

Case Studies
 Comparison of Roadway Impact Fee Revenue and Ad Valorem Tax Revenue in
 McKinney's Town Center

Grand Hotel Annex (16,000 square feet; 32 rooms)

Before Development (2006)	After Development (2010)
Taxable Value \$215,600	Taxable Value \$1,437,262
Ad Valorem Tax Revenue to City \$1,262/year	Ad Valorem Tax Revenue to City \$8,415/year

At the time of development, the City collected \$8,079 in roadway impact fee revenue from the project.

Now, the City is collecting \$7,153 more each year in ad valorem tax revenue (assuming no change in taxable value).

McDonald Office Park East (4,770 square feet)

Before Development (2010)	After Development (2011)
Taxable Value \$109,868	Taxable Value \$437,500
Ad Valorem Tax Revenue to City \$643/year	Ad Valorem Tax Revenue to City \$2,561/year

At the time of development, the City collected \$5,384 in roadway impact fee revenue from the project.

Now, the City is collecting \$1,918 more each year in ad valorem tax revenue (assuming no change in taxable value).