

RESOLUTION NO. RE-4440-25

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MANSFIELD, TEXAS, ELECTING TO PARTICIPATE IN TAX ABATEMENT AGREEMENTS AND ESTABLISHING AMENDED GUIDELINES AND CRITERIA GOVERNING TAX ABATEMENT AGREEMENTS IN THE CITY OF MANSFIELD; FINDING THAT THE MEETING AT WHICH THIS RESOLUTION IS PASSED IS OPEN TO THE PUBLIC AS REQUIRED BY LAW; AND DECLARING AN EFFECTIVE DATE

WHEREAS, the City of Mansfield (City) is a home rule municipality operating under and governed by the laws and Constitution of the State of Texas; and,

WHEREAS, the City Council of City desires to elevate Mansfield's brand recognition across the globe and all aspects of commercial development by allocating support on a case-by-case basis to firms and businesses that demonstrate high quality standards of construction or redevelopment of the City's built environment and a commitment to the City's comprehensive plan; and,

WHEREAS, the creation of specified tax abatement reinvestment zones and execution of tax abatement agreements are reasonably likely to contribute to the retention or expansion of primary employment or to attract major investment that would be a benefit to the property and that would contribute to the economic development of the City; and,

WHEREAS, section 312.002, Texas Tax Code (Code) requires a taxing unit to adopt a resolution stating the taxing unit elects to be eligible to participate in tax abatements and establishing guidelines and criteria governing tax abatement agreements (Policy Statement for Tax Abatement) prior to entering into a tax abatement agreement or designating an area as a reinvestment zone; and,

WHEREAS, the City Council has previously expressed its intent to consider tax abatements and adopted a Policy Statement for Tax Abatement most recently pursuant to Resolution No. RE-4044-23 which went into effect on July 24, 2023; and,

WHEREAS, pursuant to the Code, the Policy Statement for Tax Abatement is effective for two years unless amended or repealed by a vote of three-fourths of the City Council; and,

WHEREAS, the City Council elects to continue to be eligible to participate in tax abatement and desires to amend the Policy Statement for Tax Abatement.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF MANSFIELD, TEXAS, THAT:

SECTION 1.

The findings and recitations set out in the preamble are found to be true and correct and are hereby adopted by the City Council and made a part hereof for all purposes.

SECTION 2.

The City of Mansfield elects to participate in tax abatements in accordance with the Code and that the Policy Statement for Tax Abatement attached hereto as Exhibit "A", which constitutes the guidelines and criteria governing tax abatement in the City, are hereby adopted and shall remain in effect for two years from the date of this resolution unless earlier amended or repealed by a vote of three-fourths of the members of City Council.

SECTION 3.

The adoption of the Policy Statement for Tax Abatement shall not limit the discretion of the City Council to decide whether to provide an economic development incentive, including entering into a specific tax abatement agreement; limit the discretion of the City Council to delegate to its employees the authority to determine whether or not the City Council should consider a particular application for an economic development incentive, including a request for tax abatement; or create any property, contract, or other legal right in any person to have the City Council consider or grant a specific application for an economic development incentive, including a request for tax abatement.

SECTION 4.

It is hereby officially found and determined that the meeting at which this Resolution is passed was in all things conducted in strict compliance with the Texas Open Meetings Act, Texas Government Code, Chapter 551.

SECTION 5.

This Resolution shall take effect immediately from and after its passage in accordance with the Charter of the City of Mansfield, and it is accordingly so resolved.

PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF MANSFIELD THIS 22ND DAY OF SEPTEMBER, 2025.



Michael A. Evans

Michael Evans, Mayor

ATTEST:

Susana Marin

Susana Marin, City Secretary

**CITY OF MANSFIELD
POLICY STATEMENTS**

1. GENERAL PURPOSE AND OBJECTIVES

The City of Mansfield is committed to developing a diverse and sustainable economy in the midst of an economically competitive metroplex. To attract high-quality development in all parts of the City and to contribute to the ongoing improvement in the quality of life for its citizens, the City of Mansfield will, on a case-by-case basis, consider providing incentives as stimulation for economic development in Mansfield. It is the intent of the City of Mansfield that said consideration will be provided in accordance with the procedures and criteria herein and all applicable local, state, and federal laws. Nothing herein shall imply or suggest that the City of Mansfield is under any obligation to provide incentives to any applicant. All applicants shall be considered on a case-by-case basis and must be approved prior to any work or relocation commencing. All incentives are packaged by the Mansfield Economic Development Corporation and are subject to recommendations by city staff and final approval by Mansfield City Council.

