An Ordinance of the City of Plano, Texas, accepting and approving a Service and Assessment Plan and Assessment Roll for the Downtown Plano Public Improvement District; making a finding of special benefit to the property in the District; levying Assessments against property within the District and establishing a lien on such property; providing for the method of assessment and the payment of the Assessments in accordance with Chapter 372, Texas Local Government Code, as amended; providing penalties and interest on delinquent Assessments; providing for severability; resolving matters incident and related thereto; and providing an effective date.

WHEREAS, a petition was submitted and filed with the City Secretary (the "City Secretary") of the City of Plano, Texas (the "City") pursuant to the Public Improvement District Assessment Act, Texas Local Government Code, Chapter 372, as amended (the "PID Act"), requesting the creation of a public improvement district located within the corporate limits of the City to be known as the Downtown Plano Public Improvement District (the "District"); and

WHEREAS, the petition contained the signature of the owners of taxable property representing more than fifty percent of the appraised value of taxable real property liable for assessment within the District, as determined by the then current ad valorem tax rolls of the Collin Central Appraisal District; and

WHEREAS, on January 9, 2023 after due notice, the City Council of the City (the "City Council") held the public hearing in the manner required by law on the advisability of the improvement projects and services described in the petition as required by Section 372.009 of the PID Act, and on January 9, 2023, the City Council made the findings required by Section 372.009(b) of the PID Act and, by adopting Resolution No. 2023-1-6(R) (the "Authorization Resolution") adopted by a majority of the members of the City Council, authorized the District in accordance with its finding as to the advisability of the improvement projects and services for the District (the "Public Improvements"); and

WHEREAS, on January 26, 2023, the District Advisory Board met and prepared an operations and maintenance budget to be included in the operations and maintenance service and assessment plan for the District; and

WHEREAS, on February 4, 2023, the City published notice of the public hearing and proposed levy and assessments in a newspaper of general circulation in accordance with the PID Act; and

WHEREAS, on February 8, 2023, the City prepared and mailed public hearing notices to property owners in accordance with the PID Act for the levy of the Operations and Maintenance Assessment within the District; and

WHEREAS, on February 16, 2023, the District Advisory Board met and recommended approval of the *City of Plano, Texas, Downtown Plano Public Improvement District 2022/2023 Preliminary Operations and Maintenance (O&M) Service and Assessment Plan (the "2022/2023 O&M Service and Assessment Plan"); and*

WHEREAS, the City Council desires to levy a special assessment to fund improvements and services within the District for the 2022-2023 fiscal year at a rate of \$0.15 per square foot of real property improvements in the District, as determined by the Collin Central Appraisal District; and

WHEREAS, on February 27, 2023, the City Council conducted and closed the public hearing, and, after considering all written and documentary evidence presented at the hearing, including all written comments and statements filed with the City, determined to proceed with the adoption of this Ordinance in conformity with the requirements of the PID Act.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PLANO, TEXAS, THAT:

Section I. Terms.

Terms not otherwise defined herein, including in the preambles to this Ordinance, have the meanings ascribed thereto as set forth in the Service and Assessment Plan.

Section II. Findings.

The findings and determinations set forth in the preambles hereof are hereby incorporated by reference and made a part of this Ordinance for all purposes as if the same were restated in full in this Section. The City Council hereby finds, determines, and ordains, as follows:

- (a) The apportionment of the operations and maintenance costs (as reflected in the 2022/2023 O&M Service and Assessment Plan) is fair and reasonable, reflects an accurate presentation of the special benefit each parcel of Assessed Property will receive from the operations and maintenance costs identified in the 2022/2023 O&M Service and Assessment Plan, and is hereby approved;
- (b) The Service and Assessment Plan apportions the operations and maintenance costs to be assessed against the Assessed Property and such apportionment is made on the basis of special benefits accruing to the property because of the operations and maintenance;
- (c) The 2022/2023 O&M Service and Assessment Plan should be approved as the service plan and assessment plan for the District as described in Sections 372.013 and 372.014 of the PID Act;
- (d) The Assessment Roll should be approved as the assessment roll for the District;

- (e) The provisions of the Service and Assessment Plan relating to due and delinquency dates for the Assessments, interest on Annual Installments, interest and penalties on delinquent Assessments and delinquent Annual Installments, and procedures in connection with the imposition and collection of Assessments are hereby approved and will expedite collection of the Assessments in a timely manner in order to provide the services and improvements needed and required for the area within the District; and
- (f) A written notice of the date, hour, place and subject of this meeting of the City Council was posted at a place convenient to the public for the time required by law preceding this meeting, as required by the Open Meetings Act, Chapter 551, Texas Government Code, as amended, and this meeting has been open to the public as required by law at all times during which this Ordinance and the subject matter hereof has been discussed, considered, and formally acted upon.

Section III. Service and Assessment Plan.

Pursuant to the requirements of the Act, the City Council, after being presented with the 2022/2023 O&M Service and Assessment Plan for the District developed and approved by the Advisory Board, hereby approves and adopts the 2022/2023 O&M Service and Assessment Plan, attached as Exhibit "A".

Section IV. Assessment Roll.

The Assessment Roll is hereby accepted and approved pursuant to Section 372.016 of the PID Act as the assessment roll for the District.

<u>Section V.</u> <u>Levy and Payment of Assessments for Actual Costs of the Public Improvements.</u>

- (a) The City Council hereby approves the levy of a special assessment on all taxable real property within the District by the City at a rate of \$0.15 per square foot of real property improvements, as determined by the Collin Central Appraisal District, to fund improvements and services in the District, in accordance with the approved assessment roll, attached as Exhibit "B". Annual assessments shall be capped at \$25,000 per development project (property of one or more lots owned or managed as a single unit).
- (b) The City Council finds that the assessments should be made and levied against the respective parcels of property within the District, as shown in Exhibit "B" and against the owners thereof, and further finds that in each case the property assessed is especially benefited by means of the said services and improvements in the District, and further finds that the apportionment of costs of the services and improvements is in accordance with the law in force in this City and the State and in the proceedings of the City heretofore with reference to the formation of the District.

