Reauthorization of Dallas County Tax Abatement Policy

On a motion made by Commissioner Dr. Theresa M. Daniel, District 1, and seconded by Commissioner Dr. Elba Garcia, District 4, the following order was passed and adopted by the Commissioners Court of Dallas County, State of Texas:

BRIEFING DATE: 2/5/2019
FUNDING SOURCE: N/A

Be it resolved and ordered that the Dallas County Commissioners Court does hereby adopt the attached tax abatement policy, that it shall replace the policy previously authorized under Court Order 2017-0035, and that it shall be used for a period of two years, unless otherwise repealed, amended, or extended, to evaluate all tax abatement requests received by Dallas County.

Done in open court February 5, 2019, by the following vote:

IN FAVOR: Honorable Clay Lewis Jenkins, County Judge
Commissioner Dr. Theresa M. Daniel, District 1
Commissioner J.J. Koch, District 2
Commissioner John Wiley Price, District 3
Commissioner Dr. Elba Garcia, District 4

OPPOSED: None
ABSTAINED: None
ABSENT: None

Recommended by: Rick Loessberg
Originating Department: Planning and Development
DALLAS COUNTY TAX ABATEMENT POLICY

I. INTRODUCTION

Counties in Texas are authorized under Chapter 381 of the Local Government Code and Section 11.24 and Chapter 312 of the Tax Code to provide tax abatements for historic preservation, housing, and economic development projects. To help ensure that all tax abatement requests are consistently reviewed and that only the most effective and appropriate projects are undertaken, the following policy has been developed. It shall govern the consideration of all tax abatement requests received by the Dallas County Commissioners Court. It shall not apply to requests for abatements from other entities like the Dallas County Community College District which the Commissioners Court has no jurisdiction over nor shall it apply to the Dallas County Hospital District which does not provide tax abatement assistance.

II. DEFINITIONS

Affordable Housing: Housing is deemed to be affordable if its monthly cost does not exceed 30% of the monthly income of a household earning 80% of the Dallas area's median income.

Applicant: The firm, party, entity, or organization that would be receiving the tax abatement if granted.


Dallas County City: The portion of any city located within Dallas County.

Distribution Center Project: An economic development project involving the operation of a warehouse used for the temporary storage of goods that will subsequently be shipped and/or redistributed to retailers, wholesalers, or consumers.

Economic Development Project: One of five general tax abatement project categories under this policy. Projects falling within this category generate new jobs, increase the local property tax base, involve the modernization/addition of equipment, and/or the expansion, construction, or leasing of business facilities.

Established Area: A census tract whose median owner-occupied home value is in excess of the County median value.

Facility Expansion/Modernization Project: An economic development project involving the modernization/addition of equipment/inventory and/or the physical expansion or modernization of an existing facility or the construction of a new/additional building within the same city where the firm's major Dallas County facility is located.
**Fortune 1000 Corporate HQ Project:** An economic development project involving the relocation of a Fortune 1000 firm's corporate headquarters. Said project must involve the location of the principle office of the firm's chief executive officer, the office must be designated as the firm's corporate headquarters in the firm's news releases, corporate reports, letterhead, website, etc., and the average salary of all of the jobs associated with the project must be at least $100,000.

**Economically Significant Project:** An economic development project that either creates at least 1,000 new full-time permanent jobs or increases the County's tax base by at least $100 million through the addition of new equipment, the expansion of inventory, the construction of a new facility, and/or the renovation/expansion of an existing facility.

**Higher Education Facilities Project:** One of five general tax abatement project categories under this policy. Projects falling within this category involve the construction/renovation/expansion of facilities that primarily consist of classrooms, distance learning centers, libraries, and/or laboratories that are exclusively used by accredited universities and colleges.

**Historic Preservation Project:** One of five general tax abatement project categories under this policy. Projects falling within this category involve the utilization of a structure that is either listed in the National Register of Historic Places, is eligible for such listing, or is located within a district that is listed in the National Register and any new improvements that are economically critical to the renovation, use, or preservation of the structure as long as the new improvements are located on the same parcel as the structure or an adjacent parcel.

**Housing Project:** One of five general tax abatement project categories under this policy. Projects falling within this category must involve the construction, development, or rehabilitation of housing or the conversion of an existing structure into housing.

