



# Lipscomb County

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COMMISSIONERS  
Juan M. Cantu  
Precinct One  
  
Brandon Meier  
Precinct Two  
  
Scotty Schilling  
Precinct Three  
  
Dan Cockrell  
Precinct Four

FILED  
AT 4:32 O'CLOCK P.M.

APR 06 2026

## NOTICE

*Christy Dene*  
COUNTY AND DISTRICT CLERK  
LIPSCOMB COUNTY, TEXAS

A MEETING OF THE COMMISSIONERS COURT OF LIPSCOMB COUNTY, TEXAS, WILL BE HELD AT THE COUNTY COURTHOUSE IN THE OFFICE OF THE COUNTY JUDGE ON **MONDAY**, THE 13<sup>th</sup> DAY OF **APRIL 2026**, AT 9:00 A.M. AND THE FOLLOWING AGENDA WILL BE CONSIDERED:

- 1) CALL MEETING TO ORDER
- 2) PLEDGE OF ALLEGIANCE
- 3) OPENING PRAYER
- 4) PUBLIC COMMENTS
- 5) CONSIDERATION OF THE MINUTES OF THE PREVIOUS MEETING
- 6) CONSIDERATION OF THE MINUTES FROM THE FEBRUARY 9, 2026 COMMISSIONERS COURT MEETING
- 7) CONSIDER THE AIR MED CARE NETWORK CONTRACT
- 8) CONSIDERATION OF BUDGET AMENDMENTS
- 9) CONSIDERATION OF LEGAL CLAIMS AND READABLES FOR THE COUNTY
- 10) REVIEW OF JUSTICE OF THE PEACE REPORTS
- 11) UPDATE ON SENIOR SKIP OUT, MAY 12<sup>TH</sup>
- 12) PUBLIC HEARING TAX ABATEMENT GUIDELINES AND CRITERIA 10:00 A.M.
- 13) CONSIDER THE GUIDELINES AND CRITERIA FOR GRANTING TAX ABATEMENTS, HEAR FROM JEFF SNOWDEN FROM CAPEX RESOURCES GROUP
- 14) HEAR FROM SHERIFF BEN EGGLESTON
- 15) CONSIDER THE RESOLUTION FOR THE SHERIFF IMMIGRATION LAW ENFORCEMENT GRANT PROGRAM, SB8, 89<sup>TH</sup> LEG.
- 16) REPORT FROM COUNTY EXTENSION AGENT
- 17) REVIEW OF TREASURER REPORT
- 18) CONSIDER THE ACCRUED VACATION TIME FOR TIFFANY BLAU
- 19) DISCUSS WORKERS COMP COVERAGE FOR THE MUSEUM WORKERS AND ENHANCE THE COVERAGE FOR THE VFD'S
- 20) CONSIDER THE HART EXTENDED WARRRANTY FOR THE ELECTION MACHINES
- 21) CONSIDER PURCHASING NEW COMPUTERS FOR THE CLERK'S OFFICE
- 22) CONSIDER THE BLANKET BOND APPROVAL FOR TAX ASSESSOR/COLLECTOR
- 23) REPORT FROM JUDGE
- 24) CONSIDER BURN BAN
- 25) UPDATE ON COUNTY ROADS
- 26) CONSIDER INSTÁLLING SOLAR RADAR SPEED LIMIT SIGNS
- 27) CONSIDER THE RESOLUTION FOR THE EASEMENT FROM LOUISE LANDERS AND ERIC BERGQUIST FOR USE OF COUNTY ROAD 31
- 28) MATTERS OF MUTUAL CONCERN
- 29) ENTER INTO EXECUTIVE SÈSSION TO CONSIDER CONSULTATION WITH COUNTY ATTORNEY AND CONSIDER PERSONNEL MATTERS,
  - A. Pursuant to the authority granted under government code chapter 555.071 and 555.074. The Commissioner's Court will convene in closed session to discuss the above agenda item.
- 30) RETURN TO OPEN SESSION
- 31) REVIEW OF PERSONNEL CHANGES
- 32) ADJOURN

IT IS CERTIFIED BY THE UNDERSIGNED THAT THIS NOTICE IS BEING POSTED IN THE OFFICE OF THE COUNTY CLERK, A PLACE CONVENIENT TO THE PUBLIC, IN THE COUNTY COURTHOUSE FOR AT LEAST 72 HOURS PRIOR TO THE DAY OF THE MEETING.

EXECUTED THIS 6<sup>TH</sup> DAY OF APRIL, 2026.

*Dori Roots*  
COUNTY JUDGE

**COMMISSIONERS' COURT MINUTES FOR APRIL 13<sup>TH</sup> 2026**

BE IT REMEMBERED on the 13th day of April 2026, the Commissioners' Court of Lipscomb County, Texas convened for their regular session at 09:00 A.M. at the regular meeting place of the court at the courthouse in Lipscomb, Texas opening the meeting with the pledge of allegiance and invocation given by, Dan Cockrell, Commissioner of Precinct #4 with the following members present:

Honorable Dori Roots, County Judge; Juan Cantu Commissioner of Precinct 1, Brandon Meier Commissioner of Precinct 2; Scotty Schilling, Commissioner of Precinct 3; Dan Cockrell, Commissioner of Precinct 4; Kimberly Long, County Treasurer; Kim Blau Deputy Clerk.

Also present: Ben Eggleston, Sheriff, Nancy Shepherd, Justice of the Peace, J.R. Sprague, Ag Agent, Raelene Copeland, Tax Assessor Collector and Matt Mann.

**PUBLIC COMMENTS:**

None currently.

**CONSIDERATION OF THE MINUTES OF THE PREVIOUS MEETING:**

A motion made to approve the minutes of the March 9, 2026 meeting.

**Motioned:** Juan Cantu  
**Seconded:** Dan Cockrell  
**The vote carried unanimously.**

**CONSIDERATION OF THE MINUTES OF THE FEBRUARY 9, 2026 COMMISSIONERS COURT MEETING:**

Motion made to approve the February 9, 2026 meeting with changes as presented.

**Motioned:** Brandon Meier  
**Seconded:** Dan Cockrell  
**The vote carried unanimously.**

**CONSIDER THE AIR MED CARE NETWORK CONTRACT:**

Motion made to approve the Air Care Network Contract with the hospital districts paying \$5,000.00 each and the county paying the remaining \$14,844.00.

