
OFFICE OF THE CITY AUDITOR

**VERIFICATION OF THE AFFIDAVITS
OF COMPLIANCE RECEIVED UNDER
THE CITY OF DALLAS'
ECONOMIC DEVELOPMENT
TAX ABATEMENT CERTIFICATION
PROCESS FOR 2002**

**Thomas M. Taylor, CPA
City Auditor**

Prepared by:

Paul T. Garner, CCP, CSP
Senior Audit Manager

Jim Greenwalt, CIA
Auditor

**May 2, 2003
Report No. 383**

Memorandum



May 2, 2003

Honorable Mayor and Members of the City Council
City of Dallas

At the request of the City Council Business and Commerce Committee, we have conducted a verification of the affidavits of compliance received under the City of Dallas' Economic Development Tax Abatement Certification Process.

Our observations and tests disclosed that the City of Dallas' Department of Development Services certification process for 2002 functioned as designed. The City has tax abatement agreements that reduce the City tax base by \$1,485,678,583 and represent \$10,396,779 in forgone City taxes for 2002. Additionally, as a result of our work, tax abatement account corrections will allow the City to levy an additional \$517,913 in taxes (\$9,775 in taxes for 2002 and an additional \$508,138 cumulatively over the period 2003-2010).

We appreciate the cooperation of City and Dallas Central Appraisal District staff during our examination.

Thomas M. Taylor

Thomas M. Taylor, CPA
City Auditor

c: Teodoro J. Benavides, City Manager

**VERIFICATION OF THE AFFIDAVITS OF COMPLIANCE RECEIVED
UNDER THE CITY OF DALLAS' ECONOMIC DEVELOPMENT
TAX ABATEMENT CERTIFICATION PROCESS**

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INTRODUCTION

Authorization

At the request of the City Council Business and Commerce Committee, we have conducted a verification of the affidavits of compliance received under the City of Dallas' Economic Development Tax Abatement Certification Process. This verification was conducted under the authority of Chapter IX, Section 2 of the Dallas City Charter and the Annual Audit Plan approved by the City Council.

Scope and Methodology

The objectives were to determine whether:

- The companies had complied with the requirements outlined in the individual tax abatement agreements between the companies and the City.
- The companies had specifically complied with the improvements requirement as outlined in Section 2 and the job creation requirement as outlined in Section 3 of the tax abatement agreements between the companies and the City.
- The Economic Development Division (EDD) of the Department of Development Services had properly reviewed compliance of those abatees that previously met the improvement requirements.

Our audit was performed in accordance with generally accepted government auditing standards and, accordingly, included tests of records and other procedures that we considered necessary in the circumstances. The scope of our audit included the verification of the information on the affidavits of compliance for 19 tax abatement agreements that began January 1, 2002 (Appendix A). Our review included onsite visits to the facilities. Additionally, we reviewed EDD records on 26 previously existing tax abatement agreements (Appendix B) and Housing Department records on its five previously existing tax abatement agreements (Appendix C). In our review of the tax abatement program, we tested the accuracy of property valuation information and tax abatement calculations provided by the Dallas Central Appraisal District (DCAD). We examined existing and proposed individual tax abatement accounts for compliance with the related contract terms as to the timing of the abatement and to its mathematical correctness.

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Overall Conclusion

Our observations and tests disclosed that the City of Dallas has tax abatement agreements that reduce the City tax base by \$1,485,678,583 and represent \$10,396,779 in forgone City taxes for 2002. As a result of our work, tax abatement account corrections will allow the City to levy an additional \$517,913 in taxes (\$9,775 in taxes for 2002 and an additional \$508,138 cumulatively over the period 2003-2010). EDD's certification process for 2002 functioned as designed.

Background

The Public/Private Partnership Program is designed to increase the City's tax base by encouraging new business investment and promoting the creation/retention of quality jobs for Dallas residents. City Council Resolution #89-3264, October 11, 1989, adopted the initial *Guidelines and Criteria* governing the Public/Private Partnership Program for tax agreements and other incentive programs, including infrastructure cost participation, development fee rebates, public improvement districts, and tax increment financing. According to state law, the City must readopt its *Guidelines and Criteria* every two years in order to offer tax abatement. The current *Guidelines and Criteria* were readopted on December 11, 2002.

Upon City Council authorization, the City provides tax abatement on added taxable value resulting from improvements made to either real estate or on the value of new business personal property. The value of land, existing real property improvements, or existing business personal property is not subject to tax abatement and remains on the City's tax rolls. Additionally, tax abatement is provided to prospective companies where "but for" the incentive the company would not have committed the project to a Dallas site. The "but for" test is assumed to be met in Southern Dallas and the Southern Dallas Enterprise Zones. The percentages and duration of tax abatement agreements vary based on geographical location, project type, investment, and job creation/retention. However, state law does not allow for tax abatement periods to exceed ten years.

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Annually, all companies with existing tax abatement agreements must certify that they are in compliance with the terms and conditions of the tax abatement agreement in order to be eligible to receive an abatement on taxes due to the City. These conditions include, but are not limited to, job creation/retention, specific property improvement costs, dates for substantial completion of property improvements, and affordable housing requirements for residential abatements. Companies that do not submit affidavits of compliance to the City, and/or cannot evidence said compliance upon the request of City staff, should not receive the tax abatement.

In 2002, there were 107 eligible tax abatement agreements with the City (Appendix E). Of these agreements, 102 are under the direction of EDD. Five of the 107 agreements have affordable housing components and are under the direction of the Housing Department.

Of the 107 eligible tax abatement agreements, 83 agreements were certified to DCAD by EDD and the Housing Department to receive tax abatements in 2002. Of the 24 that were not certified to DCAD:

- Twelve were defaulted and terminated by EDD for not complying with their agreements.
- Four were denied for initial compliance.
- Seven are under review by EDD.
- One is now a tax-exempt property.

Of the 83 City certified agreements, nine did not receive tax abatements for one of the following reasons:

- Not making application for tax abatement to DCAD.
- Not having an increase in appraised value over the base year amount; therefore, there is no increased value to abate.
- Being disqualified by DCAD for:
 - Not submitting the correct application.
 - Not providing evidence to DCAD of an assignment of the agreement to reflect a change in ownership of the property.

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The remaining 74 tax abatement agreements for entities that received tax abatements comprised 113 related tax accounts that reduced the City tax base by \$1,485,678,583 and represent \$10,396,779 in forgone City taxes for the 2002 tax year (Appendix F).

