



**RCA  
CITY OF AUSTIN  
RECOMMENDATION FOR COUNCIL ACTION**

**AGENDA ITEM NO.: 58  
AGENDA DATE: Thu 11/18/2004  
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**SUBJECT:** Conduct a public hearing and approve an ordinance amending Chapters 2-1, 11-1, 25-2, 25-3, 25-6, 25-10, and 25-11 of the City Code relating to the Historic Landmark Commission, ad valorem tax exemptions and abatements, historic landmarks, historic area combining districts and historic sign districts, and building demolition and relocation permits; and repealing Sections 2-1-292 and 2-1-295 of the City Code.

**AMOUNT & SOURCE OF FUNDING:** N/A

**FISCAL NOTE:** N/A

**REQUESTING** Neighborhood Planning **DIRECTOR'S**  
**DEPARTMENT:** and Zoning **AUTHORIZATION:** Alice Glasco

**FOR MORE INFORMATION CONTACT:** Jana McCann, 974-6096; Steve Sadowsky, 974-6454; Sylvia Arzola, 974-6448

**PRIOR COUNCIL ACTION:** 9/25/03 - the City Council created the Historic Preservation Task Force

3/25/04 - The Historic Preservation Task Force presented their recommendations to Council;

4/22/04 & 6/10/04 - Council discussed the Task Force recommendations.

8/26/04 - Council reconvened the Historic Preservation Task Force.

**BOARD AND COMMISSION ACTION:** Reviewed by Historic Landmark Commission and the Planning Commission.

**PURCHASING:** N/A

**MBE / WBE:** N/A

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On September 25, 2003, the city Council asked the Historic Preservation Task Force to evaluate and identify changes to the City's Historic Preservation Program, specifically the tax abatements, the landmark designation criteria, treatment of owner-opposed cases and a local historic district ordinance. The Task Force is currently reviewing its previous recommendations and will submit an amended report at the end of their deliberations. The Historic Preservation Office of NPZD has developed recommended code amendments that address each item of concern to Council and the Task Force.



CITY OF AUSTIN

HISTORIC PRESERVATION TASK FORCE

REPORT TO CITY COUNCIL

ADDENDUM AND AMENDMENTS

NOVEMBER 18, 2004

Betty Baker, Chair  
Jerry Harris, Vice-Chair  
Keith Jackson  
Tere O'Connell  
John Philip Donisi  
Charles Betts  
Joseph Martinez  
Laurie Limbacher, *ex-officio*

Prepared by Steve Sadowsky  
Historic Preservation Office  
Neighborhood Planning and Zoning Department

# SUMMARY OF TOPICS CONSIDERED BY THE HISTORIC PRESERVATION TASK FORCE NOVEMBER, 2004

CODE SECTION	CURRENT CODE PROVISION	ORIGINAL TASK FORCE RECOMMENDATION	AMENDED TASK FORCE RECOMMENDATION	CHANGES
MEMBERSHIP OF THE HISTORIC LANDMARK COMMISSION §2-1-291, 292	11 members with 5 specified positions: a representative of: <ul style="list-style-type: none"> <li>Heritage Society of Austin</li> <li>UT School of Architecture</li> <li>Austin chapter of American Institute of Architects</li> <li>Travis County Historical Commission</li> <li>Travis County Bar Association</li> </ul>	Reduce to 9 members with 2 specified positions: <ul style="list-style-type: none"> <li>Board member in good standing of the Heritage Society of Austin</li> <li>Architect registered in the State of Texas.</li> </ul> <p>Council members each make an appointment to the Commission with a suggested list of other areas of expertise, including an architectural historian, historian, attorney, real estate professional, structural engineer, owner of a residential landmark, owner of a commercial landmark.</p> <p>Every member of the Historic Landmark Commission should have knowledge of and experience in the architectural, archeological, cultural, social, economic, ethnic, or political history of the city.</p>	No change.	None

CODE SECTION	CURRENT CODE PROVISION	ORIGINAL TASK FORCE RECOMMENDATION	AMENDED TASK FORCE RECOMMENDATION	CHANGES
MEMBERSHIP OF THE HISTORIC LANDMARK COMMISSION (Continued)		Members serve 2-year terms, and may not serve more than 4 consecutive terms.  Eliminate ex-officio members of the Commission.		
HISTORIC LANDMARK DESIGNATION CRITERIA §25-2-351	13 criteria; a property needs to meet one to qualify as a historic landmark. No age criterion for designation; no requirement of retention of integrity.	Tighten designation criteria to require building be at least 50 years old, retain sufficient integrity of original materials and design to convey its historic appearance and is already recognized for its historic significance, or meets 2 criteria relating to: <ul style="list-style-type: none"> <li>• architectural merit</li> <li>• substantial association with persons, entities or events of historical significance</li> <li>• archeological significance</li> <li>• community value</li> <li>• significance as a natural or designed landscape.</li> </ul>	No change.	None

CODE SECTION	CURRENT CODE PROVISION	ORIGINAL TASK FORCE RECOMMENDATION	AMENDED TASK FORCE RECOMMENDATION	CHANGES
HISTORIC LANDMARKS  CERTIFICATES OF APPROPRIATENESS (Ordinary repair and maintenance excepted)	HLC reviews all Certificates of Appropriateness	The Historic Preservation Office may approve minor projects on historic landmarks which meet HLC guidelines, including painting using the existing or original color scheme, routine maintenance and repairs which use the same materials and design as existing, re-roofing, and signage, provided that the installation of the sign does not damage historic building materials, pools, decks, fences, and other landscape features which do not physically impact the historic building and do not cause a visual change from a public view.	No change	None
HISTORIC LANDMARKS  ELIGIBILITY FOR PROPERTY TAX EXEMPTION  §11-1-22	All designated landmarks are eligible for property tax exemption.	All currently-designated landmarks qualify for the property tax exemption.  Landmarks designated after the effective date of the ordinance change, or a currently designated landmark with a change in ownership must be at least 75 years old to qualify for the property tax exemption.	All designated landmarks qualify for the property tax exemption.	Eliminate the 75-year rule for qualifying for the property tax exemption.

CODE SECTION	CURRENT CODE PROVISION	ORIGINAL TASK FORCE RECOMMENDATION	AMENDED TASK FORCE RECOMMENDATION	CHANGES
HISTORIC LANDMARKS DETERMINATION OF PROPERTY TAX EXEMPTION AMOUNT §11-1-22	<ul style="list-style-type: none"> <li>Owner-occupied residences: 100% of the value of the structure and 50% of the value of the land.</li> <li>Income-producing properties: 50% of the value of the structure and 25% of the value of the land.</li> </ul>	<ul style="list-style-type: none"> <li>Grandfather all currently-designated owner-occupied residential landmarks at the existing exemptions (100% of the value of the structure and 50% of the value of the land). Owner-occupied residential landmarks, which are at least 75 years old, designated after the effective date of the ordinance change will be eligible for a property tax exemption of 100% of the value of the structure and 50% of the value of the land with a maximum exemption of the greater of \$2,000 or 50% of the city tax levy.</li> <li>Income-producing properties: Retain current exemption rates (50% of the value of the structure and 25% of the value of the land).</li> </ul>	<p>IN THE EVENT THAT COUNCIL DOES NOT GRANDFATHER THE CURRENTLY-DESIGNATED LANDMARKS, THEN THE TASK FORCE RECOMMENDS IN THE ALTERNATIVE:</p> <ul style="list-style-type: none"> <li>Owner-occupied residences: Designated historic landmarks will be eligible for a property tax exemption of 95% of the value of the structure and 50% of the value of the land in the first year after the effective date of the ordinance change, 90% of the value of the structure and 50% of the value of the land in the second year after the effective date of the ordinance change, and 85% of the value of the structure and 50% of the value of the land in the third year after the ordinance change, and remain at 85% for future years. The maximum exemption for owner-occupied residential landmarks will be the greater of \$2,000 or 50% of the city tax levy. The cap will be phased in over a 3-year period. The formula will apply to all landmarks regardless of the date of designation or a change of ownership.</li> <li>Income-producing properties: Retain current exemption rates (50% of the value of the structure and 25% of the value of the land).</li> </ul>	<p>Alternative does not grandfather currently-designated landmarks.</p> <p>New formula for reducing the property tax exemption on the value of the structure, to be phased in over 3 years.</p>

CODE SECTION	CURRENT CODE PROVISION	ORIGINAL TASK FORCE RECOMMENDATION	AMENDED TASK FORCE RECOMMENDATION	CHANGES
LOCAL HISTORIC DISTRICTS CREATION	Code provides for local historic districts to go through the same nomination as historic landmarks, and requires that 51% of the buildings in the district must meet the criteria for landmark designation.	Local historic districts may be initiated by City Council, the Historic Landmark Commission, a petition endorsed by at least 50% of the property owners in the proposed historic district, or city staff, if the historic district is recommended in an adopted neighborhood plan.  At least 51% of the buildings within a local historic district must contribute to its historic character.	Local historic districts may be initiated by City Council, the Historic Landmark Commission, a petition endorsed by at least 30% of the property owners in the proposed historic district, in which case, the case cannot proceed to any board or commission until endorsed by at least 50% of the property owners in the district, or by City staff, if the historic district is recommended in an adopted neighborhood plan.  At least 51% of the buildings within a local historic district must contribute to its historic character.	Reduce the percentage of property owners required to petition for the initiation of a historic district from 50% to 30%, but require that at least 50% of the property owners endorse the creation of the district before it proceeds to any city board or commission.  No change to the percentage of contributing buildings required in the historic district.
LOCAL HISTORIC DISTRICTS REDUCING THE BOUNDARIES OF A HISTORIC DISTRICT §25-2-352(D)	A historic district may be reduced if excluding a structure or area is necessary for major new development which supports the character or economic viability of the district.	A historic district may be reduced if excluding a structure or area is necessary for major new development which supports the character or economic viability of the district.	Delete this provision for reducing a local historic district for a major new development. New developments in local historic districts should follow the design standards established for the district.	Delete this subsection.

CODE SECTION	CURRENT CODE PROVISION	ORIGINAL TASK FORCE RECOMMENDATION	AMENDED TASK FORCE RECOMMENDATION	CHANGES
LOCAL HISTORIC DISTRICTS PRESERVATION PLAN §25-2-357	Sets out permissible components of a historic district preservation plan.	<p>Each local historic district must have a district preservation plan as part of the zoning ordinance establishing the district, defining the provisions of the district preservation plan and enumerating the character-defining features of the district to determine what should be preserved.</p> <p>New construction would be required to comply with the district preservation plan. A preservation plan may modify and add regulations for properties located within the district, including:</p> <ul style="list-style-type: none"> <li>• Design, scale, architectural character, and materials for any work affecting the exterior appearance of buildings deemed contributing to the historic district, and for any new construction;</li> <li>• Design, scale, architectural character and materials for public facilities within the district;</li> <li>• Site development regulations applicable in the base district, including compatibility standards;</li> </ul>	No change.	None



CODE SECTION	CURRENT CODE PROVISION	ORIGINAL TASK FORCE RECOMMENDATION	AMENDED TASK FORCE RECOMMENDATION	CHANGES
LOCAL HISTORIC DISTRICTS PRESERVATION PLAN (Continued)		off-street parking requirements for all structures within the district; signs, and landscaping.		
LOCAL HISTORIC DISTRICTS DEMOLITION, REMOVAL OR BUILDING PERMIT APPLICATIONS	Demolition, removal or building permit applications would follow the same rules as for historic landmarks: the Code currently makes no distinction between historic landmarks and properties in local historic districts.	The City Historic Preservation Office reviews all applications for demolition, removal, or exterior alterations, and will approve or refer to the HLC applications for demolition or removal within 5 business days, and applications for building permits within 15 business days. The City Historic Preservation Officer may approve applications for building permits involving minor projects which fully comply with the District Preservation Plan, including construction of a one-story addition of less than 600 square feet which does not cause a substantial visual change from a public right-of-way (alleys excluded), accurate restoration or reconstruction of a documented historic architectural element of	No change.	None

CODE SECTION	CURRENT CODE PROVISION	ORIGINAL TASK FORCE RECOMMENDATION	AMENDED TASK FORCE RECOMMENDATION	CHANGES
LOCAL HISTORIC DISTRICTS  DEMOLITION, REMOVAL OR BUILDING PERMIT APPLICATIONS  (Continued)		<p>the structure or site, unless a variance or waiver is required, construction of pools, decks, fences, re-roofing, and signage.</p> <p>The City Historic Preservation Office can approve applications for demolition or removal of non-contributing structures in the historic district without a Certificate of Appropriateness from the HLC. Applications for demolition or removal of contributing structures must be heard by the HLC.</p>		
LOCAL HISTORIC DISTRICTS  PROPERTY TAX INCENTIVE TO REHAB BUILDINGS  CITY-WIDE	No existing Code provision.	<p>All buildings in local historic districts would be eligible for a property tax abatement on the added value of qualified rehabilitation expenditures as follows:</p> <p>Owner-occupied residential properties would be eligible to receive a 7-year abatement on the added value of the rehabilitation if 25% of the pre-improvement value of the structure is re-invested in</p>	Limit incentive to contributing buildings only, or non-contributing buildings if the project will restore the building so that it will be contributing to the historic district.	Applies only to contributing buildings now – or non-contributing if the project restores the building so that it is contributing.

CODE SECTION	CURRENT CODE PROVISION	ORIGINAL TASK FORCE RECOMMENDATION	AMENDED TASK FORCE RECOMMENDATION	CHANGES
LOCAL HISTORIC DISTRICTS		qualified rehabilitation expenditures and at least 5% of the pre-improvement value of the structure is re-invested in qualified rehabilitation expenditures on the exterior of the building.		
PROPERTY TAX INCENTIVE TO REHAB BUILDINGS		Income-producing properties would be eligible to receive a 10-year abatement on the added value of the rehabilitation if 40% of the pre-improvement value of the structure is re-invested in qualified rehabilitation expenditures and at least 5% of the pre-improvement value of the structure is re-invested in qualified rehabilitation expenditures on the exterior of the building.		
CITY-WIDE (Continued)		The incentive would also be available for non-contributing buildings only if the proposal would restore the building to contributing status in the historic district.		
		All rehabilitation work must follow the Design		

CODE SECTION	CURRENT CODE PROVISION	ORIGINAL TASK FORCE RECOMMENDATION	AMENDED TASK FORCE RECOMMENDATION	CHANGES
LOCAL HISTORIC DISTRICTS PROPERTY TAX INCENTIVE TO REHAB BUILDINGS CITY-WIDE (Continued)		Standards contained in the Historic District Preservation Plan and be approved by the HLC.		
LOCAL HISTORIC DISTRICTS PROPERTY TAX INCENTIVE TO REHAB BUILDINGS REVITALIZING NEIGHBORHOODS	No existing Code provision.	No original recommendation.	<p>In the revitalizing neighborhood area, bounded by I-35, U.S. 183, U.S. 290, and Texas 71:</p> <ul style="list-style-type: none"> <li>• Designated historic landmarks and contributing buildings in any local historic districts within the revitalizing neighborhood area would be eligible for property tax incentives for rehabilitation.</li> <li>• Owner-occupied residential properties would be eligible to receive a 10-year abatement of city property taxes on the added value of the rehabilitation if 20% of the pre-improvement value of the structure is re-invested in qualified rehabilitation expenditures and at least 5% of the pre-improvement value of the structure is re-invested in qualified rehabilitation expenditures on the exterior of the building.</li> </ul>	

CODE SECTION	CURRENT CODE PROVISION	ORIGINAL TASK FORCE RECOMMENDATION	AMENDED TASK FORCE RECOMMENDATION	CHANGES
LOCAL HISTORIC DISTRICTS PROPERTY TAX INCENTIVE TO REHAB BUILDINGS REVITALIZING NEIGHBORHOODS (Continued)			<ul style="list-style-type: none"> <li>Income-producing properties would be eligible to receive a 10-year abatement on the added value of the rehabilitation if 50% of the pre-improvement value of the structure is re-invested in qualified rehabilitation expenditures and at least 5% of the pre-improvement value of the structure is re-invested in qualified rehabilitation expenditures on the exterior of the building.</li> <li>To preserve low and moderate income housing and neighborhoods, the owner of a property that is not owner-occupied in a CDBG-eligible area who receives an abatement must commit to repay the full amount abated if the property is sold within ten years to a person who is not low or moderate income.</li> </ul> <p>The incentive would also be available for non-contributing buildings only if the proposal would restore the building to contributing status in the historic district.</p> <p>All rehabilitation work must follow the Design Standards contained in the Historic District Preservation Plan and be approved by the HLC.</p>	

CODE SECTION	CURRENT CODE PROVISION	ORIGINAL TASK FORCE RECOMMENDATION	AMENDED TASK FORCE RECOMMENDATION	CHANGES
NATIONAL REGISTER HISTORIC DISTRICTS BUILDING PERMITS	Requires Historic Landmark Commission (HLC) review of building permits in National Register Historic Districts.	No HLC review of building permit applications in National Register Historic Districts.	The HLC will continue to review building permit applications in National Register Historic Districts for 2 years to allow time for National Register districts to become local historic districts. After 2 years, the HLC will no longer review building permit applications in National Register districts.	Continue HLC review of building permits in National Register Districts for 2 years to allow formation of local historic districts.
OWNER-OPPOSITION HISTORIC ZONING CASES	HLC initiates historic zoning; has second hearing to make recommendation regarding historic zoning to Council	Two HLC hearings – a Criteria Hearing to determine if property meets criteria for designation, then a Disposition hearing to make recommendation regarding historic zoning. Owner can provide information to HLC to establish infeasibility of preservation.	No change.	None
APPLICATION FEES FOR BUILDING, RELOCATION, AND DEMOLITION PERMITS APPLICATION FEES FOR PROPERTY TAX EXEMPTION	None existing	No fees.	City budget initiative instituted fees for historic zoning applications and demolition/relocation permits, building permits in National Register Historic Districts, and Certificates of Appropriateness. No fees for applying for the property tax exemption.	Fees established by City without Task Force recommendation.

## **ADDENDUM AND AMENDMENTS**

The Historic Preservation Task Force reconvened and met from August 30, 2004 to November 1, 2004 to review and reconsider its recommendations made to Council March 25, 2004 regarding the processes of the Historic Landmark Commission and the City Historic Preservation Office. Jim Christiansen, a member of the original Task Force, was unable to serve in the reconvened group, and was replaced by Charles Betts. Listed in the order of the topics determined by Council for review, the Task Force made the following refinements and additions to its previous recommendations:

### **A. HISTORIC LANDMARK DESIGNATION CRITERIA**

The Task Force made no new recommendations regarding the designation criteria for historic landmarks.

### **B. TAX EXEMPTION INCENTIVES FOR HISTORIC LANDMARKS (ALTERNATIVE RECOMMENDATION)**

The Task Force stands by its previous recommendation regarding property tax exemption incentives for historic landmarks, but offers the following alternative recommendation:

- All designated city historic landmarks are eligible for a property tax exemption to encourage their continued preservation.
- Owner-occupied residential landmarks which pass the annual inspection are eligible for a City property tax exemption structured as follows:

In the first year after the passage of the recommended Code amendments, the exemption would be equal to 95% of the value of the structure and 50% of the value of the land, with a maximum exemption of the greater of \$2,000 or 50% of the city tax levy on the property, with the cap phased in at two-thirds of the difference between the pre-amendment exemption and the cap amount.

In the second year after the passage of the recommended Code amendments, the exemption would be equal to 90% of the value of the structure and 50% of the value of the land, with a maximum exemption of the greater of \$2,000 or 50% of the city tax levy on the property, with the cap phased in at one-third of the difference between the pre-amendment exemption and the cap amount.

In the third year after the passage of the recommended Code amendments, the exemption would be equal to 85% of the value of the structure and 50% of the value of the land, with a maximum exemption of the greater of \$2,000 or 50% of the city tax levy on the property.

The exemption would remain at 85% of the value of the structure and 50% of the value of the land with a maximum exemption of the greater of \$2,000 or 50% of the city tax levy on the property from that point onward.

- The property tax exemption for income producing properties would remain the same: 50% of the value of the structure and 25% of the value of the land, with no maximum limit of the exemption.

### **C. LOCAL HISTORIC DISTRICTS**

The Task Force refined its recommendations for the establishment of local historic districts as follows:

- A local historic district may be initiated by a petition of 30% of the property owners within the proposed district, but the application may not proceed to the Historic Landmark Commission or any City board or commission until at least 50% of the property owners in the proposed district have indicated their support for the creation of the district.
- Eliminate the ability to reduce the boundaries of a local historic district for a major new development, as any new development in a local historic district should follow the design standards established for the district.

All other aspects of the Task Force's previous recommendation still hold.

### **D. FINANCIAL INCENTIVES FOR REHABILITATION OF PROPERTIES IN LOCAL HISTORIC DISTRICTS – CITY-WIDE**

The Task Force reconsidered its previous recommendation regarding the availability of a rehabilitation incentive for all properties in local historic districts (contributing and non-contributing) and modified its recommendation to apply only to contributing buildings, or to non-contributing buildings if the project would restore the building to contributing status in the historic district.



## **E. FINANCIAL INCENTIVES FOR REHABILITATION OF PROPERTIES IN LOCAL HISTORIC DISTRICTS – REVITALIZING NEIGHBORHOODS**

To address the specific attributes of the area, the Task Force recommends a package of incentives for properties in the revitalizing neighborhoods area bounded by I-35, U.S. 183, U.S. 290, and Texas 71 to encourage rehabilitation of historic properties and the preservation of mixed income housing and neighborhoods in this area..

- Properties must be either designated city historic landmarks or contributing properties to a local historic district within the revitalizing neighborhoods area to qualify for the property tax incentive for rehabilitation.
- Owner-occupied residential properties would be eligible for a property tax abatement on the added value of the rehabilitation for 10 years if at least 20% of the pre-improvement value of the structure is re-invested in qualified rehabilitation expenditures, and at least 5% of the pre-improvement value of the structure is re-invested in rehabilitating the exterior of the structure.
- Income-producing properties would be eligible for a property tax abatement on the added value of the rehabilitation for 10 years if at least 50% of the pre-improvement value of the structure is re-invested in qualified rehabilitation expenditures, and at least 5% of the pre-improvement value of the structure is re-invested in rehabilitating the exterior of the structure.
- To preserve low and moderate income housing and neighborhoods, the owner of a property that is not owner-occupied in a CDBG-eligible area who receives an abatement must commit to repay the full amount abated if the property is sold within ten years to a person who is not low- or moderate-income.

## **F. NATIONAL REGISTER HISTORIC DISTRICTS**

The Task Force recommends that the Historic Landmark Commission review applications for building permits in National Register Historic Districts for 2 years following the adoption of the recommended Code changes to allow National Register districts to transform into local historic districts. After the two-year review period, the Historic Landmark Commission would no longer review applications for building permits in National Register Historic Districts, and limit their review to applications for demolition and removal permits of only properties listed as contributing to the National Register district.

**G. COMPOSITION AND QUALIFICATIONS OF THE HISTORIC  
LANDMARK COMMISSION**

The Task Force retained its previous recommendation.

**H. HISTORIC LANDMARK COMMISSION AGENDA PROCESS**

The Task Force retained its previous recommendation.

## **TABLE OF APPENDICES**

### **APPENDIX "A" – BUDGET OFFICE DATA**

- POWERPOINT PRESENTATION TO HISTORIC PRESERVATION TASK FORCE
- EXAMPLES OF EFFECT OF PROPOSED CAP OF THE GREATER OF \$2,000 OR 50% OF THE CITY TAX LEVY ON CERTAIN HISTORIC LANDMARKS
- EXECUTIVE SUMMARY OF FISCAL IMPACT OF THE MAXIMUM EXEMPTION CAP ON ALL HISTORIC LANDMARKS
- LIST OF HISTORIC LANDMARKS AFFECTED BY PROPOSED CAP
- EFFECT OF REDUCING THE EXEMPTION FOR RESIDENTIAL LANDMARKS FROM 100% OF THE VALUE OF THE STRUCTURE TO 75% OF THE VALUE OF THE STRUCTURE OVER 3 YEARS WITH A LIST OF LANDMARKS
- POTENTIAL FISCAL IMPACT OF TAX FREEZE PROPOSAL FOR LOCAL HISTORIC DISTRICTS
- SUMMARY OF FISCAL IMPACT OF REDUCING THE EXEMPTION FOR RESIDENTIAL LANDMARKS FROM 100% OF THE VALUE OF THE STRUCTURE TO 85% OF THE VALUE OF THE STRUCTURE OVER 3 YEARS.

