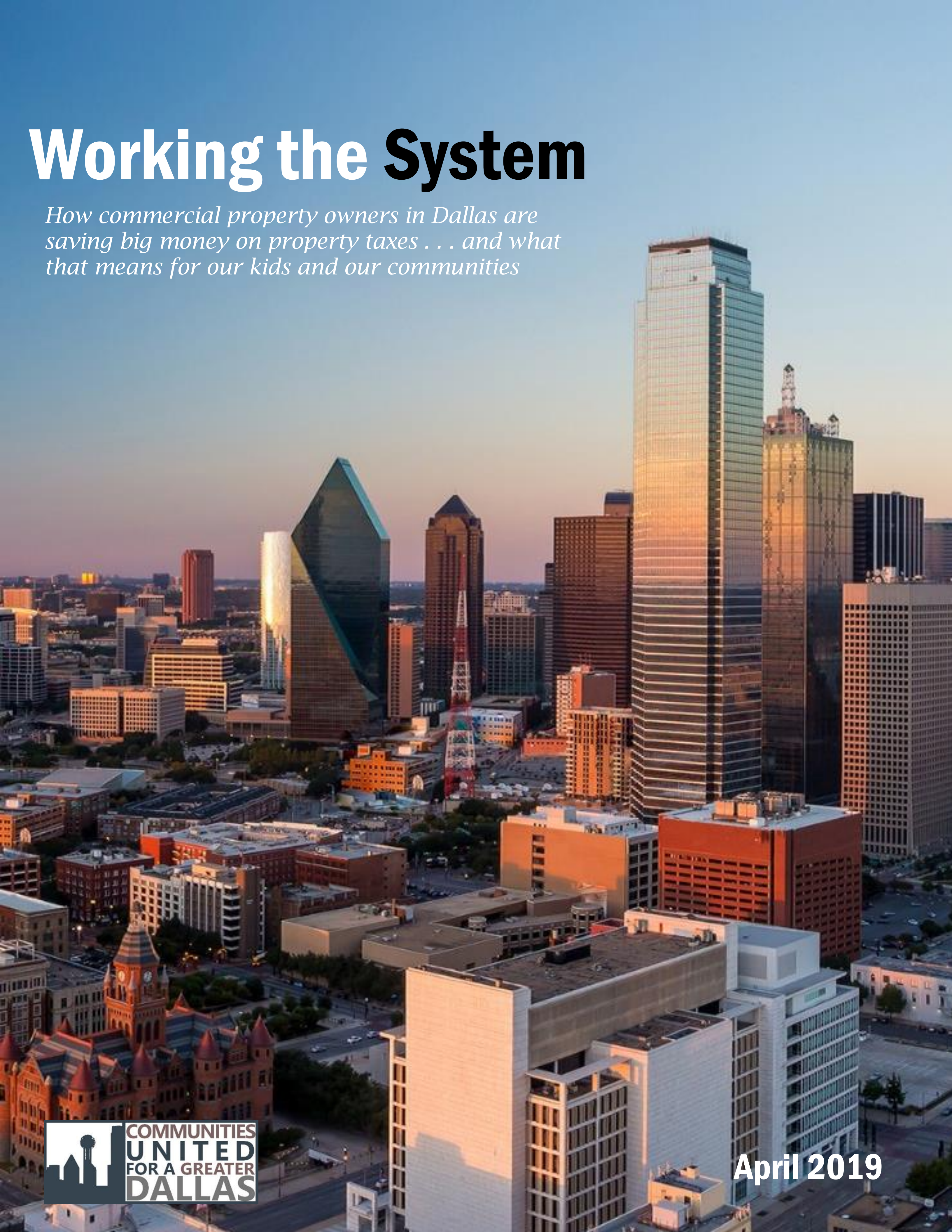
# Working the System

*How commercial property owners in Dallas are saving big money on property taxes . . . and what that means for our kids and our communities*



COMMUNITIES UNITED FOR A GREATER DALLAS

April 2019

## Introduction and Executive Summary

There has been a lot of talk recently about property taxes in Texas. On the one hand, the Texas Legislature is considering various proposals that would limit how much additional property tax revenue local governments could collect from existing properties. Lawmakers say they are responding to the demands of voters to rein in property taxes.[1] On the other hand, local governments are struggling to raise sufficient revenues to provide vital public services. This is especially true of school districts, which rely most heavily on property tax revenues.

