

North Central Texas  
Council of Governments

# North Texas Value Capture for Transportation Report

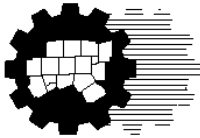
July 2023

## What is NCTCOG?

The **North Central Texas Council of Governments** (NCTCOG) is a voluntary association of, by, and for **local governments** within the 16-county North Central Texas Region. The agency was established by state enabling legislation in 1966 to assist local governments in **planning** for common needs, **cooperating** for mutual benefit, and **coordinating** for sound regional development. Its purpose is to strengthen both the individual and collective power of local governments, and to help them recognize regional opportunities, resolve regional problems, eliminate unnecessary duplication, and make joint regional decisions – as well as to develop the means to implement those decisions.

North Central Texas is a 16-county **metropolitan region** centered around Dallas and Fort Worth. The region has a population of more than 7 million (which is larger than 38 states), and an area of approximately 12,800 square miles (which is larger than nine states). NCTCOG has 229 member governments, including all 16 counties, 167 cities, 19 independent school districts, and 25 special districts.

NCTCOG's structure is relatively simple. An elected or appointed public official from each member government makes up the **General Assembly** which annually elects NCTCOG's **Executive Board**. The Executive Board is composed of 17 locally elected officials and one ex-officio non-voting member of the legislature. The Executive Board is the policy-making body for all activities undertaken by NCTCOG, including program activities and decisions, regional plans, and fiscal and budgetary policies. The Board is supported by policy development, technical advisory and study **committees** – and a professional staff led by **R. Michael Eastland**, Executive Director.



NCTCOG's offices are located in Arlington in the Centerpoint Two Building at 616 Six Flags Drive (approximately one-half mile south of the main entrance to Six Flags Over Texas).

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### **NCTCOG's Department of Transportation**

Since 1974, NCTCOG has served as the Metropolitan Planning Organization (MPO) for transportation for the Dallas-Fort Worth area. NCTCOG's Department of Transportation is responsible for the regional planning process for all modes of transportation. The department provides technical support and staff assistance to the Regional Transportation Council and its technical committees, which compose the MPO policy-making structure. In addition, the department provides technical assistance to the local governments of North Central Texas in planning, coordinating, and implementing transportation decisions.

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## Introduction

North Texas needs more funding from a wider variety of sources to keep up with the infrastructure demand from its rapid growth. Recently, transportation infrastructure has become more expensive than ever before, with U.S. Department of Transportation estimating road construction costs rose 20 percent from 2021 to 2022 and are now over 1.5 times as expensive as a decade ago.<sup>1</sup> The twelve counties of the North Central Texas Metropolitan Planning Area have also continued to grow from approximately 6.5 million people in 2012 to an estimated 7.9 million in 2022.<sup>2</sup>

Increasingly, Dallas-Fort Worth region cities are turning to value capture mechanisms like Tax Increment Financing, Public Improvement Districts, and impact fees as a method to pay for infrastructure. As a regional partner in transportation funding, the North Central Texas Council of Governments (NCTCOG) has also been engaged in crafting funding partnerships with cities using value capture. At the same time, the Federal Highway Administration (FHWA) has been encouraging local governments to increase use of value capture.<sup>3</sup> With this demand and activity, a regional report on the status and practices of value capture in North Texas is needed to inform regional funding practices and assist local government stakeholders with understanding the outcomes and best practices in applying these tools to transportation funding going forward.

Objectives of this report:

- Inform NCTCOG's work as a partner to local governments by providing information on the status and trends of value capture use for transportation and explore the funding capacity to inform expectations.
- Assist local government stakeholders involved in transportation policy and funding who may not regularly work with the technical elements of value capture implementation. This report will orient them to possible outcomes and use context.
- Establish standards for evaluating elements of value capture tools and provide recommended best practices in coordinating land use planning with transportation funding.

For the purposes of this report, **value capture refers specifically to government funding tools authorized by the Texas local government code that utilize increasing property values, transportation-related real estate opportunities, and other benefits of new transportation facilities to fund infrastructure improvements.** These funding tools seek to capture some of the value created by public investments, such as infrastructure and private development and use that value to further advance the public interest. This includes tools like Tax Increment Reinvestment Zones, Public Improvement Districts, and Roadway Impact Fees.

This report will first examine how effective the use of these three common tools has been in the North Texas region through case studies. Other, less common tools that merit further consideration will also be briefly examined. However, techniques such as toll roads, managed lanes, and other non-local government-based revenue strategies are not examined. This report is not meant to advise on the technical aspects of implementing tools in compliance with state and federal laws but rather highlight outcomes and regional trends. Finally, best practice recommendations will be provided to further the success of leveraging land value capture and return to the region.



## Overview of Texas Value Capture Tools

The State of Texas allows a wide range of value capture tools and North Texas local governments have used most of them for infrastructure projects. **Table 1** displays the types of value capture tools authorized under Texas state code and their use status in the region.

**Table 1: Value Capture Tools and Use in North Texas**

Tool	Type	Used in DFW Region?
Tax Increment Reinvestment Zones (TIRZs)	Tax Increment Financing	Yes
Transportation Reinvestment Zones (TRZs)		No
Public Improvement Districts (PIDs)	Assessments and Special Fees	Yes
Municipal Management Districts (MMDs)		Yes
Municipal Development District (MDDs)		Yes
Transportation Utility Fees (TUFs)		No
Municipal Utility Districts (MUDs)		Yes
Impact Fees	Developer Fees	Yes
Naming Rights	Public/Private Partnership	Yes

Tools utilizing tax increment financing (TIRZs and TRZs) capture value through the reinvestment of property tax increases in a district to catalyze further development. Other less frequently used tools, such as those that utilize special fees (PIDs, MMDs, MDDs, and TUFs) or developer fees (Impact Fees) capture value through the collection of new revenue. TIRZs, PIDs and Impact Fees are the most commonly used for transportation system improvements locally as indicated by number of districts implemented and amount of revenue. Other tools like MUDs, MMDs, and MDDs are more commonly utilized for other purposes despite their eligibility for transportation. TRZs and TUFs are created for the purpose of transportation improvements, however, no municipalities in the region were found to utilize these tools. Naming rights are utilized in North Texas; however, they vary significantly and are less consistently used for funding transportation infrastructure. Additionally, it’s anecdotally reported by cities that developer contributions or exactions with new development also offer a significant source of funding for local transportation. Developer contributions or exactions however are not consistently reported across governments and vary in application and are thus difficult to measure and not included in this report.

### Additional Background on Value Capture and Texas Law

The Federal Highway Administration has developed a Value Capture Implementation Manual/Guidebook, through the Center for Innovative Finance Support, which describes many of the tools and techniques in this section with national examples applied to transportation. This document provides background on value capture mechanisms and importance to infrastructure funding. See [https://www.fhwa.dot.gov/ipd/value\\_capture](https://www.fhwa.dot.gov/ipd/value_capture) for more details.

The Texas Municipal League’s (TML) Economic Development Handbook (2022) <https://www.tml.org/185/Economic-Development-Handbook-2022> provides detailed explanations of how local governments can implement special districts and value capture tools following Texas statute. Their Revenue Manual for Texas Cities (2021) <https://www.tml.org/191/Revenue-Manual-for-Texas-Cities-2021> covers impact fees and provides general guidance on compliance with state law. Cities looking to leverage tools in this report should consider reviewing documents such as these if interested in implementing these tools.

## Case Studies: Common North Texas Value Capture Tools

While several value capture tools are used by North Texas local governments, three tools are used most often and with the most funding capacity for transportation improvements in our region: Tax Increment Reinvestment Zones (TIRZs), Public Improvement Districts (PIDs), and roadway impact fees. This section of the report will examine case studies for each of these three tools to inform insights on regional trends.

### Tax Increment Reinvestment Zones

Tax Increment Reinvestment Zones are city or county established districts that raise funds through the collection (capture) of incremental property tax growth (value) within the zone. That property tax increment is then used to fund or finance public projects. This financial technique/economic development tool is referred to as Tax Increment Financing (TIF) and subsequently the zone may be called “TIF district”. In Texas the law refers primarily to the TIRZ establishment to conduct tax increment financing. In other words, TIF is the action taking place within a TIRZ. The term TIF district and TIRZ mean the same thing and may be used interchangeably.

Incremental tax revenue is the difference between the base tax revenue (the tax revenue generated in the zone in the year in which it was established) and the current tax revenue generated. Under [Chapter 311 of the Texas Tax Code](#), the increment can come from property and/or sales taxes and can be used for a wide variety of purposes as long as they address the basic criteria requirements for zone establishment. Eligible uses can include transportation improvements, public facilities construction, tax abatements, grants to private entities, and other economic development actions. In addition to the establishing entity, other taxing entities such as hospital districts, water districts, or school districts can participate in the TIRZ. The entities can choose to participate throughout the full term of the district (usually 20-30 years), or only participate for a shorter period. They can also limit their participation by setting a contribution cap or require a percentage of their increment to go to projects that directly impact their property or services.

According to the *Texas Comptroller’s Office’s February 2022 TIRZ Financials* report, 69 North Texas cities have established at least one TIRZ totaling 155 zones (see Appendix A for list) (see Figure 2 for active TIRZ by city in North Texas) covering 128,167 acres (see [Table 2](#)). Over \$1.7 billion of taxable appraised property value has been captured by these zones (1992 – 2021) representing an average growth of 250 percent. Dallas and Fort Worth have the most TIRZs of all cities with 19 and 11, respectively. Most cities in the region have between one and three districts.<sup>4</sup> However, cities in Dallas and Tarrant counties are responsible for a combined 44 percent of captured appraised value (CAV) (see Figure 1). Geographically, North Texas TIRZs are often located in or near downtown cores of each municipality, but as the number of TIRZs per city increases so does the diversity of their location around a jurisdiction. Figure 1 displays a series of summary statistics by county for TIRZs in North Texas.

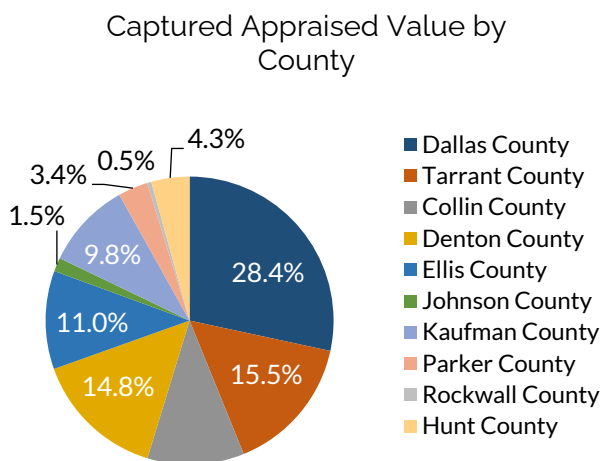


Figure 1 Captured Appraised Value by County

**Table 2: Summary Statistics of TIRZ Value in the 12 Metropolitan Planning Area Counties**

County	# of TIRZs	Total Acres	Tax Base Value	Captured Appraised Value	Total Taxable Appraised Value	CAV/Acre	CAV/TIRZ
Dallas County	55	29,335	\$133,810,833	\$496,169,355	\$629,042,773	\$16,914	\$9,021,261
Tarrant County	32	24,004	\$107,587,248	\$270,595,344	\$371,812,183	\$11,273	\$8,456,104
Collin County	26	18,534	\$41,494,571	\$190,098,811	\$231,337,639	\$10,257	\$7,311,493
Denton County	18	11,555	\$79,765,735	\$258,941,527	\$338,272,518	\$22,409	\$14,385,640
Ellis County	6	22,300	\$134,847,317	\$192,974,451	\$286,767,067	\$8,654	\$32,162,409
Johnson County	6	5,710	\$21,090,803	\$27,005,886	\$48,096,689	\$4,729	\$4,500,981
Kaufman County	4	7,682	\$42,128,327	\$170,670,657	\$226,841,760	\$22,217	\$42,667,664
Parker County	3	4,855	\$131,204,994	\$58,627,271	\$189,832,510	\$12,077	\$19,542,424
Rockwall County	2	413	N/A	\$8,115,950	\$8,115,950	\$19,651	\$4,057,975
Wise County	2	1,875	\$2,642,360	N/A	N/A	N/A	N/A
Hunt County	1	1,904	\$3,975,376	\$75,011,492	\$78,986,868	\$39,397	\$75,011,492
Hood County	0	0	\$0	\$0	\$0	\$0	\$0
Average per County	13	10,681	\$63,504,324	\$158,928,249	\$219,009,632	\$15,234	\$19,737,949
Regional Total	155	128,167	\$698,547,564	\$1,748,210,744	\$2,409,105,956	\$167,577	\$217,117,443

**Captured Appraised Value:** the difference in the value of the real property in the zone in the year in which it is designated and the current year (also called the tax increment)

**Total Taxable Appraised Value:** value of the real property in the zone in the year in which information is reported

**Tax Base Value:** value of the real property in the zone in the year in which the zone is designated

**Data Source:** Texas Comptroller's Office's February 2022 TIRZ Financials<sup>4</sup>

This analysis of TIRZ case studies in North Texas is intended to provide insights on the nature and impact of the value capture tool on the transportation system. Each case study zone was chosen based on their city type (urban, suburban, or rural/small town), land use mix (Multi-use, Mixed-use, residential, commercial), land use density (high, medium, low), and development context (infill or greenfield). These case studies examine the following six TIRZs:

1. Dallas - Cypress Waters
2. Richardson - US 75/Central Corridor
3. Fort Worth - Southside/Medical District
4. Euless - Glade Parks
5. Farmersville - TIRZ #1
6. Colleyville - TIRZ #1

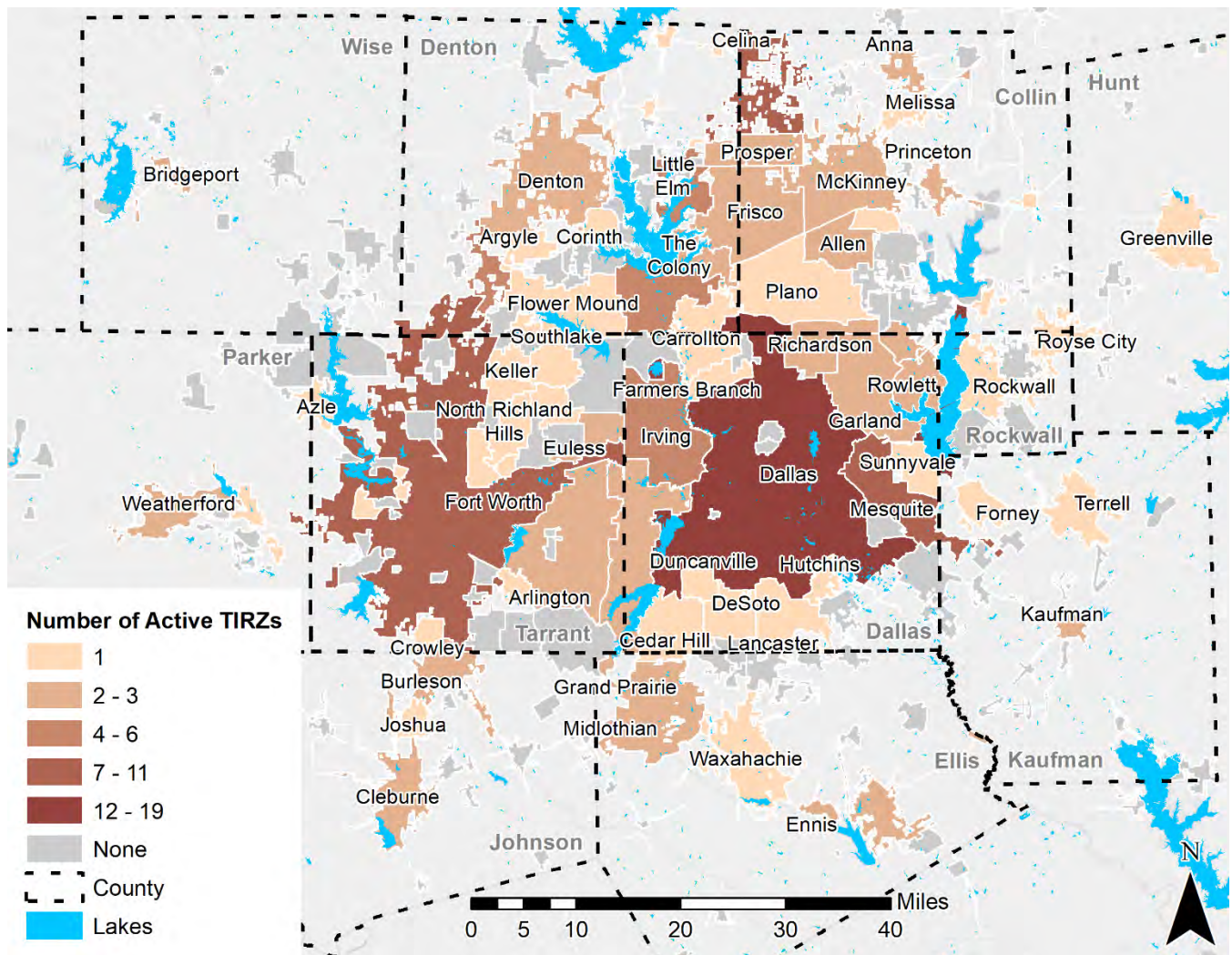


Figure 2: Active Tax Increment Reinvestment Zones by City

## Cypress Waters

- City of Dallas
- Established: 2010
- Termination: 2040 (30 years)
- Land Area: 960 acres

The goal of the [Cypress Waters Tax Increment Reinvestment Zone](#) is to encourage development on land south of the North Lake reservoir.<sup>5</sup> Specifically, the district promotes pedestrian-oriented residential and commercial development.<sup>5</sup> Uniquely, the land in this TIRZ was 100 percent owned by a single private entity, the Billingsley Company, when it was established. Prior to development, the zone was entirely vacant or covered by the lake (See Figure 3 for Cypress Waters TIRZ map).

### Current Land Use and Transportation Context

The current zoning of the district is primarily [Planned Development \(PD\) 741](#) with a handful of agricultural zone acres.<sup>6</sup> PD 741 permits only [MU-3 Mixed Use District](#) land uses specified in the City of Dallas' zoning code. PD 741 appears to be written based on the [Cypress Waters Master Plan](#). Much of the currently vacant land in the zone will follow similar dense development and transportation patterns like the completed phases.<sup>5</sup>

The TIRZ includes an area near the future Silver Line passenger rail station planned to be a mixed-use, walkable, and transit-oriented neighborhood (see Figure 4 for permitted zoning and transportation context details.<sup>7</sup>) Zoning code features short setbacks requirements, high dwelling density, high lot coverage limits, and the underlying MU-3 district allow the district to be built at significantly higher density than much of the rest of Dallas. Notable major employers of the district include Nokia, Mr. Cooper, Brinker International, At Home, and Toyota Finance.