2. CRITERIA

All requests for incentives shall be evaluated based on the following criteria. Each applicant must address each question or point on an application form to be provided by the Mansfield Economic Development Corporation.

a. Criteria for Incentives

i. Community Impact

- Does the project align with any of the major interests mentioned in the citizen satisfaction survey (regionally unique retail or dining establishments, destination entertainment venues, walkable entertainment-centric developments, or companies that support STEM related jobs)?
- What effect would the project have on the local housing market?
- What environmental impact, if any, will be created by the project?
- How is the project compatible with the City’s comprehensive plan?
- What effect would the project have on other taxing entities?

ii. Fiscal Impact

- How much real and personal property value will be added to the tax roll?
- How much direct sales tax will be generated by the project?
- How will this project affect existing businesses?
- What infrastructure construction would be required?
- What is the total projected annual operating budget of this facility?

- iii. Employment Impact
 - How many jobs will be brought to Mansfield?
 - What types of jobs will be created?
 - What will be the total annual payroll?

- iv. Well-defined Financial Gap

To receive incentives, a project must have a financial gap or “risk” that can be documented and submitted with an incentive application. Each applicant must identify or propose the greatest risk they anticipate to encounter in their pursuit of the project. There are several different forms of risk in any project, and each form may benefit from different types of incentives.

- Development risk - This risk appears during the land acquisition, entitlement, or permitting process. It may also appear in the form of environmental challenges that the chosen site presents.
 - Completion risk - This risk appears during the design and construction phase of the project which could additionally include infrastructure availability on the site.
 - Lifecycle risk - This risk is associated with long term maintenance of the built environment or the energy performance of structures onsite.
 - Demand/Operational risk - This is risk associated with a project’s revenue sources and is typically found when a unique or innovative project does not have substantial evidence to predict the establishment’s projected revenues in a market comparable to the City of Mansfield.
- v. Alignment with True NORTH, Council’s Strategic Priorities, and Mansfield 2040 Comprehensive Plan
 - In what ways does the project align with the City’s adopted vision of True NORTH?
 - Does the project address any of the strategic priorities City Council has adopted? In what ways?
 - Does the project identify as any of the targeted initiatives included in Section 7 of this policy statement?
 - How does the project align with the Mansfield 2040 Comprehensive Plan (which includes, but is not limited to, the City of Mansfield Future Land Use Plan)?

- b. Minimum Criteria for Tax Abatements

A project requesting a tax abatement must meet at least two of the following minimum qualifications to be considered:

- Corporate/Regional Headquarters
- Minimum Mode Salary - \$75,000

- Real Property - \$150,000,000
- Personal Property - \$25,000,000
- Sites generally defined as being a Target Location
- Target Industry
- Annual Taxable Sales & Uses - \$25,000,000

3. CONSIDERATION OF VALUE

The criteria listed in Section 2 of this policy statement will be used to determine whether it is in the best interest of the City of Mansfield that an incentive is offered to an applicant. Specific considerations will include the degree to which the project furthers the goals and objectives of the community, to what degree the project aligns with the City’s comprehensive vision and master plans, and the indirect impacts of the project. The public benefit or amount of revenue realized by the City and attributable to the project must equal or exceed the value of any incentives granted by the City.

4. PUBLIC ACCOUNTABILITY, PERFORMANCE MEASURES AND RECAPTURE

Each incentive application is considered with regard to its merit to the community at large and its potential to create a multiplying economic effect. Generally, any project receiving an incentive under the provisions of this policy shall exceed the minimum requirements of development quality prescribed in the Code of Mansfield, Texas, as determined by a staff evaluation of the proposed project designs.

Performance measures will be established based on the project profiles provided. Should an applicant be unsure of the projected performance indicators, utilizing conservative estimates with contingency options are encouraged to prevent default. The development quality of the project designs will be included as a compliance measure in an incentive agreement. Compliance reporting must be completed by incentive recipients prior to receipt of incentives as identified in an agreement.

If a project is not in compliance with performance measures or does not meet its obligations under the incentive agreement, the incentive recipient shall be responsible and is obligated to repay all or a portion of the incentive value.