# Assumptions and Methodology

- 2003 TCAD Property Valuations
- 2004 Tax Roll Tax Rate (\$0.4430)
- Residential Exemption of 50% for Land and 100% for Improvements
- Commercial Exemption of 25% for Land and 50% for Improvements
- 15 new residential properties and 4 commercial properties granted historic exemption per year
- Proposed cap on exemptions for owner-occupied residential properties is the greater of \$2000 or 50% of City tax levy
- Average vs Individual Analysis

# Methodology

- Existing 172 TCAD residential parcels were analyzed for the affect of the proposed residential cap
- Updated 245 TCAD commercial parcels for approved property tax rate

# Results of Exemption Cap

- 50 properties affected
- Average property tax exemption for all 172 parcels changes from \$1,820 to \$1,484 per parcel
- Average property tax revenue collected changes from \$348 to \$684 per residential parcel
- Cap does not affect the 70% of current exemption holders – they will see no change in tax bill or exemption
- Cap raises property tax bill an average of \$1,155 for those 50 affected parcels

## Tax Revenue

	Number	No Exemptions	Current Exemptions	Task Force Recommendation	Difference from Current to Task Force Recommendation
<b>Commercial</b>	(Exemptions)	0% Land 0% improvements	25% Land 50% Improvements	25% Land 50% Improvements	
Existing	245	\$784,703	\$453,382	\$453,382	\$0
Per Property		\$3,203	\$1,851	\$1,851	\$0
New	4	\$12,811	\$7,402	\$7,402	\$0
<b>TOTAL</b>	<b>249</b>	<b>\$797,515</b>	<b>\$460,784</b>	<b>\$460,784</b>	<b>\$0</b>
<b>Residential</b>	(Exemptions)	0% Land 0% Improvements	50% Land 100% Improvements	50% Land 100% Improvements <i>Exemption Cap</i>	
Existing	172	\$373,013	\$59,937	\$117,709	\$57,771
Per Property		\$2,169	\$348	\$684	\$336
New	15	\$32,530	\$5,227	\$10,265	\$5,038
<b>TOTAL</b>	<b>187</b>	<b>\$405,543</b>	<b>\$65,165</b>	<b>\$127,974</b>	<b>\$62,809</b>
<b>COMBINED TOTAL</b>	<b>436</b>	<b>\$1,203,058</b>	<b>\$525,949</b>	<b>\$588,758</b>	<b>\$62,809</b>

## Exemption

	Number	No Exemptions	Current Exemptions	Task Force Recommendation	Difference from Current to Task Force Recommendation
<b>Commercial</b>	(Exemptions)	0% Land 0% Improvements	25% Land 50% Improvements	25% Land 50% Improvements	
Existing	245	\$0	\$340,787	\$340,787	\$0
Per Property		\$0	\$1,391	\$1,391	\$0
New	4	\$0	\$5,564	\$5,564	\$0
<b>TOTAL</b>	<b>249</b>	<b>\$0</b>	<b>\$346,351</b>	<b>\$346,351</b>	<b>\$0</b>
<b>Residential</b>	(Exemptions)	0% Land 0% Improvements	50% Land 100% Improvements	50% Land 100% Improvements <i>Exemption Cap</i>	
Existing	172	\$0	\$313,075	\$255,304	(\$57,771)
Per Property		\$0	\$1,820	\$1,484	(\$336)
New	15	\$0	\$27,303	\$22,265	(\$5,038)
<b>TOTAL</b>	<b>187</b>	<b>\$0</b>	<b>\$340,378</b>	<b>\$277,569</b>	<b>(\$62,809)</b>
<b>COMBINED TOTAL</b>	<b>436</b>	<b>\$0</b>	<b>\$686,729</b>	<b>\$623,920</b>	<b>(\$62,809)</b>

**TRAVIS CENTRAL APPRAISAL DISTRICT  
PARCELS WITH HISTORICAL EXEMPTIONS  
RESIDENTIAL PARCELS AFFECTED BY PROPOSED CAP**

**Approved Tax Rate  
0.4430**

	ADDRESS	City Tax Levy	Current Exemption	50% of Levy	Cap Amount	Proposed Exemption	Difference from Current to Proposed Exemption
1.	105 W. 33RD	2,354.50	2,130.74	1,177.25	2,000.00	2,000.00	(130.74)
2.	109 W. 33RD	2,868.98	2,453.67	1,434.49	2,000.00	2,000.00	(453.67)
3.	1106 W. 10TH	2,860.44	2,374.00	1,430.22	2,000.00	2,000.00	(374.00)
4.	1110 BLANCO	2,846.58	2,284.73	1,423.29	2,000.00	2,000.00	(284.73)
5.	1203 NEWNING	2,195.72	2,035.19	1,097.86	2,000.00	2,000.00	(35.19)
6.	1602 E. C. CHAVEZ	2,502.01	2,332.44	1,251.00	2,000.00	2,000.00	(332.44)
7.	1604 11 ST E	2,270.80	2,217.19	1,135.40	2,000.00	2,000.00	(217.19)
8.	1604 E. 11TH	2,625.20	2,378.19	1,312.60	2,000.00	2,000.00	(378.19)
9.	1901 W. 35TH	3,763.08	3,198.13	1,881.54	2,000.00	2,000.00	(1,198.13)
10.	210 ACADEMY	3,946.17	3,143.54	1,973.09	2,000.00	2,000.00	(1,143.54)
11.	212 W. 33RD	3,652.52	3,099.99	1,826.26	2,000.00	2,000.00	(1,099.99)
12.	2528 TANGLEWOOD	2,829.39	2,159.35	1,414.69	2,000.00	2,000.00	(159.35)
13.	303 ACADEMY	3,903.80	3,611.93	1,951.90	2,000.00	2,000.00	(1,611.93)
14.	3120 WHEELER	2,977.86	2,479.48	1,488.93	2,000.00	2,000.00	(479.48)
15.	3124 WHEELER	2,540.97	2,208.72	1,270.48	2,000.00	2,000.00	(208.72)
16.	3215 FAIRFAX WK	3,764.84	3,329.42	1,882.42	2,000.00	2,000.00	(1,329.42)
17.	3900 AVENUE C	2,502.95	2,004.58	1,251.48	2,000.00	2,000.00	(4.57)
18.	3912 AVENUE G	3,780.14	3,536.91	1,890.07	2,000.00	2,000.00	(1,536.91)
19.	4002 AVENUE H	2,865.67	2,573.81	1,432.84	2,000.00	2,000.00	(573.81)
20.	4007 AVENUE G	3,125.56	2,660.41	1,562.78	2,000.00	2,000.00	(660.41)
21.	410 E. 6TH	2,389.12	2,064.84	1,194.56	2,000.00	2,000.00	(64.84)
22.	4112 SPEEDWAY	3,353.25	2,755.20	1,676.62	2,000.00	2,000.00	(755.20)
23.	500 E. 32ND	3,463.83	2,884.15	1,731.92	2,000.00	2,000.00	(884.15)
24.	602 HARTMAN	3,340.22	2,527.06	1,670.11	2,000.00	2,000.00	(527.06)
25.	604 E. 47TH	2,663.09	2,331.90	1,331.55	2,000.00	2,000.00	(331.90)
26.	609 W. 32ND	2,523.62	2,288.17	1,261.81	2,000.00	2,000.00	(288.17)
27.	714 COLORADO ST	2,524.78	2,478.47	1,262.39	2,000.00	2,000.00	(478.47)
28.	802 BARTON BLVD	2,434.85	2,060.29	1,217.43	2,000.00	2,000.00	(60.29)
29.	806 ROSEDALE TR	3,876.25	2,547.25	1,938.13	2,000.00	2,000.00	(547.25)
30.	901 W. 16TH	2,423.39	2,086.12	1,211.70	2,000.00	2,000.00	(86.12)
31.	908 BLANCO	3,056.36	2,610.59	1,528.18	2,000.00	2,000.00	(610.59)



	ADDRESS	City Tax Levy	Current Exemption	50% of Levy	Cap Amount	Proposed Exemption	Difference from Current to Proposed Exemption
32.	1419 NEWNING	4,109.17	3,444.67	2,054.59	2,054.59	2,054.59	(1,390.09)
33.	3126 DUVAL	4,208.50	3,976.62	2,104.25	2,104.25	2,104.25	(1,872.37)
34.	1108 W. 9TH	4,229.38	3,538.30	2,114.69	2,114.69	2,114.69	(1,423.61)
35.	607 PRESSLER	4,416.39	4,215.51	2,208.20	2,208.20	2,208.20	(2,007.31)
36.	806 BAYLOR	4,543.06	3,535.23	2,271.53	2,271.53	2,271.53	(1,263.70)
37.	1412 W. 6 1/2	4,562.40	4,051.63	2,281.20	2,281.20	2,281.20	(1,770.43)
38.	700 E. 44TH	4,589.83	3,674.78	2,294.91	2,294.91	2,294.91	(1,379.87)
39.	1606 PEARL	4,653.00	4,266.05	2,326.50	2,326.50	2,326.50	(1,939.55)
40.	804 BAYLOR	4,845.17	4,089.30	2,422.58	2,422.58	2,422.58	(1,666.71)
41.	401 2 ST W	5,003.69	4,001.33	2,501.84	2,501.84	2,501.84	(1,499.49)
42.	1402 WEST AVE	5,316.00	4,683.87	2,658.00	2,658.00	2,658.00	(2,025.87)
43.	400 ACADEMY	6,166.66	5,524.55	3,083.33	3,083.33	3,083.33	(2,441.22)
44.	112 ACADEMY	6,175.25	5,917.36	3,087.63	3,087.63	3,087.63	(2,829.74)
45.	602 E. 43RD	6,375.80	5,337.52	3,187.90	3,187.90	3,187.90	(2,149.62)
46.	807 CONGRESS	6,810.30	6,523.77	3,405.15	3,405.15	3,405.15	(3,118.62)
47.	3300 DUVAL	7,146.66	6,619.68	3,573.33	3,573.33	3,573.33	(3,046.35)
48.	2900 TARRY TR	7,174.37	5,895.20	3,587.18	3,587.18	3,587.18	(2,308.02)
49.	3215 DUVAL	7,831.17	7,009.08	3,915.59	3,915.59	3,915.59	(3,093.49)
50.	2408 SWEETBRUSH	9,829.49	8,613.37	4,914.74	4,914.74	4,914.74	(3,698.62)

**AFFECTED CURRENTLY EXEMPT PROPERTIES**

<b>SUBTOTAL</b>	<b>\$200,212</b>	<b>\$173,764</b>	<b>\$100,106</b>	<b>\$115,993</b>	<b>\$115,993</b>	<b>(\$57,771)</b>
MEDIAN VALUES	\$3,708	\$2,992	\$1,854	\$2,000	\$2,000	(\$992)
MEAN VALUES	\$4,004	\$3,475	\$2,002	\$2,320	\$2,320	(\$1,155)

**15 NEW PROPERTIES**

SUBTOTAL FROM NEW PROPERTIES						(\$5,038)
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**TOTAL IMPACT OF EXEMPTION CAP**

**(\$62,809)**

# Residential Historic Landmark Tax Exemption

Effect of Reducing Residential Exemption on Structures from 100% to 75% over 3 Years

Exemption Cap in Effect						
	Current Exemptions Three Year Total	Task Force Recommendation Year 1 - 90% Cap in Effect	Task Force Recommendation Year 2 - 80% Cap in Effect	Task Force Recommendation Year 3 - 75% Cap in Effect	Task Force Recommendation Three Year Total	Difference from Current to Task Force Recommendation
Existing	172	\$939,226	\$232,544	\$226,036	\$703,041	(\$236,185)
Per Property		\$1,820	\$1,352	\$1,314		
New	15	\$163,819	\$40,560	\$59,137	\$121,017	(\$42,802)
<b>TOTAL</b>		<b>\$1,103,045</b>	<b>\$273,104</b>	<b>\$285,173</b>	<b>\$824,057</b>	<b>(\$278,987)</b>
# of Properties Affected by Cap		44	36	32		

NO Exemption Cap in Effect						
	Current Exemptions Three Year Total	Task Force Recommendation Year 1 - 90% No Cap	Task Force Recommendation Year 2 - 80% No Cap	Task Force Recommendation Year 3 - 75% No Cap	Task Force Recommendation Three Year Total	Difference from Current to Task Force Recommendation
Existing	172	\$939,226	\$289,411	\$265,750	\$809,081	(\$130,145)
Per Property		\$1,820	\$1,683	\$1,545		
New	15	\$163,819	\$25,239	\$46,352	\$138,024	(\$25,795)
<b>TOTAL</b>		<b>\$1,103,045</b>	<b>\$314,650</b>	<b>\$312,102</b>	<b>\$947,105</b>	<b>(\$155,940)</b>
				<b>\$320,353</b>		
						<b>(\$43,382)</b>
						<b>(\$252)</b>
						<b>(\$8,598)</b>
						<b>(\$51,980)</b>

Assumptions / Constants  
 2003 TCAD Property Values  
 2004 Tax Roll Tax Rate (\$0.4430)  
 15 Residential Properties added per year

TRAVIS CENTRAL APPRAISAL DISTRICT  
 PARCELS WITH HISTORICAL EXEMPTIONS  
 YEAR 1 - MOVE EXEMPTION FROM 100% TO 90% FOR STRUCTURE

Approved Tax Rate 0.4430

ADDRESS	City Tax Levy	Current Exemption	Proposed Exemption @ 90%	50% of Levy	Cap Amount	Cap in effect?	Proposed Exemption with CAP	Difference from Current to Proposed with CAP	Difference from Current to Proposed with NO CAP
1000 E. 14TH	435.42	371.67	345.85	217.71	2,000.00	NO	345.85	(25.82)	(25.82)
1000 E. 8TH	1,554.58	1,468.80	1,341.70	777.28	2,000.00	NO	1,341.70	(127.10)	(127.10)
1001 MARY ST W	952.15	733.18	704.42	476.07	2,000.00	NO	704.42	(28.78)	(28.78)
1005 E. 9TH	777.73	754.38	697.88	388.86	2,000.00	NO	697.88	(56.50)	(56.50)
1009 E. 8TH	795.15	767.91	713.21	397.57	2,000.00	NO	713.21	(54.70)	(54.70)
1009 E. 9TH	1,155.96	1,132.81	1,038.29	577.98	2,000.00	NO	1,038.29	(94.33)	(94.33)
1011 E. 8TH	1,076.29	1,045.16	965.88	538.15	2,000.00	NO	965.88	(79.27)	(79.27)
1013 E. 9TH	1,365.68	1,336.50	1,226.52	682.84	2,000.00	NO	1,226.52	(109.98)	(109.98)
10140 OLD S.A. RD	731.08	686.32	615.50	365.54	2,000.00	NO	615.50	(50.82)	(50.82)
1022 E. 7TH	576.89	518.45	478.49	288.45	2,000.00	NO	478.49	(39.96)	(39.96)
105 W. 33RD	2,354.50	2,130.74	1,971.71	1,177.25	2,000.00	NO	1,971.71	(159.03)	(159.03)
110 W. 33RD	1,846.24	1,464.15	1,355.95	923.12	2,000.00	NO	1,355.95	(108.21)	(108.21)
1100 E. 8TH	1,440.78	1,413.54	1,294.27	720.39	2,000.00	NO	1,294.27	(119.27)	(119.27)
1101 W 31ST ST RT	2,105.77	1,470.36	1,419.71	1,052.88	2,000.00	NO	1,419.71	(50.64)	(50.64)
1102 BLANCO	1,803.38	1,499.33	1,415.90	901.88	2,000.00	NO	1,415.90	(83.42)	(83.42)
1106 TOYATH	952.36	653.33	617.90	476.18	2,000.00	NO	617.90	(35.43)	(35.43)
1108 CHICON	268.46	89.93	85.37	134.23	2,000.00	NO	85.37	(4.58)	(4.58)
1110 E. 10TH	616.74	607.01	563.08	308.37	2,000.00	NO	563.08	(43.95)	(43.95)
1191 SAN BERNARD	620.20	269.79	246.84	310.10	2,000.00	NO	246.84	(22.95)	(22.95)
1200 S. 5TH	1,067.56	735.31	695.01	533.78	2,000.00	NO	695.01	(40.31)	(40.31)
1201 TRAVIS HTS	1,346.25	1,014.00	945.83	673.13	2,000.00	NO	945.83	(68.18)	(68.18)
1202 GARDEN	452.09	363.49	336.00	226.04	2,000.00	NO	336.00	(27.49)	(27.49)
1203 NEWNING	2,195.72	2,035.19	1,859.92	1,097.88	2,000.00	NO	1,859.92	(175.27)	(175.27)
1204 E. 7TH	1,121.58	1,077.70	974.32	560.79	2,000.00	NO	974.32	(103.38)	(103.38)
1208 INKS	1,405.13	1,392.48	1,275.01	702.56	2,000.00	NO	1,275.01	(117.47)	(117.47)
1208 NEWNING	679.36	457.86	434.22	339.68	2,000.00	NO	434.22	(23.64)	(23.64)
1214 NEWNING	1,137.77	871.97	811.35	568.88	2,000.00	NO	811.35	(60.62)	(60.62)
1300 W. 9 1/2	2,851.23	1,785.28	1,713.33	1,425.61	2,000.00	NO	1,713.33	(71.93)	(71.93)
1301 E. C. CHAVEZ	880.57	806.85	733.54	440.28	2,000.00	NO	733.54	(73.31)	(73.31)
1403 S CONGRESS	1,788.84	1,497.85	1,418.87	884.42	2,000.00	NO	1,418.87	(78.98)	(78.98)
1403 W. 9TH	2,531.21	1,996.12	1,898.06	1,265.61	2,000.00	NO	1,898.06	(98.07)	(98.07)
1407 W. 9TH	2,578.25	1,719.40	1,612.53	1,289.63	2,000.00	NO	1,612.53	(106.88)	(106.88)
1409 NEWNING	1,544.86	1,180.46	1,106.85	772.43	2,000.00	NO	1,106.85	(83.61)	(83.61)
1600 W. 9TH	2,469.30	1,880.70	1,788.82	1,234.65	2,000.00	NO	1,788.82	(91.88)	(91.88)
1503 WEST AVE	1,487.70	1,233.42	1,126.74	743.85	2,000.00	NO	1,126.74	(106.68)	(106.68)
1508 NEWNING	1,507.41	1,282.68	1,193.96	753.71	2,000.00	NO	1,193.96	(88.72)	(88.72)
1510 NEWNING	1,285.25	784.64	730.52	642.62	2,000.00	NO	730.52	(54.12)	(54.12)
1510 NEWNING	2,010.26	1,429.56	1,326.59	1,005.13	2,000.00	NO	1,326.59	(102.97)	(102.97)
1606 PEARL	439.05	438.05	395.14	218.52	2,000.00	NO	395.14	(43.90)	(43.90)
1610 VIRGINIA	1,438.66	1,084.26	1,011.28	719.33	2,000.00	NO	1,011.28	(72.99)	(72.99)
1705 NEWTON	612.25	494.33	477.41	308.13	2,000.00	NO	477.41	(16.92)	(16.92)
1803 EVERGREEN	1,050.96	749.23	690.21	525.48	2,000.00	NO	690.21	(59.03)	(59.03)
1807 E. C. CHAVEZ	1,080.15	1,056.61	966.32	540.07	2,000.00	NO	966.32	(80.29)	(80.29)
1811 NEWTON	1,289.03	1,059.39	996.94	644.52	2,000.00	NO	996.94	(62.45)	(62.45)
1912 S. 5TH	1,079.99	844.01	791.39	540.00	2,000.00	NO	791.39	(52.62)	(52.62)
209 38 ST W	1,085.82	814.40	771.61	542.91	2,000.00	NO	771.61	(42.79)	(42.79)
212 W. 33RD	391.08	391.08	351.97	195.54	2,000.00	NO	351.97	(39.11)	(39.11)
2212 NUECES	2,076.59	1,744.34	1,603.13	1,038.30	2,000.00	NO	1,603.13	(141.21)	(141.21)
2404 RIO GRANDE	596.64	389.99	367.90	298.32	2,000.00	NO	367.90	(22.09)	(22.09)
2411 KINNEY RD	1,063.11	744.38	708.96	531.56	2,000.00	NO	708.96	(35.43)	(35.43)
2605 SALADO	1,082.98	712.92	653.47	541.49	2,000.00	NO	653.47	(59.45)	(59.45)

YEAR 1 - MOVE EXEMPTION FROM 100% TO 80% FOR STRUCTURE

ADDRESS	City Tax Levy	Current Exemption	Proposed Exemption @ 90%	50% of Levy	Cap Amount	Cap in effect?	Proposed Exemption with CAP	Difference from Current to Proposed with CAP	Difference from Current to Proposed with NO CAP
310 E. 34TH	753.10	520.53	484.29	376.55	2,000.00	NO	484.29	(36.24)	(36.24)
3110 HARRIS PK	1,624.01	976.12	943.30	812.01	2,000.00	NO	943.30	(32.82)	(32.82)
3112 WEST AVE	2,098.73	1,884.68	1,757.89	1,049.37	2,000.00	NO	1,757.89	(126.81)	(126.81)
3414 LYONS RD	487.09	470.88	433.69	243.55	2,000.00	NO	433.69	(37.19)	(37.19)
3506 WEST AVE	2,098.50	1,863.06	1,708.59	1,049.25	2,000.00	NO	1,708.59	(154.47)	(154.47)
3701 BONNIE RD	2,238.13	1,475.62	1,404.31	1,119.06	2,000.00	NO	1,404.31	(71.31)	(71.31)
3816 AVENUE G	2,175.22	1,964.43	1,863.20	1,087.61	2,000.00	NO	1,863.20	(101.23)	(101.23)
3824 AVENUE F	2,085.65	1,480.15	1,404.49	1,042.83	2,000.00	NO	1,404.49	(75.66)	(75.66)
3900 AVENUE C	2,502.95	2,004.58	1,853.96	1,251.48	2,000.00	NO	1,853.96	(150.62)	(150.62)
3909 AVENUE G	2,124.97	1,833.11	1,740.22	1,062.48	2,000.00	NO	1,740.22	(92.88)	(92.88)
3913 AVENUE C	1,318.43	548.47	504.70	659.22	2,000.00	NO	504.70	(43.77)	(43.77)
3913 AVENUE G	1,817.95	1,568.29	1,449.30	908.98	2,000.00	NO	1,449.30	(119.00)	(119.00)
3913 AVENUE G	201.99	167.11	153.89	101.00	2,000.00	NO	153.89	(13.22)	(13.22)
4001 AVENUE C	2,082.12	1,728.96	1,640.36	1,041.06	2,000.00	NO	1,640.36	(88.60)	(88.60)
4012 AVENUE F	2,062.51	1,794.97	1,708.33	1,031.26	2,000.00	NO	1,708.33	(86.64)	(86.64)
4014 AVENUE H	1,544.28	1,249.88	1,188.59	772.14	2,000.00	NO	1,188.59	(61.39)	(61.39)
405 E. MONROE	2,207.62	1,966.83	1,856.82	1,103.81	2,000.00	NO	1,856.82	(110.01)	(110.01)
410 E. 6TH	2,389.12	2,064.84	1,899.65	1,194.56	2,000.00	NO	1,899.65	(165.19)	(165.19)
410 E. MONROE	1,036.62	837.27	773.48	518.31	2,000.00	NO	773.48	(63.79)	(63.79)
4100 AVENUE F	2,228.29	1,812.98	1,673.21	1,114.15	2,000.00	NO	1,673.21	(139.77)	(139.77)
4104 AVENUE F	1,658.49	1,390.94	1,318.13	829.25	2,000.00	NO	1,318.13	(72.81)	(72.81)
4107 AVENUE H	1,315.59	1,021.29	982.77	657.80	2,000.00	NO	982.77	(38.52)	(38.52)
4108 SPEEDWAY	1,520.91	1,306.07	1,221.90	760.45	2,000.00	NO	1,221.90	(84.17)	(84.17)
4108 SPEEDWAY	562.53	436.94	405.80	281.26	2,000.00	NO	405.80	(31.13)	(31.13)
4110 SPEEDWAY	1,872.40	1,578.10	1,483.89	936.20	2,000.00	NO	1,483.89	(84.21)	(84.21)
4112 AVENUE B	1,971.73	1,639.48	1,508.75	985.86	2,000.00	NO	1,508.75	(130.72)	(130.72)
4200 AVENUE F	2,067.55	1,714.39	1,627.25	1,033.77	2,000.00	NO	1,627.25	(87.14)	(87.14)
4212 AVENUE F	1,950.74	1,495.43	1,393.39	976.37	2,000.00	NO	1,393.39	(102.04)	(102.04)
4300 AVENUE D	1,712.16	1,280.23	1,195.40	856.08	2,000.00	NO	1,195.40	(84.83)	(84.83)
4300 AVENUE F	1,781.59	1,497.30	1,411.17	895.80	2,000.00	NO	1,411.17	(86.12)	(86.12)
4401 AVENUE D	1,243.03	673.63	633.62	621.52	2,000.00	NO	633.62	(40.00)	(40.00)
4811 SINCLAIR	2,252.51	1,984.97	1,842.78	1,126.26	2,000.00	NO	1,842.78	(142.18)	(142.18)
6003 BROKEN SPOKE	511.12	267.01	259.61	255.56	2,000.00	NO	259.61	(7.40)	(7.40)
604 E. 3RD	193.65	96.82	87.14	96.82	2,000.00	NO	87.14	(9.68)	(9.68)
604 E. 3RD	2,189.99	1,565.07	1,502.58	1,095.00	2,000.00	NO	1,502.58	(62.49)	(62.49)
604 E. 3RD	2,193.98	1,411.46	1,348.57	1,096.99	2,000.00	NO	1,348.57	(62.89)	(62.89)
613 W. 32ND	3,826.50	1,774.81	1,611.17	1,913.25	2,000.00	NO	1,611.17	(163.64)	(163.64)
613 W. 32ND	1,126.17	563.08	506.78	563.08	2,000.00	NO	506.78	(56.31)	(56.31)
708 PATTERSON	1,595.50	1,224.26	1,144.45	797.75	2,000.00	NO	1,144.45	(78.81)	(78.81)
708 PATTERSON	280.24	140.12	126.11	140.12	2,000.00	NO	126.11	(14.01)	(14.01)
710 COLORADO ST	1,447.94	1,412.72	1,274.97	723.97	2,000.00	NO	1,274.97	(137.75)	(137.75)
714 COLORADO ST	1,447.94	1,412.72	1,274.97	723.97	2,000.00	NO	1,274.97	(137.75)	(137.75)
714 COLORADO ST	1,447.94	1,412.72	1,274.97	723.97	2,000.00	NO	1,274.97	(137.75)	(137.75)
714 COLORADO ST	899.95	882.47	795.97	449.97	2,000.00	NO	795.97	(85.50)	(85.50)
714 COLORADO ST	1,453.31	1,418.10	1,279.81	726.66	2,000.00	NO	1,279.81	(138.29)	(138.29)
714 COLORADO ST	1,447.94	1,412.72	1,274.97	723.97	2,000.00	NO	1,274.97	(137.75)	(137.75)
714 COLORADO ST	1,017.70	997.09	899.44	508.85	2,000.00	NO	899.44	(97.65)	(97.65)
714 COLORADO ST	818.54	795.32	718.11	409.27	2,000.00	NO	718.11	(77.21)	(77.21)
714 COLORADO ST	1,447.94	1,412.72	1,274.97	723.97	2,000.00	NO	1,274.97	(137.75)	(137.75)
714 COLORADO ST	1,453.31	1,418.10	1,279.81	726.66	2,000.00	NO	1,279.81	(138.29)	(138.29)
714 COLORADO ST	1,453.31	1,418.10	1,279.81	726.66	2,000.00	NO	1,279.81	(138.29)	(138.29)
714 COLORADO ST	977.76	958.20	864.34	488.88	2,000.00	NO	864.34	(93.86)	(93.86)
714 COLORADO ST	1,702.63	1,654.54	1,501.90	851.31	2,000.00	NO	1,501.90	(162.65)	(162.65)

YEAR 1 - MOVE EXEMPTION FROM 100% TO 90% FOR STRUCTURE

ADDRESS	City Tax Levy	Current Exemption	Proposed Exemption @ 90%	50% of Levy	Cap Amount	Cap in effect?	Proposed Exemption with CAP	Difference from Current to Proposed with CAP	Difference from Current to Proposed with NO CAP
714 COLORADO ST	818.54	795.32	718.11	409.27	2,000.00	NO	718.11	(77.21)	(77.21)
714 COLORADO ST	899.95	882.47	795.97	449.97	2,000.00	NO	795.97	(86.50)	(86.50)
714 COLORADO ST	899.95	882.47	795.97	449.97	2,000.00	NO	795.97	(86.50)	(86.50)
714 COLORADO ST	977.76	958.20	864.34	488.88	2,000.00	NO	864.34	(93.86)	(93.86)
714 COLORADO ST	1,346.04	1,313.70	1,185.56	673.02	2,000.00	NO	1,185.56	(128.14)	(128.14)
714 COLORADO ST	1,346.04	1,313.70	1,185.56	673.02	2,000.00	NO	1,185.56	(128.14)	(128.14)
714 COLORADO ST	1,408.90	1,375.01	1,240.91	704.45	2,000.00	NO	1,240.91	(134.10)	(134.10)
714 COLORADO ST	818.54	795.32	718.11	409.27	2,000.00	NO	718.11	(77.21)	(77.21)
714 COLORADO ST	1,346.04	1,313.70	1,185.56	673.02	2,000.00	NO	1,185.56	(128.14)	(128.14)
714 COLORADO ST	1,453.31	1,418.10	1,279.81	726.66	2,000.00	NO	1,279.81	(138.29)	(138.29)
714 COLORADO ST	818.54	795.32	718.11	409.27	2,000.00	NO	718.11	(77.21)	(77.21)
714 COLORADO ST	1,017.70	998.46	900.82	508.85	2,000.00	NO	900.82	(97.64)	(97.64)
714 COLORADO ST	901.30	885.24	798.61	450.85	2,000.00	NO	798.61	(86.63)	(86.63)
714 COLORADO ST	899.95	884.52	798.03	449.97	2,000.00	NO	798.03	(86.49)	(86.49)
714 COLORADO ST	1,453.31	1,424.97	1,286.69	726.66	2,000.00	NO	1,286.69	(138.28)	(138.28)
714 COLORADO ST	1,588.23	1,558.42	1,407.37	784.11	2,000.00	NO	1,407.37	(151.05)	(151.05)
714 COLORADO ST	1,358.52	1,336.41	1,207.09	679.26	2,000.00	NO	1,207.09	(129.33)	(129.33)
801 PARK BLVD	2,265.61	1,911.83	1,768.34	1,132.81	2,000.00	NO	1,768.34	(143.49)	(143.49)
802 BARTON BLVD	2,434.85	2,060.29	1,902.08	1,217.43	2,000.00	NO	1,902.08	(158.20)	(158.20)
809 E. 46TH	1,789.94	1,557.36	1,424.88	894.97	2,000.00	NO	1,424.88	(132.48)	(132.48)
801 W. 16TH	2,423.39	2,086.12	1,973.37	1,211.70	2,000.00	NO	1,973.37	(112.76)	(112.76)
8019 PARKFIELD	341.65	150.89	137.79	170.82	2,000.00	NO	137.79	(13.09)	(13.09)
910 BLANCO	1,901.92	1,432.89	1,320.23	950.86	2,000.00	NO	1,320.23	(112.66)	(112.66)
1415 WOOLDRIDGE	7,624.42	3,200.31	2,941.47	3,812.21	3,812.21	NO	2,941.47	(258.84)	(258.84)
109 W. 33RD	2,868.98	2,453.67	2,249.83	1,434.49	2,000.00	YES	2,000.00	(453.67)	(203.84)
1106 W. 10TH	2,860.44	2,374.00	2,257.58	1,430.22	2,000.00	YES	2,000.00	(374.00)	(116.42)
1110 BLANCO	2,846.58	2,284.73	2,162.88	1,423.29	2,000.00	YES	2,000.00	(284.73)	(121.85)
1602 E. C. CHAVEZ	2,502.01	2,332.44	2,133.30	1,251.00	2,000.00	YES	2,000.00	(332.44)	(199.15)
1604 11 ST E	2,270.80	2,217.19	2,039.52	1,135.40	2,000.00	YES	2,000.00	(217.19)	(177.67)
1604 E. 11TH	2,625.20	2,378.19	2,165.08	1,312.60	2,000.00	YES	2,000.00	(378.19)	(213.12)
1901 W. 35TH	3,763.08	3,198.13	3,081.23	1,881.54	2,000.00	YES	2,000.00	(1,198.13)	(136.91)
210 ACADEMY	3,946.17	3,143.54	2,970.42	1,973.09	2,000.00	YES	2,000.00	(1,143.54)	(173.11)
212 W. 33RD	3,652.52	3,099.99	2,845.24	1,826.26	2,000.00	YES	2,000.00	(1,099.99)	(254.75)
2528 TANGLEWOOD	2,829.39	2,159.35	2,010.42	1,414.89	2,000.00	YES	2,000.00	(159.35)	(148.93)
303 ACADEMY	3,903.80	3,611.93	3,288.00	1,951.80	2,000.00	YES	2,000.00	(1,611.93)	(323.93)
3120 WHEELER	2,977.86	2,479.48	2,281.37	1,488.93	2,000.00	YES	2,000.00	(479.48)	(198.11)
3124 WHEELER	2,540.97	2,208.72	2,021.07	1,270.48	2,000.00	YES	2,000.00	(208.72)	(187.65)
3215 FAIRFAX WK	3,764.84	3,329.42	3,042.65	1,882.42	2,000.00	YES	2,000.00	(1,329.42)	(286.77)
3912 AVENUE G	3,780.14	3,536.91	3,278.51	1,890.07	2,000.00	YES	2,000.00	(1,536.91)	(258.40)
4002 AVENUE H	2,865.67	2,573.81	2,420.14	1,432.84	2,000.00	YES	2,000.00	(573.81)	(153.65)
4007 AVENUE G	3,125.56	2,660.41	2,440.88	1,562.78	2,000.00	YES	2,000.00	(680.41)	(219.53)
4112 SPEEDWAY	3,353.25	2,755.20	2,539.48	1,676.62	2,000.00	YES	2,000.00	(755.20)	(215.71)
500 E. 32ND	3,463.83	2,884.15	2,720.51	1,731.92	2,000.00	YES	2,000.00	(884.15)	(163.64)
602 HARTMAN	3,340.22	2,527.06	2,398.14	1,670.11	2,000.00	YES	2,000.00	(527.06)	(128.91)
604 E. 47TH	2,663.09	2,331.90	2,151.07	1,331.55	2,000.00	YES	2,000.00	(331.90)	(180.83)
609 W. 32ND	2,523.62	2,288.17	2,091.19	1,261.81	2,000.00	YES	2,000.00	(288.17)	(196.98)
714 COLORADO ST	2,524.78	2,478.47	2,236.28	1,262.39	2,000.00	YES	2,000.00	(478.47)	(242.20)
806 ROSEDALE TR	3,876.25	2,547.25	2,314.68	1,938.13	2,000.00	YES	2,000.00	(547.25)	(232.58)
908 BLANCO	3,056.36	2,610.59	2,394.11	1,528.18	2,000.00	YES	2,000.00	(610.59)	(216.48)
1419 NEWNING	4,109.17	3,444.67	3,166.65	2,054.59	2,054.59	YES	2,054.59	(1,390.09)	(278.02)
3126 DUVAL	4,208.50	3,976.62	3,755.13	2,104.25	2,104.25	YES	2,104.25	(1,872.37)	(221.50)
1108 W. 9TH	4,229.38	3,538.30	3,253.58	2,114.69	2,114.69	YES	2,114.69	(1,423.61)	(284.72)
1607 PRESSLER	4,416.39	4,215.51	3,905.77	2,208.20	2,208.20	YES	2,208.20	(2,007.31)	(306.73)