**New Construction/Relocation Project:** An economic development project involving the construction of a new facility or the utilization of an existing building (including its inventory and equipment) for a new business or an existing firm that is relocating from outside of Dallas County; the construction of another facility or the utilization of an existing building (including its inventory and equipment) for an existing business if the construction/building utilization will occur in a city other than where its major Dallas County facility is located; or the construction of another facility or the utilization of an existing building (including its inventory and equipment) for an existing business if the new facility/utilization of an existing building, while it will occur in the city where the firm's major Dallas County facility is located, will replace an existing facility in another Dallas County city.

**Priority Area:** A census tract whose median owner-occupied home value is 75% or less than the County median.
Retail Shopping Area Redevelopment: One of five general tax abatement project categories under this policy. Projects falling within this category involve the conversion, replacement, or substantial improvement of those existing retail shopping areas that are largely characterized by the presence of such items as obsolete physical lay-outs, high vacancies, declining property values, low economic-value tenants, and/or dated signage/storefronts.

Strategic Area: Either the Dallas CBD or a census tract whose median owner-occupied home value is greater than 75% of the County median, but does not exceed the County median.

Strategic Investment Project: An economic development project involving the new construction of a hotel, home improvement center, movie theater, or grocery store in a either a strategic or priority area.

Tax Abatement: A form of tax incentive that is authorized under either Chapter 381 of the Local Government Code, Section 11.24 of the Tax Code, or Chapter 312 of the Tax Code and that reduces, in part, applicable ad valorem taxes so that a particular type of economic activity can be undertaken. For the purpose of this policy, this term is also interchangeable with such terms as “exemption,” “tax reduction,” “tax deferral,” and “tax rebate.”

III. GENERAL REQUIREMENTS/CONSIDERATIONS

All requests for tax abatement must meet the terms and criteria contained within this policy if they are to be eligible for consideration. In no situation does meeting the terms and criteria of this policy obligate the County to provide any abatement to an applicant.

All applicants seeking tax abatement must, at the time of the application and before their requests can be reviewed, demonstrate that they regularly provide some type of medical coverage/health insurance for all full-time permanent non-contract employees, certify that they are equal opportunity employers, and certify that they do not and will not knowingly employ an undocumented worker and that if they are convicted of such a violation, shall repay any abatement (with interest) that the County may have provided.

Abatements will only be awarded when the city in which the project is located has formally approved the provision of either a generally comparable abatement or another form of economic development assistance of comparable value and when the applicant and the County have entered into a formal tax abatement agreement.

Evaluation Criteria
In determining whether to provide an abatement for a project and, if so, at what level, the County will consider a number of related factors. Such factors shall include, but not be limited to, the degree to which the project surpasses the County's investment
requirements, the short-term/long-term impact of the project on the County's tax base, the location of the proposed project, its impact on its surrounding area, the type and durability of the proposed investment, the existence of any environmental problems, the background and past performance of the applicant, the potential for the project to be successfully implemented, the need for the requested abatement, the degree to which the project utilizes or is served by alternative forms of transportation, the project's impact on the provision of County services, and current economic conditions. In addition, to the extent that they are applicable, other factors that will be considered shall include the project's ability to provide meaningful employment to the chronically unemployed, the type and quality of any jobs that will be produced, the number of affordable housing units that will be produced, the number and type of jobs that will be retained, the type of higher education facilities that will be produced, and the number of students that will utilize the proposed facilities.

**Maximum Abatement Period**

The maximum term for an abatement that can be provided under this policy is ten years. However, in the event a subsequent project will utilize a site that already has a real property abatement, then the existing real property abatement may be extended to provide a total abatement of up to fifteen years if the subsequent project will be conducted by a party not affiliated with the existing abatement's recipient and the subsequent project constitutes either an economically significant project or a priority area project that meets the job generation and tax base increase requirements of an established area project.

**Authorization and “Offer” Letters**

Abatements can only be authorized by formal action of a majority of the Commissioners Court in open session after the required abatement application information has been submitted to the County. Because the availability of abatement assistance can facilitate the selection of a specific site when numerous sites are under consideration, a Court member in whose district a project is considering locating to and the County Judge may, in some limited instances, jointly issue a non-binding “offer” letter (or instruct staff to issue such a letter on their behalf) in which they propose terms for a particular abatement. Such letters may only be issued when a site outside of the County is also under consideration, when the project and the proposed terms are consistent with this policy, when the magnitude of the project warrants such action, and when requested by the potential applicant or its representative. Such letters shall clearly note that they are non-binding and that the proposed abatement can only be authorized by formal action of the Commissioners Court.