Despite all this discussion, one potential cause of the local government revenue crisis has received relatively little attention—the success that some large commercial property owners have had in reducing their tax bills by protesting the appraised valuation of their property. This process—which takes place largely outside of the public eye—can have a dramatic impact on the revenues available to local governments.

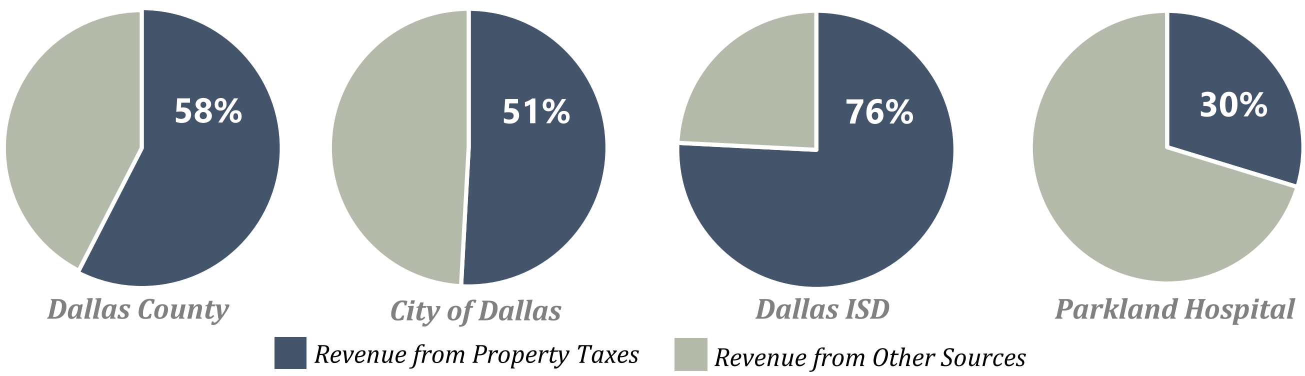
This report takes an in-depth look at just how significant the impact of property tax protests and other commercial tax breaks have been on our local governments. Among the key findings:

- Between 2013 and 2018, tax protests by commercial property owners have resulted in $1.07 billion in lost tax revenue. Just over half those revenue losses ($545 million) are from school districts, which rely most heavily on property tax revenues.
- Revenue losses from commercial property tax protests have increased dramatically, from $125.6 million in 2013 to $262.3 million in 2018—an increase of 109 percent.
- While both commercial and residential property owners can—and do—file property tax protests, commercial owners account for 83 percent of total revenue losses from these protests, even though they only make up about 45 percent of the total market value of property in Dallas County.
- Large commercial property owners are a major driver of the problem. Just 50 companies accounted for $170 million in tax losses in the three years from 2016 to 2018.
- In addition, commercial property owners benefitted from tax abatements worth almost $44 million from 2014 to 2018.

These revenue losses have real impacts on the people that our local governments are elected to serve. Without these revenue losses, major new investments might have been possible—additional neighborhood health clinics as part of the Parkland Hospital system, new laptop computers or school facilities for our kids, investments in teachers that reduce class sizes and recognize educators for the value they provide, or more investments in affordable housing, just to name a few of the possibilities.

## Property Tax Basics

Property taxes are the most important way local governments raise money to fund vital public services. The degree to which each unit of local government relies on sales taxes, however, varies. The City of Dallas, for example, also receives revenues from sales taxes and the franchise fees paid by local businesses. The Dallas ISD receives some state school aid. Parkland Hospital's largest revenue source is payments for services (including Medicare, Medicaid, and private insurance).




The process of determining your property tax bill has four basic steps.

**Step 1: Determine the Value of Your Property**

The Dallas Central Appraisal District (DCAD) is required by law to appraise every property in the county *at least* once every three years. Two things can happen to trigger more frequent reviews. First, if a property owner has applied for a building permit, DCAD will automatically re-appraise the property and look for new construction or renovation that affects the value. Second, DCAD closely monitors property sales by property type and neighborhood to look for areas where property values are quickly changing. If the average sale price of a specific property type in a certain neighborhood has either increased or decreased by at least 5 percent, the DCAD will re-appraise all the properties in that area for that tax year.