**YEAR 1 - MOVE EXEMPTION FROM 100% TO 90% FOR STRUCTURE**

ADDRESS	City Tax Levy	Current Exemption	Proposed Exemption @ 90%	50% of Levy	Cap Amount	Cap in effect?	Proposed Exemption with CAP	Difference from Current to Proposed with CAP	Difference from Current to Proposed with NO CAP
806 BAYLOR	4,543.06	3,535.23	3,282.49	2,271.53	2,271.53	YES	2,271.53	(1,263.70)	(252.74)
1412 W. 6 1/2	4,562.40	4,051.63	3,756.20	2,281.20	2,281.20	YES	2,281.20	(1,770.43)	(293.43)
700 E. 44TH	4,589.83	3,674.78	3,363.91	2,294.91	2,294.91	YES	2,294.91	(1,379.87)	(310.87)
1606 PEARL	4,653.00	4,266.05	3,890.46	2,326.50	2,326.50	YES	2,326.50	(1,939.55)	(375.59)
804 BAYLOR	4,845.17	4,089.30	3,755.95	2,422.58	2,422.58	YES	2,422.58	(1,666.71)	(333.34)
401 2 ST W	5,003.89	4,001.33	3,701.43	2,501.84	2,501.84	YES	2,501.84	(1,499.49)	(299.90)
1402 WEST AVE	5,316.00	4,883.87	4,238.18	2,658.00	2,658.00	YES	2,658.00	(2,025.87)	(445.68)
400 ACADEMY	6,166.66	5,524.55	5,085.09	3,083.33	3,083.33	YES	3,083.33	(2,441.22)	(439.46)
112 ACADEMY	6,175.25	5,917.36	5,439.39	3,087.63	3,087.63	YES	3,087.63	(2,829.74)	(477.98)
802 E. 43RD	6,375.80	5,337.52	4,907.59	3,187.90	3,187.90	YES	3,187.90	(2,149.62)	(429.92)
807 CONGRESS	6,810.30	6,523.77	5,946.94	3,405.15	3,405.15	YES	3,405.15	(3,118.62)	(576.83)
3300 DUVAL	7,146.66	6,619.68	6,054.53	3,573.33	3,573.33	YES	3,573.33	(3,048.35)	(565.15)
2900 TARRY TR	7,174.37	5,895.20	5,433.60	3,587.18	3,587.18	YES	3,587.18	(2,308.02)	(461.60)
3215 DUVAL	7,831.17	7,009.08	6,485.12	3,915.59	3,915.59	YES	3,915.59	(3,093.49)	(523.96)
2408 SWEETBRUSH	9,829.49	8,613.37	8,004.21	4,914.74	4,914.74	YES	4,914.74	(3,698.62)	(609.16)

**PROPERTIES AFFECTED BY EXEMPTION CAP**

SUBTOTAL	\$185,912	\$161,383	\$148,943	\$92,956		44	\$103,993	(\$57,389)	
MEDIAN VALUES	\$3,828	\$3,264	\$3,052	\$1,914	\$2,000	YES	\$2,000	(\$1,231)	
MEAN VALUES	\$4,225	\$3,668	\$3,385	\$2,113	\$2,363	YES	\$2,363	(\$1,304)	

**PROPERTIES UNAFFECTED BY EXEMPTION CAP**

SUBTOTAL	\$187,101	\$151,693	\$140,468	\$93,551		128	\$140,468	(\$11,225)	
MEDIAN VALUES	\$1,424	\$1,281	\$1,186	\$712	\$2,000	NO	\$1,186	(\$86)	
MEAN VALUES	\$1,462	\$1,185	\$1,097	\$731	\$2,014	NO	\$1,097	(\$88)	

**ALL EXISTING PARCELS**

SUBTOTAL	\$373,013	\$313,075	\$289,411	\$186,506			\$244,461	(\$68,614)	(\$23,665)
MEDIAN VALUES	\$1,681	\$1,427	\$1,323	\$840	\$2,000	NO	\$1,323	(\$107)	(\$107)
MEAN VALUES	\$2,169	\$1,820	\$1,683	\$1,084	\$2,104	NO	\$1,421	(\$399)	(\$138)

**15 NEW PROPERTIES**

SUBTOTAL	\$32,530	\$27,303	\$25,239	\$16,265			\$21,319	(\$5,884)	(\$2,084)
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**TOTAL IMPACT**

**(\$74,598) (\$25,728)**  
with CAP with NO CAP

TRAVIS CENTRAL APPRAISAL DISTRICT  
 PARCELS WITH HISTORICAL EXEMPTIONS  
 YEAR 2 - MOVE EXEMPTION FROM 100% to 80% FOR STRUCTURE

Approved Tax Rate 0.4430

ADDRESS	City Tax Levy	Current Exemption	Proposed Exemption @ 80%	50% of Levy	Cap Amount	Cap in effect?	Proposed Exemption with CAP	Difference from Current to Proposed with CAP	Difference from Current to Proposed with NO CAP
1000 E. 14TH	435.42	371.67	320.03	217.71	2,000.00	NO	320.03	(51.64)	(51.64)
1000 E. 8TH	1,554.56	1,468.80	1,214.59	777.28	2,000.00	NO	1,214.59	(254.20)	(254.20)
1001 MARY ST W	952.15	733.18	675.65	476.07	2,000.00	NO	675.65	(57.53)	(57.53)
1005 E. 8TH	777.73	754.38	641.37	388.86	2,000.00	NO	641.37	(113.01)	(113.01)
1009 E. 8TH	795.15	767.91	658.50	397.57	2,000.00	NO	658.50	(109.41)	(109.41)
1009 E. 9TH	1,155.96	1,132.61	943.95	577.98	2,000.00	NO	943.95	(188.66)	(188.66)
1011 E. 8TH	1,076.29	1,045.16	886.81	538.15	2,000.00	NO	886.81	(158.55)	(158.55)
1013 E. 9TH	1,365.68	1,336.50	1,116.53	682.84	2,000.00	NO	1,116.53	(219.97)	(219.97)
10140 OLD S.A. RD	731.08	666.32	564.68	365.54	2,000.00	NO	564.68	(101.64)	(101.64)
1022 E. 7TH	576.89	518.45	438.52	288.45	2,000.00	NO	438.52	(79.93)	(79.93)
105 W. 33RD	2,354.50	2,130.74	1,812.68	1,177.25	2,000.00	NO	1,812.68	(318.06)	(318.06)
110 W. 33RD	1,846.24	1,464.15	1,247.74	923.12	2,000.00	NO	1,247.74	(216.41)	(216.41)
1100 E. 8TH	1,440.78	1,413.54	1,175.00	720.39	2,000.00	NO	1,175.00	(238.54)	(238.54)
1101 W 31ST STRT	2,105.77	1,470.36	1,367.38	1,052.88	2,000.00	NO	1,367.38	(102.97)	(102.97)
1102 BLANCO	1,803.36	1,499.33	1,332.47	901.68	2,000.00	NO	1,332.47	(166.85)	(166.85)
1106 TOYATH	952.36	653.33	582.47	476.18	2,000.00	NO	582.47	(70.86)	(70.86)
1108 CHICON	268.46	89.93	80.80	134.23	2,000.00	NO	80.80	(9.13)	(9.13)
1110 E. 10TH	616.74	607.01	519.10	308.37	2,000.00	NO	519.10	(87.90)	(87.90)
1191 SAN BERNARD	620.20	269.79	223.89	310.10	2,000.00	NO	223.89	(45.89)	(45.89)
1200 S. 5TH	1,067.56	735.31	654.70	533.78	2,000.00	NO	654.70	(80.61)	(80.61)
1201 TRAVIS HTS	1,346.25	1,014.00	877.65	673.13	2,000.00	NO	877.65	(136.35)	(136.35)
1202 GARDEN	452.09	363.49	308.51	226.04	2,000.00	NO	308.51	(54.98)	(54.98)
1203 NEWNING	2,195.72	2,035.19	1,684.65	1,097.86	2,000.00	NO	1,684.65	(350.54)	(350.54)
1204 E. 7TH	1,121.58	1,077.70	870.94	560.79	2,000.00	NO	870.94	(206.76)	(206.76)
1208 INKS	1,405.13	1,392.48	1,157.53	702.56	2,000.00	NO	1,157.53	(234.95)	(234.95)
1208 NEWNING	679.36	457.86	410.59	339.68	2,000.00	NO	410.59	(47.27)	(47.27)
1214 NEWNING	1,137.77	871.97	750.73	568.88	2,000.00	NO	750.73	(121.23)	(121.23)
1300 W. 9 1/2	2,851.23	1,785.26	1,641.40	1,425.61	2,000.00	NO	1,641.40	(143.86)	(143.86)
1301 E. C. CHAVEZ	880.57	806.85	660.23	440.28	2,000.00	NO	660.23	(148.63)	(148.63)
1403 S CONGRESS	1,768.84	1,497.85	1,339.88	884.42	2,000.00	NO	1,339.88	(157.96)	(157.96)
1403 W. 9TH	2,531.21	1,996.12	1,799.98	1,265.61	2,000.00	NO	1,799.98	(196.14)	(196.14)
1407 W. 9TH	2,578.25	1,719.40	1,505.57	1,289.63	2,000.00	NO	1,505.57	(212.83)	(212.83)
1409 NEWNING	1,544.86	1,180.46	1,023.25	772.43	2,000.00	NO	1,023.25	(167.21)	(167.21)
1500 W. 9TH	2,469.30	1,880.70	1,696.94	1,234.65	2,000.00	NO	1,696.94	(183.76)	(183.76)
1503 WEST AVE	1,487.70	1,233.42	1,020.06	743.85	2,000.00	NO	1,020.06	(213.36)	(213.36)
1508 NEWNING	1,507.41	1,282.68	1,105.24	753.71	2,000.00	NO	1,105.24	(177.44)	(177.44)
1510 NEWNING	1,285.25	784.64	672.39	642.62	2,000.00	NO	672.39	(112.26)	(112.26)
1510 NEWNING	2,010.26	1,429.56	1,220.30	1,005.13	2,000.00	NO	1,220.30	(209.27)	(209.27)
1602 E. C. CHAVEZ	2,502.01	2,332.44	1,934.14	1,251.00	2,000.00	NO	1,934.14	(398.30)	(398.30)
1604 11 ST E	2,270.80	2,217.19	1,861.84	1,135.40	2,000.00	NO	1,861.84	(355.35)	(355.35)
1604 E. 11TH	2,625.20	2,378.19	1,951.96	1,312.60	2,000.00	NO	1,951.96	(426.24)	(426.24)
1606 PEARL	439.05	439.05	351.24	219.52	2,000.00	NO	351.24	(87.81)	(87.81)
1610 VIRGINIA	1,438.66	1,084.26	938.29	719.33	2,000.00	NO	938.29	(145.97)	(145.97)
1705 NEWTON	512.25	494.33	460.48	306.13	2,000.00	NO	460.48	(33.85)	(33.85)
1803 EVERGREEN	1,050.96	749.23	633.45	525.46	2,000.00	NO	633.45	(115.78)	(115.78)
1807 E. C. CHAVEZ	1,080.15	1,055.61	876.02	540.07	2,000.00	NO	876.02	(180.59)	(180.59)
1811 NEWTON	1,289.03	1,059.39	934.48	644.52	2,000.00	NO	934.48	(124.90)	(124.90)
1912 S. 5TH	1,079.99	844.01	738.76	540.00	2,000.00	NO	738.76	(105.24)	(105.24)
209 39 ST W	1,085.82	814.40	728.81	542.91	2,000.00	NO	728.81	(85.59)	(85.59)
212 W. 33RD	391.08	391.08	312.86	195.54	2,000.00	NO	312.86	(78.22)	(78.22)

YEAR 2 - MOVE EXEMPTION FROM 100% to 80% FOR STRUCTURE

ADDRESS	City Tax Levy	Current Exemption	Proposed Exemption @ 80%	50% of Levy	Cap Amount	Cap in effect?	Proposed Exemption with CAP	Difference from Current to Proposed with CAP	Difference from Current to Proposed with NO CAP
2212 NUECES	2,076.59	1,744.34	1,461.92	1,038.30	2,000.00	NO	1,461.92	(282.42)	(282.42)
2404 RIO GRANDE	596.64	389.99	345.81	298.32	2,000.00	NO	345.81	(44.18)	(44.18)
2411 KINNEY RD	1,063.11	744.38	673.52	531.56	2,000.00	NO	673.52	(70.86)	(70.86)
2528 TANGLEWOOD	2,829.39	2,159.35	1,861.49	1,414.69	2,000.00	NO	1,861.49	(297.86)	(297.86)
2605 SALADO	1,082.98	712.92	594.02	541.49	2,000.00	NO	594.02	(118.91)	(118.91)
310 E. 34TH	753.10	520.53	448.94	376.55	2,000.00	NO	448.94	(71.59)	(71.59)
3110 HARRIS PK	1,624.01	976.12	810.48	812.01	2,000.00	NO	810.48	(65.65)	(65.65)
3112 WEST AVE	2,098.73	1,884.69	1,631.08	1,049.37	2,000.00	NO	1,631.08	(253.62)	(253.62)
3124 WHEELER	2,540.97	2,208.72	1,833.42	1,270.48	2,000.00	NO	1,833.42	(375.29)	(375.29)
3414 LYONS RD	487.09	470.88	396.50	243.55	2,000.00	NO	396.50	(74.38)	(74.38)
3506 WEST AVE	2,098.50	1,863.06	1,554.12	1,049.25	2,000.00	NO	1,554.12	(308.95)	(308.95)
3701 BONNIE RD	2,238.13	1,475.62	1,332.99	1,119.06	2,000.00	NO	1,332.99	(142.62)	(142.62)
3816 AVENUE G	2,175.22	1,964.43	1,761.97	1,087.61	2,000.00	NO	1,761.97	(202.47)	(202.47)
3824 AVENUE F	2,085.65	1,480.15	1,328.83	1,042.83	2,000.00	NO	1,328.83	(151.33)	(151.33)
3900 AVENUE C	2,502.95	2,004.58	1,703.34	1,251.48	2,000.00	NO	1,703.34	(301.24)	(301.24)
3909 AVENUE G	2,124.97	1,833.11	1,647.34	1,062.49	2,000.00	NO	1,647.34	(185.77)	(185.77)
3913 AVENUE C	1,318.43	548.47	460.92	659.22	2,000.00	NO	460.92	(87.54)	(87.54)
3913 AVENUE G	1,817.95	1,568.29	1,330.30	908.98	2,000.00	NO	1,330.30	(238.00)	(238.00)
3913 AVENUE G	201.99	167.11	140.66	101.00	2,000.00	NO	140.66	(26.44)	(26.44)
4001 AVENUE C	2,082.12	1,728.96	1,551.76	1,041.08	2,000.00	NO	1,551.76	(177.20)	(177.20)
4012 AVENUE F	2,062.51	1,794.97	1,621.69	1,031.26	2,000.00	NO	1,621.69	(173.28)	(173.28)
4014 AVENUE H	1,544.28	1,249.98	1,127.19	772.14	2,000.00	NO	1,127.19	(122.79)	(122.79)
405 E. MONROE	2,207.62	1,966.83	1,746.81	1,103.81	2,000.00	NO	1,746.81	(220.02)	(220.02)
410 E. 6TH	2,389.12	2,064.84	1,734.45	1,194.56	2,000.00	NO	1,734.45	(330.39)	(330.39)
410 E. MONROE	1,036.62	837.27	709.69	518.31	2,000.00	NO	709.69	(127.58)	(127.58)
4100 AVENUE F	2,228.29	1,812.98	1,533.44	1,114.15	2,000.00	NO	1,533.44	(279.53)	(279.53)
4104 AVENUE F	1,658.49	1,390.94	1,245.31	829.25	2,000.00	NO	1,245.31	(145.63)	(145.63)
4107 AVENUE H	1,315.59	1,021.29	944.24	657.80	2,000.00	NO	944.24	(77.05)	(77.05)
4108 SPEEDWAY	1,520.91	1,306.07	1,137.72	760.45	2,000.00	NO	1,137.72	(168.35)	(168.35)
4108 SPEEDWAY	562.53	436.94	374.67	281.26	2,000.00	NO	374.67	(62.27)	(62.27)
4110 SPEEDWAY	1,872.40	1,578.10	1,389.68	936.20	2,000.00	NO	1,389.68	(188.41)	(188.41)
4112 AVENUE B	1,971.73	1,639.48	1,378.03	985.86	2,000.00	NO	1,378.03	(261.45)	(261.45)
4200 AVENUE F	2,067.55	1,714.39	1,540.10	1,033.77	2,000.00	NO	1,540.10	(174.29)	(174.29)
4212 AVENUE F	1,950.74	1,495.43	1,291.34	975.37	2,000.00	NO	1,291.34	(204.08)	(204.08)
4300 AVENUE D	1,712.16	1,280.23	1,110.57	856.08	2,000.00	NO	1,110.57	(169.66)	(169.66)
4300 AVENUE F	1,791.59	1,497.30	1,325.04	895.80	2,000.00	NO	1,325.04	(172.25)	(172.25)
4401 AVENUE D	1,243.03	673.63	596.92	621.52	2,000.00	NO	596.92	(76.71)	(76.71)
4811 SINCLAIR	2,252.51	1,984.97	1,700.59	1,126.26	2,000.00	NO	1,700.59	(284.37)	(284.37)
6003 BROKEN SPOKE	511.12	267.01	252.20	255.56	2,000.00	NO	252.20	(14.81)	(14.81)
604 E. 3RD	193.65	96.82	77.46	96.82	2,000.00	NO	77.46	(19.36)	(19.36)
604 E. 3RD	2,189.99	1,565.07	1,440.09	1,095.00	2,000.00	NO	1,440.09	(124.99)	(124.99)
604 E. 3RD	2,193.98	1,411.46	1,285.67	1,096.99	2,000.00	NO	1,285.67	(125.79)	(125.79)
604 E. 47TH	2,663.09	2,331.90	1,978.69	1,331.55	2,000.00	NO	1,978.69	(353.21)	(353.21)
609 W. 32ND	2,523.62	2,288.17	1,894.21	1,261.81	2,000.00	NO	1,894.21	(393.97)	(393.97)
613 W. 32ND	3,826.50	1,774.81	1,447.54	1,913.25	2,000.00	NO	1,447.54	(327.27)	(327.27)
613 W. 32ND	1,126.17	563.08	450.47	563.08	2,000.00	NO	450.47	(112.62)	(112.62)
708 PATTERSON	1,595.50	1,224.26	1,064.64	797.75	2,000.00	NO	1,064.64	(159.62)	(159.62)
708 PATTERSON	280.24	140.12	112.09	140.12	2,000.00	NO	112.09	(28.02)	(28.02)
710 COLORADO ST	1,447.94	1,412.72	1,137.22	723.97	2,000.00	NO	1,137.22	(275.50)	(275.50)
714 COLORADO ST	1,447.94	1,412.72	1,137.22	723.97	2,000.00	NO	1,137.22	(275.50)	(275.50)
714 COLORADO ST	1,447.94	1,412.72	1,137.22	723.97	2,000.00	NO	1,137.22	(275.50)	(275.50)
714 COLORADO ST	899.95	882.47	709.47	449.97	2,000.00	NO	709.47	(173.00)	(173.00)



YEAR 2 - MOVE EXEMPTION FROM 100% to 80% FOR STRUCTURE

ADDRESS	City Tax Levy	Current Exemption	Proposed Exemption @ 80%	50% of Levy	Cap Amount	Cap in effect?	Proposed Exemption with CAP	Difference from Current to Proposed with CAP	Difference from Current to Proposed with NO CAP
714 COLORADO ST	1,453.31	1,418.10	1,141.52	726.66	2,000.00	NO	1,141.52	(276.58)	(276.58)
714 COLORADO ST	1,447.94	1,412.72	1,137.22	723.97	2,000.00	NO	1,137.22	(275.50)	(275.50)
714 COLORADO ST	1,017.70	997.09	801.79	508.85	2,000.00	NO	801.79	(195.30)	(195.30)
714 COLORADO ST	818.54	795.32	640.90	409.27	2,000.00	NO	640.90	(154.42)	(154.42)
714 COLORADO ST	1,447.94	1,412.72	1,137.22	723.97	2,000.00	NO	1,137.22	(275.50)	(275.50)
714 COLORADO ST	1,453.31	1,418.10	1,141.52	726.66	2,000.00	NO	1,141.52	(276.58)	(276.58)
714 COLORADO ST	1,453.31	1,418.10	1,141.52	726.66	2,000.00	NO	1,141.52	(276.58)	(276.58)
714 COLORADO ST	977.76	958.20	770.47	488.88	2,000.00	NO	770.47	(187.73)	(187.73)
714 COLORADO ST	1,702.63	1,664.54	1,339.25	851.31	2,000.00	NO	1,339.25	(325.29)	(325.29)
714 COLORADO ST	818.54	795.32	640.90	409.27	2,000.00	NO	640.90	(154.42)	(154.42)
714 COLORADO ST	899.95	882.47	709.47	449.97	2,000.00	NO	709.47	(173.00)	(173.00)
714 COLORADO ST	899.95	882.47	709.47	449.97	2,000.00	NO	709.47	(173.00)	(173.00)
714 COLORADO ST	977.76	958.20	770.47	488.88	2,000.00	NO	770.47	(187.73)	(187.73)
714 COLORADO ST	1,346.04	1,313.70	1,057.43	673.02	2,000.00	NO	1,057.43	(256.27)	(256.27)
714 COLORADO ST	1,346.04	1,313.70	1,057.43	673.02	2,000.00	NO	1,057.43	(256.27)	(256.27)
714 COLORADO ST	1,408.90	1,375.01	1,106.80	704.45	2,000.00	NO	1,106.80	(268.21)	(268.21)
714 COLORADO ST	818.54	795.32	640.90	409.27	2,000.00	NO	640.90	(154.42)	(154.42)
714 COLORADO ST	1,346.04	1,313.70	1,057.43	673.02	2,000.00	NO	1,057.43	(256.27)	(256.27)
714 COLORADO ST	1,453.31	1,418.10	1,141.52	726.66	2,000.00	NO	1,141.52	(276.58)	(276.58)
714 COLORADO ST	818.54	795.32	640.90	409.27	2,000.00	NO	640.90	(154.42)	(154.42)
714 COLORADO ST	1,017.70	998.46	803.17	508.85	2,000.00	NO	803.17	(195.29)	(195.29)
714 COLORADO ST	901.30	885.24	711.97	450.65	2,000.00	NO	711.97	(173.27)	(173.27)
714 COLORADO ST	899.95	884.52	711.53	449.97	2,000.00	NO	711.53	(172.99)	(172.99)
714 COLORADO ST	1,453.31	1,424.97	1,148.40	726.66	2,000.00	NO	1,148.40	(276.57)	(276.57)
714 COLORADO ST	1,588.23	1,558.42	1,256.32	794.11	2,000.00	NO	1,256.32	(302.09)	(302.09)
714 COLORADO ST	1,358.52	1,336.41	1,077.75	679.26	2,000.00	NO	1,077.75	(258.66)	(258.66)
714 COLORADO ST	2,524.78	2,478.47	1,994.08	1,262.39	2,000.00	NO	1,994.08	(484.40)	(484.40)
801 PARK BLVD	2,265.61	1,911.83	1,624.84	1,132.81	2,000.00	NO	1,624.84	(286.99)	(286.99)
802 BARTON BLVD	2,434.85	2,060.29	1,743.88	1,217.43	2,000.00	NO	1,743.88	(316.41)	(316.41)
809 E. 46TH	1,789.94	1,557.36	1,292.40	894.97	2,000.00	NO	1,292.40	(264.96)	(264.96)
901 W. 16TH	2,423.39	2,086.12	1,860.60	1,211.70	2,000.00	NO	1,860.60	(225.52)	(225.52)
9019 PARKFIELD	341.65	150.89	124.70	170.82	2,000.00	NO	124.70	(26.19)	(26.19)
910 BLANCO	1,901.92	1,432.89	1,207.56	950.96	2,000.00	NO	1,207.56	(225.33)	(225.33)
1415 WOOLDRIDGE	7,624.42	3,200.31	2,682.63	3,812.21	3,812.21	NO	2,682.63	(517.68)	(517.68)
109 W. 33RD	2,868.98	2,453.67	2,046.00	1,434.49	2,000.00	YES	2,000.00	(453.67)	(407.67)
1106 W. 10TH	2,860.44	2,374.00	2,141.16	1,430.22	2,000.00	YES	2,000.00	(374.00)	(232.83)
1110 BLANCO	2,846.58	2,284.73	2,041.03	1,423.29	2,000.00	YES	2,000.00	(284.73)	(243.71)
1901 W. 35TH	3,763.08	3,198.13	2,930.44	1,881.54	2,000.00	YES	2,000.00	(1,198.13)	(267.89)
210 ACADEMY	3,946.17	3,143.54	2,797.31	1,973.09	2,000.00	YES	2,000.00	(1,143.54)	(346.23)
212 W. 33RD	3,652.52	3,099.99	2,590.49	1,826.26	2,000.00	YES	2,000.00	(1,099.99)	(509.49)
303 ACADEMY	3,903.80	3,611.93	2,964.07	1,951.90	2,000.00	YES	2,000.00	(1,611.93)	(647.85)
3120 WHEELER	2,977.86	2,479.48	2,083.26	1,488.93	2,000.00	YES	2,000.00	(479.48)	(396.22)
3215 FAIRFAX WK	3,764.84	3,329.42	2,755.87	1,882.42	2,000.00	YES	2,000.00	(1,329.42)	(573.55)
3912 AVENUE G	3,780.14	3,536.91	3,020.11	1,890.07	2,000.00	YES	2,000.00	(1,536.91)	(516.80)
4002 AVENUE H	2,865.67	2,573.81	2,266.48	1,432.84	2,000.00	YES	2,000.00	(573.81)	(307.33)
4007 AVENUE G	3,125.56	2,660.41	2,221.35	1,562.78	2,000.00	YES	2,000.00	(660.41)	(439.05)
4112 SPEEDWAY	3,353.25	2,755.20	2,323.77	1,676.62	2,000.00	YES	2,000.00	(755.20)	(431.43)
500 E. 32ND	3,463.83	2,884.15	2,556.86	1,731.92	2,000.00	YES	2,000.00	(884.15)	(327.29)
602 HARTMAN	3,340.22	2,527.06	2,267.89	1,670.11	2,000.00	YES	2,000.00	(527.06)	(259.17)
806 ROSEDALE TR	3,876.25	2,547.25	2,082.10	1,938.13	2,000.00	YES	2,000.00	(547.25)	(465.15)
908 BLANCO	3,056.36	2,610.59	2,177.63	1,528.18	2,000.00	YES	2,000.00	(610.59)	(432.97)
11419 NEWNING	4,109.17	3,444.67	2,888.64	2,054.59	2,054.59	YES	2,054.59	(1,390.09)	(556.03)