Abatement agreements shall contain specific provisions that tie the abatement to actual increases in the tax base, housing production, and/or job creation for housing and economic development projects and to actual increases in the tax base and preservation/maintenance for historic preservation projects. The agreements may also include requirements pertaining to the use of Small Business Enterprises,
Disadvantaged Business Enterprises, and/or Minority/Woman-Owned Business Enterprises. Any year that the agreed-upon tax base increases, renovation, housing production, payroll, job generation amounts, etc. are not reached, then the abatement will be discontinued unless otherwise revised to reflect both the performance that actually took place and a corresponding reduction in the percentage abated.

“Substantially Underway” Provisions
Requests for abatements will not be considered if, prior to the submission of an application, the project is already substantially underway or completed. A project will be considered to be substantially underway if actions such as, but not limited to, the following have occurred: (1) demolition, site preparation, or the installation of infrastructure has begun; (2) a building permit has been issued for construction not associated with mitigating an environmental hazard; (3) construction (including renovations or tenant finish-out) has begun; (4) equipment, inventory, or employees have been relocated to the new site; or (5) the initial contact with the County about the project was more than ninety days after the host city had executed an abatement agreement for the project.

However, having had demolition and/or site preparation occur for a project that solely utilizes property that has been tax-exempt for at least the past fifty years and that is now taxable because of the proposed tax abatement project does not constitute the project being substantially underway. Also, the execution of a lease, the mitigation of environmental problems, the purchase of land, the completion of an environmental assessment, or the preparation of architectural and engineering plans does not constitute a project being substantially underway nor does the prior preparation of an historic building for demolition (if the building is to now be preserved with an abatement) or the stabilization of an historic building.

Future Phases
For tax abatement projects with multiple phases, once the initial abatement has been approved, additional abatement requests associated with any successive phase shall be evaluated under the terms of the tax abatement policy that was in effect at the time the project’s initial request was approved, provided these successive requests are submitted within twelve months of the initial phase’s approval.

Prohibited Projects
Requests for an abatement will not be considered for an establishment that derives more than 25% of its revenue from the on-site sale of alcoholic beverages and/or tobacco products. Requests will also not be considered for property that will be used in whole or in part for a sexually-oriented business, including, but not limited to, condoning, legitimizing, or promoting obscene materials, nude or topless modeling or dancing, adult motel operations, escort services, sexual encounter centers, sex phone
centers, or any other sexually-oriented business activity. Similarly, property receiving an existing abatement for another use cannot convert this property for use as a sexually-oriented business or an establishment that would derive more than 25% of its revenue from the on-site sale of alcohol and tobacco and still retain this abatement.

Requests for an abatement will also not be considered if the abatement will be utilized by a firm in which the County is currently involved in litigation or a pending claim or in which the County has experienced unsatisfactory contractual performance (including previous abatements) within the past thirty-six months.

IV. ECONOMIC DEVELOPMENT REQUIREMENTS

For purposes of Dallas County’s tax abatement policy, there are six types of economic development projects (economically significant, distribution center, Fortune 1000 corporate HQ, strategic investment, facility expansion/modernization, and new construction/relocation) that can occur in three types of areas (priority, strategic, and established).

New Construction/Relocation and Facility Expansion/Modernization Requirements

To be eligible for an abatement, facility expansion/modernization and new construction/relocation projects must, within three years of the date in which the abatement is approved, increase the County’s property tax base and increase the number of full-time permanent jobs within the County by the amounts listed below.

