MEMORANDUM

Date: December 2, 2013

To: Mr. Bruce D. Glasscock, City Manager
Frank F. Turner, Deputy City Manager

From: Ms. Lori Schwarz, Comprehensive Planning Manager

Subject: Discussion and direction regarding amending the Historic Tax Exemption Ordinance No. 2008-8-15

The Heritage Commission and staff recently evaluated the existing Historic Tax Exemption ordinance and determined that amendments to the program were warranted due to several factors. These include: clarification of the application process for ownership changes; inconsistencies with references, deadlines and citations; and, the recent withdrawal of Collin County from the city's historic tax exemption program. Collin County adopted a separate tax abatement program earlier this year, which will begin in 2014. The county program excludes properties that are less than fifty years old from being eligible for historic tax abatement.

Background:

In August 1984, Plano City Council adopted Ordinance No. 84-8-24 granting partial tax exemption from ad valorem taxes for individually designated and contributing historic structures (see Attachment 1). Per the ordinance:

> *"Article 8, Section 1-f of the Texas Constitution and the Texas Property Tax Code, Section 11.24, enable the City of Plano to exempt from taxation part or all of the assessed value of a structure if the structure is designated as a historically significant site in need of tax relief to encourage its preservation"*

The Historic Tax Exemption program was updated in August 2008 by Ordinance No. 2008-8-15 with several amendments to the original ordinance (see Attachment 2). In particular, the following amendment was included:

> *Introduction of a new section: Sec. 20-59 – "Definitions" - defining two new terms, "Contributing Resources" and "Individually Designated Resources."*

The definition of "Contributing Resources" included the ability for the Heritage Commission to classify a structure that was recently constructed to be deemed contributing if it is compatible with existing architecture and contributes to the overall architectural fabric of the district.

Based on the improvement value of the property (not including any land related taxes), a partial tax exemption can be offered to Individually Designated Resources or Contributing Resources. These exemptions range from 100% exemption for an Individually Designated Resource that is used for residential purposes to a 38%

exemption for a Contributing Resource that is used for commercial purposes. Participating properties are inspected annually by the Heritage Commission and staff to ensure that the structures are being adequately maintained/preserved and a list of maintenance/repair items (if any) is generated for each property during the survey. Property owners are required to complete the listed maintenance/repair items prior to the next survey in order to remain in the program.

All four property taxing entities (Collin County Community College District, Collin County, Plano Independent School District and the City of Plano) have participated in the historic tax exemption program for at least twenty years. This year, 70 properties received tax exemptions with a total value of nearly $157,000 (City of Plano exemption of approximately $35,000) from the four taxing entities. As noted previously, Collin County will no longer participate in the city's program after 2013.

Analysis:

The Heritage Commission has been discussing the amendments to the Heritage Tax Exemption program since July 2013. As mentioned previously, there are several issues that need to be addressed as part of the update. However, there is one additional concern that has been raised with the withdrawal of Collin County from the city program, recent change in ownership of several historic properties, and additional new construction in the heritage districts.

A strict reading of the Texas Property Tax Code Section 11.24 (see Attachment 3) indicates that only designated historic sites and structures are eligible for this tax exemption. Staff has concerns that new construction, even if located in a heritage district and designed in a compatible manner, may not meet the intention of this section of the Texas Property Tax Code. Research by staff has not identified another city in Texas that provides tax exemption for new construction in historic districts in this manner.

Therefore, the Commission and staff requests Council to provide direction to address these properties currently receiving tax relief. The Commission and staff propose the following options for Council's consideration:

a. "Grandfather" the properties with new construction, which have been receiving the exemption but not allow any other new construction to receive tax abatement;
b. Phase out the tax exemption for newer construction that is currently receiving the tax relief over a period of years, with a declining exemption percentage each year;
c. Set a termination date for the exemptions presently allowed for new construction; or
d. Provide incentives for new construction that is compatible with the heritage district through other City programs, in addition to the currently provided waiver of building permit and development fees as part of the Neighborhood Empowerment Zone.