- (c) The real property of entities that have obtained an exemption from the City of Plano real property taxes pursuant to the Texas Tax Code (except under the provisions of Sections 11.24 and 11.28 of the Tax Code) will not be subject to an assessment on that portion of the assessed value of the property exempt from City real property taxes.
- (d) The several sums above-mentioned and assessed against the said parcels of property and the owners thereof, together with reasonable fees and the costs of collection, if incurred, are hereby declared to be and are made a first and prior lien against the property assessed, superior to all other liens and claims except liens and claims for state, county, community college, school district and municipal ad valorem taxes and is a personal liability of, and charge against, the owners of the property regardless of whether the owners are named. The lien is effective from the date of this ordinance until the assessment is paid and may be enforced by the governing body in the same manner that an ad valorem tax lien against real property may be enforced by the City Council.
- (e) The assessments levied herein shall be due and payable in full on or before April 15, 2023. Delinquent payment of assessments shall incur interest, penalties, and attorney fees in the same manner as delinquent ad valorem taxes. If default be made in the payment of any of the said sums hereby assessed against said property owners and their property, collection hereof, including costs and fees, shall be enforced by the governing body in the same manner that an ad valorem tax lien against real property may be enforced by the City Council. The owner of the assessed property may pay at any time the entire assessment, with interest that has accrued on the assessment, on any lot or parcel. All assessments levied are a personal liability and charge against the real and true owners of the premises described, notwithstanding such owners may not be named, or may be incorrectly named.
- (f) The City will collect and disburse the District funds, and may contract with non-profit corporations to conduct District activities and programs. The Advisory Board shall manage the service plan and improvements undertaken by the District and shall oversee expenditure of District funds that are to be undertaken by contract with non-profit corporations.

Section VI. Applicability of Tax Code.

To the extent not inconsistent with this Ordinance, and not inconsistent with the PID Act or the other laws governing public improvement districts, the provisions of the Texas Tax Code shall be applicable to the imposition and collection of Assessments by the City.

Section VII. Filing in Land Records.

The City Secretary is directed to cause a copy of this Ordinance, including the Service and Assessment Plan and the Assessment Roll attached thereto, to be recorded in the real property records of Collin County. The City Secretary is further directed to similarly file each Annual Service Plan Update approved by the City Council.

Section VIII. Severability.

If any provision, section, subsection, sentence, clause, or phrase of this Ordinance, or the application of same to any person or set of circumstances is for any reason held to be unconstitutional, void, or invalid, the validity of the remaining portions of this Ordinance or the application to other persons or sets of circumstances shall not be affected thereby, it being the intent of the City Council that no portion hereof, or provision or regulation contained herein shall become inoperative or fail by reason of any unconstitutionality, voidness, or invalidity or any other portion hereof, and all provisions of this ordinance are declared to be severable for that purpose.

Section IX. Effective Date.

This Ordinance shall take effect, and the levy of the Assessments and the provisions and terms of the Service and Assessment Plan shall become effective, upon passage and execution hereof.

PASSED AND APPROVED on the 27th day of February, 2023

	John B. Muns, MAYOR
ATTEST:	
Lisa C. Henderson, CITY SECRETARY	
LISA O. FICHACISCH, OFF F OLONETARY	
APPROVED AS TO FORM:	
Paige Mims, CITY ATTORNEY	

EXHIBIT A

Service and Assessment Plan

Downtown Plano Public Improvement District

PRELIMINARY OPERATIONS AND MAINTENANCE SERVICE AND ASSESSMENT PLAN

FEBRUARY 6, 2023



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INTRODUCTION

Capitalized terms used in this O&M Service and Assessment Plan shall have the meanings given to them in **Section I** unless otherwise defined in this O&M Service and Assessment Plan or unless the context in which a term is used clearly requires a different meaning. Unless otherwise defined, a reference to a "Section" or an "Exhibit" shall be a reference to a Section of this O&M Service and Assessment Plan or an Exhibit attached to and made a part of this O&M Service and Assessment Plan for all purposes.

On January 9, 2023, the City Council passed and approved Resolution No. 2023-1-6(R) authorizing the establishment of the District in accordance with the PID Act, which authorization was effective upon publication as required by the PID Act. The purpose of the District is to finance the operations and maintenance of the Authorized Improvements that confer a special benefit on approximately 40.86 acres located within the corporate limits of the City as shown on **Exhibit A.**

The PID Act requires a Service Plan covering a period of at least five years, defining the annual indebtedness and projected cost of the Authorized Improvements and including a copy of the notice form required by Section 5.014 of the Texas Property Code, as amended. The Service Plan is contained in **Section IV**.

The PID Act requires that the Service Plan include an Assessment Plan that assesses the Authorized Improvements against the District based on the special benefits conferred on the District by the Authorized Improvements. The Assessment Plan is contained in **Section V**.

The PID Act requires an Assessment Roll that states the O&M Assessment against each Parcel determined by the method chosen by the City Council. The O&M Assessment against each Parcel must be sufficient to pay the share of the Authorized Improvements apportioned to the Parcel and cannot exceed the special benefit conferred on the Parcel by such Authorized Improvements. The Assessment Roll is included as **Exhibit D**.

SECTION I: DEFINITIONS

- "Administrator" means the City or independent firm designated by the City who shall have the responsibilities provided in this O&M Service and Assessment Plan. The initial Administrator is P3Works, LLC.
- "Annual Collection Costs" mean the actual or budgeted costs and expenses related to (1) preparation of updates to this O&M Service and Assessment Plan; (2) the performance of any duties or obligations imposed by this O&M Service and Assessment Plan related to (i) the collection and application of the O&M Assessment, or (ii) the use of the foregoing to pay the Annual Installments; and (3) the maintenance of books and records.
- "Annual Installment" means the annual installment payment of the O&M Assessment as calculated by the Administrator and approved by the City Council, plus Annual Collection Costs.
- "Appraisal District" means the Collin County Appraisal District.
- "Assessed Property" means any Parcel within the District other than Non-Benefitted Property or Non-Assessed Property against which an O&M Assessment is levied.
- "Assessment Plan" means the methodology employed to assess the Authorized Improvements against the Assessed Property within the District based on the special benefits conferred on such property by the Authorized Improvements, more specifically described in **Section V**.
- "Assessment Roll" means any assessment roll for the Assessed Property within the District, as updated, modified or amended from time to time in accordance with the procedures set forth herein and in the PID Act, including any O&M Annual Service Plan Update.
- "Authorized Improvements" means improvements authorized by Section 372.003 of the PID Act, as listed in Section III.
- "City" means the City of Plano, Texas.
- "City Council" means the governing body of the City.
- "County" means Collin County, Texas.
- "Delinquent Collection Costs" mean costs related to the collection of delinquent O&M Assessments, delinquent Annual Installments, or any other delinquent amounts due under this O&M Service and Assessment Plan including penalties and reasonable attorney's fees actually paid, but excluding amounts representing interest and penalty interest.
- "District" means the Downtown Plano Public Improvement District containing approximately 40.86 acres located within the corporate limits of the City, and depicted on **Exhibit A**.

