

**RESOLUTION NO. 2026-97R**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SAN MARCOS, TEXAS EXPRESSING SUPPORT FOR THE NOMINATION OF CENSUS TRACTS TO BE DESIGNATED AS QUALIFIED OPPORTUNITY ZONES TO PROMOTE ECONOMIC GROWTH AND ENHANCE REDEVELOPMENT OPPORTUNITIES; AUTHORIZING THE MAYOR TO SIGN LETTERS OF SUPPORT; AND DECLARING AN EFFECTIVE DATE.**

**RECITALS:**

1. The City of San Marcos, Texas (“City”) is committed to fostering economic development in disadvantaged areas, encouraging private investment, and supporting community revitalization; and

2. The federal Tax Cuts and Jobs Act of 2017 authorized states to nominate certain eligible low-income census tracts as *Qualified Opportunity Zones* to encourage long-term investment in economically distressed areas; and

3. The State of Texas, through the Office of the Governor, may designate eligible census tracts for Opportunity Zone status upon receiving recommendations from municipal and regional stakeholders; and

4. The City Council finds that the census tract(s) listed in Exhibit A meet(s) statutory criteria for Opportunity Zone eligibility and would benefit from increased investment, job creation, housing development, and community improvements; and

5. WHEREAS, the City Council desires to formally nominate and express its support for the designation of the identified census tract area(s) as Qualified Opportunity Zones to advance local economic and community development goals.

**BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SAN MARCOS, TEXAS:**

1. The City Council hereby supports and endorses the nomination of census tract(s) 103.05, 103.06, 104.02, 105, 9605.01 designated in Exhibit A, attached hereto and made a part hereof, as a Qualified Opportunity Zone.

2. The City Council authorizes the Mayor to submit letters, documentation, or statements of support to the Office of the Governor or other appropriate agencies to facilitate Qualified Opportunity Zone designation.

3. The City Council finds that creation of a Qualified Opportunity Zone within the City will promote economic growth, enhance redevelopment opportunities, and serve the public interest.

4. This resolution shall take effect immediately upon its passage.

**ADOPTED** on June 16, 2026.

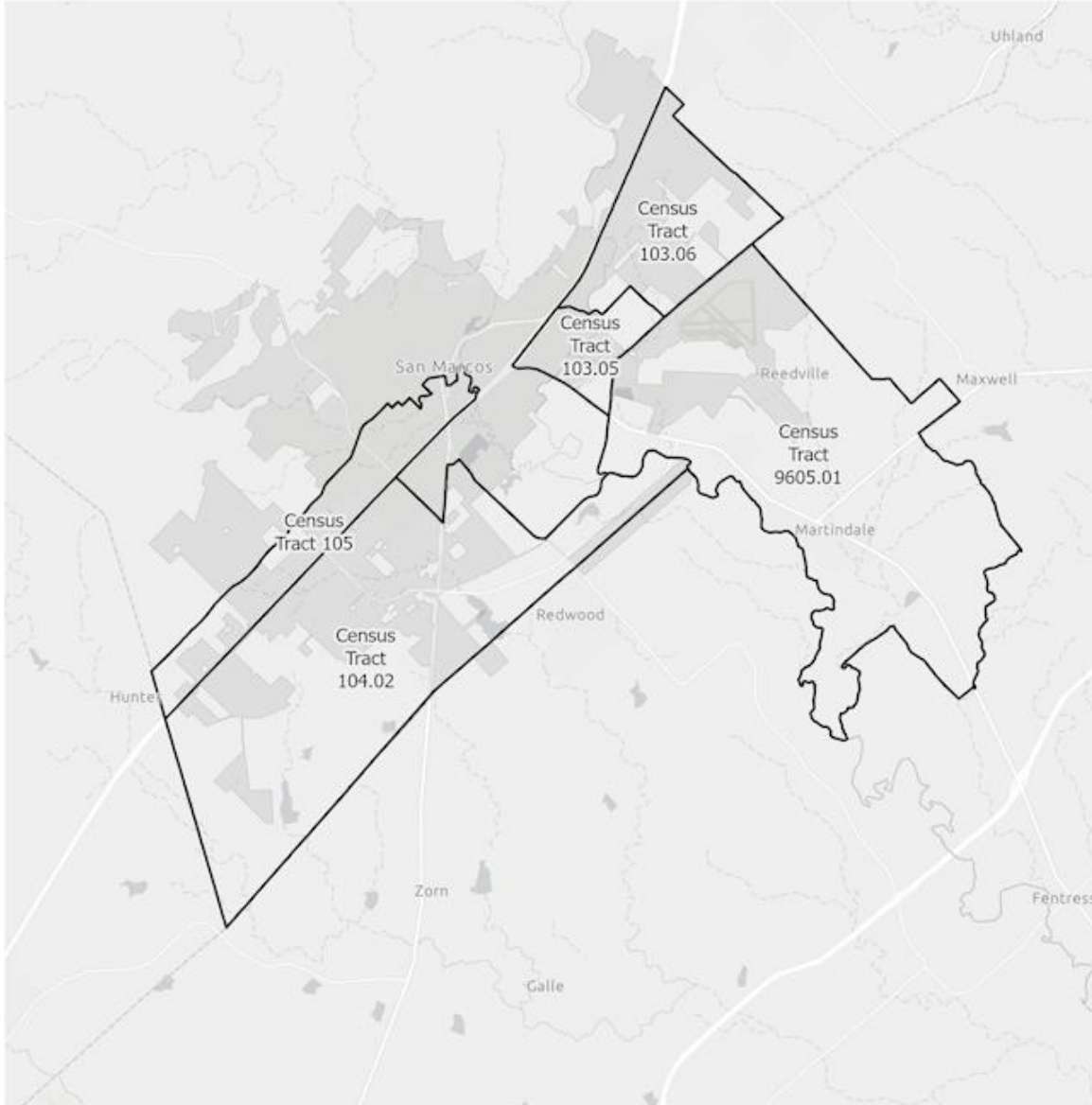
Jane Hughson  
Mayor

Attest:

Elizabeth Trevino  
City Clerk

# EXHIBIT A

## Exhibit A - Nominated Census Tracts



-  Nominated Census Tracts for Opportunity Zones
-  City Limit



This product is for informational purposes and may not have been prepared for or be suitable for legal, engineering, or surveying purposes. It does not represent an on-the-ground survey and represents only the approximate relative location of property boundaries.

Date: 5/26/2026