

## **EXHIBIT C**

### **2020 ASSESSMENT PLAN South Side Public Improvement District**

The costs of the services and improvements by the South Side Public Improvement District (PID) 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 ("DCAD").

The South Side Public Improvement District (PID) proposed assessment rate for 2020 is \$0.15 per \$100.00 of appraised value for the premium service area and \$0.12 per \$100.00 of appraised value for the standard service area. The annual assessment rate shall not exceed \$0.15 per \$100.00 of appraised value for the premium service area and \$0.12 per \$100.00 of appraised value for the standard service area.

The City of Dallas is not responsible for payment of assessment against exempt City property in the District. City right-of-way, railroad right-of-way, City parks and cemeteries are not specially benefitted and therefore are not subject to PID assessment. 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 exempt jurisdictions and entities must be established by contract.