**YEAR 2 - MOVE EXEMPTION FROM 100% to 80% FOR STRUCTURE**

ADDRESS	City Tax Levy	Current Exemption	Proposed Exemption @ 80%	50% of Levy	Cap Amount	Cap in effect?	Proposed Exemption with CAP	Difference from Current to Proposed with CAP	Difference from Current to Proposed with NO CAP
3126 DUVAL	4,208.50	3,976.62	3,533.63	2,104.25	2,104.25	YES	2,104.25	(1,872.37)	(443.00)
1108 W. 8TH	4,229.38	3,538.30	2,988.85	2,114.69	2,114.69	YES	2,114.69	(1,423.61)	(569.44)
607 PRESSLER	4,416.39	4,215.51	3,598.03	2,208.20	2,208.20	YES	2,208.20	(2,007.31)	(617.47)
806 BAYLOR	4,543.06	3,535.23	3,029.75	2,271.53	2,271.53	YES	2,271.53	(1,263.70)	(505.48)
1412 W. 6 1/2	4,562.40	4,051.63	3,464.76	2,281.20	2,281.20	YES	2,281.20	(1,770.43)	(586.87)
700 E. 44TH	4,589.83	3,674.78	3,043.61	2,294.91	2,294.91	YES	2,294.91	(1,379.87)	(631.17)
1606 PEARL	4,653.00	4,266.05	3,514.87	2,326.50	2,326.50	YES	2,326.50	(1,939.55)	(751.18)
804 BAYLOR	4,845.17	4,089.30	3,422.61	2,422.58	2,422.58	YES	2,422.58	(1,666.71)	(666.69)
401 2 ST W	5,003.69	4,001.33	3,401.53	2,501.84	2,501.84	YES	2,501.84	(1,499.49)	(599.80)
1402 WEST AVE	5,316.00	4,683.87	3,794.96	2,658.00	2,658.00	YES	2,658.00	(2,025.87)	(888.91)
400 ACADEMY	6,166.66	5,524.55	4,645.62	3,083.33	3,083.33	YES	3,083.33	(2,441.22)	(878.93)
112 ACADEMY	6,175.25	5,917.36	4,961.41	3,087.63	3,087.63	YES	3,087.63	(2,829.74)	(955.96)
602 E. 43RD	6,375.80	5,337.52	4,477.67	3,187.90	3,187.90	YES	3,187.90	(2,149.62)	(859.85)
807 CONGRESS	6,810.30	6,523.77	5,370.10	3,405.15	3,405.15	YES	3,405.15	(3,118.62)	(1,153.67)
3300 DUVAL	7,146.66	6,619.68	5,489.38	3,573.33	3,573.33	YES	3,573.33	(3,046.35)	(1,130.30)
2900 TARRY TR	7,174.37	5,895.20	4,972.00	3,587.18	3,587.18	YES	3,587.18	(2,308.02)	(923.21)
3215 DUVAL	7,831.17	7,009.08	5,961.16	3,915.59	3,915.59	YES	3,915.59	(3,093.49)	(1,047.92)
2408 SWEETBRUSH	9,829.49	8,613.37	7,395.04	4,914.74	4,914.74	YES	4,914.74	(3,698.62)	(1,218.33)
<b>PROPERTIES AFFECTED BY EXEMPTION CAP</b>									
SUBTOTAL	\$166,432	\$142,988	\$121,199	\$82,716		36	\$87,993	(\$54,998)	
MEDIAN VALUES	\$4,159	\$3,538	\$2,994	\$2,079	\$2,079	YES	\$2,079	(\$1,407)	
MEAN VALUES	\$4,595	\$3,972	\$3,367	\$2,298	\$2,444	YES	\$2,444	(\$1,628)	
<b>PROPERTIES UNAFFECTED BY EXEMPTION CAP</b>									
SUBTOTAL	\$207,581	\$170,087	\$144,651	\$103,791		136	\$144,551	(\$26,538)	
MEDIAN VALUES	\$1,448	\$1,314	\$1,109	\$724	\$2,000	NO	\$1,109	(\$174)	
MEAN VALUES	\$1,526	\$1,251	\$1,063	\$763	\$2,013	NO	\$1,063	(\$188)	
<b>ALL EXISTING PARCELS</b>									
SUBTOTAL	\$373,013	\$313,075	\$265,750	\$186,506			\$232,544	(\$80,531)	(\$47,325)
MEDIAN VALUES	\$1,681	\$1,427	\$1,217	\$840	\$2,000	NO	\$1,217	(\$213)	(\$213)
MEAN VALUES	\$2,169	\$1,820	\$1,545	\$1,084	\$2,104	NO	\$1,352	(\$468)	(\$275)
<b>15 NEW PROPERTIES</b>									
SUBTOTAL	\$65,060	\$54,606	\$46,352	\$32,630			\$40,660	(\$14,046)	(\$8,264)
<b>TOTAL IMPACT</b>								<b>(\$94,578)</b>	<b>(\$55,579)</b>
								with CAP	with NO CAP

TRAVIS CENTRAL APPRAISAL DISTRICT  
 PARCELS WITH HISTORICAL EXEMPTIONS  
 YEAR 3 - MOVE EXEMPTION FROM 100% TO 75% FOR STRUCTURE

Approved Tax Rate 0.4430

ADDRESS	City Tax Levy	Current Exemption	Proposed Exemption @ 75%	50% of Levy	Cap Amount	Cap in effect?	Proposed Exemption with CAP	Difference from Current to Proposed with CAP	Difference from Current to Proposed with NO CAP
1000 E. 14TH	435.42	371.67	307.12	217.71	2,000.00	NO	307.12	(64.55)	(64.55)
1000 E. 8TH	1,554.56	1,468.80	1,151.04	777.28	2,000.00	NO	1,151.04	(317.76)	(317.76)
1001 MARY ST W	952.15	733.18	661.27	476.07	2,000.00	NO	661.27	(71.91)	(71.91)
1005 E. 9TH	777.73	754.38	613.11	388.86	2,000.00	NO	613.11	(141.27)	(141.27)
1009 E. 8TH	795.15	767.91	631.15	397.57	2,000.00	NO	631.15	(136.76)	(136.76)
1009 E. 9TH	1,155.96	1,132.61	896.79	577.98	2,000.00	NO	896.79	(235.83)	(235.83)
1011 E. 8TH	1,076.29	1,045.18	846.97	538.15	2,000.00	NO	846.97	(198.19)	(198.19)
1013 E. 9TH	1,365.68	1,336.50	1,061.53	682.84	2,000.00	NO	1,061.53	(274.97)	(274.97)
10140 OLD S.A. RD	731.08	666.32	539.27	365.54	2,000.00	NO	539.27	(127.05)	(127.05)
1022 E. 7TH	576.89	518.45	418.53	288.45	2,000.00	NO	418.53	(99.92)	(99.92)
105 W. 33RD	2,354.50	2,130.74	1,733.16	1,177.25	2,000.00	NO	1,733.16	(397.58)	(397.58)
109 W. 33RD	2,868.98	2,453.67	1,944.08	1,434.49	2,000.00	NO	1,944.08	(509.59)	(509.59)
110 W. 33RD	1,846.24	1,464.15	1,193.64	923.12	2,000.00	NO	1,193.64	(270.52)	(270.52)
1100 E. 8TH	1,440.78	1,413.54	1,115.37	720.39	2,000.00	NO	1,115.37	(298.17)	(298.17)
1101 W 31ST STRT	2,105.77	1,470.36	1,341.22	1,052.88	2,000.00	NO	1,341.22	(129.14)	(129.14)
1102 BLANCO	1,803.36	1,499.33	1,290.76	901.68	2,000.00	NO	1,290.76	(208.57)	(208.57)
1106 TOYATH	952.36	653.33	564.76	476.18	2,000.00	NO	564.76	(88.58)	(88.58)
1108 CHICON	268.46	89.93	78.52	134.23	2,000.00	NO	78.52	(11.41)	(11.41)
1110 BLANCO	2,846.58	2,284.73	1,980.10	1,423.29	2,000.00	NO	1,980.10	(304.63)	(304.63)
1110 E. 10TH	616.74	607.01	497.13	308.37	2,000.00	NO	497.13	(109.88)	(109.88)
1191 SAN BERNARD	620.20	269.79	212.42	310.10	2,000.00	NO	212.42	(57.37)	(57.37)
1200 S. 5TH	1,067.56	735.31	634.55	533.78	2,000.00	NO	634.55	(100.77)	(100.77)
1201 TRAVIS HTS	1,346.25	1,014.00	843.57	673.13	2,000.00	NO	843.57	(170.44)	(170.44)
1202 GARDEN	452.09	363.49	294.76	226.04	2,000.00	NO	294.76	(68.72)	(68.72)
1203 NEWNING	2,195.72	2,035.19	1,597.02	1,097.86	2,000.00	NO	1,597.02	(438.18)	(438.18)
1204 E. 7TH	1,121.58	1,077.70	819.25	560.79	2,000.00	NO	819.25	(258.45)	(258.45)
1208 INKS	1,405.13	1,392.48	1,098.79	702.56	2,000.00	NO	1,098.79	(293.69)	(293.69)
1208 NEWNING	679.36	457.86	398.77	339.68	2,000.00	NO	398.77	(59.09)	(59.09)
1214 NEWNING	1,137.77	871.97	720.42	568.88	2,000.00	NO	720.42	(151.54)	(151.54)
1300 W. 9 1/2	2,851.23	1,785.26	1,605.44	1,425.61	2,000.00	NO	1,605.44	(179.82)	(179.82)
1301 E. C. CHAVEZ	880.57	806.85	623.57	440.28	2,000.00	NO	623.57	(183.28)	(183.28)
1403 S CONGRESS	1,768.84	1,497.85	1,300.39	884.42	2,000.00	NO	1,300.39	(197.46)	(197.46)
1403 W. 9TH	2,531.21	1,996.12	1,750.95	1,265.61	2,000.00	NO	1,750.95	(245.17)	(245.17)
1407 W. 9TH	2,579.25	1,719.40	1,453.60	1,289.63	2,000.00	NO	1,453.60	(265.80)	(265.80)
1409 NEWNING	1,544.86	1,190.46	981.45	772.43	2,000.00	NO	981.45	(209.02)	(209.02)
1500 W. 9TH	2,469.30	1,880.70	1,651.00	1,234.65	2,000.00	NO	1,651.00	(229.70)	(229.70)
1503 WEST AVE	1,487.70	1,233.42	966.72	743.85	2,000.00	NO	966.72	(266.71)	(266.71)
1508 NEWNING	1,507.41	1,282.68	1,060.88	753.71	2,000.00	NO	1,060.88	(221.80)	(221.80)
1510 NEWNING	1,285.25	784.64	643.32	642.62	2,000.00	NO	643.32	(141.32)	(141.32)
1510 NEWNING	2,010.26	1,429.56	1,167.15	1,005.13	2,000.00	NO	1,167.15	(262.41)	(262.41)
1602 E. C. CHAVEZ	2,502.01	2,332.44	1,834.57	1,251.00	2,000.00	NO	1,834.57	(497.88)	(497.88)
1604 11 ST E	2,270.80	2,217.19	1,773.00	1,135.40	2,000.00	NO	1,773.00	(444.19)	(444.19)
1604 E. 11TH	2,625.20	2,378.19	1,845.40	1,312.60	2,000.00	NO	1,845.40	(532.80)	(532.80)
1606 PEARL	439.05	439.05	329.29	219.52	2,000.00	NO	329.29	(109.76)	(109.76)
1610 VIRGINIA	1,438.66	1,084.26	901.80	719.33	2,000.00	NO	901.80	(182.47)	(182.47)
1705 NEWTON	612.25	494.33	452.02	306.13	2,000.00	NO	452.02	(42.31)	(42.31)
1803 EVERGREEN	1,050.96	749.23	605.07	525.48	2,000.00	NO	605.07	(144.16)	(144.16)
1807 E. C. CHAVEZ	1,080.15	1,056.61	833.88	540.07	2,000.00	NO	833.88	(225.73)	(225.73)
1811 NEWTON	1,289.03	1,059.39	903.26	644.52	2,000.00	NO	903.26	(156.13)	(156.13)
1912 S 5TH	1,079.99	844.01	712.45	540.00	2,000.00	NO	712.45	(131.56)	(131.56)
209 39 ST W	1,085.82	814.40	707.41	542.91	2,000.00	NO	707.41	(106.99)	(106.99)

YEAR 3 - MOVE EXEMPTION FROM 100% TO 75% FOR STRUCTURE

ADDRESS	City Tax Levy	Current Exemption	Proposed Exemption @ 75%	50% of Levy	Cap Amount	Cap in effect?	Proposed Exemption with CAP	Difference from Current to Proposed with CAP	Difference from Current to Proposed with NO CAP
212 W. 33RD	391.08	391.08	293.31	195.54	2,000.00	NO	293.31	(97.77)	(97.77)
2212 NUECES	2,076.59	1,744.34	1,391.32	1,038.30	2,000.00	NO	1,391.32	(353.02)	(353.02)
2404 RIO GRANDE	598.64	389.99	334.77	298.32	2,000.00	NO	334.77	(55.22)	(55.22)
2411 KINNEY RD	1,063.11	744.38	655.81	531.56	2,000.00	NO	655.81	(88.57)	(88.57)
2528 TANGLEWOOD	2,829.39	2,159.35	1,787.02	1,414.69	2,000.00	NO	1,787.02	(372.33)	(372.33)
2605 SALADO	1,082.98	712.92	564.29	541.49	2,000.00	NO	564.29	(148.64)	(148.64)
310 E. 34TH	753.10	520.53	431.28	376.55	2,000.00	NO	431.28	(89.26)	(89.26)
3110 HARRIS PK	1,624.01	976.12	894.08	812.01	2,000.00	NO	894.08	(82.06)	(82.06)
3112 WEST AVE	2,098.73	1,884.69	1,567.67	1,049.37	2,000.00	NO	1,567.67	(317.02)	(317.02)
3120 WHEELER	2,977.86	2,479.48	1,984.21	1,488.93	2,000.00	NO	1,984.21	(495.28)	(495.28)
3124 WHEELER	2,540.97	2,208.72	1,739.60	1,270.48	2,000.00	NO	1,739.60	(469.12)	(469.12)
3414 LYONS RD	487.09	470.88	377.90	243.55	2,000.00	NO	377.90	(92.97)	(92.97)
3506 WEST AVE	2,098.50	1,863.06	1,476.88	1,049.25	2,000.00	NO	1,476.88	(386.18)	(386.18)
3701 BONNIE RD	2,238.13	1,475.62	1,297.34	1,119.06	2,000.00	NO	1,297.34	(178.28)	(178.28)
3816 AVENUE G	2,175.22	1,964.43	1,711.35	1,087.61	2,000.00	NO	1,711.35	(253.08)	(253.08)
3824 AVENUE F	2,085.65	1,480.15	1,290.99	1,042.83	2,000.00	NO	1,290.99	(189.16)	(189.16)
3900 AVENUE C	2,502.95	2,004.58	1,628.03	1,251.48	2,000.00	NO	1,628.03	(376.55)	(376.55)
3909 AVENUE G	2,124.97	1,833.11	1,600.89	1,062.49	2,000.00	NO	1,600.89	(232.21)	(232.21)
3913 AVENUE C	1,318.43	548.47	439.04	659.22	2,000.00	NO	439.04	(109.43)	(109.43)
3913 AVENUE G	1,817.95	1,568.29	1,270.80	908.98	2,000.00	NO	1,270.80	(297.50)	(297.50)
3913 AVENUE G	201.89	167.11	134.05	101.00	2,000.00	NO	134.05	(33.06)	(33.06)
4001 AVENUE C	2,082.12	1,728.96	1,507.46	1,041.06	2,000.00	NO	1,507.46	(221.50)	(221.50)
4012 AVENUE F	2,062.51	1,794.97	1,578.37	1,031.26	2,000.00	NO	1,578.37	(216.60)	(216.60)
4014 AVENUE H	1,544.28	1,249.98	1,096.49	772.14	2,000.00	NO	1,096.49	(153.49)	(153.49)
405 E. MONROE	2,207.62	1,966.83	1,691.80	1,103.81	2,000.00	NO	1,691.80	(275.03)	(275.03)
410 E. 6TH	2,389.12	2,064.84	1,651.85	1,194.56	2,000.00	NO	1,651.85	(412.99)	(412.99)
410 E. MONROE	1,036.62	837.27	677.79	518.31	2,000.00	NO	677.79	(159.48)	(159.48)
4100 AVENUE F	2,228.29	1,812.98	1,463.56	1,114.15	2,000.00	NO	1,463.56	(349.42)	(349.42)
4104 AVENUE F	1,658.49	1,390.94	1,208.90	829.25	2,000.00	NO	1,208.90	(182.04)	(182.04)
4107 AVENUE H	1,315.59	1,021.29	924.97	657.80	2,000.00	NO	924.97	(96.32)	(96.32)
4108 SPEEDWAY	1,520.91	1,306.07	1,095.63	790.45	2,000.00	NO	1,095.63	(210.44)	(210.44)
4108 SPEEDWAY	562.53	436.94	359.10	281.26	2,000.00	NO	359.10	(77.84)	(77.84)
4110 SPEEDWAY	1,872.40	1,578.10	1,342.58	936.20	2,000.00	NO	1,342.58	(235.52)	(235.52)
4112 AVENUE B	1,971.73	1,639.48	1,312.67	985.86	2,000.00	NO	1,312.67	(326.81)	(326.81)
4200 AVENUE F	2,067.55	1,714.39	1,496.53	1,033.77	2,000.00	NO	1,496.53	(217.86)	(217.86)
4212 AVENUE F	1,950.74	1,495.43	1,240.32	975.37	2,000.00	NO	1,240.32	(255.11)	(255.11)
4300 AVENUE D	1,712.16	1,280.23	1,068.15	856.08	2,000.00	NO	1,068.15	(212.08)	(212.08)
4300 AVENUE F	1,791.59	1,497.30	1,281.98	895.80	2,000.00	NO	1,281.98	(215.32)	(215.32)
4401 AVENUE D	1,243.03	673.63	578.57	621.52	2,000.00	NO	578.57	(95.06)	(95.06)
4811 SINCLAIR	2,252.51	1,984.97	1,629.50	1,126.26	2,000.00	NO	1,629.50	(355.47)	(355.47)
6003 BROKEN SPOKE	511.12	267.01	248.50	255.56	2,000.00	NO	248.50	(18.51)	(18.51)
604 E. 3RD	193.65	96.82	72.62	96.82	2,000.00	NO	72.62	(24.20)	(24.20)
604 E. 3RD	2,189.99	1,565.07	1,408.84	1,095.00	2,000.00	NO	1,408.84	(156.24)	(156.24)
604 E. 3RD	2,193.98	1,411.46	1,254.23	1,095.99	2,000.00	NO	1,254.23	(157.24)	(157.24)
604 E. 47TH	2,663.09	2,331.90	1,892.50	1,331.55	2,000.00	NO	1,892.50	(439.40)	(439.40)
609 W. 32ND	2,523.62	2,288.17	1,795.71	1,261.81	2,000.00	NO	1,795.71	(492.46)	(492.46)
613 W. 32ND	3,826.50	1,774.81	1,365.72	1,913.25	2,000.00	NO	1,365.72	(409.09)	(409.09)
613 W. 32ND	1,126.17	563.08	422.31	563.08	2,000.00	NO	422.31	(140.77)	(140.77)
708 PATTERSON	1,595.50	1,224.26	1,024.74	797.75	2,000.00	NO	1,024.74	(199.52)	(199.52)
708 PATTERSON	280.24	140.12	105.09	140.12	2,000.00	NO	105.09	(35.03)	(35.03)
710 COLORADO ST	1,447.94	1,412.72	1,068.35	723.97	2,000.00	NO	1,068.35	(344.38)	(344.38)
714 COLORADO ST	1,447.94	1,412.72	1,068.35	723.97	2,000.00	NO	1,068.35	(344.38)	(344.38)
714 COLORADO ST	1,447.94	1,412.72	1,068.35	723.97	2,000.00	NO	1,068.35	(344.38)	(344.38)

YEAR 3 - MOVE EXEMPTION FROM 100% TO 75% FOR STRUCTURE

ADDRESS	City Tax Levy	Current Exemption	Proposed Exemption @ 75%	50% of Levy	Cap Amount	Cap in effect?	Proposed Exemption with CAP	Difference from Current to Proposed with CAP	Difference from Current to Proposed with NO CAP
714 COLORADO ST	899.95	882.47	666.22	448.97	2,000.00	NO	666.22	(216.25)	(216.25)
714 COLORADO ST	1,453.31	1,418.10	1,072.38	726.66	2,000.00	NO	1,072.38	(345.72)	(345.72)
714 COLORADO ST	1,447.94	1,412.72	1,068.35	723.97	2,000.00	NO	1,068.35	(344.38)	(344.38)
714 COLORADO ST	1,017.70	997.09	752.97	508.85	2,000.00	NO	752.97	(244.12)	(244.12)
714 COLORADO ST	818.54	795.32	602.30	409.27	2,000.00	NO	602.30	(193.03)	(193.03)
714 COLORADO ST	1,447.94	1,412.72	1,068.35	723.97	2,000.00	NO	1,068.35	(344.38)	(344.38)
714 COLORADO ST	1,453.31	1,418.10	1,072.38	726.66	2,000.00	NO	1,072.38	(345.72)	(345.72)
714 COLORADO ST	1,453.31	1,418.10	1,072.38	726.66	2,000.00	NO	1,072.38	(345.72)	(345.72)
714 COLORADO ST	977.76	958.20	723.54	488.88	2,000.00	NO	723.54	(234.66)	(234.66)
714 COLORADO ST	1,702.63	1,684.54	1,257.93	851.31	2,000.00	NO	1,257.93	(406.62)	(406.62)
714 COLORADO ST	818.54	795.32	602.30	409.27	2,000.00	NO	602.30	(193.03)	(193.03)
714 COLORADO ST	899.95	882.47	666.22	448.97	2,000.00	NO	666.22	(216.25)	(216.25)
714 COLORADO ST	899.95	882.47	666.22	448.97	2,000.00	NO	666.22	(216.25)	(216.25)
714 COLORADO ST	977.76	958.20	723.54	488.88	2,000.00	NO	723.54	(234.66)	(234.66)
714 COLORADO ST	1,346.04	1,313.70	993.36	673.02	2,000.00	NO	993.36	(320.34)	(320.34)
714 COLORADO ST	1,346.04	1,313.70	993.36	673.02	2,000.00	NO	993.36	(320.34)	(320.34)
714 COLORADO ST	1,408.90	1,375.01	1,039.74	704.45	2,000.00	NO	1,039.74	(335.27)	(335.27)
714 COLORADO ST	818.54	795.32	602.30	409.27	2,000.00	NO	602.30	(193.03)	(193.03)
714 COLORADO ST	1,346.04	1,313.70	993.36	673.02	2,000.00	NO	993.36	(320.34)	(320.34)
714 COLORADO ST	1,453.31	1,418.10	1,072.38	726.66	2,000.00	NO	1,072.38	(345.72)	(345.72)
714 COLORADO ST	818.54	795.32	602.30	409.27	2,000.00	NO	602.30	(193.03)	(193.03)
714 COLORADO ST	1,017.70	998.46	754.34	508.85	2,000.00	NO	754.34	(244.12)	(244.12)
714 COLORADO ST	901.30	885.24	668.66	450.85	2,000.00	NO	668.66	(216.58)	(216.58)
714 COLORADO ST	899.95	884.52	668.28	449.97	2,000.00	NO	668.28	(216.24)	(216.24)
714 COLORADO ST	1,453.31	1,424.97	1,079.26	726.66	2,000.00	NO	1,079.26	(345.72)	(345.72)
714 COLORADO ST	1,588.23	1,558.42	1,180.80	794.11	2,000.00	NO	1,180.80	(377.62)	(377.62)
714 COLORADO ST	1,358.52	1,336.41	1,013.09	679.26	2,000.00	NO	1,013.09	(323.32)	(323.32)
714 COLORADO ST	2,524.78	2,478.47	1,872.98	1,262.39	2,000.00	NO	1,872.98	(605.50)	(605.50)
801 PARK BLVD	2,265.61	1,911.83	1,553.09	1,132.81	2,000.00	NO	1,553.09	(358.74)	(358.74)
802 BARTON BLVD	2,434.85	2,060.29	1,664.77	1,217.43	2,000.00	NO	1,664.77	(395.51)	(395.51)
806 ROSEDALE TR	3,876.25	2,547.25	1,965.81	1,938.13	2,000.00	NO	1,965.81	(581.44)	(581.44)
809 E. 46TH	1,789.94	1,557.36	1,226.17	894.97	2,000.00	NO	1,226.17	(331.20)	(331.20)
901 W. 16TH	2,423.39	2,086.12	1,804.22	1,211.70	2,000.00	NO	1,804.22	(281.90)	(281.90)
9019 PARKFIELD	341.65	150.89	118.15	170.82	2,000.00	NO	118.15	(32.74)	(32.74)
910 BLANCO	1,901.92	1,432.89	1,151.23	950.96	2,000.00	NO	1,151.23	(281.66)	(281.66)
1415 WOOLDRIDGE	7,624.42	3,200.31	2,553.21	3,812.21	3,812.21	NO	2,553.21	(647.10)	(647.10)
1108 W. 10TH	2,860.44	2,374.00	2,082.95	1,430.22	2,000.00	YES	2,000.00	(374.00)	(291.04)
1901 W. 35TH	3,763.08	3,198.13	2,865.05	1,881.54	2,000.00	YES	2,000.00	(1,198.13)	(333.08)
210 ACADEMY	3,946.17	3,143.54	2,710.75	1,973.09	2,000.00	YES	2,000.00	(1,143.54)	(432.78)
212 W. 33RD	3,652.52	3,099.99	2,463.12	1,826.26	2,000.00	YES	2,000.00	(1,099.99)	(636.86)
303 ACADEMY	3,903.80	3,611.93	2,802.11	1,951.90	2,000.00	YES	2,000.00	(1,611.93)	(809.82)
3215 FAIRFAX WK	3,764.84	3,329.42	2,612.48	1,882.42	2,000.00	YES	2,000.00	(1,329.42)	(716.94)
3912 AVENUE G	3,780.14	3,536.91	2,890.91	1,890.07	2,000.00	YES	2,000.00	(1,536.91)	(646.00)
4002 AVENUE H	2,865.67	2,573.81	2,189.84	1,432.84	2,000.00	YES	2,000.00	(573.81)	(384.16)
4007 AVENUE G	3,125.66	2,660.41	2,111.59	1,562.78	2,000.00	YES	2,000.00	(660.41)	(548.81)
4112 SPEEDWAY	3,353.25	2,755.20	2,215.91	1,676.62	2,000.00	YES	2,000.00	(755.20)	(539.29)
500 E. 32ND	3,463.83	2,884.15	2,475.04	1,731.92	2,000.00	YES	2,000.00	(884.15)	(409.11)
602 HARTMAN	3,340.22	2,527.06	2,202.76	1,670.11	2,000.00	YES	2,000.00	(527.06)	(324.30)
908 BLANCO	3,056.36	2,610.59	2,069.39	1,528.18	2,000.00	YES	2,000.00	(610.59)	(541.21)
1419 NEWNING	4,109.17	3,444.67	2,749.63	2,054.59	2,054.59	YES	2,054.59	(1,390.09)	(695.04)
3126 DUVAL	4,208.50	3,976.62	3,422.88	2,104.25	2,104.25	YES	2,104.25	(1,872.37)	(553.75)
1108 W. 9TH	4,229.38	3,538.30	2,826.49	2,114.69	2,114.69	YES	2,114.69	(1,423.61)	(711.80)
1607 PRESSLER	4,416.39	4,215.51	3,443.66	2,208.20	2,208.20	YES	2,208.20	(2,007.31)	(771.84)