**Motioned:** Scotty Schilling  
**Seconded:** Brandon Meier  
**The vote carried unanimously.**

**CONSIDERATION OF BUDGET AMENDMENTS:**

None presented



7947	132.52	04/13/2026	003088-CINTAS CORPORATION
7948	418.32	04/13/2026	003185-CITIBANK
7949	93.98	04/13/2026	000031-CITY OF FOLLETT
7950	105.00	04/13/2026	000032-CITY OF HIGGINS
7951	150.00	04/13/2026	001688-CONNIE RABE
7952	1,520.00	04/13/2026	002762-DAVID AND SALLY WITSCHI
7953	627.49	04/13/2026	002518-DELO'S
7954	850.00	04/13/2026	3629-DIANA E HATHAWAY
7955	362.00	04/13/2026	3457-DORI ANN ROOTS
7956	2,010.29	04/13/2026	000045-DUTCH'S WELDING
7957	10,514.07	04/13/2026	3783-ELAN FINANCIAL SERVICES
7958	381.32	04/13/2026	000423-EQUITY EXCHANGE
7959	449.94	04/13/2026	000052-FOLLETT FOOD MARKET
7960	9,902.55	04/13/2026	000057-FRONK OIL CO., INC.
7961	1,237.60	04/13/2026	000077-HIGH PLAINS FOOD BANK
7962	1,173.03	04/13/2026	000130-J.R. SPRAGUE
7963	6,274.00	04/13/2026	000086-JIM'S TIRE SERVICE, INC.
7964	120.00	04/13/2026	3462-JULIE PAYNE
7965	6,449.82	04/13/2026	3579-K P ELECTRIC COMPANY
7966	792.00	04/13/2026	003074-KIMBERLY LONG
7967	120.00	04/13/2026	002091-LEANNA SWENHAUGEN
7968	5,069.44	04/13/2026	000090-LEMON, SHEARER, PHILLIPS
7969	1,346.00	04/13/2026	002449-LOCAL GOVERNMENT SOLUTIONS,LP
7970	38.24	04/13/2026	002003-MEDIC PHARMACY
7971	3,078.50	04/13/2026	000367-MILLER SUPPLY & CONSTRUCTION CO.
7972	628.78	04/13/2026	000103-MOTOR PARTS OF PERRYTON, INC.
7973	5,544.00	04/13/2026	001496-NANCY CRUM WEINETTE
7974	154.43	04/13/2026	3690-NANCY SHEPHERD
7975	112.00	04/13/2026	002645-NORAIMA GALVAN
7976	2,111.94	04/13/2026	000105-NORTH PLAINS ELECTRIC COOP
7977	33.00	04/13/2026	002750-OFFICE OF THE ATTORNEY GEN-CVC
7978	42.00	04/13/2026	3459-P2 SERVICES
7979	100.00	04/13/2026	000746-PANHANDLE PLAINS CO TREAS ASSOC
7980	161.99	04/13/2026	001536-PERDUE, BRANDON, FIELDER & MOTT
7981	99.73	04/13/2026	000235-PERRYTON OFFICE SUPPLY
7982	43.51	04/13/2026	000115-PITNEY BOWES INC
7983	249.98	04/13/2026	3440-PTCI
7984	352.35	04/13/2026	3450-RAELENE COPELAND
7985	30.00	04/13/2026	001665-ROBIN RODRIGUEZ
7986	400.00	04/13/2026	3678-ROLLING AUTO GLASS
7987	66.70	04/13/2026	3772-RYLEE JO HUMBERT
7988	185.00	04/13/2026	000466-SCOTT-MERRIMAN, INC.
7989	504.00	04/13/2026	000100-SECURITY INSURANCE AGENCY
7990	291.00	04/13/2026	003354-SEWARD CO WASTE MANAGEMENT
7991	15.00	04/13/2026	003371-SHARI SCHINZLER
7992	89.25	04/13/2026	002294-SKILLITY HILL STORE
7993	1,250.00	04/13/2026	3752-STATELINE SPRAYING
7994	1,075.08	04/13/2026	3770-SYLOGIST GOV. INC
7995	242.06	04/13/2026	000035-TAC CIRA
7996	112.32	04/13/2026	000320-TASCOSA OFFICE SOLUTIONS
7997	100.00	04/13/2026	000919-TEARE MEMORIAL CLINIC
7998	16,224.90	04/13/2026	3574-TEXAS AIR SYSTEMS
7999	525.00	04/13/2026	000272-TEXAS ASSOC OF COUNTIES
8000	10,084.00	04/13/2026	000137-TEXAS ASSOCIATION OF COUNTIES
8001	96.00	04/13/2026	000147-TOWN OF DARROUZETT
8002	680.80	04/13/2026	000154-WARREN POWER & MACHINERY
8003	997.13	04/13/2026	000160-WELDON PARTS INC.
8004	703.25	04/13/2026	000277-WEST TEXAS GAS, INC.
8005	1,679.08	04/13/2026	001436-WESTERN EQUIPMENT
8006	5,499.46	04/13/2026	003116-WHOLESALE FUELS, INC.
8007	300.00	04/13/2026	3540-WTE REPAIR
8008	250.59	04/13/2026	000131-XCEL ENERGY
8009	264.84	04/13/2026	000163-YELLOWHOUSE MACHINERY COMPANY
<b>TOTAL:</b>	<b>422,506.52</b>		

Motion made to pay the legal claims and readables for the county as presented with a stipulation that the Roach Body Shop readable will not exceed \$2,439.40.

**Motioned:** Brandon Meier

**Seconded:** Juan Cantu

**The vote carried unanimously.**

**REVIEW OF THE JUSTICE OF THE PEACE REPORTS:**

The total collected by the Justice of the Peace for the month of March was \$2,054.94 total revenue with \$954.67 going to county revenue.

**UPDATE ON SENIOR SKIP OUT MAY 12<sup>TH</sup>:**

Nancy Shepherd, Justice of the Peace and Raelene Copeland, Tax/Assessor Collector provided an update regarding donations collected thus far and went over the details for the Senior Skip Out Day, as presented in court.

**PUBLIC HEARING TAX ABATEMENT GUIDELINES AND CRITERIA 10:00 A.M.:**

No public attendance.

**CONSIDER THE GUIDELINES AND CRITERIA FOR GRANTING TAX ABATEMENTS, HEAR FROM JEFF SNOWDEN FROM CAPEX RESOURCES GROUP:**

**GUIDELINES AND CRITERIA FOR GRANTING TAX ABATEMENTS IN**

**REINVESTMENT ZONES**

**LIPSCOMB COUNTY, TEXAS**

**I. PURPOSE**

Lipscomb County, hereinafter referred to as "County" is committed to the promotion of quality development in all parts of the County and to improving the quality of life for its citizens. In order to help meet these goals, the County will consider evaluating tax incentives within designated and proposed reinvestment zones, accepting applications for tax abatement, and entering into tax abatement agreements to stimulate growth and development.

It is the intent of the County that such incentives will be provided in accordance with the procedures and criteria in this document and in Chapter 312 of the Texas Tax Code. However, nothing in these Guidelines and Criteria shall imply or suggest to be construed to imply or suggest that tax entities are under any obligation to provide any incentives to any applicant. All such applicants for tax incentives shall be considered on an individual basis for both the qualification for tax abatement and the amount of any tax abatement. The adoption of these Guidelines and Criteria shall not create 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.

Only that increase in the fair market value of the property directly resultant from the development, redevelopment, and improvement specified in the contract will be eligible for abatement. All abatement contracts will be for a term no longer than allowed by law. Additionally, the Lipscomb County Commissioners Court reserves the right to negotiate a tax abatement agreement in order to compete favorably with other communities.

**II. DEFINITIONS**

The attached Glossary is a list of words with their definitions that are found in this document, and the Glossary is incorporated herein by reference.

**III. GUIDELINES AND CRITERIA**

In order to be eligible for designation as a reinvestment zone and to receive tax abatement, the planned improvement as a minimum must meet the following:

- (a) Be an authorized Facility. A Facility may be eligible for abatement if it is a(n):
  - Aquaculture/Agriculture Facility
  - Data Center Facility
  - Distribution Center Facility
  - Energy Facility

Manufacturing Facility  
Office Building  
Regional Entertainment/Tourism Facility  
Research Facility  
Regional Service Facility  
Historic Building in designated area  
Renewable Energy Facility  
Energy Storage Facility  
Other Basic Industry

(b) The project must be reasonably expected to have an increase in positive net economic benefit to Lipscomb County of at least \$ 10,000,000 over the life of the abatement, computed to include (but not limited to) new sustaining payroll and capital improvement. In consideration of the request for designation as a reinvestment zone and to receive tax abatement, the following factors will also be considered:

- (1) **Jobs.** The projected New Jobs created including the number of jobs, the retention of existing jobs, the type of jobs, the average payroll, the total payroll and the number of local persons hired.
- (2) **Fiscal Impact.** The amount of real and personal property value that will be added to the tax roll for both eligible and ineligible property, the amount of direct sales tax that will be generated, the infrastructure improvements by the county that will be required by the facility, the infrastructure improvements made by the facility, and the compatibility of the project with the county's development goals.
- (3) **Community Impact, including:**
  - i. The pollution, if any as well as other negative environmental impacts affecting the health and safety of the community that will be created by the project;
  - ii. The revitalization of a depressed area;
  - iii. The business opportunities of existing local vendors;
  - iv. The alternative development possibilities for proposed site;
  - v. The impact on other taxing entities, including the use of municipal or county infrastructure; and/or
  - vi. Whether the improvement is expected to solely or primarily have the effect of transferring employment from one part of Lipscomb County to another.