"Non-Assessed Property" means Parcels that accrue special benefit from the Authorized Improvements, as determined by the City Council, but are not assessed. The Non-Assessed Property includes, but is not limited to, Dallas Area Rapid Transit (DART), not-for-profit owners, and religious institutions.

"Non-Benefited Property" means Parcels within the boundaries of the District that accrue no special benefit from the Authorized Improvements as determined by the City Council.

"O&M Annual Service Plan Update" means an update to this O&M Service and Assessment Plan prepared no less frequently than annually by the Administrator and approved by the City Council.

"O&M Assessment" means an assessment levied annually against a Parcel within the District and imposed pursuant to an O&M Assessment Ordinance to fund the Authorized Improvements.

"O&M Assessment Ordinance" means any ordinance adopted by the City Council in accordance with the Act that levies an O&M Assessment.

"O&M Service and Assessment Plan" means this Downtown Plano Public Improvement District Operations and Maintenance Service and Assessment Plan which identifies the Authorized Improvements, the indebtedness to be incurred for the cost of the Authorized Improvements, and the manner of assessing the Property for the cost of the Authorized Improvements, as updated and amended from time to time.

"Operations and Maintenance Costs" means the costs to fund the Authorized Improvements and to operate and maintain the Authorized Improvements that benefit the District based on a budget prepared annually by the City and provided to the Administrator.

"Parcel" or "Parcels" means a specific property within the District identified by either a tax map identification number assigned by the Collin County Appraisal District for real property tax purposes, by metes and bounds description, or by lot and block number in a final subdivision plat recorded in the official public records of the County, or by any other means determined by the City.

"PID Act" means Chapter 372, Texas Local Government Code, as amended.

"Service Plan" covers a period of at least five years and defines the annual indebtedness and Authorized Improvements more specifically described in Section IV.

SECTION II: THE DISTRICT

The District includes approximately 40.86 contiguous acres located within the corporate limits of the City, as depicted on **Exhibit A**. Development of the District currently includes approximately 67 commercial and public Parcels.

SECTION III: AUTHORIZED IMPROVEMENTS

The City Council established the District to help increase public improvements and expand opportunities to attract people to the District. All Authorized Improvements will be designed and constructed in accordance with City standards and specifications and will be owned and operated by the City. The Authorized Improvements of the District include:

Marketing

Improvements include commercial media advertising, printed material, social media, web-based information, messaging, signs, billboards, banners, and souvenirs. The marketing/advertising improvements will provide benefit to all Parcels within the District.

Events

Improvements include entertainment, celebrations, support services, equipment/venue charges, and fees. The events improvements will provide benefit to all Parcels within the District.

Beautification

Improvements include landscaping, streetscaping, lighting, and other decorative improvements. The beautification improvements will provide benefit to all Parcels within the District.

City Administration

Improvements include City services related to management of the District, Annual Collection Costs, assessment administration and collection.

Safety/Security

Improvements include security matters related to events and lighting projects. The security improvements will provide benefit to all Parcels within the District.

PID Management/Annual Collection Costs

Improvements include contract services related to Annual Collection Costs, assessment administration and collection.

SECTION IV: SERVICE PLAN

The PID Act requires the Service Plan to cover a period of at least five years. The Service Plan is required to define the annual projected costs and indebtedness for the Authorized Improvements undertaken within the District during the five-year period. The Service Plan is also required to include a copy of the notice form required by Section 5.014 of the Texas Property Code, as amended. The Service Plan must be reviewed and updated in each O&M Annual Service Plan Update. **Exhibit C** summarizes the Service Plan for the District. Per the PID Act and Section 5.014 of the Texas Property Code, as amended, this O&M Service and Assessment Plan, and any future O&M Annual Service Plan Updates, shall include a form of the buyer disclosures for the District. The buyer disclosures are attached hereto as **Exhibit E**.

SECTION V: ASSESSMENT PLAN

The PID Act allows the City Council to apportion the Authorized Improvements of the District to the Assessed Property based on the special benefit received from the Authorized Improvements. The PID Act provides that such costs may be apportioned in any manner approved by the City Council that results in imposing equal shares of such costs on property similarly benefitted.

The O&M Assessment will be levied annually on all Parcels of Assessed Property to pay for Authorized Improvements. The O&M Assessment will be calculated based on a \$0.15 per square footage of real property improvements (not to include Business Personal Property) as determined by the Collin County Central Appraisal District each year. The real property of jurisdictions and entities that have obtained an exemption from the City of Plano real property taxes pursuant to the Texas Tax Code (except under the provisions of Sections 11.24 and 11.28 of the Tax Code) will not be subject to an O&M Assessment on that portion of the assessed value of the property exempt from City real property taxes. In no event will the O&M Assessment exceed (1) the City's actual costs for operating and maintaining the Authorized Improvements or (2) \$25,000 on any single Parcel.

The O&M Assessment shall be subject to penalties and procedures for the Annual Installments as authorized by the PID Act. All Authorized Improvements were designed and constructed in accordance with City standards and specifications and are owned and operated by the City.

A. Assessment Methodology

- The City will prepare and provide to the Administrator a budget for the Authorized Improvements.
- The O&M Assessment for the first year of the District's operation for each Parcel shall be the lesser of (1) \$0.15 per square foot of real property improvements or (2) a maximum

- dollar amount of \$25,000 on any single Parcel.
- Evaluation will be performed annually for an increase in square footage of real property improvements.
- Properties that are exempt from property taxes under state law, are also classified as Non-Assessed Property and exempt from the O&M Assessment, including but not limited to, Dallas Area Rapid Transit (DART), not-for-profit owners, and religious institutions.
- The District will receive special benefit equal to or greater than the O&M Assessment as a result of the Authorized Improvements.

SECTION VI: TERMS OF THE ASSESSMENTS

A. O&M Assessments and Annual Installments.

O&M Assessments and the Annual Installments thereof shall be calculated and collected each year in an amount sufficient to pay a portion of the Authorized Improvements.

