

RESOLUTION NO.

WHEREAS, Section 11-24 of the Texas Tax Code authorizes the governing body of Texas municipalities to provide a partial exemption from ad valorem taxes in order to encourage the preservation of historic structures, and

WHEREAS, the City of Austin has enacted legislation to provide a partial exemption from ad valorem taxes to encourage the preservation of historic structures within the city, and

WHEREAS, Austin City Code Section 11-1-23 requires the owner of a historic landmark seeking a partial exemption from ad valorem taxes to file a sworn affidavit with the city, on or before January 15 of each year, and

WHEREAS, the purpose of Section 11-1-23 is to require the owner of a historic landmark property to justify their need for the partial ad valorem tax exemption in order to encourage the preservation of their property, and

WHEREAS, City of Austin staff perform annual pass/fail inspections of all historic landmarks to ensure compliance with the requirements of city code relating to the preservation of historic landmarks, and

WHEREAS, owners of historic landmarks must also file an application for a partial exemption from ad valorem taxes with the Travis Central Appraisal District on or before April 30 of each year in order to qualify for the exemption, and

WHEREAS, the application form required by the Travis Central Appraisal District contains the exact same certification by the property owner as does the city affidavit required by section 11-1-23 of the Code, and

WHEREAS, the requirement to submit two separate applications with the same information, to two separate bodies of government at different times is a

redundant and burdensome process and hinders the ability of landmark owners to receive the historic tax exemption, and

WHEREAS, the resulting confusion consumes a substantial amount of City and County staff time, and

WHEREAS, the interests of historic preservation will be better served by eliminating the need for property owners to file the city affidavit,

NOW, THEREFORE,

BE IT RESOLVED BY THE HISTORIC LANDMARK COMMISSION OF THE CITY OF AUSTIN:

The Austin City Council should direct the City Manager to draft an amendment to the Austin City Code, repealing section 11-1-23 to remove a redundant and burdensome process that works against the interests of historic preservation, and allows the owners of historic landmarks to file a single application for the partial exemption from ad valorem taxes directly with the Travis Central Appraisal District, satisfying the direction and intent of the Texas Tax Code.

ADOPTED: _____, 2018

ATTEST: _____

Jannette S. Goodall
City Clerk