

AGENDA



Recommendation for Council Action

AUSTIN CITY COUNCIL

Regular Meeting: October 4, 2018

Item Number: **044**

Item(s) to Set Public Hearing(s)

Set a public hearing to repeal Section 11-1-23 of the Austin City Code relating to the requirement that the owner of a historic landmark file an affidavit with the city by January 15 of each year to qualify for a partial exemption of ad valorem property taxes on the historically-zoned parcel. (Suggested date and time: November 1, 2018 at 4:00 p.m., Austin City Hall, 301 W. 2nd Street.)

Lead Department	Planning and Zoning
Fiscal Note	The repeal of this section will enable historic preservation office staff to work on additional duties beyond collecting, recording, tracking, and forwarding the affidavits for the tax exemption each year. The Historic Preservation Office estimates that these duties take up to 100 hours of staff time.
For More Information	Steve Sadowsky, Historic Preservation Officer, 512-974-6454.
Council Committee, Boards and Commission Action	July 23, 2018 - The Historic Landmark Commission approved a resolution to repeal Section 11-1-23 of the City Code requiring the affidavit in addition to the annual TCAD application

Additional Backup Information:

The requirement for an annual affidavit from the owners of historic landmarks stems from a challenge to the City's annual review of applications for the partial ad valorem tax exemption authorized by the

Texas Tax Code, Section 11.24. Owners of historic landmarks are now required to file an affidavit with the City Historic Preservation Office by January 15 of each year, as well as an application for the exemption with the Travis Central Appraisal District by April 30 of each year, resulting in confusion for property owners and the potential for denial of the tax exemption, even if the owner has been an exemplary steward of the historic property. The annual TCAD application now incorporates the same language as the city's affidavit, eliminating the need for a two-part application.