I anticipate there may be property owners from the Haggard Park Heritage District who wish to address Council on this topic. Please let me know if you have any questions.

cc: Ms. Phyllis Jarrell, Planning Director

Attachments:

1 - City Council adopted Historic Tax Exemption Ordinance No. 84-8-24
2 - City Council amended Historic Tax Exemption Ordinance No. 2008-8-15
3 - Texas Property Tax Code Section 11.24

ORDINANCE NO. 84-8-24

AN ORDINANCE OF THE CITY OF PLANO, TEXAS, AMENDING CHAPTER 22 (TAXATION) OF THE CODE OF ORDINANCES OF THE CITY OF PLANO; PROVIDING A NEW ARTICLE III; PROVIDING FOR PARTIAL EXEMPTION OF CERTAIN HISTORIC LANDMARK STRUCTURES FROM AD VALOREM TAXATION; PROVIDING FOR APPLICATION, CERTIFICATION AND APPROVAL THEREOF; ORDAINING OTHER MATTERS ON THE SUBJECT; PROVIDING A SEVERABILITY CLAUSE AND AN EFFECTIVE DATE.

WHEREAS, Article 8, Section 1-F of the Texas Constitution and the Texas Property Tax Code, Section 11.24, enable the City of Plano to exempt from taxation part or all of the assessed value of a structure if the structure is designated as a historically significant site in need of tax relief to encourage its preservation; and

WHEREAS, the City Council of the City of Plano finds such tax relief is needed to encourage the preservation of historic structures within the City; and

WHEREAS, the City Council has heretofore established a program of zoning historic sites and structures in order to preserve and protect the cultural heritage of Plano;

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

Section I. Chapter 22 (Taxation) of the Code of Ordinances of the City of Plano is hereby amended by adding an additional Article III, which article shall read as follows:

ARTICLE III. PARTIAL TAX EXEMPTION FOR HISTORIC STRUCTURES

Section 22-17 - Granting of Exemptions.

The City Council shall by ordinance, concurrent with the levy of taxes for each current year, approve for partial exemption from ad valorem taxes certain historic structures which have been recommended for exemption pursuant to provisions of this article.

Section 22-18 - Classes of Historical Structures.

The historical structures shall be divided into the following classes:

a. Class A: Structures that are occupied exclusively for residential purposes, are located in a zoning district designated with the suffix "H" by the Plano Zoning Ordinance, being Ordinance 71-4-2, as amended (Hereinafter called "Zoning Ordinance"), and are designated by the Historic Landmark Committee (Hereinafter called "HLC") as a historically significant structure in need of tax relief to encourage its preservation and has independent historical significance.

b. Class B: Structures that are occupied in whole or in part for purposes other than residential, are located in a zoning district designated with the suffix "H" by the Zoning Ordinance, and are designated by the HLC as historically significant structure in need of tax relief to encourage its preservation and has independent historical significance.

c. Class C: Structures that are occupied exclusively for residential purposes, are located in a zoning district designated with the suffix "H" by the Zoning Ordinance, and are designated by the HLC as a historically significant structure in need of tax relief, but primarily as having contributing historical significance as defined in the 1981 Plano Preservation Plan.

d. Class D: Structures that are occupied in whole or in part for purposes other than residential, are located in a zoning district designated with the suffix "H" by the Zoning Ordinance, and are designated by the HLC as a historically significant structure in need of tax relief but primarily as having contributing historical significance as described in the 1981 Plano Preservation Plan.

Section 22-19 - Exemptions; Limitations Therein.

The following classes of historical structures which are approved for exemption by ordinance pursuant to the provisions of this article, shall have the following percentage of assessed value exempt from ad valorem taxes levied by the City of Plano:

a. Class A structures shall have an exemption of one hundred percent (100%) of the assessed value of the historic structure at the time of the assessment excluding the assessed value of any additional improvements to the historic structure made after the first year for which the structure has received an exemption under this article (Hereinafter called "Additional Improvements"), and fifty percent (50%) of the assessed value of the Additional Improvements.

b. Class B structures shall have an exemption of fifty percent (50%) of the assessed value of the historic structure at the time of the assessment excluding the assessed value of Additional Improvements, and twenty-five percent (25%) of the assessed value of the Additional Improvements.

c. Class C structures shall have an exemption of seventy-five percent (75%) of the assessed value of the contributing structure at the time of the assessment excluding the assessed value of the Additional Improvements, and thirty-five percent (35%) of the assessed value of the Additional Improvements.

ATTACHMENT 1

d. Class D structures shall have an exemption of thirty-eight percent (38%) of the assessed value of the contributing structure at the time of the assessment excluding the Additional Improvements, and eighteen percent (18%) of the assessed value of the Additional Improvements.

Section 22-20 - Application.