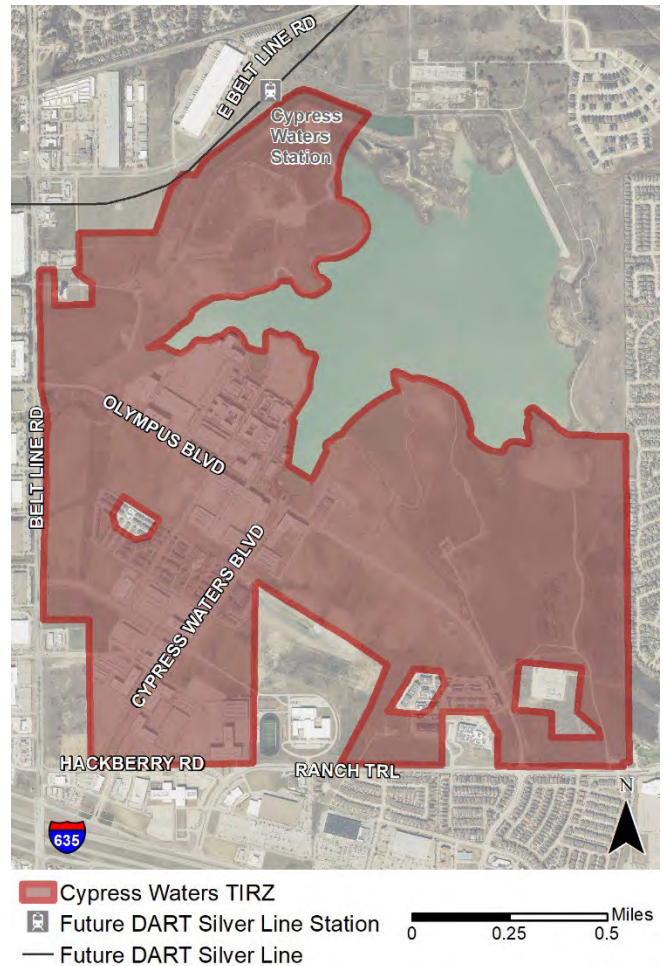


Figure 3 Cypress Waters TIRZ Map

Permitted Zoning	
Mix of Uses?	Yes
Higher Density	Yes
Urban/Walkable Form	Yes





Transportation Context	
	Interstate-635 (<1 mile), PGBT (<2 mile)
	DART Silver Line Station (under construction), DART Go Link Zone
	Wide sidewalks, Off-street bike trails
	DFW International Airport (3 miles)

Figure 4: Cypress Waters Permitted Zoning and Transportation

## QUICK FACTS

### Base Tax Value<sup>4</sup>

\$71,437

### Annual Revenue<sup>4</sup>

\$4,278,235

### Lifetime Revenue<sup>5</sup>

\$13,440,990

### Captured Appraised Value<sup>4</sup>

\$749,891,407

### Total Taxable Appraised Value<sup>4</sup>

\$749,962,844

### CAV/acre\*

\$781,137

### TTAV/sq mile\*

\$781,211

### Percent Growth in Taxable Value

1,049,724%

County overall percent growth:  
82%<sup>11</sup>

\*excluding vacant land

Revenues and values as of FY2020

## Cypress Waters TIRZ – Density per Acre



16 people\*



54 jobs\*



4 housing units\*

\*excluding vacant land

Figure 5: Cypress Waters TIRZ Density <sup>8 9 10</sup>

Figure 5 lists densities for the TIRZ. So far, the district is about **three times** denser population-wise, **14 times** denser jobwise and almost **two times** denser housing unit-wise compared to the City of Dallas overall.

### Projects and Finances

The City of Dallas has been contributing 85 percent of the zone’s tax increment to the TIRZ fund since 2012. Dallas County has been contributing 55 percent of its tax increment since 2014. The County will end its participation in 2033 or when it reaches its participation limit of \$10.5 million.<sup>5</sup> No other taxing entities participate in this TIRZ.

Projects funded through this district include public infrastructure (paving, streetscape, water/wastewater, storm sewer, utility burial/relocation, and land acquisition) to support the construction of over 800 residential units, multiple office buildings and the Cypress Waters Public Safety Building/Fire Station 58.<sup>5</sup>

According to data released by the Texas Comptroller’s office in February 2022, the Cypress Waters TIRZ reached an annual revenue over \$4.2 million in fiscal year 2020.<sup>4</sup> **The total taxable property value of the TIRZ has grown by over one million percent since its establishment resulting in a taxable property value density of over \$780,000 per acre.** This growth is several orders of magnitude larger than the county growth overall,<sup>11</sup> however, this is due to the district being vacant land prior to development and TIRZ establishment.

## US 75/Central Corridor

- City of Richardson
- Established: 2006
- Termination: 2031 (25 years)
- Land Area: 1,777 acres<sup>a</sup>

Richardson’s US 75/Central Corridor TIRZ is located along the Central Expressway corridor and adjacent parts of the city as seen in Figure 6. The purposes of the district are to improve the Central Expressway and Spring Valley transportation corridors by increasing redevelopment feasibility.<sup>12</sup> Prior to designation, the district was mostly built out with a few large vacant tracts.

### Current Land Use and Transportation Context

The primary zoning district in the TIRZ is Planned Development (PD), followed by single-family residential. Commercial, industrial, multi-family residential, and office comprise the remaining fraction of land area. Notably, the [Collins/Arapaho TOD & Innovation District](#) (2019), [Main Street/Central Expressway PD](#) (2016), and [West Spring Valley PD](#) (2011/2013) combine to cover over 80 percent of the district’s land area.

These zoning districts were written with the intent to promote mixed use development, higher residential density, and encourage urban/walkable building form (See Figure 7 for permitted zoning and transportation context).<sup>13 14 15</sup> This is done primarily through form-based codes, shorter setbacks, minimum building story standards, and block size control. However, this district was mostly developed when it was established but has also benefited from significant investment leading to few remaining vacant lots. Economic drivers in the district, known as the Telecom Corridor, include many private firms

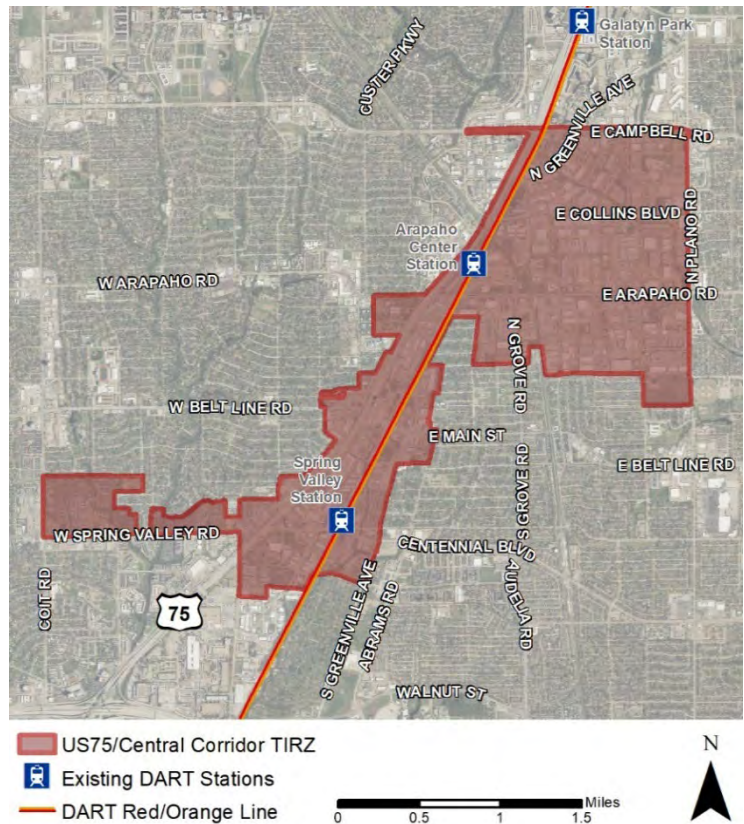


Figure 6: US 75/Central Corridor TIRZ map

Permitted Zoning*	
Mix of Uses?	Yes
Higher Density	Yes
Urban/Walkable Form	Yes

\*only considering Collins/Arapaho TOD, Main Street/Central Expressway, and West Spring Valley PDs

Transportation Context	
	US 75/Central Expressway Interstate 635 (<1 mile), PGBT (<2 miles)
	DART Red Line (2 stations)
	Wide sidewalks, Central Trail, Duck Creek Trail, On-Street bike lanes
	Dallas Love Field Airport (<9 miles)

Figure 7: US 75/Central Corridor Permitted Zoning and Transportation Context

<sup>a</sup> Parcel-acres

## QUICK FACTS

### Base Tax Value<sup>4</sup>

\$455,793,647

### Annual Revenue<sup>4</sup>

\$6,206,079

### Lifetime Revenue

\$31,049,897

### Captured Appraised Value<sup>4</sup>

\$784,263,409

### Total Taxable Appraised Value<sup>4</sup>

\$1,240,057,056

### CAV/acre<sup>a</sup>

\$441,341

### TTAV/acre<sup>a</sup>

\$697,837

### Percent Growth in Taxable Value

172%

County overall percent growth:

99%<sup>11</sup>

Revenues and values as of FY2020

## US 75/Central Corridor TIRZ – Density per Acre



6 people



20 jobs



3 housing units

Figure 8: Richardson TIRZ District 1 Density<sup>8 9 10</sup>

such as the Fossil Inc. headquarters, Traveler’s Insurance, and iQor. The district also includes the entire Richardson Innovation Quarter as well, comprising about one-third of the zone.

The district’s zoning and real estate market have resulted in the densities listed in population and housing unit density that is **slightly less** dense than the City of Richardson overall, however, it is about **three times** as dense jobwise (see Figure 8).

### Projects and Finances

The City of Richardson contributes 100 percent of its tax increment in the zone to the TIRZ fund while Dallas County will contribute 65 percent until 2028 (or it reaches its contribution cap of \$17.8 million). Participation at this rate is planned to continue for both entities through the end of the TIRZ term (2031). No other taxing entities participate in this TIRZ.

Funds collected in this district have primarily been utilized for commercial building redevelopment, modernization, and business relocations. Infrastructure to support these activities such as street/streetscape improvements, trails, and stormwater systems are often included in the grant agreements as well but not the primary spending for this TIRZ.<sup>16</sup> NCTCOG has provided funding for projects as well (see Figure 9).

February 2022, Richardson TIRZ #1 reached an annual revenue of \$6.2 million in FY2020.<sup>4</sup> **The total taxable property value of the TIRZ has grown by 172 percent resulting in a taxable property value density of almost \$700,000 per acre.** This growth is 73 percent higher than Dallas County overall during the same period.<sup>11</sup>

Highlighted NCTCOG-Funded Projects	Regional/ Federal	Local	Total
Central Trail	\$2,692,643	\$5,864,127	\$8,556,770
DART Station Areas Walk/Bike Improvements	\$2,502,948	\$638,000	\$3,140,948
Brick Row TOD Streets	\$1,100,000	\$275,000	\$1,375,000
Eastside Walkable Streets	\$1,907,357	\$3,092,643	\$5,000,000

Figure 9: NCTCOG-funded projects in the Richardson US 75/Central Corridor TIRZ



### Southside/Medical District

- City of Fort Worth
- Established: 1997
- Termination: 2032 (35 years)
- Land Area: 1,280 acres

Fort Worth’s TIRZ #4, Southside/Medical District is intended to promote the revitalization of the Near Southside neighborhood and medical district.<sup>17</sup> The Near Southside neighborhood covers several key corridors including Magnolia Ave., Rosedale St., S Main St., Interstate 35W, 8<sup>th</sup> Ave., Hemphill St., and has a northern boundary of Interstate 30 (see Figure 10 for map). The district is administered by [Near Southside, Inc.](#), a 501(c)(4) nonprofit organization dedicated to revitalization of the Near Southside neighborhood.<sup>18</sup>

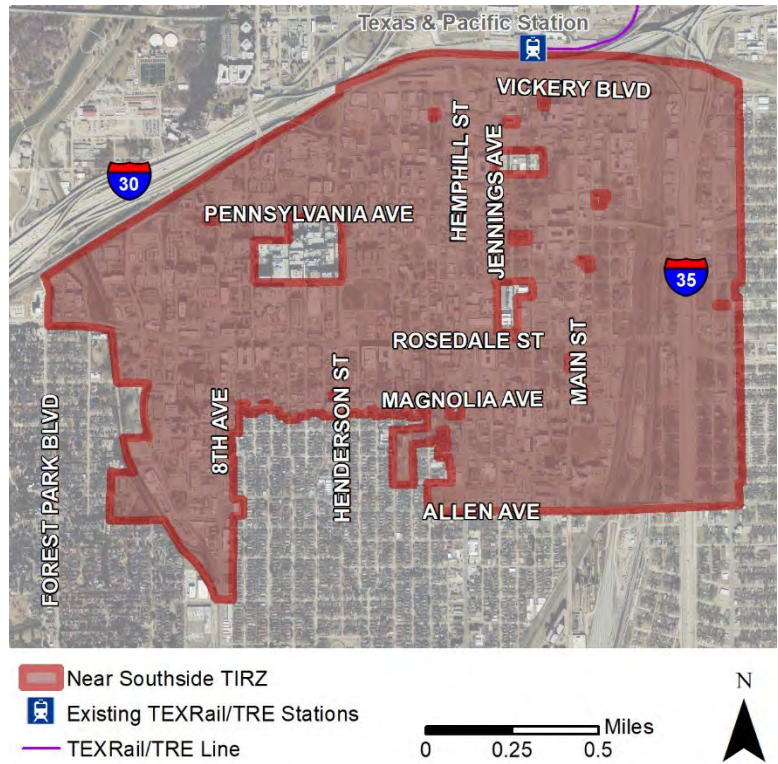


Figure 10: Southside/Medical District TIRZ Map

### Current Land Use and Transportation Context

The primary zoning districts in the TIRZ are the form-based zones of the [Near Southside Development Standards and Guidelines](#); NS-T5I, NS-T5, and NS-T4. The zones set maximum setbacks, minimum façade heights, maximum building heights, and required parking configurations for the development.

These zoning districts were created for the purpose of revitalization using features related to pedestrian-oriented urban form, maximizing connectivity, architectural and land use variety, and sustainable development among others (see Figure 11 for permitted zoning and transportation context).<sup>19</sup> The rest of the district is covered by several other zoning districts, many of them allowing for mixed-use development.

Major employers of the district include John Peter Smith Hospital, Medical City Fort Worth, and Baylor Scott White All Saints Medical Center. Other employers in the district include small manufacturing facilities, Trimble Technical High School, and various outpatient medical/rehabilitation clinics.

Permitted Zoning*		Transportation Context	
Mix of Uses?	Yes		Interstate 35W, Interstate 30 (<1 mile)
Higher Density	Yes		Fort Worth T&P Station (<1 mile)
Urban/Walkable Form	Yes		Historic street grid with sidewalks, Trinity Trails (1-2 miles), Bike lanes on various corridors
			DFW International Airport (20 miles)

\*excluding non-NS zones

Figure 11: Southside/Medical District Permitted Zoning and Transportation Context

## QUICK FACTS

**Base Tax Value<sup>4</sup>**  
\$229,759,626

**Annual Revenue<sup>4</sup>**  
\$8,593,434

**Lifetime Revenue<sup>4</sup>**  
\$90,585,601

**Captured Appraised Value<sup>4</sup>**  
\$859,445,400

**Total Taxable Appraised Value<sup>4</sup>**  
\$1,089,205,030

**CAV/acre**  
\$672,492

**TTAV/acre**  
\$852,273

**Percent Growth in Taxable Value**  
374%

County overall percent growth:  
281%<sup>22</sup>

Revenues and values as of FY2019

### Southside/Medical District – Density per Acre




	4 people
	18.5 jobs
	2 housing units

Figure 12: Southside/Medical District Density<sup>8 9 10</sup>

The zoning and land use context of the district as resulted in the densities listed in Figure 12. In terms of population density, the TIRZ is **slightly less** dense than Fort Worth overall, but it is about **1.5 times** denser housing unit-wise and over **8 times** denser jobwise.

### Projects and Finances

Initially, all taxing entities contributed 100 percent of their increments to the district fund. Starting in 2013, the City began contributing 90 percent of its tax increment to the TIRZ while the County, Hospital District, Fort Worth Independent School District, and Tarrant County College contributed 50 percent each until their contribution cap was reached. The Tarrant Regional Water District continued to contribute 100 percent of its tax increment until their contribution cap was reached as well.<sup>20</sup> Following the extension of the TIRZ in November 2022, the City will contribute approximately 30 percent of its tax increment.

Projects funded through the TIRZ include streetscaping, parking garage construction, transit-oriented development (TOD) planning, and park construction. Additionally, incidental infrastructure related to various developments have been funded.<sup>21</sup> NCTCOG has provided funding for projects as well (see Figure 13).

According to data released by the Texas Comptroller’s office in February 2022, the Southside/Medical District TIRZ has reached a total annual revenue greater than \$8.5 million.<sup>4</sup> **The total taxable property value of the TIRZ has grown by 374 percent since its inception resulting in a taxable property value density of over \$850,000 per acre.** This growth is about 100 percent higher than Tarrant County overall since 1998, one year after establishment of the district.<sup>22</sup>

Highlighted NCTCOG-Funded Projects	Regional/ Federal	Local	Total
South Main Complete Street Project	\$2,940,526	\$5,485,131	\$8,425,657
Rosedale Streetscape	\$2,000,000	\$500,000	\$2,500,000
Hemphill/Lamar Connector	\$3,448,803	\$49,692,483	\$53,286,386
Magnolia Village Streetscapes	\$1,233,688	\$363,938	\$1,597,626

Figure 13: NCTCOG-funded projects in the Southside/Medical District TIRZ

### Glade Parks

- City of Euless
- Established: 2010
- Termination: 2035 (25 years)
- Land Area: 266 acres

[Euless' third TIRZ, Glade Parks](#), is located on the western edge of State Highway 121 (TX 121) between Glade Road, Cheek Sparger Road, and Heritage Avenue as seen in Figure 14. The 266-acre district was created for the purpose of funding necessary public infrastructure in the area and encouraging private development.<sup>23</sup>

Two public improvement districts are located within the TIRZ district. Excess TIRZ revenue is used to contribute funding for authorized improvements in both PIDs. As the TIRZ fund generates more revenue from the rising property values the PID assessments will be reduced by the same amount of TIRZ revenue received each year. See the Glade Parks PID case study for more information.

#### Current Land Use and Transportation Context

The district is covered entirely by five Planned Development districts. Most of the parcels of the district are zoned to not allow a mix of residential and commercial development or higher density. The result is a mostly auto-oriented shopping center. The Glade Parks Lifestyle subarea has a walkable central street and is relatively dense but does not allow a mix of residential and commercial uses vertically or on the same parcel. However, the subarea includes a hotel and residential developments in the district with higher density than most of Euless and well connected by sidewalks to the walkable commercial street (see Figure 15 for permitted zoning and transportation context). However, non-residential land use is not permitted to mix on the residential parcels.<sup>24</sup>

Businesses in the district are primarily retail or restaurants including Belk, Dick's Sporting Goods, Outback Steakhouse, Starbucks, and Old Navy. Additionally, the district is home to an Aloft Hotel and several service establishments.



Figure 14: Glade Parks TIRZ Map

Permitted Zoning		Transportation Context	
Mix of Uses?	Partially	TX 121, TX 360 (1.5 miles), TX 183 (2.5 miles)	
Higher Density	Partially	Centre Port & Grapevine Stations (4.5 miles)	
Urban/Walkable Form	Partially	Sidewalks throughout district, Regional shared-use paths connecting to neighboring cities/destination (<1 mile)	
		DFW International Airport (4 miles)	

Figure 15: Glade Parks Permitted Zoning and Transportation Context

## QUICK FACTS

<b>Base Tax Value<sup>4</sup></b>	\$19,758,821
<b>Annual Revenue<sup>4</sup></b>	\$1,785,121
<b>Lifetime Revenue<sup>26</sup></b>	\$6,839,370
<b>Captured Appraised Value<sup>4</sup></b>	\$243,137,188
<b>Total Taxable Appraised Value<sup>4</sup></b>	\$262,896,009
<b>CAV/acre</b>	\$917,499
<b>TTAV/acre</b>	\$992,060
<b>Percent Growth in Taxable Value</b>	1,231%
	County average since 2011: 66% <sup>22</sup>
Revenues and values as of FY2020	




<b>Glade Parks TIRZ – Density per Acre</b>	
	4 people
	3 jobs
	2 housing units

Figure 16: Glade Parks TIRZ Density<sup>8 9 10</sup>

Figure 16 shows the population, job, and housing unit densities of the Glade Parks TIRZ. When compared to the City of Euless overall, the district is around **75 percent** as dense population and housing unit-wise but around **twice** as dense jobwise.

### Projects and Finances

The City and County contribute 75 percent of their tax increment to the TIRZ, while Tarrant County College contributes 50 percent. After the district’s fifteenth year (2026), the County will reduce its contribution to 50 percent. The City also contributes 30 percent of its one percent general sales tax revenue in the district to the TIRZ fund (\$320,222 in FY2020). Like the County’s arrangement, this contribution drops (by 10 percent) after 2026.<sup>25 26</sup> No other taxing entities participate in this TIRZ.

The district’s projects include major and minor street construction, bridge construction, improvements for TX 121 access, wetland mitigation, landscaping, a park, and parking garage.<sup>27 28 29</sup> NCTCOG has provided funding for projects as well (see Figure 17).