We reviewed documentation on the following EDD's records:

- Nineteen of the 107 tax abatement agreements had a tax abatement period beginning January 1, 2002. (Appendix A) We determined that 15 of these agreements were in compliance and were eligible for the 2002 tax abatement. Four of the agreements were denied certification by EDD and are not eligible for the 2002 tax abatement. Three of the four agreements were denied due to failure to submit documentation for initial compliance. The other agreement was denied because of unpaid real property taxes.
- Ten of the 107 tax abatement agreements were judgmentally selected for review (Appendix B). These ten agreements were existing tax abatement agreements that are reviewed annually and had previously met all compliance requirements. We concluded that all of the related submissions for City certification were correctly evaluated by EDD. Seven of the ten agreements were certified to DCAD. Three of the ten agreements were denied certification because of an insufficient number of jobs as required in the agreement or a failure to make their annual application or report the number of jobs.
- Sixteen of the 107 tax abatement agreements, in which the initial year of the "job creation" clause was in full effect, were reviewed. Stated another way, 2002 was the first year that the entity had to meet the "job creation" requirement of the tax abatement agreement (Appendix B). Thirteen of the sixteen agreements were in compliance and were subsequently certified by EDD to DCAD. The other three did not submit job creation data or had an insufficient number of jobs as required in the agreement and were consequently not certified by EDD.

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The City Auditor's Office reviewed and verified documentation on the five tax abatement agreements under the Housing Department. The Housing Department determined these agreements were in compliance with the affordable housing components and were certified to DCAD.

No further action is required on the existing agreements that are certified by EDD and the Housing Department.

OPPORTUNITY FOR IMPROVEMENT

Our review was not intended to be a detailed study of every system, procedure, or transaction. Accordingly, the opportunity for improvement presented in this report may not be all-inclusive of areas where improvement may be needed.

Corrections made to tax abatement records will allow the City to cumulatively levy an additional \$517,913 in taxes for 2002-10.

We identified 12 tax accounts with errors on the DCAD Tax Abatement Exemption for 2002 schedule (Appendix D). Eleven of the accounts were related to eight of the tax abatement agreements, and one account was not an abatement recipient. These twelve accounts were not correctly recorded in DCAD records because of clerical input errors. Subsequently, we informed DCAD of the necessary corrections, and DCAD accordingly corrected the twelve accounts. These corrections will result in the City levying an additional \$9,775 in taxes for 2002. These corrections will positively affect the future calculations of the related tax abatements until the expiration of their individual tax abatement agreements. Therefore, the City should cumulatively levy an additional \$508,138 in taxes over the period 2003-2010 if all the related agreements remain in force.

DCAD has made the appropriate corrections to the related tax accounts and has provided the corrected information to EDD. No further action is required by EDD or DCAD for the 2002 tax abatements. The City Auditor's Office continues to monitor the initial compliance requirements of the tax abatement agreements and verify the accuracy of DCAD tax account records and calculations for the City's tax abatement agreements.

We recommend that the Assistant Director of EDD develop procedures to annually sample tax accounts for accuracy of the records and to notify DCAD of any discrepancies in the records.

Management's Response:

Development Services requests that the Office of the City Auditor continue to verify the accuracy of DCAD tax account records for the City's tax abatement agreements.

**APPENDIX A: 2002 TAX ABATEMENT AGREEMENTS BEGINNING
JANUARY 1, 2002**

TAX ABATEMENT AGREEMENTS BEGINNING JANUARY 1, 2002			
COMPANY	ABATEMENT TYPE (REAL / TANGIBLE PERSONAL PROPERTY)	2002 INITIAL COMPLIANCE	COMMENTS
ALBERTSON'S, INC & WEST CLIFF SHOPPING PLAZA I LIMITED PARTNERSHIP	RP	YES	
ARGENT PINNACLE PARK, L.P. (PROLOGIS TRUST)	RP	YES	
AVW AUDIO VISUAL, INC. & 4846 W. DAVIS, LLC	RP	YES	
BRIDGFORD FOODS CORP. #2	RP	YES	
CORRAL GROUP, INC.	RP	YES	
CRASH RESCUE (1)	RP	NO	Did not submit Affidavit of Compliance
CUMBRE, INC.	RP	YES	
E. L. BOSS, JR., DBA BOTANICAL TECHNOLOGIES, INC.	RP	NO	Did not submit Affidavit of Compliance
HILLWOOD METRO NO. 8 L.L.C. (1)	RP	YES	
ICDC	RP	NO	Did not submit Affidavit of Compliance
JEFFERSON AT KESSLER HEIGHTS (APTS)	RP	YES	
MORNING PARK, INC. as nominee for MPI REALTY, LTD.	RP	YES	
NEW WORLD AUTO IMPORTS INC. & SHAHAB SALEHOUN (1)	RP	NO	Unpaid property taxes
OVERHEAD DOOR CORPORATION	TPP	YES	
PRO-LINE INTERNATIONAL, INC.	TPP	YES	
QUALEX PHOTOFINISHING LABS, INC.	TPP	YES	
STEWART & STEVENSON SERVICES, INC.	RP	YES	
USAA REAL ESTATE COMPANY	RP	YES	
WEST CLIFF SHOPPING PLAZA I LIMITED PARTNERSHIP	RP	YES	

Footnotes:

(1) Were not certified to receive tax abatement for 2002.