B. Payment of O&M Assessments in Annual Installments

- 1. O&M Assessments are subject to adjustment in each O&M Annual Service Plan Update based on the Authorized Improvements and Annual Collection Costs as directed by the City Council.
- 2. The Administrator shall prepare and submit to the City Council for its review and approval a preliminary O&M Annual Service Plan Update, including an Assessment Roll based on the Authorized Improvements and Annual Collection Costs.
- 3. The O&M Annual Service Plan Update will be placed in the City Secretary's office for inspection, and the City Council will consider a resolution to call a public hearing and will cause notices to be mailed to all property owners within the District and published in the newspaper of record in accordance with the PID Act.
- 4. The Administrator shall prepare and submit to the City Council for its review and approval a final O&M Annual Service Plan Update to allow for the billing and collection of Annual Installments. Each O&M Annual Service Plan Update shall include an updated Assessment Roll, and updated calculations of Annual Installments. Annual Installments shall be collected by the City in the same manner and at the same time as ad valorem taxes. Annual Installments shall be subject to the penalties and procedures in case of delinquencies as set forth in the PID Act and in the same manner as ad valorem taxes for the City; the City Council may provide for other means of collecting Annual Installments.
- 5. The first O&M Assessment and the Annual Installment thereof shall be delinquent if

not paid prior to March 16, 2023. For each year thereafter, each O&M Assessment and the Annual Installment thereof shall be delinquent if not paid prior to February 1 of the year following the O&M Annual Service Plan Update levying the O&M Assessment.

SECTION VII: ASSESSMENT ROLL

The Assessment Roll is attached as **Exhibit D**. The Administrator shall prepare and submit to the City Council for review and approval proposed revisions to the Assessment Roll and Annual Installments for each Parcel as part of each O&M Annual Service Plan Update. The Parcels shown on the Assessment Roll will receive the bills for the 2022 Annual Installments which will be delinquent if not paid by March 15, 2023. For each year thereafter, the Annual Installment shall be delinquent if not paid by January 31 of the year following the O&M Annual Service Plan Update levying the O&M Assessment.

SECTION VIII: ADDITIONAL PROVISIONS

A. Calculation Errors

If the owner of a Parcel claims that an error has been made in any calculation required by this O&M Service and Assessment Plan, including, but not limited to, any calculation made as part of any O&M Annual Service Plan Update, the owner's sole and exclusive remedy shall be to submit a written notice of error to the Administrator by December 1st of each year following City Council approval of the calculation; otherwise, the owner shall be deemed to have unconditionally approved and accepted the calculation. Upon receipt of a written notice of error from an owner the Administrator shall provide a written response to the City Council and the owner within 30 days of such receipt. The City Council shall consider the owner' notice of error and the Administrator's response at a public meeting, and within 30 days after closing such meeting, the City Council shall make a final determination as to whether an error has been made. If the City Council determines that an error has been made, the City Council shall take such corrective action as is authorized by the PID Act, this O&M Service and Assessment Plan, the applicable O&M Assessment Ordinance, the applicable Indenture, or as otherwise authorized by the discretionary power of the City Council. The determination by the City Council as to whether an error has been made, and any corrective action taken by the City Council, shall be final and binding on the owner and the Administrator.

B. Amendments

Amendments to this O&M Service and Assessment Plan must be made by the City Council in accordance with the PID Act. To the extent permitted by the PID Act, this O&M Service and

Assessment Plan may be amended without notice to owners of the Assessed Property: (1) to correct mistakes and clerical errors; (2) to clarify ambiguities; and (3) to provide procedures to collect O&M Assessments, Annual Installments, and other charges imposed by this O&M Service and Assessment Plan.

C. Administration and Interpretation

The Administrator shall: (1) perform the obligations of the Administrator as set forth in this O&M Service and Assessment Plan; (2) administer the District for and on behalf of and at the direction of the City Council; and (3) interpret the provisions of this O&M Service and Assessment Plan. Interpretations of this O&M Service and Assessment Plan by the Administrator shall be in writing and shall be appealable to the City Council by owners adversely affected by the interpretation. Appeals shall be decided by the City Council after holding a public meeting at which all interested parties have an opportunity to be heard. Decisions by the City Council shall be final and binding on the owners and their successors and assigns.

D. Form of Buyer Disclosure; Filing in Real Property Records

Per Section 5.014 of the Texas Property Code, as amended, this O&M Service and Assessment Plan, shall include a form of the buyer disclosure for the District. The buyer disclosure is attached hereto as **Exhibit E**. Within seven days of approval by the City Council, the City shall file and record in the real property records of the County the executed ordinance of this O&M Service and Assessment Plan, or any future O&M Annual Service Plan Updates. The executed ordinance, including any attachments, approving this O&M Service and Assessment Plan or any future O&M Annual Service Plan Updates shall be filed and recorded in their entirety.

E. Severability

If any provision of this O&M Service and Assessment Plan is determined by a governmental agency or court to be unenforceable, the unenforceable provision shall be deleted and, to the maximum extent possible, shall be rewritten to be enforceable. Every effort shall be made to enforce the remaining provisions.

EXHIBITS

The following Exhibits are attached to and made a part of this O&M Service and Assessment Plan for all purposes:

Exhibit A Map of the District

Exhibit B Authorized Improvements

Exhibit C Service Plan

Exhibit D Assessment Roll

Exhibit E Downtown Plano Public Improvement District Buyer Disclosure

EXHIBIT A – MAP OF THE DISTRICT

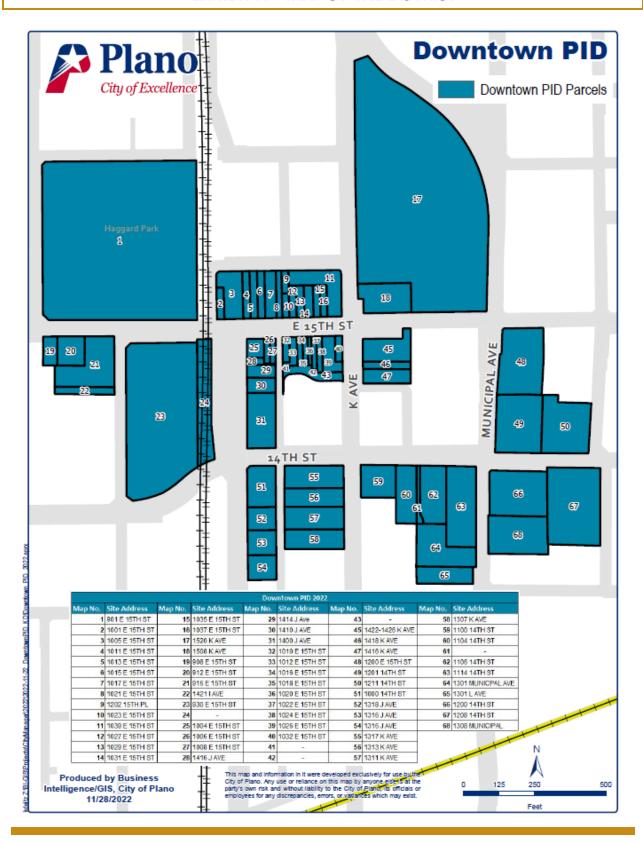


EXHIBIT B – AUTHORIZED IMPROVEMENTS

Authorized Improvements	FY 2022/2023 Budget ^[a]							
Marketing	\$	40,000.00						
Events	\$	40,000.00						
Beatification	\$	5,000.00						
PID Management	\$	31,000.00						
City Administration	\$	5,042.75						
Safety/ Security	\$	5,000.00						
Total	\$	126,042.75						

Footnotes:

[[]a] As provided by City staff. The budget will be updated annually in each O&M Annual Service Plan Update.