For each assessment year for which the owner of the structure desires such structure to be partially tax exempt pursuant to provisions of this article, the owner shall file with the HLC a sworn application, not later than February 1st, setting forth the fact that the requirements of the Historic Landmark Preservation Ordinance, Chapter 11½ of the City Code, and the provisions of Section 22-21 of this chapter, concerning the preservation and maintenance of the subject structure was being fully satisfied as of January 1st of the year for which application for exemption is being sought. Application forms are to be available at the City Tax Collection Office and the City Planning Department. The application shall affirmatively set forth the owner's authorization for members of the HLC to visit and inspect the historic structure and books and records as necessary to certify whether or not the structure was being preserved and maintained as required herein and to determine what new construction or modifications have been completed.

Section 22-21 - Certification.

Upon receipt of the sworn application, the HLC, or its designee, shall inspect the historic structure and review the books and records as necessary to certify whether or not the historic landmark, as of January 1st of the subject year, is being preserved and maintained in accordance with Chapter 11½ of the City Code and in substantial accordance with certain minimum property, structural and health standards, to-wit:

(1) Any well, cesspool or cistern shall be securely covered or closed;

(2) Dead trees and tree limbs that are reasonably capable of causing injury to a person shall be removed;

(3) Any structure or portion of a structure which is vacant shall be securely closed so as to prevent unauthorized entry;

(4) Paint or other coatings shall be applied at reasonable intervals so as to protect the exterior surfaces of a structure which are subject to decay;

(5) The exterior grounds shall be maintained free of excessive rubbish, garbage, junk or refuse;

(6) Screens and shutters existing at the time of historic designation or added subsequent thereto shall be maintained in good repair;

(7) Broken windows shall be replaced or reglazed;

(8) Exterior doors and doorways shall be maintained in good repair and operable condition;

(9) Skirting around the structure, if any, shall be maintained in good repair;

(10) Porch flooring and supports shall be maintained in a sound condition, capable of bearing an imposed load safely;

(11) Railings and handrails of exterior stairs, steps, balconies, porches and other exterior features shall be maintained in a sound condition so as to afford safety;

(12) Rotted exterior wood shall be replaced and repainted;

(13) Broken or partially missing gutters or downspouts shall be replaced or repaired;

(14) Loose bricks or stones in the exterior of a structure shall be re-established or replaced and all joints weatherproofed by proper maintenance of pointing;

(15) Fences and the exteriors of accessory buildings shall be maintained in reasonable repair, including painting if applicable.

Provided, however, that if deficiencies from the above standards are in the process of being corrected or if restoration of the historic landmark which will correct such deficiencies is scheduled, and if the HLC is satisfied that such work is in process or scheduled restoration will adequately correct such deficiencies within a reasonable time, then the HLC may certify the historic landmark as being in compliance herewith if it finds that the general health, safety and welfare and the public interest in preserving historic landmarks is served thereby.

The HLC shall certify the facts to the City Council not later than March 15, of the subject year, along with the HLC's recommendation for approval or disapproval of the application for exemption. The HLC shall note on the application form the following:

a. Any new construction or modification to the structure that has been made after the first year for which the structure has received an exemption under this Article;

b. The Class of exempt structure assigned by the HLC.

Section 22-22 - Adoption of Ordinance by City Council.

The City Council shall adopt an ordinance granting partial exemptions hereunder. The ordinance shall specify the class of exempt structures and shall provide that all land shall be assessed for taxation in the same equal and uniform manner as all other taxable properties in the City. The applicant for exemption shall cause a copy of the ordinance, applications for exemption, and certifications from the HLC to be forwarded to the Chief Appraiser not later than May 1 of the subject year.

Section 22-23 - Rendition and Assessment of Historic Structures for Ad Valorem Taxation.

The provisions of this article pertaining to partial exemption of historic structures do not change the provisions of any other article of the City Code pertaining to taxation, and the applicant's structures shall be rendered and assessed in the same

manner as any other property in the event the City Council elects to disapprove the application for exemption.

Section II. It is hereby declared to be the intention of the City Council that the sections, paragraphs, sentences, clauses and phrases of this Ordinance are severable, and if any phrase, clause, sentence or section of this Ordinance shall be declared unconstitutional or invalid by any judgment or decree or a court of competent jurisdiction, such unconstitutionality or invalidity shall not affect any other remaining phrase, clause, sentence, paragraph or section of this Ordinance; and the City Council hereby declares it would have passed the remaining portions even though it had known the affected parts would be held unconstitutional.

