Item 18: On this 11th day of May, 2026, a motion was made by Commissioner Tom Whitten and duly second by Commissioner James Strain to approve the minutes as an Order of the Court (April 27, 2026).

Motion was put to a vote and all Commissioners voted yes and none voted no.

Motion carried.

Item 19: There was no adjournment into Executive Closed Session pursuant to the following Sections:

- a. Section 551.071 of the Texas Government Code; Consultation with attorney regarding legal issues relating to pending or contemplated litigation.**
- b. Section 551.072 of the Texas Government Code; Deliberation of the purchase, exchange, lease or value of real property.**
- c. Section 551.074 of the Texas Government Code; Personnel Matters.**
- d. Section 551.087 of the Texas Government Code; Deliberation regarding Economic Development Negotiations.**

Item 20: There was no action taken to authorize the County Judge to execute settlement participation and release forms regarding confidential partial settlement matters in the Texas opioid multi-district litigation for Bowie County in the matter of *County of Bowie v. Purdue Pharma L.P. et al.*

On this 11th day of May, 2026, a motion was made by Commissioner Mike Carter and duly second by Commissioner James Strain to adjourn.

Motion was put to a vote and all Commissioners voted yes and none voted no.

Motion carried.