APPENDIX B: 2002 TAX ABATEMENT AGREEMENTS JOB REVIEW

2002 TAX ABATEMENT AGREEMENTS JOBS REVIEW				
COMPANY	ABATEMENT TYPE (REAL / TANGIBLE PERSONAL PROPERTY)	2002 JOBS COMPLIANCE TESTING	2002 JOBS COMPLIANCE	COMMENTS
1 ABF FREIGHT SYSTEM, INC.	RP	ANNUAL	YES	
2 COMPUCOM SYSTEMS, INC. (COMP DELEWARE LP)	RP	ANNUAL	NO	No job information received
3 DALLAS FREIGHTLINER, INC. (BOWEN & ASSOC. LLC)	RP	ANNUAL	YES	
4 ERNST & YOUNG W/C-W #5 LTD (SAN JACINTO)	TPP	ANNUAL	YES	
5 FIRST USA FINANCIAL, INC. (COMERICA)	TPP	ANNUAL	NO	Insufficient number of jobs
6 FIRSTPLUS FINANCIAL GROUP W/LEPERCO	RP	ANNUAL	YES	
7 HKS/OLY PRITSHIP (ECOM)	RP	ANNUAL	YES	
8 NEXTLINK TEXAS, INC. (X O COMMUNICATION)	TPP	ANNUAL	NO	No job information received
9 SEARS LOGISTICS SERVICES, INC.	TPP	ANNUAL	YES	
10 TEXAS INSTRUMENTS, INC. (DMOS 6/R&D1)	TPP	ANNUAL	YES	
11 AFFILIATED COMPUTER SERVICES, INC.	RP	INITIAL	YES	
12 ALBERTSON'S, INC (JEFFERSON)	RP	INITIAL	YES	
13 ALLEGIANCE TELECOM, INC. (Phase I)	TPP	INITIAL	YES	
14 ERNST & YOUNG LLP (MAIN)	TPP	INITIAL	YES	
15 FREEMAN DECORATING COMPANY	RP	INITIAL	YES	
16 FRITO-LAY (STONEBRIDGE)	RP	INITIAL	YES	
17 HBE CORP. (SEVEN SEVENTEEN HB)	RP	INITIAL	YES	
18 INTERNET MARKETING & CREATIVE CONCEPTS (IMC ³)	RP	INITIAL	YES	
19 MORNING STAR PRODUCTIONS, INC.	RP	INITIAL	NO	Insufficient number of jobs
20 OMNICON GROUP, INC & HARWOOD CENTER LP	TPP	INITIAL	YES	
21 PINNACLE INDUSTRIAL CENTER LP (BLDG A)	RP	INITIAL	YES	
22 QUILTCRAFT INDUSTRIES, INC. & LJP REALTY, LTD.	TPP	INITIAL	YES	
23 REUNION HOTEL/TOWER JV & HUNT-WOODBINE REALTY	RP	INITIAL	YES	
24 ROBERT YOUNG ASSC & RYA INVESTMENT CO	RP	INITIAL	NO	Insufficient number of jobs
25 SOUTHERN FOOD GROUPS (SCHEPPS DAIRY)	RP	INITIAL	YES	
26 SYLVAN I-30 ENTERPRISES, INC.	RP	INITIAL	NO	No job information received

27 Footnotes:

(1) Were not certified to receive tax abatement for 2002.

APPENDIX C: 2002 TAX ABATEMENT AGREEMENTS HOUSING DEPARTMENT (MULTI-FAMILY)

2002 TAX ABATEMENT AGREEMENTS HOUSING DEPARTMENT (MULTI-FAMILY)				
COMPANY	ABATEMENT TYPE (REAL / TANGIBLE PERSONAL PROPERTY)	2002 HOUSING COMPLIANCE TESTING	2002 HOUSING COMPLIANCE	COMMENTS
EBAN VILLAGE I, LTD. (TABONO JV) (APTS)	RP	ANNUAL	YES	
GASTON APT LP PS (APTS)	RP	ANNUAL	YES	
JEFFERSON AT BRYAN PLACE, LP (APTS)	RP	ANNUAL	YES	
JEFFERSON AT KESSLER HEIGHTS (APTS)	RP	ANNUAL	YES	
JEFFERSON AT THE NORTH END LP (APTS)	RP	ANNUAL	YES	

APPENDIX D: 2002 TAX ABATEMENT CORRECTIONS

2002 TAX ABATEMENT CORRECTIONS													
COMPANY	DCAD REPORT REF	ACCOUNT NUMBER	EXPIRATION DATE	2002 TAXES SAVED	2003 TAXES SAVED	2004 TAXES SAVED	2005 TAXES SAVED	2006 TAXES SAVED	2007 TAXES SAVED	2008 TAXES SAVED	2009 TAXES SAVED	2010 TAXES SAVED	TOTALS
AFFILIATED COMPUTER SERVICES, INC.	(1)	00000194122000000	2010	\$2,858	\$2,858	\$2,858	\$2,858	\$2,869	\$2,869	\$2,869	\$2,869	\$2,869	\$26,777
AFFILIATED COMPUTER SERVICES, INC.	(2)	0000019429695000000	2010	\$3,125	\$3,125	\$3,125	\$3,125	\$3,137	\$3,137	\$3,137	\$3,137	\$3,137	\$26,185
8912 LLC	(3)	000007769240000000	NONE	\$2,287	\$2,287	\$2,287	\$2,287	\$2,295	\$2,295	\$2,295	\$2,295	\$2,295	\$20,623
INTERNATIONAL CENTER DEVELOPMENT II & III, LTD.	(4)	000929000101A0000	2005	\$1,505	\$1,505	\$1,505	\$1,505	NA	NA	NA	NA	NA	\$6,020
BOWEN & ASSOCIATES	(5)	00000575963000000	2003	NA	\$4,549	NA	NA	NA	NA	NA	NA	NA	\$4,549
BOWEN & ASSOCIATES	(6)	00000575964000000	2003	NA	\$924	NA	NA	NA	NA	NA	NA	NA	\$924
ABF FREIGHT	(7)	00708000000000000	2008	NA	NA	NA	NA	NA	\$10,608	NA	NA	NA	\$10,608
CFH FTAX LP	(8)	0075570F0000000700	2006	NA	NA	NA	NA	NA	\$39,465	NA	NA	NA	\$39,465
CFH FTAX LP	(9)	0075570F0000000000	2006	NA	NA	NA	NA	NA	\$24,022	NA	NA	NA	\$24,022
EBAN VILLAGE LTD	(10)	001357000220A0000	2006	NA	NA	NA	NA	NA	\$8,704	NA	NA	NA	\$8,704
ROSS AKARD ACQUISITION	(11)	00000112294000000	2005	NA	NA	NA	NA	\$11,913	\$11,913	\$11,913	\$11,913	\$11,913	\$50,585
ALLEGUANCE TELECOM	(12)	98200021600193950	2007	NA	NA	NA	NA	NA	NA	\$98,492	\$98,492	\$98,492	\$285,478
TOTAL TAXES SAVED				\$9,775	\$15,247	\$9,775	\$9,775	\$20,214	\$163,010	\$116,706	\$116,706	\$116,706	\$517,913
2003-2010 CUMULATIVE SAVINGS							\$34,707	\$55,011	\$168,021	\$274,727	\$381,433	\$508,138	

