



City of Dallas

**Ad Valorem Tax
Relief for Over-65 or
Disabled
Homeowners
City Council Briefing
April 7, 2021**

**M. Elizabeth Reich
Chief Financial Officer**

**Jack Ireland, Director
Janette Weedon, Assistant Director
Budget & Management Services**

Overview



- Background
 - Purpose
 - Properties eligible for over-65/disabled exemption
- Relief Options
 - Tax ceiling
 - Tax exemptions
 - Revenue foregone
- Considerations
- Appendix





Background

Purpose



- Councilmember requested briefing regarding property tax “ceiling” on ad valorem taxes for over-65/disabled homeowners
- On 1/25/21, BMS briefed Government Performance and Financial Management (GPFM) Committee on options for those residents
- GPFM requested briefing to City Council
- City Council’s discussion and feedback will inform amendments to City’s current Financial Management Performance Criteria which will be presented for approval on 5/26/21 or 6/9/21



Property Tax Overview



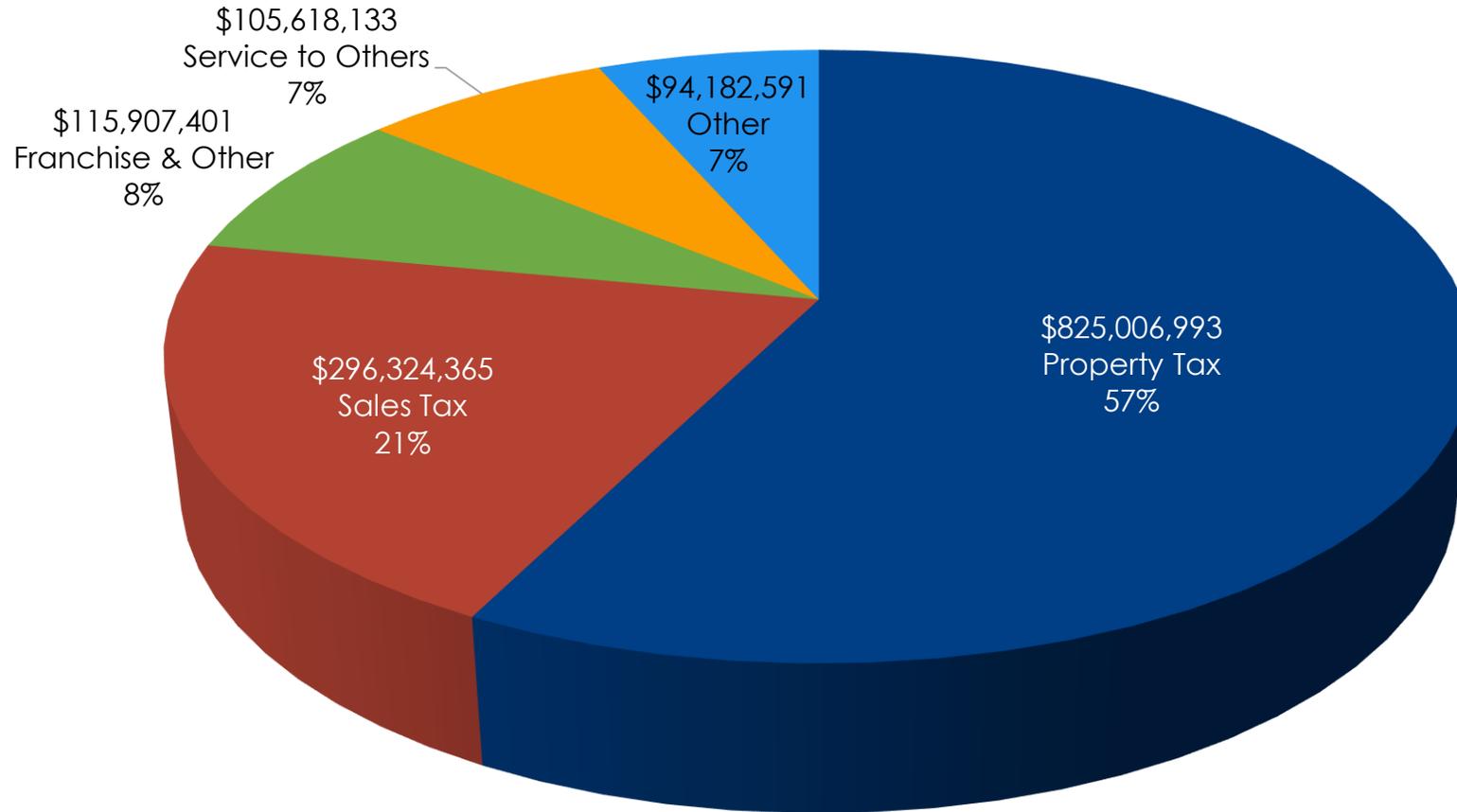
- Property values in Dallas total \$147.4 billion for FY 2020-21 and are categorized by property use/purpose
 - 45% – Residential (single-family homes and home-site land)
 - 55% – Non-residential (commercial and business personal property)
- Taxable property values represent market value (determined by appraisal districts) net of exemptions
- \$44.2 billion value is exempt from taxation in FY 2020-21 resulting in \$343.0 million revenue forgone
- Exemptions authorized by City Council include:
 - 20% homestead exemption (maximum allowed by state law)
 - \$100,000 over-65/disabled exemption



Property Tax: 57% of General Fund Revenue



Total: \$1,437,039,483



Property Tax Rate 2016-2021	
FY	Tax Rate
2015-16	\$79.70
2016-17	\$78.25
2017-18	\$78.04
2018-19	\$77.67
2019-20	\$77.66
2020-21	\$77.63



Over-65/Disabled Exemption Overview



- Over-65/disabled exemptions account for \$6.1 billion value and \$47.4 million revenue forgone

Tax Year	# of Accounts	% of Accounts	Approved Exemption	Value of Exemption (in Billions)	Revenue Foregone (In Millions)	Average Residential Value
2016	75,168	19%	\$64,000	\$3.7B	\$28.8M	\$229,627
2020	77,582	20%	\$100,000	\$6.1B	\$47.4M	\$323,813

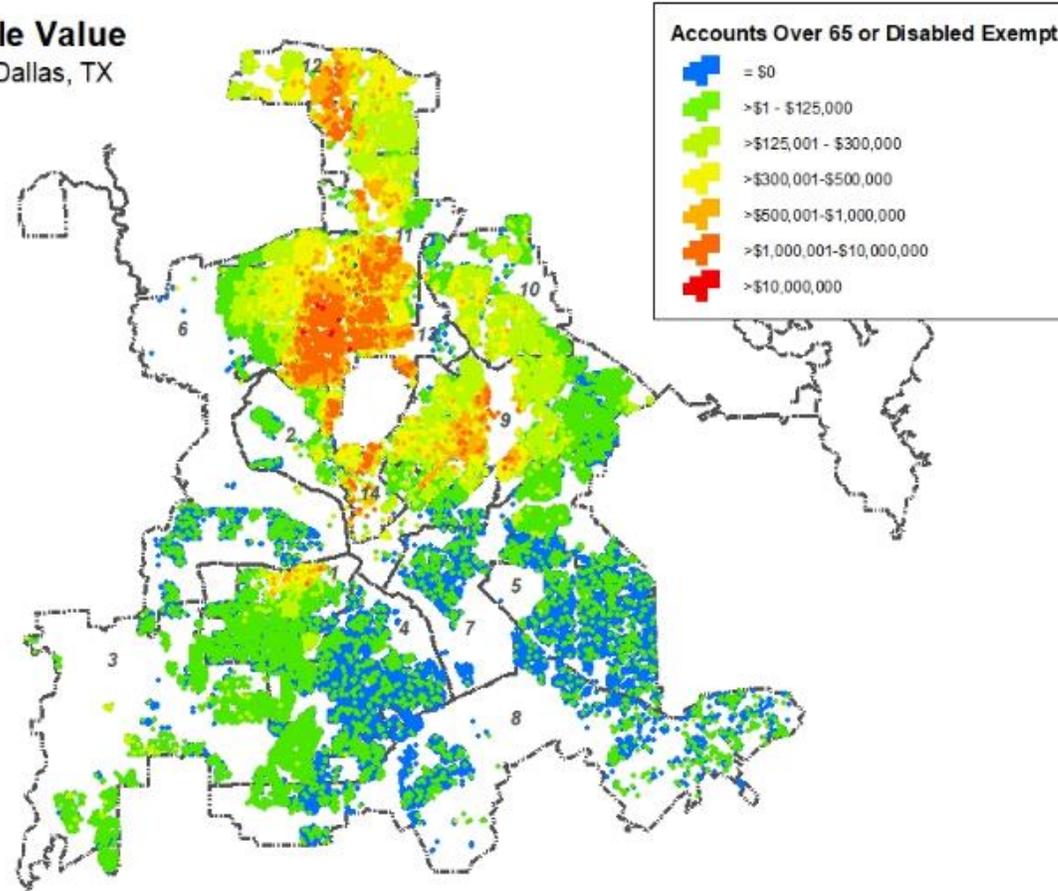
- Average market value of single-family home increased 41% from 2016 to 2020
- Since 2016, over-65/disabled exemption has increased 56%
- More than 30% of homesteads with over-65/disabled exemption pay \$0 in City property taxes



Over-65/Disabled Properties – 2016 Taxable Values



Taxable Value
City of Dallas, TX



2016 Certified

DISCLAIMER
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 is provided only for the approximate relative location of property boundaries. (Texas Government Code § 205.1102)



1 in = 4 miles

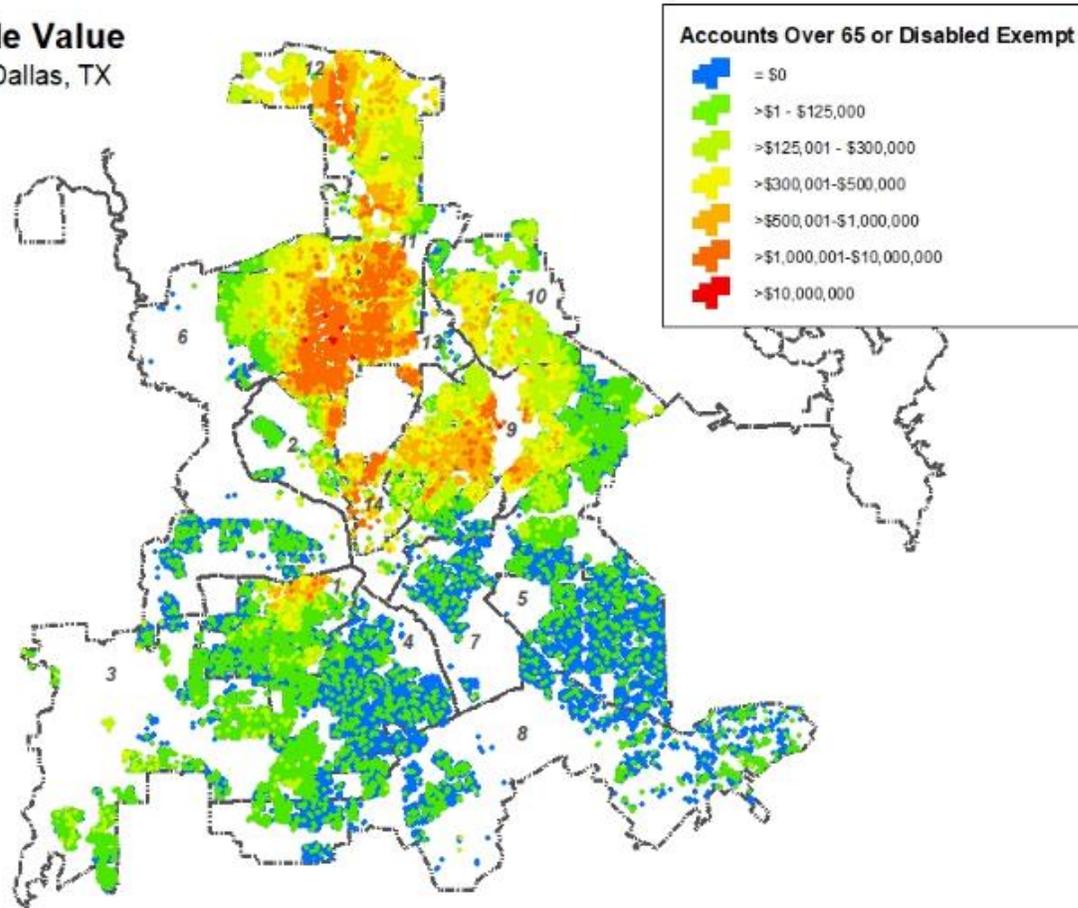
- This map reflects all accounts with an over-65 or disabled exemption in Tax Year 2016
- **30.12%** of properties paid \$0 in City property taxes (values in blue)



Over-65/Disabled Properties – 2020 Taxable Values



Taxable Value
City of Dallas, TX



2020 Certified

DISCLAIMER
This product is for informational purposes and may not have been created for or be suitable for legal, engineering, or surveying purposes. It does not represent an independent survey and represents only the approximate relative location of property boundaries. (Texas Government Code § 205.1102)