#### **IV. ABATEMENT AUTHORIZED**

(a) **Authorized Date.** A facility may be eligible for tax abatement for a period not to exceed 10 years or one-half of the productive life of the improvement, whichever is less. The "productive life" will be calculated from the effective date of the tax abatement and the date the equipment ceases to be in service. If an application for abatement is submitted prior to the

commencement of construction, the facility must meet the criteria granting tax abatement in reinvestment zones created in Lipscomb County pursuant to these Guidelines and Criteria.

(b) **Creation of New Value.** Abatement may only be granted for the additional value of eligible property improvements made subsequent to the filing of an application for tax abatement and specified in the abatement agreement between the County and the owner or lessee (and lessor if required pursuant to IV(f)) of the facility or improvements receiving the abatement, all subject to such limitations as the Guidelines and Criteria may require.

(c) **New and Existing Facilities.** Abatement may be granted for new facilities and improvements to existing facilities for purposes of modernization or expansion. If the modernization project includes facility replacement, the abated value shall be the value of the new unit(s) less the value of the old unit(s).

(d) **Eligible Property.** Abatement may be extended to the value of the following: new, expanded, replaced or modernized buildings and structures; fixed machinery and equipment; site improvements; office space and related fixed improvements necessary to the operation and administration of the facility; and all other real and tangible personal property as permitted by Chapter 312 of the Texas Tax Code.

(e) **Ineligible Property.** The following types of property shall be fully taxable and ineligible for abatement:

- i. Land
- ii. Animals
- iii. Inventories
- iv. Supplies
- v. Tools
- vi. Furnishings and other forms of movable personal property other than machinery and equipment that are an essential part of the facility or improvements receiving abatement
- vii. Vehicles
- viii. Vessels
- ix. Aircraft
- x. Housing or residential property
- xi. Fauna
- xii. Flora
- xiii. Deferred Maintenance investments
- xiv. Property to be rented or leased (except as provided in Part IV(f)),
- xv. Property owned or used by the State of Texas or its political subdivision or by any organization owned, operated or directed by a political subdivision of the State of Texas

(f) **Owned/Leased Facilities.** If a leased facility or leased improvements are granted an abatement, the agreement shall be executed with the lessor and lessee of the facility or improvements. The owner of the real property where the facility or improvements are located is not required to execute the abatement agreement if it is not the lessor or lessee of the facility or improvements.

(g) **Value and Term of Abatement**

(1) Abatement shall be granted effective no earlier than the January 1 valuation date immediately following the date of execution of the agreement. The agreement may provide that the period for which the abatement applies will commence on a later date. The value of new eligible property shall be abated according to the approved agreement between applicant and the governing body. The Lipscomb County Commissioners Court, in its sole discretion, shall determine the amount of any abatement.

(h) **Economic Qualification.** In order to be eligible for designation as a reinvestment zone and to qualify for tax abatement the planned improvement:

(1) Must create employment for at least 10 people on a full-time (40 hours per week equivalent) basis in Lipscomb County for the duration of the abatement period at the abated facility site described in the tax abatement application; or alternatively, must retain and prevent the loss of employment of 10 employees or fifty percent (50%) of the existing facility containing the abated facility site described in the tax abatement application whichever is greater, for the duration of the abate period. The following is applicable to the employment retention/preventing loss of employment requirement:

(a) "Existing facility" is a Manufacturing Facility, Research Facility, Distribution Center or Regional Facility, Regional Entertainment Facility, Other Basic Industry, or a facility the Commissioners Court determines would enhance job creation and the economic future of Lipscomb County. The facility must be expanded or modernized and contain the proposed improvements to be abated. A manufacturing or processing unit or units of a larger plant complex that separately comprise a manufacturing or production sub-unit of the larger plant shall be considered the existing facility for the purposes of Section 2(h)(1) employment retention requirement (that the planned improvements cause the retention or prevention of loss of employment of 10 employees or 50% of the employees of the existing facility, whoever is greater). For example, if a large plant complex has a sub-unit that produces chlorine and 100 employees are employed at or in connection with that unit, an expansion or modernization of all or part of that facility must result in the retention of at least 50 employees employed at or in connection with the expanded or modernized "existing facility" in order for the facility improvements to qualify for abatement.

(b) Employees of a larger plant until transferred or assigned to and employed at or in connection with a new sub-unit containing the planned improvements, constructed on

underdeveloped land constituting the proposed abated facility site/reinvestment zone shall be considered "created" employment for purposes of this sub-section.

(c) The proposed number of employees to be employed at the abatement facility as stated in the abatement application for the property that is the subject of the tax abatement agreement (including the projected creation or retention of employment) must be maintained for the duration of the abatement period at the abated facility site. For purposes of this subsection, in order for a planned improvement to be considered as preventing the loss of employment or retaining employment, the abated facility/project must be necessary in order to retain or keep employment at levels as indicated in the application and in order to retain the proposed number of employees at the abated facility as indicated in the application. The owner/Applicant seeking to qualify on the basis of retention or preventing loss of employment must provide a detailed statement as an attachment to its application affirmatively representing compliance with this sub-subsection and explaining the necessity of this project to prevent loss of employment. Any variance from the requirements of this sub-section is subject to approval of Commissioners Court in accordance with the variance section of these Guidelines & Criteria.

(d) Full-time employee creation requirements for Data Center Facilities, Energy Generation Facilities, Energy Storage Facilities, and any other Basic Industries shall be determined on a case-by-case basis by the Commissioners Court.

- (2) Must not be expected to solely or primarily have the effect of transferring employment from one part of the county to another part of the county. A variance may be requested relative to this provision which approval shall be at the sole discretion of the County.
- (3) Must be necessary because capacity cannot be provided efficiently utilizing existing improved property.

Additionally, the owner of the project:

- (4) Will be wholly responsible for all County roads and right-of-way (including bridges, culverts, ditches, etc.) and damage caused thereto as a result of the construction of or of an on-going maintenance and operations of the Abated Facility Site as well as associated facilities to the Abated Facility Site, including but not limited to, the following:
  - a. Cost to maintain the roads, if needed, utilized for construction of the Abated Facility Site in an effort to keep the road safe for the traveling public will be tracked by Lipscomb County and invoiced on a regular basis to the Abatee.
  - b. Cost to reconstruct the roadway, if needed, will be actual costs to repair the County roads and right-of-way incurred by the County and invoiced to the Abatee. These costs will include all construction costs as well as all related professional services for the repair work.

c. Cost associated with the issuance of a County driveway permit, which shall be required in the event the project is accessed directly by a County Road. Owner agrees to promptly submit a completed County driveway permit application.

(i) Taxability. From the execution of the abatement contract to the end of the prior during which the abatement applies, taxes shall be payable as follows:

(1) The value of ineligible property as provided in Part IV(e) shall be fully taxable;

(2) The base year value of existing eligible property as determined each year shall be fully taxable; and

(3) The additional value of new eligible property shall be taxable in the manner described in the abatement agreement.

#### V. APPLICATION FOR TAX ABATEMENT

(a) Any present or potential owner, assignee, or lessee of taxable property in Lipscomb County may request the creation of a reinvestment zone and the consideration of a tax abatement agreement by filing a written request with the County. The completed Application must be accompanied by the payment of a one thousand dollar (\$1,000) non-refundable application fee for administrative costs with the processing of the tax abatement request. Additional fees may be assessed for more complex requests at the discretion of the Commissioner's Court. All checks in payment of the administrative fee and additional fees shall be made payable to Lipscomb County.

