

**RECOMMENDATION FOR COUNCIL ACTION****PROPOSED CODE AMENDMENT TO REPEAL SECTION 11-1-23 OF THE AUSTIN CITY CODE****RELATED TO THE REQUIREMENT FOR FILING AN AFFIDAVIT AS PART OF THE APPLICATION FOR A PARTIAL EXEMPTION FROM AD VALOREM TAXES FOR HISTORIC LANDMARKS.**

**SUBJECT:** Recommendation to repeal Section 11-1-23 of the Austin City Code to eliminate the requirement to submit an annual City of Austin Affidavit for Certification of Historic or Archeological Sites to the Historic Preservation Office.

**MBE/WBE:** N/A

**LEAD DEPARTMENT:** Planning and Zoning Department

**FISCAL NOTE:** The process for mailing out the affidavits, receiving completed forms, recording and compiling the information received and communicating with applicants with questions about the affidavits requires approximately 60 hours from a Planner I and 15 combined hours from the Historic Preservation Officer and Deputy Historic Preservation Officer.

**PURCHASING/LEGAL:**

**PRIOR COUNCIL ACTION:** N/A

**FOR MORE INFORMATION CONTACT:** Historic Preservation Officer Steve Sadowsky, at 512-974-6454 or [steve.sadowsky@austintexas.gov](mailto:steve.sadowsky@austintexas.gov) or the City's legal representative, Lee Simmons, at 512-974-2107 or [lee.simmons@austintexas.gov](mailto:lee.simmons@austintexas.gov)

**BOARD AND COMMISSION ACTION:** To be reviewed by the Historic Landmark Commission on June 25, 2018.

**ADDITIONAL BACKUP INFORMATION (RCA BODY)**

The Historic Preservation Office recommends the repeal of Austin City Code Section 11-1-23 requiring the filing by the owner of a historic landmark of an affidavit by January 15 of each year in order to qualify for the partial ad valorem tax exemption for historic landmarks offered by the City of Austin. Repeal of this requirement would: 1) eliminate redundant processes, 2) make the historic tax exemption application process easier for citizens, and 3) free up City staff to address more urgent historic preservation matters.

1) Eliminate redundant processes. Owners of historic landmarks must now file two separate documents to qualify for the historic landmark tax exemption: the affidavit due to the City by January 15 of each year, and the TCAD application, due by April 30 of each year. The TCAD application contains the same language and certification contained in the City affidavit, requiring property owners to file the City affidavit is unnecessary and redundant.

2) Make the application process easier for citizens. The deadline for the affidavit is currently January 15 of the current tax year and the deadline for the TCAD application for historic tax exemption is April 30 of the current tax year. The offsetting deadlines are confusing and create opportunities for mistakes. Removing the requirement for the affidavit would clarify this process for all landmark owners, thereby supporting the preservation of historic landmark properties.

3) Better allocate City staff time. City staff spends valuable time and resources creating an annual mail-out, communicating with citizens, and documenting/tracking the receipt of the annual affidavits. The removal of the affidavit requirement would allow the Historic Preservation Office to better allocate resources to achieve preservation goals.

The Planning and Zoning Department recommends that TCAD continue to accept the application for historic tax exemption; but only grant the exemption to properties that have passed the City of Austin Historic Preservation Office inspection. An inspection list for all historic landmarks is presented annually to the Historic Landmark Commission and City Council for review and approval prior to being sent to TCAD by their April 30 deadline.