Each incentive agreement will include the development partner’s inclusion in the *Mansfield Pays it Forward Grant Program*. This program requires development partners to contribute a certain amount of funds back into the community and Mansfield’s built environment on an annual basis at the conclusion of each year for the duration of time that the development partner is receiving incentives. The amounts expected to be contributed will depend on the total amount of incentives received by the development partner over the course of a year:

Incentives Received Annually Range Between:	Amount to be Contributed Annually:
\$11,000 - less than \$30,000	\$500
\$30,000 - less than \$80,000	\$1,000
\$80,000 - less than \$150,000	\$5,000
\$150,000 - less than \$250,000	\$10,000
\$250,000+	\$15,000

5. AVAILABLE INCENTIVE TYPES

The State of Texas authorizes the City of Mansfield to participate in the following types of economic development incentives. Economic development partnerships may involve one or combine multiple incentive types. This section provides a brief description of each incentive type.

a. Type A and Type B Sales Tax

Chapters 501, 504, and 505 of the Local Government Code outline the characteristics of Type A and Type B economic development corporations (EDCs), authorize cities to adopt a sales tax to fund the corporations, and define projects that EDCs are allowed to undertake. The City of Mansfield has adopted both the Type A and Type B sales tax and established corresponding EDCs that oversee the use of these funds. These EDCs may undertake projects where EDC funds are used to finance new and expanding business enterprises.

Traditionally Type A funds are used to fund industrial development projects, whereas Type B funds can fund all projects eligible for Type A funds as well as parks, museums, sports facilities and more. However in May of 2023 the citizens of Mansfield approved Sales and Use Tax propositions that allow MEDC to use its collected Type A sales tax to fund both Type A and Type B uses, including::

- Manufacturing and industrial facilities, research and development facilities, and regional or national headquarters;
- Primary job training facilities operated by higher education institutions;
- Public transportation;
- Maintenance and operating costs associated with projects;
- Professional and amateur sports and athletic facilities, tourism and entertainment facilities, convention facilities, and public parks;

- Related store, restaurant, concession, and parking and transportation facilities;
- Related street, water and sewer facilities;
- Affordable housing;
- Public safety facilities, recycling facilities, streets, roads, drainage and related improvements;
- Demolition of existing structures; and
- General municipally owned improvements.

b. Infrastructure

The City and/or the MEDC may participate with qualified applicants to assist with costs related to the construction, reconstruction or extension of public infrastructure necessary for approved development projects. The infrastructure development may include streets, waterlines, sewer lines, drainage, electric lines, phone lines, gas lines and/or fiber optic lines.

c. Tax Abatements

Tax Code Chapter 312 allows a city to enter into an agreement between a taxpayer and a taxing unit that exempts all or part of the increase in the value of the real property and/or tangible personal property from taxation for up to 10 years.

d. Loans and Grants

Chapter 380 of the Texas Local Government Code establishes a governing body's ability to administer various programs for economic development, including loans and grants of public money to promote state and local economic development. Per the requirements in Chapter 380, the City of Mansfield has established several programs to implement such initiatives, such as the Retail Rent Assistance Grant Program.

e. Neighborhood Empowerment Zones

Chapter 378 of the Texas Local Government Code allows municipalities to create a neighborhood empowerment zone covering a part of the municipality if the municipality determines the creation of the zone would promote:

- Creation of affordable housing;
- An increase in the economic development of a zone;
- An increase in the quality of social services, education, or public safety provided to residents of the zone; or
- The rehabilitation of affordable housing in the zone.

Establishing a neighborhood empowerment zone requires City Council approval. Neighborhood empowerment zones allow a city to, in addition to other powers it may exercise:

- Waive or adopt fees related to the construction of buildings in the zone, including fees related to the inspection of buildings and impact fees;
- Enter into agreements, for a period of not more than 10 years, for the purpose of benefiting the zone, for refunds of municipal sales tax on sales made in the zone;
- Enter into agreements abating municipal property taxes on property in the zone subject to the duration limits of Section 312 of the Tax Code;
- Set baseline performance standards, such as the Energy Star Program as developed by the Department of Energy, to encourage the use of alternative building materials that address concerns relating to the environment or to the building costs, maintenance, or energy consumption.

f. Tax Increment Reinvestment Zones (TIRZ)

Chapter 311 of the Tax Code allows municipalities to utilize tax increment financing (TIF) as a method to pay for improvements that will draw private investment to an area. Tax increment financing does not impose a new tax on an area, but instead redirects a portion of the ad valorem tax from a property in a geographic area designated as a Tax Increment Reinvestment Zone (TIRZ) to pay for improvements *within* the zone. Establishing a TIRZ requires City Council approval. The duration of the TIRZ (typically in years) and the percentage of ad valorem taxes redirected back into the zone are established when the TIRZ is established.