### Minimum New Construction/Relocation/Expansion Requirements

<table>
<thead>
<tr>
<th>PROJECT TYPE</th>
<th>FOR PRIORITY AREA</th>
<th>FOR STRATEGIC AREA</th>
<th>FOR ESTABLISHED AREA</th>
</tr>
</thead>
<tbody>
<tr>
<td>New Construction/Relocation</td>
<td>100</td>
<td>$8 million</td>
<td>200</td>
</tr>
<tr>
<td>Facility Expansion/Modernization</td>
<td>50</td>
<td>$4 million</td>
<td>100</td>
</tr>
</tbody>
</table>

Economically Significant Requirements

To be eligible for an abatement, economically significant projects must, within three years of the date in which the abatement is approved for any first phase, either create 1,000 new full-time permanent jobs or increase the County’s tax base by $100 million.
**Strategic Investment Requirements**
To be eligible for an abatement, strategic investment projects must be located within either a priority area or a strategic area and must, within three years of the date in which the abatement is approved, meet the following requirements:

### Minimum Strategic Investment Requirements

<table>
<thead>
<tr>
<th>PROJECT TYPE</th>
<th>TAX BASE INCREASE</th>
<th>JOBS CREATED</th>
<th>OTHER REQUIREMENTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hotel</td>
<td>$5 million</td>
<td>25</td>
<td>contain 150 rooms</td>
</tr>
<tr>
<td>Home Improvement Center</td>
<td>$10 million</td>
<td>130</td>
<td>create 100,000-square-foot store</td>
</tr>
<tr>
<td>Grocery Store</td>
<td>$4 million</td>
<td>100</td>
<td>create 50,000-square-foot store</td>
</tr>
<tr>
<td>Movie Theater</td>
<td>$5 million</td>
<td>20</td>
<td>n/a</td>
</tr>
</tbody>
</table>

**Fortune 1000 Requirements**
To be eligible for an abatement, Fortune 1000 corporate HQ projects must, within three years of the date in which the abatement is approved, employ at least 100 full-time high-paying jobs and increase the County's tax base by at least $2.5 million.

**Distribution Center Projects**
To be eligible for an abatement, distribution center projects must, within three years of the date in which the abatement is approved, meet the following requirements:

### Minimum Distribution Center Requirements

<table>
<thead>
<tr>
<th>PROJECT TYPE</th>
<th>FOR PRIORITY AND STRATEGIC AREAS</th>
<th>FOR ESTABLISHED AREA</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>JOBS</td>
<td>TAX BASE</td>
</tr>
<tr>
<td>New Construction/Relocation</td>
<td>150</td>
<td>$35 million</td>
</tr>
<tr>
<td>Facility Expansion/Modernization</td>
<td>100</td>
<td>$25 million</td>
</tr>
</tbody>
</table>

In addition, the average salary of the new jobs created by such projects must be equal to at least 80% of the median salary/wage for the Dallas area (as determined by the Bureau of Labor Statistics).
Consideration of Freeport-Eligible Property
In meeting the tax base increase requirements described above, no freeport-eligible property that a project may possess can be utilized.

Job Retention Provisions
Except for distribution center projects, the County may, at its discretion, consider the retention of existing jobs to satisfy some portion of the job generation requirements listed above if the average salary/wage of the jobs that are to be retained is equal to at least the median salary/wage (as determined by the Bureau of Labor Statistics) for the Dallas area, if there is tangible evidence of the possibility that these existing jobs may relocate to a new site outside of the County, and if the project, depending upon its location, retains the following number of jobs and possesses the following amounts of existing taxable property:

<table>
<thead>
<tr>
<th>NUMBER OF JOBS TO RETAINED</th>
<th>PRIORITY AREA</th>
<th>STRATEGIC AREA</th>
<th>ESTABLISHED AREA</th>
</tr>
</thead>
<tbody>
<tr>
<td>REQUIRED AMOUNT OF EXISTING TAXABLE VALUE</td>
<td>$8 million</td>
<td>$16 million</td>
<td>$32 million</td>
</tr>
</tbody>
</table>

Whether the County chooses to allow job retention to satisfy all or a portion of the standard job generation requirement will be dependent upon a number of factors, including the location of the project, the condition of the local economy, the type of jobs and industry involved, and the extent to which the project exceeds the job retention, average salary, tax base increase, and existing taxable property requirements.

Anti-Pirating Provisions
Economic development projects cannot involve an outside firm seeking or being offered a tax abatement from more than one Dallas County city unless that firm is also considering locating its operations outside of Dallas County. Also, incentive requests cannot be made if a present Dallas County firm is considering primarily relocating its operations from one Dallas County city to another Dallas County city unless it can be demonstrated that it is not possible for the firm to continue its operations within the present city or the firm is considering relocating to a site outside of the County that is not in a county contiguous to Dallas County.