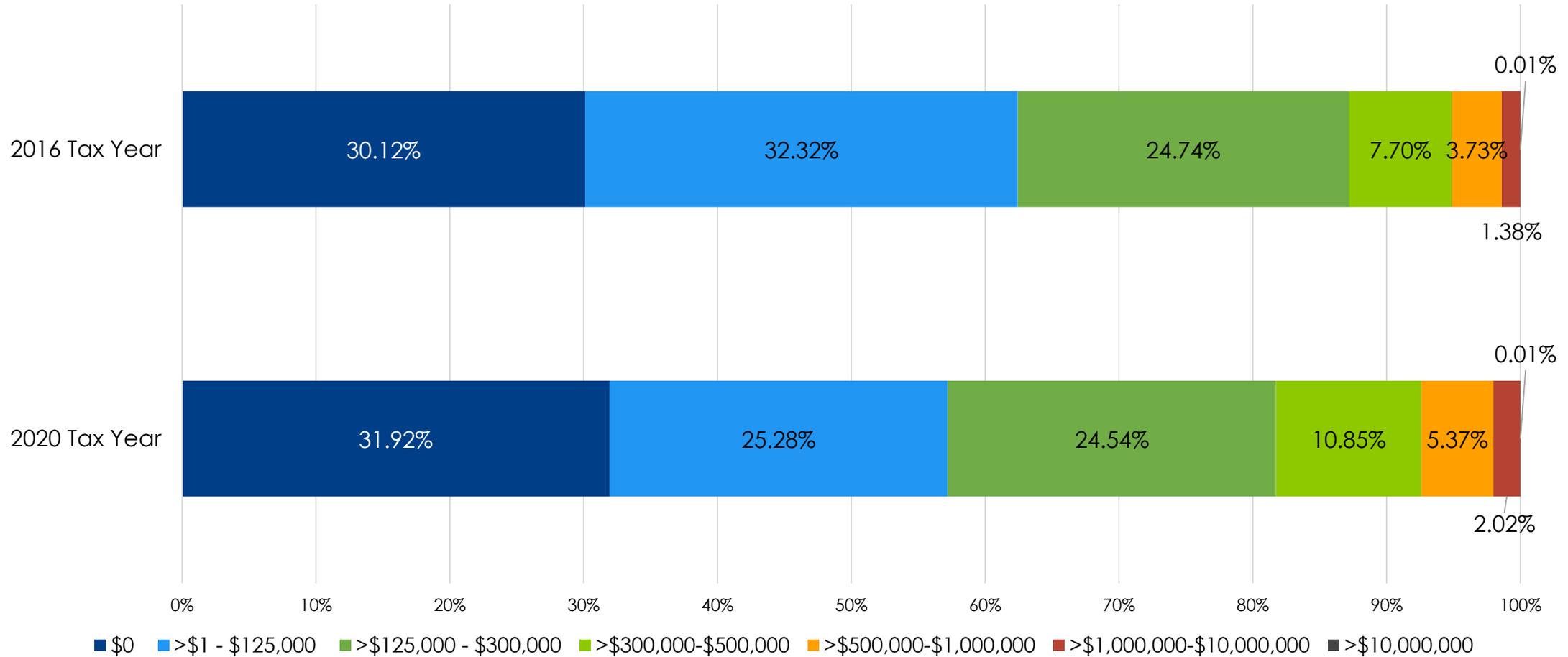


1 in = 4 miles

- This map reflects all accounts with an over-65 or disabled exemption in Tax Year 2020
- **31.92% (up 1.8% from 2016)** of properties paid \$0 in City property taxes (values in blue)



2016 to 2020 Comparison



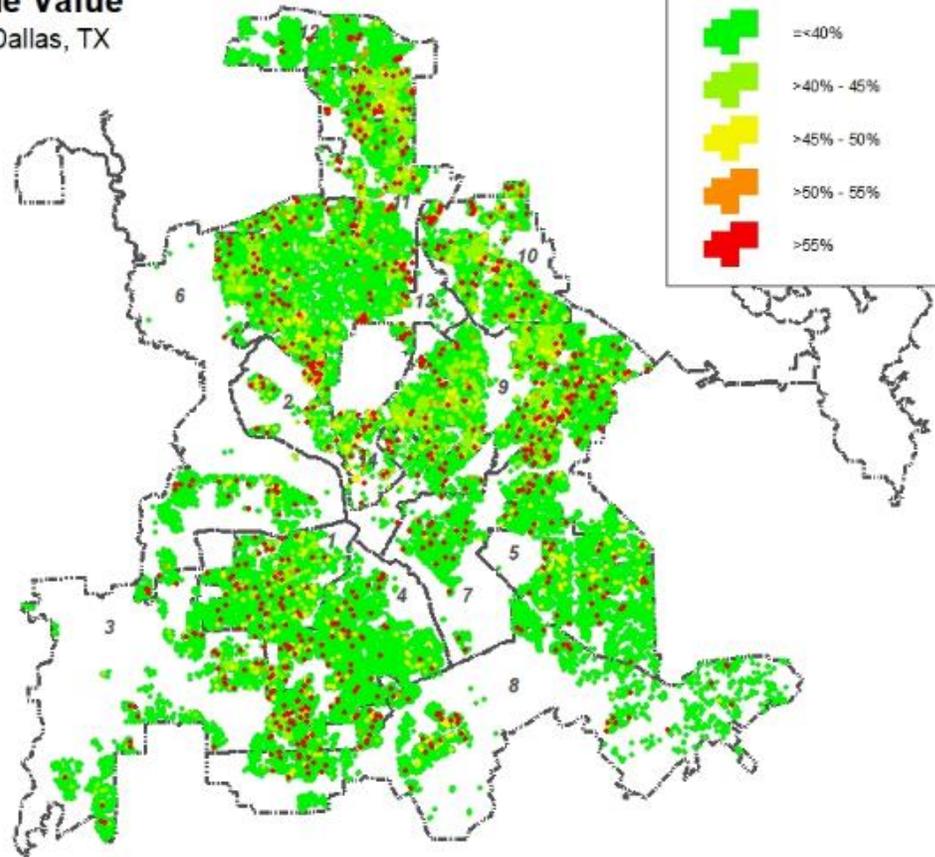
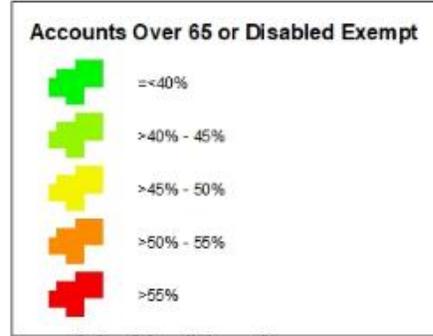
This chart reflects the percentage allocation of all residential homesteads with over-65 or disabled exemption. More than 30% of exempt homesteads paid \$0 in City property taxes.



% Change in Account Value, 2016 to 2020



Taxable Value
City of Dallas, TX



Percent Change
2016 to 2020

DISCLAIMER:
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. (Texas Government Code § 2031.002)



- Average market value of single-family home increased 41% from 2016 to 2020
- 93.4% of over-65/disabled properties grew at less than 40%





Relief Options



- Texas Constitution provides:
 - Taxation must be equal and uniform¹
 - All real property and tangible personal property must be taxed in proportion to its value unless exempt as required or permitted by the Texas Constitution²
 - Any taxing unit may offer an additional homestead exemption of at least \$3,000 for taxpayers disabled or aged 65 or older³
 - A county, city, or junior college district may freeze or limit a property owner's taxes by adopting a tax ceiling⁴

¹Texas Constitution, Article VIII, 1 (a)

²Texas Constitution, Article VIII, 1 (b)

³Texas Constitution, Article VIII, 1-b

⁴Texas Constitution, Article VIII, 1-b(h) and Texas Tax Code 11.261 (a)



Tax Ceiling



- A tax ceiling (freeze) sets a limit on the amount of property taxes paid annually
- Texas Constitution allows for a tax limitation (tax ceiling) on the residential homestead of a person who is over 65 or disabled¹
- Texas Tax Code provides the requirements for implementation and administration of the ceiling²
- In future years, the taxable value on a home may go below, but not above, the ceiling amount (unless improvements are made, or the homeowner is no longer eligible)
- A homeowner may transfer the tax ceiling percentage to a new home in the same county, city, or junior college district³
- Increases to the tax rate will not change the ceiling, even if voter-approved
- If approved by City Council, ceiling applies only to City of Dallas portion of the tax bill
- Once the tax ceiling is adopted, it cannot be repealed

¹Texas Constitution, Article VIII, 1-b(h)

²Texas Tax Code, Section 11.261

³Texas Tax Code, Section 11.261(g)



Impact of Tax Ceiling



Impact of Tax Ceiling on City Budget	FY21	FY22	FY23	FY24
Number of accounts with over-65/disabled exemptions	77,582	77,582	77,582	77,582
Taxable value	\$13.9B	\$14.9B	\$16.2B	\$17.5B
Tax generated	\$107.5M	\$116.1M	\$125.4M	\$135.4M
Estimated tax generated with ceiling in place (Base Year)	\$107.5M	\$107.5M	\$107.5M	\$107.5M
Tax forfeited due to ceiling		\$8.6M	\$17.9M	\$27.9M

Notes

Assumes no change to tax rate: \$0.7763/\$100

Assumes 8.0% growth in taxable value

Taxable value = market value less homestead exemption less over-65/disabled exemption

Analysis reflects Dallas, Collin, and Denton CADs



Tax Exemptions – Homestead



- Offers across-the-board tax relief for all homeowners
- Removes part of home's value from taxation
- City currently offers 20% homestead exemption, maximum allowed by the state



Tax Exemptions – Over-65/Disabled



- Offers tax relief for homeowners who are over 65 or disabled
- Set dollar amount that reduces home's taxable value and homeowner's tax bill
- City currently offers \$100,000 over-65/disabled exemption
- Eligible homeowners pay no City taxes if property market value is \leq \$125,000 (20% homestead + \$100,000 over-65/disabled exemptions)
- Over-65/disabled exemption can be changed after enacted



Financial Management Performance Criteria #23



- Required to compare current exemption for individuals over 65/disabled to the most recent annual Consumer Price Index (CPI) every two years
- Required to provide analysis to City Council prior to 6/30 for possible increase
- Must provide changes to property tax exemptions to appraisal districts no later than 6/30
- Exemption was adjusted per FMPC on 6/28/17 and 6/12/19



Options for Additional Tax Relief for Seniors



1. Increase exemption annually based on year-over-year change in CPI

The City will compare the current disabled and over-65 exemption to the most recent annual Consumer Price Index (CPI) ~~every two years~~ annually and provide the analysis to City Council for consideration prior to June 30 for possible modification increase of this property tax exemption.

2. Increase exemption annually based on average annual market value growth of a single-family home

The City will compare the current disabled and over-65 exemption to the most recent Consumer Price Index (CPI) ~~every two years~~ average annual market value growth of a single-family home and provide the analysis to City Council for consideration prior to June 30 for possible modification increase of this property tax exemption.



FMPC #23 Revision – Option 1



Over-65/Disabled Exemption Analysis

	Current: \$100,000	Scenario A: \$101,500	Scenario B: \$102,100	Scenario C: \$103,600
CPI for January 2020 to 2021	N/A	+1.5%		
CPI for January 2019 to 2020	N/A		+2.1%	
Combined	N/A			3.6%
Change in Exemption	No Change	+\$1,500	+\$2,100	+\$3,600
Number of accounts	77,582	77,582	77,582	77,582
Value of exemption	\$6.1B	\$79M	\$111M	\$190M
Total revenue foregone	\$47.4M	\$0.6M	\$0.8M	\$1.5M
City tax bill*	\$1,234.71	\$1,223.06	\$1,218.41	\$1,206.76
Change in City tax bill	-	(\$11.64)	(\$16.30)	(\$27.95)

*Assumes average value of \$323,813 and 20% homestead exemption plus over-65/disabled exemption
Scenario C: \$1.1M General Fund, and \$0.4M Debt Service revenue foregone



FMPC #23 Revision – Option 2



Over-65/Disabled Exemption Analysis

	Current: \$100,000	Scenario D: \$108,000
Annual growth 2019-2020	N/A	+8.0%
Change in Exemption	No Change	+\$8,000
Number of accounts	77,582	77,582
Value of exemption	\$6.1B	\$423M
Total revenue foregone	\$47.4M	\$3.3M
City tax bill*	\$1,234.71	\$1,172.60
Change in City tax bill	-	(\$62.10)

*Assumes average value of \$323,813 and 20% homestead exemption plus over-65/disabled exemption
Scenario D: \$2.4M General Fund, and \$0.9M Debt Service revenue foregone