EXHIBIT C – SERVICE PLAN

District											
Annual Installment Due		3	3/15/2023	1	L/31/2024	1	L/31/2025	1	./31/2026	1	L/31/2027
Total Square Footage ^[a]	Α	6	72,846.00	6	72,846.00	6	72,846.00	6	72,846.00	6	72,846.00
O&M Assessment Rate ^{[b],[c]}	В	\$	0.15	\$	0.15	\$	0.15	\$	0.15	\$	0.15
Total Annual Installment ^{[c],[d]}	C = (A / 100) x B	\$	76,042.75	\$	76,042.75	\$	76,042.75	\$	76,042.75	\$	76,042.75

Footnotes:

- [a] Assumes no increase or decrease in square footage of real property improvements in future years.
- [b] Per the creation resolution, the Assessment shall not initially exceed \$0.15 per square foot of real property improvements.
- [c] Includes Annual Collection Costs, as calculated annually.
- [d] Per **Section V** of this O&M Service and Assessment Plan, in no event will the O&M Assessment exceed \$25,000 on any single Parcel. Property ID R1068400A00101 is capped at \$25,000. As such, the total Annual Installment shown above is less than the actual calculation of total square footage times the O&M Assessment rate. See the Assessment Roll attached to **Exhibit D** for details.

EXHIBIT D – ASSESSMENT ROLL

				Improvement	0&	M Assessment	Annı	ıal Installment
			Main Area (SF) ^[a]		Rate		e 3/15/2023	
Property ID	Owner Name	Situs	Notes	[1]		[2]	[3	3] = [1] * [2]
N/A	CITY OF PLANO	901 E 15TH ST	[b]	-	\$	0.1500	\$	-
R034000400111	SCHELL FAMILY TRUST B	1001 E 15TH ST		4,472	\$	0.1500	\$	670.80
R034000400301	ENG & WONG PLANO DOWNTOWN LLC	1005 E 15TH ST		9,100	\$	0.1500	\$	1,365.00
R034000400501	N A T PROPERTIES LLC	1011 E 15TH ST		4,452	\$	0.1500	\$	667.80
R034000400601	PIERCE FAMILY LIVING TRUST THE	1013 E 15TH ST		4,294	\$	0.1500	\$	644.10
R034000400801	1015 METROPOLITAN PLANO LTD	1015 E 15TH ST		2,080	\$	0.1500	\$	312.00
R034000400901	COMERT ESTATES LLC	1017 E 15TH ST		5,600	\$	0.1500	\$	840.00
R034000401001	TVG HOLDINGS LLC	1021 E 15TH ST		1,440	\$	0.1500	\$	216.00
N/A	CITY OF PLANO	1202 15TH PL	[b]	-	\$	0.1500	\$	-
R0340004011A1	ROBERT M F	1023 E 15TH ST		1,872	\$	0.1500	\$	280.80
R0340004012B1	BEDROCK BUILDING LP THE	1039 E 15TH ST		14,563	\$	0.1500	\$	2,184.45
R0340004012A1	LAMAN/STARK JV	1027 E 15TH ST		2,132	\$	0.1500	\$	319.80
R0340004013A1	LYNCH ROBERT A	1029 E 15TH ST		2,940	\$	0.1500	\$	441.00
R034000401401	MKNS LLC	1031 E 15TH ST		2,160	\$	0.1500	\$	324.00
R034000401501	AUDIENCE INC	1035 E 15TH ST		1,721	\$	0.1500	\$	258.15
R034000401601	FERCHER JOERG W & CATHY A	1037 E 15TH ST		1,600	\$	0.1500	\$	240.00
N/A	CITY OF PLANO	1520 K AVE	[b]	-	\$	0.1500	\$	-
R034001100901	GTE SOUTHWEST INC	1508 K AVE		26,509	\$	0.1500	\$	3,976.35
R0340020018B1	STICE LLC	908 E 15TH ST		800	\$	0.1500	\$	120.00
R0340020018A1	STICE LLC	912 E 15TH ST		4,000	\$	0.1500	\$	600.00
R034002001701	STICE LLC	916 E 15TH ST		3,500	\$	0.1500	\$	525.00
R034002001501	STICE LLC	1421 I AVE		5,600	\$	0.1500	\$	840.00
R1068400A00101	TR JUNCTION 15 LLC	930 E 15TH ST	[c]	326,481	\$	0.1500	\$	25,000.00
N/A	DART	N/A	[b]	-	\$	0.1500	\$	-
R0420014008A1	METROPOLITAN MAMMOTH JACK LTD	1004 E 15TH ST		3,600	\$	0.1500	\$	540.00