Maximum Abatement Percentages
The maximum abatement that will be provided to a new construction/relocation project, a strategic investment project, or a facility expansion/modernization project that is
located in a priority area or to an economically significant project is 90% of the increase in assessed valuation that occurs. The maximum abatement that will be provided to a new construction/relocation project, a strategic investment project, or a facility expansion/modernization project that is located in an established area is 50% or 75% of the increase in assessed valuation that occurs if the project is located in a strategic area. The maximum abatement that will be provided to a distribution center project is 50% if located in an established area or 75% if located in a priority or strategic area. The maximum abatement that will be provided to a Fortune 1000 corporate HQ project is 75%. Also, the amount of an abatement provided during a specific year may exceed the limits for established and strategic area projects as long as the average percent abated over the life of the abatement does not exceed these limits.

V. HOUSING REQUIREMENTS

Under this policy, Dallas County will consider providing tax abatements for housing projects located within a priority area, an established area, a strategic area, or the Dallas CBD. To be eligible for an abatement, a housing project located within a priority area must produce 30 units of housing and increase the County’s property tax base within three years of the date in which an abatement is approved for any first phase and within three years of the effective date for any subsequent phase by $1.5 million. For a project located within the Dallas CBD, an established area, or a strategic area, a project must produce 100 units of housing and increase the County’s property tax base within three years by $5 million.

For projects involving the new construction of housing in a strategic area, at least 10% of the housing that is produced must be affordable.

For projects located in an established area, at least 40% of the housing that is produced must be affordable.

The maximum abatement that will be provided to a housing project in a priority area is 90% of the increase in assessed valuation that occurs. For a project located within the Dallas CBD, an established area, or a strategic area, the maximum abatement that will be provided is 75%.

VI. RETAIL SHOPPING AREA REDEVELOPMENT REQUIREMENTS

To be eligible for a retail shopping area redevelopment abatement, a project must involve the redevelopment of at least five acres of contiguous property that currently consists of a group of stores and other commercial establishments built around a shared parking area. If a project involves either substantially improving or replacing an
existing retail shopping area with a new retail shopping development, then the project must increase the County’s tax base by at least $2.5 million within three years of the date that any abatement is approved.

If a project involves the demolition and replacement of an existing retail shopping area with a residential development, then the project must produce thirty new units of housing and increase the County's tax base by at least $1.5 million within three years of the date that any abatement is approved.

The maximum abatement that will be provided to a retail shopping area redevelopment project is 75% of the increase in assessed valuation that occurs if the project is located in either a strategic or established area or 90% of any increase if the project is located in a priority area.

VII. HISTORIC PRESERVATION REQUIREMENTS

To be eligible for an historic preservation tax abatement, the project must utilize a structure that is either listed in the National Register of Historic Places, is eligible for such listing, or is located within a district that is listed in the National Register, and the project must increase the County’s tax base by at least $2 million within three years of the date that any abatement is approved for any first phase and within three years of the effective date for any subsequent phase. New improvements that are not historic, but that are economically critical to the renovation, preservation, or use of the structure, may also be included in such projects and incentive requests as long as the improvements are located either on the same parcel as the structure or an adjacent parcel. Also, the renovation/restoration work must be appropriate and consistent with the structure's historical significance, as should the building's general maintenance.

All historic preservation projects will initially be eligible for a maximum abatement of up to 50% of any increase in assessed valuation. Additional "bonus" abatements may be awarded if the project develops housing, if it is located in a priority area, if it utilizes a structure with extraordinary historical significance, if the structure is in serious danger of being demolished (i.e., there are no likely alternative uses, the building has been vacant for some time, etc.), and/or if the project will generate significant economic activity (i.e., the amount of investment to be undertaken greatly exceeds the County's requirements, it will assist tourism, increase retail sales, etc.). The maximum abatement that can be received for an historic preservation project is 90% of the increase in assessed real property valuation that occurs.

VIII. HIGHER EDUCATION FACILITIES

Dallas County will consider providing a tax abatement for the construction/renovation/expansion of higher education facilities that will be exclusively used by an accredited college or university if the assessed valuation of the new improvements is at
least $2.5 million within three years of the date in which an abatement is approved for any first phase and within three years of the effective date for any subsequent phase. The maximum abatement that will be provided for a higher education facility is 100% of the increase in assessed real property that occurs.