EXPLANATIONS	
(1)	AFFILIATED COMPUTER SERVICES, INC. DCAD had an incorrect base value.
(2)	AFFILIATED COMPUTER SERVICES, INC. DCAD had an incorrect base value.
(3)	8912 LLC Not an abated property, but on DCAD report to receive abatement until 2010.
(4)	INTERNATIONAL CENTER DEVELOPMENT II & III, LTD. DCAD had an incorrect base value.
(5)	BOWEN & ASSOCIATES DCAD had an incorrect expiration of eligibility date of 2004 (1 additional year).
(6)	BOWEN & ASSOCIATES DCAD had an incorrect expiration of eligibility date of 2004 (1 additional year).
(7)	ABF FREIGHT DCAD had an incorrect expiration of eligibility date of 2007 (1 additional year).
(8)	CFH FTAX LP DCAD had an incorrect expiration of eligibility date of 2007 (1 additional year).
(9)	CFH FTAX LP DCAD had an incorrect expiration of eligibility date of 2007 (1 additional year).
(10)	EBAN VILLAGE LTD DCAD had an incorrect expiration of eligibility date of 2007 (1 additional year).
(11)	ROSS AKARD ACQUISITION DCAD had an incorrect expiration of eligibility date of 2010 (5 additional years).
(12)	ALLEGUANCE TELECOM DCAD had an incorrect expiration of eligibility date of 2010 (3 additional years).

APPENDIX E: 2002 ELIGIBLE TAX ABATEMENT AGREEMENTS

2002 ELIGIBLE TAX ABATEMENT AGREEMENTS								
COMPANY (MULTI-FAMILY IN BOLD)	AGRM TYPE	EFF DATE	TERM YEARS	ABATE %	BASE YEAR	EXPR DATE	RESLTN NO.	
COMMERCIAL								
1 ABF FREIGHT SYSTEM, INC.	(7)	RP	1997	10	100%	1996	2006	95-3255
2 AETNA LIFE/CARTER-CROWLEY	(7)	TPP	1997	10	100%	1996	2006	96-1390
3 AFFILIATED COMPUTER SERVICES, INC.	(5)	RP	2001	10	75%	2001	2010	00-0278
4 ALBERTSON'S, INC & WEST CLIFF SHOPPING PLAZA I LIMITED PARTNERSHI	(7)	RP	2002	10	90%	2001	2011	00-1182 01-2473
5 ALBERTSON'S, INC (JEFFERSON)	(7)	RP	2000	10	90%	1999	2009	99-3329 99-3330
6 ALLEGIANCE TELECOM, INC W/ NCX OFFICE DEVELOPMENT, LP (Phase I)	(7)	TPP	2001	10	75%	2000	2010	00-1439
7 ALLEGIANCE TELECOM, INC. W/IM JV	(7)	TPP	1998	10	90%	1997	2007	98-0327
8 AMBERJACK, LTD. (STONEBRIDGE LC)	(7)	RP	1997	10	90%	1996	2006	96-3643
9 AMERICAN PALLET RECYCLERS, INC. & OSTROVITZ AND GWINN, LLC	(3)	RP	1998	10	90%	1997	2007	97-0158 97-3457
10 ARGENT PINNACLE PARK, L.P. (PROLOGIS TRUST)	(7)	RP	2002	10	90%	2001	2011	00-1917
11 AT&T CORP & CROWN EXCHANGE PARTNERS	(3)	RP	1995	10	100%	1994	2004	94-4003
12 AVW AUDIO VISUAL, INC. & 4648 W. DAVIS, LLC	(7)	RP	2002	10	75%	2001	2011	01-0780
13 BRIDGFORD FOODS CORP. #2 (CHANCELLOR ROW)	(5)	RP	2002	8	75%	2000	2009	00-2944 00-2945
14 BRIDGFORD FOODS CORP. (GOOD-LATIMER)	(7)	RP	1996	10	100%	1995	2005	94-4352
15 BRONCO BOWL HOLDING, INC.	(7)	RP	1996	10	75%	1995	2005	95-1950
16 BUD'S SALADS, INC.	(7)	RP	1994	10	100%	1993	2003	93-2079
17 CENTEX CORPORATION W/ CENTEX OFFICE CITYMARK I, LP	(7)	TPP	2001	5	50%	1999	2005	99-3680
18 CENTEX CORPORATION W/ INTERNATIONAL CENTER DEVELOPMENT II & III	(7)	TPP	1997	10	75%	1996	2006	95-0649
19 COMERICA BANK	(7)	RP	1995	10	100%	1994	2004	94-2231
20 COMPUCOM SYSTEMS, INC.	(1)	RP	1997	10/5	75%/50%	1996	2006	96-2945
21 COPPER TANK BREWING CO. (MEGGS RICHARD LLC)	(1)	RP	1996	10	100%	1995	2005	95-4189
22 CORPORATE REINVESTMENTS	(7)	RP	2002	10	90%	2000	2011	00-1916
23 CORRAL GROUP, INC.	(7)	RP	2001	10	90%	2000	2010	00-0570 01-3668
24 CRASH RESCUE	(2)	RP	2002	10	50%	2002	2011	00-1882
25 CROW FAMILY HOLDINGS INDUSTRIAL TEXAS LP	(7)	RP	2000	10	90%	1999	2009	99-3876
26 CUMBRE, INC.	(5)	RP	2002	5	50%	2001	2006	01-2225
27 DALLAS AUTO AUCTION W/ ADT PROPERTY HOLDINGS	(7)	RP	1993	10	50%/75%	1991	2002	91-2024
28 DALLAS FREIGHTLINER, INC. (BOWEN & ASSOC. LLC)	(7)	RP	1994	10	100%	1993	2003	94-0844
29 DALLAS TRANSFER & TERMINAL STORAGE	(7)	RP	1994	10	100%	1993	2003	93-3076
30 DALLAS WORLD AQUARIUM CORP. (DARYL RICHARDSON GOURMET)	(7)	RP	1993	10	50%	1992	2002	92-1625 95-4190
31 DAYTON HUDSON CORP. (TARGET)	(7)	RP	1994	10	100%	1994	2003	93-4140
32 DSW INVESTMENTS LIMITED & DSW INVESTMENTS I, INC.	(7)	RP	2001	10	90%	2000	2010	00-0884
33 E. L. BOSS, JR., DBA BOTANICAL TECHNOLOGIES, INC.	(2)	RP	2001	10	50%	1999	2010	99-0586
34 EDDINS ENTERPRISES, INC. (FRIENDLY CHEVROLET)	(7)	RP	1998	10	90%	1997	2007	97-2541
35 ERNST & YOUNG LLP & RAK MAIN PLACE ASSOCIATES L.P. (MAIN)	(7)	TPP	2000	5	75%	1999	2004	99-1731
36 ERNST & YOUNG WC-W #5 LTD (SAN JACINTO)	(7)	TPP	1998	10	100%	1995	2007	95-3422
37 EXE TECHNOLOGIES, INC. W/BLI-8787	(5)	RP	1999	10	90%	1998	2008	98-3549
38 FAIR PARK HEALTH CARE, INC. (DALLAS N.H. REALTY LTD)	(7)	RP	1995	10	100%	1994	2004	94-0254
39 FEATHERLITE BUILDING PRODUCTS	(7)	RP	1998	10	90%	1997	2007	97-1596
40 FIRST USA FINANCIAL, INC. (COMERICA)	(1)	TPP	1996	10	100%	1995	2005	95-0646
41 FIRSTPLUS FINANCIAL GROUP W/LEPERCO	(5)	RP	1998	10	50%	1997	2007	97-3960
42 FOR KEEP'S SAKE, INC.	(7)	RP	1998	10	90%	1997	2007	97-3659
43 FREEMAN DECORATING COMPANY & RED BIRD INDUSTRIAL PARK, LP	(7)	RP	2000	10	90%	1999	2009	99-1069
44 FRITO-LAY (STONEBRIDGE)	(7)	RP	2000	10	90%	1999	2009	99-0326
45 FRITO-LAY, INC.	(7)	TPP	1995	10	50% & 75%	1994	2004	94-3523 95-4195 97-0157
46 GRANNUM COMMUNICATIONS DALLAS, INC.	(7)	RP	1996	10	100%	1995	2005	95-4187