For residential properties, the preferred method for determining property value is to examine the sale price of comparable properties in that immediate area. For commercial properties, the preferred approach is to evaluate how much income that property generates. (For example, an office building generates rental income; a store sells products; a factory produces goods.) In certain cases, the appraiser will instead use the replacement value of the property. DCAD notifies owners of the proposed value of their property by April 1.

**Step 2: Allow Taxpayers to Challenge the Proposed Value of Their Properties**

If an owner believes DCAD's appraisal is unfair or incorrect, it can file a protest with the Appraisal Review Board. These protests can be filed between April 15 and May 15. Owners can file a protest if they believe:

- **The proposed value of the property is too high.** An owner might argue the information on which DCAD based its appraisal is incorrect (for example, a two bedroom house is listed as having three bedrooms), or because the owner believes DCAD has not considered factors that lower the value of the property (a flooding problem, a cracked foundation, a major tenant who moved out of an office building, etc.). A property owner can also argue its appraisal is too high if it can show that similar properties in the area have recently sold for less, or that similar properties were appraised for less.

- **The owner was denied a property tax exemption** to which it is entitled.

- **Other technical information is incorrect.** For example, DCAD may have listed the wrong owner on the account, or neglected to classify a farm as agricultural property.[2]

Property tax protests are heard by the Appraisal Review Board, a separate body whose members are appointed by the Local Administrative District Judge of Dallas County. Property owners make their case to a three-person panel, chosen from among a few dozen individuals who preside over short (usually about 15 minute) hearings between mid-May and mid-July.

**Step 3: Certify the Tax Roll**

Once all property tax challenges have been resolved, DCAD submits a list—known as the tax roll— to each taxing body that includes the final appraised value of every property in its jurisdiction. That process concludes by around July 25 each year.

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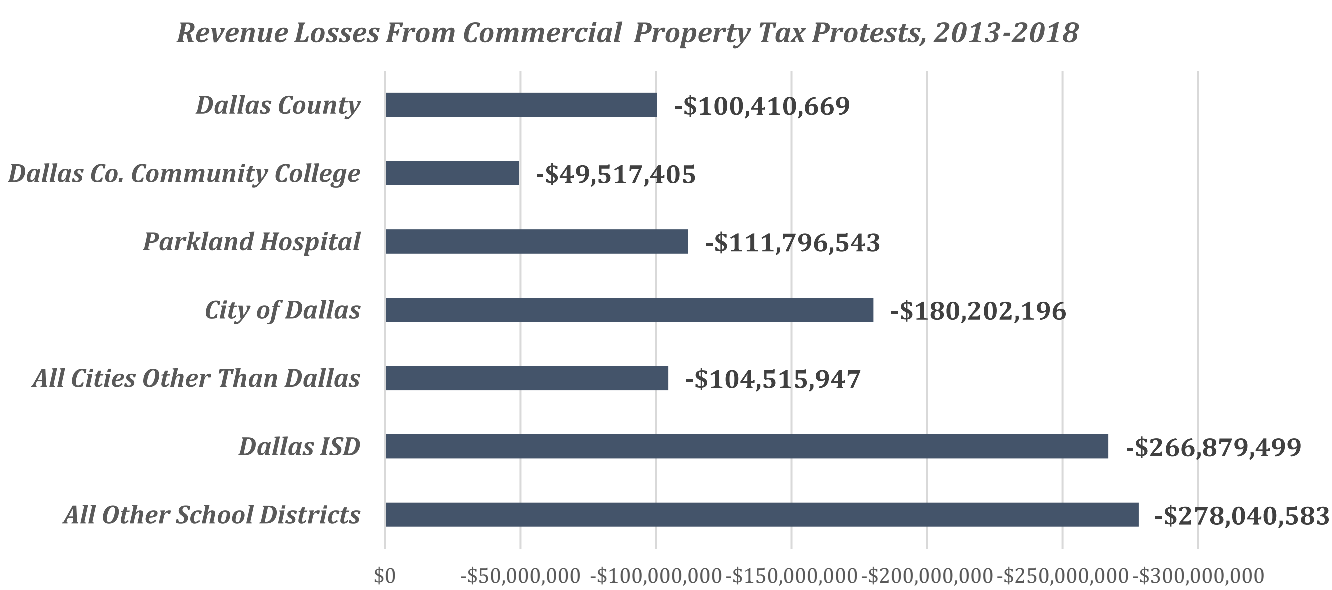
**Step 4: Calculate the Tax Rates**

