

## **EXHIBIT C**

### **2021 ASSESSMENT PLAN Downtown Improvement District**

The costs of the services and improvements by the Downtown 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 \$0.129 per \$100 of appraised value. Once levied, this assessment rate shall not increase during the 2022 Service Plan year.

The City of Dallas has agreed to pay assessments against exempt municipal property in the District. City rights-of-way, railroad right-of-way, and cemeteries are not specially benefitted and therefore are not subject to assessment. Dallas Area Rapid Transit (DART), and Dallas College are tax-exempt properties; they have agreed to participate in the District voluntarily for the services they are receiving. Payment of assessments by other tax-exempt jurisdictions must be established by contract.