Please note that the ad valorem taxes the city redirects must be municipal taxes. However, it is possible that once a TIRZ is established that the county may choose to participate in the TIRZ as well.

g. Freeport Tax Exemption

The City of Mansfield, Mansfield Independent School District and Tarrant County have taken action to eliminate the tax on Freeport goods (i.e., inventory goods, goods in process or goods in transit). The Freeport exemption exempts certain types of tangible personal property from taxation provided the property is:

- Acquired in or imported into Texas to be forwarded out of the state;
- Detained in Texas for assembling, storing, manufacturing, processing or fabricating purposes by the person who acquired or imported; and
- Transported out of the State of Texas within 175 days after the date the person acquired or imported it into Texas.

The amount of the goods in transit exemption for each year is normally based on the percentage of inventory made up by such goods the previous year. Agreements involving this incentive require a one-page application request where a company shall identify property owned on January 1 of each year (or September 1 of the preceding year if the company receives a September 1 inventory appraisal). A company must apply for the exemption each year from the Tarrant, Johnson or Ellis County Appraisal District (depending upon the company's location within the City of Mansfield) between January 1 and May 1.

h. Public Improvement Districts (PID)

Chapter 372 of the Local Government Code allows cities to establish public improvement districts in the municipality's corporate limits or extraterritorial jurisdiction. A PID may fund improvements and a higher degree of maintenance of improvements to provide a special benefit to the property included within the PID. PID improvements may include:

- Landscaping and irrigation;
- Erecting foundations, distinctive lighting, and signs;
- Constructing or improving perimeter fencing;
- Constructing or improving sidewalks;
- Acquiring and installing pieces of art or decorations;
- Acquiring, constructing, or improving entry features;
- Establishing or improving parks; and/or
- Paying expenses incurred in the establishment, administration, and operation of the PID.

With the establishment of an advisory board, property owners within the PID have the ability to recommend priority capital improvement projects within the PID.

i. Municipal Management District (MMD)

Chapter 375 of the Texas Local Government Code allows cities to enter into agreements with MMDs once the Texas Legislature approves the creation of the MMD. MMDs are created to serve a public use and benefit and are considered a political subdivision of the State and distinct from the City. They can be used in several different contexts:

- To support existing major activity centers;
- To promote neighborhood revitalization; and
- To support development in undeveloped areas.

MMDs may finance services and improvements through the levy of assessments on commercial property or ad valorem taxes. Some are able to levy sales and use taxes or hotel occupancy taxes. MMDs are authorized to develop a wide variety of improvements, including:

- Landscaping and beautification;
- Banners, signs, and seasonal and holiday decorations;
- Sidewalks, lighting, and pedestrian improvements; and
- Parks, public plazas, and recreation areas.

MMDs must constantly prove to their constituents that the benefits they receive in the form of additional services and improvements are greater than the additional payments they pay to the district.

j. Municipal Hotel and Convention Center Projects

Section 351, Subchapter C, of the Texas Tax Code authorizes certain municipalities (including Mansfield per Section 351.152 (49)) to pledge or commit revenue derived from the taxes generated, paid, and collected by a qualified hotel, and each restaurant, bar, and retail establishment located in or connected to the hotel or the related qualified convention center facility that is located in the municipality. To be considered a qualified hotel, the structure must sit on land owned by the municipality. These revenues can be used for the payment of a qualified project, which can include:

- Bonds or other obligations issued for a qualified project;
- Construction of a qualified convention center facility;
- Acquiring, leasing, constructing, remodeling, expanding or equipping:
 - a restaurant, bar, retail establishment, or spa located in or connected to a qualified hotel or convention center; or
 - a parking area or structure with its nearest property line not more than 1,000 feet from the nearest property line of a qualified convention center or hotel.
- Contractual obligations related to the project, including obligations under:
 - a contract authorized by Chapter 380, Local Government Code, for the project; and
 - an interlocal agreement directly related to the project.
- Acquiring, constructing, repairing, remodeling, or expanding certain infrastructure projects associated with the qualified hotel or convention center.