(b) The completed application must contain the following information/attachments:

(1) A general description of the proposed use and the general nature and extent of the modernization, expansion, or new improvements to be undertaken;

(2) A descriptive list of the improvements which will be part of the facility.

(3) A map and list of parcel Id's

(4) A time schedule for undertaking and completing the planned improvements

(5) In the case of modernizing or replacing existing facilities in whole or in part, a statement of the assessed value of the facility separately stated for real and personal property for the tax year immediately preceding the year in which the application is filed.

The County may require that the application be supplemented with such financial and other information as deemed appropriate for evaluating the financial capacity and other factors of the applicant.

(c) Upon receipt of a completed application, the County shall, through public hearings, afford the applicant and the designated representative of any Affected Jurisdiction the opportunity to show cause why the abatement should or should not be granted. Notice of the public hearing shall be clearly identified on an agenda of the Lipscomb County Commissioners Court to be posted at least (30) days prior to the hearing.

- (d) The County shall consider the application for tax abatement after the application has been reviewed and required public notices have been posted. The County shall notify the applicant of the approval or disapproval promptly after the corresponding hearing of the Commissioners Court.
- (e) A request for reinvestment zone for the purpose of abatement shall not be granted by the County if the County finds that the request for the abatement was filed after the commencement of construction, alteration, or installation of taxable improvements related to a proposed modernization expansion or new facility. Before the Lipscomb County Commissioners Court holds a public hearing to designate a reinvestment zone it shall do the following:
  - (1) Not later than the seventh day before the date of the hearing, publish notice of the hearing in a newspaper having general circulation in the County; and
  - (2) Not later than the seventh day before the date of the hearing, deliver written notice of the hearing to the presiding officer of the governing body of each taxing unit that includes in its boundaries any real property that is to be included in the proposed reinvestment zone.
- (f) Requested Variances. Requests for variance from any provision of these Guidelines and Criteria may be made in written form to the Lipscomb county Commissioners' Court. Such request shall include a complete description of the circumstances explaining why the applicant should be granted a variance. Approval of a request for variance requires a three-fourths (3/4) vote of the Lipscomb County Commissioners Court.
- (g) Deemed Variances. The Lipscomb County Commissioners' Court may approve a tax abatement agreement that varies from any requirement in these Guidelines and Criteria so long as such variance is permitted by Chapter 312 of the Texas Tax Code. Any aspect of a tax abatement agreement duly authorized and approved by the Lipscomb County Commissioners' Court that varies in any respect from any requirement in these Guidelines and Criteria shall be deemed to have been granted a variance from the Guidelines and Criteria by the Court. It is the express intention of the Lipscomb County Commissioners Court that no tax abatement agreement that has been duly authorized and approved by the Court shall be challenged or held to be invalid because such authorized and approved tax abatement agreement varies from any requirement contained in these Guidelines and Criteria.

**VI. PUBLIC HEARING**

- (a) Should any Affected Jurisdiction be able to show cause in the public hearing why the granting of abatement by the County will have a substantial adverse effect on its bonds, tax revenue, service incapacity or the provision of service, that showing shall be considered by the Lipscomb County Commissioners' Court when deciding to approve or disapprove of the application for tax abatement.
- (b) An abatement shall not be authorized if it is determined that:

- (1) There would be a substantial adverse effect on the provision of a government service or the tax base of an Affected Jurisdiction;
- (2) The applicant has insufficient financial capacity to construct and operate the proposed facility or improvements;
- (3) The planned or potential use of the property would constitute a hazard to public safety, health, or morals; or
- (4) The planned or potential use of the property violates other governmental codes or laws.

**VII. AGREEMENT**

- (a) If an application for tax abatement is approved by the Lipscomb County Commissioners Court, the Court shall formally pass a resolution and execute an agreement with the owner and/or lessee of the facility which shall include:
  - (1) The percentage of value to be abated each year as provided in Part IV(g) of these Guidelines and Criteria.
  - (2) The commencement date and the termination date of abatement.
  - (3) The proposed use of the facility, nature of construction, time schedule for undertaking completing the planned improvements, map, property description, and improvements list as provided in Part V of these Guidelines and Criteria.
  - (4) Contractual obligations in the event of default, violation of terms or conditions, delinquent taxes recapture, administration and assignment (as provided in the agreement), and other provision that may be required for uniformity or by state law or that are mutually agreed to by the County and the applicant.
  - (5) Amount of investment, forecast depreciation over abatement period, and/or average number of jobs applicant commits to create for the period of abatement.
  - (6) Any other provisions required by Chapter 312 of the Texas Tax Code.
  
- (b) The county will use its best efforts to cause such agreement to be executed within forty-five (45) days after the later of the date applicant has forwarded all necessary information to the jurisdiction receiving the application or the date of the approval of the application. Prior to the execution of the Agreement, the County will comply with the following notice requirement in Tax Code § 312.2041(a):
 

Not later than the thirtieth day before the date on which a municipality or county enters into an abatement agreement, the governing body of the municipality or county or a designated officer or employee of the municipality or county shall deliver to the presiding officer of the governing body of each other taxing unit in which the property to be subject to the agreement is located, a written notice that the municipality or county intends to enter into the agreement. The notice must include a copy of the proposed agreement.
  
- (c) Each other taxing unit that has jurisdiction over the facility or improvements for which the County approves or disapproves an application for tax abatement shall make its own

determination of abatement (if requested by the applicant) which shall not bind any other Affected Jurisdiction.

**VIII. RECAPTURE**

- (a) In the event that the facility or improvements are completed and begin operating but subsequently discontinue operating for any reason excepting a force majeure event (as such event may be more specifically defined in the tax abatement) for a period of more than one (1) year during the abatement period, then the abatement agreement shall terminate along with the abatement of taxes for the calendar year during which the agreement is terminated. The taxes otherwise abated for that calendar year shall be paid to the County within sixty (60) days from the date of termination. The County is permitted to enter into a tax abatement agreement that varies from the provisions of this paragraph without being deemed to be in violation of the Guidelines and Criteria so long as the agreement provides for the recapture of property taxes in the event that the approved facility or improvements discontinue operations during the period of tax abatement.
- (b) If the County determines that a party to a tax abatement agreement is in default according to the terms and conditions of its agreement, the County shall notify the party in writing at the address stated in the agreement, and if such is not cured within (60) days from the date of such notice, then the agreement shall be terminated and all taxes previously abated by virtue of the agreement will be recaptured and paid within sixty (60) days of the termination. Further, it will be a default under a tax abatement granted pursuant to these Guidelines and Criteria if the owner of the eligible property subject to the abatement is delinquent in paying any undisputed taxes to any taxing authority in Lipscomb County, Texas. The County is permitted to enter into a tax abatement agreement that varies from the provision of this paragraph without being deemed to be in violation of these Guidelines and Criteria so long as the agreement provides for the recapture of property tax in the event that the applicant named in the tax abatement agreement defaults in its obligations under the agreement.

**IX. ADMINISTRATION**

- (a) The Chief Appraiser of the Lipscomb County Appraisal District shall annually determine an assessment of any real and/or personal property that is the subject of a tax abatement agreement. Each party to a tax abatement agreement shall be required to furnish the assessor with such information as may be necessary to determine an assessment. Once a value has been established, the Chief Appraiser shall notify the Affected Jurisdictions of the appraised value.
- (b) The abatement agreement shall stipulate that employees and/or designated representatives of the County will have access to the facility or improvements that are the subject of the agreement during the term of the abatement to inspect the facility or improvements to determine if the terms and conditions of the agreement are being met.

