



CITY OF HOUSTON - CITY COUNCIL

Meeting Date: 10/21/2025

District B

Item Creation Date: 10/6/2025

MYR - TA Set Hearing Date

Agenda Item#: 12.

Background:

SUBJECT: A motion to set a public hearing date for November 12, 2025, regarding the designation of the Owens Corning Roofing & Asphalt, LLC Reinvestment Zone for tax abatement purposes and regarding the proposed tax abatement agreement with Owens Corning Roofing and Asphalt, LLC.

RECOMMENDATION: (Summary) A motion to set a public hearing date for November 12, 2025, regarding the designation of the Owens Corning Roofing and Asphalt, LLC Reinvestment Zone for tax abatement purposes and regarding the proposed tax abatement agreement with Owens Corning Roofing and Asphalt, LLC.

SPECIFIC EXPLANATION:

State law requires cities to adopt tax abatement guidelines and criteria before entering into tax abatement agreements, and each approved abatement agreement must meet those guidelines. State law also provides that cities' tax abatement guidelines and criteria must be renewed every two years. City Council last renewed the tax abatement guidelines and criteria on August 28, 2024.

Tax abatement agreements may only be entered into for properties within a designated reinvestment zone pursuant to Sec. 312.201 of the Texas Tax Code. That section requires that the City holds a public hearing before it can adopt an ordinance designating an area as a reinvestment zone. Public hearings on proposed tax abatement agreements are not mandatory under the statutory requirements for public hearings in Chapter 312 of the Texas Tax Code; however, Section 44-126(a) of the Code of Ordinances requires a public hearing on a proposed tax abatement agreement prior to entering into tax abatement agreements.

Owens Corning Roofing & Asphalt, LLC ("the Company") is proposing the expansion of their existing manufacturing facility. The Company submitted a tax abatement application to the City on November 25, 2024, with all supporting documentation. The proposed development consists of adding a new product line at the Company's facility located at 8360 Market St, Houston, Texas for an innovative technology not currently produced in the United States. The Company plans to invest \$39 million to develop the Project.

The City has reviewed the Company's tax abatement application, and the proposed tax abatement agreement was presented to the Economic Development Committee on October 15, 2025. The proposed date of the public hearing is November 12, 2025.

The hearing notice will be published in the Houston Chronicle no later than 7 days prior to the public hearing date, as statutorily required.

Signed by:

Gwendolyn Tillotson-Bell

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Gwendolyn Tillotson-Bell
Chief Economic Development Officer

Prior Council Action:

Ord. 2024-624, 8/24/2024

Contact Information:

Andrew Busker, Senior Staff Analyst
832.393.0871