Once the final certified property tax roll is complete, taxing districts can start to determine the tax rate they must charge in order to raise the revenue they need. First, the taxing district (for example, the Dallas ISD) determines how much money it needs to raise from property taxes. Next, it considers the value of the property in its jurisdiction. For example, if the property in a school district is worth a total of $1 billion, and the district needs to raise $10 million in property tax revenue, the tax rate will be 1 percent. If the district needs to raise $20 million, the tax rate would be 2 percent, and so on.

## Tax Protests Have Resulted in Over $1 Billion In Lost Revenues

Between 2013 and 2018, tax protests by commercial property owners have resulted in $1.07 billion in lost tax revenue to local governments in Dallas County. Just over half those losses ($545 million) are from school districts, which rely more heavily on property tax revenues than any other unit of local government.



Cities besides Dallas have also seen significant losses. For example:

| | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | Total |
|---|---|---|---|---|---|---|---|
| **Irving** | -$4,910,332 | -$3,675,481 | -$4,719,088 | -$6,201,469 | -$5,981,738 | -$8,872,943 | -$34,361,050 |
| **Richardson** | -$1,162,786 | -$1,388,817 | -$1,360,346 | -$1,676,476 | -$1,765,164 | -$3,176,363 | -$10,529,951 |
| **Farmers Branch** | -$1,321,390 | -$1,077,814 | -$1,917,886 | -$2,140,635 | -$1,721,862 | -$2,321,425 | -$10,501,011 |
| **Coppell** | -$1,148,247 | -$1,662,897 | -$1,309,247 | -$1,270,444 | -$1,784,258 | -$1,806,977 | -$8,982,071 |
| **Grand Prairie** | -$465,779 | -$860,869 | -$715,077 | -$967,332 | -$2,044,609 | -$1,762,464 | -$6,816,129 |

School districts outside the Dallas ISD have seen large losses as well. For example:

| | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | Total |
|---|---|---|---|---|---|---|---|
| **Richardson ISD** | -$7,012,044 | -$6,652,733 | -$8,067,803 | -$9,697,524 | -$11,633,697 | -$17,894,862 | -$60,958,662 |
| **Carrollton-Farmers Branch ISD** | -$7,022,067 | -$8,479,952 | -$8,523,112 | -$9,697,524 | -$9,606,863 | -$12,868,477 | -$56,197,993 |
| **Irving ISD** | -$5,614,272 | -$2,231,660 | -$5,880,946 | -$11,408,223 | -$9,606,863 | -$10,257,297 | -$44,999,260 |
| **Coppell ISD** | -$3,777,214 | -$4,977,950 | -$5,469,724 | -$5,786,376 | -$7,109,077 | -$8,625,524 | -$35,745,864 |
| **Garland ISD** | -$1,967,532 | -$2,738,788 | -$4,730,728 | -$4,760,106 | -$7,626,085 | -$8,559,040 | -$30,382,280 |
| **Highland Park ISD** | -$1,835,755 | -$2,266,655 | -$2,812,108 | -$4,083,617 | -$8,827,457 | -$3,988,723 | -$23,814,315 |

## A Worsening Problem

While both commercial and residential property owners can—and do—file property tax protests, it is important to note commercial owners account for 83 percent of total revenue losses from protests, even though they only make up about 45 percent of the total market value of property in Dallas County. The pace of these losses is increasing. Revenue losses from commercial property tax protests have increased dramatically, from $125.6 million in 2013 to $262.3 million in 2018—an increase of 109 percent.