APPENDIX E: 2002 ELIGIBLE TAX ABATEMENT AGREEMENTS

2002 ELIGIBLE TAX ABATEMENT AGREEMENTS								
	COMPANY (MULTI-FAMILY IN BOLD)	AGRM TYPE	EFF DATE	TERM YEARS	ABATE %	BASE YEAR	EXPR DATE	RESLTN NO.
47	HBE CORP. (SEVEN SEVENTEEN HB)	(7) RP	1999	10	100% & 90%	1997	2008	98-3908
48	HILLWOOD METRO NO. 8 L.L.C.	(7) RP	2002	10	90%	2000	2011	00-3732
49	HKS/OLY PRTSHP (ECCOM)	(7) RP	1998	10	90%	1997	2007	97-2540
50	HOME DEPOT, INC. (HD DEV PROPERTIES LP) (LEMMON)	(7) RP	1998	10	90%	1997	2007	97-0317
51	HOME DEPOT, INC. W/2800 FOREST LN	(7) RP	1998	5	25%	1997	2002	97-0456
52	ICDC	(2) RP	2000	10	90%	1998	2009	98-1583 98-2339
53	INTERNATIONAL CENTER DEVELOPMENT II & III, LTD.	(7) RP	1995	10	100%	1995	2005	95-0655
54	INTERNET MARKETING & CREATIVE CONCEPTS (IMC) & CULLUM INTEREST	(7) RP	2000	10	90%	1999	2009	99-2337
55	LAZO TECHNOLOGIES, INC.	(7) TPP	1999	10	50%	1998	2008	98-1781
56	LBI ELECTRO OPTICS CORP. (GUS WARREN)	(1) RP	1999	10	90%	1998	2008	98-3118
57	LOGIX COMMUNICATIONS W/INFOMART	(1) TPP	1999	10	90%	1998	2008	98-1903
58	MCDONALDS CORP. WIKAREN SKINNER	(7) RP	1995	10	100%	1994	2004	94-2516
59	MEDLINE INDUSTRIES, INC. (1200 TOWN LINE RD ASSOC)	(7) RP	1998	10	90%	1997	2007	97-1193
60	MINYARD PROPERTIES W/MINYARD FOODS (MLK)	(6) RP	1995	10	100%	1994	2004	94-0997
61	MINYARDS FOOD STORES, INC. (CAMP WISDOM)	(7) RP	2000	10	90%	1999	2009	99-0149
62	MOCKINGBIRD PARTNERS LP (3300 HOTEL PROPERTY)	(7) RP	1999	10	90%	1998	2008	98-0328
63	MORNING STAR PRODUCTIONS, INC.	(3) RP	2000	10	90%	1999	2009	98-3559
64	NEW WORLD AUTO IMPORTS INC. & SHAHAB SALEHOUN	(2) RP	2002	10	90%	2001	2011	01-0539
65	NEXLINK TEXAS, INC. W/1P.PRESCOTT (X O COMMUNICATION)	(1) TPP	1999	10	75%	1998	2008	98-3306
66	NORWEST CORP.	(3) RP	1997	10	90%	1996	2006	98-3888
67	OMNICOM GROUP, INC & HARWOOD CENTER LP	(7) TPP	2000	10	90%	1999	2009	99-2340
68	OPTEL (TVMAX TELECOMMUNICATIONS INC)	(3) TPP	1999	10	90%	1998	2008	98-1899
69	OVERHEAD DOOR CORPORATION	(7) TPP	2002	7	75%	2001	2008	01-3069
70	PCS PRIMECO LP (PAGING NETWORK)	(1) TPP	1996	10	75%	1995	2005	95-2429
71	PECAN DELUXE CANDY COMPANY	(7) RP	1994	10	100%	1993	2003	93-3528
72	PECO II, INC.	(3) TPP	2001	10	75%	2000	2010	00-0674
73	PINNACLE INDUSTRIAL CENTER LP (BLDG A)	(7) RP	2001	10	90%	1998	2010	98-3664
74	PINNACLE INDUSTRIAL CENTER LP (BLDG-E C)	(7) RP	2001	10	90%	1998	2010	98-3664
75	PINNACLE INDUSTRIAL CENTER LP (BLDG-H G)	(7) RP	2001	10	90%	1998	2010	98-3664
76	PRO-LINE INTERNATIONAL, INC.	(7) TPP	2002	10	90%	2000	2011	00-3740 00-3741
77	QUALEX PHOTOFINISHING LABS, INC.	(7) TPP	2002	5	50%	2001	2006	01-0540
78	QUILT CRAFT INDUSTRIES, INC. & LJP REALTY, LTD.	(7) TPP	2000	10	75%	1999	2009	99-0151
79	REUNION HOTEL/TOWER JV & HUNT-WOODBINE REALTY	(7) RP	2001	10	90%	1998	2009	98-2455
80	ROBERT YOUNG ASSC & RYA INVESTMENT CO	(1) RP	2000	5	50%	1999	2004	98-1718
81	ROSS AKARD ACQUISITION, LP	(5) RP	2001	5	50%	2000	2005	00-1688
82	SEARS LOGISTICS SERVICES, INC.	(7) TPP	1999	10	75%	1998	2008	98-3119
83	SOUTHERN FOOD GROUPS (SCHEPPS DAIRY)	(5) RP	2000	10	90%	1998	2009	98-3290
84	STANDARD FRUIT AND VEGETABLE CO., INC.	(5) RP	1998	10	90%	1997	2007	97-1589
85	STANDARD MEAT COMPANY LP (SYSCO FOOD SERVICES)	(1) RP	1996	10	100%	1995	2005	95-1944
86	STEMMONS CORNERSTONE CROSSING I, L.P. & JUS-MADE	(7) RP	2001	7	90%	2000	2007	00-2373
87	STEWART & STEVENSON SERVICES, INC.	(7) RP	2002	10	90%	2000	2011	00-1688
88	SUPREME PRINTING COMPANY	(1) TPP	1995	10	100%	1995	2004	95-0648
89	SYLVAN I-30 ENTERPRISES, INC.	(1) RP	2000	10	90%	1999	2009	99-1300
90	TCDPW UNT BTS, LP (CROW FAMILY HOLDINGS)	(7) RP	2000	7	90%	1999	2006	99-3877
91	TEXAS INSTRUMENTS, INC. (DMOS 6/R&D1)	(7) TPP	1998	10	100%	1996	2007	96-1164
92	TOWER 2001 LP (BRYAN TOWER)	(7) RP	1999	10	100%	1996	2008	96-1144
93	TRANSAMERICA CORP. W/TRIZEC RENAISSANCE	(7) TPP	1997	10	90%	1996	2006	96-1850
94	UNITED FRONT OF DALLAS	(4) RP						98-1905 99-2338
95	USAA REAL ESTATE COMPANY (SBC)	(7) RP	2002	10	90%	2001	2011	00-1915 01-3351