According to data released by the Texas Comptroller’s office in February 2022, the Glade Parks TIRZ has reached a total annual revenue of about \$1.8 million.<sup>4</sup> **The total taxable property value of the TIRZ has grown by over 1,200 percent since 2011 resulting in a taxable property value density of almost \$1 million per acre.**<sup>4</sup> The growth of taxable property value in the district is about 18 times higher than the county average overall.<sup>22</sup>

<b>Highlighted NCTCOG-Funded Projects</b>	<b>Regional/ Federal</b>	<b>Local</b>	<b>Total</b>
Euless Main Trail – Glade Parks Segment	\$912,000	\$354,667	\$1,266,667

Figure 17: NCTCOG-funded projects in the Euless Glade Parks TIRZ

### Farmersville TIRZ #1

- City of Farmersville
- Established: 2011
- Termination: 2040 (30 years)
- Land area: 3,065 acres

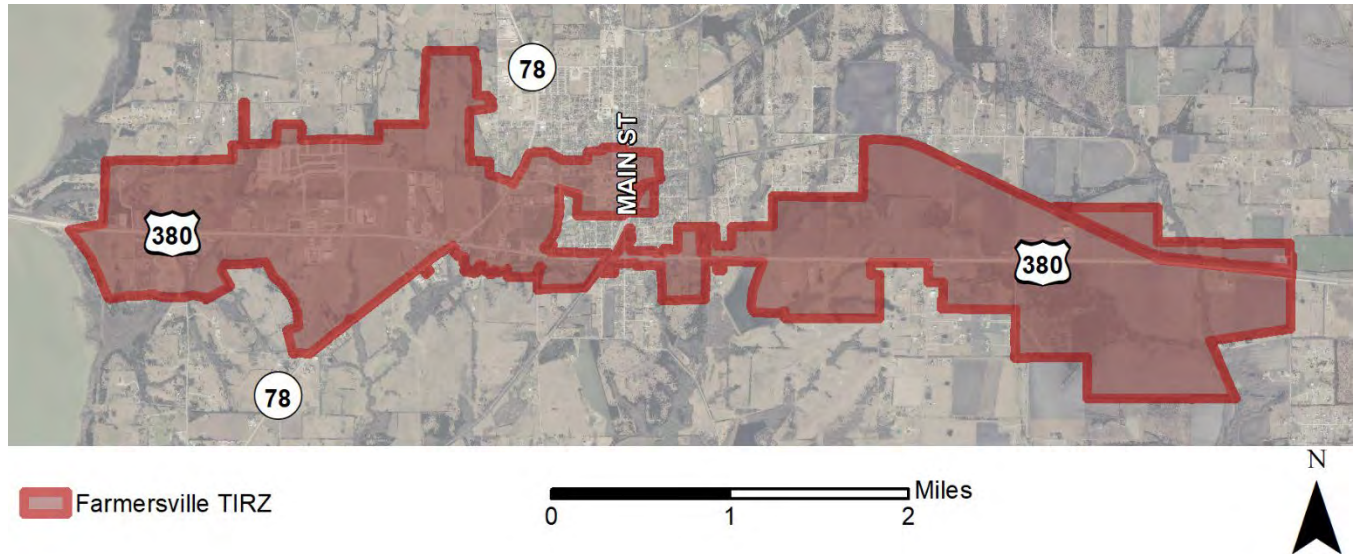


Figure 18: Farmersville TIRZ map

[Farmersville’s TIRZ](#) encompasses over 3,000 acres of land in the city and its surrounding extraterritorial jurisdiction (ETJ) along the US Highway 380 corridor. The purpose of this TIRZ is to fund infrastructure to support the expected increase in development in the city, around downtown, and along the US 380 corridor (see Figure 18). Additionally, it is the intention of the city to encourage industrial and commercial development in this district, specifically along US 380.<sup>30</sup>

### Current Land Use and Transportation Context

The current zoning of the TIRZ is primarily single-family residential and commercial within the Farmersville city limits.<sup>31</sup> Parcels outside of city limits in the ETJ are not zoned but are primarily vacant or agricultural. Neither the single-family zones nor the commercial zones appear to support mixed-use, higher density, or walkable form (see Figure 19 for permitted zoning and transportation context). However, these are allowed in the “Central Area” zone, which covers the historic downtown. The future land use plan includes a 4,000-acre light and heavy industrial area along US 380 and a 2,000-acre area along SH 78.

Various general retail and commercial establishments exist in the district along the highway. The district also includes many small business establishments located in the historic downtown area of Farmersville.





Permitted Zoning		Transportation Context	
Mix of Uses?	No		US 380, TX 78, Future Outer Loop
Higher Density	No		Parker Road & Downtown Rowlett Stations, (20 miles)
Urban/Walkable Form	No		Few sidewalks outside of historic downtown, Northeast Texas Trail
			Dallas Love Field Airport (35 miles)

Figure 19: Farmersville TIRZ Permitted Zoning and Transportation Context

## QUICK FACTS

### Base Tax Value<sup>4</sup>

\$48,946,113

### Annual Revenue<sup>4</sup>

\$348,011

### Lifetime Revenue<sup>34</sup>

\$1,122,694

### Captured Appraised Value<sup>4</sup>

\$56,129,014

### Total Taxable Appraised Value<sup>4</sup>

\$105,075,127

### CAV/acre\*

\$52,068

### TTAV/acre\*

\$97,472

### Percent Growth in Taxable Value

115%

County overall percent growth:

120%<sup>33</sup>

\*excluding vacant land

Revenues and values as of FY2019

## Farmersville TIRZ – Density per Acre



2 people



1 job



1 housing units

Figure 20: Farmersville TIRZ Density<sup>8 9 10</sup>

Figure 20 shows the population, job, and housing unit densities for the Farmersville TIRZ. Compared to the city of Farmersville overall, the district is about **50 percent** denser population-wise, **90 percent** denser jobwise, and **65 percent** denser housing unit-wise.

### Projects and Finances

The City contributes 100 percent of its tax increment to the TIRZ while the County contributes 50 percent for the full 30-year term of the zone.<sup>32</sup> No other taxing entities participate in this TIRZ.

The project plan for the TIRZ primarily focuses on funding roadway and stormwater improvements such as new and expanded arterial and collector roads along with their drainage and signals. Other projects to be funded include sanitary sewer system needs, water infrastructure, a community center, and park upgrades.

According to data released by the Texas Comptroller’s office in February 2022, the Farmersville TIRZ reached a total annual revenue of about \$348,000.<sup>4</sup> **The total taxable property value of the TIRZ has grown by 115 percent since 2011, resulting in a taxable property value density of about \$97,000 per acre.**<sup>4</sup> This taxable property value growth is five percent lower than the overall property value growth rate for the rest of Collin County.<sup>33</sup>

<sup>34</sup>

### Colleyville TIRZ #1

- City of Colleyville
- Established: 1998 (active year)
- Termination: 2030 (32 years)
- Land Area: 931 acres

The City of Colleyville’s first TIRZ is almost 1.5 square miles in size and primarily includes properties along State Highway 26, locally known as Colleyville Boulevard, and Grapevine Highway (see Figure 21). In 2012, the TIRZ was expanded to include properties and right-of-way along Hall-Johnson Road, Glade Road, and Cheek Sparger Road as well as properties on the north and center of the district. The purpose of the district is to fund infrastructure improvements along Colleyville Boulevard and facilitate development.<sup>35</sup>

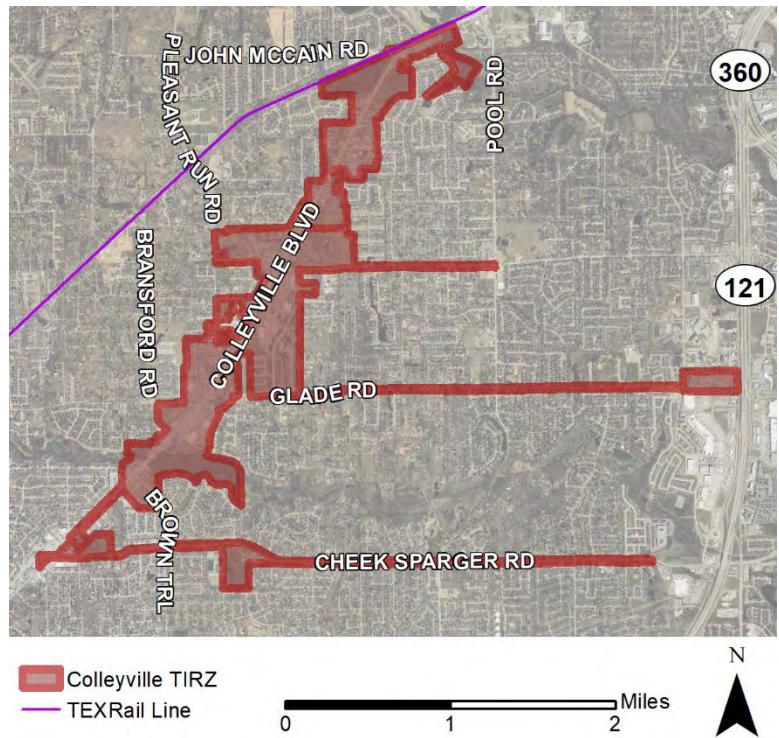


Figure 21: Colleyville TIRZ #1 Map

### Current Land Use and Transportation Context

The current zoning of the TIRZ is primarily Village Retail (CC-1), Shopping Center (CC-2), and Light Manufacturing (ML). These zones do not appear to allow dense, mixed-use, or walkable development (see Figure 22). Features such as minimal setbacks, higher height maximums, and high minimum lot coverage are not included by default in these zones. Village Retail zones, however, are designed to encourage store clustering at smaller scales than the Shopping Center zones. Shopping Center zones also allow higher maximum building height in PUDs (four stories vs two stories) and shorter front setbacks in developments with “urban village” design. The Village at Colleyville is the only area in the district with walkable design features. It is zoned as a Planned Unit Development – Commercial and allows denser, mixed-use development and walkable design.<sup>36 37</sup> Businesses in the TIF district are mostly retail shopping centers, small office complexes, grocery stores, and restaurants.

Permitted Zoning		Transportation Context	
Mix of Uses?	No		TX 26, TX 183 & TX 121 (3 miles), TX 114 & TX 360 (4 miles), Interstate 820 (5 miles)
Higher Density	No		North Richland Hills/Smithfield Station (2.5 miles)
Urban/Walkable Form	No		Sidewalks along major corridors and some neighborhoods, Cotton Belt Trail (<1 mile), Pool Rd Trail (< 1 mile)
			DFW International Airport (6 miles)

Figure 22: Colleyville TIRZ #1 Permitted Zoning and Transportation Context

## QUICK FACTS

**Base Tax Value<sup>4</sup>**  
\$106,617,813

**Annual Revenue<sup>4</sup>**  
\$6,521,464

**Lifetime Revenue**  
\*Data not available

**Captured Appraised Value<sup>4</sup>**  
\$438,771,640

**Total Taxable Appraised Value<sup>4</sup>**  
\$545,389,453

**CAV/acre**  
\$458,487

**TTAV/acre**  
\$569,895

**Percent Growth in Taxable Value**  
412%

County average since 1998:  
281%<sup>22</sup>

Revenues and values as of FY2019

### Colleyville TIRZ – Density per Acre




	1 person
	5 jobs
	0.4 housing units

Figure 23: Colleyville TIRZ #1 Density<sup>8 9 10</sup>

Figure 23 shows the population, job, and housing unit densities for the Colleyville TIRZ. Compared to the City of Colleyville overall, the district is about **one-third** as dense population and housing unit-wise but **five times** denser jobwise.

#### Projects and Finances

The City and Tarrant County College District each contribute 100 percent of its tax increment to the TIRZ while Tarrant County and Tarrant County Hospital District contributed 100 percent until they reached their contribution caps in 2012.<sup>38</sup> Grapevine-Colleyville Independent School District contributes 100 percent of their maintenance and operation rate, 26 percent of which is remitted back to the district for school improvements.

District funds have contributed to various street improvements, including TX 26, and to grant programs to assist local businesses in property upgrades such as façade improvements, fire safety systems, and sign improvements.<sup>39</sup> NCTCOG has provided funding for projects as well (see Figure 24).

According to data released by the Texas Comptroller’s office in February 2022, the Colleyville TIRZ reached a total annual revenue of over \$6.5 million.<sup>4</sup> **The total taxable property value of the TIRZ has grown by over 400 percent, resulting in a taxable property value density of about \$570,000 per acre.** On average, the taxable growth of the TIRZ outpaced the county overall by about 130 percent.<sup>22</sup>

Highlighted NCTCOG-Funded Projects	Regional/ Federal	Local	Total
Pleasant Run Pathway	\$174,800	\$54,835	\$229,635
Jackson and Cheek-Sparger Roundabout	\$349,320	\$1,024,680	\$1,374,000

Figure 24: NCTCOG-funded projects in Colleyville TIRZ #1



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## TIRZ Case Study Conclusions

Increasingly Standard Practice: Tax Increment Revenue Zones are a standard option for many North Texas cities funding needed improvements in both areas of new greenfield development and infill redevelopment. Of the approximately 100 cities with a population over 5,000 in the 12-county metropolitan planning area, 71 are using at least one TIRZ.

Effective Funding Capacity: With the increasing cost of providing infrastructure, TIRZ's can have the capacity to finance multi-million-dollar transportation projects, and gap funding or local match on larger projects. Most entities use TIRZ funding to build infrastructure or public facilities to support new development, however, eligible purposes such as building renovations/demolitions, flood infrastructure, and other special purposes are also common. TIRZs normally draw from property tax increments but sales tax increments are also utilized occasionally, usually in cases where retail land uses dominate the zone. The only district using sales tax in this study is Euless, Glade Parks TIRZ.

Planning and Development Patterns: Most TIRZs are planned to be built with a density higher than the rest of the city. This density allows for property tax increments to be much higher and ensure infrastructure projects within the zone are adequately funded. Ensuring adequate funding is reinforced by significant land use planning at the beginning of the TIRZ establishment such as parcel value analysis, Planned Development zoning, form-based code development, and/or developer master planning.

Public or Private Catalyst: Many TIRZs in North Texas appear to be increasingly placed in coordination with a large private development on vacant/cleared land. The other trend in location of TIRZs is around downtowns and main streets where the applicable city or local stakeholders are also using incentives, partnerships, or other efforts to spur redevelopment in the TIRZ.

Backup Districts: There is potentially a pattern of North Texas jurisdictions layering TIRZ on PID areas to provide multiple options for repaying infrastructure debt or lower the added assessment on property owners. In the TIRZ case study: Euless is an example of this. More will be discussed in the PID case studies.

**Table 3: Case Studies Summary**

LU Context (*)	Density (*)	Project Types	CAV/ Sq Mile	% Growth	Lifetime Revenue (Age <sup>***</sup> )	Planned Project Amount
<b><i>Cypress Waters (Dallas)</i></b>						
Hybrid greenfield	High	Infrastructure; Public Buildings	\$1.5B*	1,049,724%	\$13.4M (10 years)	\$49 million
<b><i>US 75/ Central Corridor (Richardson)</i></b>						
Hybrid infill	Medium High	Development Incentives	\$560M	172%	\$31M (14 years)	\$158.7 million
<b><i>Southside/Medical District</i></b>						
Walkable infill	Medium High	Infrastructure; Parks; Planning	\$430M	374%	\$90M (22 years)	\$90 million
<b><i>Glade Parks (Eules)</i></b>						
Hybrid greenfield	Medium Low	Infrastructure	\$587M	1,231%	\$6.8M (9 years) ****	\$12 million
<b><i>Farmersville #1</i></b>						
Auto-oriented greenfield	Low	Infrastructure; Parks	\$33M**	115%	\$1.1M (8 years)	\$31 million
<b><i>Colleyville #1</i></b>						
Auto-oriented infill	Medium Low	Infrastructure; Public Buildings; business grants	\$293M	412%	(20 years) *****	\$35 million

\*See Appendix D: Technical Appendix for Land Use Context and Density categories rationale |  
 \*\*excluding vacant land | \*\*\*At time of data collection by Texas Comptroller's Office | \*\*\*\*Includes sales  
 tax revenue | \*\*\*\*\*Data not available

## TIRZ Finance Plan Guidelines

As evidenced by the case studies and data trends in this report, TIRZ is now a common practice in North Texas and increasingly likely to be part of funding partnerships with NCTCOG. An example of NCTCOG partnering to use value capture with transportation funding is Irving Boulevard. In 2018, NCTCOG agreed to loan the City of Irving funds for the reconstruction of Irving Boulevard into a complete street as part of their downtown redevelopment. The interlocal agreement focused on using revenue from City of Irving TIF #2 to repay the NCTCOG local funding loan. Careful documentation of TIF #2's revenue potential, through their project finance plan, combined with plans for the downtown growth demonstrated the city's due diligence to creating capturable land value for this transportation project.

NCTCOG may continue to partner with cities using value capture. To improve the likelihood of successful partnerships, guidelines for communicating TIRZ revenue expectations are needed. Tax Increment Reinvestment Zones in Texas are required to create a project finance plan indicating what they intend to fund and how much revenue is estimated to be collected.<sup>40</sup> Texas legislation does not, however, require a standard method, level of detail or format for estimating future revenue. This can be problematic as some jurisdictions may choose to use a less rigorous process when estimating potential revenue to increase reliability of funding.

This report will attempt to define a high-level best practice outline for demonstrating TIF district revenue potential based on examples from the North Texas region. Guidelines here should be considered a minimum advisory standard and not a final determination of all possible options for demonstrating revenue potential.

### **Recommended elements of a reasonable revenue estimation process:**

1. As recommended by FHWA,<sup>41</sup> elements to include:
  - a. The count and value of properties in the district
  - b. The expected growth in the value of existing properties in the district
  - c. The expected value of properties to develop/redevelop in the district over the life of the tax increment
  - d. The property tax rate(s) in the district
  - e. The boundaries of the TIF district (map)
  - f. The percentage of incremental tax revenue to be applied to the district
2. Additional information to provide:
  - a. Documentation of each taxing entity participating in increment (e.g., cities, counties, special districts)
  - b. Percent increment by jurisdiction
  - c. Base year and life span of TIF
  - d. Calculation of net present value of revenue (value of money in forecast years expressed in present year dollars to account for inflation)
3. Use a parcel-based analysis of all properties in the tax increment revenue zone. A clear analysis will show redevelopment potential estimates for each individual or logical group of parcels. Parcel level analysis provides a level of detail tracing where anticipated added or redeveloped units of development driving the incremental value occur.
4. Identification of properties that would not contribute to TIF (e.g., tax-exempt properties, tax abatement agreements, other special property tax district conflicts).

5. Value estimations should consider multiple economic growth scenarios for low (pessimistic) to high (optimistic) and indicate which parcels are most likely to redevelop in each (see number 1 a and b of FHWA recommendations). This could also include phasing off parcels based on estimated year of development/redevelopment. Ideally build out projection would consider zoning regulations in estimating what can be built.

**Examples of Preferred Parcel Based Development Assumptions**

The tables below illustrate the core of a parcel-based analysis of built out potential. This is preferred as a more detailed approach to estimating revenue potential of a district. Ideally these tables would include every property in a TIRZ and its development potential. These are not the definitive templates, but rather meant to generally convey a level of detail needed.

**Table 4: Example (A) of possible Parcel Based TIF Revenue Analysis**

Parcel # (1A)	Development Type (2A)	Estimated Development Year (3A)	Area SF/Units (4A)	Value/SF (5A)
1	Hotel	2023	200	\$110,000
2	N/A - no development			
3	Restaurant/Retail	2027	6,000	\$200
4	Multi-family	2028	320	\$130,000

- 1A) County assigned parcel identification number
- 2A) Estimated future land use or type of development
- 3A) Estimated year at which development will be complete and contributing to tax revenue
- 4A) Estimated size of development either in units for residential/hotel rooms or Square Feet (SF) for commercial development
- 5A) Present market appraisal value of the improved value by unit/square feet

**Table 5: Example (B) of possible Parcel Based TIF Revenue Analysis**

Parcel Group ID # (1B)	Parcel Size SQFT (2B)	Phasing (3B)	Building Type (4B)	Dev SF Value (5B)	Redevelopment SF (6B)	Redevelopment/ Base Value (7B)
A	726,944	2029-2040	Med Density MF	\$110	327,125	\$32,896,550
		2029-2040	Retail	\$90	54,521	\$4,906,890
B	384,478	Minimal Change				\$193,410
C	10,602	2024-2028	Retail	\$90	5,969	\$483,451

- 1B) County assigned parcel identification number
- 2B) Current size of property parcel in square feet
- 3B) Estimated year range when development/redevelopment is likely to occur
- 4B) Estimated development / land use type
- 5B) Present market appraisal value of the improved value by unit/ square feet (SF)
- 6B) Projected size of the new development/ redevelopment improvements in square feet
- 7B) Estimated Total value of property at final build out

## Regional Standards

Finance plans for TIRZ following the guidelines above are recommended for local governments seeking to partner with NCTCOG using a TIF-based source of local match on transportation projects. Not only does the more transparent and detailed parcel-based analysis recommended here help NCTCOG have more confidence in the realization of funding partnerships, but it can also assist the municipality in evaluating development code and zoning changes needed to support TIRZ redevelopment.

