

# **City of Cedar Hill**

## **Public Improvement Districts**

### **Guide to Alternative Funding**



# Public Improvement Districts - PIDs

- Special districts created by State Statute
- Additional assessment on all properties within specific boundaries
- Typically a percentage of the appraised value of the property reflected on the annual tax statement
- Confers a special benefit on definable parts of the improvement district
- Promotes the interests of the subdivision

# Projects may include:

- Landscaping, erection of fountains, distinctive lighting and signs
- Acquisition, construction, improvement, widening, narrowing, closing, or rerouting of sidewalks or of streets, any other roadways, or rights-of-way
- Acquisition, construction, or improvement of:
  - Libraries
  - Off-street parking facilities
  - Water, wastewater, or drainage facilities or improvements

# Projects continued:

- Establishment or improvement of parks
- Acquisition and installation of pieces of art
- Acquisition, by purchase or otherwise, of real property in connection with an authorized improvement
- Special supplemental services for improvement and promotion of the district, including services relating to advertising, promotion, health and sanitation, water and wastewater, public safety, security, development, recreation and cultural enhancements

# Projects continued:

- Combined improvement project consisting of more than one or more type of improvement which may be included in one proceeding and financed as one project
- Payment of expenses incurred in the establishment, administration, and operation of the district

# Petition

- Petition for the establishment of a public improvement district must state:
  - General nature of the proposed improvement
  - Estimated cost of the improvement
  - Boundaries of the proposed assessment district
  - Proposed method of assessment
  - Proposed apportionment of cost between the public improvement district and the City

# Petition Sufficiency Requirements

- Verified signatures representing more than 50% of the appraised value of taxable real property liable for assessment under the proposal **AND**
- Verified signatures representing more than 50% of all taxable record owners of real property liable for assessment under the proposal
- Petition must be filed with the municipal secretary for verification

# PID Adoption Procedures

- PID Advisability Hearings
- Findings of the City Council
- Feasibility Report
- Public Hearings
- Appointment of Advisory Body
- Adoption of Resolution



# PID Adoption Procedures

- Development of:
  - Ongoing service plan
  - Assessment plan
- Determination of assessment
- Levy of assessment
- Supplemental assessments
- Separate funding including general obligation and revenue bonds

# High Pointe Public Improvement District #1



- Created October 13, 1998
- Assessment = 0.10¢ per \$100 valuation
  - Appraised value \$150,000 ÷ \$100 x 0.10¢ = \$150/yr
  - 2,670 property owners assessed in 2007
  - Annual operating budget for fiscal year 2007-2008 estimated at \$394,725 assuming 100% collection

# Waterford Oaks Public Improvement District #2



- Created December 10, 2002
- Assessment = 0.10¢ per \$100 valuation
  - Appraised value \$150,000 ÷ \$100 x 0.10¢ = \$150/yr
  - 793 property owners assessed in 2007
  - Annual operating budget for fiscal year 2007-2008 estimated at \$90,420 assuming 100% collection

# Winding Hollow Public Improvement District #3



- Created in 2015
- Assessment = 0.10¢ per \$100 valuation
  - Appraised value \$150,000 ÷ \$100 x 0.10¢ = \$150/yr
  - 235 property owners assessed in 2015
  - Annual operating budget for fiscal year 2007-2008 estimated at \$90,420 assuming 100% collection

# Windsor Park

## Public Improvement District #4

- Created in 2017
- Assessment = 0.10¢ per \$100 valuation
  - Appraised value \$150,000 ÷ \$100 x 0.10¢ = \$150/yr
  - 520 property owners assessed in 2017
  - Annual operating budget for fiscal year 2017-2018 estimated at \$90,420 assuming 100% collection

# Public Improvement Districts

- Questions?
- Contact Stacey Graves
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