The terms, guidelines, and requirements concerning inspections shall be set forth in the abatement agreement.

- (c) After the period of abatement begins, the County shall annually evaluate each facility receiving abatement and report possible violations of the abatement agreement to the Lipscomb County Commissioners Court. The abatement agreement may also require the party receiving the abatement to file annual certifications with the County.
- (d) All proprietary information acquired by the County for the purpose of monitoring compliance with the terms and conditions of an abatement agreement shall be considered confidential.
- (e) "Buy Local" Provision. Each recipient of property tax abatement shall additionally agree to give preference and priority to local manufacturers, suppliers, contractors and labor, except where not reasonably possible to do so without added expense, substantial inconvenience, or sacrifice in operating efficiency.
- (f) Right to Modify or Cancel. Notwithstanding anything herein, Lipscomb County may cancel or modify Guidelines and Criteria for Granting Tax Abatements in Reinvestment Zones if an owner fails to comply with the Guidelines and Criteria for Granting Tax Abatements in Reinvestment Zones.

**X. ASSIGNMENT**

- (a) Except as otherwise provided in the abatement agreement, an abatement agreement may be transferred and assigned by the holder to a new owner or lessee of the same facility upon the approval by resolution of the Lipscomb County Commissioners Court, 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 an assignment and assumption agreement between the holder of the agreement and the assignee. Approval shall not be unreasonably withheld.
- (b) No assignment or transfer shall be approved if the party/parties to the existing agreement or the proposed assignee is liable to any taxing jurisdiction for outstanding taxes or other obligations.

**XI. SUNSET PROVISION**

- (a) These Guidelines and Criteria are effective upon the date of the adoption and will remain in force for two (2) years unless amended by three quarters vote of the Lipscomb County Commissioners Court, at which time all reinvestment zones and tax abatement contracts created pursuant hereto will be reviewed by each Affected Jurisdiction to determine whether the goals have been achieved. Based on that review, these Guidelines and

Criteria may be modified, renewed, or not renewed, providing that such actions shall not affect existing abatement agreements.

- (b) These Guidelines and Criteria do not amend any existing Industrial District Contracts or agreements with the owners of real property in areas deserving of specific attention as agreed by the Affected Jurisdiction.

**XII. SEVERABILITY AND LIMITATIONS**

- (a) In the event that any section, clause, sentence, paragraph or any part of these Guidelines and Criteria shall for any reason be adjudged by any court of competent jurisdiction to be invalid, such invalidity shall not affect, impair, or invalidate the remainder of these Guidelines and Criteria.
- (b) Property that is located in a reinvestment zone and that is owned or leased by a person who is a member of the Commissioners Court may not be subject to a tax abatement agreement entered into with the County.
- (c) If these Guidelines and Criteria have omitted any mandatory requirements of the applicable tax abatement laws of the State of Texas, then such requirements are hereby incorporated as a part of these Guidelines and Criteria.

**XIII. TAX ABATEMENT DETERMINATION**

- (a) Nothing herein shall imply or suggest Lipscomb County is under any obligation or duty to provide tax abatement to any applicant, and reserves the right to make exceptions, approve, and deny based on concerns including, however not limited to environmental and quality of life issues and/or compatibility with the economic goals and objectives of Lipscomb County.

**GLOSSARY:**

- (a) "Abatement" means the full or partial exemption from ad valorem taxes of certain real or tangible personal property in a reinvestment zone designated by the County or a municipality for economic development purposes.
- (b) "Aquaculture/Agriculture Facility" means building, structures and major earth structure improvements, including fixed machinery and equipment, the primary purposes of which is of food and/or fiber products in commercially marketable quantities.
- (c) "Affected Jurisdiction" means Lipscomb County and any municipality, or school district, the majority of which is located in Lipscomb County that levies ad valorem taxes upon and/or provides services to property located within the proposed or existing reinvestment zone designated by Lipscomb County or any municipality.

- (d) "Agreement" means a contractual agreement between a property owner and/or lessee and the County for the purpose of tax abatement.
- (e) "Base year value" means the assessed value of eligible property on January 1 preceding the execution of the agreement plus the agreed upon value of eligible property improvements made after January 1 but before the filing of an application.
- (f) "Deferred maintenance" means improvements necessary for continued operations which do not improve productivity or alter the process of technology.
- (g) "Distribution Center Facility" means building and structures, including machinery and equipment, used or to be used primarily to receive, store, service, or distribute goods or materials owned by the facility from which a majority of revenue generated by activity at the facility are derived from outside of Lipscomb County.
- (h) "Energy Facility" means buildings and structures, including but not limited to generating equipment, electric transmission lines, electric power substations, electrical gathering equipment, communications systems and roads, fixed machinery and equipment, used or to be used to provide electrical energy.
- (i) "Energy Storage Facility" means buildings and structures, including but not limited to improvements for the storage and dispatch electricity and provision of other functions related to the storage, distribution, and transmission of electrical power, or that is otherwise related to the storage and sale of electricity.
- (j) "Expansion" means the addition of buildings, structures, machinery or equipment for purposes of increasing production capacity.
- (k) "Facility" means property improvements completed or in the process of construction which together comprise an integral whole.
- (l) "Manufacturing Facility" means 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.
- (m) "Modernization" means the upgrading and or replacement of existing facilities which increases the productive input or output, updates the technology or substantially lowers the unit cost of the operation. Modernization may result from the construction, alteration or installation of buildings, structures, fixed machinery or equipment. It shall not be for the purpose of reconditioning, refurbishing or repairing.

- (n) "New Facility" means improvements to real estate previously undeveloped which is placed into service by means other than or in conjunction with expansion or modernization.
- (o) "New Jobs" means a newly created employment position on a full-time permanent basis. Two or more part-time permanent employees totaling an average of not less than 40 hours per week may be considered as one full-time permanent employee.
- (p) "Office Building" means a new office building.
- (q) "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 the County and results in the creation of new permanent jobs and new wealth in the County.
- (r) "Regional Entertainment/Tourism Facility" means buildings and structures, including fixed machinery and equipment, used or to be used to provide entertainment and/or tourism related services, from which a majority of revenues generated by activity at the facility are derived from outside Lipscomb County.
- (s) "Research Facility" means buildings and structures, including fixed machinery and equipment, used or to be used primarily for research or experimentation to improve or develop new tangible goods or materials or to improve or develop the production process thereto.
- (t) "Regional Service Facility" means buildings and structures, including fixed machinery and equipment, used or to be used to provide a service from which a majority of revenues generated by activity at the facility are derived from outside Lipscomb County.
- (u) "Renewable Energy Facility" means buildings and structures, including but not limited to electricity generating equipment (such as wind turbines or photovoltaic solar panels), electric transmission lines, electric power substations, electrical gathering equipment, communications systems and roads, fixed machinery and equipment, used or to be used to provide electrical energy, and which meet the definition of "Renewable Energy Electric Generation" in Chapter 313 of the Texas Tax Code.
- (v) "Data Center Facility" means a building or facility that houses IT infrastructure for building, running, and delivering applications and services, and for storing and managing the data associated with those applications and services.