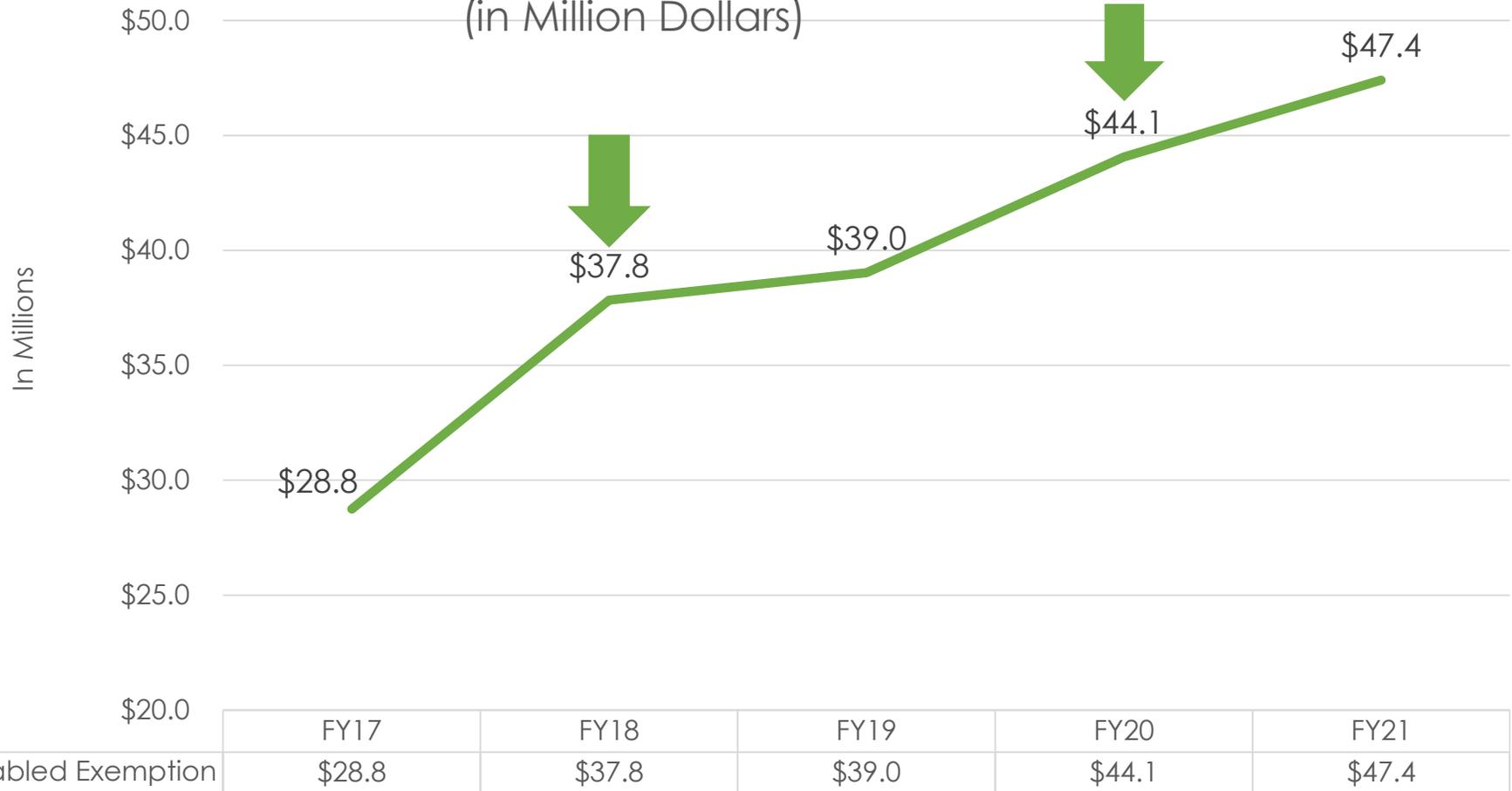
Historical Revenue Foregone



- Exemption increased from \$64,000 to \$90,000 (6/28/17)

- Exemption increased from \$90,000 to \$100,000 (6/12/19)

Over-65/Disabled Exemption Historical Revenue Foregone
(in Million Dollars)



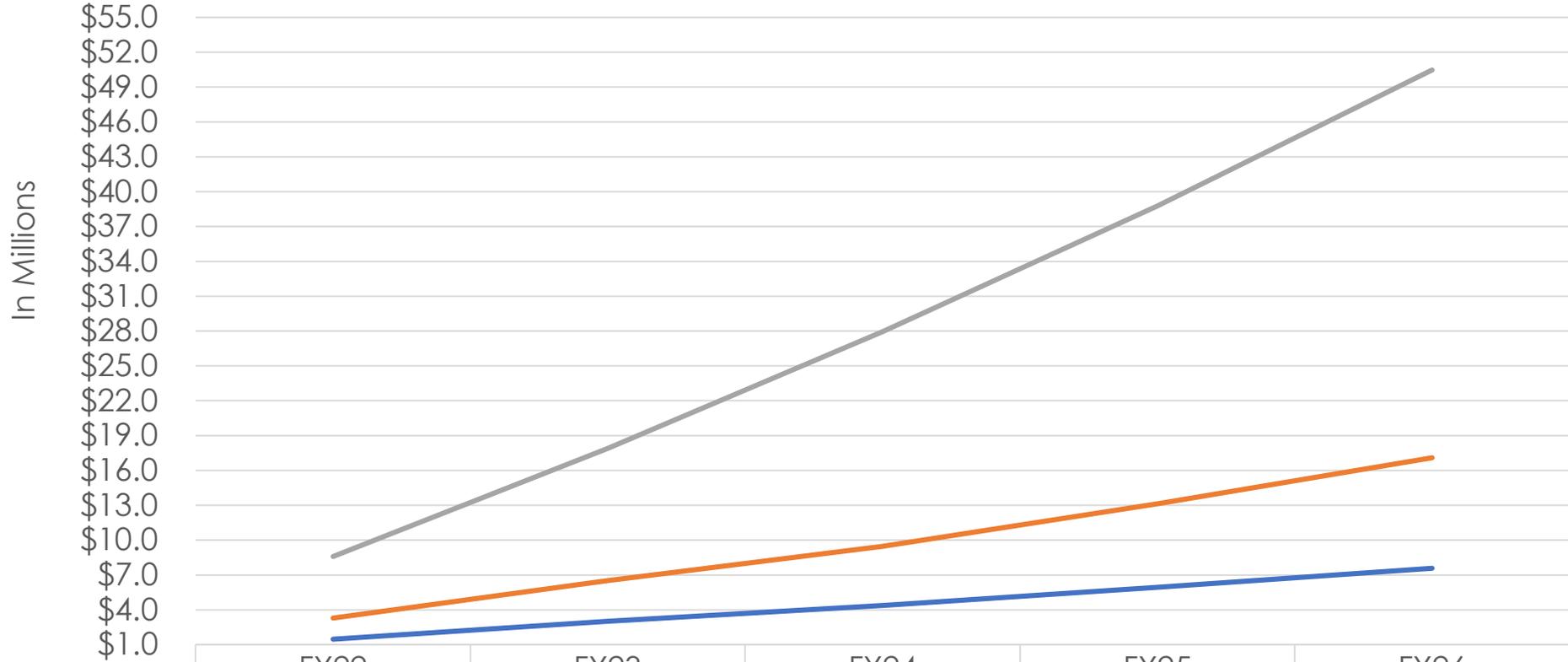
This chart reflects historical revenue foregone from tax exemption



Revenue Foregone



Revenue Foregone Over Time



	FY22	FY23	FY24	FY25	FY26
— Over-65/Disabled Exemption - 3.6% Growth	\$1.5	\$3.0	\$4.4	\$6.0	\$7.6
— Over-65/Disabled Exemption - 8.0% Growth	\$3.3	\$6.5	\$9.5	\$13.1	\$17.1
— Tax Ceiling - 8.0% annual value growth	\$8.6	\$17.9	\$27.9	\$38.8	\$50.5

This chart reflects revenue foregone comparing tax exemption and tax freeze





Considerations

Considerations



- Seniors often have fixed incomes, making property tax increases difficult to manage
- While 93.4% of over-65/disabled property values have grown in line with the city overall, 6.6% have experienced higher than average growth
- City Council has increased the over-65/disabled exemption by 56% since 2016, while at the same time, the average market value of single-family home increased 41%
- Almost 32% of over-65/disabled homeowners pay \$0 in city property tax, an increase since 2016 due to City Council increasing the exemption
- As values increase further, City Council may continue to increase tax relief



Considerations



- Other protections and options for over-65 or disabled taxpayers
 - Quarterly payments without penalty and interest
 - Taxpayer with fixed income may request to pay property taxes in four equal payments
 - Must submit initial payment and request by January 31
 - File tax “deferral” if unable to pay
 - Deferral allowed on residence homestead until taxpayer no longer owns or occupies the home
 - Protects property from being sold for back taxes during ownership
 - Property taxes continue to accrue during deferral period and interest will be assessed at the rate of 5% per year
 - Once deferral ends, all accrued taxes, penalty, and interest are due within 180 days



Considerations



- Property taxes are regressive, requiring low-income taxpayers to pay more of their income in taxes than high-income taxpayers
 - Home values are much higher as a percentage of income for low-income property owners
- Tax exemptions such as the City's over-65/disabled exemption are a flexible and progressive approach to property tax relief: while they benefit every homeowner, they provide a larger benefit to homeowners with lower value homes
- Tax ceiling is not limited to low-income seniors
 - Offers across-the-board tax relief for all taxpayers over-65 or disabled at all income levels
 - Homeowners with higher values will receive more tax relief
- Reducing tax burden on over-65/disabled homeowners shifts City's property tax burden to younger homeowners and renters of all ages
- Increasing fees to offset foregone revenue is not recommended



Considerations



- Faced challenges balancing the budget in prior fiscal years for existing services and expanding core services
- City will face cost increases including:
 - Inflation
 - Market-based pay adjustments for public safety and merit increases for non-uniformed employees
 - Employee health benefit cost
 - Need for new/expanded programs
 - Debt cost from future bond programs
- Continue to face challenges funding infrastructure (streets, alleys, sidewalks, etc.), facility, and equipment needs
 - [Five-Year Infrastructure Management Plan \(IMP\)](#)
 - [Priority Improvement Zones and Aligned Street Lighting Plan](#)
 - [Fleet Management Study](#)



Considerations



- Flexibility for future City Councils
- City property tax revenues are already capped by SB2 and cannot grow by more than 3.5% without an election
- State legislative actions impact local control and ability to deliver services



Next Steps



- Receive feedback on over-65/disabled tax relief
- Consider change to FMPC at City Council agenda meeting on 5/26/21 or 6/9/21
- Submit changes to appraisal districts no later than 6/30/21 to implement with tax year 2021 (FY 2021-22)





financialtransparency.dallascityhall.com



Appendix

Over-65/Disabled Properties – 2016 Taxable Values



Number of Over-65/Disabled Accounts of Taxable Values for **2016** Tax Year

Council District	\$0	\$1 - \$125,000	\$125,001 - \$300,000	\$300,001 - \$500,000	\$500,001 - \$1,000,000	\$1,000,001 - \$10,000,000	Over \$10,000,000	Total
CD1	1,648	1,862	355	94	25	2	-	3,986
CD2	882	1,371	196	41	6	1	-	2,497
CD3	1,693	3,489	47	1	-	-	-	5,230
CD4	5,280	1,737	1	-	-	-	-	7,018
CD5	3,502	415	1	-	-	-	-	3,918
CD6	1,472	983	298	37	10	-	-	2,800
CD7	2,141	2,054	29	-	-	-	-	4,224
CD8	3,837	882	3	-	-	-	-	4,722
CD9	873	2,336	2,106	432	184	39	-	5,970
CD10	515	1,844	2,465	154	7	-	-	4,985
CD11	329	1,303	1,854	1,020	672	175	-	5,353
CD12	155	3,545	7,528	1,945	381	76	-	13,630
CD13	224	1,512	2,160	1,598	1,262	613	8	7,377
CD14	88	963	1,553	463	258	133	-	3,458
Total	22,639	24,296	18,596	5,785	2,805	1,039	8	75,168
Percent	30.12%	32.32%	24.74%	7.70%	3.73%	1.38%	0.01%	100.00%



Over-65/Disabled Properties – 2020 Taxable Values



Number of Over-65/Disabled Accounts of Taxable Values for **2020** Tax Year

Council District	\$0	\$1 - \$125,000	\$125,001 - \$300,000	\$300,001 - \$500,000	\$500,001 - \$1,000,000	\$1,000,001 - \$10,000,000	Over \$10,000,000	Total
CD1	2,200	1,446	509	143	75	6	-	4,379
CD2	1,060	1,046	355	63	28	3	-	2,555
CD3	2,307	3,116	125	6	-	-	-	5,554
CD4	5,054	1,437	10	-	-	-	-	6,501
CD5	3,846	337	1	-	-	-	-	4,184
CD6	1,654	790	332	56	25	3	-	2,860
CD7	2,209	1,877	112	1	-	-	-	4,199
CD8	3,795	844	8	-	-	-	-	4,647
CD9	1,021	1,763	2,339	712	372	66	1	6,274
CD10	587	1,356	2,630	551	47	1	-	5,172
CD11	413	973	1,742	1,155	951	272	-	5,506
CD12	177	2,789	7,281	3,197	648	96	-	14,188
CD13	320	1,024	1,946	1,859	1,551	902	7	7,609
CD14	124	811	1,649	678	471	221	-	3,954
Total	24,767	19,609	19,039	8,421	4,168	1,570	8	77,582
Percent	31.92%	25.28%	24.54%	10.85%	5.37%	2.02%	0.01%	100.00%