IX. APPLICATION PROCESS

Requests for tax abatement from the Dallas County Commissioners Court must be made in writing and submitted to Dallas County's Director of Planning and Development, 411 Elm Street, Dallas, Texas 75202. These requests must also be accompanied with the following information:

<table>
<thead>
<tr>
<th>REQUIRED APPLICATION INFORMATION</th>
<th>ECONOMIC DEVELOPMENT PROJECTS</th>
<th>HOUSING PROJECTS</th>
<th>RETAIL REDEVELOPMENT PROJECTS</th>
<th>HISTORIC PRESERVATION PROJECTS</th>
<th>HIGHER EDUCATION FACILITIES</th>
</tr>
</thead>
<tbody>
<tr>
<td>Description of requested abatement for each year (amount and duration)</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>Current assessed valuation of property/firm</td>
<td></td>
<td>X</td>
<td>X</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Projected annual assessed valuation of applicable proposed improvements/ business personal property (PLEASE NOTE THAT THESE FIGURES WILL BE USED AS THE QUALIFYING BENCHMARKS IN THE ABATEMENT AGREEMENT)</td>
<td></td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>Description of proposed project (including, where applicable, the amount/type of investment involved, increase in local payroll, number/types of jobs created/retained, how much of projected tax base increase is attributable to Freeport-eligible inventory, number of housing units to be produced/affordable, average rent/sales price, type of renovations/improvements to be made, square footage of retail space that will be demolished/replaced/improved, type of educational facilities to be constructed, number of students involved, etc.)</td>
<td></td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>Detailed schedule for implementing project (including, where applicable, when property will be acquired, when financing will be obtained, when demolition/construction/renovation will begin/be completed, when new equipment will be installed, when facility will be fully operational, when new positions are filled, when jobs will be relocated, etc.)</td>
<td></td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>Financial pro forma showing impact of abatement on operating expenses</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>X</td>
</tr>
<tr>
<td>REQUIRED APPLICATION INFORMATION</td>
<td>ECONOMIC DEVELOPMENT PROJECTS</td>
<td>HOUSING PROJECTS</td>
<td>RETAIL REDEVELOPMENT PROJECTS</td>
<td>HISTORIC PRESERVATION PROJECTS</td>
<td>HIGHER EDUCATION FACILITIES</td>
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<tr>
<td>Explanation of why abatement is needed</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>Map/location of proposed project</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>Date retail area was constructed</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current occupancy rate for retail area</td>
<td></td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Description of how project is served by such alternative forms of transportation as light rail, bus, car pool programs, HOV lanes, hike/bike trails, etc. or is immediately located within the area it will serve/from which its employees will reside</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>Description of applicant's business history (including location of firm's other Dallas County projects/facilities)</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>Description of firm's relocation history over the past fifteen years</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>Identification of any displacement or environmental issues and discussion of how these issues will be addressed</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>Status of tax abatement/economic development assistance requests with other jurisdictions</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>Preliminary architectural sketches</td>
<td>X</td>
<td>X</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Explanation, if applicable, of how project will revitalize priority areas or employ the chronically unemployed</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>Current use of building/average occupancy rate over past twelve months</td>
<td></td>
<td></td>
<td></td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>Description/documentation of building's historic significance</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>X</td>
</tr>
<tr>
<td>Documentation/description of medical coverage/health insurance provided to all full-time, permanent non-contract employees</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>Statement that firm does not and will not knowingly employ an undocumented worker and that if convicted of doing so, it shall repay any abatement (with interest) that may have been provided</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
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<td>Copy of most recent EEO-1 or equivalent work force composition report</td>
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<td>Name, telephone number, email address, and mailing address of contact person</td>
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Besides the information outlined above, additional information may be requested by the County at a later date.
So as to help facilitate the consideration of any tax abatement request, potential applicants are strongly encouraged to contact the County’s Director of Planning & Development at (214) 653-7601 as early in the project formulation process as possible.

**X. REVIEW AND APPROVAL**

The Dallas County Commissioners Court will review all eligible tax abatement requests submitted to the County and determine to what degree the County will provide such assistance.
LOCATION OF PRIORITY & STRATEGIC AREAS

Legend
- Red: Priority Areas
- Blue: Strategic Areas
- Green: Block Group(s)

P & D FY 2015