## RESOLUTION OF THE COURT

A RESOLUTION OF THE COMMISSIONERS COURT OF LIPSCOMB COUNTY, TEXAS,  
ELECTING TO PARTICIPATE IN TAX ABATEMENT AGREEMENTS, AND ADOPTING  
GUIDELINES AND CRITERIA GOVERNING TAX ABATEMENT FOR ECONOMIC  
DEVELOPMENT PROSPECTS IN LIPSCOMB COUNTY

**RESOLUTION WHEREAS**, § 312.002, Texas Tax Code, requires a taxing unit to adopt a resolution establishing guidelines and criteria governing tax abatement agreements and stating that the taxing unit elects to become eligible to participate in tax abatement; and

**WHEREAS**, the Commissioners Court of Lipscomb County has expressed its intent to consider tax abatements and adopt Tax Abatement Guidelines and Criteria; and

**WHEREAS**, pursuant to § 312.002, the Tax Abatement Guidelines and Criteria are effective for two years unless amended or repealed by a vote of the Commissioners Court; and

**WHEREAS**, the Lipscomb County Commissioners Court desires to adopt Tax Abatement Guidelines and Criteria; and

**WHEREAS**, the Lipscomb County Commissioners Court desires to be eligible to participate in tax abatements.

**NOW, THEREFORE, BE IT RESOLVED BY THE COMMISSIONERS COURT OF LIPSCOMB COUNTY, TEXAS:**

**PART 1:** Lipscomb County elects to participate in tax abatement agreements pursuant to Chapter 312 of the Texas Tax Code, and that the Guidelines and Criteria attached as Exhibit "A" to this resolution for granting tax abatements in designated Tax Abatement Reinvestment Zones are hereby adopted.

**PART 2:** That this resolution shall be effective immediately from and after its passage.

**APPROVED AND ADOPTED** by the Lipscomb County Commissioners Court on this the 13<sup>th</sup> day of April, 2026.

  
\_\_\_\_\_  
Dori Roots, Lipscomb County Judge

FILED  
AT 9:28 O'CLOCK A.M.

APR 16 2026

  
COUNTY AND DISTRICT CLERK  
LIPSCOMB COUNTY, TEXAS

Motion made to approve Guidelines and Criteria for Granting Tax Abatements in Reinvestment Zones as discussed with Jeff Snowden from Capex Resources Group.

**Motioned:** Brandon Meier  
**Seconded:** Scotty Schilling  
**The vote carried unanimously.**

**HEAR FROM SHERIFF BEN EGGLESTON**

Sheriff Eggleston reported for the month of March the Sheriff's office handled the following:

- 1 Armed person/incident
- 2 Motor Assist
- 1 Suicidal subject
- 3 Reckless driver
- 2 Suspicious vehicle
- 4 Cow/livestock out
- 1 Deer hit by vehicle
- 2 Drunk persons
- 1 Arrest on view/warrant
- 1 Burglary (in progress)
- 1 Burglary (building/residence)
- 4 Disturbances
- 1 Hitchhiker/Pedestrian
- 9 Fire (brush)
- 1 Fire (structure)

Sheriff Eggleston also reported that he is one deputy short and dispatch is fully staffed.

**CONSIDER THE RESOLUTION FOR THE SHERIFF IMMIGRATION LAW ENFORCEMENT GRANT PROGRAM, SB8, 89<sup>TH</sup> LEG:**

**RESOLUTION OF THE LIPSCOMB COUNTY COMMISSIONERS COURT**


**WHEREAS**, on this 13<sup>th</sup> day of April, 2026, the Commissioners Court in and for Lipscomb County does hereby resolve to qualify for the Sheriff Immigration Law Enforcement Grant Program (established by SB 8, 89<sup>th</sup> Leg.);


**BE IT RESOLVED** that the county will not reduce the amount of funds provided to the Sheriff's Office because of receiving the grant;


**BE IT FURTHER RESOLVED** that the Lipscomb County Sheriff is designated as the authorized official to apply for, accept, reject, alter, or terminate the grant on behalf of the County;

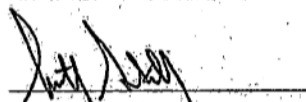
**BE IT FURTHER RESOLVED** that the county assures the return of all funds in the event of loss or misuse;

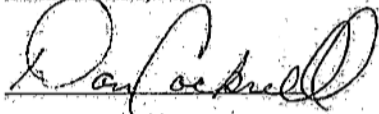
**BE IT FURTHER RESOLVED** that grant fund shall be used for deputy compensation, specialized ICE training, and equipment related to immigration enforcement, or other uses as permitted by the Texas Comptroller of Public Accounts.

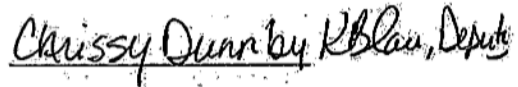
  
Lipscomb County Judge

  
Commissioner, Pct. 1

  
Commissioner, Pct. 2

  
Commissioner, Pct. 3

  
Commissioner, Pct. 4

  
Lipscomb County Clerk

Motion made to approve the Resolution for the Sheriff Immigration Law Enforcement Grant Program, established by SB8 89<sup>th</sup> Leg.

**Motioned:** Juan Cantu  
**Seconded:** Dan Cockrell  
**The vote carried unanimously.**

**REPORT FROM COUNTY EXTENSION AGENT:**

J.R.'s major plans for the month of April include, April 9-11 D-1 Round Up, April 13 Ag Committee Meeting, April 15 Profitable Calves program: Weaning to Marketing, April 22 Shooting Sports, April 29 Show Board Meeting.