APPENDIX E: 2002 ELIGIBLE TAX ABATEMENT AGREEMENTS

2002 ELIGIBLE TAX ABATEMENT AGREEMENTS									
COMPANY (MULTI-FAMILY IN BOLD)		AGRM TYPE	EFF DATE	TERM YEARS	ABATE %	BASE YEAR	EXPR DATE	RESLTN NO.	
96	USLIFE SYSTEMS CORP. & CROWN EXCHANGE PARTNERS	(1)	RP	1997	10	100%	1996	2006	95-2431 96-0442
97	UTILITY TRAILER OF DALLAS, INC.	(7)	RP	1997	10	90%	1996	2006	96-3282 96-3283
98	VARTEC TELECOM, INC. & LEPERCO CORPORATE INCOME FUND, L.P.	(7)	TPP	2001	5	50%	2000	2005	00-0871
99	VICEROY DELIVERY LP W/DELIVERY LIMITED, INC.	(7)	RP	1999	10	90%	1998	2008	98-3548
100	VOLMER WIPETSMART (DPW/WEATLAND)	(3)	RP	1998	10	90%	1998	2008	98-2742
101	WALT HALL KIRBY ASSOCIATES, LTD.	(7)	RP	2000	10	90%	1999	2009	98-1750 99-3648
102	WEST CLIFF SHOPPING PLAZA I LIMITED PARTNERSHIP	(7)	RP	2002	10	90%	2002	2011	00-1181 00-1183 01-2473
MULTI-FAMILY									
1	EBAN VILLAGE I, LTD. (APTS)	(7)	RP	1997	10	100%	1997	2006	97-0679
2	GASTON APT LP PS (APTS)	(7)	RP	1999	10	90%	1997	2008	97-0692
3	JEFFERSON AT GASTON LP (APTS)	(7)	RP	1997	10	100%	1995	2006	94-3886
4	JEFFERSON AT KESSLER HEIGHTS, PHASE 1, L.P. & JEFFERSON AT KESSL	(7)	RP	2002	10	100%	1999	2011	98-3583 99-1298
5	JEFFERSON AT THE NORTH END LP (APTS)	(7)	RP	1999	10	100%	1996	2008	95-2468 96-2261

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Footnotes:

1. Defaulted and terminated by Economic Development Division.
2. Denied For initial compliance for 2002.
3. Under review by Economic Development Division.
4. Tax exempt property.
5. Base value higher or equal to market value (no added value).
6. Submitted incorrect application.
7. Received tax abatement.