Over-65/Disabled Properties – Percentage Change 2016 to 2020



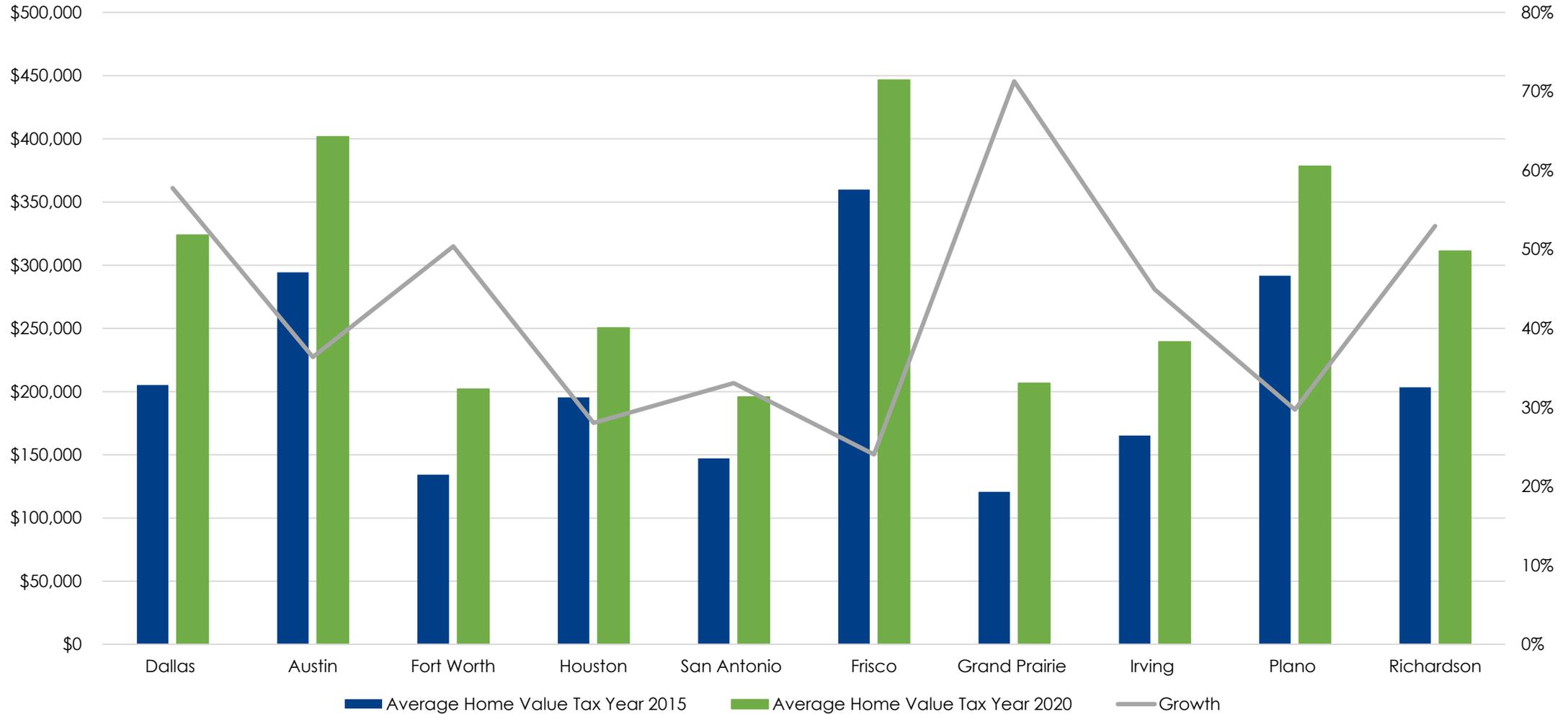
Council District	Less than 40%	40%-45%	45%-50%	Greater than 50%	Total
CD1	2,982	93	33	13	3,121
CD2	1,713	118	21	14	1,866
CD3	4,162	64	14	13	4,253
CD4	5,322	38	43	4	5,407
CD5	3,043	3	39	1	3,086
CD6	2,079	45	15	12	2,151
CD7	3,061	43	23	16	3,143
CD8	3,684	8	36	5	3,733
CD9	3,905	464	57	43	4,469
CD10	3,466	343	27	36	3,872
CD11	3,739	304	32	44	4,119
CD12	3,525	386	14	63	3,988
CD13	5,205	321	40	52	5,618
CD14	2,150	363	52	33	2,598
Total	48,036	2,593	446	349	51,424
Percent	93.4%	5.0%	0.9%	0.7%	100.0%



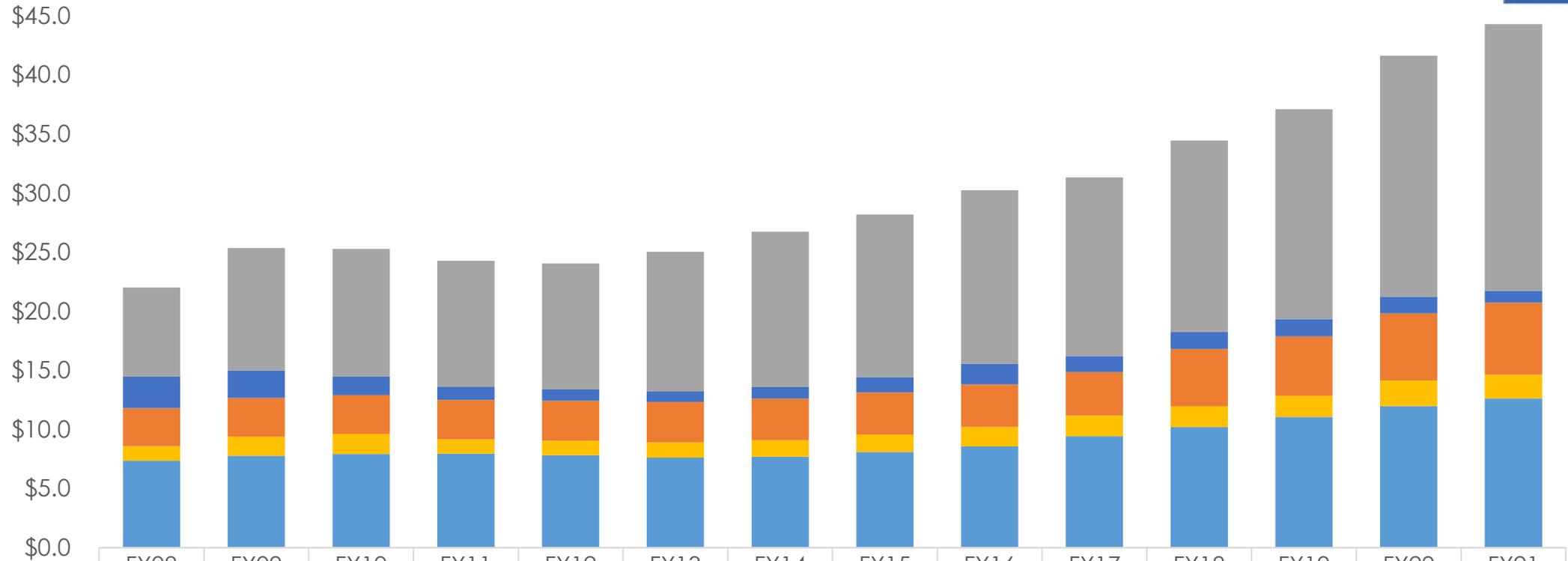
Average Home Value Growth



Average Home Value Growth



Historical Value of Exemptions (\$ in billions)



	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21
Total	\$22.0	\$25.4	\$25.3	\$24.3	\$24.1	\$25.0	\$26.7	\$28.2	\$30.3	\$31.3	\$34.5	\$37.1	\$41.6	\$44.3
■ Totally Exempt	\$7.6	\$10.4	\$10.8	\$10.6	\$10.6	\$11.8	\$13.1	\$13.8	\$14.7	\$15.1	\$16.2	\$17.7	\$20.4	\$22.6
■ Other	\$2.7	\$2.3	\$1.6	\$1.1	\$1.0	\$0.9	\$1.0	\$1.3	\$1.7	\$1.3	\$1.4	\$1.5	\$1.4	\$1.0
■ Over-65/Disabled	\$3.2	\$3.3	\$3.3	\$3.3	\$3.4	\$3.4	\$3.5	\$3.6	\$3.6	\$3.7	\$4.8	\$5.0	\$5.7	\$6.1
■ Freeport	\$1.2	\$1.6	\$1.7	\$1.2	\$1.2	\$1.3	\$1.4	\$1.4	\$1.6	\$1.8	\$1.8	\$1.8	\$2.2	\$2.0
■ Homestead	\$7.4	\$7.8	\$7.9	\$8.0	\$7.8	\$7.6	\$7.7	\$8.1	\$8.6	\$9.4	\$10.2	\$11.1	\$12.0	\$12.6



School Districts – Tax Ceiling



- An over-65/disabled homestead exemption qualifies property owner for a tax ceiling on school district taxes
 - School district taxes on property owner's home cannot increase as long as he or she owns and lives in it
 - The ceiling cannot expire
- The tax ceiling is set at the amount paid in the year the property owner qualified for the over-65/disabled exemption
- If a property owner buys another home in Texas, he or she may transfer the percentage of school tax paid based on the former home's school tax ceiling to the new home
- The ceiling transfers to a surviving spouse, as long as he or she is age 55 or older and the residence homestead was his or her homestead on the date of the spouse's death
- The surviving spouse may transfer the percentage of school tax paid based on the former home's school tax ceiling to a new home
- Applicable to all school districts in Texas

Texas Tax Code 11.26(a)



School Districts – Tax Ceiling



- Does the tax ceiling apply to Dallas Independent School District (DISD)?
 - Yes, the tax ceiling applies to all school districts in Texas
- Does DISD calculate the revenue foregone from the tax ceiling? If so, what is it?
 - Yes, the “loss due to ceiling” value is available on the Certified Levy Report and reported annually by Dallas Central Appraisal District (DCAD) and the Dallas County Tax Office
 - This loss is based on different tax rates that existed in the year each taxpayer became eligible for the ceiling, resulting in a “compilation” of the loss, rather than a “calculation” of the loss
 - Loss due to ceiling for Tax Year 2020 was \$55.7M



School Districts – Exemptions



- Texas law requires school districts to offer a \$25,000 exemption on residence homestead¹
- Local option homestead exemption allows school districts to exempt up to 20% of the value of residential homesteads from property taxes, in addition to the mandatory statewide exemption of \$25,000²
- School districts are required to give over-65/disabled homeowners an additional \$10,000 resident homestead exemption³
- Any school district has the option of deciding locally to offer an additional exemption of at least \$3,000 for over-65/disabled homeowners⁴

¹Texas Tax Code, Section 11.26

²Texas Tax Code, Section 11.13(n)

³Texas Tax Code, Section 11.13(c)

⁴Texas Tax Code, Section 11.13(d)



School Districts – Exemptions



School District	General Homestead	Optional Homestead	Over-65 / Disabled
Carrollton-Farmers Branch ISD	\$25,000	0%	\$10,000 / \$10,000
Dallas ISD	\$25,000	10%	\$45,000 / \$45,000
DeSoto ISD	\$25,000	0%	\$25,000 / \$25,000
Garland ISD	\$25,000	0%	\$10,000 / \$10,000
Grand Prairie ISD	\$25,000	0%	\$15,000 / \$10,000
Highland Park ISD	\$25,000	20%	\$10,000 / \$10,000
Irving ISD	\$25,000	0%	\$10,000 / \$10,000
Richardson ISD	\$25,000	10%	\$10,000 / \$10,000
Plano ISD	\$25,000	0%	\$10,000 / \$10,000

Source: Dallas Central Appraisal District (DCAD)



Tax Ceiling – Other Entities



Entity	Tax Year Ceiling Established	Tax Year 2017 Loss Due to Ceiling	Tax Year 2018 Loss Due to Ceiling	Tax Year 2019 Loss Due to Ceiling	Tax Year 2020 Loss Due to Ceiling	% of Property Tax Revenue
Dallas	N/A	N/A	N/A	N/A	N/A	N/A
Austin	N/A	N/A	N/A	N/A	N/A	N/A
Fort Worth	2008	\$6.2M	\$7.9M	\$9.0M	\$10.0M	2%
Houston	N/A	N/A	N/A	N/A	N/A	N/A
San Antonio*	2005	\$47.0M	\$52.0M	\$60.9M	\$65.5M	16%
Frisco	N/A	N/A	N/A	N/A	N/A	N/A
Grand Prairie	2004	No estimates	No estimates	\$1.2M	\$1.5M	2%
Irving	N/A	N/A	N/A	N/A	N/A	N/A
Plano	2006	\$3.5M	\$4.6M	\$5.0M	\$5.1M	3%
Richardson	N/A	N/A	N/A	N/A	N/A	N/A