Section III. This ordinance shall become effective from and after its passage and publication as required by law.

PASSED AND APPROVED THIS THE 27th DAY OF August, 1984.

Jack Harvard
Jack Harvard, MAYOR

ATTEST:

Jackie Blakely
Jackie Blakely, CITY SECRETARY

APPROVED AS TO FORM:

Gary F. Chatham
Gary F. Chatham, CITY ATTORNEY

ATTACHMENT 2

ORDINANCE NO. 2008-8-15

AN ORDINANCE OF THE CITY OF PLANO, TEXAS, REPEALING CITY OF PLANO ORDINANCE NO. 84-8-24, CODIFIED AS ARTICLE II, DIVISION III, HISTORIC STRUCTURES, OF CHAPTER 20 OF THE CODE OF ORDINANCES OF THE CITY OF PLANO (HERITAGE PRESERVATION TAX EXEMPTION PROGRAM); AND ADOPTING NEW AND AMENDED PROVISIONS FOR HISTORIC STRUCTURES FOR THE CITY; PROVIDING A PENALTY CLAUSE, A REPEALER CLAUSE, A SEVERABILITY CLAUSE, A SAVINGS CLAUSE, AND AN EFFECTIVE DATE.

WHEREAS, Article 8, Section 1-F of the Texas Constitution and the Texas Property Tax Code, Section 11.24, enable the City of Plano to exempt from taxation part or all of the assessed value of a structure if the structure is designated as a historically significant site in need of tax relief to encourage its preservation; and

WHEREAS, the City Council has heretofore established a program of zoning historic sites and structures in order to preserve and protect the cultural heritage of Plano;

WHEREAS, by Ordinance No. 84-8-24, the City Council of the City of Plano established provisions for historic structures for the City of Plano for the purpose of approving partial exemption from ad valorem taxes for certain historic structures which have been recommended for exemption, and such Ordinances were collectively codified as Article II, Division III Historic Structures, of Chapter 20 of the Code of Ordinances of the City of Plano; and

WHEREAS, upon the recommendation of the Heritage Commission, the City Council now finds that it is necessary to adopt updated provisions for heritage resource preservation within the City of Plano and that such provisions are in the best interest of the city and its citizens.

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

Section I. Ordinance No. 84-8-24, duly passed and approved by the City Council of the City of Plano, Texas, on August 27, 1984, is hereby repealed in its entirety.

Section II. Article II, Division III Historic Structures, of Chapter 20 of the Code of Ordinances of the City of Plano is hereby revised to read in its entirety as follows:

Sec. 20-51. Granting of exemptions.
The city council shall by ordinance, concurrent with the levy of taxes for each current year, approve for partial exemption from ad valorem taxes certain historic structures which have been recommended for exemption pursuant to provisions of this division.

Sec. 20-52. Classes of historical structures.
The historical structures shall be divided into the following classes:
(1) *Class A.* Structures that are occupied exclusively for residential purposes, are located in a zoning district designated with the suffix H by the zoning ordinance, being Ordinance 2006-4-24, as amended (referred to as the zoning ordinance in this division), and are designated by the Heritage Commission (referred to as HC in this division) as historically significant structures in need of tax relief to encourage their preservation and are Individually Designated Heritage Resources are class A structures.
(2) *Class B.* Structures that are occupied in whole or in part for purposes other than residential, are located in a zoning district designated with the suffix H by the zoning ordinance, and are designated by the ~~HLC~~ HC as historically significant structures in need of tax relief to encourage their preservation and are Individually Designated Heritage Resources are class B structures.
(3) *Class C.* Structures that are occupied exclusively for residential purposes, are located in a zoning district designated with the suffix H by the zoning ordinance, and are designated by the HC as historically significant structures in need of tax relief, but primarily as having contributing historical significance are class C structures.
(4) *Class D.* Structures that are occupied in whole or in part for purposes other than residential, are located in a zoning district designated with the suffix H by the zoning ordinance, and are designated by the HC as historically significant structures in need of tax relief but primarily as having contributing historical significance are class D structures.