## Public Improvement Districts

Public Improvement Districts (PID) collect special assessments that finance a wide range of public improvements including physical infrastructure and special services such as security or marketing for economic development purposes. Under [Chapter 372 of the Texas Local Government Code](#), PID funding can be applied to infrastructure like streets, sidewalks, and related transportation improvements. In contrast to TIRZ, PIDs create new revenue in addition to the property tax increment. The new revenue of a PID enables cities to expand improvements beyond what traditional capital budgets allow.

New developments on vacant land in North Texas commonly use PIDs to fund capital projects such as roadways, water distribution, and sewage improvements, while urban areas and established neighborhoods are more likely to use PIDs for mostly service improvements and some infrastructure. Over a hundred PIDs are in use or have been used by municipalities in the region (see Appendix B) (see Figure 25 for Active PID map in North Texas). While PIDs can fund projects costing over \$10 million, their funding capacity is typically much lower. The case studies below illustrate the diversity of PID types and applications of their funding.

To best understand the nature of PID implementation in North Texas, it's helpful to split them into two distinct groups: PIDs using debt to finance projects (Debt PID) and PIDs paying for projects annually as funding is available (PAYGO PID).

**Debt PIDs:** These PIDs use bond or loan financing to pay for the upfront cost of infrastructure and repay the debt with the PID assessments on property. These PIDs are often set up to fund larger infrastructure improvements like major roads and water/wastewater facilities but can also include items like landscaping and retaining walls. The assessment amount is tied to the cost of the loan and interest divided proportionally among the district's properties. This proportionality may be based on property value, size, or other measures. Currently Debt PIDs are set for the duration of the loan repayment. It is unclear if any will be extended as Debt PIDs are a relatively new tool. The Town of Trophy Club, for example, claims to have established the first PID using bond funding in Texas in 2007.<sup>42</sup>

**PAYGO PIDs:** These PIDs do not take out a loan but rather budget around annual revenue from property assessments. They are often created to provide various service needs beyond standard city services. This can include business promotion, neighborhood security, shared landscaping, recreation, and other smaller budget items like landscaping and retaining walls. The assessment method is usually a percentage of property value agreed upon by owners. Typically, these also have a more active neighborhood organization governing them and are often renewed such that the PID persists for long periods of time. PAYGO PIDs are also typically older than Debt PIDs. For example, Downtown Fort Worth Inc. PID was established in 1986<sup>43</sup> and Dallas' Uptown PID was established in 1993.<sup>44</sup>

Both types of PID represent value capture as Debt PIDs use public investment supporting private development to then directly return that investment back from the private property. Likewise smaller scale improvements and business services in PAYGO PIDs can enhance local property values which are returned via PID assessments and invested back into supportive public expenditures.

The PID case studies in this report will cover both types among the following six districts:

1. Celina – Creeks of Legacy
2. Fort Worth – Walsh Ranch/ Quail Valley
3. Euless – Glade Parks
4. North Richland Hills – City Point
5. Plano – Downtown
6. Dallas – University Crossing

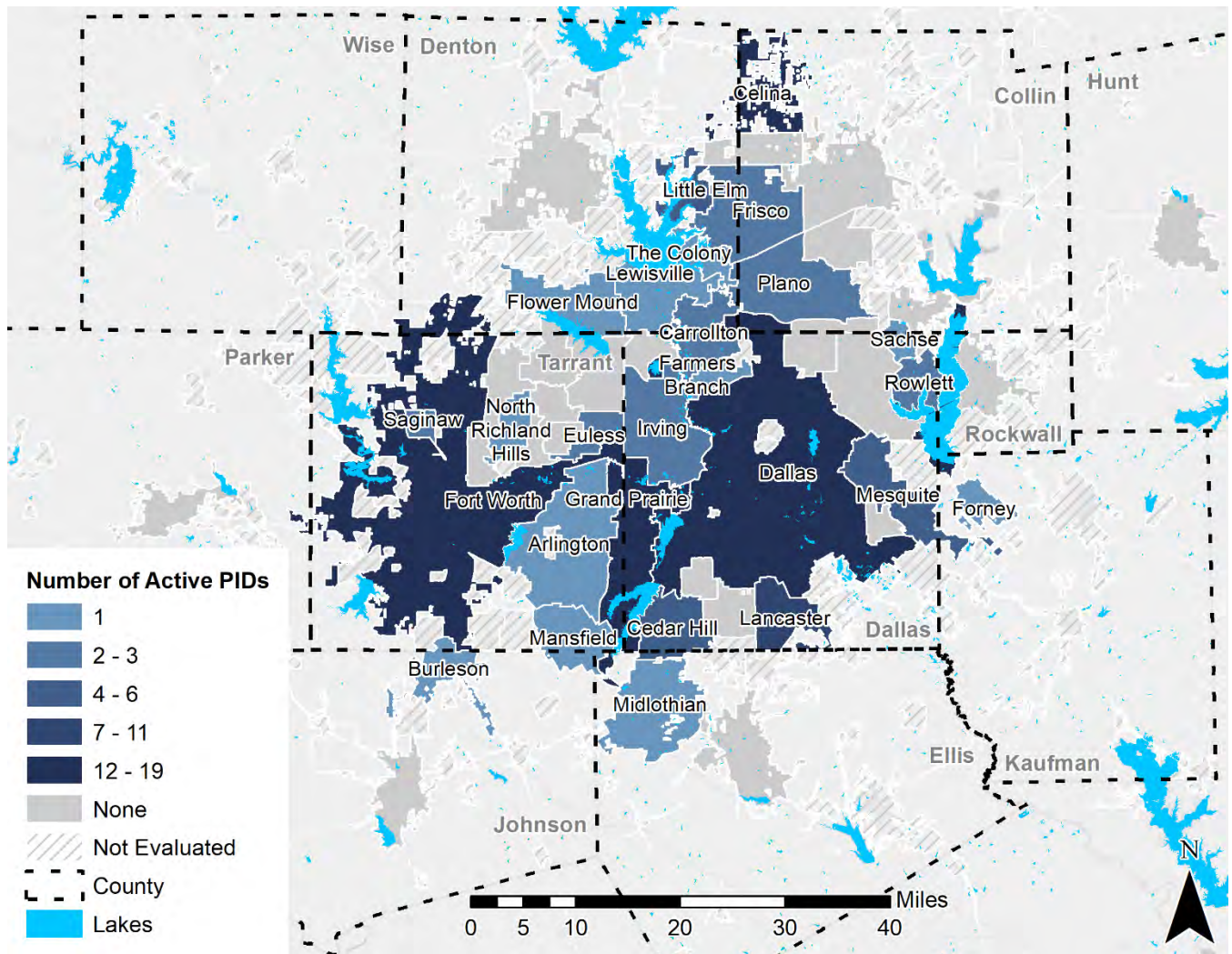


Figure 25: Active Public Improvement Districts by City

\*Count of active PIDs is based on best information available to NCTCOG staff, including cases where local governments have not made full information available online.

## Creeks of Legacy

- City of Celina
- Established: 2014
- Debt PID
- Type: New Infrastructure
- Land area: 322 acres

The [Creeks of Legacy PID](#) is located north of Frontier Parkway and is intersected by Legacy Drive in Celina (see Figure 26). The PID was established as a funding tool for capital improvement projects including road, water distribution system, sanitary sewer, and storm drainage improvements.<sup>45</sup> Prior to 2014, the land area was largely undeveloped. The Creeks of Legacy PID is also the same geography as Celina TIRZ #2.

### Current Land Use

The PID land area is zoned as Planned Development 46 and projected to consist of 1,021 single-family residential units.<sup>45</sup> Once all properties have been developed, the Creeks of Legacy PID will have a housing unit density of 2,394 units per square mile. No commercial or mixed-use development currently exists in the PID, but those uses are allowed with restrictions.<sup>46</sup>

### Assessments

As a Debt PID, assessments are based on the need to repay bonds in annual installments. It uses the lot width to proportionally divide payment by property owner, with larger lots paying more.<sup>45</sup> In 2021 the typical homeowner’s annual payment to the PID was between \$800-\$1,000.<sup>45</sup> This PID also partially overlaps with Celina TIF district #2 which is used to reduce some property owner assessments.<sup>45</sup> Using the 2021 annual installments for debt payment and the 2021 total property values, property owners in the first two phases paid approximately \$0.43 per \$100 of appraised value.<sup>47</sup>

**Table 6: Creeks of Legacy PID Project Plan Budget**

Authorized Items	Amount
<i>Non-Transportation Improvements</i>	\$7,015,827
<i>Transportation Improvements</i>	\$7,545,987
<i>Estimated Soft and Miscellaneous Costs</i>	\$4,581,666
<i>Estimated Bond Issue Costs</i>	\$6,255,855
<b>Total</b>	<b>\$25,399,335</b>

Source: 2021 updated services and assessment plan<sup>47</sup>

### Projects

According to the updated Service and Assessment Plan of 2021-2022, the Creeks of Legacy PID is funded through three phases of public improvements, completed in 2018, 2019, and 2020.<sup>47</sup> The total PID-funded project costs/uses are specified in [Table 6](#). Most of the funding covers transportation infrastructure improvements. Major roadway projects in all three phases include a three-lane Frontier Parkway on the south side of the PID and six-lane Legacy Drive through the center.<sup>45</sup> Additional transportation improvements cover roadway extensions and the construction of a bridge over a drainage area. Non-transportation infrastructure projects include the development of water and sewer lines, and drainage improvements.<sup>45</sup>



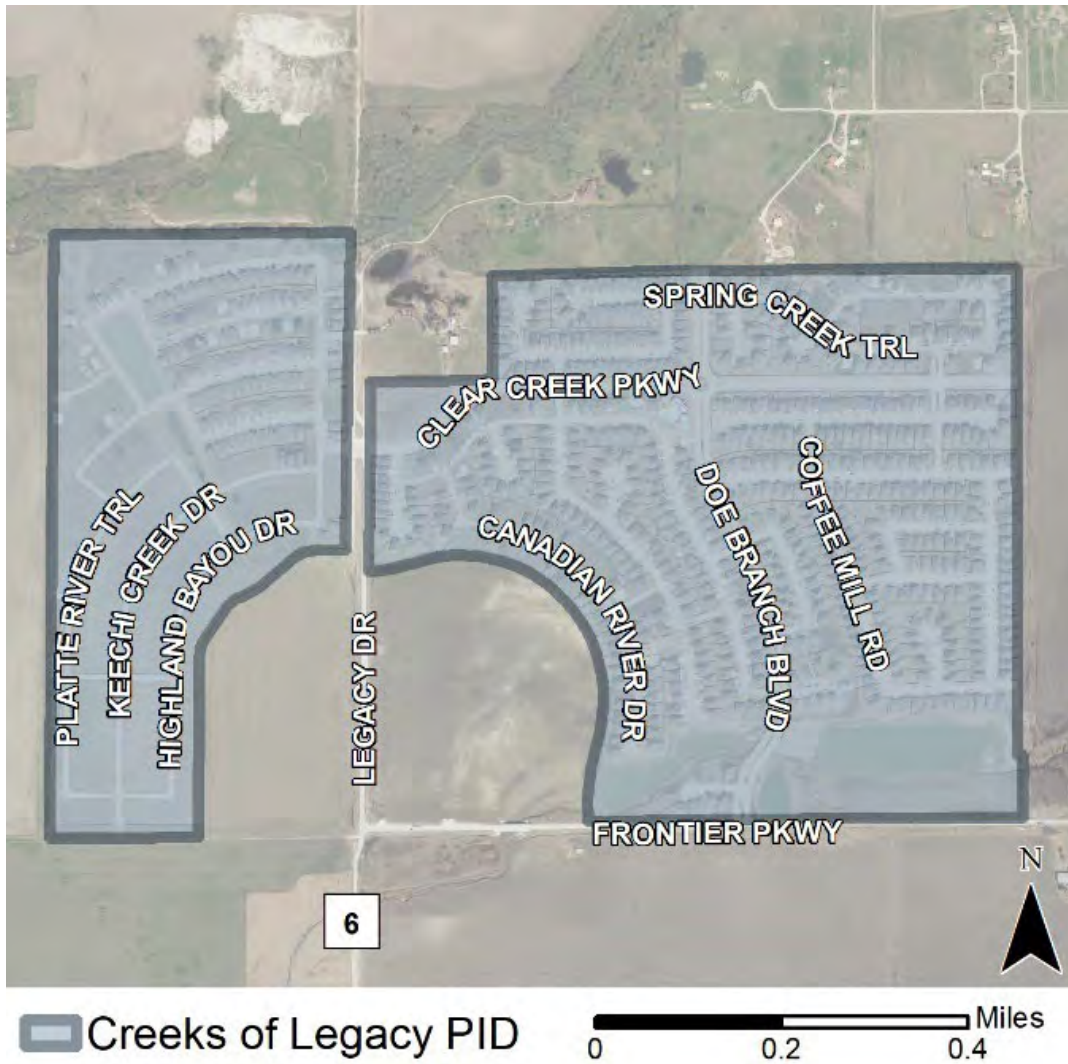


Figure 26: Creeks of Legacy PID Map

## Walsh Ranch/Quail Valley

- City of Fort Worth
- Established: 2016
- Debt PID
- Type: New Infrastructure
- Land Area: 1,703 acres

The [Walsh Ranch/Quail Valley PID](#) is located partially in the city limits of Fort Worth and also in its extraterritorial jurisdiction (see Figure 27). The district consisted of vacant tracts prior to its PID designation. Authorized Improvements of the PID include earthwork and erosion control, storm drainage, water, wastewater, road paving, and landscaping improvements.<sup>48</sup>

### Current Land Use

The PID land area is zoned as Planned Development 522.<sup>49</sup> The district is anticipated to contain 3,317 single-family homes, spread through seven improvement areas within the PID, which will be developed through seven phases.<sup>48</sup> As of end of 2022, construction of authorized improvements has commenced and/or been completed for improvement areas #1, #2, and #3.<sup>50</sup> Updated service plans include improvement areas with denser property developments such as townhomes and garden homes.<sup>50</sup> The housing density of Improvement Area #1 is 1,397 housing units per square mile using projected single-family home figures.

### Assessments

Assessments are apportioned by the ratio of estimated build out value of each lot to the build out value for all lots anticipated to be developed within each improvement area of the PID. In 2022, homeowners in Improvement Area #1 paid between \$419-\$1,632 in annual installments to the PID, the cost varying by the lot size classification as defined in the Service and Assessment Plan. The equivalent tax rate of the estimated completed home price for all lot types is approximately \$0.18 per \$100 of appraised value.<sup>51</sup> This PID assessment plan also lists the developer’s contribution to overall infrastructure cost.

**Table 7: Walsh Ranch (Areas #1 & #2 Only) PID Project Plan Budget**

Authorized Items	Amount
Non-Transportation Improvements	\$1,354,137
Transportation Improvements	\$10,845,863
<b>Total</b>	<b>\$12,200,000</b>

Source: Annual Service Plan Update -Fiscal Year 2023<sup>47</sup>

### Projects

PID-funded improvements in Areas 1 and 2 are estimated to cost \$12.2M (See Table 7). Non PID-funded costs, an estimated \$42,610,633, are covered by the developer. The 2023 Annual Service Plan specifies the existing PID-funded improvements include paving/roadway construction and landscaping.<sup>48</sup> Paving improvements in both areas consist of road and thoroughfare construction such as retaining walls, traffic signals, traffic control devices, and signage.<sup>48</sup> Landscaping improvements covers hike/bike trails, playground equipment, landscape irrigation, restrooms, and park facility construction.<sup>48</sup>

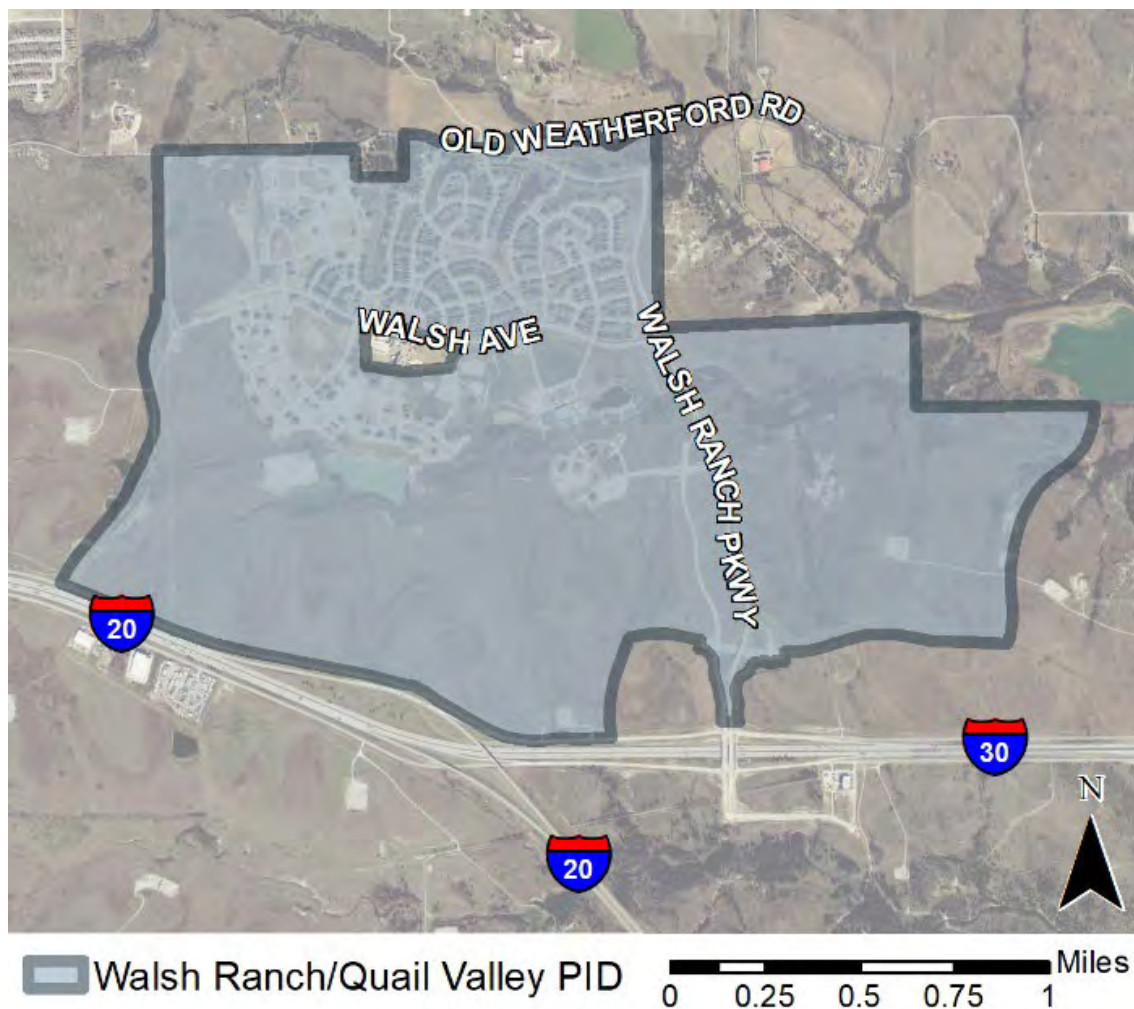


Figure 27: Walsh Ranch/Quail Valley PID Map

## Glade Parks

- City of Euless
- PID #1 established: 2010
- PID #2 established: 2015
- Debt PID
- Type: New Infrastructure
- Land Area: 194 acres

The Glade Parks [PID 1](#) and [2](#) are located west of SH 121, south of Glade Parks Road and north of Cheek Sparger Road (see Figure 28). PID #1 covers 146 acres and is intended to fund public roads, pedestrian amenities, wetlands mitigation, and landscaping.<sup>52 53</sup> PID #2 makes up 47.9 acres, funding the construction of an off-street parking garage and park facility costs.<sup>53 54</sup> The land area within the district was largely undeveloped prior to its establishment in 2010. PID #1 is nearly identical to the Glade Parks TIRZ (see the TIRZ case studies for details).