Source: City budget documents and entities

* San Antonio revenue loss reflects loss due to all exemptions



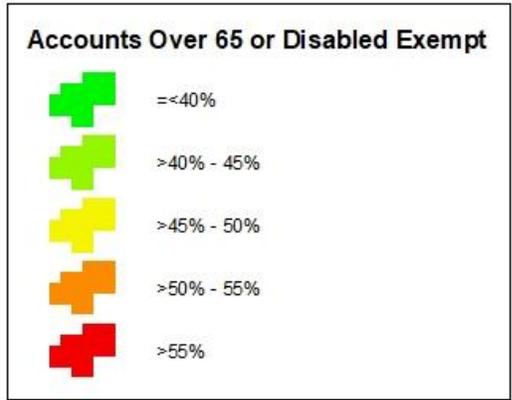


Percent Change in Taxable Value by Council District from 2016 to 2020



Taxable Value

City of Dallas, TX

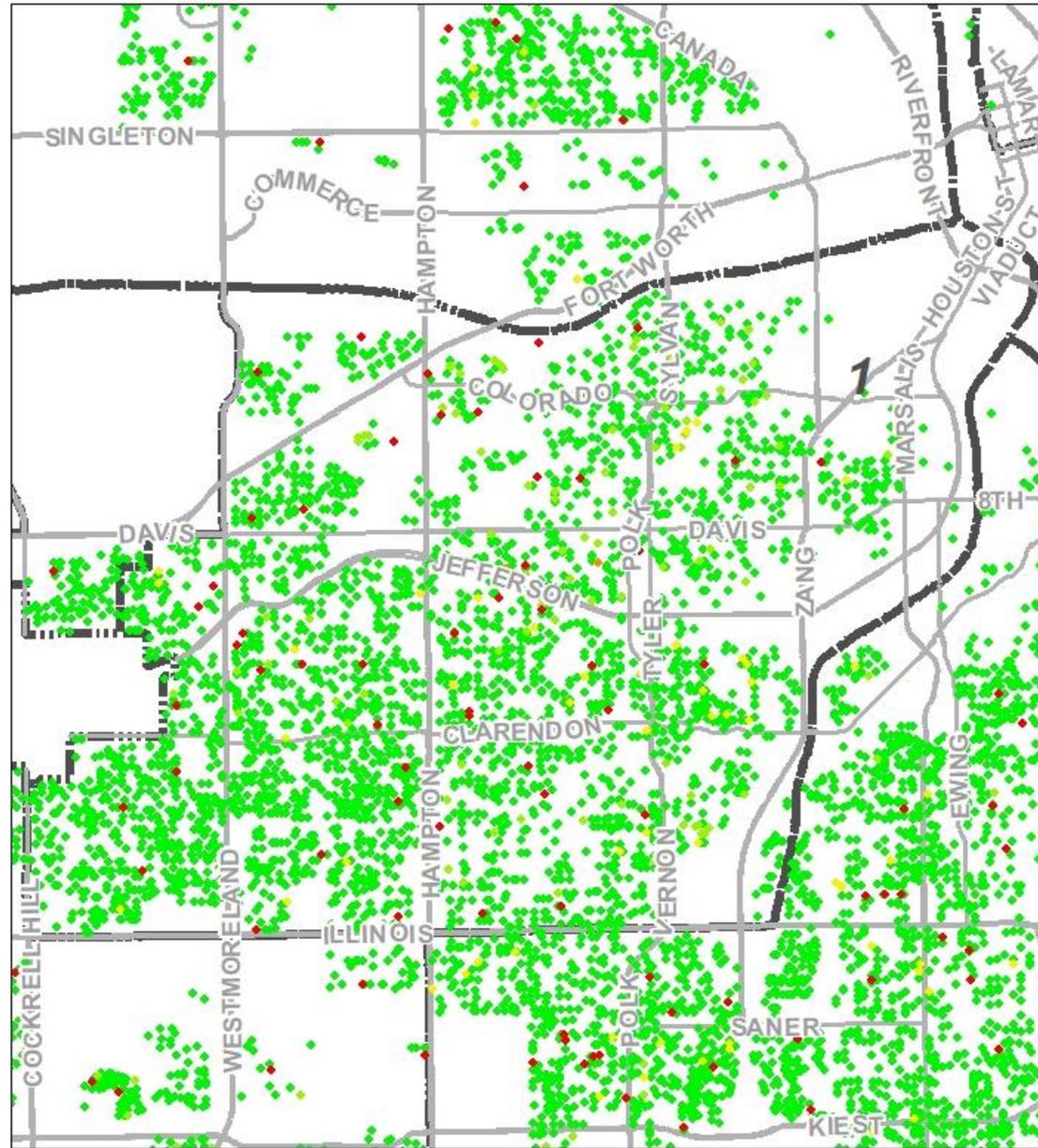


1 in = 1 miles

**Percent Change
2016 to 2020**

Council District 1

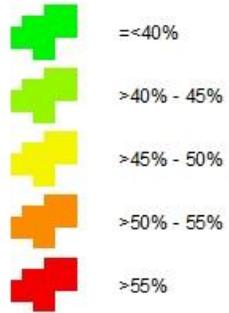
DISCLAIMER
This product is for informational purposes and may not have been prepared for or be suitable for legal, engineering, or surveying purposes. It does not represent an on-the-ground survey and represents only the approximate relative location of property boundaries. (Texas Government Code § 2051.102)





Taxable Value City of Dallas, TX

Accounts Over 65 or Disabled Exempt

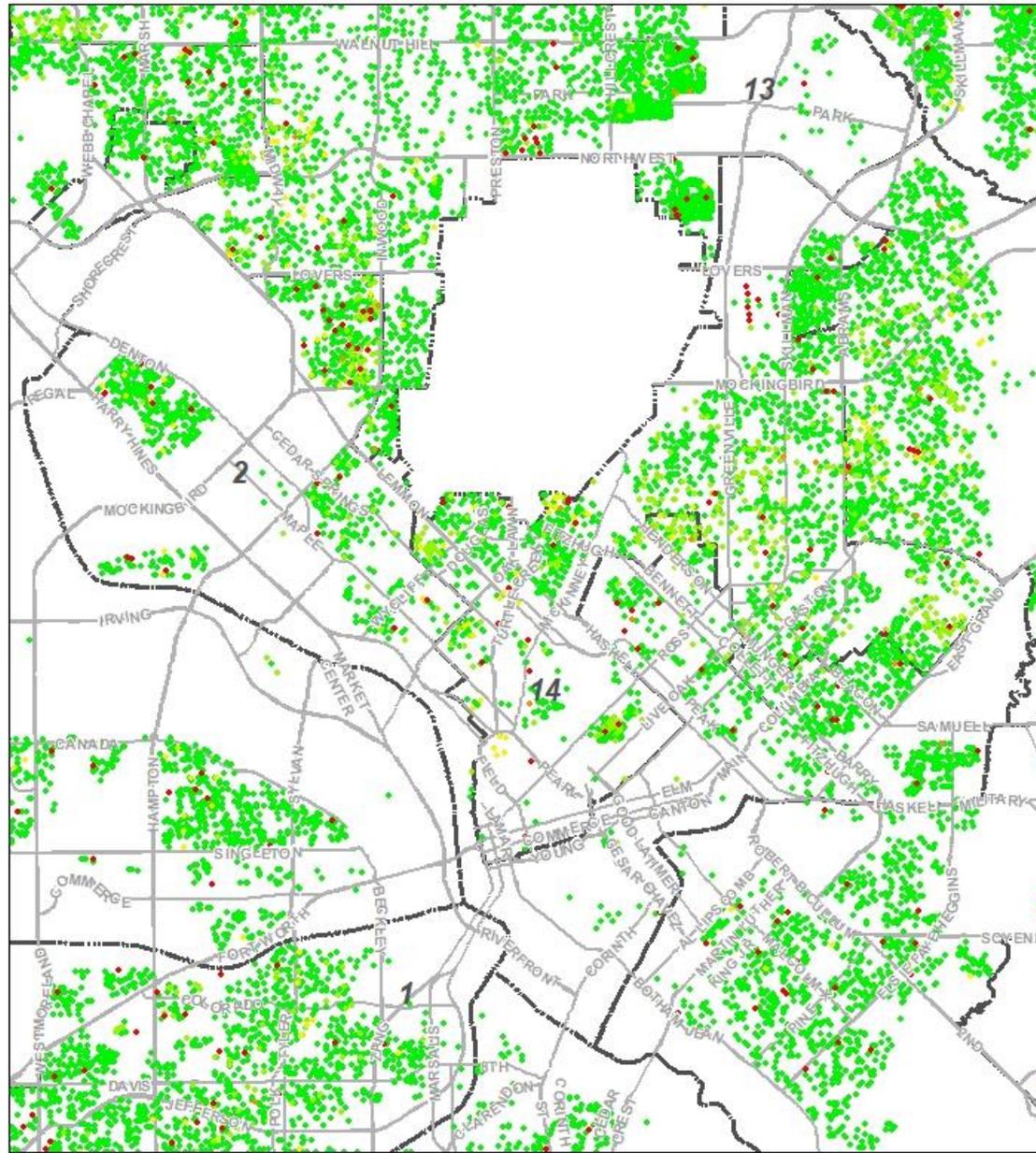


1 in = 1 miles

**Percent Change
2016 to 2020**

Council District 2

DISCLAIMER
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. (Texas Government Code § 2051.102)





Taxable Value City of Dallas, TX

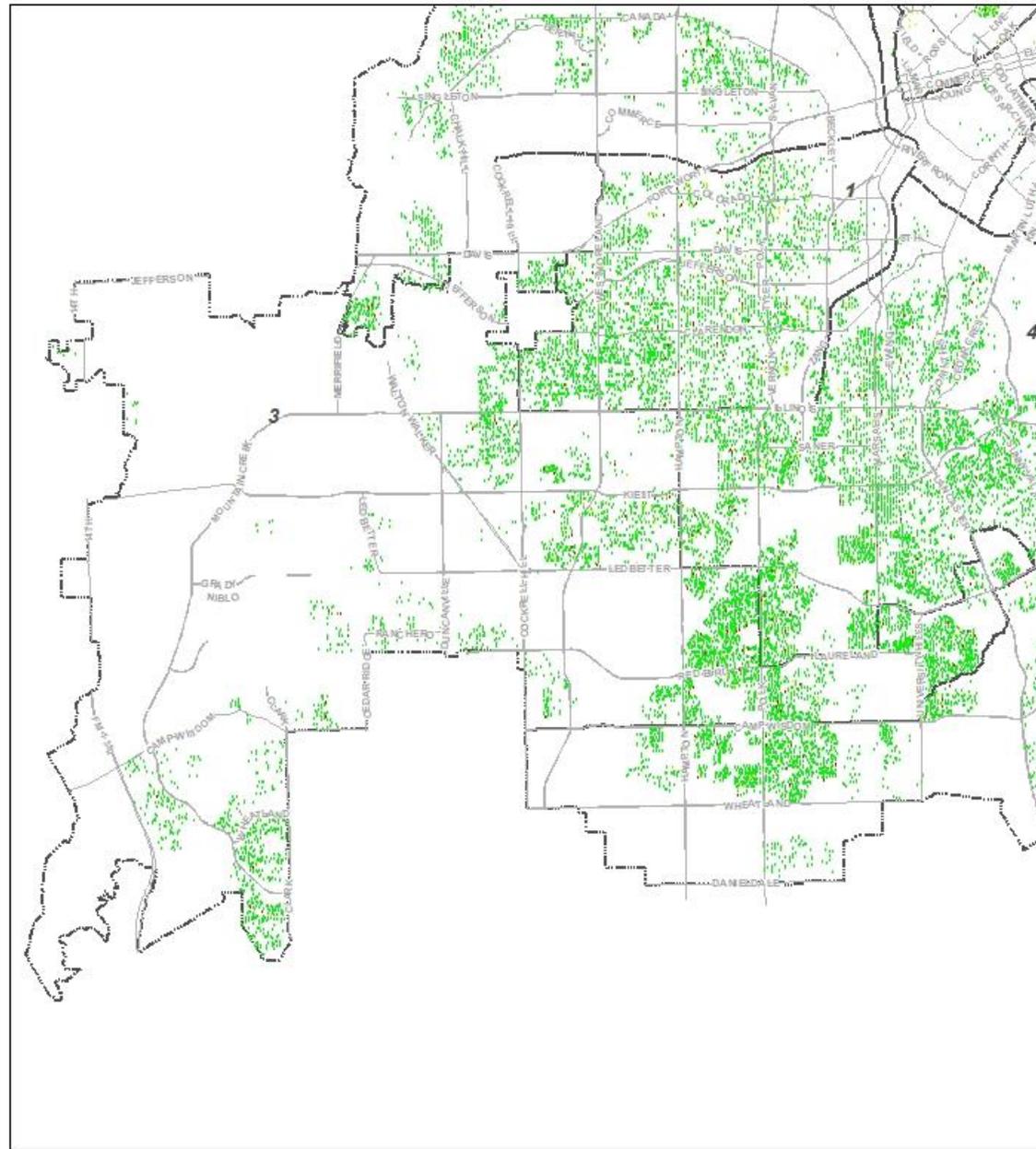
Accounts Over 65 or Disabled Exempt



1 in = 2 miles

**Percent Change
2016 to 2020**

Council District 3



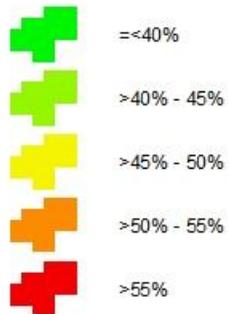
DISCLAIMER
 This product is for informational purposes and may not have been prepared for or be suitable for legal, engineering, or surveying purposes. It does not represent an on-the-ground survey and represents only the approximate relative location of property boundaries. (Texas Government Code § 205.1.102)





Taxable Value City of Dallas, TX

Accounts Over 65 or Disabled Exempt

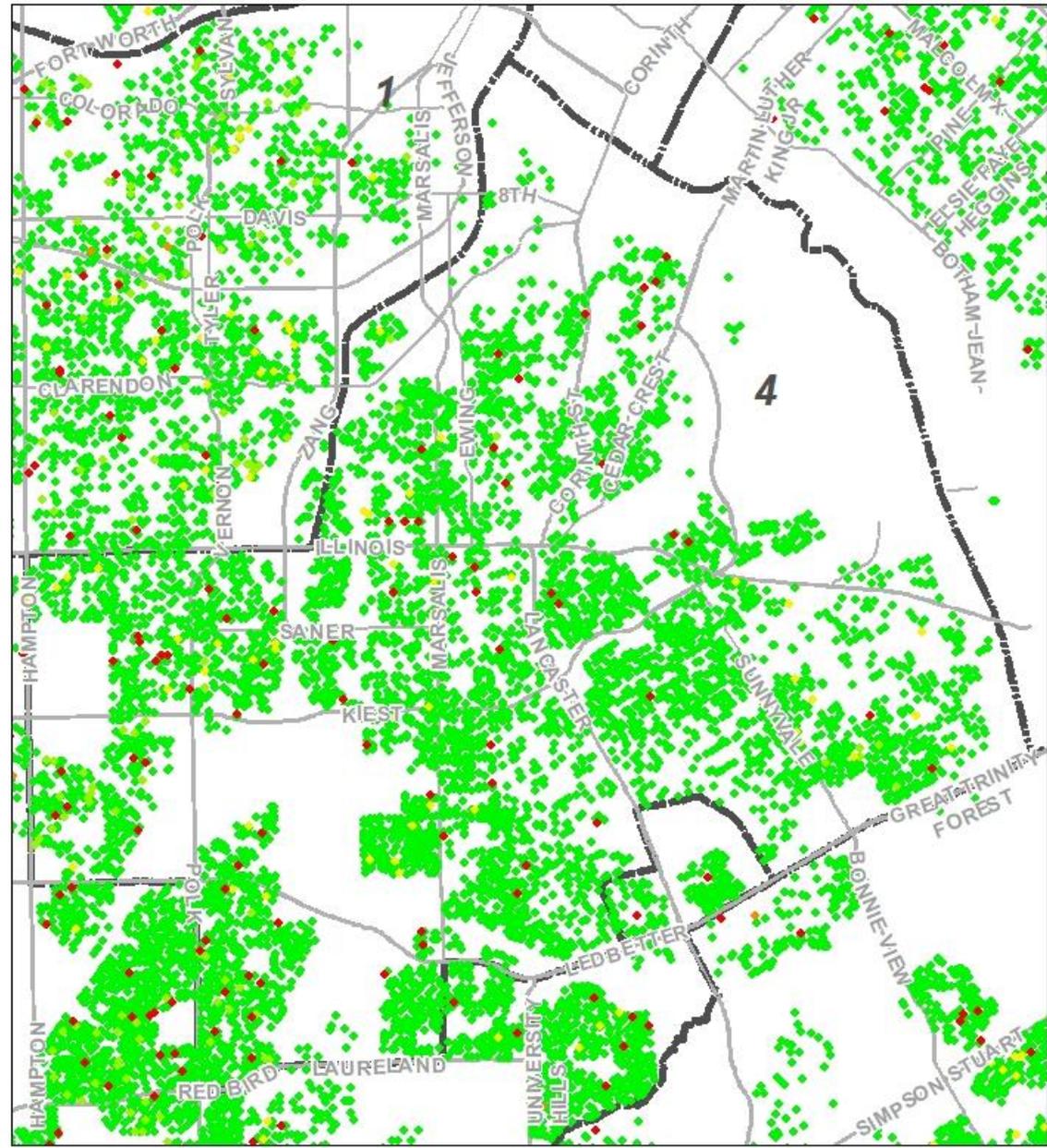


1 in = 1 miles

**Percent Change
2016 to 2020**

Council District 4

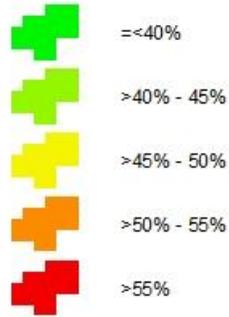
DISCLAIMER
This product is for informational purposes and may not have been prepared for or be suitable for legal, engineering, or surveying purposes. It does not represent an on-the-ground survey and represents only the approximate relative location of property boundaries. (Texas Government Code § 2051.102)