				Improvement	0&1	M Assessment	An	nual Installment
				Main Area (SF) ^[a]		Rate	C	ue 3/15/2023
Property ID	Owner Name	Situs	Notes	[1]		[2]		[3] = [1] * [2]
R0420014008B1	BLACK GOLD PARTNERS LLC	1006 E 15TH ST		3,963	\$	0.1500	\$	594.45
R0420014008C1	CRIDER LIVING TRUST	1008 E 15TH ST		2,400	\$	0.1500	\$	360.00
R0420014007B1	HISTORIC PLANO-25 LTD	1416 J AVE		2,880	\$	0.1500	\$	432.00
N/A	MASONIC LODGE	1414 J Ave		6,080	\$	0.1500	\$	-
R042001400301	BRODHEAD FAMILY LIMITED PARTNERSHIP	1410 J AVE		5,000	\$	0.1500	\$	750.00
R1191800B00101	14th AND J LLC	1400 J AVE		61,207	\$	0.1500	\$	9,181.05
R034000500101	LPW REAL ESTATE INVESTMENTS LLC	1010 E 15TH ST		1,900	\$	0.1500	\$	285.00
R034000500201	JSMTX PROPERTIES LLC	1012 E 15TH ST		2,340	\$	0.1500	\$	351.00
R034000500301	JSMTX PROPERTIES LLC	1016 E 15TH ST		1,200	\$	0.1500	\$	180.00
R034000500401	JSMTX PROPERTIES LLC	1018 E 15TH ST		900	\$	0.1500	\$	135.00
R034000500501	CRH RENTALS LTD	1020 E 15TH ST		720	\$	0.1500	\$	108.00
R0340005006R1	15TH STREET REAL PROPERTY HOLDINGS LLC	1022 E 15TH ST		3,150	\$	0.1500	\$	472.50
R034000500701	JSMTX PROPERTIES LLC	1024 E 15TH ST		2,000	\$	0.1500	\$	300.00
R034000500801	SUTTON-1012 LLC	1026 E 15TH ST		5,236	\$	0.1500	\$	785.40
R034000501001	CHADDICK CENTER LEASING OFFICE	1032 E 15TH ST		4,000	\$	0.1500	\$	600.00
N/A	CITY OF PLANO	N/A	[b]	-	\$	0.1500	\$	-
N/A	CITY OF PLANO	N/A	[b]	-	\$	0.1500	\$	-
N/A	CITY OF PLANO	N/A	[b]	-	\$	0.1500	\$	-
R8310010002R1	LAS BRISAS PROPERTIES INC	1422-1426 K AVE		10,659	\$	0.1500	\$	1,598.85
R0340010006A1	PMM ENTERPRISES LLC	1418 K AVE		1,440	\$	0.1500	\$	216.00
R0340010007A1	COPELAND SCOTT	1416 K AVE		2,196	\$	0.1500	\$	329.40
R0340014001A1	2016 OLD TOWN PLANO EAST LTD	1200 E 15TH ST		39,008	\$	0.1500	\$	5,851.20
R136800100101	PROSPERITY BANK	1201 14TH ST		4,668	\$	0.1500	\$	700.20
R161200100101	MA & SA LLC	1211 14TH ST		3,900	\$	0.1500	\$	585.00
R1023300A00101	EASTSIDE 14TH STREET LLC	1000 14TH ST		31,130	\$	0.1500	\$	4,669.50

				Improvement Main Area (SF) ^[a]	0&1	M Assessment Rate	nual Installment ue 3/15/2023
Property ID	Owner Name	Situs	Notes	[1]		[2]	[3] = [1] * [2]
R1023300A002R1	EASTSIDE 14TH STREET LLC	1318 J AVE		3,252	\$	0.1500	\$ 487.80
R042001200701	HYATT HOLDINGS LTD	1316 J AVE		825	\$	0.1500	\$ 123.75
R042001200401	HYATT HOLDINGS LTD	1316 J AVE		1,016	\$	0.1500	\$ 152.40
N/A	CITY OF PLANO	1317 K AVE	[b]	-	\$	0.1500	\$ -
N/A	CITY OF PLANO	1313 K AVE	[b]	-	\$	0.1500	\$ -
R034000600301	SMITH LISLE HOLDING INC	1311 K AVE		-	\$	0.1500	\$ -
R034000600401	SMITH-LISLE HOLDINGS LTD	1307 K AVE		1,797	\$	0.1500	\$ 269.55
R0340009001D1	SMITH MARITAL TRUST	1100 14TH ST		2,585	\$	0.1500	\$ 387.75
R1257900A00101	EASTSIDE 14TH STREET LLC	1104 14TH ST		18,188	\$	0.1500	\$ 2,728.20
N/A	CITY OF PLANO	N/A	[b]	-	\$	0.1500	\$ -
R034000900201	1106 14TH ST LLC	1106 14TH ST		2,548	\$	0.1500	\$ 382.20
R1158100A00101	NEWMAN DONALD T	1114 14TH ST		7,168	\$	0.1500	\$ 1,075.20
N/A	CITY OF PLANO	1301 MUNICPAL AVE	[b]	-	\$	0.1500	\$ -
N/A	CITY OF PLANO	1301 L AVE	[b]	-	\$	0.1500	\$ -
R407701500101	YDR INVESTMENTS LLC	1200 14TH ST		5,792	\$	0.1500	\$ 868.80
R1126100A00101	JJ PLANO PROPERTIES LLC	1208 14TH ST		4,782	\$	0.1500	\$ 717.30
N/A	CITY OF PLANO	1308 MUNICIPAL	[b]	-	\$	0.1500	\$ -
	Total			672,846			\$ 76,042.75

Footnotes:

[[]a] As provided by the City.

[[]b] Non-Assessed Property.

[[]c] Property ID capped at maximum \$25,000 annual O&M Assessment.

EXHIBIT E – BUYER DISCLOSURE

The following buyer disclosures are found in this Exhibit:

Downtown Plano Public Improvement District

DOWNTOWN PLANO PUBLIC IMPROVEMENT DISTRICT BUYER DISCLOSURE

NOTICE OF OBLIGATIONS RELATED TO PUBLIC IMPROVEMENT DISTRICT

A person who proposes to sell or otherwise convey real property that is located in a public improvement district established under Subchapter A, Chapter 372, Local Government Code (except for public improvement districts described under Section 372.005), or Chapter 382, Local Government Code, shall first give to the purchaser of the property this written notice, signed by the seller.

For the purposes of this notice, a contract for the purchase and sale of real property having a performance period of less than six months is considered a sale requiring the notice set forth below.

This notice requirement does not apply to a transfer:

- 1) under a court order or foreclosure sale;
- 2) by a trustee in bankruptcy;
- 3) to a mortgagee by a mortgagor or successor in interest or to a beneficiary of a deed of trust by a trustor or successor in interest;
- 4) by a mortgagee or a beneficiary under a deed of trust who has acquired the land at a sale conducted under a power of sale under a deed of trust or a sale under a court-ordered foreclosure or has acquired the land by a deed in lieu of foreclosure;
- 5) by a fiduciary in the course of the administration of a decedent's estate, guardianship, conservatorship, or trust;
- 6) from one co-owner to another co-owner of an undivided interest in the real property;
- 7) to a spouse or a person in the lineal line of consanguinity of the seller;
- 8) to or from a governmental entity; or
- 9) of only a mineral interest, leasehold interest, or security interest

The following notice shall be given to a prospective purchaser before the execution of a binding contract of purchase and sale, either separately or as an addendum or paragraph of a purchase contract. In the event a contract of purchase and sale is entered into without the seller having provided the required notice, the purchaser, subject to certain exceptions, is entitled to terminate the contract.

A separate copy of this notice shall be executed by the seller and the purchaser and must be filed in the real property records of the county in which the property is located at the closing of the purchase and sale of the property.