**YEAR 3 - MOVE EXEMPTION FROM 100% TO 75% FOR STRUCTURE**

ADDRESS	City Tax Levy	Current Exemption	Proposed Exemption @ 75%	50% of Levy	Cap Amount	Cap in effect?	Proposed Exemption with CAP	Difference from Current to Proposed with CAP	Difference from Current to Proposed with NO CAP
806 BAYLOR	4,543.06	3,535.23	2,903.38	2,271.53	2,271.53	YES	2,271.53	(1,263.70)	(631.85)
1412 W. 6 1/2	4,562.40	4,051.63	3,318.04	2,281.20	2,281.20	YES	2,281.20	(1,770.43)	(733.59)
700 E. 44TH	4,589.83	3,674.78	2,883.46	2,294.91	2,294.91	YES	2,294.91	(1,379.87)	(791.32)
1606 PEARL	4,653.00	4,266.05	3,327.07	2,326.50	2,326.50	YES	2,326.50	(1,939.55)	(938.98)
804 BAYLOR	4,845.17	4,089.30	3,255.94	2,422.58	2,422.58	YES	2,422.58	(1,666.71)	(833.36)
401 2 ST W	5,003.69	4,001.33	3,251.59	2,501.84	2,501.84	YES	2,501.84	(1,499.49)	(749.75)
1402 WEST AVE	5,316.00	4,683.87	3,573.35	2,658.00	2,658.00	YES	2,658.00	(2,025.87)	(1,110.52)
400 ACADEMY	6,166.66	5,524.55	4,425.89	3,083.33	3,083.33	YES	3,083.33	(2,441.22)	(1,098.86)
112 ACADEMY	6,175.25	5,917.36	4,722.42	3,087.63	3,087.63	YES	3,087.63	(2,829.74)	(1,194.95)
602 E. 43RD	6,375.80	5,337.52	4,262.71	3,187.90	3,187.90	YES	3,187.90	(2,149.62)	(1,074.81)
807 CONGRESS	6,810.30	6,523.77	5,081.68	3,405.15	3,405.15	YES	3,405.15	(3,118.62)	(1,442.09)
3300 DUVAL	7,146.66	6,619.68	5,206.80	3,573.33	3,573.33	YES	3,573.33	(3,046.35)	(1,412.88)
2900 TARRY TR	7,174.37	5,895.20	4,741.19	3,587.18	3,587.18	YES	3,587.18	(2,308.02)	(1,154.01)
3215 DUVAL	7,831.17	7,009.08	5,699.17	3,915.59	3,915.59	YES	3,915.59	(3,093.49)	(1,309.80)
2408 SWEETBRUSH	8,829.49	8,613.37	7,080.45	4,914.74	4,914.74	YES	4,914.74	(3,888.62)	(1,522.81)

**PROPERTIES AFFECTED BY EXEMPTION CAP**

<b>SUBTOTAL</b>	<b>\$152,862</b>	<b>\$133,223</b>	<b>\$107,878</b>	<b>\$76,431</b>		<b>32</b>	<b>\$79,993</b>	<b>(\$53,230)</b>	
MEDIAN VALUES	\$4,323	\$3,643	\$2,897	\$2,161	\$2,161	YES	\$2,161	(\$1,518)	
MEAN VALUES	\$4,777	\$4,163	\$3,371	\$2,388	\$2,500	YES	\$2,500	(\$1,663)	

**PROPERTIES UNAFFECTED BY EXEMPTION CAP**

<b>SUBTOTAL</b>	<b>\$220,151</b>	<b>\$179,852</b>	<b>\$146,043</b>	<b>\$110,075</b>		<b>140</b>	<b>\$146,043</b>	<b>(\$33,810)</b>	
MEDIAN VALUES	\$1,448	\$1,336	\$1,068	\$724	\$2,000	NO	\$1,068	(\$222)	
MEAN VALUES	\$1,573	\$1,285	\$1,043	\$786	\$2,013	NO	\$1,043	(\$241)	

**ALL EXISTING PARCELS**

<b>SUBTOTAL</b>	<b>\$373,013</b>	<b>\$313,075</b>	<b>\$253,920</b>	<b>\$186,506</b>			<b>\$226,036</b>	<b>(\$87,040)</b>	<b>(\$59,155)</b>
MEDIAN VALUES	\$1,681	\$1,427	\$1,159	\$840	\$2,000	NO	\$1,159	(\$266)	(\$286)
MEAN VALUES	\$2,169	\$1,820	\$1,476	\$1,084	\$2,104	NO	\$1,314	(\$506)	(\$344)

**15 NEW PROPERTIES**

<b>SUBTOTAL</b>	<b>\$97,591</b>	<b>\$81,909</b>	<b>\$66,433</b>	<b>\$48,795</b>			<b>\$59,137</b>	<b>(\$22,772)</b>	<b>(\$15,477)</b>
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**TOTAL IMPACT**

**(\$109,812) (\$74,632)**  
with CAP with NO CAP

	Average Value	Minimum	Improvement	Number	# Years	Approved Tax Rate	0.4430
Residential	175,100	25%	43,775	4	7		
Commercial	498,070	40%	199,228	3	10		
Low-Income	60,000	30%	18,000	2	10		

### Residential

	1	2	3	4	5	6	7	8	9	10
Freeze	3,103	6,206	9,308	12,411	15,514	18,617	21,719	21,719	21,719	21,719
No Freeze	3,878	7,757	11,635	15,514	19,392	23,271	27,149	27,149	27,149	27,149
Difference	776	1,551	2,327	3,103	3,878	4,654	5,430	5,430	5,430	5,430

38,009

### Commercial

	1	2	3	4	5	6	7	8	9	10
Freeze	6,619	13,239	19,858	26,477	33,097	39,716	46,335	52,955	59,574	66,193
No Freeze	9,267	18,534	27,801	37,068	46,335	55,603	64,870	74,137	83,404	92,671
Difference	2,648	5,295	7,943	10,591	13,239	15,886	18,534	21,182	23,830	26,477

145,626

### Low Income

	1	2	3	4	5	6	7	8	9	10
Freeze	532	1,063	1,595	2,126	2,658	3,190	3,721	4,253	4,784	5,316
No Freeze	691	1,382	2,073	2,764	3,455	4,146	4,838	5,529	6,220	6,911
Difference	159	319	478	638	797	957	1,116	1,276	1,435	1,595

8,771

**TOTAL 192,406 over ten years**

19,241 on an annual average basis

**LOCAL HISTORIC DISTRICT  
TAX FREEZE IMPACT  
SAMPLE PROPERTIES**

**Tax Rate**

**0.4430**

Address	Total Appraised	Total Taxable	2003 Tax Revenue	Total Appraised	No Freeze Total Taxable	Frozen Total Taxable	No Freeze 2004 Tax Revenue	Change	Frozen 2004 Tax Revenue
<b>RESIDENTIAL</b>									
<b>OLD WEST AUSTIN</b>									
3308 Jefferson	181,283	181,283	803.08	195,979	195,979	181,283	868	(65)	803
3310 Jefferson	187,671	187,671	831.38	203,964	203,964	187,671	904	(72)	831
1413 Ethridge	615,794	615,794	2,727.97	672,243	672,243	615,794	2,978	(250)	2,728
2 (or 1102 Enfield)	433,784	433,784	1,921.66	476,805	476,805	433,784	2,111	(190)	1,922
1501 Wethersfield	192,000	192,000	850.56	204,563	204,563	192,000	908	(56)	851
1410 Northwood	243,291	192,291	851.85	256,614	205,614	192,291	911	(59)	852
1609 Enfield	226,739	226,739	1,004.45	237,486	237,486	226,739	1,052	(48)	1,004
<b>Subtotal</b>	<b>2,080,562</b>	<b>2,029,562</b>	<b>8,990.95</b>	<b>2,247,454</b>	<b>2,196,454</b>	<b>2,029,562</b>	<b>9,730</b>	<b>(739)</b>	<b>8,991</b>
<b>CLARKSVILLE</b>									
1614 W. 10th	282,775	282,775	1,296.99	320,969	320,969	282,775	1,422	(125)	1,297
1727 W. 10th	143,555	103,566	458.80	155,069	125,436	103,566	556	(97)	459
1612 W. 11th	121,082	121,082	536.39	132,603	132,603	121,082	587	(51)	536
1105 Toyath	199,815	189,815	885.18	212,269	212,269	199,815	940	(55)	885
<b>Subtotal</b>	<b>757,227</b>	<b>717,238</b>	<b>3,177.36</b>	<b>820,910</b>	<b>791,277</b>	<b>717,238</b>	<b>3,505</b>	<b>(328)</b>	<b>3,177</b>
<b>HYDE PARK/SHADOW LAWN</b>									
4412 Avenue B	125,955	74,955	332.05	141,319	141,319	74,955	626	(294)	332
4105 Avenue H	206,852	206,852	916.35	224,815	224,815	206,852	996	(80)	916
4200 Avenue H	290,666	153,931	681.91	310,708	194,566	153,931	862	(180)	682
4201 Avenue H	516,468	516,468	2,287.95	593,085	593,085	516,468	2,627	(339)	2,288
213 W. 41st	472,676	472,676	2,093.95	515,845	515,845	472,676	2,285	(191)	2,094
<b>Subtotal</b>	<b>1,612,517</b>	<b>1,424,882</b>	<b>6,312.21</b>	<b>1,785,772</b>	<b>1,669,630</b>	<b>1,424,882</b>	<b>7,396</b>	<b>(1,084)</b>	<b>6,312</b>
<b>WILLOW-SPENCE</b>									
905 Spence Street	96,103	96,103	425.74	110,129	110,129	96,103	488	(62)	426
1001 Willow Street	176,083	77,026	341.23	204,104	117,849	77,026	522	(181)	341
1014 Willow Street	105,742	105,742	468.44	122,178	122,178	105,742	541	(73)	468
<b>Subtotal</b>	<b>377,928</b>	<b>278,871</b>	<b>1,235.41</b>	<b>436,411</b>	<b>350,156</b>	<b>278,871</b>	<b>1,551</b>	<b>(316)</b>	<b>1,235</b>
<b>SWEDE HILL</b>									
906 E. 14th Street	90,386	18,567	82.25	102,883	38,120	18,567	169	(87)	82
1004 E. 14th	101,648	82,597	365.90	117,060	106,268	82,597	471	(105)	366
903 E. 15th Street	85,500	85,500	378.77	96,875	96,875	85,500	429	(50)	379
<b>Subtotal</b>	<b>277,534</b>	<b>186,664</b>	<b>826.92</b>	<b>316,918</b>	<b>241,263</b>	<b>186,664</b>	<b>1,069</b>	<b>(242)</b>	<b>827</b>
<b>RAINEY STREET</b>									
70 Rainey Street	230,225	230,225	1,019.90	246,219	246,219	230,225	1,091	(71)	1,020
86 Rainey Street	180,000	180,000	797.40	181,250	181,250	180,000	803	(6)	797
90 Rainey Street	220,907	220,907	978.62	232,384	232,384	220,907	1,029	(51)	979
<b>Subtotal</b>	<b>631,132</b>	<b>631,132</b>	<b>2,795.92</b>	<b>659,853</b>	<b>659,853</b>	<b>631,132</b>	<b>2,923</b>	<b>(127)</b>	<b>2,796</b>
<b>TOTAL RESIDENTIAL</b>	<b>5,736,900</b>	<b>5,268,349</b>	<b>23,338.77</b>	<b>6,267,318</b>	<b>5,908,633</b>	<b>5,268,349</b>	<b>28,175</b>	<b>(2,836)</b>	<b>23,339</b>



**LOCAL HISTORIC DISTRICT  
TAX FREEZE IMPACT  
SAMPLE PROPERTIES**

Address	Total Appraised	Total Taxable	2003 Tax Revenue	Total Appraised	No Freeze Total Taxable	Frozen Total Taxable	No Freeze 2004 Tax Revenue	Change	Frozen 2004 Tax Revenue
<b>COMMERCIAL SIXTH STREET</b>									
211 E. 6th	444,160	444,160	1,967.63	562,944	562,944	444,160	2,494	(526)	1,968
311 E. 6th Street	414,200	414,200	1,834.91	521,000	521,000	414,200	2,308	(473)	1,835
500 E. 6th Street	444,600	444,600	1,969.58	569,448	569,448	444,600	2,523	(553)	1,970
505 E. 6th	456,900	456,900	2,024.07	553,314	553,314	456,900	2,451	(427)	2,024
<b>Subtotal</b>	<b>1,759,860</b>	<b>1,759,860</b>	<b>7,796.19</b>	<b>2,206,706</b>	<b>2,206,706</b>	<b>1,759,860</b>	<b>9,776</b>	<b>(1,980)</b>	<b>7,796</b>
<b>CONGRESS AVENUE</b>									
907 Congress Avenue N	376,142	376,142	1,666.31	438,279	438,279	376,142	1,942	(275)	1,666
909 Congress Avenue N	360,095	360,095	1,595.22	415,813	415,813	360,095	1,842	(247)	1,595
<b>Subtotal</b>	<b>736,237</b>	<b>736,237</b>	<b>3,261.53</b>	<b>854,092</b>	<b>854,092</b>	<b>736,237</b>	<b>3,784</b>	<b>(522)</b>	<b>3,262</b>
<b>TOTAL COMMERCIAL</b>	<b>2,496,097</b>	<b>2,496,097</b>	<b>11,057.72</b>	<b>3,060,798</b>	<b>3,060,798</b>	<b>2,496,097</b>	<b>13,559</b>	<b>(2,502)</b>	<b>11,058</b>
<b>GRAND TOTAL</b>		<b>7,764,446</b>	<b>34,396.49</b>		<b>8,969,431</b>	<b>7,764,446</b>	<b>39,735</b>	<b>(5,338)</b>	<b>34,396</b>

**Historic District Analysis**

**Assumptions:**

31 Total Parcels, 25 residential and 6 commercial for 2003 tax year.

Tax rate is 0.4430.

Homesteads take into account the 10% cap.

In 2004 land value is constant and new improvements are increased by 25% for residential and 40% for commercial.

In 2004 tax revenue is compare with and without the tax freeze.

# Residential Historic Landmark Tax Exemption

Effect of Reducing Residential Exemption on Structures from 100% to 85% over 3 Years

		Exemption Cap in Effect					Task Force Recommendation Annual Average Impact
	Current Exemptions Three Year Total	Task Force Recommendation Year 1 - 95% Cap in Effect	Task Force Recommendation Year 2 - 90% Cap in Effect	Task Force Recommendation Year 3 - 85% Cap in Effect	Task Force Recommendation Three Year Total	Difference from Current to Task Force Recommendation	
Existing	172	\$249,994	\$244,461	\$238,654	\$733,109	(\$206,117)	(\$68,706)
Per Property		\$1,453	\$1,421	\$1,388			(\$399)
New	15	\$21,802	\$42,639	\$62,439	\$126,879	(\$38,940)	(\$12,313)
<b>TOTAL</b>		<b>\$271,795</b>	<b>\$287,100</b>	<b>\$301,093</b>	<b>\$859,988</b>	<b>(\$243,057)</b>	<b>(\$81,019)</b>
# of Properties Affected by Cap		46	44	40			
Average Tax Increase for Properties Affected by Cap		\$1,252	\$1,304	\$1,413			
Average Tax Increase for Properties Unaffected by Cap		\$43	\$88	\$138			
Average Tax Increase for All Properties		\$367	\$399	\$433			

Assumptions / Constants  
 2003 TCAD Property Values  
 2004 Tax Roll Tax Rate (\$0.4430)  
 15 Residential Properties added per year

**MINUTES  
OF THE  
HISTORIC PRESERVATION TASK FORCE  
MEETINGS**

Historic Preservation Task Force

One Texas Center  
505 Barton Springs Road, Room 240

Monday, August 30, 2004, 5:30 PM

**CALL TO ORDER: 5:30 PM**

X Betty Baker, Chair  
X Charles Betts  
X John Phillip Donisi  
X Jerry Harris, Vice Chair

X Keith Jackson  
X Tere O'Connell  
AB Joseph Martinez  
X Laurie Limbacher, *ex-officio*

The Task Force members first discussed fees proposed by the Transportation, Planning and Sustainability Department for review of permits relating to historic preservation projects. This item was not on the Task Force agenda. Chair Baker reported that the Transportation, Planning and Sustainability Department had proposed a fee of \$250 for a historic zoning application, \$100 for a review of a permit within a National Register Historic District, and \$100 for a Certificate of Appropriateness for the next fiscal year budget.

Baker suggested that the Task Force consider a fee for the application for a tax exemption for historic landmarks, and requested that staff provide the Task Force with figures showing the lowest exemption, the average exemption, the number of applications, the number of applications rejected by the Landmark Commission, and a breakdown of the costs of administering the tax exemption program, including postage, inspection times, etc.

The Task Force members then discussed an item posed by O'Connell regarding whether ex-officio members could vote. O'Connell stated that she was under the impression that ex-officio members could vote in the Task Force deliberations. City legal staff said that he would look into it. Limbacher stated that when she received her appointment to the Task Force as an ex-officio member, it had stated in parentheses that her position was as a non-voting member.

**A. Consider strengthening criteria for historically-zoned properties.**  
The Task Force discussed their previous recommendation for the criteria for designating a property as a historic landmark, noting that the recommendation included subjective qualifiers such as a "significant" work of an architect. O'Connell pointed out that the qualifiers require that the staff and Landmark Commission must be able to make that determination based

upon the entire body of the architect's work. Limbacher stated that if an architect varied the styles and types of architecture of his or her practice, then it would require a great deal of knowledge about whether a particular building was a significant example of that architect's work or a significant example of a particular style by that architect.

Baker responded that it would be incumbent upon the Landmark Commission to be selective. O'Connell added that the burden of proof should be on the applicant to demonstrate how a particular building relates to the entire body of work of the architect, but noted that there would be a problem is when the structure is in danger of demolition, then it will be up to staff to make the case.

**B. Reconsider criteria for tax exemptions for residential properties.**

The Task Force discussed whether grandfathering properties which had already been designated historic landmarks was legal, and posed the question that if the City Law Department determined that if grandfathering the current tax exemptions, whether the Task Force would like to make any changes. The Task Force asked staff to provide a list of the properties that are between 50 and 75 years old.

**C. Reconsider incentives for local historic districts.**

The Task Force decided to eliminate the previously-recommended rehabilitation incentive for non-contributing buildings in local historic districts, unless the rehabilitation project would reverse the modifications which made the building non-contributing, and at the end of the project, the building would be contributing to the historic district.

**D. Consider different formulas/criteria to reduce the residential tax exemption.**

Tape malfunction – no information.

**E. Citizen's Communication**

Tape malfunction – no information.

**ADJOURN: 7:10 PM**

HISTORIC PRESERVATION TASK FORCE  
REGULAR MEETING

SEPTEMBER 8, 2004

City Of Austin  
Historic Preservation Task Force  
One Texas Center  
505 Barton Springs Road, Room 240  
Austin, Texas

Regular Meeting

September 8, 2004 – 5:30 P.M.

Call To Order:

X Betty Baker	X John Donisi	AB Joseph Martinez
X Charles Betts	X Tere O'Connell	X Jerry Harris
X Keith Jackson	X Laurie Limbacher, <i>ex officio</i>	

Order Of Procedure

1. Chair announces request.
2. Chair invites public comment. Each person signed up to speak will be given a maximum of 3 minutes.  
Public hearing is closed. Upon closing the public hearing by the chair, no further information will be taken from the public.
3. Discussion by the Commission.

All Persons Wishing To Speak To The Task Force On A Posted Agenda Item Or For Citizens' Communications Must Register On The Sign-In Sheet Prior To The Time Of The Hearing. Persons Not Registered Will Not Be Recognized.

*The City of Austin is committed to compliance with the Americans with Disabilities Act. Reasonable modifications and equal access to communications will be provided upon request. Call Sylvia Arzola, Transportation, Planning and Sustainability Department, at 974-6448 for information.*

Posted: September 3, 2004

HISTORIC PRESERVATION TASK FORCE  
REGULAR MEETING

SEPTEMBER 8, 2004

City Of Austin  
Historic Preservation Task Force  
One Texas Center  
505 Barton Springs Road, Room 240  
Austin, Texas

Regular Meeting

Wednesday, September 8, 2004 – 5:30 P.M.

Call To Order:

A. Report From The City Of Austin Law Department Regarding Proposed Changes To The Criteria For Qualifying For Tax Exemptions For Owner-Occupied Historic Landmarks

David Lloyd of the City of Austin Law Department addressed the Task Force on the issue of "grandfathering" the tax exemptions for currently-designated landmarks and setting up a new formula for calculating the tax exemption for landmarks designated in the future. Lloyd stated that he had talked to the City Attorney, and that some of the items the Task Force wanted to discuss would be confidential legal advice so the presentation he could make to the Task Force would be somewhat abbreviated.

Lloyd stated that the Texas Constitution requires uniform and equal taxation. All real property in the state is taxed in accordance with its value unless it is exempt from taxation. The legislature passed a statute to allow local governments to grant tax exemptions to historic properties, which grant an exemption of all or a percentage of the assessed value of the property. Lloyd stated that he had reviewed the cases dealing with uniform and equal taxation, and had determined that the principal question is what constitutes a reasonable classification for allowing the local government to grant a tax exemption. The classification for eligibility for the tax exemption cannot be arbitrary, capricious, or unreasonable. The cases on the subject of uniform and equal taxation look to the attributes of the property rather than the attributes of ownership. The City of Austin has created two classifications: owner-occupied residences and all other properties, which consists of property which produces an income for the owner. There is no case in Texas which deals directly with changing the tax structure so that some properties that were formerly entitled to a tax exemption are no longer entitled to it, as would happen under the Task Force's recommendation that currently-designated landmarks would retain their existing exemption, except if the property were to be sold, then the new owner would receive a different, and lower exemption.

Other Texas cities treat historic properties uniformly, and create classes of properties based upon the attributes of the property rather than the attributes of

HISTORIC PRESERVATION TASK FORCE  
REGULAR MEETING

SEPTEMBER 8, 2004

ownership, so that it is clear that the tax exemption is something that runs with the land, as opposed to a personal right.

Betts asked Lloyd where there are limitations on what he could discuss with the Task Force members. Lloyd replied that he could not get into confidential attorney-client information, and that further discussion would have to be between the Task Force chair and the City Attorney.

Jackson stated that he thought a city could always grandfather property. Lloyd responded that a city can grandfather many things, such as a use, but not tax issues, since taxation had to be uniform and equal.

Harris suggested that the Task Force not spend a lot of time on something the City Attorney could not recommend, and stated that perhaps the Task Force should recommend a scheme for property tax exemptions as their preference and then work on alternatives, so that if the Council does not accept their recommendation, they could have alternatives to consider.

Harris stated that the problem with the current Task Force recommendation for grandfathering currently designated properties is that at any given time, there will be some owner-occupied residences with a tax exemption of 100% of the value of the structure and 50% of the value of the land, and others with a cap of the greater of \$2,000 or 50% of the total tax levy, which presents the issue concerning the Law Department – that the program does not comply with the uniform and equal provisions for taxation in the Constitution. Harris suggested that the Task Force consider alternatives.

O'Connell asked whether the date of designation could be considered an attribute of the property for purposes of determining the exemption level. Lloyd responded that it would still present a uniform and equal taxation issue.

Harris noted that the Task Force recommendation did not affect anyone's tax rate, but the level of exemption.

Jackson noted that an easy way to resolve this issue was to simply delete the first part of the prior Task Force recommendation.

Limbacher inquired whether a step-down formula for the exemptions, where the exemption for every property owner would be reduced every year for a period of years until we reached a target would comply with uniform and equal taxation. Lloyd replied that a step-down proposal did not have any uniform and equal tax issues. O'Connell asked whether that meant that newly-designated landmarks would get the same property tax exemption as all other landmarks were getting that year, if the amount were being decreased annually. Lloyd responded affirmatively.

Baker then asked for a break from the discussion to entertain citizens' communications (see below).



HISTORIC PRESERVATION TASK FORCE  
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**B. Discussion And Possible Action On:**

1. Conducting public hearings for Historic Preservation Task Force meetings, and notification required for public hearings.

Baker asked the Task Force whether they wished to hold a public hearing in formulating their recommendations. O'Connell observed that there had only been one public hearing on the Task Force recommendations at the Planning Commission. Baker responded that the Zoning and Platting Commission had also held a public hearing on the recommendations.

O'Connell stated that the public hearings at the Planning Commission and the Zoning and Platting Commission had both occurred after the Task Force report was finalized, and that several other parties had submitted recommendations after the Task Force report. O'Connell stated that she understood from the City Manager's Office that the Task Force is an appropriate venue for public input and that the Council wants to see a unified and comprehensive set of recommendations. O'Connell stated that she felt it was very appropriate to hold a public hearing before making final recommendations this time to try to build consensus rather than each interested party submitting separate recommendations.

Limbacher noted that city staff started the Code amendment process for historic preservation ordinance changes before the Task Force was formed, and that the public should be informed of public hearings in accordance with the Code amendment process.

O'Connell stated that people should have an opportunity to provide input so that the report represents a consensus. Jackson asked Donisi if he had attended a meeting of interested parties during the time that the Task Force had met originally. O'Connell pointed out that the Task Force was not represented at that meeting, and Baker responded that the Task Force had been disbanded by the time that meeting had occurred.

Jackson stated that a public hearing was not a good means to reach consensus because each party is trying to convince the decision makers of their position. Betts stated that the August 30 Council charge sets out what the Task Force should be doing and says nothing about holding public hearings. Betts stated that he thought the Task Force should stick to what they were assigned to do by Council. Baker pointed out that the Task Force on Boards and Commissions did not have public hearings because their meetings were open and posted. Baker asked Lloyd if it was common for a task force to hold a public hearing. Lloyd responded that there was no prohibition on a task force holding a public hearing, but that there was no requirement that they do so.

Jackson asked who would receive notice for the public hearings. O'Connell replied that all the neighborhood associations should get notice. Lloyd pointed

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out that the City notifies all neighborhood associations for public hearings on code amendments. O'Connell inquired whether only one public hearing was required for a Code amendment. Lloyd replied that there was one public hearing at Planning Commission and one at Council. Limbacher stated her concern that the Task Force recommendations did not seem to following the usual course for the code amendment process and asked if the Task Force was willing to make itself more available for public discourse.

Baker stated that she had called Laura Huffman to get clarification and that Huffman was very forthright in saying that the Task Force was not expected to hold public hearings. Baker stated that if the Task Force meetings had not been open or that their agendas had not been posted, she would agree with O'Connell for the need for an additional opportunity for public input.