Taxable Value City of Dallas, TX

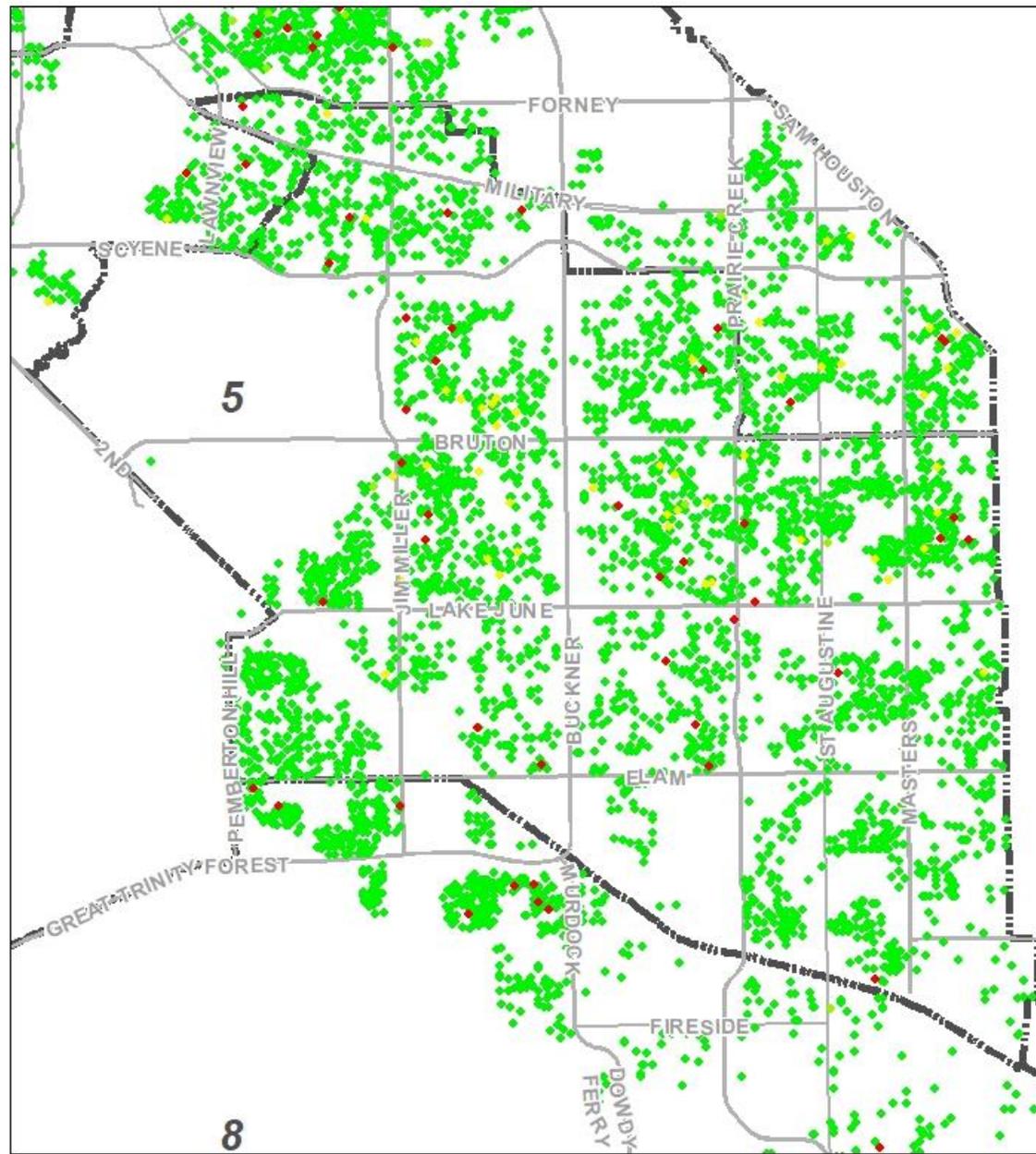
Accounts Over 65 or Disabled Exempt



1 in = 1 miles

Percent Change 2016 to 2020

Council District 5



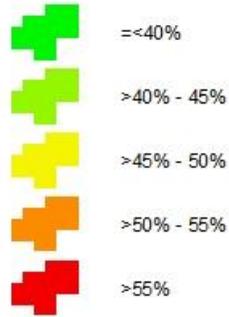
DISCLAIMER
 This product is for informational purposes and may not have been prepared for or be suitable for legal, engineering, or surveying purposes. It does not represent an on-the-ground survey and represents only the approximate relative location of property boundaries. (Texas Government Code § 205.1.102)





Taxable Value City of Dallas, TX

Accounts Over 65 or Disabled Exempt

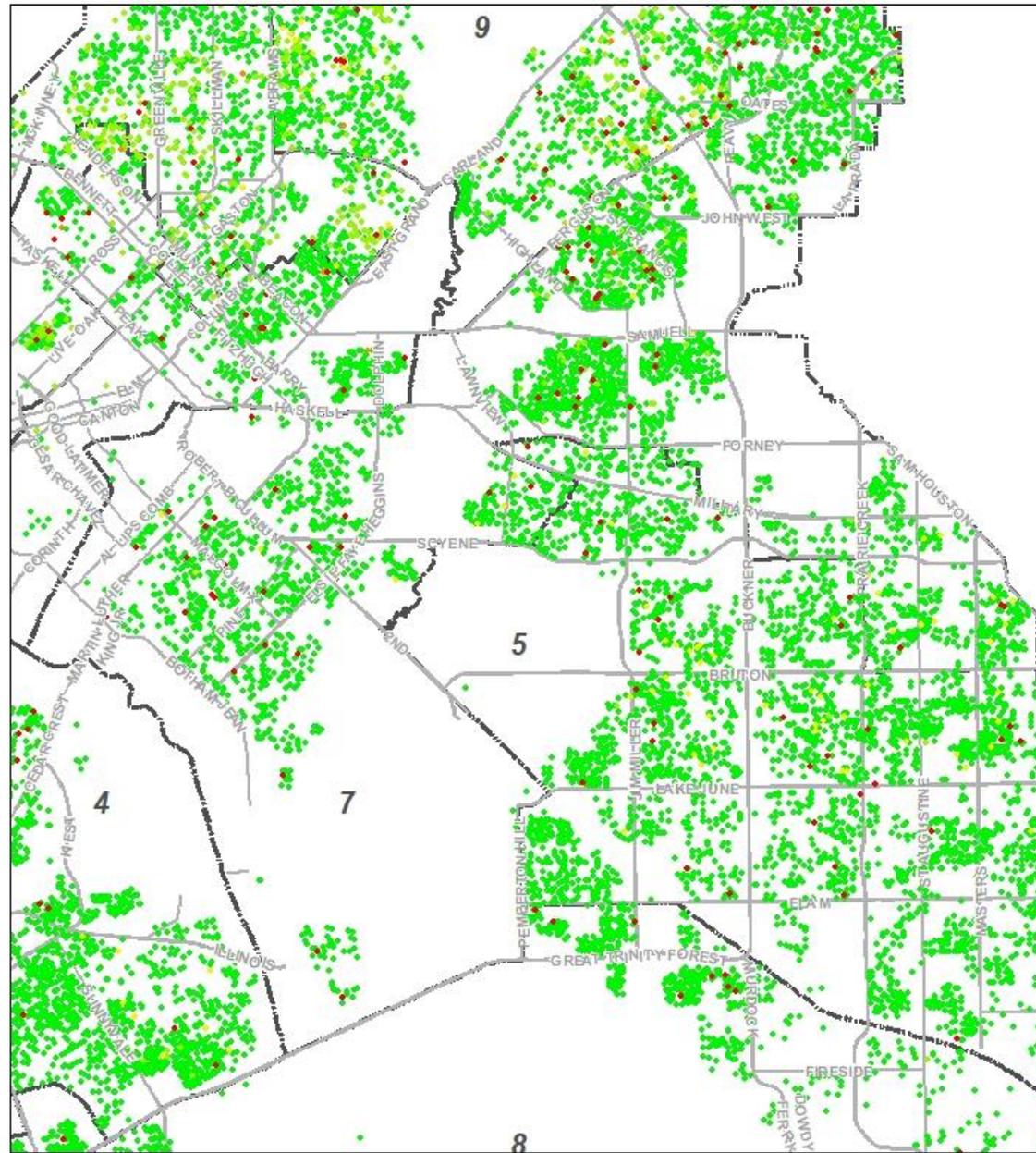


1 in = 1 miles

Percent Change 2016 to 2020

Council District 7

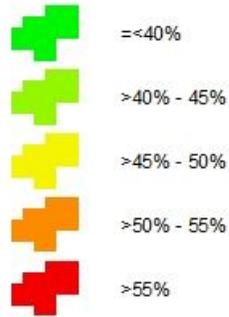
DISCLAIMER
This product is for informational purposes and may not have been prepared for or be suitable for legal, engineering, or surveying purposes. It does not represent an on-the-ground survey and represents only the approximate relative location of property boundaries. (Texas Government Code § 205.1.102)





Taxable Value City of Dallas, TX

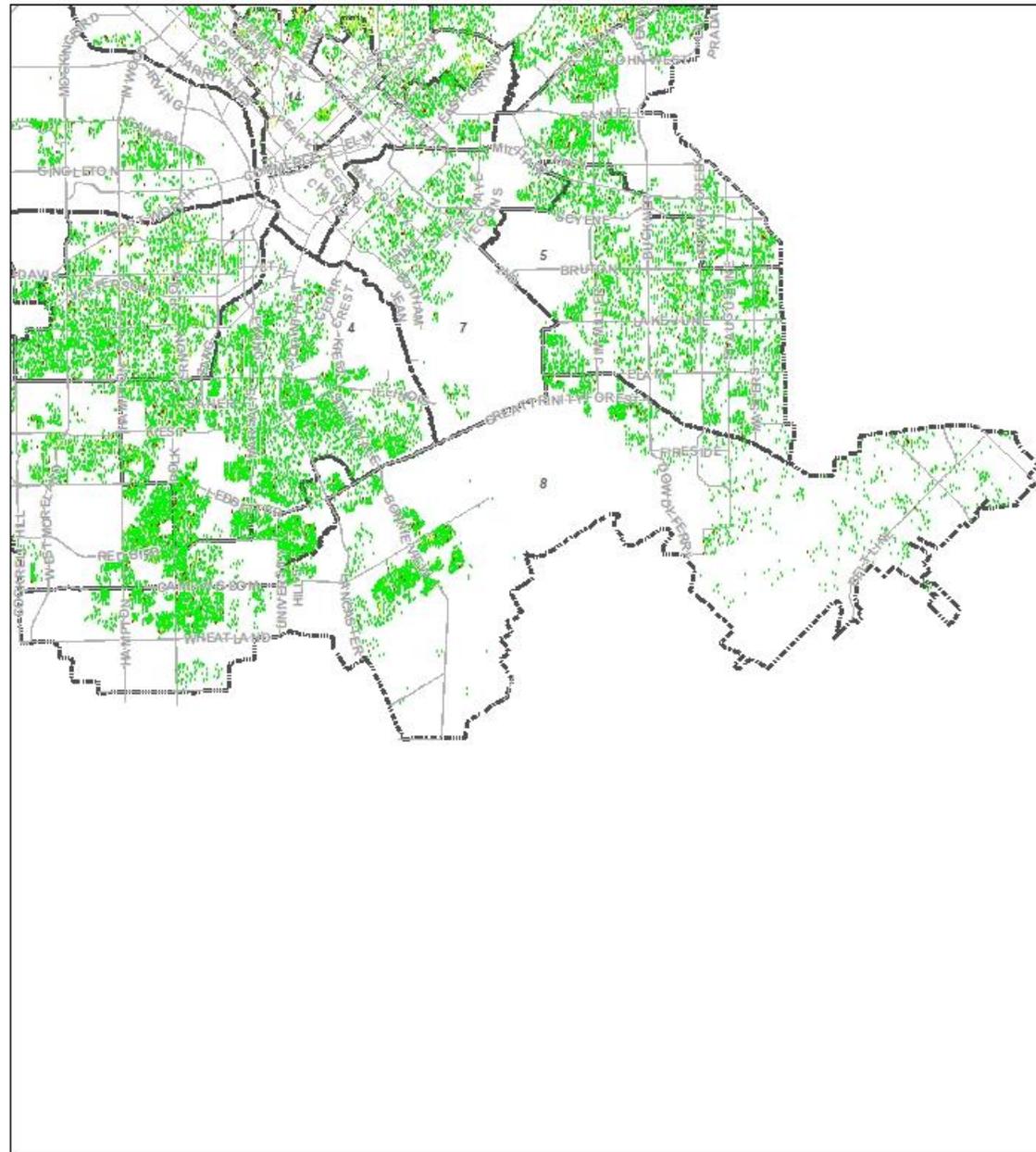
Accounts Over 65 or Disabled Exempt



1 in = 3 miles

**Percent Change
2016 to 2020**

Council District 8



DISCLAIMER
 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. (Texas Government Code § 2051.102)

