

ORDINANCE NO. \_\_\_\_\_

AN ORDINANCE RENUMBERING CITY CODE SECTIONS 11-1-21, 11-1-26, AND 11-1-27; ADDING A NEW CITY CODE SECTION 11-1-21; AND AMENDING CITY CODE SECTIONS 11-1-23, 11-1-24, AND 11-1-26 RELATING TO PARTIAL EXEMPTIONS FROM AD VALOREM TAXES FOR HISTORIC LANDMARKS.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF AUSTIN:

**PART 1.** Section 11-1-27 (*Payment of Additional Taxes if Property Rezoned*) of the City Code is renumbered to be Section 11-1-28.

**PART 2.** Section 11-1-26 (*Application of Other Law*) of the City Code is renumbered to be Section 11-1-27.

**PART 3.** Section 11-1-21 (*Approval of Partial Exemption by Council*) of the City Code is renumbered to be Section 11-1-26 and amended to read as follows:

**§ 11-1-26[1] APPROVAL OF PARTIAL EXEMPTION BY COUNCIL.**

Concurrent with the annual tax levy, the city council may [shall], by ordinance, annually approve partial exemptions from ad valorem taxes under this article for property designated as a historically or archaeologically significant site in need of tax relief to encourage its preservation [~~historic landmark properties recommended by the Historic Landmark Commission for partial exemption from ad valorem taxes under this article~~].

**PART 4.** A new Section 11-1-21 is added to the City Code to read as follows:

**§ 11-1-21 AUTHORITY; APPLICABILITY; EXEMPTION APPLICATION.**

- (A) The tax exemptions contained in this article are adopted under the authority provided in Article 8, Section 1-f (*Ad Valorem Tax Relief*) of the Texas Constitution and Section 11.24 (*Historic Sites*) of the Texas Tax Code.
- (B) These exemptions apply only to city property taxes and not to taxes owing to other taxing units.
- (C) Nothing in this division relieves a person from the responsibility to apply each year to the appraisal district for an exemption in accordance with the Texas Tax Code.

1 **PART 5.** Section 11-1-23 (*Application Procedure*) of the City Code is amended to read  
2 as follows:

3 **§ 11-1-23 APPLICATION PROCEDURE.**

- 4 (A) On or before January 15 [~~March 1~~] of each year, the owner of property  
5 designated "H" Historic requesting a tax exemption shall file a sworn  
6 application with the City [~~Historic Landmark Commission~~] on the form  
7 provided by the City.
- 8 (B) An application under this section shall include:
- 9 (1) a statement of compliance with the requirements of the historic  
10 landmark regulation relating to preservation and maintenance of the  
11 historic structure as of January 1 of the year of the requested  
12 exemption;
- 13 (2) the owner's authorization for inspection by the City [~~Historic~~  
14 ~~Landmark Commission~~] of the property and records necessary to:
- 15 (a) certify that the property is in need of tax relief to encourage its  
16 preservation and is being preserved and maintained as required  
17 by the historic landmark regulation; and
- 18 (b) determine if new construction or modifications have been made  
19 and completed; and
- 20 (3) other information as determined by the City [~~Historic Landmark~~  
21 ~~Commission~~].

22 **PART 6.** Section 11-1-24 (*Application Review*) of the City Code is amended to read as  
23 follows:

24 **§ 11-1-24 APPLICATION REVIEW.**

25 Upon receipt of an application for an exemption, the City [~~Historic Landmark~~  
26 ~~Commission~~] shall:

- 27 (1) inspect the property and review records, including the owner's  
28 application for tax exemption, [~~necessary~~] to certify that the property  
29 is in need of tax relief to encourage its preservation and is being  
30 preserved and maintained as required by historic landmark regulation  
31 as of January 1 of the year of the requested exemption;

(2) schedule a hearing before the Historic Landmark Commission for the Commission to provide recommendations on the approval or disapproval of the applications for tax exemption received by the City;

(3)[(2)] on or before April 1, deliver to the chief appraiser for the county appraisal district:

- (a) a certification of the property's compliance with historic landmark regulation; and
- (b) a recommendation from the Historic Landmark Commission for approval or disapproval of the application; and
- (c) note on the application any new construction or modifications made in compliance with restrictions on the property prescribed by the historic landmark regulation.

**PART 7.** This ordinance takes effect on \_\_\_\_\_, 2011.

**PASSED AND APPROVED**

\_\_\_\_\_, 2011

Lee Leffingwell  
Mayor

**APPROVED:** \_\_\_\_\_  
Karen M. Kennard  
City Attorney

**ATTEST:** \_\_\_\_\_  
Shirley A. Gentry  
City Clerk