| Type | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | Total |
|---|---|---|---|---|---|---|---|
| Commercial | -$125,547,900 | -$153,522,385 | -$161,546,882 | -$193,574,197 | -$177,248,442 | -$262,306,531 | -$1,073,746,337 |
| Residential | -$8,520,241 | -$6,152,088 | -$15,885,005 | -$23,372,747 | -$91,231,213 | -$73,236,039 | -$218,397,333 |
| Total | -$134,068,142 | -$159,674,473 | -$177,431,888 | -$216,946,943 | -$268,479,655 | -$335,542,569 | -$1,292,143,670 |

The revenue losses from commercial property owners are even higher if one factors in property tax abatements, which remove a portion of the property value from taxation for a set period of time. These abatements are used to encourage economic development—for example, to encourage a company to relocate to the county, or prevent one from moving elsewhere. Taxes due to school districts cannot be abated. While losses due to tax abatements are not nearly as large as from protests, they are still significant:

| | 2014 | 2015 | 2016 | 2017 | 2018 | Total |
|---|---|---|---|---|---|---|
| Dallas County | $624,357 | $789,978 | $998,658 | $905,193 | $700,847 | $4,019,033 |
| City of Dallas | $2,179,992 | $2,800,864 | $4,526,137 | $5,699,261 | $5,051,430 | $20,257,684 |
| All Other Cities | $2,599,019 | $2,134,018 | $2,008,514 | $1,686,382 | $2,045,756 | $10,473,689 |
| Special Districts | $2,379,152 | $2,088,437 | $1,693,674 | $1,567,847 | $1,453,337 | $9,182,447 |
| **Total** | **$7,782,521** | **$7,813,297** | **$9,226,984** | **$9,858,683** | **$9,251,369** | **$43,932,853** |

## Large Commercial Property Owners Benefit Most

The size of the property tax reductions that large commercial property owners can win through protests at the ARB can be staggering. Large commercial property owners appear to be the largest beneficiaries of these protests. Just 50 companies accounted for $170 million in tax losses from protests from 2016 to 2018—27 percent of the total revenue loss during that period. The ARB does not make these decisions readily available—though they can be obtained at a cost through the open records process—so it is difficult to know for sure whether the reasons behind these reductions are legitimate or not. But their sheer size certainly suggests there should be more transparency and dialogue about the property tax protest process—especially when it comes to the cases in which reductions in property value run into the tens of millions of dollars.

Some commercial property owners use the protest process again and again, sometimes even for the same building. Take, for example, CBRE Global Investors' Mockingbird Station, a high-end retail, dining and entertainment spot the company describes as a place to "experience the best of life in Dallas." In 2016, DCAD appraised the property at $153.6 million. CBRE protested, and the ARB reduced the value to $116 million. In 2017, the county appraised the property again—this time at $123 million. Again, CBRE protested, and again the ARB reduced the value—this time to $114.7 million. In 2018 DCAD tried again, appraising the property this time at $123.3 million. CBRE protested, and the ARB valued the property at $118.5 million.

Other properties follow a similar pattern. Take, for example, the Fountain Place office building—an iconic structure and one of the key pieces of the Dallas skyline. In 2018, DCAD valued the property at $244 million. The ARB reduced that amount to $140.2 million—a reduction in value of $103.8 million. This wasn't the first time the owners of the building—Goddard Investment Group—had filed a protest. In 2016, DCAD valued the property at $219.7 million, only to have the ARB reduce the appraised value to $179.5 million. (This is notable because Goddard bought the building two years earlier for about $200 million.) What happens this year will be revealing. Fountain Place is getting a facelift, including a new parking garage, retail space, an outdoor plaza, an upgraded lobby area, and restorations to the building's namesake fountains.[3] One would expect that this would increase the building's appraised value considerably.

Some of the companies that make up Dallas's growing technology industry are also actively contesting the appraised value of its properties. Dallas was ranked as the sixth-largest technology hub in the nation in 2018 by the Computing Technology Industry Association.[4] This growth has heightened demand for data centers. In fact, Dallas is now the third-largest market in the entire country for data centers, as measured by total capacity.[5]

In 2018, Equinix purchased the 1.6 million sq. foot Dallas Infomart—which the *Dallas Business Journal* describes as "a key U.S. interconnection provider that's a hub for network connectivity"—for $800 million.[6] That cost includes both the building and the equipment inside. That same year, the owners of the property won an $87.3 million reduction in the value of the real estate from the ARB, to an even $500 million.