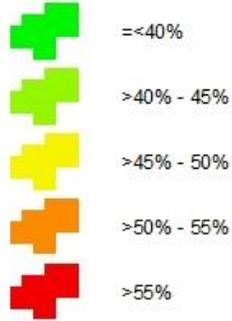




Taxable Value

City of Dallas, TX

Accounts Over 65 or Disabled Exempt

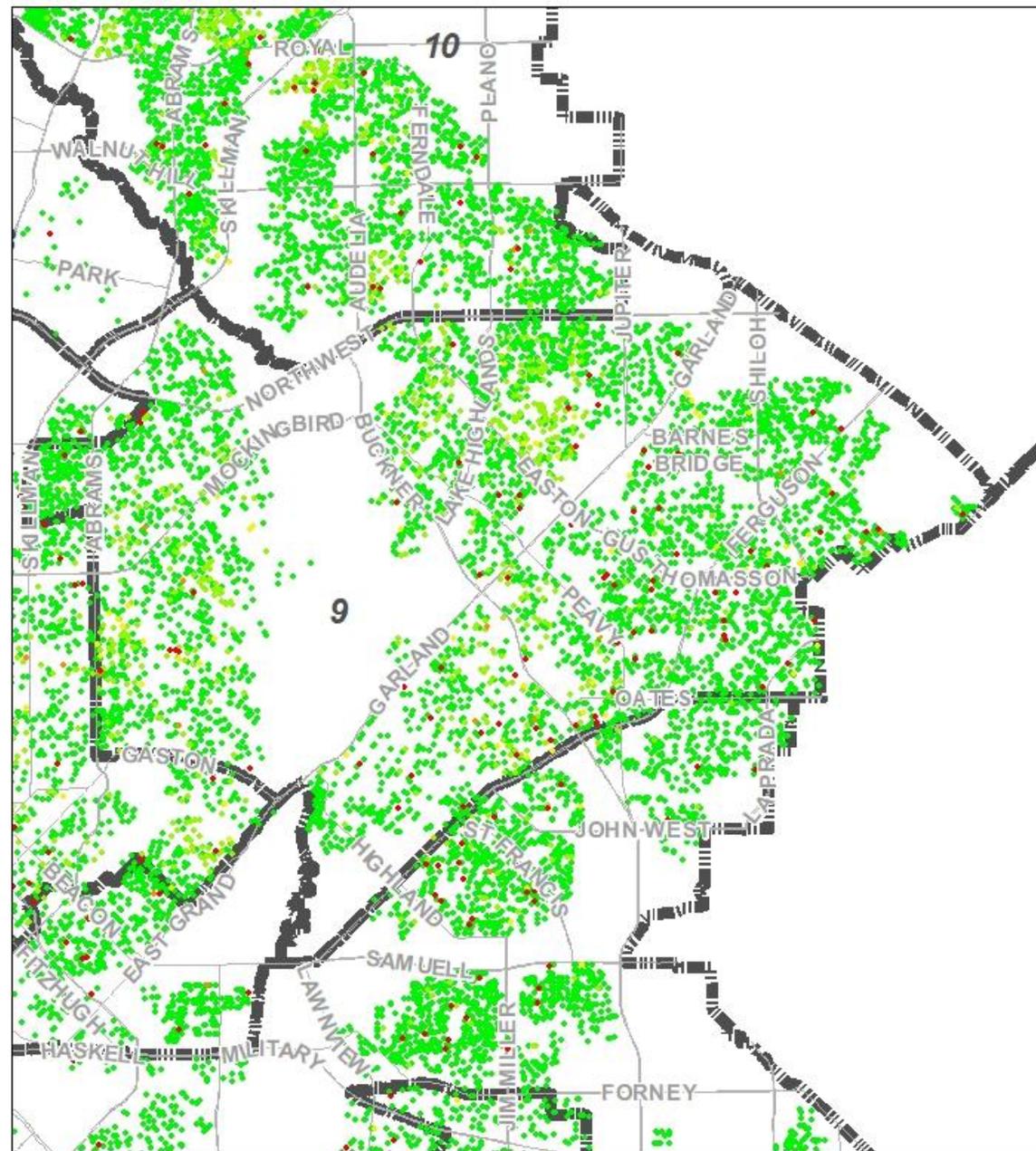


1 in = 1 miles

**Percent Change
2016 to 2020**

Council District 9

DISCLAIMER
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. (Texas Government Code § 205.1.102)

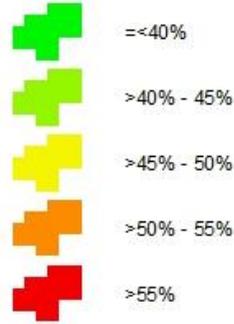




Taxable Value

City of Dallas, TX

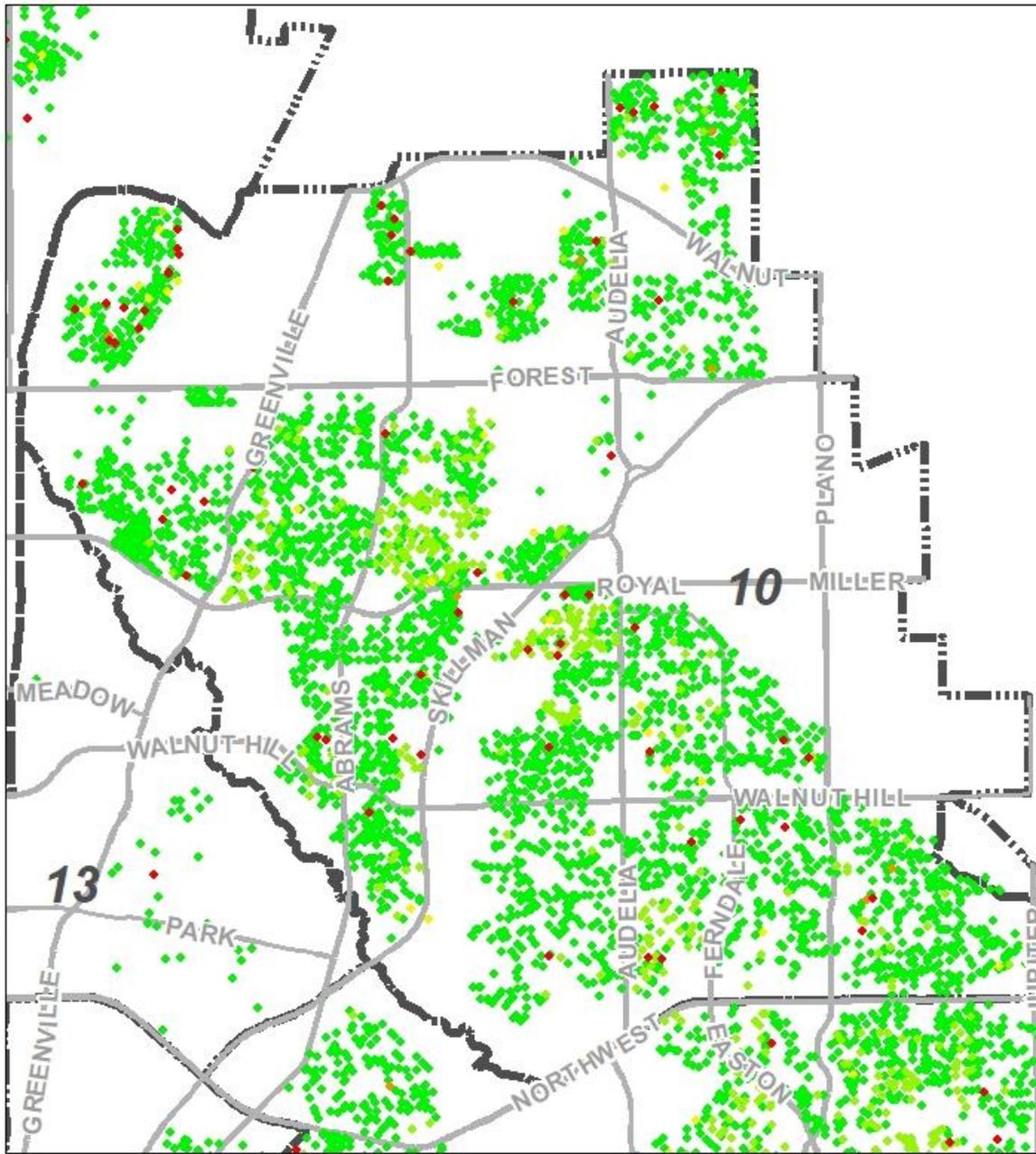
Accounts Over 65 or Disabled Exempt



1 in = 1 miles

**Percent Change
2016 to 2020**

Council District 10

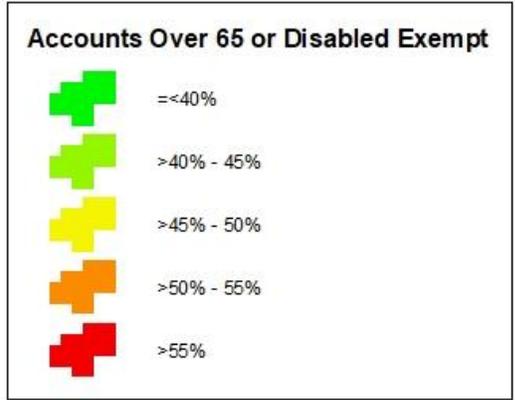


DISCLAIMER
This product is for informational purposes and may not have been prepared for or be suitable for legal, engineering, or surveying purposes. It does not represent an on-the-ground survey and represents only the approximate relative location of property boundaries. (Texas Government Code § 2051.102)





Taxable Value City of Dallas, TX

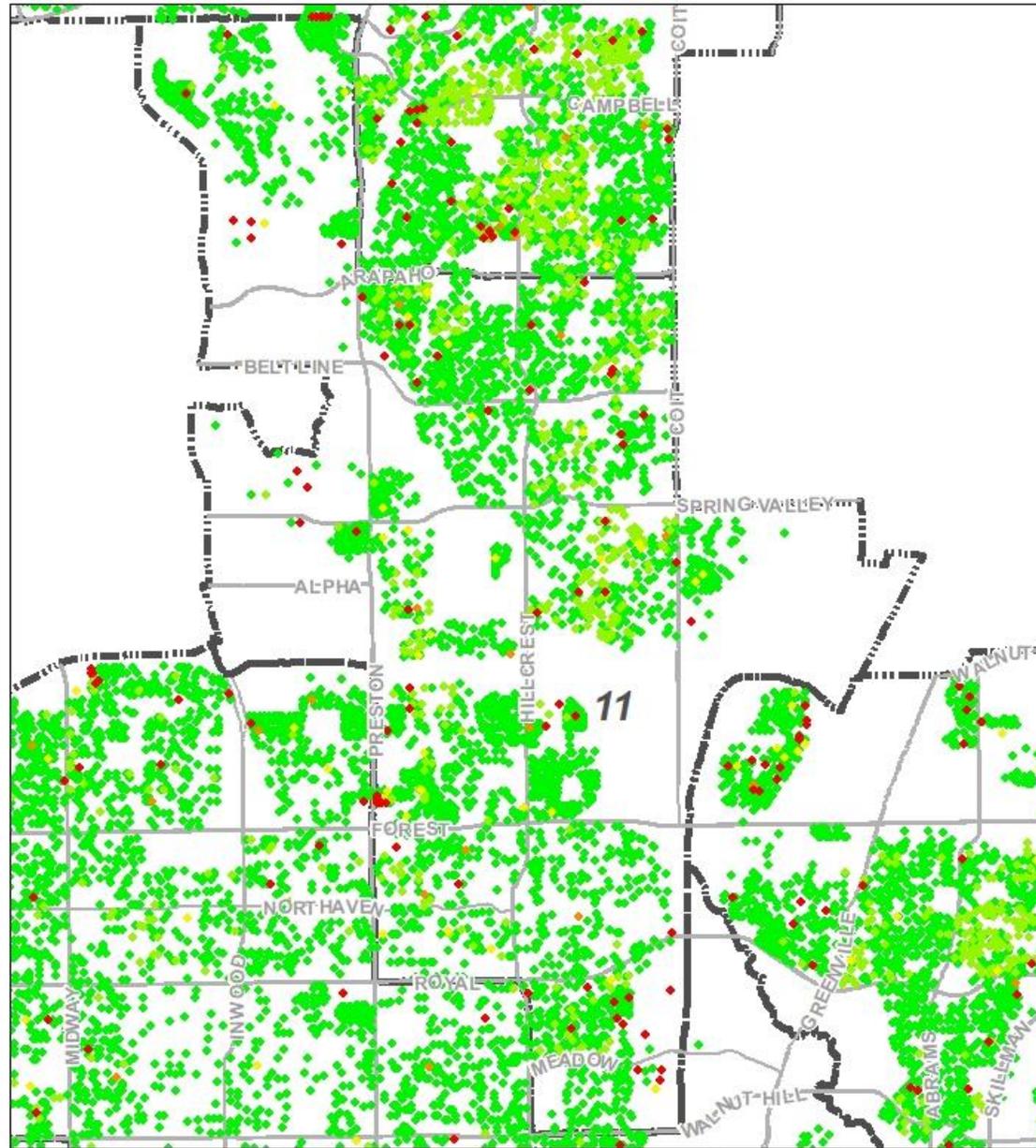


1 in = 1 miles

**Percent Change
2016 to 2020**

Council District 11

DISCLAIMER
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. (Texas Government Code § 205.1.102)