6. INCENTIVE PROGRAMS

The following programs utilize one or combine multiple incentive types mentioned in the previous section. Development agreements are not limited to the programs listed below, rather the programs listed below highlight some of the most common or targeted programs the City participates in:

- a. Corporate Headquarters Relocation Assistance Program

Corporate headquarters that relocate to the City of Mansfield may qualify for cash grants from MEDC, which may be combined with other incentives such as the City's participation in assisting with costs related to public infrastructure necessary for approved developments, including public structure parking.

This program may include a "Welcome to Mansfield" session for employees who moved to Mansfield due to the corporate relocation upon request and coordination with MEDC. MEDC may provide maps, attraction brochures, Mansfield ISD information, and other resources during this session.

b. Master Lease and Corporate Rent Assistance Program

To encourage the construction and development of high-quality Class A office space, the MEDC may, on a case-by-case basis, agree to backstop a percentage of the Class A office space available. Additionally, the MEDC can provide marketing support to other potential users.

c. Corporate Focus on the Future Program

The City of Mansfield aims to encourage the creation of jobs for university and technical program graduates. Many job opportunities that are available following the completion of a university degree or technical program originate as an internship that a student completed during their educational pursuits.

MEDC will consider any supplemental funds contributed to a firm's internship program as funds directed back into the community (*Mansfield Pays it Forward*) if that firm or corporate headquarters employs at least six different interns who are enrolled in a university or technical program during or immediately preceding (within 4 weeks) their internship for a period no less than 9 weeks. The contributions forgiven should match the amount of supplemental funds contributed to the firm's internship program in a given year (funds not used for salary or benefits). Examples include:

- expenditures associated with meal vouchers for Mansfield restaurants;
- expenditures associated with events or memberships held at Mansfield businesses geared towards internship participants (movie tickets, waterpark events, rounds of golf, bowling events, or gym memberships); and
- other expenditures approved at the discretion of the executive director of MEDC.

MEDC staff will waive contributions to the *Mansfield Pays it Forward Grant Program* on a case-by-case basis for qualifying Corporate Focus on the Future

Program contributions, and reserves the right to request receipts demonstrating the qualifying contributions.

d. Facade Improvement Grant - Special Zoning Districts

The MEDC may elect to reimburse expenses up to \$50,000 that are a direct result of a business' efforts to come into compliance with facade features that align with a Special Zoning District.

e. Development Fee Deferral/Grant

A grant equal to a percentage of a property owner's paid fees associated with development of land.

f. Construction Sales Tax Grant Program

Development partners who are home or commercial builders completing projects within Mansfield, and who agree to indicate on their material purchases that the delivery situs is the location of construction may receive a percentage of the sales tax generated by the project's construction designated for the City's general fund in the form of a grant.

g. Restaurant Recruitment Program - Historic Downtown Mansfield

As of April 2021, the Mansfield City Council approved the creation of a Restaurant Recruitment Program which lays out funding mechanisms for providing incentives to drinking and dining establishments. If qualified and approved, applicants will be eligible to receive some combination of funding on an annual basis following the issuance of their Certificate of Occupancy.

h. Community Activation Grant Program - Historic Downtown Mansfield

Applicants are invited to apply for grant funding to help them provide special events and live entertainment through the promotion of local artists and other community activation efforts in the area. This program is ideal for individuals or businesses interested in bringing a special event, fundraiser, or community function to the historic core that promotes local artists and provides unique experiences for residents and visitors.

i. Pop-Up Shop/Business Incubator Grant Program - Historic Downtown Mansfield

This grant program was established to bring together entrepreneurs, artists, makers and small businesses with local property owners to fill vacant spaces and activate Historic Downtown Mansfield. The purpose of this program is to cultivate an encouraging environment for entrepreneurs in Historic Downtown.

j. Grease Trap Grant

A grant equal to fifty percent (50%) of the cost to purchase and install or upgrade an existing grease trap up to a maximum of ten thousand dollars (\$10,000) per project for a destination restaurant and/or for a restaurant owned by a Mansfield resident located within the city limits.

k. Retail Rent Assistance Grant

A grant to assist with rent payments for up to twelve (12) months with a minimum five (5) year lease at the property where the primary use is retail.

l. Priority Review

Development projects that are considered destination retail, dining, or entertainment will receive priority review.

7. TARGET INITIATIVES

The following initiatives have been identified as priorities, or target initiatives, by City Council, citizens of the City (via the 2022 Citizen Satisfaction Survey), and/or as part of the Mansfield 2040 Comprehensive Plan and its chapters.

a. Strong Neighborhoods

City Council is committed to decentralizing amenities and noteworthy high-quality services, and bringing commercial amenities and services closer to homes, which will result in high caliber infill development along with remarkable neighborhoods around the City. Some examples of projects and amenities in strong neighborhoods include:

- backfill of vacant buildings;
- neighborhood grocery stores and pharmacies;
- post offices;
- coffee shops and cafes;
- gyms, spas, and salons; and
- bookstores.

