

**ORDINANCE NO. 20110804-009**

**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.

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

**§ 11-1-23 APPLICATION PROCEDURE.**

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

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

**§ 11-1-24 APPLICATION REVIEW.**

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

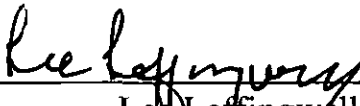
- (1) inspect the property and review records, including the owner's application for tax exemption, [necessary] to certify that the property is in need of tax relief to encourage its preservation and is being preserved and maintained as required by historic landmark regulation as of January 1 of the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

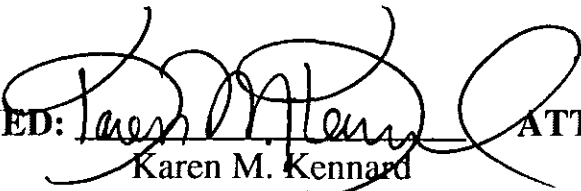
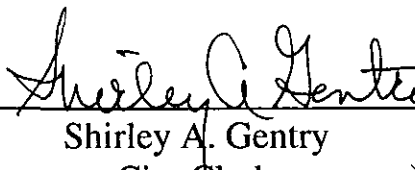
(3)~~(2)~~ on or before April 1, deliver to the chief appraiser for the county appraisal district:

- (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 August 15, 2011.

**PASSED AND APPROVED**

August 4, 2011      §  
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   Lee Leffingwell  
   Mayor

APPROVED:  ATTEST:   
                                 Karen M. Kennard      Shirley A. Gentry  
                                 City Attorney      City Clerk