Sec. 20-53. Amount of value exempted.
The following classes of historical structures which are approved for exemption by ordinance pursuant to the provisions of this division, shall have the following percentage of assessed value exempt from ad valorem taxes levied by the city:
(1) Class A structures shall have an exemption of one hundred (100) percent of the assessed value of the historic structure in accordance with the applicable collection period.
(2) Class B structures shall have an exemption of fifty (50) percent of the assessed value of the historic structure in accordance with the applicable collection period.
(3) Class C structures shall have an exemption of seventy-five (75) percent of the assessed value of the contributing structure in accordance with the applicable collection period.

(4) Class D structures shall have an exemption of thirty-eight (38) percent of the assessed value of the contributing structure in accordance with the applicable collection period.

Sec. 20-54. Application.
For the assessment year for which the owner of the structure desires such structure to be tax exempt to the extent provided by this division, the owner shall file with the HC a sworn application, not later than January fifteenth, attesting that the requirements of the Heritage Preservation Ordinance, section 16-101 et seq. of the City Code, and the provisions of section 20-55 of this article, concerning the preservation and maintenance of the subject structure, were fully satisfied as of January first of the application year. Once the owner has filed and been approved for tax exemption of a property, a new application shall not be required to be filed by the property owner annually as long as he/she retains ownership of the property. If the property ownership changes on an exempt property or if a property owner was previously denied tax exempt status for a property, a new application will be required to be filed as set out herein. Application forms are to be available at the city tax collection office and the city planning department. The application shall affirmatively set forth the owner's authorization for members of the HC to visit and inspect the historic structure and books and records as necessary to certify whether or not the structure is being preserved and maintained as required by this division and to determine what new construction or modifications have been completed.

Sec. 20-55. Inspection, certification.
(a) Upon receipt of the sworn application, the HC, the Heritage Preservation Officer, or its designees shall inspect the historic structure and review the books and records as necessary to certify whether or not the historic landmark, as of January first of the subject year, is being preserved and maintained in accordance with section 16-101 et seq. of the City Code and in substantial accordance with certain minimum property, structural and health standards, to wit:

(1) Any structure or portion of a structure which is vacant shall be securely closed so as to prevent unauthorized entry.
(2) Paint or other coatings shall be applied at reasonable intervals so as to protect the exterior surfaces of a structure which are subject to decay.
(3) The exterior grounds shall be maintained free of excessive rubbish, dead vegetation, garbage, junk or refuse.
(4) Screens and shutters existing at the time of historic designation or added subsequent thereto shall be maintained in good repair.
(5) Broken windows shall be replaced or reglazed.
(6) Exterior doors and doorways shall be maintained in good repair and operable condition.
(7) Skirting around the structure, if any, shall be maintained in good repair.

(8) Porch flooring and supports shall be maintained in a sound condition, capable of bearing an imposed load safely.
(9) Railings and handrails of exterior stairs, steps, balconies, porches and other exterior features shall be maintained in a sound condition so as to afford safety.
(10) Rotted exterior wood shall be replaced and repainted.
(11) Broken or partially missing gutters or downspouts shall be replaced or repaired.
(12) Loose bricks or stones in the exterior of a structure shall be reestablished or replaced and all joints weatherproofed by proper maintenance of pointing.
(13) Fences and the exteriors of accessory buildings shall be maintained in reasonable repair, including painting if applicable.
(14) Roof and roofing materials shall be maintained and kept to historical standards as provided by construction date of the structure.
(15) Trim and decorative work on structures must be maintained and painted.

The applicant shall be notified of any deficiencies from the above standards and shall correct~~ion~~ or restore them within the time frame determined at the time of notification. The HC shall determine, when applicable, if the applicant has adequately corrected the deficiencies in the required time frame from the previous year in order to certify that the subject property is in compliance. The HC must also evaluate if the general health, safety and welfare and the public interest is being served in designating and preserving individual and contributing heritage resources.

(b) The HC shall certify the facts to the City Council not later than March thirtieth of the subject year, along with the HC's recommendation for approval or disapproval of the application for exemption. The HC shall note on the application form the class of exempt structure assigned by the HC.

Sec. 20-56. Adoption of ordinance by City Council.
The City Council shall adopt an ordinance granting partial exemptions under this division. The ordinance shall specify the class of exempt structures and shall provide that all land shall be assessed for taxation in the same equal and uniform manner as all other taxable properties in the city. The City of Plano shall cause a copy of the ordinance, applications for exemption, and certifications from the HC to be forwarded to the chief appraiser not later than May first of the subject year.