O'Connell stated that she didn't think the Task Force agendas had been very clear on what the Task Force would be discussing at any particular meeting and that people were not given a satisfactory opportunity to comment based upon the differences between the items for discussion posted on the agenda and what actually was discussed. She reiterated that the Task Force should provide a meaningful opportunity for other interested parties to make their positions known to the Task Force so that the Task Force would be aware of other perspectives in making their decisions.

Baker asked O'Connell who she thought would come to a public hearing besides Preserve Austin, the Heritage Society of Austin, and the Travis County Historical Commission. O'Connell responded that the Texas Historical Commission would likely attend since Austin is a Certified Local Government. Jackson stated that these parties all know that the Task Force is meeting again and have not yet provided any input.

Baker stated that she did not have a problem with holding a public hearing so long as there are definite parameters to the discussion. Jackson noted that the Task Force could amend their report, but to rehash the entire report was outside the scope of what the Task Force had been reconvened to do. Jackson added that he had looked at the recommendations of all the other groups and there are no dramatic differences. The major differences are focused on a specific item that a specific group has an interest in.

O'Connell suggested that the Task Force should just let people know by word of mouth. Betts stated that people who are interested will find out when and where the Task Force meetings are, and attend them. Donisi asked if the Task Force decided to hold a public hearing, would they hold it now or wait until the Task Force had formulated new recommendations.

**TASK FORCE ACTION:**

**MOTION** by O'Connell to hold a public hearing regarding the recommendations of the Task Force. Baker offered to second the motion with an amendment that the public hearing would have to be limited to what the Task Force was

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considering under their current City charge rather than rehashing the original report. **SECOND** by Jackson without the qualification suggested by Baker. Baker stated that the Task Force was reconvened with specificity not to start all over.

**VOTE:** 3-3 (Harris, Betts, and Baker opposed). **Motion failed.**

**MOTION** by Jackson that the Task Force hold a public hearing to discuss the charges in the Council resolution to reconvene the Task Force. **SECOND** by Donisi. Baker asked if the public hearing could include a discussion of fees. Jackson agreed to the amendment.

Betts stated that the Task Force agendas always provide an opportunity for Citizen Communications. **VOTE:** 3-2-1 (Harris and Betts opposed, Baker abstaining). **Motion failed.**

**MOTION** by Jackson to have a public hearing to discuss only those topics stated in the Council resolution to reconvene the Task Force, and that staff notify all neighborhood associations and owners of historic landmarks of the date time and location of the hearing. **SECOND** by Betts. Baker noted that the time and date of the public hearing was going to be difficult to schedule. Betts stated that while he did not oppose the idea of a public hearing, he still thought the appropriate forum for public input was through Citizen Communications on each agenda. **VOTE:** 6-0. The Task Force decided to hold the public hearing at 6 p.m. on October 4, 2004.

2. Fees for historic preservation tax exemption applications.

Donisi reviewed the information provided by staff regarding the amount of the property tax exemption each residential landmark property owner receives and noted that the lowest exemption was just over \$300. Donisi suggested that the Task Force recommend waiving the application fee for anyone whose exemption was less than \$1,000. Betts noted that the Task Force did not yet know the cost of the service, but that he felt that a \$20 or \$25 fee was minimal and would not work a burden on any property owner.

**TASK FORCE ACTION:**

**MOTION** by O'Connell to defer the discussion of tax exemption application fees to the next meeting. **SECOND** by Betts. **VOTE:** 6-0.

C. Items From Task Force Members

No discussion.

D. Citizens' Communications

**Alan Marburger** addressed the Task Force regarding strengthening the criteria for landmark designation and eligibility for the property tax exemption. Marburger stated that setting the minimum age for eligibility at 75 years would result in a lot of losses of buildings between 50 and 75 years old. Marburger pointed out that the common standard for determining the eligibility of a property as a historic

HISTORIC PRESERVATION TASK FORCE  
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landmark was 50 years, following the requirement of the National Register of Historic Places. No other city requires that a landmark be over 50 years old, and Marburger urged the Task Force not to adopt 75 years as a criteria for landmarks in Austin, and to look at strengthening the other criteria for landmark designation. O'Connell pointed out that the Task Force was following the National Register standard for designating a historic landmark, and was recommending that a property be at least 75 years old only to be eligible for the tax exemption.

E. Other Business

Adjourn: 7:00 p.m.

Posted: September 3, 2004

HISTORIC PRESERVATION TASK FORCE  
REGULAR MEETING

SEPTEMBER 13, 2004

City Of Austin  
Historic Preservation Task Force  
One Texas Center  
505 Barton Springs Road, Room 240  
Austin, Texas

Regular Meeting

September 13, 2004 – 5:30 P.M.

Call To Order:

X Betty Baker	X John Donisi	AB Joseph Martinez
X Charles Betts	X Tere O'Connell	X Jerry Harris
X Keith Jackson	X Laurie Limbacher, <i>ex officio</i>	

Order Of Procedure

1. Chair announces request.
2. Chair invites public comment. Each person signed up to speak will be given a maximum of 3 minutes.  
Public hearing is closed. Upon closing the public hearing by the chair, no further information will be taken from the public.
3. Discussion by the Commission.

All Persons Wishing To Speak To The Task Force On A Posted Agenda Item Or For Citizens' Communications Must Register On The Sign-In Sheet Prior To The Time Of The Hearing. Persons Not Registered Will Not Be Recognized.

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Posted: September 9, 2004

HISTORIC PRESERVATION TASK FORCE  
REGULAR MEETING

SEPTEMBER 13, 2004

City Of Austin  
Historic Preservation Task Force  
One Texas Center  
505 Barton Springs Road, Room 240  
Austin, Texas

Regular Meeting

Monday, September 13, 2004 – 5:30 P.M.

Call To Order:

A. Discussion and Possible Action On:

1. Criteria for designating historic landmarks  
Baker asked if everyone is satisfied with the criteria that the Task Force had previously recommended for designating historic landmarks. The Task Force members agreed to maintain all of the provisions of their previous recommendation.
2. Fees for historic preservation tax exemption applications.  
Staff explained a hand-out he had devised to estimate the cost of administering the historic landmark property tax exemption program which showed that the cost of administering each application was around \$15. Staff informed the Task Force that the numbers he provided were probably very low and just estimates, since the Historic Preservation Office had never set up a work order number for tracking their time in administering the program. Staff suggested that the Task Force could make a recommendation regarding the institution of a fee, but that they wait to identify the amount of the fee until after the tax exemption process this coming year so that staff could set up a work order number and track the time, supplies, and other costs of the program accurately. Baker noted that the City could not charge a fee higher than the cost of the service. Lloyd agreed, but noted that the amount of the fee did not have to have an exact correlation with the cost of the service, as long as it was reasonably close.

**TASK FORCE ACTION:**

**MOTION** by Betts to institute a \$25 application fee for all historic landmark property tax exemption applications. **SECOND** by Harris. Donisi offered a friendly amendment to waive the fee for any property owner who currently gets an exemption of less than \$1,000. Harris stated that the fee should address the cost of the service and not the amount of the exemption each person received. O'Connell stated that the \$15 estimated by staff should probably be at least \$25. Baker suggested that staff rework the figures to more accurately reflect the cost of the service and provide that information to the Task Force at their next meeting. Betts stated that he supported a fee of no more than \$25, and that he did not accept Donisi's friendly amendment.

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Betts stated that he would rather set the fee lower, maybe at \$20, rather than making a distinction between applicants. Harris reiterated that the Task Force needed to focus solely on what it costs to process everybody's application. Donisi noted that the cost of service was a bigger hit to property owners on the low end of the exemption scale. Harris stated that lots of government services are uniform, such as the fees for driver's licenses. Lloyd noted that building permit fees are based upon the value of the project, but stated that there is a lot to be said for simplicity in this fee, especially because the historic preservation program is so small. **MOTION** by Betts to amend his motion to a \$20 application fee for every applicant. **SECOND** by Harris. Baker stated that she thought that a \$25 fee was minimal and asked the Task Force to table the motion until they received information about the cost of service. Harris stated that he would support no fee for the applications, or a fee of up to \$25. **MOTION TABLED.**

3. Incentives for rehabilitating properties in local historic districts  
Baker reminded the Task Force that they had revised their original recommendation, and that they now recommended limiting incentives for rehabilitating buildings in local historic districts to contributing buildings only. Limbacher added that the Task Force had decided to incentivize rehabilitation projects on non-contributing buildings as well if the project would restore the building and make it contributing to the historic district.

Baker stated that the item was back on the Task Force agenda because of a request by Council Member Dunkerley to consider a provision to focus incentives on low- to moderate-income historic districts or to develop tightly-drawn criteria for eligibility for the incentive. Baker stated that the ability to create local historic districts in Austin is immeasurable, and that the city could not create that many local historic districts and provide the incentives that the Task Force had previously recommended in hard economic times like this.

Jackson noted that there were not too many houses in Hyde Park that would benefit from the incentive because most of those houses had already been rehabilitated and restored. O'Connell stated that the Task Force was talking about specific types of projects which would qualify for the rehabilitation incentive, not remodeling projects, kitchen cabinets or chandeliers.

Jackson noted that the incentive was a freeze on the increased value, and that a rehabilitation project may not change the appraised value of a house so the freeze might be meaningless.

O'Connell pointed out that the types of qualified rehabilitation expenditures that the Task Force should consider to be eligible for the incentive should extend the life of the building, and consist of projects like exterior painting, window repairs, HVAC units, or roofs. She stated that she would want to model the list of qualified rehabilitation expenditures on the expenditures allowed by the National Park Service for federal tax credit projects. O'Connell stated that Preserve Austin had surveyed other cities about their rehabilitation

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incentives, and were told that very few people in Dallas take advantage of their rehabilitation incentive program because the thresh-hold for reinvestment is so high. O'Connell stated that the Task Force must make the incentive attractive enough for property owners to use it and rehabilitate their houses.

Baker noted that the incentive was not a tax exemption, but rather a tax freeze, and that it provides a benefit based on value, not income.

Lloyd pointed out that the Dallas program identified geographic areas of the city for providing their rehabilitation incentive, and set out classifications such as "revitalizing neighborhoods" so that the classification does not address income, but is tied to geography. Baker asked whether the incentive could be based on the value of the property. Staff stated that the Travis Central Appraisal District determined that the median value of a house in the Austin city limits was \$127,994. Baker asked if the incentive could be limited only to property owners whose houses were worth less than the median value of a house in Austin.

Jackson suggested that the incentive could be incorporated into the ordinance creating the specific local historic district, and could be tailored to each district. Lloyd noted that then Council would be required to decide which local historic districts got an incentive and which did not. Baker stated that she did not favor picking and choosing, and while the historic district ordinance could modify development regulations, it should not dictate who gets an incentive and who doesn't.

Jackson stated that the Task Force could outline criteria to incentivize development in certain geographical areas to limit affluent people from taking advantage of the incentive program. Limbacher stated that if the Task Force was heading towards making the incentive available only to certain neighborhoods, then there needs to be consideration of the type of incentive to be offered and suggested that the Task Force look at the types of incentives envisioned by the Minority Report.

Lloyd stated that the incentive has to be based on an attribute of the property rather than of the property owner. Harris offered that the Task Force consider the concept of making incentive programs available for projects in historic districts in a certain geographical area, noting that if properties in a certain area are less likely to be rehabilitated, the incentives can be focused on that area to encourage rehabilitations.

Betts stated his preference for developing better standards for determining which projects qualify for an incentive. Limbacher asked Lloyd if he had legal concerns about offering an incentive to a non-contributing property if the project will restore the property to be contributing to the historic district. Lloyd responded that Dallas nor any other city that he was aware of offered that type of incentive.



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O'Connell stated that she was concerned about limiting the incentives to low- or moderate income areas because that may foster gentrification. Investors will look for incentives and it could displace older residents. O'Connell stated that she favored a process to better define the guidelines for qualified rehabilitation expenditures to be eligible for the incentive.

Limbacher stated that the goal of creating local historic districts is to preserve neighborhood character throughout the city, not just certain areas of the city. Baker pointed out that there is a lot of objection to subsidizing the wealthy in their rehab projects. Limbacher suggested that the Task Force look closely at the expenditures that Dallas allows in their program. Lloyd pointed out that Dallas does not specify a dollar value for the value of the property in their program, it is defined only by geographical area.

Jackson suggested that a way to control the ability to abuse the program was to raise the amount that a property owner has to spend on the property and the percentage of that expenditure on the exterior of the building to qualify for the incentive.

Betts disagreed with Jackson's suggestion, stating that if property owners in local historic districts are giving up property rights, the city needs to provide an incentive to make it attractive to them to further the goal of protecting the historic character of the district. There is a definite public interest in encouraging rehabilitation on contributing houses rather than allowing developers to come in and scrape the contributing houses and build something new, even if the new construction has to comply with the design standards of the historic district. The incentive has to be attractive to foster the goal of protecting the historic buildings in the district. Betts stated that he would support an incentive regardless of income or location.

The Task Force agreed to resume discussion of this item at the next meeting.

4. Consideration of changing a public hearing date from Monday, October 4, 2004, to Wednesday, October 6, 2004. Jackson requested that the public hearing to allow public input on the current charge of the Task Force as well as fees for historic preservation program activities set by the Task Force at their last meeting for October 4, 2004 be re-scheduled for October 6, 2004 so that he could attend.

**TASK FORCE ACTION:**

**MOTION** by Jackson to change the date of the public hearing from October 4, 2004 to October 6, 2003 at 6 p.m. **SECOND** by Martinez. **VOTE:** 7-0.

**B. Items From Task Force Members**  
No discussion.

**C. Citizens' Communications**

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**John Volz** addressed two issues: the need for an economic study to determine the costs and benefits of the City's property tax exemption program for historic landmarks, and to introduce Preserve Austin. Baker stated that she did not think that there was anybody who would question the benefit of an economic study, but there was not sufficient time to commission a study and Council is not in favor of it.

Volz introduced Preserve Austin as a group of preservation professionals who came together in 2004 in response to the efforts of the city to revise the historic preservation ordinances and hoped to be able to provide the Task Force and Council with information to guide their decisions.

Volz reiterated that an economic study is necessary and worthwhile because the City is concerned about the cost of the historic preservation program without really taking into consideration the economic benefits of historic preservation in Austin. Volz pointed out various film companies shooting in Austin's historic neighborhoods as an example of how historic preservation benefits Austin. Harris asked Volz if property owners get compensated for the use of their houses for filming. Baker stated that they do.

Volz stated that he was with the National Park Service in the 1970s and helped to develop the Secretary of the Interior's Standards. The National Park Service uses 50 years as the criterion for determining whether a property is eligible for the National Register of Historic Places, and Austin needs to follow the national standard. Volz stated that many in the preservation community are interested in preserving buildings which are less than 50 years old, and the Task Force needs to address a building with historical significance which is less than 50 years old. O'Connell pointed out that the Task Force recommendation did provide an exception for buildings less than 50 years old to be designated historic landmarks if they had extraordinary significance as defined by the National Register Bulletin. Volz reminded the Task Force that the whole purpose of a cultural resources program is to preserve our past and our culture, and that the rules for designating and providing incentives for preservation should be equal to encourage continued preservation.

**Irving Allen** stated that he was here to listen to the deliberations since he is the owner of a historic landmark and is in the process of rehabilitating it.

**D. Other Business**

Baker asked David Lloyd of the City Law Department if there was anything he wished to add to the discussion last week about grandfathering currently designated historic landmarks for property tax exemption purposes. Lloyd reiterated that grandfathering currently designated landmarks raises a Constitutional issue under the principles of uniform and equal taxation because classifications for taxation could not be arbitrary, unreasonable, or capricious.

HISTORIC PRESERVATION TASK FORCE  
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Adjourn: 6:55 p.m.

Posted: September 9, 2004

HISTORIC PRESERVATION TASK FORCE  
REGULAR MEETING

SEPTEMBER 20, 2004

City Of Austin  
Historic Preservation Task Force  
One Texas Center  
505 Barton Springs Road, Room 240  
Austin, Texas

Regular Meeting

September 20, 2004 – 5:30 P.M.

Call To Order:

X Betty Baker	X John Donisi	AB Joseph Martinez
X Charles Betts	X Tere O'Connell	X Jerry Harris
X Keith Jackson	X Laurie Limbacher, <i>ex officio</i>	

Order Of Procedure

1. Chair announces request.
2. Chair invites public comment. Each person signed up to speak will be given a maximum of 3 minutes.  
Public hearing is closed. Upon closing the public hearing by the chair, no further information will be taken from the public.
3. Discussion by the Commission.

All Persons Wishing To Speak To The Task Force On A Posted Agenda Item Or For Citizens' Communications Must Register On The Sign-In Sheet Prior To The Time Of The Hearing. Persons Not Registered Will Not Be Recognized.

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Posted: September 16, 2004

HISTORIC PRESERVATION TASK FORCE  
REGULAR MEETING

SEPTEMBER 20, 2004

City Of Austin  
Historic Preservation Task Force  
One Texas Center  
505 Barton Springs Road, Room 240  
Austin, Texas

Regular Meeting

Monday, September 20, 2004 – 5:30 P.M.

Call To Order:

A. Discussion and Possible Action On:

1. Criteria for designating historic landmarks

2. Fees for historic preservation tax exemption applications.

Chair Baker asked the Task Force members if they had any thoughts about establishing a fee for applying for the property tax exemption for historic landmarks. O'Connell stated that she did not disagree with a fee for the tax exemption application, but felt that low-income applicants should be exempted from any fee because the amount of their exemption was already low and a fee would cut into their benefit even more. Jackson asked what the cost of administering the fee would be, noting that somebody has to track the fee, deposit the checks, and otherwise administer collecting the fees, and wondered if the fee would really generate any income at all for the city after figuring in the costs of administering it. Jackson added that the estimated \$7,500 in additional revenues from a fee for applying for the property tax exemption would be nice for the city's budget, but felt that whenever a new fee is established, there are costs in collecting the money. If the city is going to collect a new fee, they will have to set up a system and that costs money.

Donisi asked whether the Task Force had received any guidance from the City Manager's Office about what amount of money the city is looking to recoup from the historic preservation program activities. Limbacher replied that the fee for applying for a property tax exemption seemed like a relatively painless way to consider ways to make budget savings, but added that the bigger issue is whether it would be fair to apply the fee to everyone, especially people who receive small exemptions. O'Connell stated that staff did not propose a fee for applying for the property tax exemption in the budget initiative, and suggested that the Task Force drop the matter.

3. Incentives for rehabilitating properties in local historic districts with consideration of benefits in low- and moderate-income historic districts. Donisi informed the Task Force that he had studied the Dallas ordinance, especially the revitalizing neighborhood provisions, and proposed to create a

HISTORIC PRESERVATION TASK FORCE  
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geographically-oriented incentive for Austin historic districts. He identified the area between I-35, U.S. 183, U.S. 290, and Texas 71 as the revitalization district, as the per capita income is 34% lower than in the rest of the city, so it makes sense to focus rehabilitations in that area. The incentive can be tied to how long a person has owned the structure, and passed out a proposed ordinance based on the Dallas model for the Task Force members to review.

O'Connell asked whether Dallas offers a tax abatement for rehabilitations of 100% of the taxes for 10 years. David Lloyd replied that Dallas not have a maintenance abatement like Austin does; their incentive is only for rehabilitations. In Dallas, the owner of a historic landmark does not get an abatement for maintaining the structure. Baker suggested that the Task Force members confine their discussion to historic districts, rather than revitalizing districts. Donisi replied that the revitalizing district is the larger area, but that to qualify for the property tax incentive for rehabilitation, the property would still have to be in a historic district. It would not apply to properties in the revitalization district which were not also in a historic district.

David Lloyd stated that the Dallas ordinance has not yet been challenged. They create a different set of incentives based upon the location of the property.

O'Connell stated that it is very important and good historic preservation practice to support areas of town which are endangered, such as Clarksville. Austin needs a program where low-income families could benefit from a tax freeze for doing termite abatement or other measures which maintain historic houses. The rehabilitation incentive encourages greater preservation, which is the goal of the program.

Baker reminded the Task Force members that AISK, the Austin Community College District, and Travis County all provide a tax exemption, so they would all have to buy into the idea. Donisi replied that the rehabilitation incentive would be provided only by the City of Austin. Baker asked if the Task Force could separate out local districts and suggest revitalizing neighborhoods as well. Donisi suggested that the Task Force look at what to do in local historic districts, and then look at revitalization districts. O'Connell suggested that the Task Force needed to look closely at the boundaries for a revitalization district, as the boundaries proposed by Donisi do not include Clarksville. O'Connell suggested that Clarksville and Rainey Street should be included in any definition of a revitalization district.

O'Connell asked for clarification from the Budget Office about the fiscal impacts of establishing a program for a rehabilitation incentive in local historic districts.

**B. Items From Task Force Members**

O'Connell stated that the Task Force had talked about a requirement that 50% of the property owners in a local historic district would be required to sign a petition to designate the district, but she did not see any record of that discussion in the

HISTORIC PRESERVATION TASK FORCE  
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minutes from the Task Force's discussion of the matter. Baker stated that the Task Force voted on that issue. O'Connell stated that a petition signed by 50% of the property owners is a very high bar to establishing the district. The Planning Commission recommended a reduction to 20% of the property owners within the proposed district would be required to sign the petition to create the district.

O'Connell also stated that she had concerns about the provision for the reduction of the boundaries of a local historic district, in that reduction of the district to make way for a new major development seemed at odds with the principles of establishing the district in the first place. Preserve Austin does not think that a local historic district should be reduced for a new development even if it brings economic viability to the area. New developments should follow the district preservation plan and be part of the district.

C. Citizens' Communications

No citizens signed up to speak to the Task Force.

D. Other Business

Staff gave a brief presentation about a conversation with Jim Anderson, the City of Dallas Historic Preservation Officer, regarding the way that Dallas set up its historic districts and provided incentives for rehabilitation. Staff informed the Task Force that Dallas set up their districts geographically, and provided a higher incentive for revitalizing neighborhoods to encourage rehabilitation of older buildings in those areas. In Dallas, the property must be a Dallas landmark, contributing to the historic district, or if non-contributing, the project must restore the building to contributing to the district to qualify for the rehabilitation incentive. The program has worked well in Dallas, but the amount of re-investment required for the rehabilitation incentive there has proven to be troublesome to lower-income homeowners, so that the amount of rehabilitation is less than if the amount of re-investment required were lower.

Adjourn: 6:45 p.m.

Posted: September 16, 2004

HISTORIC PRESERVATION TASK FORCE  
REGULAR MEETING

SEPTEMBER 27, 2004

City Of Austin  
Historic Preservation Task Force  
One Texas Center  
505 Barton Springs Road, Room 240  
Austin, Texas

Regular Meeting

September 27, 2004 – 5:30 P.M.

Call To Order:

X Betty Baker	X John Donisi	X Joseph Martinez
X Charles Betts	X Tere O'Connell	X Jerry Harris
X Keith Jackson	X Laurie Limbacher, <i>ex officio</i>	

Order Of Procedure

1. Chair announces request.
2. Chair invites public comment. Each person signed up to speak will be given a maximum of 8 minutes.  
Public hearing is closed. Upon closing the public hearing by the chair, no further information will be taken from the public.
3. Discussion by the Commission.

All Persons Wishing To Speak To The Task Force On A Posted Agenda Item Or For Citizens' Communications Must Register On The Sign-In Sheet Prior To The Time Of The Hearing. Persons Not Registered Will Not Be Recognized.

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Posted: September 23, 2004



HISTORIC PRESERVATION TASK FORCE  
REGULAR MEETING

SEPTEMBER 27, 2004

City Of Austin  
Historic Preservation Task Force  
One Texas Center  
505 Barton Springs Road, Room 240  
Austin, Texas

Regular Meeting

Monday, September 27, 2004 – 5:30 P.M.

Call To Order:

A. Report from the City Budget Office Regarding Fiscal Implications of Property Tax Exemptions for Historic Landmarks and Rehabilitation Incentives for Properties in Local Historic Districts.

No report.

B. Discussion and Possible Action On:

1. The procedure and structure of the October 6, 2004 public hearing.  
Baker stated that she wanted the public input hearing should be limited to 3 minutes per speaker and no primary speakers to be designated. A person cannot assign their time to another speaker. Baker wanted to discourage the Task Force members from conversations with speakers unless it is something that will serve the entire group. Baker asked staff to bring a timer to the meeting.

O'Connell asked if speakers would be allowed to discuss anything on the Task Force recommendations. Baker responded that they would..

2. Clarification and possible reconsideration of the provision recommending a maximum property tax exemption of the greater of \$2,000 or 50% of the total City tax levy for owner-occupants of historic landmarks.

O'Connell questioned whether the Budget Office had looked at the cap correctly, noting that their figure cannot be right because it cannot cost more to the city if there is a cap of \$2,000. O'Connell thought that the Budget Office figures must have assumed that every landmark owner gets at least \$2,000, where the recommendation is that only the owners who get exemptions of over \$2,000 would be subject to the cap.

Baker stated that she had reviewed staff's list of properties which would be affected by the cap, and it is not that onerous on the city taxes, but that the Task Force needed to keep in mind that whatever the City of Austin does to modify the incentives for historic preservation will be followed by the other

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taxing entities. If AISD puts a \$2,000 cap on tax exemptions, it is going to be devastating to property owners and to the historic preservation program.

Betts stated that all of the Task Force members had hoped that grandfathering currently-designated landmarks would be an option so maybe the Task Force should leave the previous recommendation like it is and try to control the influx of new nominations by tightening the criteria and imposing the rule that a landmark has to be 75 years old to qualify for the exemption. Baker added that another alternative is to limit the exemption for a fixed period of time.

Jackson stated that there are only 24 landmarks that would be affected, and the most extreme case involves an exemption loss of \$2,700. Baker reiterated that her concern was not related to the number of properties or the amount of the exemption, but that if AISD and Travis County followed suit, the result would be devastating to most landmark owners. Jackson continued that he realized that if the City of Austin change the formula for calculating the exemption, then other entities may make a change, but that we don't know what they would do so it is all speculation.

Harris commented that Austin lets the exemption go on forever, and that our exemption is more generous than anything else in Texas. A less complicated approach would be to whittle down the exemption, and we tried that last year, but there was no support for it, so the Task Force opted for grandfathering currently designating properties and now we are worried about what the other taxing entities will do. We have to keep our minds open to think of other alternatives. This exemption is a year-to-year thing and can be changed. It is up for grabs every year.

Jackson continued that he did not believe that the consequence was that bad. Grandfathering will impact a lot of properties, but Council will have to deal with it. If the City of Austin drops the grandfathering, and AISD does the same, it will change peoples' taxes, but they will still be getting an exemption.

Betts asked if the Task Force had considered reducing or eliminating the exemption on the value of the land. Baker responded that the major value of residential properties was in the value of the land.

**C. Items From Task Force Members**

In answer to O'Connell's question regarding the vote on the means to initiate a historic district, staff responded that although the Task Force had discussed the issue in October, 2003, there was no record of a vote on the matter. Harris stated that the recommendation of the Task Force is to enact a new Code section to provide the means to initiate a local historic district, by Council, the Historic Landmark Commission, petition endorsed by 50% of the property owners in the historic district, or by City staff if the local historic district is recommended in an adopted neighborhood plan.

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O'Connell stated that the Planning Commission had recommended to reduce the percentage of property owners in the district required for the petition to initiate the district from 50% to 20%, and informed the Task Force that she believed that the Task Force should also reduce the requirement to 20% of the affected property owners to initiate the district, and then maybe require a buy-in of at least 50% at the time of designation. To get a 50% owner buy-in before the boundaries of the district are even known is too onerous a burden. The Planning Commission discussed this bifurcated approach as well, requiring 20% of the property owners to endorse a petition to initiate the district and then 50% of the property owners at the time of designation of the district, but then voted to recommend 20% of the property owners to initiate the district. The Task Force recommendation is putting a higher standard than the Planning Commission recommended. The National Register requires that if 50% of the property owners do not approve the district, that's the only way a National Register Historic District will not go through.

Baker asked if anyone was willing to change their opinion on the matter, or whether the Task Force should wait for the public input hearing to make a decision on this matter.