APPENDIX F: 2002 TAX ABATEMENTS

2002 TAX ABATEMENTS										
COMPANY	ABATEMENT TYPE (REAL/TANGIBLE PERSONAL PROPERTY)	EFFECTIVE DATE	TERM YEARS	ABATEMENT PERCENTAGE	EXPIRATION DATE	2002 MARKET VALUE	2002 APPRAISED VALUE ABATED	2002 ABATED TAXES @ \$0.6998 PER \$100	2002 LEVIED TAXES @ \$0.6998 PER \$100	
COMMERCIAL										
1 ABF FREIGHT SYSTEM, INC.	RP	1997	10	100%	2006	\$4,151,250	\$1,515,470	\$10,605	\$16,445	
2 AETNA LIFE/CARTER-CROWLEY	TPP	1997	10	100%	2006	\$16,172,750	\$13,638,810	\$95,444	\$17,733	
3 ALBERTSON'S, INC & WEST CLIFF BC (HAMPTON)	RP	2002	10	90%	2011	\$3,916,860	\$3,525,174	\$24,669	\$2,741	
4 ALBERTSON'S, INC (JEFFERSON)	RP	2000	10	90%	2009	\$6,675,900	\$5,404,032	\$37,817	\$8,901	
5 ALLEGIANCE TELECOM, INC. WINCOX OFFICE DEV (PHASE II)	TPP	2001	10	75%	2010	\$16,795,100	\$12,596,324	\$88,149	\$29,383	
6 ALLEGIANCE TELECOM, INC. WIMM JV	TPP	1998	10	90%	2007	\$45,294,400	\$40,764,555	\$285,270	\$31,700	
7 AMBERJACK LTD. (STONEBRIDGE LC)	RP	1997	10	90%	2006	\$10,584,750	\$9,072,072	\$63,486	\$10,986	
8 ARGENT PINNACLE PARK, L.P. (PROLOGIS TRUST)	RP	2002	10	90%	2011	\$16,558,430	\$12,901,615	\$90,286	\$25,590	
9 AVW AUDIO VISUAL, INC & 4646 W. DAVIS, LLC	RP	2002	10	75%	2011	\$5,449,950	\$3,649,462	\$25,539	\$12,600	
10 BRIDGFORD FOODS CORP. (GOOD/LATIMER)	RP	1996	10	100%	2005	\$2,053,740	\$1,013,950	\$7,096	\$7,276	
11 BRONCO ROYAL HOLDING, INC.	RP	1996	10	75%	2005	\$3,008,360	\$1,433,947	\$10,035	\$11,018	
12 BUD'S SALADS, INC.	RP	1994	10	100%	2003	\$112,430	\$15,600	\$109	\$678	
13 CENTEX CORPORATION W/ CENTEX OFFICE CITYMARK I, LP	TPP	2001	5	50%	2005	\$759,000	\$379,500	\$2,656	\$2,656	
14 CENTEX CORPORATION W/ INTERNATIONAL CENTER DEV	TPP	1997	10	75%	2006	\$17,338,240	\$9,899,844	\$69,279	\$52,054	
15 COMERICA BANK	RP	1995	10	100%	2004	\$7,440,880	\$4,906,750	\$34,337	\$17,734	
16 CORPORATE REINVESTMENTS (MORNING PARK, INC)	RP	2002	10	90%	2011	\$36,797,750	\$32,800,239	\$229,536	\$27,975	
17 CORRAL GROUP, INC.	RP	2001	10	90%	2010	\$1,178,240	\$760,239	\$5,320	\$2,925	
18 CROW FAMILY HOLDINGS INDUSTRIAL TEXAS LP	RP	2000	10	90%	2009	\$8,095,060	\$6,936,561	\$48,542	\$8,107	
19 DALLAS AUTO AUCTION W/ ADT PROPERTY HOLDINGS	RP	1993	10	50%/75%	2002	\$7,246,630	\$3,799,552	\$26,599	\$24,123	
20 DALLAS FRIEGHTLINER, INC. (BOWEN & ASSOC. LLC)	RP	1994	10	100%	2003	\$2,202,000	\$782,000	\$5,472	\$9,937	
21 DALLAS TRANSFER & TERMINAL STORAGE	RP	1994	10	100%	2003	\$3,400,000	\$1,560,000	\$10,917	\$12,876	
22 DALLAS WORLD AQUARIUM CORP.	RP	1993	10	50%	2002	\$3,146,390	\$1,169,945	\$8,187	\$13,831	
23 DAYTON HUDSON CORP. (TARGET)	RP	1994	10	100%	2003	\$7,160,170	\$3,309,780	\$23,162	\$26,945	
24 DSW INVESTMENTS LIMITED & DSW INVESTMENTS I, INC.	RP	2001	10	90%	2010	\$1,695,710	\$247,833	\$1,734	\$10,132	
25 EDDING ENTERPRISES, INC. (FRIENDLY CHEVROLET)	RP	1998	10	90%	2007	\$8,998,600	\$4,330,773	\$30,307	\$32,865	
26 ERNST & YOUNG LLP & RAY MAH PLACE ASSOCI L.P. (MAIN)	TPP	2000	5	75%	2004	\$3,590,750	\$1,953,024	\$13,667	\$11,461	
27 ERNST & YOUNG WIC-W #5 LTD (SAN JACINTO)	TPP	1998	10	100%	2007	\$7,463,190	\$7,463,190	\$52,227	\$0	
28 FAIR PARK HEALTH CARE, INC. (DALLAS N.H. REALTY LTD)	RP	1995	10	100%	2004	\$2,730,420	\$1,053,180	\$7,33	\$6,637	
29 FEATHERLITE BUILDING PRODUCTS	RP	1998	10	90%	2007	\$1,637,784	\$1,637,784	\$11,461	\$7,648	
30 FOR KEEP'S SMOKE, INC.	RP	1998	10	90%	2007	\$309,850	\$175,365	\$1,227	\$941	
31 FREEMAN DECORATING COMPANY & RED BIRD IND PARK, LP	RP	2000	10	90%	2009	\$11,208,450	\$9,597,555	\$67,194	\$11,273	
32 FRITO-LAY 1999	RP	2000	10	90%	2009	\$2,936,370	\$2,189,052	\$15,319	\$5,230	
33 FRITO-LAY, INC.	TPP	1995	10	50% & 75%	2004	\$34,562,870	\$18,176,946	\$127,202	\$115,299	
34 GRANUM COMMUNICATIONS DALLAS, INC. (GCI DALLAS)	RP	1996	10	100%	2005	\$607,920	\$182,920	\$1,280	\$2,874	
35 HBE CORP. (SEVEN SEVENTEEN HE)	RP	1999	10	100% & 90%	2006	\$106,298,750	\$87,931,092	\$615,342	\$128,537	
36 HILLWOOD METRO NO. 8 L.L.C.	RP	2002	10	90%	2011	\$12,136,520	\$10,814,598	\$75,681	\$9,251	
37 HKS/COLY PARTSHIP (ECON)	RP	1998	10	90%	2007	\$8,000,000	\$5,549,504	\$38,838	\$17,146	
38 HOME DEPOT, INC. (RD DEV PROPERTIES LP) (LEMMON)	RP	1998	10	90%	2007	\$9,562,000	\$4,050,537	\$28,348	\$38,567	
39 HOME DEPOT, INC. W/2600 FOREST LN (KILKEE TRUST)	RP	1998	5	25%	2002	\$11,542,840	\$959,250	\$6,713	\$74,064	
40 INTERNATIONAL CENTER DEVELOPMENT II & III, LTD.	RP	1996	10	100%	2005	\$59,965,930	\$57,798,470	\$404,474	\$15,168	
41 INTERNET MARKETING & CREATIVE CONCEPTS (IMC ²)	RP	2000	10	90%	2009	\$3,316,000	\$1,491,489	\$10,437	\$12,768	
42 LAZO TECHNOLOGIES, INC.	TPP	1999	10	50%	2006	\$2,775,430	\$276,084	\$1,952	\$17,490	