Digital Realty Trust, another large owner of data centers in Dallas, has been even more active. The company filed protests on the same 21 parcels of property in both 2017 and 2018. In 2017, eleven of those protests were successful, resulting in reductions in appraised value of $53.3 million. In 2018, Digital Realty Trust again successfully protested the appraisals of eleven properties, this time winning reductions in property values totaling $88.4 million. Of those eleven protests that were successful in 2018, nine also won reductions in their property valuations in 2018.

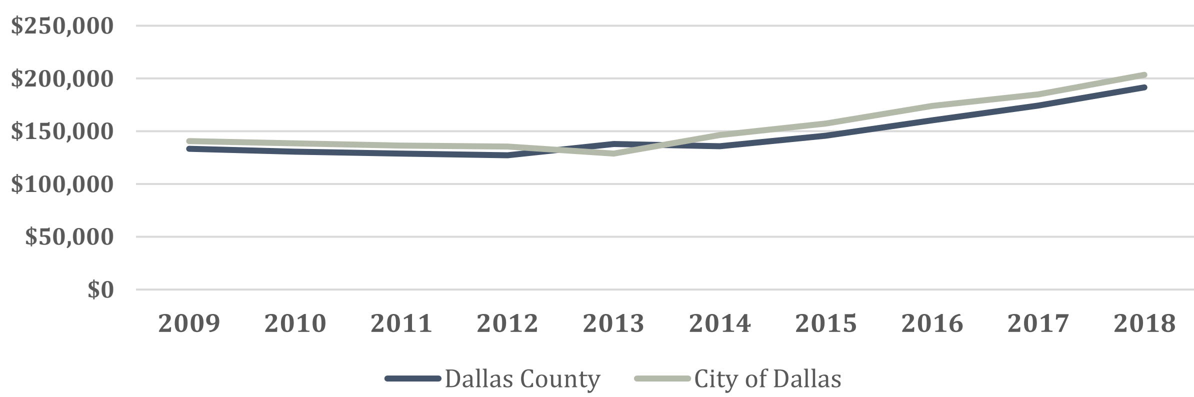
## What Affect Do These Lost Tax Revenues Have on Homeowners?

In the wake of the financial crisis, average home prices in both the City of Dallas and Dallas County declined for several years after 2009. That changed significantly once the economy started to recover. Since 2012, the average value of a single-family home in Dallas County has increased by 51 percent. In the City of Dallas, where the low point for home values did not come until 2013, there has been a 58 percent increase.

But what does that mean in terms of the homeowner's actual tax bill? The answer will be somewhat different depending on where you live (because tax rates vary depending on which cities, school districts, and special districts assess taxes on the property), but in the City of Dallas the average homeowner would have seen its property tax bill increase from $3,522 in 2013 to $5,789 in 2018—an increase of $2,267, or 64 percent.

You might be asking, why did this hypothetical homeowner's property value increase by 58 percent, but its tax bill increased by 64 percent? The reason is because over that period, the total property tax *rate* (including multiple taxing bodies) also increased, from 2.732885 percent to 2.845235 percent. That may look like an insignificant increase, but in real dollar terms it translates into $229 in extra property tax payments—money that could be going to groceries, the electric bill, or other pressing needs.

*Taxable Value of Average Residential Property, 2009-2018*




One might expect that as property values increase, property rates would actually go down. After all, higher values mean a bigger base from which to raise revenues. But that does not appear to be happening. It will be important to look more deeply at why this is happening and explore all the possible explanations, including the possibility that the tax burden is being shifted from one class of property owners (for example, commercial properties) to another (for example, residential). To be clear, this report does not present evidence that any such shift is taking place in Dallas County. But academics and policy experts have developed models to study this phenomenon elsewhere, and found that under certain circumstances the tax burden can shift among property classes. A report by the University of Chicago, for example, found that from 2011 to 2015, the most valuable 10 percent of residential properties in that jurisdiction were under-taxed by $800 million, and that the bottom 70 percent of homeowners paid for the revenue losses through their property tax bills.[7] It is worth considering whether Dallas County should undertake a similar analysis.

