

**EXHIBIT C**  
**2021 ASSESSMENT PLAN**  
**Lake Highlands Public Improvement District**

The costs of the services and improvements by the Lake Highlands Public Improvement District (District) will be paid primarily by special assessment against properties in the District. Annual assessments are based on the total value of real property and real property improvements as determined by the Dallas Central Appraisal District.

The District's proposed assessment rate for 2021 is \$0.13 per \$100 of appraised value. Once levied, this assessment rate shall not increase during the 2022 Service Plan year.

The City of Dallas is not responsible for payment of assessments against exempt City property in the District because City right-of-way, railroad right-of-way, City parks and cemeteries are not specially benefitted. Additional properties not liable for assessment include properties that have obtained an exemption from the City of Dallas real property taxes pursuant to the Texas Property Code (exempt under the provisions of Section 11.24 and 11.28 of the Property Tax Code), and property owned by persons already receiving and qualifying for the 65-or-older homestead exemption (under Section 11.13(c) or (d) of the Texas Property Tax Code. Payment of assessments by other tax-exempt jurisdictions and entities must be established by contract.