AFTER RECORDING ¹ RETURN TO	Э:
NOTICE OF OBLIGATION TO	PAY IMPROVEMENT DISTRICT ASSESSMENT TO
CI	ΓΥ OF PLANO, TEXAS
CONCERNIN	G THE FOLLOWING PROPERTY
	STREET ADDRESS

As the purchaser of the real property described above, you are obligated to pay assessments to City of Plano, Texas, for the costs of a portion of a public improvement or services project (the "Authorized Improvements") undertaken for the benefit of the property within *Downtown Plano Public Improvement District* (the "District") created under Subchapter A, Chapter 372, Local Government Code.

AN ASSESSMENT HAS BEEN LEVIED AGAINST YOUR PROPERTY FOR THE AUTHORIZED IMPROVEMENTS, WHICH MAY BE PAID IN FULL AT ANY TIME. IF THE ASSESSMENT IS NOT PAID IN FULL, IT WILL BE DUE AND PAYABLE IN ANNUAL INSTALLMENTS THAT WILL VARY FROM YEAR TO YEAR DEPENDING ON THE AMOUNT OF INTEREST PAID, COLLECTION COSTS, ADMINISTRATIVE COSTS, AND DELINQUENCY COSTS.

The exact amount of the assessment may be obtained from City of Plano. The exact amount of each annual installment will be approved each year by the Plano City Council in the annual service plan update for the District. More information about the assessments, including the amounts and due dates, may be obtained from City of Plano.

Your failure to pay any assessment or any annual installment may result in penalties and interest being added to what you owe or in a lien on and the foreclosure of your property.

To be included in separate copy of the notice required by Section 5.0143, Tex. Prop. Code, to be executed at the closing of the purchase and sale and to be recorded in the deed records of Collin County when updating for the Current Information of Obligation to Pay Improvement District Assessment.

The undersigned purchaser acknowledges receipt of this notice before the effective date of a binding contract for the purchase of the real property at the address described above.							
DATE:		DATE:					
SIGNATURE OF PURCHASER		SIGNATURE OF PURCHASER					
The undersigned seller ackrebefore the effective date of a binding described above.	0 1	notice to the potential purchaser e of the real property at the address					
DATE:		DATE:					
SIGNATURE OF SELLER		SIGNATURE OF SELLER] ²					

² To be included in copy of the notice required by Section 5.014, Tex. Prop. Code, to be executed by seller in accordance with Section 5.014(a-1), Tex. Prop. Code.

of a binding contract for the purchase of the real property at the address described above. The undersigned purchaser acknowledged the receipt of this notice including the current information required by Section 5.0143, Texas Property Code, as amended.							
DATE:	DATE:						
SIGNATURE OF PURCHASER	SIGNATURE OF PURCHASER						
STATE OF TEXAS	§ § §						
COUNTY OF	§						
foregoing instrument, and acknowledged to purposes therein expressed.	the person(s) whose name(s) is/are subscribed to the						
Notary Public, State of Texas] ³							

[The undersigned purchaser acknowledges receipt of this notice before the effective date

³ To be included in separate copy of the notice required by Section 5.0143, Tex. Prop. Code, to be executed at the closing of the purchase and sale and to be recorded in the deed records of Collin County.

by Section 5.014 of the Texas Property Code including the current information required by Section 5.0143, Texas Property Code, as amended, at the closing of the purchase of the real property at the address above.								
DATE:		DATE:						
SIGNATURE OF SELLER		SIGNATURE OF SELLER						
STATE OF TEXAS	\$ \$ \$							
COUNTY OF	\$							
The foregoing instrument was acknowledged before me by and, known to me to be the person(s) whose name(s) is/are subscribed to the foregoing instrument, and acknowledged to me that he or she executed the same for the purposes therein expressed. Given under my hand and seal of office on this, 20								
Notary Public, State of Texas]	$]^4$							

[The undersigned seller acknowledges providing a separate copy of the notice required

⁴ To be included in separate copy of the notice required by Section 5.0143, Tex. Prop. Code, to be executed at the closing of the purchase and sale and to be recorded in the deed records of Collin County.

EXHIBIT B

Approved Assessment Roll

EXHIBIT B – ASSESSMENT ROLL

				Improvement	0&1	M Assessment	Annu	al Installment
				Main Area (SF) ^[a]		Rate	Due	3/15/2023
Property ID	Owner Name	Situs	Notes	[1]		[2]	[3]	=[1] * [2]
N/A	CITY OF PLANO	901 E 15TH ST	[b]	-	\$	0.1500	\$	-
R034000400111	SCHELL FAMILY TRUST B	1001 E 15TH ST		4,472	\$	0.1500	\$	670.80
R034000400301	ENG & WONG PLANO DOWNTOWN LLC	1005 E 15TH ST		9,100	\$	0.1500	\$	1,365.00
R034000400501	N A T PROPERTIES LLC	1011 E 15TH ST		4,452	\$	0.1500	\$	667.80
R034000400601	PIERCE FAMILY LIVING TRUST THE	1013 E 15TH ST		4,294	\$	0.1500	\$	644.10
R034000400801	1015 METROPOLITAN PLANO LTD	1015 E 15TH ST		2,080	\$	0.1500	\$	312.00
R034000400901	COMERT ESTATES LLC	1017 E 15TH ST		5,600	\$	0.1500	\$	840.00
R034000401001	TVG HOLDINGS LLC	1021 E 15TH ST		1,440	\$	0.1500	\$	216.00
N/A	CITY OF PLANO	1202 15TH PL	[b]	-	\$	0.1500	\$	-
R0340004011A1	ROBERT M F	1023 E 15TH ST		1,872	\$	0.1500	\$	280.80
R0340004012B1	BEDROCK BUILDING LP THE	1039 E 15TH ST		14,563	\$	0.1500	\$	2,184.45
R0340004012A1	LAMAN/STARK JV	1027 E 15TH ST		2,132	\$	0.1500	\$	319.80
R0340004013A1	LYNCH ROBERT A	1029 E 15TH ST		2,940	\$	0.1500	\$	441.00
R034000401401	MKNS LLC	1031 E 15TH ST		2,160	\$	0.1500	\$	324.00
R034000401501	AUDIENCE INC	1035 E 15TH ST		1,721	\$	0.1500	\$	258.15
R034000401601	FERCHER JOERG W & CATHY A	1037 E 15TH ST		1,600	\$	0.1500	\$	240.00
N/A	CITY OF PLANO	1520 K AVE	[b]	-	\$	0.1500	\$	-
R034001100901	GTE SOUTHWEST INC	1508 K AVE		26,509	\$	0.1500	\$	3,976.35
R0340020018B1	STICE LLC	908 E 15TH ST		800	\$	0.1500	\$	120.00
R0340020018A1	STICE LLC	912 E 15TH ST		4,000	\$	0.1500	\$	600.00
R034002001701	STICE LLC	916 E 15TH ST		3,500	\$	0.1500	\$	525.00
R034002001501	STICE LLC	1421 I AVE		5,600	\$	0.1500	\$	840.00
R1068400A00101	TR JUNCTION 15 LLC	930 E 15TH ST	[c]	326,481	\$	0.1500	\$	25,000.00
N/A	DART	N/A	[b]	-	\$	0.1500	\$	-
R0420014008A1	METROPOLITAN MAMMOTH JACK LTD	1004 E 15TH ST		3,600	\$	0.1500	\$	540.00