## The Impact on Our Communities and Our Kids

By some measures, Dallas is thriving. The Dallas Metroplex led all metropolitan areas in job growth during 2018, adding 116,400 jobs.[8] The metro area's Gross Domestic Product—a measure of the size of the local economy—grew by 28 percent between 2013 and 2018, making it the fourth-largest U.S. metro area in terms of economic activity.[9] Downtown Dallas and the surrounding neighborhoods are booming, creating demand not just for office space but also additional residential, retail, and entertainment developments.[10]

But the region also has real challenges. In Dallas County, 14.9 percent of individuals live in poverty, compared to 12.3 percent nationally. Rates are even higher for certain groups. For children under 18 ,the poverty rate is 22.5 percent. For individuals who identify as Black or African-American, the poverty rate is 19.9 percent. The poverty rate for individuals who identify as Hispanic or Latinx is 17.6 percent.[11] Clearly, there's a long way to go until every Dallas resident has a fair shot at economic opportunity.

Local governments can play a critical role in creating that economic opportunity, but only if they receive adequate revenues to educate our children, provide healthcare services for the uninsured and underinsured, and invest in our neighborhoods. Losing over $1 billion in property tax revenues over a five-year period makes it even harder for our local governments to fulfill those responsibilities.

### *Schools*

Texas ranks 46th in the amount of state education funds allocated per student, which leaves school districts to cover the largest share of the costs through local property taxes. State funds per student in Texas total just $4,354, far below the national average of $6,546.[12] The task of providing quality public education is even harder for large urban school districts such as the Dallas ISD, where 86 percent of students are listed as "economically disadvantaged."[13]

If the Dallas ISD had not lost $267 million in tax revenues due to commercial property tax protests over the past five years, it would have had more resources to address budgetary needs. For example, it could have:

- **Covered almost half (47 percent) of the $573 million in new school facility needs** the Dallas ISD identified in its 2018 Strategic Facilities Plan.[14]
- **Addressed all the Dallas ISD's student technology needs,** which the district estimates would cost between $60 million and $100 million. Access to technology in the Dallas schools is vastly unequal. According to the district, at some schools a single student has access to three devices, while at others two students must share a device. An internal school survey shows that 65 percent of respondents said they lacked the educational technology they needed. Much of the equipment the district does have is aging. About 48,000 student laptops and 11,000 teacher laptops, for example, need replacement.[15]
- **Hired more teachers to address large class sizes.** Texas law requires school districts to seek a waiver if the size of a classroom for kindergarten through fourth grade exceeds 22 students. In 2017, the Dallas ISD applied for a record number of these waivers—351 waivers across 140 campuses.[16] The starting salary for a new Dallas ISD teacher is $52,000 per year.[17] With additional revenues, the district could hire new teachers to deal with the class size problem and still have lots left over to help address other priorities.
- **Given teachers and other school employees a badly needed raise.** While efforts to increase teachers' salaries are moving this year in the Texas Legislature, there is still a long way to go until the compensation school employees receive reflects the vital services they provide to our community. Paying teachers and other school employees fairly helps to retain experienced educators and attract new people to work in the district.

### *Parkland Hospital*

In 2018, Parkland spent $1.02 billion on medical care for patients in need. This includes both charity care ($392.3 million) and medical bills that patients were unable to pay ($628.7 million).[18] But the needs are even greater. A remarkable 23 percent of Dallas County residents under the age of 65 lack health insurance—double the national average. About 73 percent of these uninsured individuals were part of working families.[19] Many of those lacking insurance are children. While 50 percent of children in Dallas County are enrolled in Medicaid, 10.6 percent of kids have no health insurance at all.[20]

Parkland Hospital lost $111 million in tax revenue from 2013 to 2018 from commercial property tax protests. That money could have done a lot to expand access to healthcare in Dallas County. In 2015, Parkland opened the Hatcher Station Health Center in southeast Dallas at a cost of about $20 million.[21] That clinic will serve at least 15,000 patients per year. With the revenues it lost, Parkland could have opened five more such clinics, expanding health access for about 75,000 Dallas residents.