O'Connell continued that what constitutes initiation of the historic district is when it is sent to the Historic Preservation Office. The proponents of a local historic district have to have a lot of groundwork already done by the time that happens. Harris stated that the groundwork was necessary to bring the petition forward. The boundaries have to be known, and they are subject to modification. O'Connell stated that a local historic district should have proposed boundaries already, but that to require 50% of the affected property owners to buy in to the district is too high of a bar at that stage of developing the nomination.

Jackson stated that he could see this going both ways, in that the best time to get the approval of 50% of the affected property owners is when people know the least about it. It may be much more difficult to get 50% of the property owners to approve the district after they learn what their obligations will be. Limbacher stated that she didn't even know how you would establish what constitutes 20% of the affected property owners before the boundaries of the district are defined. Jackson continued that 50% did seem high, and stated that he would be in favor of a provision that required approval by 50% of the affected property owners only at the time of designation.

O'Connell stated that initiation does not place any restrictions on the property. It is at designation that the restrictions and incentives come into play. Jackson reiterated that he thought approval by 50% of the affected property owners would be easier to obtain at initiation because once people learn of the restrictions on their property, they may be more apprehensive about it. If we require only 20% of the property owners to get it started, then 50% at designation, there is a possibility that many people may bail on the district

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and we may have local historic districts that get started but never get designated because they fail to meet the threshold for designation.

Harris wondered why a neighborhood would start this process unless they are very confident that they have enough support to get it to Council. Harris stated that he had doubts that Council would create a local historic district if there is only a demonstrated support of 20% of the property owners, and echoed Jackson's concern that a lot of time and effort would be devoted to creating the district when there is not neighborhood support for it.

Betts stated that he thought that 50% is a high bar to cross, and he would be more prone to reduce the petition requirement if the other means to initiate a district were not in the proposed ordinance. O'Connell responded that if the other means are easy to achieve, then the Task Force should make this easy to accomplish as well. O'Connell stated that public education is a very important part of this process, and that people signing a petition requesting a local historic district should know what the ramifications of that district will be.

Harris stated that the Task Force is setting a bar for property owners to initiate a local historic district. Once that bar has been met, then they are entitled to have their petition processed. As with any petition process, there will be people who want to add their name, and there may also be people who want to have their name removed from the petition, but the petition must have the requisite percentage of the property owners to go forward. Harris stated that he was not sure that 50% of the property owners was the right amount, but that he was not that concerned about it because Council and the Landmark Commission would have purview over the processing of the application.

Donisi inquired if the Task Force was envisioning an application fee for local historic districts. O'Connell responded that the Task Force had never discussed it.

David Lloyd asked when the approval of 50% of the property owners would kick in. Jackson responded that 50% of the property owners would have to approve the application before it gets to Council.

Harris stated that he understood O'Connell's proposal to treat the local historic district application like any other zoning change application, and that 20% of the property owners would be required to get it going, and then by the time you get to Council, there would have to be approval by 50% of the property owners, or that 50% of the property owners would have to approve the application to even get the case onto the Council's agenda. If Council doesn't like that, they can decide not to require a petition at all.

David Lloyd noted that the proposal was a very complicated process and will create more work for staff. Harris responded that staff deals with 20% of the

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property owners on a valid petition all the time, so keeping track of a petition should not be that difficult.

O'Connell stated that if most cities with local historic districts do not even require a petition of owner support. Local historic districts just start and go through the process of hearings before the Landmark Commission and Planning Commission, and then it gets to Council, which decides whether or not to establish the district, and owner support is just one factor in the decision.

Limbacher asked David Lloyd if he had any concerns about the provision that a local historic district could be initiated by staff if it is recommended in an adopted neighborhood plan. Lloyd responded that he did not because the neighborhood plan is adopted and in the Code.

**D. Citizens' Communications**

**Rosemary Merriam** of the Old West Austin Neighborhood Association stated that she felt that approval by 50% of the affected property owners was too high of a barrier, and would keep people from starting the district. Ms. Merriam urged the Task Force to reduce the percentage of the property owner approval to 20% if there had to be any percentage given at all, and then perhaps require the buy-in of 50% of the property owners at the time of designation.

**Alan Marburger** informed the Task Force that the petition was the hardest option to establish a local historic district. Every neighborhood wants to be a local historic district if it is an older neighborhood. There is no requirement that the 20% or 50% of the property owners own contributing properties. Marburger stated that he agreed with Task Force member O'Connell in that the other means for establishing the district are relatively easy to achieve, so that the neighborhood petition should be an easily accomplishable task as well.

Harris stated that the issue was whether the Task Force wants to lower the 50% requirement for a property owner petition..

**Katie O'Neill** stated that she had worked extensively on the Old West Austin Historic District nomination for the Texas Historical Commission, and that the amount of work involved dictates that there will not be any frivolous applications. Ms. O'Neill stated her concern with the 50% requirement at initiation means that the proponents of the district will be going from door to door trying to sell something that they don't yet have all the details about, and that the 50% requirement was too high.

Baker asked that if you present the terms of the historic district in a generic way, such as "Would you like to have a historic district in this neighborhood?". that is the easiest time to get the approval of the property owners.

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**Peter Ketter** stated that he was representing PreserveAustin, and informed the Task Force that there is a lack of information about the benefits and responsibilities of a historic district. It is the most fair to require 50% of the property owners to approve the district at the time of designation. People will not sign onto something they don't understand.

O'Connell stated that we need to think about who this requirement would apply to, because to get the approval of 50% of the property owners on Congress Avenue would be impossible without information about what the restrictions in the district would be.

Donisi requested that the Task Force table the discussion and work out some issues relating to local historic districts, such as requiring an application fee, which would discourage frivolous nominations. Baker stated that the Task Force did not have too many more meetings, and that everything is pending. The Task Force will have a wrap up meeting after the public hearing and everything will be on the agenda after that for discussion.

**Dennis McDaniel** told the Task Force that reducing the exemptions for historic landmarks by the City of Austin would have a multiplier effect. The County is watching what the City is proposing, and it would be very irresponsible for the City to set a precedent that will have a multiplier effect to the detriment of historic preservation in Austin. If the Task Force believes that the current exemptions are too generous, then they need to look seriously at the benefits of historic preservation in Austin, like the creation of jobs and the dollars we get from tourism in the city. Our program's generosity to landmark owners is a good thing. McDaniel noted that the Task Force had voted to grandfather currently designated historic landmarks, and that the City Attorney is not comfortable with that, but if that is a clear goal for the Task Force, then ask the City Attorney to come up with an alternative. McDaniel added that if the qualification for the tax exemption is raised to 75 years, and the designation criteria are strengthened, fewer properties will qualify for designation and the tax exemption and that will address the future of the program.

**E. Other Business**

Adjourn: 7:10 p.m.

Posted: September 23, 2004

HISTORIC PRESERVATION TASK FORCE  
REGULAR MEETING

OCTOBER 4, 2004

City Of Austin  
Historic Preservation Task Force  
One Texas Center  
505 Barton Springs Road, Room 240  
Austin, Texas

Regular Meeting

October 4, 2004 – 5:30 P.M.

Call To Order:

X Betty Baker	X John Donisi	X Joseph Martinez
X Charles Betts	X Tere O'Connell	X Jerry Harris
X Keith Jackson	X Laurie Limbacher, <i>ex officio</i>	

Order Of Procedure

1. Chair announces request.
2. Chair invites public comment. Each person signed up to speak will be given a maximum of 3 minutes.  
Public hearing is closed. Upon closing the public hearing by the chair, no further information will be taken from the public.
3. Discussion by the Commission.

All Persons Wishing To Speak To The Task Force On A Posted Agenda Item Or For Citizens' Communications Must Register On The Sign-In Sheet Prior To The Time Of The Hearing. Persons Not Registered Will Not Be Recognized.

*The City of Austin is committed to compliance with the Americans with Disabilities Act. Reasonable modifications and equal access to communications will be provided upon request. Call Sylvia Arzola, Transportation, Planning and Sustainability Department, at 974-6448 for information.*

Posted: September 29, 2004

HISTORIC PRESERVATION TASK FORCE  
REGULAR MEETING

OCTOBER 4, 2004

City Of Austin  
Historic Preservation Task Force  
One Texas Center  
505 Barton Springs Road, Room 240  
Austin, Texas

Regular Meeting

Monday, October 4, 2004 – 5:30 P.M.

Call To Order:

A. Report from the City Budget Office Regarding Fiscal Implications of Property Tax Exemptions for Historic Landmarks and Rehabilitation Incentives for Properties in Local Historic Districts.

Marisa Cortinas, Bill Ransom-Nelson, and Jason Batchelor from the City Budget Office made a presentation to the Task Force members. Batchelor stated that the purpose of the presentation is to provide the Task Force with an update on the Budget Office analysis of the fiscal impacts of their recommendations regarding property tax incentives for historic landmarks, and to clear up any questions the Task Force members may have. The previous analysis by the Budget Office was based upon an effective tax rate; there is an approved rate now, and a revised methodology to apply to residential properties. The Budget Office used the 2003 TCAD valuation figures of properties and the 2004 tax rate to come up with their current analysis. They assumed 15 new residential and 4 new income-producing properties would be designated each year. Their last analysis looked at properties on an aggregate and provided an average. This analysis is done on an individual basis, property by property.

There are 50 landmarked properties which are affected by the Task Force's proposed exemption cap. The cap does not affect 70% of the current exemption holders, so there would be no change. For the 50 properties which would be subject to the cap, there will be an average increase of \$1,100 per year. The top half of the summary page provided is looking at the amount of revenue if there were no exemption for historic landmarks, the second column shows the current exemptions, the third column is the Task Force recommendation for reducing the amount of the exemption with a cap on the maximum amount of the exemption, and the fourth column shows the difference between the current exemption level and the exemptions allowed with the cap in place. The City would receive an additional \$62,000 in tax revenues with the cap in place.

O'Connell asked how the prior analysis showing a revenue decrease of \$32 annually was arrived at. Batchelor responded that the prior analysis did not apply the cap to grandfathered properties, and worked on an average rather than looking at the properties individually. Donisi asked why the figures are different



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from year to year. Batchelor responded that the figures represented the tax rate in effect for the year specified.

Baker asked how much trouble it would be to provide the Task Force with a list of the properties affected by the cap. Batchelor responded that they could provide the Task Force with the list tomorrow. Baker suggested that the Task Force get a list of the 50 properties affected, noting that she believed that the impact would be greater in the future because more properties which would be affected by the cap may be nominated for landmark designation in the future.

Baker noted that the building at 807 Congress Avenue is located in the Central Business District, was built as a commercial building, but is now occupied as a homestead, and asked whether the owner of that building would be able to declare the building income-producing to get a higher tax exemption if the cap were to be imposed to limit his residential exemption.

O'Connell stated that she had the first 24 of the 50 properties on the list researched and have the historic names of them if that would help the Task Force in evaluating the information.

O'Connell asked the Budget Office staff if they have a justification for their prior analysis of the fiscal impacts of the rehabilitation incentives for local historic districts, noting that the figure previously provided seemed a little high to her. Cortinas stated that she was not familiar with what was provided to the Task Force earlier. O'Connell stated that the Budget Office estimated over \$50,000 per year would be lost in deferred taxes if the rehabilitation incentive for local historic districts were established, and related that the rehabilitation incentive was for a tax freeze, rather than a tax exemption, so that the \$50,000 per year in the prior Budget Office analysis seemed high.

Donisi asked how the Budget Office came up with the figures for new landmark designations, noting that the Task Force had changed the criteria for designating historic landmarks, which should result in a smaller number of new landmarks every year. Batchelor related that the figures came from the Historic Preservation Office. Historic Preservation Office staff related that the figures were based on the trends of landmark designations over the past 5 years.

**B. Discussion and Possible Action On:**

1. Review, Reconsideration and Ratification of Any and All Items Previously Considered or Acted Upon by the Task Force.

Baker informed the Task Force members that she had asked staff to phrase this agenda item broadly so as to provide the Task Force members with an opportunity to review any past decisions and request reconsideration.

Donisi asked when the report was scheduled to go to Council. Baker responded that it is on the October 28 agenda.

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O'Connell suggested that the Task Force members go through their recommendations one by one and if anyone has a concern, they can bring it up.

Baker began the discussion with the composition of the Historic Landmark Commission. Everyone agrees with the existing recommendation.

Everyone agrees with the designation criteria.

Everyone agrees with the provisions for Certificates of Appropriateness.

**TASK FORCE ACTION:**

MOTION by O'Connell to reconsider the recommendation for requiring a landmark to be 75 years old to qualify for the property tax exemption.

SECOND by Martinez.

**MOTION WITHDRAWN.**

Discussion: O'Connell stated that the Task Force needed to be consistent and set a consistent thresh-hold for eligibility for designation and eligibility for tax benefits. 50 years is the National Register standard for designation.

Baker responded that probably 40 to 50% of the buildings in Austin are over 50 years old. Baker stated she understands that 50 years old is the standard for the National Register, but that the National Register does not confer any financial benefits. Baker stated that she would be willing to have exceptions for outstanding structures, but that the Task Force was formed because of concerns over the tax benefits. Historic preservation serves a public good, and the City should subsidize it to an extent, but that Austin's standards need to be higher so that we can justify that subsidy. If there is a criticism of the program, it is that we need to tighten up the criteria for designation. If the Task Force feels that the age of the building for designation and eligibility for the tax exemption should be consistent, then let's raise it all to 75 years.

O'Connell responded that the properties between 50 and 75 years old are significant, and that raising the bar to 75 years is an implied barrier to preservation of some really significant structures such as the Briones House, the Seymour Fogel House, and the Roberts Clinic on San Bernard Street.

David Lloyd stated that the properties already designated will remain designated. Baker stated that the Task Force had tried to leave everything the way it is, and the legal department said that we couldn't do it.

Harris stated that the Task Force had recommending grandfathering for property owners who already had their designation.

Lloyd responded that the distinction is that if I sold my landmarked house to someone else, he would have a different tax exemption than I had. Harris stated that the Task Force was doing away with that part of it. Lloyd stated

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that the issue is whether a property is zoned historic. You cannot have one set of historic properties that has a different tax exemption scheme than other historic properties.

Limbacher added that tightening the designation criteria and changing the abatement structure all respond to the issue and diminishes the critical nature of the distinction of tax exemptions for buildings between 50 and 75 years old. Our program needs to address the history of Austin and a program with a clear vision and clear goal is preferable to a program which makes exceptions.

Harris stated that he felt that the tax exemption problem was addressed by establishing the cap, and that he did not want to deal with the issue of properties between 50 and 75 years old until the Task Force discusses the level of the tax exemption. Harris stated that he would be willing to compromise on the 75 years if the tax exemption structure were to be tightened.

Baker stated that O'Connell needed 4 votes of the Task Force members to change it, and she didn't have it.

O'Connell suggested that the Task Force discuss the tax exemption structure and then go back to the 75 year rule.

Donisi stated that he had heard a lot about state and federal regulations, and wondered if there would be any risk that Austin would lose out on any benefits or funds if we do not adopt a program consistent with state or federal regulations. Harris responded that no federal or state regulation addresses the age of a property to qualify for a tax exemption because only the City provides that incentive. O'Connell responded that the only example is the federal Income Tax Rehabilitation Tax Credit, which required that a property be listed in the National Register to qualify for the credit. Harris reiterated that there was no separate criterion for a local government, and no legal impediment to require that a property be 50 years old to qualify as a landmark and 75 years old to qualify for a property tax exemptions. O'Connell stated that she believed that formula to be arbitrary and capricious, and not legal. Harris responded that it was not. There is no legal impediment – it is a policy decision.

O'Connell withdrew her motion because there were only 5 members of the Task Force in attendance.

Limbacher noted that more buildings were constructed in Austin between 1920 and 1950 than just expensive houses in West Austin, so that the 75 year rule for tax exemption would affect properties in East Austin and South Austin.

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O'Connell stated that she had other ideas on how to structure the exemption. One idea is to go with our current proposal with the cap, and without the grandfathering. The cap will affect only 50 property owners. Another idea is to reduce the exemption on the value of the improvements by 10% down to 90% in 2005, then down to 80% in 2006, which would save \$22,700 for every 10% we reduce. The 50% exemption on the value of the land would remain. Harris added that O'Connell's proposal would certainly simplify things.

O'Connell further suggested another adoption is to adopt the previous staff recommendation to reduce the exemption on the value of the land to 25%, which would return about \$39,00 every year. Or, the City could re-evaluate all currently-designated landmarks and decide which ones really should be landmarks. Another option is to give a 10-year limit for the abatement.

Baker stated that she could not support a 10-year limit on the exemption because the cost of the maintenance of a historic building does not go down after 10 years.

O'Connell stated that another idea is to have a pot of money that is available for landmarks for a total amount of property tax exemptions for a given year and that the property owners would compete for their exemptions, which met with disapproval from the Task Force members.

Baker stated that O'Connell's suggestion to peg down the exemptions over 3 years were bigger bites than the Task Force had previously recommended. Baker stated that she believed that reducing the exemption by 5% per year would be adequate rather than the 10% proposed by O'Connell. O'Connell responded that she would consider reducing the exemption by 10% per year for 2 years, then 5% in the third year, so that the final exemption amount would be 75% of the value of the structure and 50% of the value of the land.

Baker stated that she would want to apply the formula to both owner-occupied residences and income-producing properties. O'Connell stated that the Task Force probably shouldn't even discuss it without an Economic Impact Study to go by. Harris stated that the exemption amount for commercial buildings is already low.

**TASK FORCE ACTION**

MOTION by Donisi to ratify the previous Task Force recommendation regarding the formula for property tax exemptions, including grandfathering all currently-designated landmarks, and provide alternatives for Council to consider if the City Law Department still believes that grandfathering violates legal principles of uniform and equal taxation. SECOND by Martinez.

Discussion: Donisi stated that grandfathering is important because the City made a commitment to owners of historic landmarks, and if that changes, then those property owners lose the predictability of their tax bills and their household budgets.

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VOTE: 5-0.

Harris suggested that the Task Force now discuss the alternatives to present to Council. David Lloyd stated that no other city in Texas provides for grandfathering. O'Connell asked if the City Law Department had a problem with the constitutionality of establishing a cap. Lloyd responded that he did not because San Angelo has a cap on the amount of their property tax exemption for historic buildings and they have never been challenged. Within the class of historic landmarks, application of the cap is uniform so it appears to be legal.

Baker stated that the next category for discussion was local historic districts and the means to create the district. Baker asked the Task Force if they had thought about if the local historic district was recommended in an adopted neighborhood plan, would 51% of the structures still have to contribute to the district? Harris responded that 51% of the structures would have to contribute no matter how the district was created. O'Connell added that Council cannot designate a local historic district unless 51% of the structures contribute to it.

Donisi stated that Council can initiate a local historic district without a petition from property owners, and stated that he wanted the Task Force to give thought to a bifurcated process for property owners to petition to initiate a historic district, i.e., having a lower thresh-hold of people to apply for the district than would be required to have it designated. Maybe the nomination of a historic district should not move out of the Historic Landmark Commission until 50% of the affected property owners approve of it.

O'Connell suggested that perhaps there should be a minimum of 20% of the property owners to engage City staff to get the nomination together. Donisi stated that he believed the percentage should be 50% before it goes to the Historic Landmark Commission. Baker stated that she would rather see that set at 30% because staff is so inundated. O'Connell stated that staff would identify buildings and give guidelines to the proponents of the nomination.

**TASK FORCE ACTION:**

**MOTION** by Harris that a neighborhood petition to initiate a local historic district must be signed by 30% of the affected property owners, and that the nomination cannot move to a board or commission until that occurs.

**SECOND** by Donisi

**Discussion:** Harris stated that requiring approval by 50% of the property owners in a district is too high, but 20% is too low to predict success. 30% seems like a good compromise.

VOTE: 4-1 (O'Connell opposed).

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O'Connell stated that she wanted the Task Force to reconsider the provision for reducing the boundaries of a local historic district, noting that with the requirement of a district preservation plan, there is an immense effort, and that the ability of a property owner to drop out of a district because of a major new development in the district was just too easy. O'Connell stated that any new development in a historic district should support the character or economic viability of the district in accordance with the district preservation plan, and that it should not be a reason for the property not to be included in the district. O'Connell further noted that there are 3 other criteria for reducing the boundary of a historic district. Donisi stated that it seemed very subjective, and that new developments should follow the district preservation plan of the district.

No further discussion this night..

C. Items From Task Force Members

D. Citizens' Communications

No citizens' communications.

E. Other Business

Adjourn: 7:35 p.m.

Posted: September 29, 2004

HISTORIC PRESERVATION TASK FORCE  
REGULAR MEETING

OCTOBER 12, 2004

City Of Austin  
Historic Preservation Task Force  
Kirby Hall School Cafetorium  
306 W. 29<sup>th</sup> Street  
Austin, Texas

Regular Meeting

October 12, 2004 – 6:00 P.M.

Call To Order:

X Betty Baker	X John Donisi	X Joseph Martinez
X Charles Betts	X Tere O'Connell	X Jerry Harris
X Keith Jackson	X Laurie Limbacher, <i>ex officio</i>	

Order Of Procedure

1. Chair announces request.
2. Chair invites public comment. Each person signed up to speak will be given a maximum of 8 minutes.  
Public hearing is closed. Upon closing the public hearing by the chair, no further information will be taken from the public.
3. Discussion by the Commission.

All Persons Wishing To Speak To The Task Force On A Posted Agenda Item Or For Citizens' Communications Must Register On The Sign-In Sheet Prior To The Time Of The Hearing. Persons Not Registered Will Not Be Recognized.

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Posted: October 8, 2004

HISTORIC PRESERVATION TASK FORCE  
REGULAR MEETING

OCTOBER 12, 2004

City Of Austin  
Historic Preservation Task Force  
Kirby Hall School Cafetorium  
306 W. 29<sup>th</sup> Street  
Austin, Texas

Regular Meeting

Tuesday, October 12, 2004 – 6:00 P.M.

Call To Order:

- A. Public Hearing to Receive Comments Regarding Possible Amendments to City Code Provisions Relating to the Composition and Duties of the Historic Landmark Commission, Criteria for Landmark Designation, Procedures for Review of Permits within National Register Historic Districts and Certificates of Appropriateness, Eligibility for and Amount of Property Tax Exemptions for Historic Landmarks, Creation of Local Historic Districts, and Related Matters.

**Michael Mettau** urged the Task Force members to continue to considering grandfathering the property tax incentive for owners of currently-designated historic landmarks. Mr. Mettau told the Task Force members that he purchased his historic landmark house in 1999, and was about to embark on a large rehab project on it. He stated that he paid a premium for the house because of the tax benefits associated with owning a historic landmark, and reiterated that it was very important to historic landmark property owners to maintain their current tax incentive for preserving historic houses because they had paid for the benefit when they bought the house, they have budgeted for the tax benefit every year, and their costs of maintenance and rehabilitation were higher than for people who did not own landmarks. Mr. Mettau stated that he was not a property tax attorney, but that he had researched the issue of grandfathering the property tax exemption for owners of currently-designated historic landmarks. There are no Texas court decisions on point on the issue. The provision for uniform and equal taxation was added to the Texas Constitution in 1876. The Constitution allows for different taxes for different classes of properties, and the Courts seem apply the same test as when deciding cases of equal protection under the U.S. Constitution. In California, a state court held that the state has a legitimate interest in preservation and can make legislation to promote historic preservation. Grandfathering the current exemption for current landmark owners serves the purpose of promoting preservation, and it is *important that the current owners continue to rely on the City to provide the same incentive as they have had in the past.* A new owner can choose not to purchase a property because the taxes are too high, but a current owner does not have that freedom – he has relied on the property tax exemption and it would be unfair to take that away.



HISTORIC PRESERVATION TASK FORCE  
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**Susan Moffatt** informed the Task Force members that Austin has a crisis in affordable housing, and many long-time residents are currently being forced out of their homes due to rising property taxes and land values, especially in East Austin. Local historic districts are one of the few legal tools to preserve low-income neighborhoods, and the design standards are crucial to that preservation. Even if neighborhood residents can regulate the scale of new construction in their neighborhoods, that will go a long way to preserving neighborhood character. Ms. Moffatt stated that she liked Donisi's proposal for revitalizing neighborhoods, and urged the Task Force to extend the benefits to rental properties in the areas. Ms. Moffatt urged the Task Force to make decisions beneficial to preservation in East Austin so that it can continue to be an affordable area rather than a one-time bonanza for developers.

**Lin Team** told the Task Force members that she is a realtor, specializing in historic houses. There is a great deal of resistance to designation because people are unwilling to give up control of their property. Ms. Team says that she also works with people who want to restore an old house and the tax exemption is what closes the margin for them. She has also worked on affordable housing and agreed with Ms. Moffatt's statements. Ms. Team likes local historic districts as a way to preserving the historic character of East Austin. Ms. Team is a member of PreserveAustin and on the Board of the Heritage Society of Austin, and told the Task Force that we should all put our energy behind an economic study, because goals are in conflict: preservation and affordable housing vs. expanding the tax base. Ms. Team asked the Task Force to hold off on financial decisions until an economic study shows how much preservation adds to Austin's economy. Baker stated that the Task Force was not going to have the opportunity to commission an economic study before making a decision. Ms. Team informed Ms. Baker that there may be a grant available for the study.

**Sharon Fleming** is a historical architect for the Texas Historical Commission and affiliated with PreserveAustin. She addressed the tax incentives for local historic districts, saying that she had worked in the Texas Historical Commission's Courthouse Rehabilitation Project and had overseen granting money to county governments for courthouse restoration projects, which the state realized was a very good investment. With a high incentive, over half of the counties in Texas participated in the program, so it is the incentive that makes the difference. The degree to which you can provide an incentive will guide the success of the program.

**Jack Evins** commended the Task Force for strengthening the criteria for landmark designation, but urged against reducing the tax exemption for historic landmarks. Tax exemptions promote a broader segment of the population to conserve their homes or to take on a rehabilitation project. Mr. Evins, who owns a historic landmark, told the Task Force that he would not have been able to do what he has done to preserve his house without the tax exemptions. Many property owners bought their properties relying on the tax exemption, and to reduce the tax exemption smacks of bad faith.

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**Peter Ketter**, a preservation professional and a member of PreserveAustin, told the Task Force that the goal of preservationists through this process is to ensure that Austin's program is a model. The focus of the Task Force is to strengthen what it takes to become a local historic district or to be designated as a landmark. That is important because it reduces the subjectivity in the ordinance. Ketter stated that he was concerned about the Task Force recommendation to reduce the boundary of a local historic district and urged the Task Force to make it as difficult to reduce a historic district as it is to establish it. To allow the reduction of the local historic district for a major new development undermines the purpose of the district. Every major new developing in a historic district should follow the design standards set out for the district.

**Emily Thompson** asked the Task Force to consider a rehabilitation credit for landmark properties between 50 and 75 years old and to create greater outreach efforts so that historic house owners had greater education and sensitivity to the historic fabric of their homes and neighborhoods.

**Rosemary Merriam** of the Old West Austin Neighborhood Association told the Task Force that she is a strong advocate for local historic districts, but worried if the current staffing level in the City Historic Preservation Office would be sufficient to handle the demand. Ms. Merriam stated that in many neighborhoods, there is a great deal of eagerness of starting the local historic district process, and only one staff member for the City may not be able to handle all the work.

**Laura Morrison** informed the Task Force members that adequate staff resources are necessary to make the local historic districts work in Austin. It is great that the City is finally looking at establishing local historic districts, but it is doomed to fail if the City does not provide adequate staff to do it right.

**Candace Volz**, a representative of PreserveAustin, addressed the requirements for initiating a local historic district. PreserveAustin supports the creation of local historic districts, but the requirement that 50% of the affected property owners endorse a petition at the outset is way too high, and should be done away with completely in favor of a letter of support from the neighborhood association. Ms. Volz stated that she recognize4d that the Task Force was concerned that staff not be burdened with the creation of local historic districts, and suggested that the Task Force recommending following the Texas Historical Commission's process for establishing National Register Historic Districts. There, is a minimal involvement by THC staff at the beginning; their involvement comes at the end when a support for establishing the historic district is already demonstrated. PreserveAustin supports the proposal that initiation of local historic district should be as simple as possible, and urged the Task Force to lower the requirement for the percentage of affected property owners to sign the petition to initiate a local historic district from 30% to 20%.