### Current Land Use

Both PID #1 & #2 are zoned with Planned Development (PD) districts. PID #1 has single-family, multi-family, retail, and parks/recreation in discrete subzones, not vertically mixed use. PID #2’s land use is zoned into a denser commercial district based on a walkable street design.<sup>55</sup> The larger PID is projected to consist of 417 multi-family and 128 single-family housing units, with an estimated housing density of 1,798 units per square mile.<sup>55</sup> Employment density is estimated at 2,610 jobs per square mile.<sup>9</sup>

### Assessments

The annual assessment to repay the infrastructure bond includes 187 property owners. In this PID, excess incremental tax revenue from the [City of Euless TIRZ #3 \(Glade Parks\)](#) are to be used to reduce the property owner assessment.<sup>53 54</sup> For 2021, the TIRZ covered 100 percent of the cost, resulting in no assessment to property owners.

If 2021 assessment payments would have been made on the value of the eligible PID properties, the average homeowner in Glade Parks would have had an estimated annual payment between \$1,316-\$2,100.<sup>53 54</sup> That can also be expressed as \$0.32 per \$100 in property value for PID #1 and \$0.34 per \$100 of appraised value in PID #2.<sup>53 54</sup> However, because the Glade Parks TIRZ covered all cost in 2021, property owners paid no PID assessment.

**Table 8: Glade Parks #1 & #2 PID Project Plan Budget**

Authorized Items	Amount
Non-Transportation Improvements	\$2,100,416
Transportation Improvements	\$12,439,368
Administrative and Financing Costs	\$750,000
Estimated Bond Issue Costs	\$79,730
<b>Total</b>	<b>\$15,369,514</b>

Source: 2019-2020 service and assessment plans<sup>53 54</sup>

**Projects**

PID #1 and #2 authorized \$12,439,368 for transportation improvements including the parking garage, \$2,930,146 for everything else like parks, landscaping, and administrative and financing expenses as shown in Table 8.<sup>53 54</sup> Transportation projects for PID #1 include the two-lane Rio Grande Boulevard and bridge, two-lane Heritage Drive, SH 121 improvements, two-lane Brazos Boulevard and remaining streets, and the main entrance median of two-lane Chisolm Trail.<sup>53</sup> PID #2 includes construction funds for a park with amenities, and partial funding for a retail parking garage within the district.<sup>54</sup> NCTCOG has provided funding for projects as well (see Figure 17).



Figure 28: Glade Parks PID Map

## City Point

- City of North Richland Hills
- Established: 2019
- Debt PID
- Type: Infill/Redevelopment Infrastructure
- Land Area: 53 acres

The [City Point PID](#) is located south of Interstate Loop 820 in North Richland Hills, bordered by Boulevard 26 and centered on City Point Drive (see Figure 29). The City Point PID was established to fund road, water, sanitary sewer, storm drain, landscaping, entryway, open space, and park improvements.<sup>56</sup> Prior to designation as a PID, City Point’s vacant land was mostly the site of the North Hills shopping mall, demolished in 2007.

### Current Land Use

City Point’s zoning is detailed in planned development district 101 with identical boundaries to the PID. The overall district is mixed-use with about two-thirds designated as single-family, and one-third as multi-family, and commercial districts.<sup>57</sup> The PID district is projected to consist of 364 single-family homes (including townhomes, urban homes, and bungalows) in improvement zone A and B, 352 multi-family units in improvement zone B, and approximately 160,000 square feet of commercial space.<sup>58</sup> Once fully built out, the City Point PID will have an estimated housing density of 8,667 housing units per square mile.

### Assessments

The district loan is repaid through annual assessments of the properties based on the estimated buildout value of each.<sup>56</sup> A portion of the City of North Richland Hills’ TIRZ #3 revenues are allocated to PID Improvement Zone A, to reduce the annual installments for assessed property in the zone.<sup>56</sup> In 2022 residential and commercial units were not complete therefore the master developer and builders paid the assessment fee. It’s estimated single-family lots in PID Area B will pay an average between \$1,213-\$1,360.<sup>58</sup> According to the 2019 preliminary service and assessment plan, the equivalent tax rate for single-family property is approximately \$0.44 per \$100 value (accounting for the TIRZ #3 Annual Credit Amount).<sup>56</sup> Multi-family is an estimated equivalent tax rate of \$0.56 per \$100 of appraised value, and commercial tracts will be \$0.65 per \$100 of appraised value.<sup>56</sup>

**Table 9: City Point PID Project Plan Budget**

Authorized Items	Amount
<i>Non-Transportation Improvements</i>	\$3,492,150
<i>Transportation Improvements</i>	\$4,697,084
<i>Administrative and Financing Costs</i>	\$1,729,748
<i>Estimated Bond Issue Costs</i>	\$2,686,516
<b>Total</b>	<b>\$12,605,498</b>

Source: 2019 preliminary service and assessment plan<sup>58</sup>

### Projects

The total projected PID-funded costs/projects are specified in [Table 9](#). According to the preliminary service and assessment plan, transportation project improvements will make up 37 percent of the total PID costs, at \$4,697,084.<sup>56</sup> Road improvements include collector, neighborhood, and alley road construction and related signage, testing, reinforcement, retaining walls, and lighting.<sup>56</sup> Other non-transportation improvements include water pipes, wastewater systems, storm drainage, and public open spaces landscaping with irrigation cost.<sup>56</sup>

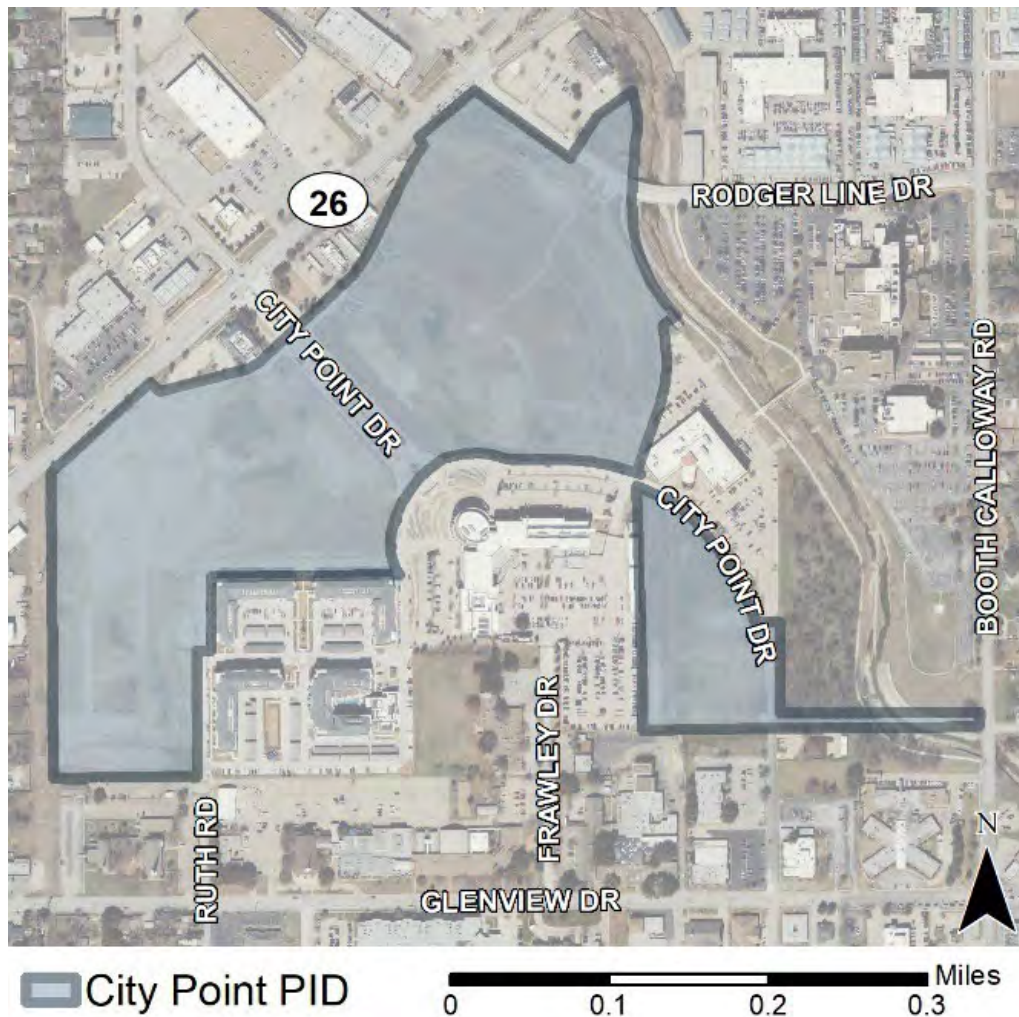


Figure 29: City Point PID Map

## Downtown Plano

- City of Plano
- Established: 2014
- PAYGO PID
- Type: Infill/Redevelopment Service
- Land Area: 76 acres

The [Downtown PID](#) consists of the immediate downtown area of Plano, from 14<sup>th</sup> to 16<sup>th</sup> streets to the north and south, bordering G Avenue to the west and Municipal Avenue to the east (see Figure 30). The Dallas Area Rapid Transit (DART) Downtown Plano station is located on the west side of the district on the DART Red and Orange Lines. The PID supports area economic development efforts through revitalization projects to attract people to the district.<sup>59</sup> Authorized improvements and costs under the PID include marketing/advertising, events, beautification, PID management, and city administration costs.<sup>60</sup> The district’s had few vacant parcels prior to its designation but continues to see redevelopment of older properties. The Downtown PID is located in the larger area of Plano’s TIRZ #2, but their service and improvement plans do not share any projects.

### Current Land Use

The PID district’s zoning includes Downtown Business/Government, Light Commercial, General Office, and Neighborhood Office.<sup>61</sup> There are 118 commercial and public properties located in the district, with an estimated employment density of 22,926 jobs per square mile.<sup>9</sup> The area includes small historic retail buildings on 15<sup>th</sup> street, low density suburban buildings, and modern mixed-use four- and five-story apartments.

### Assessments

The Downtown Plano PID assessments are apportioned by the value of eligible properties within the district.<sup>60</sup> Additionally, the City of Plano contributes \$50,000 annually to the PID fund, covering the Operations and Maintenance Assessment.<sup>60</sup> Property exempt from assessments include DART, religious institutions, and non-profit owners.<sup>60</sup> Commercial and public property owners contribute to PID assessments at a tax equivalent rate of \$0.15 per \$100 of appraised value.<sup>60</sup>

**Table 10: Downtown Plano PID Project Plan Budget**

Authorized Items	Amount
Marketing/Advertising	\$40,000
Events	\$60,000
Beautification	\$28,929
PID Management	\$50,000
City Administration	\$10,000
Security	\$5,000
<b>Total</b>	<b>\$193,929</b>

Source: FY2021 service and assessment plan<sup>57</sup>



### Projects

Authorized improvements and costs of the district in FY2021-2022 are specified in **Table 10**. Transportation-related projects are eligible in the “Beautification” item including streetscaping and lighting.<sup>60</sup> Other improvements and costs include digital and print advertising/marketing, entertainment/event costs, landscaping, and event security.<sup>60</sup> NCTCOG has also provided funding supporting a project in this PID (see Figure 31).

Highlighted NCTCOG-Funded Projects	Regional/ Federal	Local	Total
Plano Transit Village	\$1,209,616	\$1,458,735	\$2,668,351

Figure 31: NCTCOG-funded projects in the Downtown Plano PID

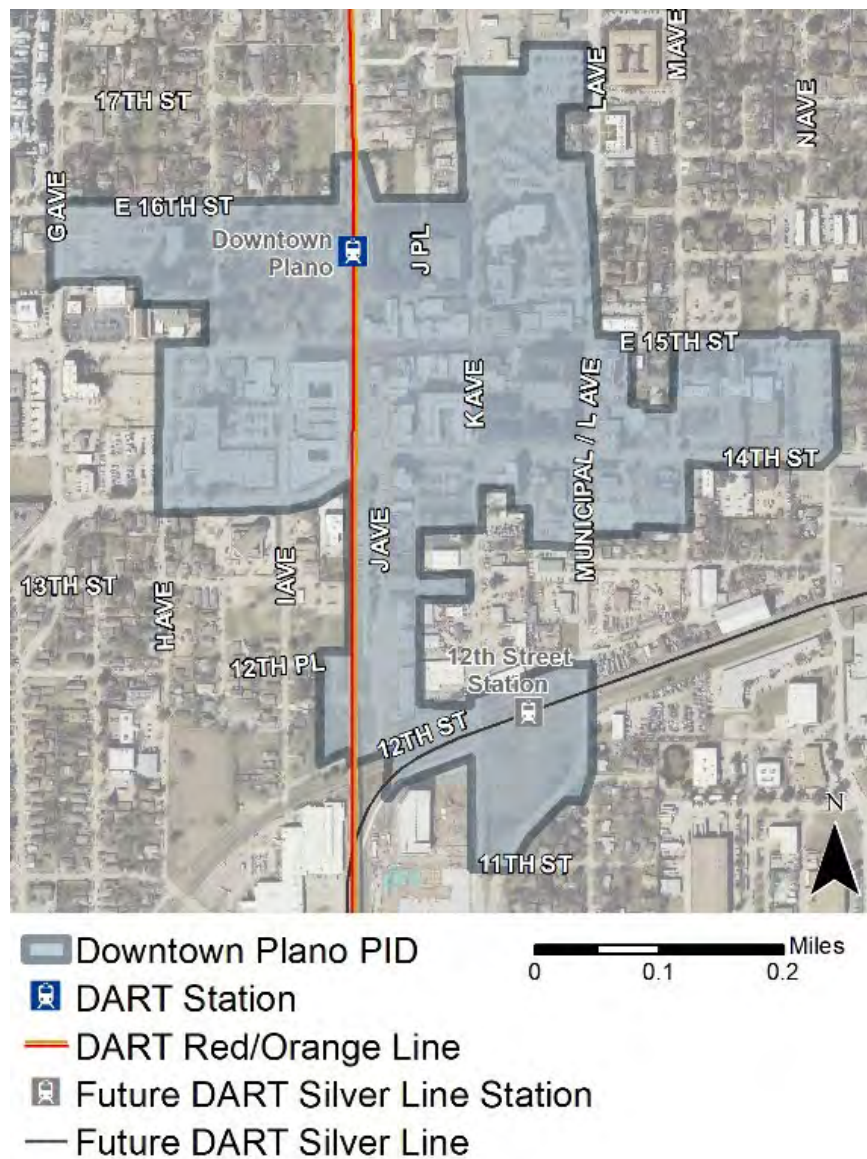


Figure 30: Downtown PID Map

## University Crossing

- City of Dallas
- Established: 2013
- PAYGO PID
- Type: Infill/Redevelopment Mix (service and infrastructure)
- Land Area: 327 acres

The [City of Dallas' University Crossing PID](#) includes properties west of N. Central Expressway between Skillman St., Martel Ave., and E. Lovers Ln. (see Figure 32 ). The district includes two DART stations: the SMU/Mockingbird and Lovers Lane on the DART Blue, Orange, and Red Lines. The purpose of the district is to supplement and enhance services of the area through security and public safety, maintenance, marketing, and promotion among other improvements.<sup>62</sup> The land area was completely built out before the district's designation but has continued to see high density redevelopment.

### Current Land Use and Transportation Context

The University Crossing PID consists of 248 property accounts.<sup>63</sup> Permitted zoning in the district includes multiple Multi-family, Planned Development, and Specific Use Permit areas and a Community Retail district.<sup>64</sup> The estimated housing density is 3,053 units per square mile and the estimated employment density of the district is 28,520 jobs per square mile.<sup>9</sup>

### Assessments

The district's assessment is derived by proportionally allocating the cost of services and improvements to benefiting properties based on value of properties subject to assessment. Southern Methodist University (SMU) participates in the PID through contribution of assessments on all SMU taxable and tax-exempt property within the district boundaries.<sup>62</sup> The assessment's tax equivalent rate is set at \$0.10 per \$100 of appraised value.<sup>62</sup>

**Table 11: University Crossing PID Project Plan Budget**

Authorized Items	Amount
<i>Security</i>	\$848,456
<i>Improvements</i>	\$590,317
<i>Public Area Maintenance</i>	\$86,706
<i>Promotion and Communication</i>	\$59,475
<i>Organization &amp; Administration</i>	\$144,156
<i>Audit &amp; Insurance</i>	\$19,142
<b>Total</b>	<b>\$1,748,252</b>

Source: 2021 service plan<sup>65</sup>

**Projects**

Table 11 specifies the Calendar Year 2021 budgeted expenditures of the University Crossing PID based on the 2021 service plan. The average annual budgeted expenditure of the district between 2014-2022 was \$1,269,168.<sup>62 65</sup> Service plans over the years have included wayfinding signage and pedestrian lighting, security and safety enhancements, pedestrian amenities, trail lighting, and sidewalk maintenance.<sup>62</sup> Notably the PID has accumulated assessments over several years totaling \$1.5 million that can be used for new lighting on the University Crossing trail and several other capital improvement projects. Other non-transportation improvements include security services, homeless outreach, landscaping, waste disposal, and public planter maintenance.<sup>62</sup> NCTCOG has provided funding for projects as well (see Figure 33).

Highlighted NCTCOG-Funded Projects	Regional/ Federal	Local	Total
Katy/University Crossing Trail	\$8,767,280	\$2,523,980	\$11,291,260
SMU Boulevard Streetscape	\$1,600,000	\$400,000	\$2,000,000

Figure 33: NCTCOG-funded projects in University Crossing PID

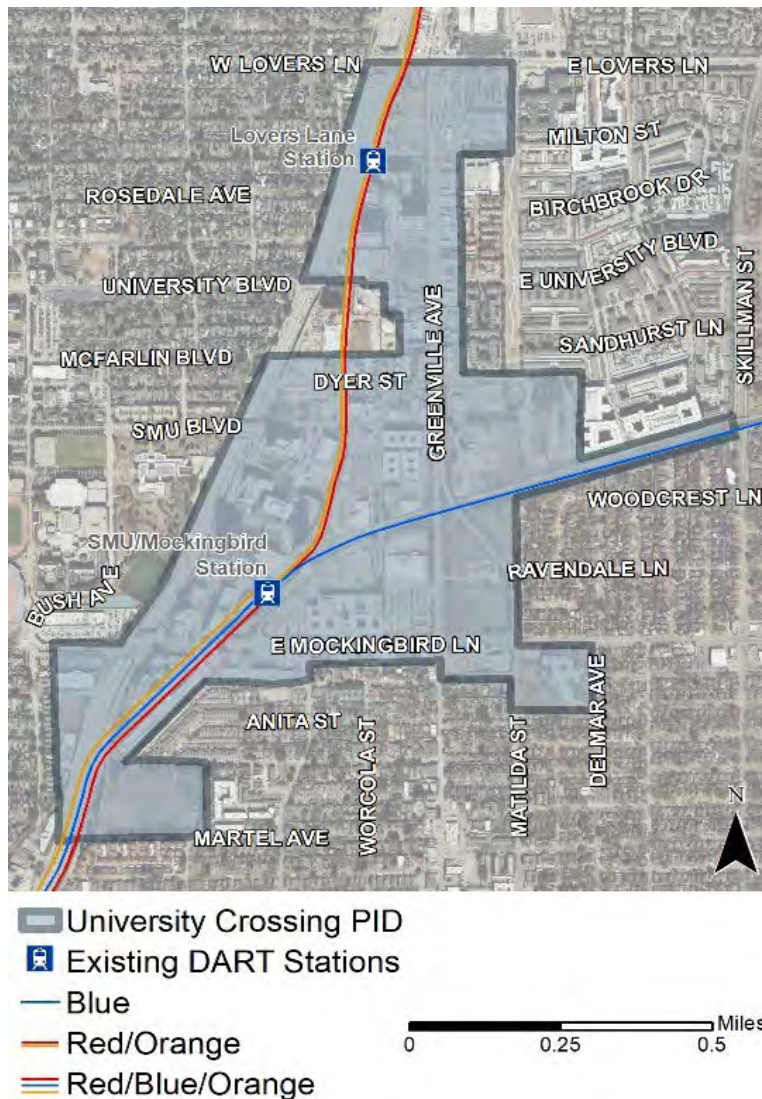


Figure 32: University Crossing PID

## PID Case Study Conclusions

Different Types, Different Capacities: Two distinct types of PIDs in North Texas have different transportation funding capacities. Debt PIDs, often on greenfield new development, finance larger infrastructure cost required for arterial roads or complete streets. PAYGO PIDs, often in existing neighborhoods, have smaller project budgets and a greater focus on support services and maintenance.