				Improvement	0&	M Assessment	Annu	al Installment
				Main Area (SF) ^[a]	Rate		Due 3/15/2023	
Property ID	Owner Name	Situs	Notes	[1]		[2]	[3]] = [1] * [2]
R0420014008B1	BLACK GOLD PARTNERS LLC	1006 E 15TH ST		3,963	\$	0.1500	\$	594.45
R0420014008C1	CRIDER LIVING TRUST	1008 E 15TH ST		2,400	\$	0.1500	\$	360.00
R0420014007B1	HISTORIC PLANO-25 LTD	1416 J AVE		2,880	\$	0.1500	\$	432.00
N/A	MASONIC LODGE	1414 J Ave		6,080	\$	0.1500	\$	-
R042001400301	BRODHEAD FAMILY LIMITED PARTNERSHIP	1410 J AVE		5,000	\$	0.1500	\$	750.00
R1191800B00101	14th AND J LLC	1400 J AVE		61,207	\$	0.1500	\$	9,181.05
R034000500101	LPW REAL ESTATE INVESTMENTS LLC	1010 E 15TH ST		1,900	\$	0.1500	\$	285.00
R034000500201	JSMTX PROPERTIES LLC	1012 E 15TH ST		2,340	\$	0.1500	\$	351.00
R034000500301	JSMTX PROPERTIES LLC	1016 E 15TH ST		1,200	\$	0.1500	\$	180.00
R034000500401	JSMTX PROPERTIES LLC	1018 E 15TH ST		900	\$	0.1500	\$	135.00
R034000500501	CRH RENTALS LTD	1020 E 15TH ST		720	\$	0.1500	\$	108.00
R0340005006R1	15TH STREET REAL PROPERTY HOLDINGS LLC	1022 E 15TH ST		3,150	\$	0.1500	\$	472.50
R034000500701	JSMTX PROPERTIES LLC	1024 E 15TH ST		2,000	\$	0.1500	\$	300.00
R034000500801	SUTTON-1012 LLC	1026 E 15TH ST		5,236	\$	0.1500	\$	785.40
R034000501001	CHADDICK CENTER LEASING OFFICE	1032 E 15TH ST		4,000	\$	0.1500	\$	600.00
N/A	CITY OF PLANO	N/A	[b]	-	\$	0.1500	\$	-
N/A	CITY OF PLANO	N/A	[b]	-	\$	0.1500	\$	-
N/A	CITY OF PLANO	N/A	[b]	-	\$	0.1500	\$	-
R8310010002R1	LAS BRISAS PROPERTIES INC	1422-1426 K AVE		10,659	\$	0.1500	\$	1,598.85
R0340010006A1	PMM ENTERPRISES LLC	1418 K AVE		1,440	\$	0.1500	\$	216.00
R0340010007A1	COPELAND SCOTT	1416 K AVE		2,196	\$	0.1500	\$	329.40
R0340014001A1	2016 OLD TOWN PLANO EAST LTD	1200 E 15TH ST		39,008	\$	0.1500	\$	5,851.20
R136800100101	PROSPERITY BANK	1201 14TH ST		4,668	\$	0.1500	\$	700.20
R161200100101	MA & SA LLC	1211 14TH ST		3,900	\$	0.1500	\$	585.00
R1023300A00101	EASTSIDE 14TH STREET LLC	1000 14TH ST		31,130	\$	0.1500	\$	4,669.50

				Improvement Main Area (SF) ^[a]	O&M Assessment A		Annual Installment Due 3/15/2023	
Property ID	Owner Name	Situs	Notes	[1]	[2]		[3] = [1] * [2]	
R1023300A002R1	EASTSIDE 14TH STREET LLC	1318 J AVE		3,252	\$	0.1500	\$	487.80
R042001200701	HYATT HOLDINGS LTD	1316 J AVE		825	\$	0.1500	\$	123.75
R042001200401	HYATT HOLDINGS LTD	1316 J AVE		1,016	\$	0.1500	\$	152.40
N/A	CITY OF PLANO	1317 K AVE	[b]	-	\$	0.1500	\$	-
N/A	CITY OF PLANO	1313 K AVE	[b]	-	\$	0.1500	\$	-
R034000600301	SMITH LISLE HOLDING INC	1311 K AVE		-	\$	0.1500	\$	-
R034000600401	SMITH-LISLE HOLDINGS LTD	1307 K AVE		1,797	\$	0.1500	\$	269.55
R0340009001D1	SMITH MARITAL TRUST	1100 14TH ST		2,585	\$	0.1500	\$	387.75
R1257900A00101	EASTSIDE 14TH STREET LLC	1104 14TH ST		18,188	\$	0.1500	\$	2,728.20
N/A	CITY OF PLANO	N/A	[b]	-	\$	0.1500	\$	-
R034000900201	1106 14TH ST LLC	1106 14TH ST		2,548	\$	0.1500	\$	382.20
R1158100A00101	NEWMAN DONALD T	1114 14TH ST		7,168	\$	0.1500	\$	1,075.20
N/A	CITY OF PLANO	1301 MUNICPAL AVE	[b]	-	\$	0.1500	\$	-
N/A	CITY OF PLANO	1301 L AVE	[b]	-	\$	0.1500	\$	-
R407701500101	YDR INVESTMENTS LLC	1200 14TH ST		5,792	\$	0.1500	\$	868.80
R1126100A00101	JJ PLANO PROPERTIES LLC	1208 14TH ST		4,782	\$	0.1500	\$	717.30
N/A	CITY OF PLANO	1308 MUNICIPAL	[b]	-	\$	0.1500	\$	-
Total				672,846			\$	76,042.75

Footnotes:

[[]a] As provided by the City.

[[]b] Non-Assessed Property.

[[]c] Property ID capped at maximum \$25,000 annual O&M Assessment.