**REVIEW OF TREASURER REPORT:**

**TREASURER'S REPORT  
Mar-26**

	Beginning Balance	DEBITS W/Drawals	CREDITS Deposits	INTEREST RATE	INTEREST EARNED	TOTALS
<b>GENERAL ACCOUNT---</b>						
DEC	\$4,950,742.27	\$578,271.56	\$241,226.39	4.14%	\$16,679.59	\$4,630,376.69
JAN	\$4,630,586.69	\$553,195.31	\$987,946.98	4.07%	\$15,799.94	\$5,081,138.30
FEB	\$5,160,536.23	\$392,453.66	\$819,283.27	4.10%	\$15,650.42	\$5,603,016.26
MAR	\$5,598,471.35	\$381,985.96	\$130,938.70	4.12%	\$18,705.88	\$5,366,129.97
<b>CERT OF DEPOSIT #1--FIRSTBANK SOUTHWEST</b>						
DEC	\$635,095.08			4.05%	\$2,184.55	\$637,279.63
JAN	\$637,279.63			4.05%	\$2,121.35	\$639,400.98
FEB	\$639,400.98			4.05%	\$2,128.42	\$641,529.40
MAR	\$641,529.40			4.05%	\$2,135.50	\$643,664.90
<b>CERT OF DEPOSIT #2--FIRSTBANK SOUTHWEST</b>						
DEC	\$638,118.53			4.05%	\$2,194.95	\$640,313.48
JAN	\$640,313.48			4.05%	\$2,131.45	\$642,444.93
FEB	\$642,444.93			4.05%	\$2,138.55	\$644,583.48
MAR	\$644,583.48			4.05%	\$2,145.67	\$646,729.15
<b>ICS MMDA--FIRSTBANK SOUTHWEST</b>						
DEC	\$1,428,343.16			4.14%	\$4,922.50	\$1,433,265.66
JAN	\$1,433,265.66			4.07%	\$4,867.61	\$1,438,133.27
FEB	\$1,438,133.27		\$116,815.04	4.10%	\$4,648.66	\$1,559,596.97
MAR	\$1,559,596.97			4.12%	\$5,359.03	\$1,564,956.00
<b>HAVA--FIRSTBANK SOUTHWEST</b>						
DEC	\$254.89			4.14%	\$0.00	\$254.89
JAN	\$254.89	\$7,290.55	\$7,290.55	4.07%	\$0.00	\$254.89
FEB	\$254.89	\$6,626.96	\$6,626.96	4.10%	\$1.66	\$256.55
MAR	\$256.55	\$638.76	\$638.76	4.12%	\$0.00	\$256.55
<b>CHAPTER 19--FIRSTBANK SOUTHWEST</b>						
DEC	\$0.00			4.14%	\$0.00	\$0.00
JAN	\$0.00			4.07%	\$0.00	\$0.00
FEB	\$0.00			4.10%	\$0.00	\$0.00
MAR	\$0.00			4.12%	\$0.00	\$0.00
<b>SHERIFF COMMISSARY--FIRSTBANK SOUTHWEST</b>						
DEC	\$1,455.93		\$84.23	4.14%	\$5.03	\$1,545.19
JAN	\$1,572.44		\$160.00	4.07%	\$5.33	\$1,737.77
FEB	\$1,737.77	\$350.00	\$39.92	4.10%	\$4.95	\$1,432.64
MAR	\$1,432.64	\$149.99	\$160.50	4.12%	\$4.92	\$1,448.07
<b>SHERIFF ESCROW--FIRSTBANK SOUTHWEST</b>						
DEC	\$29.48			4.14%	\$0.00	\$29.48
JAN	\$29.48			4.07%	\$0.00	\$29.48
FEB	\$29.48			4.10%	\$0.00	\$29.48
MAR	\$29.48			4.12%	\$0.00	\$29.48
<b>INSURANCE ACCOUNT--FIRSTBANK SOUTHWEST</b>						
DEC	\$23,975.00	\$48,872.42	\$46,179.84	4.14%	\$145.86	\$21,428.28
JAN	\$21,428.28	\$47,201.21	\$57,055.65	4.07%	\$139.20	\$31,421.92
FEB	\$31,421.92	\$48,712.86	\$47,152.90	4.10%	\$152.97	\$30,014.93
MAR	\$30,014.93	\$47,390.66	\$47,355.58	4.12%	\$120.84	\$30,100.69
<b>PROBATION--FIRSTBANK SOUTHWEST</b>						
DEC	\$0.00			4.14%	\$0.00	\$0.00
JAN	\$0.00			4.07%	\$0.00	\$0.00
FEB	\$0.00			4.10%	\$0.00	\$0.00
MAR	\$0.00			4.12%	\$0.00	\$0.00
<b>PROBATION--ADM---FIRSTBANK SOUTHWEST</b>						
DEC	\$0.00			4.14%	\$0.00	\$0.00
JAN	\$0.00			4.07%	\$0.00	\$0.00
FEB	\$0.00			4.10%	\$0.00	\$0.00
MAR	\$0.00			4.12%	\$0.00	\$0.00
<b>AP CLEARING--FIRSTBANK SOUTHWEST</b>						
DEC	\$11,252.17			4.14%	\$38.78	\$11,290.95
JAN	\$11,290.95			4.07%	\$38.35	\$11,329.30
FEB	\$11,329.30			4.10%	\$35.00	\$11,364.30
MAR	\$11,364.30			4.12%	\$39.05	\$11,403.35
<b>PAYROLL--FIRSTBANK SOUTHWEST</b>						
DEC	\$15,407.81	\$291,453.85	\$291,249.07	4.14%	\$278.88	\$15,481.91
JAN	\$15,481.91	\$279,169.26	\$279,169.25	4.07%	\$206.37	\$15,688.27
FEB	\$15,688.27	\$284,457.05	\$284,457.05	4.10%	\$225.20	\$15,913.47
MAR	\$15,913.47	\$278,249.31	\$278,249.31	4.12%	\$263.70	\$16,177.17
<b>OPIOID ABATEMENT FUND---FIRSTBANK SOUTHWEST</b>						
DEC	\$4,827.35			4.14%	\$16.64	\$4,843.99
JAN	\$4,843.99			4.07%	\$16.45	\$4,860.44
FEB	\$4,860.44			4.10%	\$15.01	\$4,875.45
FEB	\$4,875.45			4.12%	\$16.75	\$4,892.20

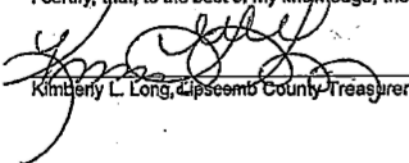
SHERIFF SB22—FIRSTBANK SOUTHWEST

DEC	\$251,128.29	\$2,316.90	4.14%	\$863.44	\$249,674.83
JAN	\$249,674.83		4.10%	\$847.94	\$250,522.77
FEB	\$250,522.77		4.10%	\$773.88	\$251,296.65
FEB	\$251,296.65	\$107,536.00	4.12%	\$684.31	\$144,444.96

MARCH 2026 INTEREST EARNED \$29,475.65

FISCAL YEAR TO DATE INTEREST EARNED FOR FY 2026 \$158,734.46

This report is presented in accordance with the Texas Government Code Sections 114.021 and 2256.023, and I certify, that, to the best of my knowledge, the above is true and correct.

  
 Kimberly L. Long, Lipscomb County Treasurer

**COUNTY FINANCES  
 TREASURER'S REPORT  
 March 31, 2026**

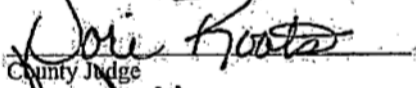
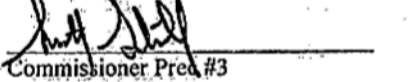
IN THE MATTER OF COUNTY FINANCES IN THE HANDS OF KIMBERLY L. LONG, TREASURER OF LIPSCOMB COUNTY, TEXAS.


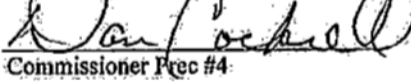
COMMISSIONERS' COURT, LIPSCOMB COUNTY, TEXAS met in Regular Session, April 13, 2026.

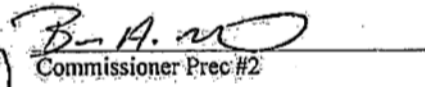
We the undersigned County Judge and Commissioners in and for Lipscomb County, Texas, hereby certify that we have this date made an examination of and compared the County Treasurer's Monthly Report for the month of MARCH filed with us on this 13TH day of APRIL, 2026 and have found the same to be correct and in due order and that the total of all funds held by the County Treasurer, as well as other assets in her hands is the sum of \$8,430,232.49.

	March 31, 2026				
	Beg-Cash	Revenues	Acct/Pay	Payroll/TFR	End Cash
General Fund	5,598,471.35	149,644.58	(381,985.96)		5,366,129.97
CD#1	641,529.40	2,135.50			643,664.90
CD#2	644,583.48	2,145.67			646,729.15
Money Market	1,559,596.97	5,359.03			1,564,956.00
HAVA	256.55	638.76	(638.76)		256.55
Chapter 19	-				-
Sheriff Commissary	1,432.64	165.42	(149.99)		1,448.07
Sheriff Escrow	29.48				29.48
Insurance Account	30,014.93	47,476.42	(47,390.66)		30,100.69
Probation	-				-
Probation Adm	-				-
AP Clearing	11,364.30	39.05			11,403.35
Payroll	15,913.47	278,513.01	(130,072.18)	(148,177.13)	16,177.17
ARPA	-				-
Opioid Abatement Fund	4,875.45	16.75			4,892.20
Sheriff SB22	251,296.65	684.31	(107,536.00)		144,444.96
	8,763,909.58	486,818.50	(667,773.55)	(148,177.13)	8,430,232.49

WITNESS OUR HANDS, officially, this 13TH day of APRIL, 2026 :

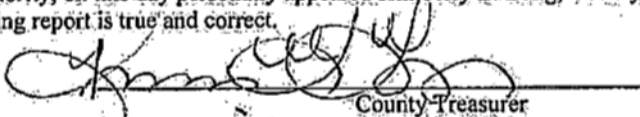
  
 County Judge  
  
 Commissioner Prec #3

  
 Commissioner Prec #1  
  
 Commissioner Prec #4

  
 Commissioner Prec #2

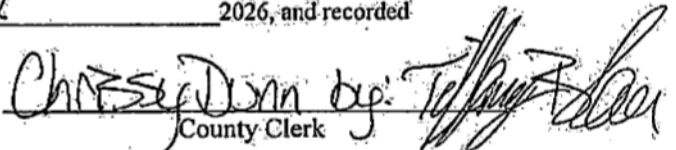
SWORN TO AND SUBSCRIBED BEFORE, County Judge and County Commissioners of said Lipscomb County, each respectively, on the 13TH day of APRIL, 2026.