Effective Funding Capacity: PIDs can be a significant funding source for infrastructure, typically in the \$10 to \$20 million range, usually in large developments on vacant land. These are mostly financed via Debt PIDs. A high density urban PAYGO PID may also allocate \$0.5 to \$1.5 million in one to two years for pedestrian improvements. PIDs have a similar financing to TIRZ but they are less common regionally, possibly due to the added taxpayer impact of new assessments. However, PIDs may also offer an advantage to cities taking on debt because they are a guaranteed payment versus an unguaranteed tax increment increase needed with TIRZ.

Backup Districts: There is potentially a pattern of North Texas jurisdictions layering TIRZ on PID areas to provide multiple options for repaying infrastructure debt or lower the added assessment on property owners. Three PIDs in this case study: Celina, Euless, and North Richland Hills are examples of this.

Debt or Density: Typically, PIDs using debt financing have a higher average assessment rate per \$100 of appraised value than PIDs funding services. This could reflect the need to compensate for higher cost improvements. However, PAYGO PIDs rarely take on large infrastructure. Even higher density PAYGO PIDs may only provide gap funding or local match to larger transportation infrastructure projects.

Evolving Tool: Based on available information, the use of PIDs to issue bonds for large infrastructure projects is relatively new, starting in the early 2000s. Some PAYGO PIDs in the region date back to the 1980s. Due to the differences in how they are set up it is unclear if Debt PIDs will evolve to PAYGO post bond repayment as none have existed long enough in North Texas to establish a trend.

**Table 12: PID Case Studies Summary**

LU Context (*)	Primary Project Type	Density (*)	2021 PID Budgeted Expenditures	PID-Funded Lifetime Costs	Per Acre Annual Installments (2021)	Equivalent Tax Rate
<b><i>Creeks of Legacy (Celina)</i></b>						
Auto-oriented greenfield	Infrastructure	Low	\$1,743,502	\$25,399,335	\$5,415	\$0.43
<b><i>Walsh Ranch (Fort Worth)</i></b>						
Auto-oriented greenfield	Infrastructure	Low**	\$477,409	\$34,005,000	*\$1,902	\$0.18
<b><i>Glade Parks (Euless)</i></b>						
Hybrid greenfield	Infrastructure	Med-Low	\$1,136,327	\$15,369,514	\$5,857	\$0.33***
<b><i>City Point (North Richland Hills)</i></b>						
Walkable infill	Infrastructure	Med-High	\$938,475	\$12,605,498	\$17,750	\$0.55****
<b><i>Downtown (Plano)</i></b>						
Walkable infill	Service	High	\$193,929	-	\$4,510	\$0.15
<b><i>University Crossing (Dallas)</i></b>						
Walkable infill	Mix	High	\$1,748,252	-	\$3,885	\$0.10
*See Appendix D: Technical Appendix for Land Use Context and Density categories rationale   **Improvement Area 1 annual installments and acre Figures   ***Single-Family TER Average of PID #1 and PID #2   ****Average of Single-Family, Multi-family, and Commercial tracts						

## Roadway Impact Fees

Roadway impact fees are one-time charges or fees imposed by municipalities on new development typically per square foot or other proportional size measure and land use type when permits are issued. New developments must be occurring for impact fees to work. Impact fees are implemented via citywide ordinance and are not part of property taxes or annual assessments. [Texas Local Government Code Chapter 395](#) authorizes municipalities to impose impact fees on a development, for water, wastewater, drainage, and roadway infrastructure. The law defines qualifying conditions for use and a specific process to calculate maximum impact fees.

Main elements of eligible projects for roadway impact fees in Texas statute:

- Only projects for roadways in the city’s master thoroughfare plan.
- Only new capital projects or expansions/extensions of roads. Maintenance and repair are not eligible. Right-of-way acquisition, engineering, and associated soft costs are eligible.

There is also a specific set of data-intensive assumptions and information required to set up an impact fee:

- Jurisdictions must create a 10-year plan estimating land use growth and related travel demand.
- The 10-year growth and demand forecast inform which roadway projects are needed, known as the impact fee capital improvement plan.
- The city must be divided into “service areas” that state law says “shall not exceed six miles” and fees collected in that service area must be spent on projects within each service area. The law is not clear on if the six miles is an area (square miles) or radial distance. Studies typically use a maximum usable trip length of six miles but not an actual area measurement.<sup>66</sup>
- Cities must also estimate the “service unit” of demand that will be generated by growth (typically vehicle miles of travel), and this forms the basis for distributing fee per development.

### Roadway Impact Fees in North Texas

A 2023 review by NCTCOG showed that 31 of the 50 most populous cities in the region use roadway (a.k.a. transportation) impact fees (see Figure 34) (see Appendix C for Roadway Impact Fee establishment status by city). A 1998 “Traffic Impact Fee Report” surveyed 27 cities and found that only nine had formally adopted a fee under the current legislation parameters.<sup>67</sup> Both the 1998 survey and 2023 discussions with local governments indicate an important funding option related to new development not captured by the formal impact fees are developer contributions of right-of-way or facility construction negotiated with new land development approval. While much of the structure of roadway impact fees has remained the same since 1998, the use of them in the North Texas region has expanded.

Being citywide, unlike TIRZ and PID, roadway impact fees offer a much larger scope of projects within one ordinance/action by city council. While it may not make sense for all cities to pursue them with funds being limited to new/expanded roadway projects, many cities in North Texas have opted to use impact fees in the last two decades. These three case studies will illustrate they can have significant funding capacity in North Texas:

1. City of Fort Worth
2. City of McKinney
3. City of Cleburne

Each case study will include standard information found in the mandatory 10-year study for impact fee establishment. There will be some minor differences as cities may use different methods to calculate growth. They all use the “vehicle-mile” as the equivalent service unit of impact for different development

types. The Cleburne plan describes “vehicle-miles” this way: “...can be expressed as a combination of the number of vehicles traveling during the peak hour and the distance traveled by these vehicles in miles.”

They are required to create a capital improvement plan, sometimes called a “Roadway Improvement Plan” (McKinney) or a “Transportation Improvement Plan” (Fort Worth) which are separate and unique from a city’s traditional general revenue public works capital improvement plan. The impact fee capital improvement plan is the list of what the city intends to fund via the impact fee revenue. However, due to state limits on maximum fees, the maximum recoverable amount via fees may be much lower than “Total Capital Cost”.

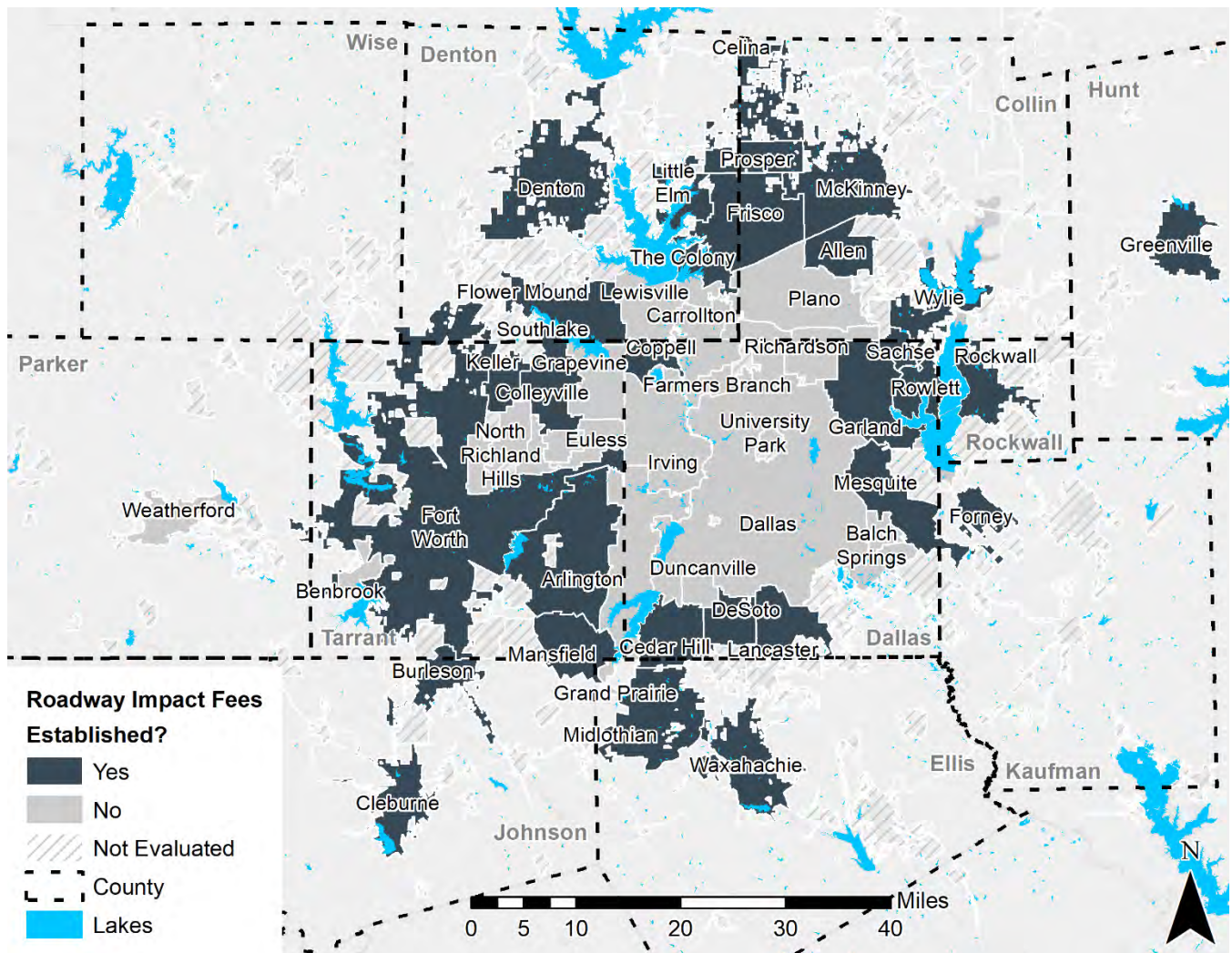


Figure 34: Cities with Roadway Impact Fees

## Fort Worth

Fort Worth is the largest city in the region with a roadway impact fee (they call it the Transportation Impact Fee). Being the largest city in this case study, it also has a substantially larger capital project plan at over \$3 billion along with generally higher impact fees per unit. Fort Worth also saw the largest population growth in this study with a 13 percent increase along with average annual revenue between 2019 and 2021 of \$46,269,493.07. Fort Worth also offers a unique website describing how developers can reduce their impact fee via a credit for constructing part of the needed roadway, or dedicating right-of-way. A variety of discounts for things like mixed-use development, large new employers, and small businesses are also available.<sup>68</sup>

Fort Worth’s 19 active service areas, where its impact fee-funded capital projects are planned, are primarily on the outer edge of the city. Often proposed projects are near the city limits and touching its extraterritorial jurisdiction. Uniquely it has a service area for Panther Island within the central city. See Figure 35 for a map of active service areas in the City of Fort Worth. Consistent with state law improvements to be funded by the fee include new/widening of roads, new intersections, or intersection upgrades such as adding lanes or signalization.

**Table 13: Quick Facts**

Fee Established	2008
Total Service Areas	28
Active Service Areas	19
2022 Population Estimate <sup>69</sup>	955,900
2019-2022 Population Change	+107,040
2019-2022 Percent Increase	13%

Ten-year Impact Fee Study Highlights<sup>70</sup>:

- Last update 2022
- Total Capital Cost projected: \$3.1 Billion (max recoverable: \$2.8 Billion)
- Estimated Residential Dwelling Unit increase: 112,501
- Employment Square Feet increase: 66,328,300

**Table 14: Maximum Fees per Service Unit in Active Service Areas**

Average	\$2,955.74
Lowest	\$355.00
Highest	\$6,367.00

**Table 15: Annual Revenue 2019-2021<sup>71</sup>**

Fiscal Year	Total Amount
2019	\$12,818,986.72
2020	\$16,000,300.13
2021	\$17,450,206.22
<b>Total</b>	<b>\$46,269,493.07</b>

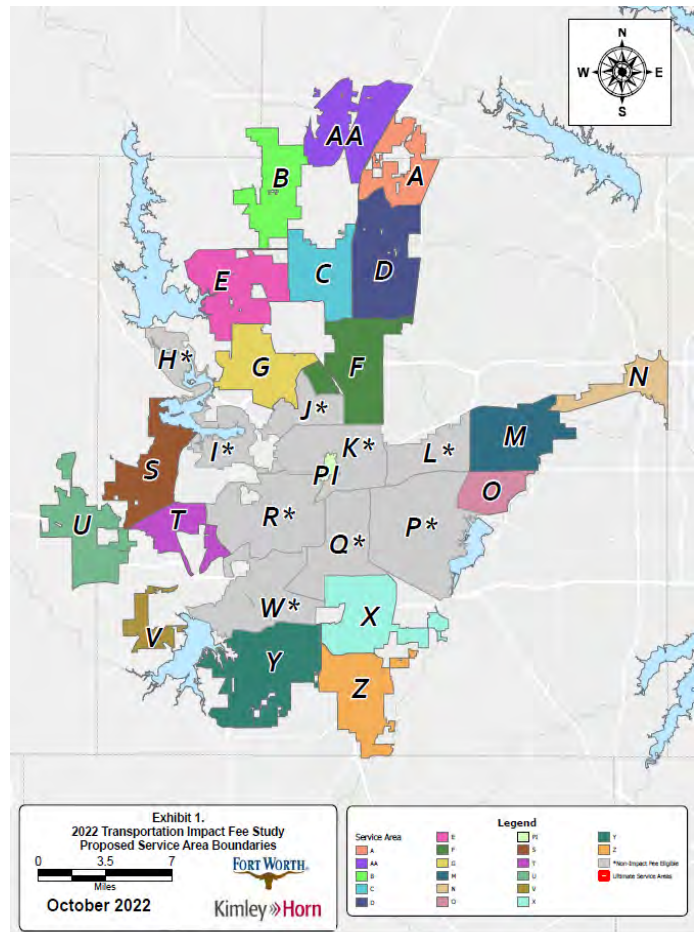


Figure 35: City of Fort Worth Roadway Impact Fee Active Service Areas



## McKinney

McKinney represents a large North Texas suburb with a roadway impact fee (see Figure 36 for service area boundary). In this case study of three cities, McKinney’s capital plan and impact fee are proportional to its population size. With a population increase of about 10 percent between 2019 and 2022, the roadway impact fee has collected on average \$5 million annually.

In contrast to Fort Worth, but like Cleburne, McKinney has two service areas, mostly extraterritorial jurisdiction, where the fee is \$0. Improvements to be funded by the fee include new/widening of roads, new traffic signals, and intersections updates like roundabouts and turn lanes. A unique part of McKinney’s fee-funded capital plan is that intersection improvements are not just attached to new roads/lanes but relatively evenly distributed throughout the city’s entire thoroughfare network.

**Table 16: Quick Facts**

Fee Established	1997
Total Service Areas	13
Active Service Areas	11
2022 Population Estimate <sup>69</sup>	206,460
2019-2022 Population Change	+17,960
2019-2022 Percent Increase	10%

Ten-year Impact Fee Study Highlights<sup>72</sup>:

- Last update: 2019
- Total Capital Cost: \$564 million (max recoverable \$302 million)
- Estimated Population increase: 69,073
- Employment Square Feet increase: 165,526,649

**Table 17: Maximum Fees per Service Unit in Active Service Areas**

Average	\$1,665.18
Lowest	\$347.00
Highest	\$3,438.00

**Table 18: Annual Revenue 2019-2021<sup>73</sup>**

Fiscal Year	Total Amount
2019	\$3,004,705
2020	\$8,029,060
2021	\$3,543,880
<b>Total</b>	<b>\$14,577,645</b>

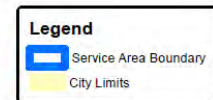
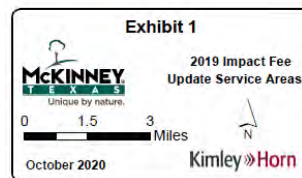
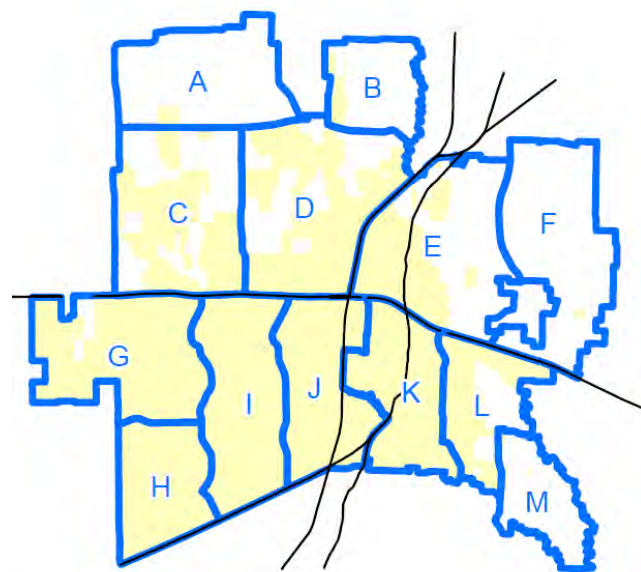


Figure 36: City of McKinney Roadway Impact Fee Active Service Areas

## Cleburne

The City of Cleburne represents a smaller municipality in this case study group that more recently started using a roadway impact fee. Being the smallest municipality in the case study, it has a proportionally smaller capital plan and fees. The City of Cleburne increased its population by about six percent between 2019 and 2022, and the impact fee collected on average \$600,000 in revenue annually during this time.

Like McKinney, Cleburne only imposes a fee on five active service areas where projects can be built inside or close to its city limits (service areas 2, 4, 6, 3, and 5) as seen in Figure 37 below. The four service areas with no fee or capital planned project are mostly the city’s ETJ. Improvements to be funded by the fee include 19.24 miles of new and expanded arterial and collector roadways along with right-of-way and engineering cost as needed. The 2017 capital plan for Cleburne impact fee does not include details on improvements for traffic signals.