APPENDIX F: 2002 TAX ABATEMENTS

2002 TAX ABATEMENTS										
COMPANY	ABATEMENT TYPE (REAL TANGIBLE PERSONAL PROPERTY)	EFFECTIVE DATE	TERM YEARS	ABATEMENT PERCENTAGE	EXPIRATION DATE	2002 MARKET VALUE	2002 APPRAISED VALUE ABATED	2002 ABATED TAXES @ \$0.6998 PER \$100	2002 LEVIED TAXES @ \$0.6998 PER \$100	
MCDONALDS CORP. WIKAREN SKINNER	RP	1995	10	100%	2004	\$541,810	\$396,420	\$2,774	\$1,017	
MEDLINE INDUSTRIES, INC. (1200 TOWN LINE RD ASSOC)	RP	1998	10	90%	2007	\$4,027,110	\$3,450,861	\$24,149	\$4,033	
MINTYARDS FOOD STORES, INC. (CAMP WISDOM)	RP	2000	10	90%	2009	\$3,613,900	\$2,762,460	\$19,332	\$5,938	
MOCKINGBIRD PARTNERS LP (3300 HOTEL PROPERTY)	RP	1999	10	90%	2006	\$5,500,000	\$3,817,854	\$26,717	\$11,772	
DAMICON GROUP, INC. & HAWOOD CENTER LP	TPP	2000	10	90%	2009	\$1,641,070	\$1,069,110	\$7,622	\$3,863	
OVERHEAD DOOR CORPORATION	TPP	2002	7	75%	2008	\$3,827,800	\$2,846,424	\$19,919	\$6,868	
PECAN DELUXE CANDY COMPANY	RP	1994	10	100%	2003	\$2,872,740	\$2,547,270	\$17,828	\$2,278	
PINNACLE INDUSTRIAL CENTER LP (BLDG A)	RP	2001	10	90%	2010	\$11,217,560	\$9,962,121	\$69,715	\$6,786	
PINNACLE INDUSTRIAL CENTER LP (BLDGE C)	RP	2001	10	90%	2010	\$11,520,000	\$10,221,157	\$71,528	\$9,089	
PINNACLE INDUSTRIAL CENTER LP (BLDGH G)	RP	2001	10	90%	2010	\$6,000,000	\$5,328,234	\$37,287	\$4,701	
PHD-LINE INTERNATIONAL, INC.	TPP	2002	10	90%	2011	\$10,303,150	\$3,164,472	\$2,215	\$74,086	
QUALEX PHOTOFINISHING LABS, INC.	TPP	2002	5	50%	2006	\$9,804,180	\$553,202	\$3,871	\$94,730	
QUILCRAFT INDUSTRIES, INC. & LP REALTY, LTD.	TPP	2000	10	75%	2009	\$2,012,890	\$66,843	\$468	\$13,618	
REUNION HOTEL/TOWER/JV & HUNT-WOODBINE REALTY	RP	2001	10	90%	2009	\$85,927,760	\$24,297,912	\$170,037	\$431,288	
SEARNS LOGISTICS SERVICES, INC.	TPP	1999	10	75%	2008	\$4,919,300	\$192,087	\$1,344	\$33,081	
STEMMONS CORNERSTONE CROSSING L.P. & JUS-MADE	RP	2001	7	90%	2007	\$4,919,880	\$3,081,807	\$21,966	\$1,966	
STEWART & STEVENSON SERVICES, INC.	RP	2002	10	90%	2011	\$10,727,740	\$9,483,543	\$66,366	\$6,707	
TCDREW UNIT B.T.S. LP (GROW FAMILY HOLDINGS)	RP	2000	7	90%	2006	\$7,808,910	\$6,894,678	\$48,249	\$6,398	
TEXAS INSTRUMENTS, INC. (DMOS 6R801)	TPP	1998	10	100%	2007	\$831,456,910	\$816,219,062	\$5,711,901	\$106,635	
TOWER 2001 LP	RP	1999	10	100%	2008	\$55,872,840	\$43,007,840	\$300,969	\$90,029	
TRANSAMERICA CORP. WYTRZEC RENAISSANCE	TPP	1997	10	90%	2006	\$9,981,520	\$9,981,478	\$62,852	\$6,996	
USAA REAL ESTATE COMPANY (IS8C)	RP	2002	10	90%	2011	\$22,834,570	\$12,282,570	\$85,953	\$73,843	
UTILITY TRAILER OF DALLAS, INC.	RP	1997	10	90%	2006	\$1,799,520	\$1,384,722	\$9,690	\$2,903	
VARTEC TELECOM, INC. & LEPERICQ CORP INCOME FUND, L.P	TPP	2001	5	50%	2005	\$7,935,000	\$3,166,455	\$22,173	\$33,356	
VICEROY DELIVERY LP WIDELIVERY LIMITED, INC.	RP	1999	10	90%	2008	\$1,800,000	\$631,341	\$4,418	\$8,178	
WALT HALL KIRBY ASSOCIATES, LTD.	RP	2000	10	90%	2009	\$4,123,880	\$2,792,439	\$19,541	\$9,317	
WEST CLIFF SHOPPING PLAZA LIMITED PARTNERSHIP	RP	2002	10	90%	2011	\$4,082,920	\$2,760,831	\$19,320	\$9,322	
TOTAL COMMERCIAL (rounded)						\$1,642,066,000	\$1,365,303,520	\$9,554,394	\$1,936,784	
MULTI-FAMILY										
EBAN VILLAGE L LTD. (TABORNO AV) (APTS)	RP	1997	10	100%	2006	\$1,600,000	\$1,243,790	\$8,704	\$2,493	
GASTON APT LP PS (APTS)	RP	1997	10	100%	2006	\$33,350,000	\$30,928,460	\$216,437	\$16,946	
JEFFERSON AT BRYAN PLACE, LP (APTS)	RP	1999	10	90%	2008	\$32,532,530	\$28,168,303	\$197,122	\$30,541	
JEFFERSON AT KESSLER HEIGHTS (APTS)	RP	2002	10	100%	2011	\$18,964,200	\$17,145,910	\$119,987	\$12,724	
JEFFERSON AT THE NORTH END LP (APTS)	RP	1999	10	100%	2008	\$44,500,000	\$42,889,600	\$300,134	\$11,277	
TOTAL MULTI-FAMILY (rounded)						\$130,946,730	\$120,375,063	\$843,365	\$73,981	
TOTAL ABATEMENTS (rounded)						\$1,773,012,730	\$1,485,678,583	\$10,396,779	\$2,010,764	