Sec. 20-57. Appeal of Heritage Commission's Determination
Any owner of a qualified individually designated heritage resource or contributing resource may appeal denial of the Tax Exemption by the Heritage Commission by submitting a notice of appeal in the form of a signed letter to the Heritage Preservation Officer within ten (10) business days of the date of the commission's action. The Heritage Preservation Officer shall submit the letter of appeal to the City Council and it shall be heard as part of Council's consideration of the adopting ordinance noted in Section 20-56 above or at the next City Council meeting. Should the City Council overrule the Heritage Commission's

determination and grant tax exempt status to the property, the property will be added to the ordinance and list of exempted properties forwarded to the chief appraiser. If the City Council upholds the determination of the Heritage Commission, the property will not be included in the list forwarded to the chief appraiser with the adopting ordinance and the property owner may resubmit for tax exemption consideration the following year in accordance with Section 20-54 above.

Sec. 20-58. Rendition and assessment of historic structures for ad valorem taxation.
The provisions of this division pertaining to partial exemption of historic structures do not change the provisions of any other ordinance provision of the city pertaining to taxation, and the applicant's structures shall be rendered and assessed in the same manner as any other property if the city council elects to disapprove the application for exemption.

Sec. 20-59. Definitions.
Contributing Resources means a property located within a designated heritage resource district (overlay) that is typical of the district, is an integral part of the historic and/or architectural fabric of the district, and retains a significant portion of its architectural or design integrity. A structure built outside of the district's period of significance may be deemed by the Heritage Commission as contributing if it is compatible with existing architecture and contributes to the overall architectural fabric of the district.

Individually Designated Heritage Resources means an individual property designated under the criteria of this ordinance by a single designating ordinance and assigned the "H" zoning prefix and a number in the zoning atlas. It may consist only of a single property (not a district overlay), but may be located within a separately designated historic district.

Secs. 20-60--20-70. Reserved.

Section III. All provisions of the Code of Ordinances of the City of Plano in conflict with the provisions of this Ordinance are hereby repealed, and all other provisions of the Code of Ordinances of the City of Plano not in conflict with the provisions of this Ordinance shall remain in full force and effect.

Section IV. It is hereby declared to be the intention of the City Council that the sections, paragraphs, sentences, clauses, and phrases of this Ordinance are severable, and if any phrase, clause, sentence, or section of this Ordinance shall be declared unconstitutional or invalid by any court of competent jurisdiction, such unconstitutionality or invalidity shall not affect any other remaining phrase, clause, sentence, paragraph or section of this Ordinance.

Section V. The repeal of any Ordinance or part of Ordinances effectuated by the enactment of this Ordinance shall not be construed as abandoning any action now pending under or by virtue of such Ordinance or as discontinuing, abating, modifying or altering any penalty accruing or to accrue, or as affecting any rights of the municipality under any section or provisions at the time of passage of this ordinance.

Section VI. Any person, firm or corporation found to be violating any term or provision of this Ordinance, shall be subject to a fine in accordance with Section 1-4(b) of the City Code of Ordinances for each offense. Every day a violation continues shall constitute a separate offense.

Section VII. This Ordinance shall become effective immediately upon its passage and publication as required by law.

PASSED AND APPROVED THIS THE 25th DAY OF AUGUST, 2008.

Pat Evans

Pat Evans, MAYOR

ATTEST:

Diane Zucco

Diane Zucco, CITY SECRETARY

APPROVED AS TO FORM:

John A. Williams

Diane C. Wetherbee, CITY ATTORNEY

ATTACHMENT 3

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The governing body of a taxing unit by official action of the body adopted in the manner required by law for official actions may exempt from taxation part or all of the assessed value of a structure or archeological site and the land necessary for access to and use of the structure or archeological site, if the structure or archeological site is:

(1) designated as a Recorded Texas Historic Landmark under Chapter 442, Government Code, or a state archeological landmark under Chapter 191, Natural Resources Code, by the Texas Historical Commission; or

(2) designated as a historically or archeologically significant site in need of tax relief to encourage its preservation pursuant to an ordinance or other law adopted by the governing body of the unit.

Acts 1979, 66th Leg., p. 2243, ch. 841, Sec. 1, eff. Jan. 1, 1980. Amended by Acts 1995, 74th Leg., ch. 109, Sec. 21, eff. Aug. 30, 1995.

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MARINE CARGO CONTAINERS USED EXCLUSIVELY IN INTERNATIONAL COMMERCE

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