BEFORE ME, the undersigned authority, on this day personally appeared Kimberly L. Long, County Treasurer of Lipscomb County and says that the within and foregoing report is true and correct.

  
 County Treasurer

FILED FOR RECORD THIS 13th day of April 2026, and recorded

13th Day of April, 2026.

  
 County Clerk

Treasurers report was presented to the court.

**Motioned:** Dan Cockrell  
**Seconded:** Scotty Schilling  
**The vote carried unanimously.**

**CONSIDER THE ACCRUED VACATION TIME FOR TIFFANY BLAU:**

Accrued vacation time was discussed and possible Family Leave Pool Policy.

**DISCUSS WORKERS COMP COVERAGE FOR THE MUSEUM WORKERS AND ENHANCE THE COVERAGE FOR THE VFD'S:**

Workers comp coverage for the museum workers and enhancing the coverage for the VFD's was discussed. County Treasurer Kimberly Long, will discuss these changes with a TAC representative and provide additional information at the next meeting.

**CONSIDER THE HART EXTENDED WARRANTY FOR THE ELECTION MACHINES:**

Motion was made to approve payment of Hart extended warranty for election machines.

**Motioned:** Scotty Schilling

**Seconded:** Dan Cockrell

**The vote carried unanimously.**

**CONSIDER PURCHASING NEW COMPUTERS FOR THE CLERK'S OFFICE:**

New computers for the Clerk's Office will be purchased at the advice of Michael Kerrigan. These computers will be purchased using records management fund.

**CONSIDER THE BLANKET BOND APPROVAL FOR TAX ASSESSOR/COLLECTOR:**

Motion made to approve blanket bond coverage for additional personnel at city offices working under the Tax Assessor/Collector's Office.

**Motioned:** Dan Cockrell

**Seconded:** Scotty Schilling

**The vote carried unanimously.**

**REPORT FROM JUDGE:**

Judge Roots reported that Follett Elementary and Victory Christian Academy had attended a mock trial held in the courtroom. Claire Walsh and Brooke Campbell with the Lemon Law Firm conducted the hearing with the children having different rolls.

Clint Allred and Sheri Rice with Security Insurance are requesting a date to come and tour the buildings that are insured with them. A tentative date of April 20 will be requested.

Caroline Fairly will be in Perryton, Texas April 21, 2026.

Judge Roots received the DOT Bridge Inspection Report and is waiting to receive the password to review the report.

Judge Roots informed the court that the recent storm spotter training was well attended with 57 participants.

Judge Roots stated that recent equipment sold on Purple Wave had generated \$76,700.00 net proceeds.

The Judge also reported that she is looking into CivicPlus Platform as a possible provider for the county website. More information to follow.

**CONSIDER BURN BAN:**

Burn Ban will remain in effect.

**UPDATE ON COUNTY ROADS:**

County roads were discussed.

**CONSIDER INSTALLING SOLAR RADAR SPEED LIMIT SIGNS:**

Motion made to install two solar radar speed limit signs in all four towns in the county using TxDot property for installation.

**Motioned:** Scotty Schilling  
**Seconded:** Dan Cockrell  
**The vote carried unanimously.**

**CONSIDER THE RESOLUTION FOR THE EASEMENT FROM LOUISE LANDERS AND ERIC BERGQUIST FOR USE OF COUNTY ROAD 31:**

**RESOLUTION OF LIPSCOMB COUNTY COMMISSIONERS' COURT**

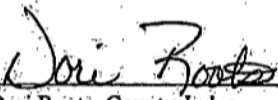
WHEREAS, the Lipscomb County Commissioners' Court ("Court") desires to establish or extend a county road, County Road 31, to extend south of U.S. Highway 60, and to cross the BNSF Railroad right of way, all across a sixty foot (60') strip situated in Section 3, Block JW, J. Wortham Survey, and Sections 88, 89, and 90, Block OS2, Lipscomb County, Texas ("Property")


WHEREAS, the owners of the Property have agreed to donate the Property to Lipscomb County for so long as County Road 31 is a public road.

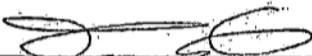
NOW, THEREFORE, BE IT RESOLVED by the Lipscomb County Commissioners' Court that:

1. The findings and determination of the Lipscomb County Commissioners' Court specified in the preamble provision of this Resolution are hereby incorporated in to this Resolution as substantive provisions, as if fully set forth herein for all purposes.
2. The Lipscomb County Commissioners' Court resolves that it shall exercise its lawful authority to enter into an Easement and Right of Way Agreement for the Extension of Establishment of a Public Road for the extension and establishment of a public road, County Road 31.
3. The Lipscomb County Commissioners' Court authorizes Dori Roots, County Judge, to finalize the consummation of the Easement and Right of Way Agreement for the Extension of Establishment of a Public Road any and all agreements, certificates and instruments and take any and all actions as reasonable, necessary or advisable to complete and give effect to the contemplated easement by this resolution and as provided for in the ancillary transaction documents.
4. This Resolution shall be in full force and effect from and upon the adoption hereof.

Adopted unanimously by the Lipscomb County Commissioners' Court on January 12, 2026.

  
\_\_\_\_\_  
Dori Roots, County Judge

  
\_\_\_\_\_  
Scotty Schilling, Commissioner

  
\_\_\_\_\_  
Juan Cantu, Commissioner

  
\_\_\_\_\_  
Dan Cockrell, Commissioner

  
\_\_\_\_\_  
Brandon Meier, Commissioner

Resolution for easement from Louise Landers and Eric Bergquist for use of County Road 31 was approved.

**Motioned:** Dan Cockrell  
**Seconded:** Brandon Meier  
**The vote carried unanimously.**

**MATTERS OF MUTUAL CONCERN:**

County sales tax for unincorporated areas in Lipscomb was discussed.

Judge Roots and Sheriff Eggleston discussed problems with PRPC concerning a cell tower for the east side of the county.

Time clock software was discussed along with the use of excel spreadsheets.

Extending sick pool usage from 10 to 30 days was discussed

**ENTER INTO EXECUTIVE SESSION TO CONSIDER CONSULTATION WITH COUNTY ATTORNEY AND CONSIDER PERSONNEL MATTERS:**

A. Pursuant to the authority granted under government code chapter 555.071 and 555.074 The Commissioner's Court will convene in closed session to discuss the above agenda item.

Court entered into executive session at 2:17 P.M.

**Motioned:** Juan Cantu  
**Seconded:** Dan Cockrell  
**The vote carried unanimously.**

**RETURN TO OPEN SESSION:**

Court returned to open session at 2:55 P.M.

**Motioned:** Juan Cantu  
**Seconded:** Brandon Meier  
**The vote carried unanimously.**

No action was taken.

**REVIEW OF PERSONNEL CHANGES:**

None at this time.

**COURT ADJOURNED AT 3:01 P.M. WITH THE NEXT COMMISSIONERS COURT SCHEDULED FOR 11<sup>TH</sup> DAY OF MAY 2026 AT 9:00 A.M.**

**Motioned:** Brandon Meier  
**Seconded:** Scotty Schilling  
**The vote carried unanimously.**

STATE OF TEXAS §

COUNTY OF LIPSCOMB §

I, Chrissy Dunn, attest that the above proceedings are the true and accurate account of the Commissioners' Court meeting held on the 13<sup>th</sup> day of April, 2026.

FILED & RECORDED April 17, 2026

*Chrissy Dunn by Kim Blau, Deputy*  
CHRISSEY DUNN, COUNTY CLERK  
Clerk of Commissioners' Court  
Lipscomb County, Texas