### *Affordable Housing*

The Dallas-Fort Worth-Arlington area is the fastest growing metropolitan area in the country, adding a remarkable 146,000 new residents in 2017.[22] Such rapid population growth puts a squeeze on housing markets, driving up both rents and home prices. In its Comprehensive Housing Policy, the City of Dallas estimates there is a shortage of approximately 20,000 housing units, and states that "six out of ten families in Dallas are housing cost burdened, meaning they spend more than 30 percent of their income on housing due in part to wages not keeping pace with housing costs."[23] According to the National Low-Income Housing Coalition, which publishes an annual report on housing costs by market, an individual would have to earn $20.71 per hour in order to afford a typical two-bedroom apartment in Dallas County.[24]

To meet these housing needs, the City of Dallas says it would need $251 million to help develop 2,933 rental units per year for three years, plus substantial additional funds to subsidize the construction of single-family homes. [25] The $180 million in revenue the City of Dallas lost from property tax protests from 2013 to 2018—together with the expected annual revenue losses from future protests—would have addressed about 72 percent of that need. That translates into 6,335 new rental units. If you assume that the average new unit would house three people, that suggests the City could have already expanded access to affordable housing for 19,000 people.

## Four Principles for a Fair Property Tax System

Communities United for a Greater Dallas believes it is time for a real conversation about the property tax system in Dallas County—one that includes all of our residents, not just big business and real estate interests. It needs to include homeowners who are raising their families in Dallas County and educating their children in our public schools, It needs to include the people who rely on Parkland Hospital, which provided over 1 million outpatient visits and 70,000 hospital stays in 2018.[26] It needs to include local organizations and churches who have a vision for how our cities and county can make important investments that improve our neighborhoods, and small businesses that account for over one-quarter of all jobs in the county.[27]

Until this conversation takes place, it is premature to make specific policy recommendations, but we can advance a set of principles that must be considered as the process moves forward.

1. **Large commercial property owners must shoulder their fair share of the tax burden**. Businesses are booming, and they can afford to pay their fair share.

2. **The property tax protest process must be transparent and free from conflicts of interest.** That requires four main reforms:

    a. By May 15, 2019, the Appraisal Review Board should publicly disclose a list of the dozens of individuals who sit on ARB panels. The list should include each person's qualifications for the position, along with any documentation compiled by the ARB related to potential conflicts of interest—especially conflicts that might give an unfair advantage to large commercial property owners.

    b. By October 1, 2019—the day property tax bills are sent out—DCAD should publish a report that details how much each taxing body lost in tax revenues due to property tax protests and tax abatements, including a list of the 25 commercial protests that resulted in the largest reduction in appraised value. This report should be produced annually.

    c. By April 15, 2020, the ARB should institute new procedures to ensure that individuals appointed to serve on panels are free from conflicts of interest.

    d. By October 1, 2020, the Dallas Central Appraisal District should make it easier for the general public to obtain information detailing the ARB's reasons for granting large property tax protests. In addition to publishing the annual report on tax losses described above, DCAD should work with the ARB to make more information available about all decisions that result in reductions of property value of at least $10 million. The information disclosed should be identical to what would already be publicly available through a freedom of information request, and should be posted in a public "reading room" on the DCAD web site. Requiring more transparency about the reasoning behind such large reductions will encourage the board to be more vigilant when considering protests that could have major impacts on public revenues.

3. **Residential property owners should have some protections from large increases to their property tax bills.** Twenty-nine states have policies to protect residents from paying too much of their income in property taxes, either through tax credits for people below a certain income level, or "circuit breaker" programs that limit the property taxes you pay based on your income.

4. **Any policy related to the property tax system must take into account the impact on vital public services to our children, our communities, and to those most in need.**

# Endnotes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**408 North Washington Ave. • Suite 240 • Dallas, TX • 75204**

*Communities United for a Greater Dallas is a coalition of community organizations, faith organizations, healthcare providers and labor unions with the aim of achieving the implementation of progressive policies that uplift and protect working families, strengthen our public education system, and build power in underserved communities across Dallas. Our goal is to build and maintain a comprehensive vehicle that pushes forward our movement in racial, social, gender, health, and economic justice.*

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