**Table 19: Quick Facts**

Fee Established	2018
Total Service Areas	9
Active Service Areas	5
2022 Population Estimate <sup>69</sup>	32,640
2017-2022 Population Change	+1,870
2019-2022 Percent Increase	6%

Ten-year Impact Fee Study Highlights<sup>74</sup>:

- Last updated: 2017
- Total Capital Cost: \$79.8 million (estimated max recoverable \$25 million)
- Estimated Population increase: 11,061
- Employment increase: 2,295

**Table 20: Maximum Fees per Service Unit in Active Service Areas**

Average	\$873.80
Lowest	\$171.00
Highest	\$1,178.00

**Table 21: Annual Revenue 2019-2021<sup>75</sup>**

Calendar Year	Total Amount
2019	\$306,963
2020	\$579,559
2021	\$953,709
<b>Total</b>	<b>\$1,840,230</b>

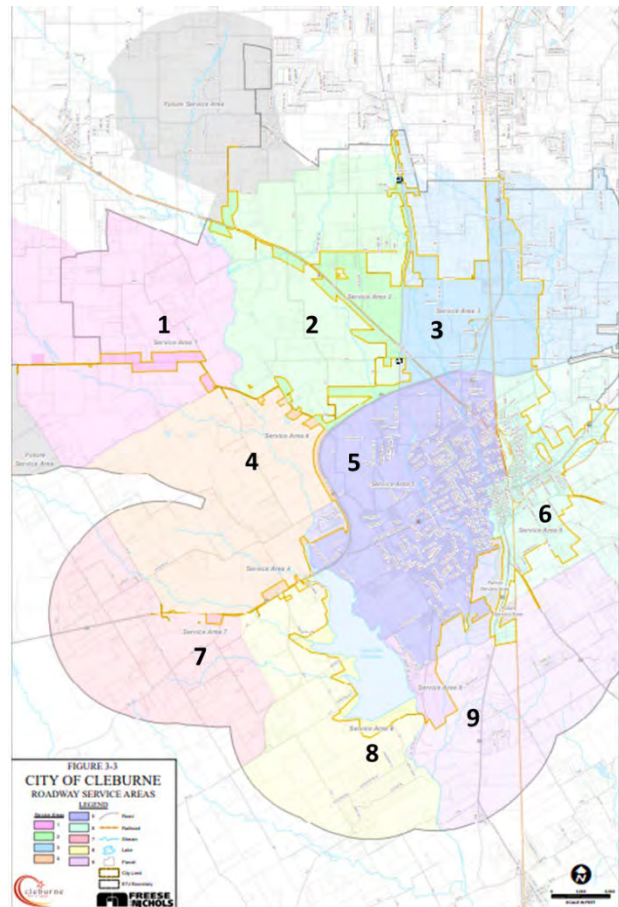


Figure 37: City of Cleburne Roadway Impact Fee Active Service Areas

## Roadway Impact Fee Case Study Conclusions

**Effective Funding Capacity:** Roadway impact fees are a significant source of funding for new roadway projects. They can create \$0.5-\$15 million annually depending on size of jurisdiction. They are also one of the few tools used to expand the capacity of city capital improvement funds at the citywide level. Unlike other common North Texas value capture mechanisms, they are not in competition with general property tax revenue, and not imposed directly or continuously on property owners after initial development.

**More Growth, More Revenue:** In this case study the more growth a city permitted, the more impact fee it collected. It does not appear that impact fees are a significant deterrent of development activity. Considering most fee-funded projects are programed around vacant land it could also be attractive to developers knowing there is a dedicated source of infrastructure capital. These impact fees also expend the tools cities have at raising revenue to address needs with new development projects.

**Lots of Science and Limited Scope:** Impact Fees require a costly and complex analysis to establish the proportional impact basis for the fee as compared to TIRZ and PID. In all three cases consultant services were used to complete the state law mandated impact fee studies which require a high amount of data and forecast assumptions. With the narrow focus of eligibility to roadways in the thoroughfare plan, impact fees can't be applied to the diverse project types that TIRZ and PID can be used for.

**Can Incentivize Sustainable Development:** Transportation impact fees can be leveraged to incentivize more infill development by charging higher fees in primarily undeveloped areas and waiving the fee in primarily developed areas. Where growth is built that will contribute to more traffic, that impact is reflected in its fee. In some cities, developments demonstrating lower vehicles miles traveled impact may reduce their fees incentivizing more mixed-use and walkable development.

**Table 22: City Impact Fee Capital Plan and Fees Compared to Projected Growth**

City	Total Impact Fee Capital Cost (\$ Millions)	10 Year Population Increase Forecast	Total Vehicle Miles (VM) Increase	Cost per VM Increase	Average Max Fee per VM Unit
Fort Worth	3170.1	281,252	1,104,840	\$2,869	\$2,955.74
McKinney	564.8	69,073	177,293	\$3,186	\$1,665.18
Cleburne	79.8	11,061	25,349	\$3,148	\$873.80

**Table 23: City Impact Fee Revenue relative to Recent Population Increase**

City	Observed Pop. Increase 2019-2022	Impact Fee Revenue 2019-2021
Fort Worth	107,040	\$46,269,493
McKinney	17,960	\$14,577,645
Cleburne	1,870	\$1,840,230

## Other Value Capture Tools

While TIRZ, PID, and Impact fees are the value capture tools with the biggest regionally measurable role in transportation funding in North Texas, other tools have potential to be used locally. This section will provide a high-level overview of each to orient stakeholders on their possible application. More detailed information on each can be found in the *FHWA Value Capture Implementation Manual*, the *TML Economic Development Handbook*, or in links provided below.

### Transportation Reinvestment Zones (TRZ)

Transportation Reinvestment Zones are a type of tax increment financing tool authorized in Texas for the purpose of improving transportation networks. It is similar to TIRZs; however, it allows for a broader range of transportation projects by statute, does not require the local entity to create a governing board, and does not require a finding of blight.<sup>76</sup> Like TIRZs, TRZs are often used as gap financing and can be used on a pay-as-you-go basis or leveraged to secure immediate capital. TRZ's have been implemented in a few locations, such as El Paso, but none have yet been used in North Texas.

TxDOT Resource Page for TRZs: <https://www.txdot.gov/government/programs/trz.html>

### Transportation Utility/User Fees (TUF)

Transportation Utility Fees or Transportation User Fees are periodic (often monthly) fees paid by a property owner or occupant to a municipality based on their estimated use of the transportation system.<sup>77</sup> TUFs are allowed under Texas code but not explicitly defined, as it falls under a home-rule city's general authority to use proportional utility fees. TUFs in current Texas law are not tolls or fees-based mileage readings. No municipalities in the North Texas region have established TUFs, however, other Texas cities such as [Austin](#), [Corpus Christi](#), and [Taylor](#), have done so. Each city has established monthly fees that generally differ between residential and commercial land uses and are paid at the household or commercial unit level instead of the property level. Rates are determined by land use unit size and trip generation factors. Generally, commercial properties have higher fees under TUF programs and as in the case of Austin, residential units in higher density buildings pay lower fees than single-family homes.<sup>78</sup> Taylor, a city of just over 16,000, projects it will collect over \$700,000 from its TUF annually.<sup>79</sup>

### Municipal Management Districts (MMD)

Municipal Management Districts, sometimes referred to as Downtown Management Districts, are special districts created within an existing commercial area to finance facilities, infrastructure, and services beyond those already provided by property owners or the municipality.<sup>80</sup> The district, which is a State-recognized political subdivision separate from the city, is usually funded through self-imposed property taxes, special assessments, or impact fees within the district. MMDs can raise revenue as allowed through each of their unique enabling legislation. The City of Dallas has approved several MMDs including the Cypress Waters MMD.<sup>81</sup> The City of Rowlett has also approved [three MMDs](#), including one responsible for enhancing [Downtown Rowlett](#). Eligible enhancements include sidewalks, roads, and bicycle infrastructure in addition to beautification, stormwater improvements, parks, and various other public improvements.<sup>82</sup> The [Viridian MMD](#) for example has an agreement with the City of Arlington to maintain the roads, street signs, and streetlights. Its annual revenue for 2020 and 2021 totaled \$464,654 and \$537,734 respectively.<sup>83</sup>

### Municipal Development District (MDD)

A Municipal Development District is a district established and approved by voters where an additional sales tax is implemented. MDD's have an advantage in creating new revenue with the authorization of a sales tax up to one-half of one percent above the typical two percent with the district. The eligible use of MDD funds varies widely between recreational, housing, water, and business development/retention. Additionally, transportation network improvements are allowed if they are related to eligible projects.<sup>80</sup>

Several cities in the region utilize MDDs, however, the primary purpose of these districts is not necessarily for funding transportation improvements. [Sachse](#) utilizes an MDD for parks and recreation improvements while [Argyle](#) and [Azle](#) both require projects to be focused on economic development.<sup>84 85</sup>

<sup>86</sup> According to the [City of Argyle's adopted FY2022 budget](#), the MDD had an annual revenue of almost \$250,000 in FY2021 and an anticipated revenue of \$285,000 in FY2022.<sup>85</sup>

### **Municipal Utility Districts (MUD)**

Municipal Utility Districts are political subdivisions of the State of Texas formed to provide water, wastewater, drainage, and other utility services within the district's boundaries. Other services include water conservation, irrigation, firefighting, solid waste, and recreational facilities.<sup>87</sup> MUDs can also apply for additional powers to construct thoroughfare roads with the approval of the entity who will maintain the road (city, county, or state). They are established through the Texas Commission on Environmental Quality (TCEQ) or by the legislature and require additional approval from any city whose corporate limits overlap those of the district. These districts are funded through property tax revenue, user fees (e.g., water/sewer fees), or a combination of both. These funding mechanisms are often used to service bond debt used to fund large, usually water-related, infrastructure projects. In North Texas, MUDs are usually found in rural or suburban areas such as [Kaufman County MUD 7](#) or [Trophy Club MUD 1](#). The Kaufman County MUD provides utilities such as sewage treatment, trash pickup and disposal, and property management of sub-divisions.<sup>88</sup> The Trophy Club MUD provides water, wastewater treatment, sewer, and fire protection.<sup>89</sup> This underscores that MUDs rarely address significant transportation projects in North Texas. Kaufman County MUD #7 and Trophy Club MUD #1 have property tax rates of \$0.80 and \$0.09134 per \$100 of assessed value, respectively, and their voter approved limits are \$86,250,000 and \$23,325,000, respectively.<sup>90 91</sup>

### **Naming Rights**

Naming rights refers to a transaction between a private company or organization and a public agency for the right to name infrastructure. Common examples of this technique include naming or renaming streets, transit stations, and other high-profile infrastructure in exchange for money from a private company to pay for construction or other costs. The SMU/Mockingbird DART station in Dallas is an example of a naming rights deal completed in the region. The agreement with SMU was valued at \$463,000 over 10 years.<sup>92</sup> The North Texas region has also seen high profile projects receive much larger contributions that convey naming rights yet are often not labeled as such. One example is the Margaret Hunt Hill Bridge that received a \$12 million donation to fund the project.<sup>93</sup>

## Recommendations and Best Practices

This report has taken a high-level review of local government use of North Texas value capture tools for transportation funding to identify trends and inform regional understanding of their capacity. Based on case studies here, it appears value capture is becoming a standard practice for local government's portfolio of funding and financing options. Recommendations out of this document are intended to help local governments build more funding capacity that contributes to the regional transportation system needed in the coming decades.

All Cities Should Consider Maximizing Value Capture Use: As the region grows and the cost of infrastructure continues to increase all municipalities should ask "would a value capture tool be appropriate to this project?" This applies especially to cities looking to create special places like walkable main streets where existing plans/incentives are at work and in cities with significant greenfield expansion.

Use Density for Efficiency: In cases of TIRZs, higher density development should be pursued for the purposes of 1) reducing the amount of land/base taxable value that is tied up in non-general fund accounts and 2) efficiently using every mile/foot of infrastructure needed to provide adequate service to users. PIDs should pursue higher density development as well but for the purposes of reducing the impact on current or future property owners of the district while increasing revenue. Impact Fees could encourage infill development through holding high vehicle mile generators accountable for expanded growth in new areas and encourage development around existing capacity.

Cover more Cost with Greenfield Development: For municipalities with significant undeveloped land around their periphery, use of value capture tools like Debt PIDs and Impact Fees should be considered. Debt PIDs appear to be the most feasible and effective when financing large greenfield projects with few owners at the time of their creation. Roadway impact fees also return the value of greenfield development beyond the general property tax to city capital projects. These two tools allow new revenue to extend the capacity of a city's public works projects by covering the cost of needed projects proportionate to the cost imposed by new development.

Plan Carefully with TIRZs: TIRZs are best used if a large development or public project is planned or in motion. Applying a TIRZ without additional external investments from the city or others may not be a reliable method of ensuring substantial new value to capture. Cities should use the parcel-level as described in the [TIRZ Finance Plan Guidelines](#) section of this document to ensure they are accounting for opportunities to maximize development. This could include reviewing if zoning should change to permit the needed development.

Layer Multiple Districts for Added Funding Capacity: Some special districts in the region have layered one value capture district over the other. This can provide added capacity to generate revenue. One example would be a PID utilized as a TIRZ backstop in the case that development does not generate the expected incremental tax revenue necessary to make payments on infrastructure bonds/loans.

City Due Diligence When Partnering with NCTCOG: Entities requesting special funding assistance from NCTCOG should be prepared to discuss how one or more value capture tools has been evaluated for possible use with their project. Often, federal funding requires a local match and value capture is one possible source. For special projects needing to layer multiple funding sources, having completed a review of possible value capture ahead of time will increase the likelihood of more partnership funding opportunities. NCTCOG requests local governments use standards such as those in the [TIRZ Finance Plan Guidelines](#) section of this document when determining value capture funding capacity.

**Table 24: Common Texas Value Capture Tools Evaluation Summary**

<i>Tool</i>	<i>Annual Project Funding Capacity</i>	<i>Funding Source(s)</i>	<i>Pros</i>	<i>Cons</i>
<b>Tools Used in North Texas</b>				
<a href="#">TIRZ</a>	\$1 - 10 million	Property and sales taxes	No new taxes; Can generate significant revenue; Broad spending applicability	Redirects revenue away from city general fund; Dependent on location specific development market
<a href="#">PID</a>	\$100K to \$10 million	Property assessment	New revenue; high reliability	Can be difficult to establish; Potentially viewed as new tax
<a href="#">Impact Fees</a>	\$1 - \$15 million	Fee on new development	New revenue; Revenue is proportional to growth	Complex analysis required for setup; Depends on broad market for new growth; Limited to thoroughfare plan roads
<a href="#">MMD</a>	<\$1 million	Property tax, sales tax, special assessment, and/or fees	New revenue; Flexibility in funding source(s); District autonomy	Complex establishment process; Potentially viewed as new tax; District autonomy
<a href="#">MDD</a>	<\$1 million	Additional sales tax	New revenue; Can be levied in an ETJ	Can be difficult to establish; Potentially viewed as new tax
<a href="#">MUD</a>	\$1 million - \$500 million	Property tax and/or utility fee	New revenue; high reliability; District autonomy	Complex establishment process; Primarily water utility focused; Potentially viewed as new tax; district autonomy
<a href="#">Naming Rights</a>	Varies	Private entities	Minimal public costs	Requires private partner; limited applications
<b>Tools NOT used in North Texas</b>				
<a href="#">TRZ</a>	\$1 - 5 million per year <sup>[i]</sup>	Property and sales taxes	No new taxes; Can generate significant revenue; No directing board required	Only transportation projects eligible; Redirects revenue away from city general fund; Dependent on location specific development market
<a href="#">TUF</a>	\$1 - 50 million per year <sup>[ii]</sup>	Additional utility fee	New revenue; Revenue is proportional to facility use	Implementation complexity; proportionality calculation; Potentially viewed as new tax
<sup>[i]</sup> City of El Paso Budget <a href="https://www.elpasotexas.gov/assets/Documents/CoEP/OMB/FY21-Budget/ONLINE-Budget-Book-Version-04-28-2021.pdf">https://www.elpasotexas.gov/assets/Documents/CoEP/OMB/FY21-Budget/ONLINE-Budget-Book-Version-04-28-2021.pdf</a> <sup>[ii]</sup> City of Austin FY2023 Annual Budget <a href="https://assets.austintexas.gov/budget/22-23/downloads/FY23_Approved_Budget.pdf">https://assets.austintexas.gov/budget/22-23/downloads/FY23_Approved_Budget.pdf</a>				

## Appendices

### Appendix A: List of North Texas cities with Tax Increment Reinvestment Zones<sup>4</sup>

City	TIRZ Name	Designation Date	Expiration Date
<b>Aledo</b>			
	TIRZ #1	12/18/2019	12/31/2049
<b>Allen</b>			
	TIRZ #1 (Garden District)	1/1/2005	12/31/2024
	TIRZ #2 (Central Business District)	1/1/2006	Not Reported
<b>Anna</b>			
	TIRZ #2	1/1/2019	12/31/2048
	TIRZ #3	7/31/2021	12/31/2052
<b>Argyle</b>			
	TIRZ #1	1/1/2017	12/31/2046
<b>Arlington</b>			
	Downtown TIRZ #1	1/1/1998	12/31/2038
	Entertainment District TIRZ #5	1/1/2006	12/31/2052
	Viridian TIRZ #6	1/1/2007	12/31/2041
<b>Aubrey</b>			
	TIRZ #1	1/1/2017	12/31/2044
<b>Azle</b>			
	TIRZ #1	12/1/2015	12/31/2045
<b>Bridgeport</b>			
	TIRZ #1	1/1/2007	12/31/2036
	TIRZ #2	1/1/2010	12/31/2039
<b>Burleson</b>			
	TIRZ #2	1/1/2005	12/31/2037
	TIRZ #3	12/18/2012	12/31/2037
<b>Carrollton</b>			
	TIRZ #1	1/1/2006	12/31/2030
<b>Cedar Hill</b>			
	TIRZ #1	12/12/2016	12/31/2047
<b>Celina</b>			
	TIRZ #2	1/1/2015	12/31/2049
	TIRZ #3	1/1/2015	12/31/2034
	TIRZ #4	1/1/2015	12/31/2044
	TIRZ #5	1/1/2016	12/31/2050
	TIRZ #6	1/1/2016	12/31/2045
	TIRZ #7	1/1/2016	12/31/2046
	TIRZ #8	Not Reported	Not Reported
	TIRZ #9	Not Reported	Not Reported
	TIRZ #10	Not Reported	Not Reported
	TIRZ #11	Not Reported	Not Reported
<b>Cleburne</b>			
	TIRZ #1	Not Reported	Not Reported
	TIRZ #2	Not Reported	Not Reported



City	TIRZ Name	Designation Date	Expiration Date
	TIRZ #3	Not Reported	Not Reported
<b>Colleyville</b>			
	TIRZ #1	1/1/1999	12/31/2030
<b>Corinth</b>			
	TIRZ #2	9/5/2019	12/31/2055
<b>Crowley</b>			
	TIRZ #1	1/1/2013	1/1/2038
<b>Dallas</b>			
	Oak Cliff Gateway TIRZ #3	1/1/2005	12/31/2044
	Cedars TIRZ #4	1/1/1992	12/31/2022
	City Center TIRZ #5	1/1/1996	12/31/2037
	Farmers Market TIRZ #6	1/1/1998	12/31/2028
	Sports Arena TIRZ #7 (Sports Arena)	1/1/1998	12/31/2028
	Design District TIRZ #8	6/8/2005	12/31/2027
	Vickery Meadow TIRZ #9	1/1/2008	12/31/2027
	Southwestern Medical TIRZ #10	1/1/2005	12/31/2026
	Downtown Connection TIRZ #11	1/1/2005	12/31/2034
	Deep Ellum TIRZ #12	1/1/2005	12/31/2027
	Grand Park South TIRZ #13	1/1/2005	12/31/2035
	Skillman Corridor TIRZ #14	1/1/2005	12/31/2034
	Fort Worth Ave. TIRZ #15	1/1/2007	12/31/2028
	Davis Garden TIRZ #16	1/1/2007	12/31/2038
	TOD TIRZ #17	1/1/2009	12/31/2032
	Maple/Mockingbird TIRZ #18	1/1/2009	12/31/2033
	Cypress Waters TIRZ #19	1/1/2010	12/31/2040
	Mall Area Redevelopment TIRZ #20	1/1/2014	Not Reported
	University TIRZ #21	1/1/2018	12/31/2047
<b>Denton</b>			
	Downtown TIRZ #1	1/1/2011	12/31/2040
	TIRZ #2 (Westpark)	1/1/2012	12/31/2036
<b>DeSoto</b>			
	TIRZ #1	5/19/2020	12/31/2050
<b>Duncanville</b>			
	TIRZ #1	1/1/2016	12/31/2035
<b>Ennis</b>			
	TIRZ #1	1/1/2016	12/31/2045
	TIRZ #2	12/19/2016	12/18/2045
	TIRZ #3	10/20/2020	12/31/2050
<b>Euless</b>			
	TIRZ #1	1/1/2016	12/31/2045
	TIRZ #3	1/1/2010	Not Reported
	TIRZ #4	9/22/2015	12/31/2045
<b>Fairview</b>			
	TIRZ #1	Not Reported	Not Reported
<b>Farmers Branch</b>			
	TIRZ #3	11/1/2016	12/31/2052