Many of these examples would be considered a “third place”, which is by nature a familiar spot other than work or home that the public can connect with others over a shared interest or activity.

b. Target Locations

i. Mansfield Innovation Corridor

The Mansfield Innovation Corridor bridges the space between Highway 287 and Interstate 360 along Heritage Parkway. The projects and businesses of this corridor should reflect the corridor’s purpose, which is to create a hub of medical, research, and STEM corporate headquarters.

ii. Western Promise

The Western Promise is a commitment the City of Mansfield has made to bring world class development that instills a sense of community and personability to areas that have historically been underserved.

iii. Historic Downtown

Historic Downtown Mansfield is generally classified as any parcel that falls under the “D” Downtown District Zoning. Activation, infill

development and restoration of Historic Downtown is a priority of City Council, city staff and residents alike.

1. Enhanced Façade & Tenant Improvement Program
 - a. Add “White Box” Grants – Up to \$250,000 per property to bring shell spaces up to leasable condition (drywall, ADA restrooms, HVAC).
 - b. Match up to 80% for key historic buildings to preserve architecture and attract tenants.
 - c. Matching “Tenant Improvement” Grant up to \$100,000.
 2. Storefront Improvement Program
 - a. Direct grants for activating street-level facades, lighting, windows, signage, patios
 3. Ownership Partnership Programs
 - a. Low-Interest Rehab Loans (3-4%) for small property owners to fix up buildings.
 - b. Encourage adaptive reuse with long-term tax value increases (TIRZ #2)
 4. Downtown Co-Investment Fund
 - a. Local co-investment fund (public/private) with revolving loans or grants for key mixed-use/historic rehab.
 - i. Leverage local banks, MEDC funds, and CDFI partners to support projects under \$2 Million.
 5. Historic Core Catalyst Fund
 - a. Pool MEDC and Downtown Activation funds to:
 - i. Acquire or option strategic properties
 - ii. Pre-develop or stabilize for private resale
 6. Incentives for Use, Not Vacancy
 - a. Tax Freeze on Reinvestment for 5 years if building is restored and leased within 12 months.
 7. Local Legacy Business Program
 - a. Provide small annual grants to legacy businesses (7+ years) that sign new 5-year leases.
 - b. Offer landlords small incentives (sign grants or tirz rebates) if they keep legacy tenants.
 8. Pop-Up to Permanent Program
 - a. Partner with property owners to offer short-term leases (3-6 months) at reduced rents for curated retail or maker businesses.
 - b. TIRZ #2/MEDC provides tenant improvements and event promotion to convert to long-term leases.
- iv. Lone Star/360
- The City is seeking to encourage pedestrian-friendly mixed-use development of the land east of State Highway 360 and intersected by Lone Star.
- v. Other areas as defined by the City of Mansfield Future Land Use Plan.
- c. Target Industries

- i. Advanced Manufacturing/Robotics/Nanotechnology
 - ii. Aerospace, Aviation & Defense
 - iii. Biotechnology, Life Sciences, & Sports Medicine
 - iv. Information Technology
 - v. Higher Education
 - vi. Corporate Services, Media, & Digital Arts
 - vii. Destination Retail, Restaurants, & Entertainment
 - viii. Science, Technology, Engineering & Math (STEM) Corporate Offices
 - ix. Regionally Unique Dining Establishments
 - x. Destination Entertainment Venues and Entertainment-centric Developments
 - xi. Infrastructure to support target industries such as Class A corporate office space and classified office space
- d. Spotlight on Mansfield

City Council members, city staff, and citizens of Mansfield have established that a priority for economic development projects should be to acknowledge the innovation, hard work, and commitment to the local community that local developers and business owners demonstrate. Incentives are available for the establishment and expansion of projects that shine a spotlight on Mansfield in this way. Examples include:

- i. Projects owned by local entrepreneurs and located within Mansfield city limits;
- ii. Businesses established in Mansfield; or
- iii. Businesses that partner with Mansfield businesses.

8. GENERAL PROVISIONS

The City of Mansfield reserves the right to change, modify, amend, revoke or rescind all or part of this policy in the future.