Taxable Value

City of Dallas, TX

Accounts Over 65 or Disabled Exempt

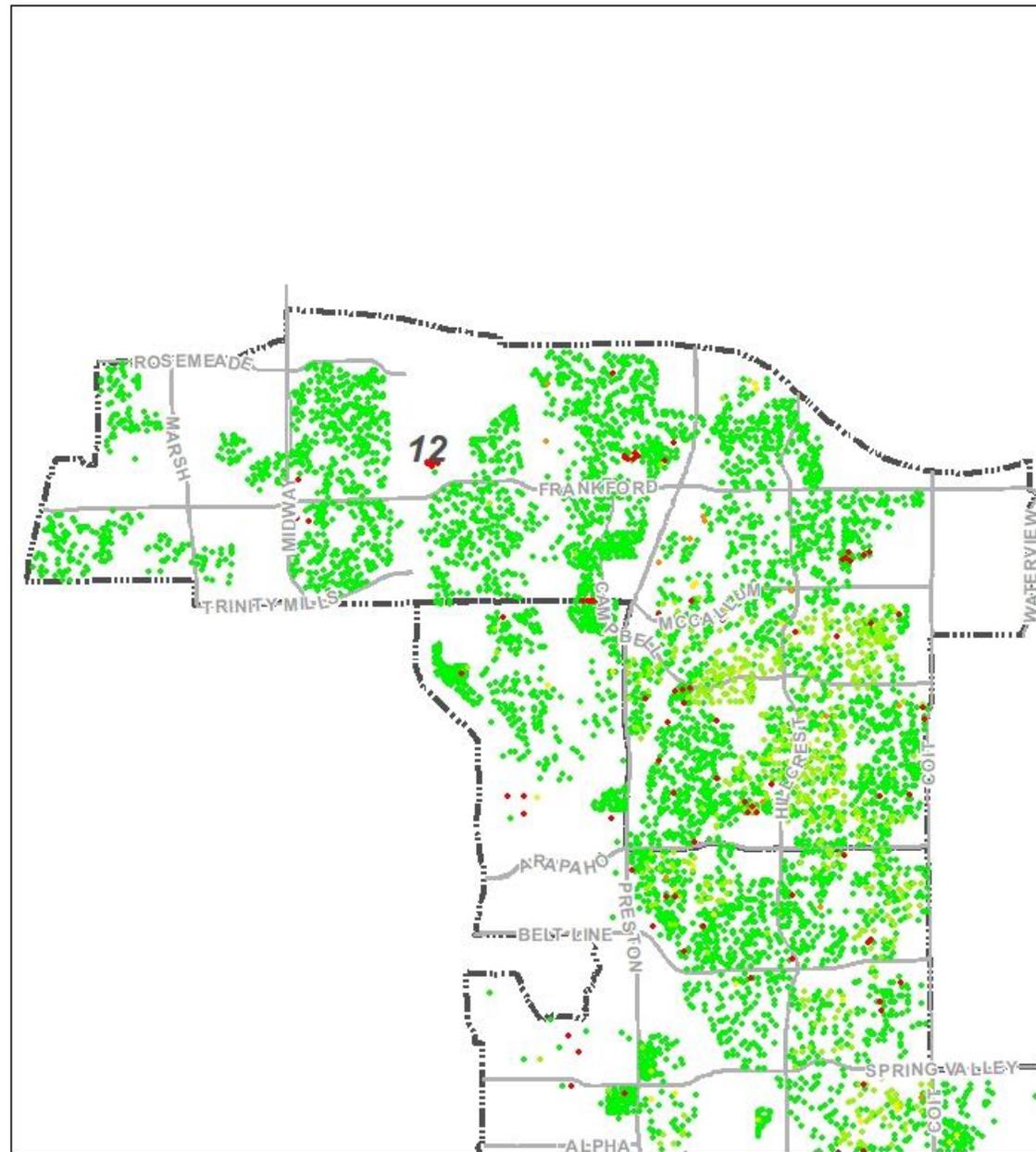


1 in = 1 miles

Percent Change
2016 to 2020

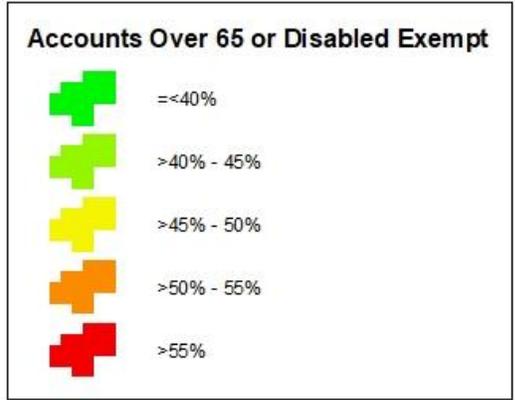
Council District 12

DISCLAIMER
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. (Texas Government Code § 205-1-102)





Taxable Value City of Dallas, TX

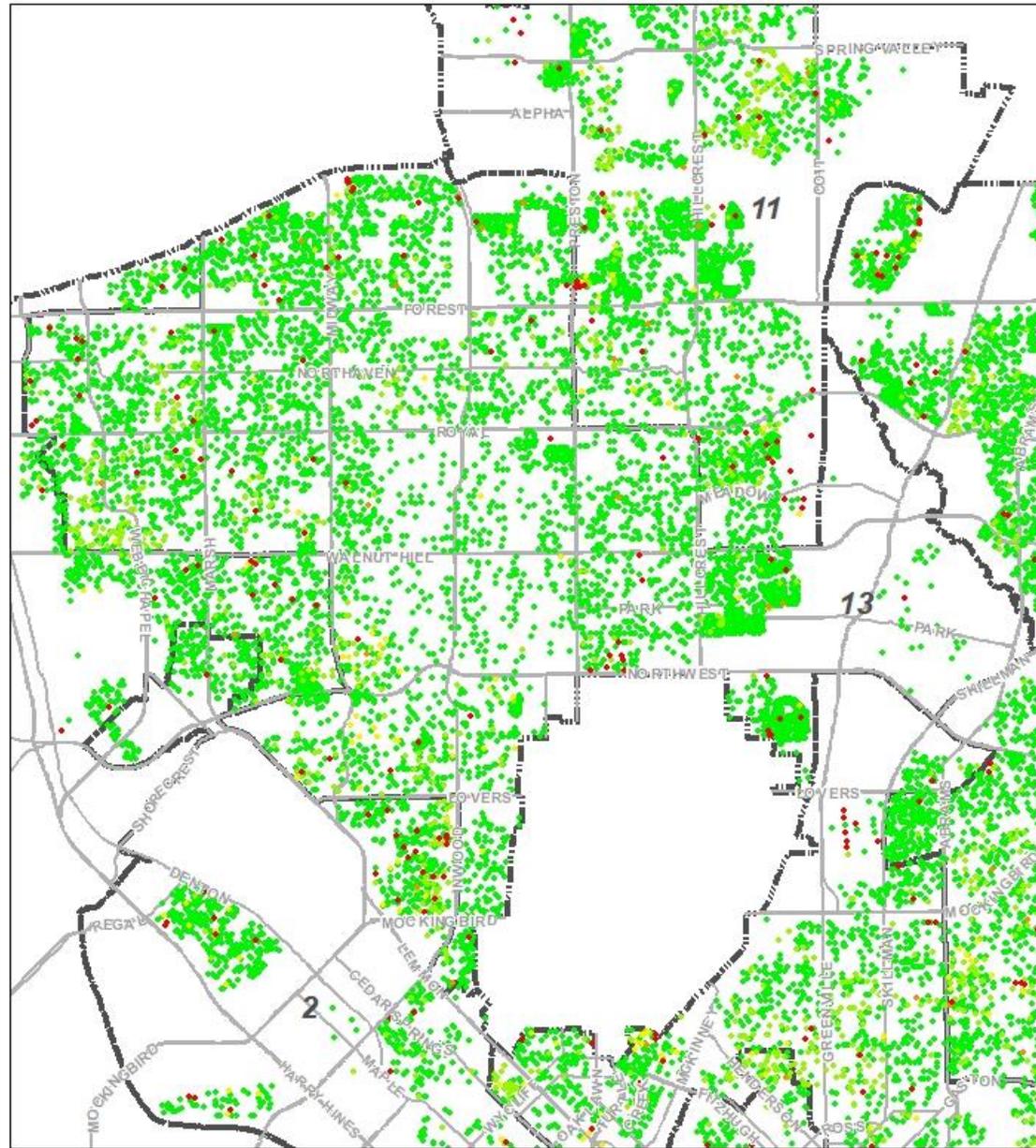


1 in = 1 miles

**Percent Change
2016 to 2020**

Council District 13

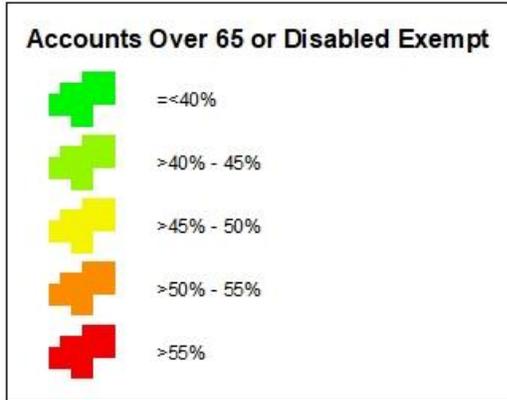
DISCLAIMER
This product is for informational purposes and may not have been prepared for or be suitable for legal, engineering, or surveying purposes. It does not represent an on-the-ground survey and represents only the approximate relative location of property boundaries. (Texas Government Code § 205.1.102)





Taxable Value

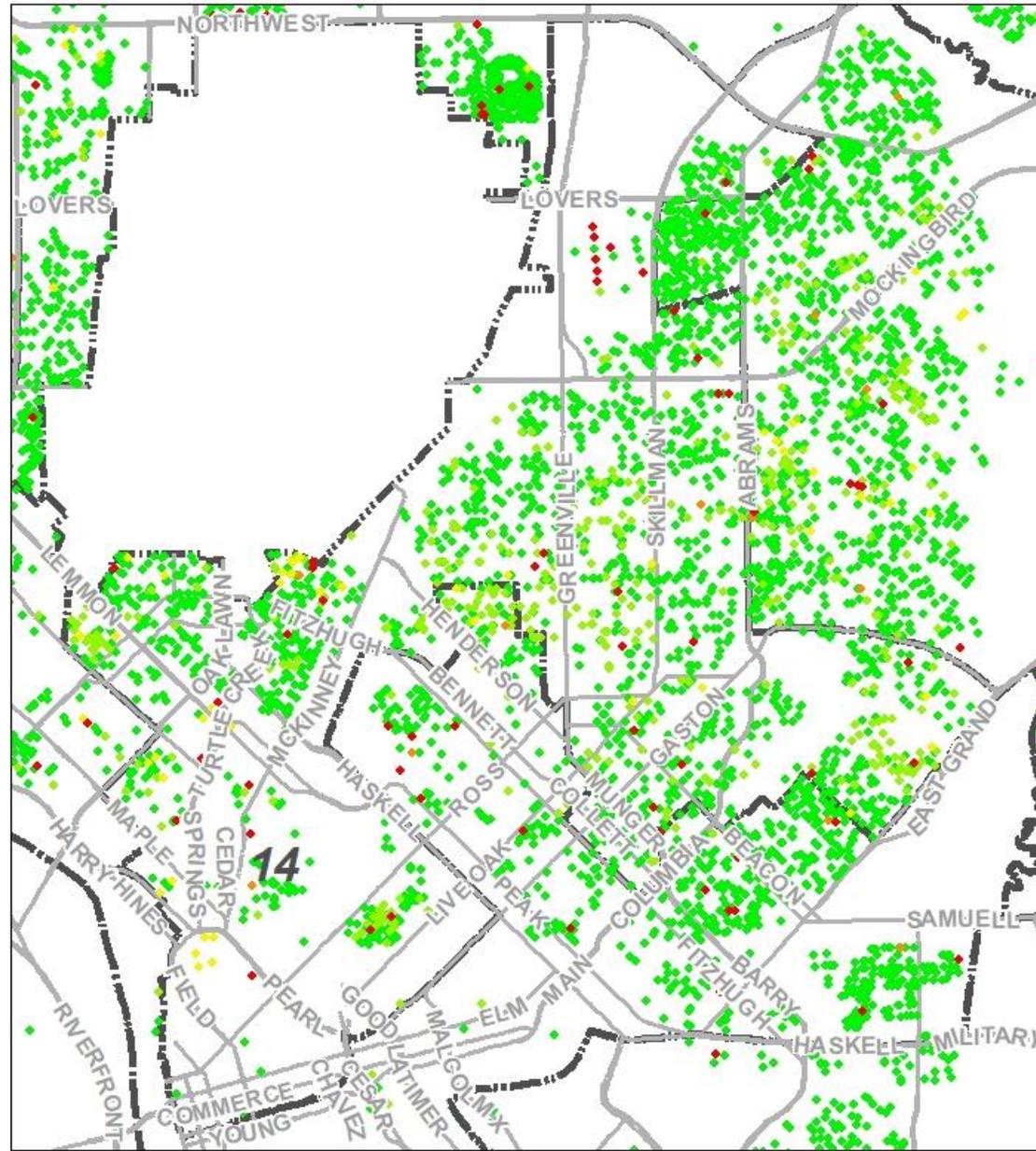
City of Dallas, TX



1 in = 1 miles

Percent Change
2016 to 2020

Council District 14



DISCLAIMER
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. (Texas Government Code § 2051.102)