City	TIRZ Name	Designation Date	Expiration Date
<b>Farmersville</b>	TIRZ #1	Not Reported	Not Reported
<b>Flower Mound</b>	TIRZ #1	1/1/2005	12/31/2024
<b>Forney</b>	TIRZ #1	1/1/2008	12/31/2038
<b>Fort Worth</b>	TIRZ #2	1/1/1995	12/31/2025
	TIRZ #3	1/1/1995	12/31/2024
	Southside TIRZ #4	1/1/1997	12/31/2022
	Lancaster TIRZ #8	1/1/2003	12/31/2022
	Trinity River Vision TIRZ #9	1/1/2003	12/31/2044
	Lone Star TIRZ #10	1/1/2004	12/31/2023
	East Berry Renaissance TIRZ #12	1/1/2006	12/31/2026
	Woodhaven TIRZ #13	1/1/2007	12/31/2027
	Trinity Lakes TIRZ #14	1/1/2012	12/31/2031
	TIRZ #15 (Stockyards/Northside)	Not Reported	Not Reported
	Riverfront TIRZ #6	1/1/2002	12/31/2035
<b>Frisco</b>	TIRZ #1	1/1/1997	12/31/2036
	TIRZ #5	8/19/2014	12/31/2038
<b>Garland</b>	TIRZ #1	1/1/2004	12/31/2023
	TIRZ #2	1/1/2005	12/31/2024
	TIRZ #3	4/8/2018	12/31/2038
<b>Grand Prairie</b>	TIRZ #1 (IH 30 Entertainment District)	1/1/1999	12/31/2041
	TIRZ #3 (Peninsula)	1/1/1999	12/31/2041
<b>Greenville</b>	TIRZ #1	Not Reported	Not Reported
<b>Haltom City</b>	TIRZ #1	1/1/2014	Not Reported
<b>Hutchins</b>	TIRZ #1	1/1/2016	12/31/2045
<b>Irving</b>	TIRZ #1	12/22/1998	12/31/2039
	TIRZ #2 (Irving Blvd)	Not Reported	Not Reported
	TIRZ #3 (Bridges of Las Colinas)	1/1/2013	12/31/2032
	TIRZ #4 (Ranchview)	1/1/2013	12/31/2032
	TIRZ #5 (Parkside)	1/1/2014	12/31/2033
	TIRZ #6 (Stadium Site)	1/1/2016	12/31/2041
<b>Joshua</b>	TIRZ #1J	4/13/2004	4/12/2024
<b>Kaufman</b>	TIRZ #1	1/1/2015	12/31/2046
	TIRZ #2	9/14/2020	12/31/2051
<b>Keller</b>			

City	TIRZ Name	Designation Date	Expiration Date	
<b>Kennedale</b>	Reinvestment Zone #2	3/16/2021	12/31/2051	
	TIRZ #1	1/1/1998	Not Reported	
<b>Lancaster</b>	Inland Port Water TIRZ	1/1/2021	12/31/2041	
	TIRZ #1	1/1/2006	12/31/2035	
<b>Lewisville</b>	TIRZ #1 (Old Town)	1/1/2001	12/31/2028	
	TIRZ #2	1/1/2008	12/31/2037	
	TIRZ #3	Not Reported	Not Reported	
	TIRZ #4	12/16/2019	12/31/2039	
<b>Little Elm</b>	TIRZ #3	1/1/2013	12/31/2042	
	TIRZ #4	Not Reported	Not Reported	
	TIRZ #5	1/1/2014	Not Reported	
	TIRZ #6	1/1/2016	12/31/1952	
<b>McKinney</b>	TIRZ #1 (Town Center)	9/21/2010	9/20/2040	
	TIRZ #2 (Airport)	9/21/2010	9/20/2040	
<b>Melissa</b>	TIRZ #1	1/1/2005	12/31/2034	
<b>Mesquite</b>	Rodeo City TIRZ #1	1/1/1997	12/31/2049	
	Towne Centre TIRZ #2	1/1/1999	12/31/2018	
	Lucas Farms TIRZ #6	12/15/2008	12/31/2028	
	Skyline TIRZ #7	1/1/2015	12/31/2034	
	Gus Thomasson TIRZ #8	1/1/2015	12/31/2034	
	Town East Skyline TIRZ #9	1/1/2016	12/31/2045	
	Polo Ridge TIRZ #10	12/4/2017	12/31/2048	
	Heartland Town Center TIRZ #11	12/18/2017	12/31/2048	
	IH 20 Business Park TIRZ #12	12/8/2018	12/31/2039	
	Spradley Farms TIRZ #13	12/1/2019	12/21/2044	
	<b>Midlothian</b>	TIRZ #1	Not Reported	Not Reported
		TIRZ #2	12/1/1998	12/31/2029
	<b>North Richland</b>	TIRZ #3	10/14/2019	12/31/2039
<b>Northlake</b>	TIRZ #1	1/1/2015	12/31/2040	
	TIRZ #2	1/1/2015	12/31/2019	
	TIRZ #3	1/1/2016	12/31/2021	
	TIRZ #4	8/22/2019	8/22/2024	
<b>Pilot Point</b>	Yarbrough Farms TIRZ #1	1/1/2016	12/31/2047	
<b>Plano</b>	TIRZ #2 (Historic Downtown)	1/1/1999	12/31/2028	
<b>Princeton</b>				

City	TIRZ Name	Designation Date	Expiration Date
	TIRZ #1	Not Reported	Not Reported
	TIRZ #2	Not Reported	Not Reported
<b>Prosper</b>			
	TIRZ #1	Not Reported	Not Reported
	TIRZ #2	Not Reported	Not Reported
<b>Richardson</b>			
	TIRZ #1 (Centennial Park)	1/1/2006	12/31/2031
	TIRZ #2	1/1/2011	12/31/2035
	TIRZ #3	1/1/2011	12/31/2035
<b>Richland Hills</b>			
	TIRZ #1	1/1/1999	12/31/2028
<b>River Oaks</b>			
	Reinvestment Zone #1	11/13/2018	12/31/2047
<b>Rockwall</b>			
	TIRZ #1	1/1/2004	12/31/2031
<b>Rowlett</b>			
	TIRZ #2	1/1/2015	12/31/2034
	TIRZ #3	1/1/2017	12/31/2046
<b>Royce City</b>			
	TIRZ #1	Not Reported	Not Reported
<b>Sachse</b>			
	TIRZ #1	1/1/2003	Not Reported
	TIRZ #2	12/3/2018	12/31/2049
<b>Sansom Park</b>			
	TIRZ #1	12/6/2012	12/31/2036
<b>Southlake</b>			
	TIRZ #1	9/1/1997	12/31/2038
<b>Sunnyvale</b>			
	TIRZ #1	1/1/2011	Not Reported
<b>Terrell</b>			
	TIRZ #1	1/1/2007	12/31/2036
<b>The Colony</b>			
	TIRZ #1	1/1/2011	12/31/2050
	TIRZ #2	8/1/2013	12/31/2038
<b>Trophy Club</b>			
	TIRZ #1	8/19/2013	12/31/2034
<b>Waxahachie</b>			
	TIRZ #1	1/1/2002	12/31/2026
<b>Weatherford</b>			
	TIRZ #1 (IH20 Corridor)	3/22/2016	12/31/2045
	TIRZ #2	12/11/2018	12/31/2047
<b>White Settlement</b>			
	TIRZ #1	10/6/2020	12/31/2050
<b>Willow Park</b>			
	TIRZ #1	1/1/2016	12/31/2041

## Appendix B: List of 50 largest cities in North Texas with Public Improvement Districts

**Types\*:**

- Infrastructure = PIDs that spend most funding on large infrastructure projects such as street construction
- Services = PIDs that spend most funding on services such as security, business support, or landscaping
- Mix = PIDs that spend funding on both infrastructure and services

**Location Types\*:**

- New = PIDs located on greenfield sites/areas with very high land vacancy or minimal development
- Infill/Redevelopment = PIDs located on infill sites/areas that are already developed

City	PID Name	Type	Location Type
<b>Arlington</b>			
	Tourism PID	Services	Infill/Redevelopment
<b>Burleson</b>			
	Burleson #1	Infrastructure	New
<b>Carrollton</b>			
	Castle Hills #1	Infrastructure	New
	Castle Hills #2	Infrastructure	New
<b>Cedar Hill</b>			
	High Pointe PID	Service	Infill/Redevelopment
	Waterford Oaks PID	Service	Infill/Redevelopment
	Winding Hollow PID	Service	Infill/Redevelopment
	Windsor Park PID	Service	Infill/Redevelopment
	Cedar Crest PID	Service	Infill/Redevelopment
<b>Celina</b>			
	Cambridge Crossing	Infrastructure	New
	Celina Hills	Infrastructure	New
	Chalk Hill #2	Infrastructure	New
	Creeks of Legacy	Infrastructure	New
	Edgewood Creek	Infrastructure	New
	Glen Crossing	Infrastructure	New
	Glen Crossing West	Infrastructure	New
	Hillside Village	Infrastructure	New
	Legacy Hills	Infrastructure	New
	Owensby Farms	Infrastructure	New
	Parks at Wilson Creek	Infrastructure	New
	Sutton Fields II	Infrastructure	New
	Sutton Fields East	Infrastructure	New
	The Columns	Infrastructure	New
	The Lakes at Mustang Ranch	Infrastructure	New
	Wells North (Bluewood)	Infrastructure	New
	Wells South (Lilyana)	Infrastructure	New
	Wilson Creek Meadows	Infrastructure	New

<b>Dallas</b>			
	Deep Ellum	Mix	Infill/Redevelopment
	Downtown (DID)	Mix	Infill/Redevelopment
	Klyde Warren Park/Dallas Arts District	Mix	Infill/Redevelopment
	Knox Street	Mix	Infill/Redevelopment
	Lake Highlands	Mix	Infill/Redevelopment
	Midtown Improvement District	Services	Infill/Redevelopment
	North Lake Highlands	Mix	Infill/Redevelopment
	Oak Lawn/Hi Line	Mix	Infill/Redevelopment
	Prestonwood	Services	Infill/Redevelopment
	South Dallas-Fair Park	Mix	Infill/Redevelopment
	South Side	Mix	Infill/Redevelopment
	University Crossing	Mix	Infill/Redevelopment
	Uptown	Mix	Infill/Redevelopment
	Tourism PID	Services	Infill/Redevelopment
<b>Euless</b>			
	Midtown	Infrastructure	Infill/Redevelopment
	Glade Parks #1	Infrastructure	New
	Glade Parks #2	Infrastructure	New
<b>Farmers Branch</b>			
	Mercer Crossing	Infrastructure	New
<b>Flower Mound</b>			
	Riverwalk	Infrastructure	New
<b>Forney</b>			
	Villages of Fox Hollow	Infrastructure	New
<b>Fort Worth</b>			
	Downtown	Services	Infill/Redevelopment
	Park Glen	Services	Infill/Redevelopment
	Heritage	Services	New
	Stockyards	Services	Infill/Redevelopment
	Chapel Hill	Services	New
	Trinity Bluff	Services	Infill/Redevelopment
	Sun Valley	Services	Infill/Redevelopment
	Walsh Ranch/Quail Valley	Infrastructure	New
	Rock Creek Ranch	Infrastructure	New
	Tourism PID	Services	Infill/Redevelopment
	Historic Camp Bowie	Services	Infill/Redevelopment
	East Lancaster Ave.	Services	Infill/Redevelopment
	Las Vegas Trail	Mix	Infill/Redevelopment
<b>Frisco</b>			
	Panther Creek #1	Infrastructure	New
	Panther Creek #2	Infrastructure	New
<b>Grand Prairie</b>			
	Berkshire Park	Services	Infill/Redevelopment
	Brookfield	Services	Infill/Redevelopment
	Country Club Park	Services	Infill/Redevelopment
	Crescent Heights	Services	Infill/Redevelopment
	Fairway Bend	Services	Infill/Redevelopment
	Forum Estates	Services	Infill/Redevelopment

	Greenway Trails	Services	Infill/Redevelopment
	High Hawk	Services	Infill/Redevelopment
	Lake Parks	Services	Infill/Redevelopment
	Lone Star Meadows	Services	Infill/Redevelopment
	Monterrey Park	Services	Infill/Redevelopment
	Oak Hollow Sheffield Village	Services	Infill/Redevelopment
	Parkview	Services	Infill/Redevelopment
	Peninsula	Services	Infill/Redevelopment
	Silverado Springs	Services	Infill/Redevelopment
	Southwest Village	Services	Infill/Redevelopment
	Walingford Village	Services	Infill/Redevelopment
	Westchester	Services	Infill/Redevelopment
	Whispering Oaks	Services	Infill/Redevelopment
<b>Irving</b>			
	Bridges of Las Colinas	Infrastructure	New
	Campion Hollows	Infrastructure	New
	Parkside	Infrastructure	New
<b>Lancaster</b>			
	Beltline Ashmoore	Services	Infill/Redev
	Boardwalk	Services	Infill/Redev
	Glendover Estates	Services	Infill/Redev
	Lancaster Mills	Infrastructure	New
	Meadowview	Services	Infill/Redev
	Millbrook East	Services	Infill/Redev
	Pleasant Run Estates Phase 1A	Services	Infill/Redev
	Rolling Meadows	Services	Infill/Redev
	Tribute at Mills Branch	Services	Infill/Redev
<b>Lewisville</b>			
	Josey Lane	Infrastructure	New
<b>Little Elm</b>			
	Valencia on the Lake	Infrastructure	New
	Hillstone Pointe	Infrastructure	New
	Rudman Tract	Infrastructure	New
	Spiritas Ranch	Infrastructure	New
	Lakeside Estates	Infrastructure	New
	Spiritas East	Infrastructure	New
<b>Mansfield</b>			
	South Pointe	Service	New
<b>Mesquite</b>			
	Heartland Town Center	Infrastructure	New
	Iron Horse	Infrastructure	New
	Polo Ridge Ranch	Infrastructure	New
	Solterra	Infrastructure	New
<b>Midlothian</b>			
	MidTowne	Infrastructure	New
<b>North Richland Hills</b>			
	City Point	Infrastructure	Infill/Redevelopment
<b>Plano</b>			
	Collin Creek West	Infrastructure	New

	Collin Creek East	Infrastructure	Infill/Redevelopment
	Downtown Plano	Services	Infill/Redevelopment
<b>Rowlett</b>			
	Rowlett Bayside North	Infrastructure	New
	Rowlett Bayside South	Infrastructure	New
<b>Sachse</b>			
	PID #1	Infrastructure	New
<b>Saginaw</b>			
	Beltmill	Infrastructure	New
	Western Center	N/A	N/A
<b>The Colony</b>			
	PID #1	Infrastructure	New

\*Categorization of PID types is based on best information available to NCTCOG staff, including cases where local governments have not made full information available



## Appendix C: List of 50 largest cities in North Texas by Roadway Impact Fee Status

Cities WITH a Roadway Impact Fee		Cities WITHOUT a Roadway Impact Fee	
City	2022 Population Estimate	City	2022 Population Estimate
Fort Worth	955,900	Dallas	1,321,740
Arlington	399,560	Plano	290,850
Garland	247,590	Irving	261,350
Frisco	217,470	Grand Prairie	199,780
McKinney	206,460	Carrollton	135,110
Mesquite	152,020	Lewisville	132,620
Denton	146,750	Richardson	122,570
Allen	104,870	North Richland Hills	71,600
Flower Mound	78,570	Euless	61,480
Mansfield	77,040	Grapevine	52,000
Rowlett	65,030	Bedford	49,930
Wylie	60,460	Haltom City	46,260
DeSoto	57,380	Duncanville	40,700
Little Elm	51,640	Hurst	40,430
Cedar Hill	50,280	Farmers Branch	38,140
Burleson	50,210	Weatherford	31,690
Rockwall	49,300	Balch Springs	27,740
Keller	46,060	University Park	25,360
The Colony	45,900	Benbrook	25,240
Waxahachie	44,280		
Coppell	43,140		
Lancaster	41,560		
Midlothian	37,580		
Prosper	35,410		
Cleburne	32,640		
Southlake	31,770		
Greenville	30,450		
Sachse	28,450		
Forney	27,040		
Colleyville	26,370		
Celina	25,240		

## Appendix D: Technical Appendix

### Land Use Categories

This report differentiates between value capture districts’ development styles and location contexts across North Texas using the following criteria:

<b>Development Style</b>	
<i>Walkable</i>	Most of the new development is in walkable form, smaller streets, more connected street grid, higher density
<i>Auto oriented</i>	Most of the new developments are auto-oriented form, larger streets, less connected street grid, lower density.
<i>Hybrid</i>	Part of new development are more walkable, and parts are more auto oriented
<b>Location Context</b>	
<i>Greenfield</i>	Totally new/mostly vacant or previously undeveloped sites with no/limited existing development, typically suburban/rural.
<i>Infill</i>	Areas with mostly developed land, limited vacant lots, redevelopment of existing lots, typically urban/suburban.

### Density Categories

This report categorizes value capture districts into density categories (high, medium-high, medium-low, and low), by combining housing units and jobs per square mile based on the rationale provided below.

<b>Density (Housing +Jobs)</b>	<b>Units</b>
<i>High</i>	Over 15,000
<i>Medium High</i>	9,000 to 15,000
<i>Medium Low</i>	3,000-9,000
<i>Low</i>	Under 3,000

<b>VC District</b>	<b>Housing Units (per SQML)</b>	<b>Jobs (per SQML)</b>	<b>Net Density</b>	<b>Category</b>
<i>Cypress Waters</i>	2,462	34,330	36,792	High
<i>University Crossing</i>	3,053	28,520	31,573	High
<i>Downtown Plano</i>	6,570	22,926	29,496	High
<i>US 75/Central Corridor</i>	1,613	13,063	14,676	Med-High
<i>Southside/Medical District</i>	1,412	11,383	12,795	Med-High
<i>City Point</i>	8,667	0	8,667	Med-High
<i>Glade Parks</i>	1,798	2,610	4,408	Med-Low
<i>Colleyville #1</i>	250	3,305	3,555	Med-Low
<i>Creeks of Legacy</i>	2,394	0	2,394	Low
<i>Walsh Ranch</i>	1,397	0	1,397	Low
<i>Farmersville #1</i>	540	555	1,095	Low

## PID Assessment Comparisons in Case Studies: Tax Equivalent Rate

This report calculates the Tax Equivalent Rates for PIDs to compare Debt and PAYGO PIDs on a regional level. For the more traditional PAYGO PID structure, the PID assessment is expressed as \$x.x per \$100 of property value. This indicates the percentage each property owner will pay annually proportional to their property value. In this case, the assessment rate of the PID is determined by the property value.

Conversely, Debt PIDs use the bond amount or debt owed by the PID as the determining factor in determining the PID's per-owner annual assessment. Generally, the annual assessment amount per landowner is the total PID debt payment per year, divided by the total number of properties in the PID for that year. To account for different proportions of property impact on PID service use, the number of properties is converted to an equivalency rate usually based on size or value. For example, equivalency rates may be based on the property's street frontage size. In this example, the largest street frontage is 70 feet and gets an equivalent value of 1, so a property with 50 feet of street frontage would be 0.71, to recognize its smaller impact.

Another key difference between PAYGO and Debt PID assessments is that Debt PID assessments may vary from year to year. The annual debt payment can change over time, and so will the proportional assessments in a Debt PID. However, in a PAYGO PID, usually owners agree to one set rate for the life of the PID agreement.

When provided in service/ assessment plans for a PID, the tax equivalent rate was used in this report. Otherwise, values provided in the report were used following the calculation below.

To evaluate the relative use of PID overall with the two types of PID and compare land use context, a common PID assessment expression is needed. This report calculates a "Tax Equivalent Rate" expressed as \$x.x per \$100 of property value for all PIDs. The formula to make this calculation for a Debt PID is as follows:

**D:** Debt Installment payment for Year X = Total dollar amount of payment for the entire PID in a calendar or fiscal year

**V:** Total Assessed Value = total appraised property value of all parcels in the PID in the same calendar or fiscal year

$$\text{Tax Equivalent Rate} = (\mathbf{D} \div \mathbf{V}) * 100$$

PID	(D) Debt Installment	(V) Assessed value	(D)/(V)*100 Equivalent Tax Rate (\$ per \$100 value)
<b>Creeks of Legacy, Celina*</b>			
Phase 1	\$ 628,816	\$ 155,198,349	0.405169259
Phase 2	\$ 482,684	\$ 105,695,607	0.456673663
<b>Average:</b>			<b>0.430921461</b>

<b>Glade Parks, Euless**</b>			
PID 1	\$ 890,119	\$ 276,580,102	0.32
PID 2	\$ 246,208	\$ 72,606,875	0.34

Source:

\*Annual Service Plan Update 2021-2022<sup>47</sup>

\*\*Resolution No. 19-1553<sup>53</sup>

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