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**Katie O'Neill** informed that she was a major player in a multi-year project for a National Register Historic District in Old West Austin, and described that she had to evaluate every building to determine whether or not it was contributing to the district, before nomination of the district even begins. Ms. O'Neill also stated that the language about reducing the boundaries of a local historic district has so many loopholes, and should be as hard to reduce as it is to create.

**Alan Marburger** asked to speak to the Task Force about the difference between requiring that a property be 50 years of for designation as a historic landmark and 75 years for eligibility for the property tax exemption. A building that is 50 years old needs more maintenance. If the Task Force recommends taking the tax exemption away from historic landmarks that are between 50 and 75 years old, then that encourages decline of those landmarks that need to be maintained the most. So many buildings have already been lost, and asked why the Task Force was appointed to reduce the city's expenditures on historic preservation, when there were no task forces appointed to reduce the city's spending on tourism, music, and movies. Historic preservation brings a lot of money into Austin and the charge of the Task Force is to decide how the city will grow and what the city wants to preserve.

**Barbara Bridges** told the Task Force members that she was originally from New Orleans, a city which makes a lot of money from heritage tourism. Ms. Bridges stated that she was concerned about the percentage of owners who have to initiate a historic district when the district boundaries have not yet been established. Ms. Bridges also stated that she was concerned about the ability to make local historic districts smaller and cited an example of a property owner coming in to build a new apartment complex, even if they followed the design standards, they could still wipe out older houses in its place.

**Terri Myers** addressed the staffing issue, stating that she had worked for the City of Raleigh, North Carolina, where there were 3 full-time staff members in historic preservation, and Raleigh is a third the size of Austin. Raleigh evaluated comprehensive preservation planning and provided an adequate staff to accomplish their goals. Ms. Myers asked the Task Force to consider future staffing needs in their recommendations.

**Linda McNeillage**, the chair of the original Old West Austin Neighborhood Association, stated that the criteria for landmark designation should have no disparity on whether the property is owner-initiated or owner-opposed. She went on to say that supports the idea that any building which qualifies for landmark designation should also qualify for the property tax exemption. Dr. McNeillage also stated her support for making the provision to reduce the boundaries of a historic district as difficult as a historic district is to create, and further urged the Task Force to lower the amount of reinvestment required by a property owner in a local historic district to enable and encourage more rehabilitation projects. Dr. McNeillage also asked the Task Force to consider establishing penalties for destroying a historic property, such as requiring that a property be reconstructed or that historic properties be moved onto the property.

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**Hal Morris** told the Task Force that the dollars required to restore or maintain a historic landmark are huge. There is a difference of opinion on grandfathering, and asked if staff could set up a meeting to talk about grandfathering with City legal staff. Mr. Morris endorses grandfathering and would like an opportunity to sit down with the Task Force and the City Attorney to discuss how to protect the rights of the owners of currently-designated historic landmarks. Baker informed Mr. Morris that the City Attorney will discuss this matter only with the Chair of the Task Force. Mr. Morris stated that he did not want a public forum, but just a meeting to hear an opposing viewpoint. Baker stated that Mr. Morris could put his request in writing to her and to the City Attorney.

**Robin Carter** addressed the issue of eligibility for landmark designation at 50 years and eligibility for the property tax exemption at 75 years, which she stated make the buildings between 50 and 75 years old more vulnerable to demolition or alteration. There should be an opportunity and incentives to preserve buildings which are between 50 and 75 years old so they don't fall through the cracks.

**Vivan Ballard** stated her support for local historic districts, noting that her area of Travis Heights would be so much different if there was a mechanism for historic districts already in place – the apartment complexes that dot her neighborhood now would have had to follow design standards and wouldn't be so glaring. Ms. Ballard continued that maintaining a historic landmark was a very expensive proposition and urged the Task Force to maintain the property tax exemption for currently-designated landmarks.

**Joe Pinelli** told the Task Force that it was very important to maintain incentives for preservation in Austin. He had spoken with Peter Flagg Maxson, who was distressed over the number of historic buildings which had been lost in Dallas due to their lack of a preservation incentive there. As a preservation community, Austin needs to do better to educate the City Council about the value of historic preservation, and to continue to support historic preservation in Austin by maintaining the incentives which have made it work here so well.

**Kara Dodder** asked the Task Force to consider penalties for illegal demolitions of historic buildings. The current penalties are meaningless, and do nothing to penalize a developer from destroying a historically-significant building. Austin needs to have stronger penalties to disincentivize illegal demolitions.

B. Items From Task Force Members

C. Other Business

Adjourn: 7:55 p.m.

Posted: October 8, 2004

HISTORIC PRESERVATION TASK FORCE  
REGULAR MEETING

OCTOBER 18, 2004

City Of Austin  
Historic Preservation Task Force  
Waller Creek Center  
625 E. 10<sup>th</sup> Street, Room 104  
Austin, Texas

Regular Meeting

October 18, 2004 – 5:30 P.M.

Call To Order:

X Betty Baker	X John Donisi	AB Joseph Martinez
AB Charles Betts	X Tere O'Connell	X Jerry Harris
X Keith Jackson	X Laurie Limbacher, <i>ex officio</i>	

Order Of Procedure

1. Chair announces request.
2. Chair invites public comment. Each person signed up to speak will be given a maximum of 3 minutes.  
Public hearing is closed. Upon closing the public hearing by the chair, no further information will be taken from the public.
3. Discussion by the Commission.

All Persons Wishing To Speak To The Task Force On A Posted Agenda Item Or For Citizens' Communications Must Register On The Sign-In Sheet Prior To The Time Of The Hearing.  
Persons Not Registered Will Not Be Recognized.

*The City of Austin is committed to compliance with the Americans with Disabilities Act. Reasonable modifications and equal access to communications will be provided upon request. Call Sylvia Arzola, Transportation, Planning and Sustainability Department, at 974-6448 for information.*

Posted: October 14, 2004

HISTORIC PRESERVATION TASK FORCE  
REGULAR MEETING

OCTOBER 18, 2004

City Of Austin  
Historic Preservation Task Force  
Waller Creek Center  
625 E. 10<sup>th</sup> Street, Room 104  
Austin, Texas

Regular Meeting

Monday, October 18, 2004 – 5:30 P.M.

Call To Order:

- A. Report from the City Budget Office Regarding Fiscal Implications of Rehabilitation Incentives for Properties in Local Historic Districts.  
No formal report. Representatives from the Budget Office answered questions as posed by Task Force members (see below).

B. Discussion and Possible Action On:

1. Review, Reconsideration and/or Ratification of Any and All Items Previously Considered or Acted Upon by the Task Force.

Baker began going through the summary of topics and stated the Task Force's position that the recommendations for the membership and composition of the Historic Landmark Commission as well as the criteria for designating a historic landmark remain as it.

TASK FORCE ACTION:

MOTION by O'Connell to reconsider the eligibility of historic landmarks for the property tax exemption. SECOND by Donisi.

DISCUSSION: O'Connell stated that a property attains historical significance at 50 years old. The 75 year thresh-hold for eligibility for the property tax incentive is a financial consideration that is arbitrary and capricious. Historic properties require more maintenance and there is no less maintenance required for a property which is between 50 and 75 years old as one that is older. There are only 6 properties that would fall into the gap between 50 and 75 years right now, and some have extraordinary significance, such as the Briones House and the Seymour Fogel House.

Donisi stated that he had head a lot of talk about this subject and wanted to know how the Task Force will treat the structures that fall between 50 and 75 years. Donisi asked what are the legal options for structures which are currently designated historic and have gotten a tax exemption in the past, but would now be eliminated for eligibility for the tax exemption until they are 75 years old.

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Harris stated that how he planned on voting on this issue depends on what the Task Force does on the next topic. Harris stated that he would compromise on the 75 years rule for qualifying for the property tax exemption if the Task Force can do something about grandfathering. If a property is designated a landmark at 50 years old, then there should be a tax exemption mechanism for the first 5 years after designation after the effective date of the ordinance change. The tax exemption could be on the increase in value of the property after designation, then after 5 years, the property could be reappraised and the tax exemption would be on any increase in value of the next 5 years, and continue in 5-year increments until the property is 75 years old.

David Lloyd said that the proposal is based on an attribute of the property and pegs up every 5 years so that every 5 years, the amount of the tax exemption would be re-evaluated. It is uniform and the classification of properties between 50 and 75 years old is not arbitrary so it sounds like there is a legal justification. The main question would be how it gets administered by staff.

Harris stated that every landmark owner has to apply for the tax exemption every year so the form could be changed to indicate how old the property is and it would be administered like any other tax exemption. The value of the property is established when they make the application.

O'Connell asked if this proposal would apply to currently-designated properties. Harris responded that all properties under 75 years old would fall under the proposal. Otherwise, there would be grandfathering, and we want to avoid that.

Jackson stated that when this 75 year rule started it was because of grandfathering, and that is not defensible. There is also some concern that there would be a high number of eligible structures which are 50 years old, which may not be true. Jackson said he believed Harris' suggestion was complex, and would be much more included to have the eligibility for the tax exemption at 50 years and change the amount of the tax exemption to a lower amount.

Donisi added that Harris' formula seemed complex, but it does address the gap between buildings that are between 50 and 75 years of age. The Task Force needs to be consistent, and some people feel it would be helpful to the program to have the threshold set at 75 years.

O'Connell stated that she favors 50 years as a threshold for the tax exemption and for reducing the amount of the tax exemption with a graduated reduction.

TASK FORCE ACTION:

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MOTION by O'Connell to reduce the property tax exemptions on the value of the structure of owner-occupied residential landmarks by 10% per year for 2 years, while keeping the amount of the exemption on the land the same, so that in the first year, the exemption would be 90% of the structure and 50% of the land, and in the second year, it would be 80% of the structure and 50% of the land, where it would remain.

MOTION WITHDRAWN.

DISCUSSION:

Jason Batchelor of the City Budget Office informed the Task Force that going from 100% of the value of the structure to 80% of the value of the structure over 2 years, without the cap, on existing landmarks, would come to a savings of about \$55,000 per year. From 100% to 90%, the savings would be around \$35,000, then from 90% to 80%, the savings would be another \$30,000.

Jackson asked what the savings would be without the cap. Batchelor responded that reducing the exemption on the value of the structure from 100% to 90% with the cap would mean a savings of \$74,000, and then reducing the exemption from 90 to 80 the next year would be an additional savings of \$20,000, so the total savings at the end of the reduction period would be \$94,000.

O'Connell stated that her motion does not include the cap.

Batchelor added that if the Task Force recommended keeping the cap and no graduated reduction over the 2-year period, the savings would be around \$62,000 per year.

TASK FORCE ACTION:

MOTION by O'Connell to recommend the current property tax exemption for owner-occupied residential landmarks of 100% of the value of the structure and 50% of the value of the land with a cap and no grandfathering of currently-designated landmarks. SECOND by Donisi.

DISCUSSION:

Donisi offered a friendly amendment of instead of going directly to the new structure, that it be phased in over time. O'Connell asked how it would be phased in. Lloyd added that the simplest thing to do was what O'Connell proposed. Donisi stated that he believed it was good public policy to have the cap, but did not want property owners to take a major hit in their taxes right off the bat. O'Connell accepted the friendly amendment.

AMENDED MOTION by O'Connell to recommend the current property tax exemption for owner-occupied residential landmarks of 100% of the value of the structure and 50% of the value of the land with a cap and no grandfathering of currently designated landmarks, with the imposition of the cap to be phased in over several years.



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Jackson noted that when the ordinance goes into effect, the exemption would be reduced by 10%. O'Connell stated that her motion was to go on with the current exemption levels, but with a cap on the maximum amount of the exemption for every residential landmark owner. Jackson noted that it would be the cap level of the greater of \$2,000 or 50% of the city tax levy that would be phased in over a period of years.

Baker asked Harris to take the chair.

**TASK FORCE ACTION:**

MOTION by Baker to offer a substitute motion that for the next 3 years, there is a 5% reduction in the amount of the property tax exemptions for owner-occupied residential landmarks. The formula for calculating the exemption would remain the same, but the amount of the exemption would be reduced 5% per year for the next 3 years. Jackson asked if Baker would consider changing the 5% figure to 15% per year. Baker responded that she would change it to 10% per year. SECOND by Jackson.

MOTION WITHDRAWN.

**DISCUSSION:**

Baker stated that she was trying to address what she has been hearing from Council about the amount of the property tax exemptions. Baker added that with her motion, the cap remains in place.

Limbacher noted that the Budget Office had already run the numbers with the reduction in the amount of the exemption. Jackson responded that he was proposing to phase in the cap. Jason Batchelor of the Budget Office stated that for the first year, the tax savings would be somewhere between \$62,000 and \$74,000. Donisi asked whether property owners who get an exemption of less than \$12,000 now would be included in the reduction. Baker responded that it would apply to everyone. Donisi asked again if people who receive an exemption of less than \$2,000 would be hit by this proposal. Baker decided to withdraw the motion.

Donisi stated that the Task Force had spent a lot of time to come up with a fair and equitable way to reduce the tax exemptions, so unless the City wants to put the burden on the property owners all at once, it's better to phase it in.

Jackson asked about phasing in the cap over 5 years. Baker stated that she didn't believe that phasing the cap in was necessary. Jackson stated that to cut someone's exemption in half might be devastating. O'Connell asked if the Task Force would support phasing in the cap over 5 years in equal increments.

**TASK FORCE ACTION**

MOTION by O'Connell to implement the tax exemption for owner-occupied residential landmarks of 100% of the value of the structure and 50% of the value

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of the land with a maximum exemption of the greater of \$2,000 or 50% of the city taxes, with the maximum cap to be phased in over the next 5 years in equal increments.

**DISCUSSION:**

Baker stated that she had a problem with someone who gets a high tax exemption already and we're worrying about how that person is going to make the adjustment to pay more of his taxes.

**VOTE: 3-2 (Baker and Harris opposed) MOTION FAILED.**

**TASK FORCE ACTION**

**MOTION** by Harris that to recommend that everyone who qualifies for a historic landmark designation at 50 years old be eligible for a tax exemption, and to reduce the 100% exemption on the value of the structure for owner-occupied residential landmarks 10% in the first year, 10% in the second year, and 5% in the 3<sup>rd</sup> year so that it ends up at 75%. No cap for the amount of the exemption, and no requirement that the building be 75 years old. **SECOND** by Baker.

**DISCUSSION:**

Jason Batchelor of the Budget Office noted that Harris formula would result in a savings of \$75,000 per year at the end of the 3<sup>rd</sup> year, and that the figure would go to \$109,000 with the cap.

Harris stated that his proposal was a step-down from the current property tax exemption and avoids grandfathering.

**VOTE: 2-3 (O'Connell, Jackson, and Donisi opposed). MOTION FAILED.**

**TASK FORCE ACTION:**

**MOTION** by Harris to make the same motion with the cap. **SECOND** by Jackson.

**VOTE: 3-1-1 (O'Connell opposed, Donisi abstained). MOTION FAILED.**

Jackson noted that O'Connell wanted to keep the exemption at 100% of the value of the structure, and Donisi wants to keep a cap, and some of the other Task Force members feel the reduction needs to be phased in. Jackson stated that he liked phasing it in from an equity standpoint.

Harris stated that the Task Force was trying to make a reduction as straightforwardly as possible. Baker stated that by reducing the tax exemption on the land it will have the least effect on property owners because the value of the structure increases very little over the years. O'Connell noted that a lot of landmarks have a higher building value than a land value.

**TASK FORCE ACTION**

**MOTION** by O'Connell to adopt a residential property tax exemption of 100% of the value of the land and 50% of the value of the structure with a cap of a maximum exemption of the greater of \$2,000 or 50% of the city taxes, and that

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every landmark over 50 years old would be eligible for the exemption. That would return \$62,000 to the city immediately. NO SECOND.  
MOTION FAILED.

DISCUSSION:

Harris stated that he would compromise on the 75 years only if others will compromise on the level of the exemption, so he cannot support this proposal.

TASK FORCE ACTION

MOTION by Jackson to recommend a tax exemption for anything zoned historic without requiring it to be 75 years of age, of 100% of the value of the structure and 50% of the value of the land for owner-occupied residential landmarks; that the 100% exemption of the value of the structure would be reduced 5% per year over 3 years, so that the exemption would go from 100% of the value of the structure to 95% of the value of the structure in the first year, to 90% of the value of the structure in the second year, to 85% of the value of the structure in the third year, with a maximum exemption of the greater of \$2,000 or 50% of the city taxes, also to be phased in over 3 years. SECOND by Harris.

VOTE: 4-1 (Baker opposed).

Baker stated that she did not like the idea of phasing in the cap.

Jackson said that there were a number of issues relating to the reduction of the boundaries of a local historic district, and asked whether the valid petition rule would kick in requiring a petition signed by 20% of the property owners to allow a property out of the current zoning. David Lloyd stated that a valid petition kicks in any time there is a zoning change. Baker added that valid petition rights would stand because it not be an "HD" zoning any more, so it would be a zoning change.

C. Items From Task Force Members

None

D. Citizens' Communications

None

E. Approval of Minutes

F. Other Business

Adjourn: 7:15 p.m.

Posted: October 14, 2004

HISTORIC PRESERVATION TASK FORCE  
REGULAR MEETING

OCTOBER 25, 2004

City Of Austin  
Historic Preservation Task Force  
One Texas Center  
505 Barton Springs Road, Room 104  
Austin, Texas

Regular Meeting

October 25, 2004 – 5:30 P.M.

Call To Order:

X Betty Baker	X John Donisi	X Joseph Martinez
X Charles Betts	X Tere O'Connell	X Jerry Harris
X Keith Jackson	X Laurie Limbacher, <i>ex officio</i>	

Order Of Procedure

1. Chair announces request.
2. Chair invites public comment. Each person signed up to speak will be given a maximum of 3 minutes.  
Public hearing is closed. Upon closing the public hearing by the chair, no further information will be taken from the public.
3. Discussion by the Commission.

All Persons Wishing To Speak To The Task Force On A Posted Agenda Item Or For Citizens' Communications Must Register On The Sign-In Sheet Prior To The Time Of The Hearing. Persons Not Registered Will Not Be Recognized.

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Posted: October 22, 2004

HISTORIC PRESERVATION TASK FORCE  
REGULAR MEETING

OCTOBER 25, 2004

City Of Austin  
Historic Preservation Task Force  
One Texas Center  
505 Barton Springs Road, Room 240  
Austin, Texas

Regular Meeting

Monday, October 25, 2004 – 5:30 P.M.

Call To Order:

A. Report from the City Budget Office Regarding Fiscal Implications of Rehabilitation Incentives for Properties in Local Historic Districts.

City Historic Preservation Office staff distributed the spreadsheet provided by the City Budget Office showing the fiscal impact of the Task Force's proposal to reduce the property tax exemption on the value of the structure for owner-occupied residential structures from 100% to 95% to 90% then to 85% over a three year period.

B. Discussion and Possible Action On:

1. Review, Reconsideration and/or Ratification of Any and All Items

Previously Considered or Acted Upon by the Task Force.

Chair Baker went through the updated summary of recommendations and asked the Task Force members if they wished to review and reconsider any of the topics on the summary sheet. The Task Force members are happy with their recommendations regarding the membership and composition of the Historic Landmark Commission, the criteria for designating historic landmarks, the process for Certificates of Appropriateness. Baker indicated that the updated summary sheet contained the changes that the Task Force had decided at their last meeting regarding the eligibility for the tax exemption and the determination of the amount of the tax exemption.

Betts stated that local historic districts are giving neighborhoods a way to protect themselves against demolitions, and that is something that the Council wants. The Council also wants assurance from the Task Force that the floodgates will not open for landmark designations, and the Task Force has tried to give the Council that assurance that their recommendations will limit the number of new landmarks and prevent massive erosion of the city's tax base. Betts said that the Council likes the idea of the cap or maximum exemption for historic landmarks as a restraint on the financial impact of the historic preservation program. Betts said that he questioned the 5% reduction over a 3-year period previously recommended by the Task Force. If grandfathering does not fly, then leaving the property tax exemptions where they are at is the next best thing. The 5% reduction brings in some money, but it does change the deal that the city has had with landmark owners for 30

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REGULAR MEETING

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years. Betts told the Task Force that he had also heard a lot about the 75 year rule for eligibility for the property tax exemption, and stated that 75 years was an arbitrary time frame to give Council the assurance that the floodgates are not going to open. Betts stated that if the Task Force recommended that no landmark would be eligible for the property tax exemption unless it was at least 75 years old, then the Task Force could keep the exemption level the same as it is now.

Baker asked if Betts wanted to leave the exemption at 100% of the value of the structure and 50% of the value of the land with a cap, and with the 75-year rule? Betts responded that he did, and went on to say that if the Task Force recommended that residential landmarks be 75 years old to qualify for the property tax exemption, that the exemption has a maximum limit, and the stronger nomination process for historic landmarks, then that would address the Council's concerns and still be fair to landmark owners.

Harris told Betts that it was too bad that Betts was not at the last Task Force meeting when this was decided. Harris stated that his impression was that several preservation groups are adamantly opposed to the 75-year rule for eligibility for the property tax exemption. O'Connell stated that Harris was correct in his assumption. Baker stated that the people who were opposed to the 75-year rule were the people who had come to Task Force meetings, but not a generally opinion of preservationists. Harris continued that from the beginning, the Task Force had negotiated on the amount of the exemption, so the simplest thing was to reduce it for everybody. At the time that the Task Force first met and made that recommendations, the preservationists was dead set against reducing the formula so the Task Force moved on from that and discussed the idea of the cap and grandfathering. Harris stated that he would back off of the 75 year rule for eligibility for the property tax exemption if the preservationists would compromise on the 100% of the value of the structure so the result was last week's meeting which came up with a graduated formula for reducing the amount of the exemption and all landmarks would be eligible for the exemption no matter their age. Harris continued that he was not sure that everyone on the Task Force wants to leave the exemption at 100%, and stated that he, for one, did not.

Baker stated that the Task Force was unanimous in not wanting the tax exemption to change for current landmarks but that the Task Force was told by the City legal department, that grandfathering was not acceptable. Harris stated that the formula that the Task Force came up with for reducing the exemption would be an alternative to grandfathering, which remains the recommendation of the Task Force. Donisi stated that leaving the amount of the exemption alone has some appeal. Jackson stated that the way he got to the reduction is looking at the Budget Office figures and realizing that the City Manager is looking for \$100,000 to be recouped from the tax revenues lost to historic landmarks. Jackson continued that he believed that the formula for reduction that the Task Force came up with would work to serve that goal. Betts stated that he would question what \$81,000 will do for the city's budget.

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since it is such a small amount of money to recoup. Betts continued that what the Council is looking for is some protection so that the city is not inundated with applications for historic zoning from Pemberton and West Austin.

Jackson stated that if the Task Force instituted the 75-year rule, that would just delay what Council is afraid of – the houses in Pemberton and West Austin will be 75 years old in 5 or 6 years. Betts stated that even if it only bought a delay, the 75-year rule would allow the city time to see if the tightened criteria and the cap works.

Donisi stated that he just wanted to make sure that there is a mechanism to take care of the 6 structures that are getting a tax exemption now, but that are between 50 and 75 years old, and would lose that exemption if the Task Force recommended that a landmark be at least 75 years old to qualify for the incentive. Jackson stated that they would just fall out of the system until they are 75 years old.

David Lloyd of the City Law Department stated that if the Task Force recommended that a landmark had to be 75 years old to get the property tax exemption, then 6 properties would lose the exemption. Limbacher clarified that one of the 6 properties which would lose the exemption is the Brown Building, which is a condo project with multiple owners, so that the number of property owners who would be affected by the 75-year rule would be much greater than 6. Donisi stated that he was interested in providing some incentive for the properties which are designated but not yet 75 years old.

TASK FORCE ACTION

MOTION by Betts to reconsider the Task Force recommendation for tax exemption levels for residential historic landmarks. SECOND by Baker.  
MOTION WITHDRAWN

DISCUSSION: Betts stated that he wants to protect the current tax exemption formula for current owners of historic landmarks, and the only way to do that is to leave the tax exemptions as they are today. The city has had a deal with the owners of historic landmarks for 25 years and Betts stated that he would really hate to change the deal now. A 5% reduction over 3 years really does not save the city a significant amount of money and the reduction changes the deal for property owners who gave up property rights. Betts continued that he believed that the requirement that a landmark be at least 75 years old to qualify for the property tax exemption, the cap on the amount of the exemption and the new designation criteria are the protections against a flood of new applications from Pemberton that the Council wants.

Baker stated that she knows a contractor on a very large home in West Austin and that the owner of that house can afford the rehabilitation of the house because of the tax exemption. Baker asked Betts how married he was to the 75-year rule, and would he be willing to adjust that? Betts replied that he would because he would hate to have the condo owners in the Brown

**HISTORIC PRESERVATION TASK FORCE  
REGULAR MEETING**

**OCTOBER 25, 2004**

Building lose their tax exemption. Baker asked if he would be willing to go to 65 years as the age for qualifying for the tax exemption.

Harris stated that the age of the building and the percentage of the value of the structure and the land are so intertwined that it is impossible to negotiate one without the other, and continued that he is not going to vote for anything that reduces the 75-year rule for qualifying for the property tax exemption without reducing the 100% exemption on the value of the structure.

**TASK FORCE ACTION:**

**MOTION** by Betts to withdraw his previous motion and move to reconsider the age the building has to be to qualify for the property tax exemption and the percentage of the exemption on the structure jointly. **SECOND** by Baker.

**VOTE:** 3-4 (Harris, Martinez, O'Connell and Jackson opposed). **MOTION FAILED.**

Baker stated that she would join Betts in a Minority Report on this subject because the Task Force has not addressed reducing the tax exemption to the satisfaction of Council. Harris stated that he did not want to engage in the discussion unless the Task Force members were really willing to reconsider and compromise. Baker stated that all she wants to do is give the assurance that if the Task Force recommends lowering the age from 75 years to qualify for the tax exemption, it would be done jointly with a discussion of coming off of the 100% exemption for the value of the structure.

Jackson discussed his motion from last week's meeting regarding phasing in the cap, stating that he proposed to phase in the cap by reducing the amount of the exemption over the cap by one-third each year for three years, so it would be phased in to get to the 50% of the city tax level. The \$2,000 is an absolute cap, and the reduction of the 50% of the city taxes is not a reduction in the dollar value of the exemption, but a reduction in the percent so that property owners would be at 50% of the city taxes at the end of the third year. Betts stated that he did not agree with making those cuts in peoples' exemptions.

Baker asked if any of the Task Force members had a problem with the recommendations regarding local historic districts, and stated that there had been discussion about the means for reducing the boundaries of a local historic district. There are petition rights because it is a zoning issue, and would require a petition by 20% of the property owners within 200 feet of the property seeking to get out of the historic district. David Lloyd stated that he had looked at how this works in a neighborhood planning area. A neighborhood planning area is a combining district, which is what the local historic district would be. For a zoning protest, the land area is based on the entire district, which makes it difficult to break a property out.



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Harris asked if the Task Force deleted this provision about reducing the boundaries of a historic district, would it be a zoning appeal or would it be amending the combining district? Lloyd responded that it would be an amendment to the combining district. Harris asked if we do away with the provision, what would the ramifications be? O'Connell stated that the Task Force was talking about eliminating only one of the criteria for reducing the boundaries of the historic district, and that there are still three ways to reduce a district.

**TASK FORCE ACTION:**

MOTION by Donisi to reconsider the means to reduce the boundaries of a local historic district. SECOND by O'Connell. VOTE: 7-0.

**TASK FORCE ACTION:**

MOTION by O'Connell to delete §25-2-352(c)(2) relating to reducing the boundaries of a local historic district for a major new development. SECOND by Donisi.  
VOTE: 7-0.

**DISCUSSION:**

O'Connell stated that the major new development should comport with the District Preservation Plan if it supports the historic district.

Baker asked the Task Force members if they had any changes to the requirements for the District Preservation Plan, and explained that the Historic Landmark Commission would come up with general guidelines for all local historic districts, then specific guidelines for each historic district would follow. The Task Force members ratified the current recommendation.

Baker asked if any Task Force member had any changes to the recommendation that the Historic Landmark Commission would no longer review building permits in National Register Historic Districts. O'Connell asked if any of the Task Force members would be amenable to transferring the release of the Landmark Commission's review of building permits in National Register districts over a 2-year period to give a transition period for National Register districts to become local historic districts.

**TASK FORCE ACTION:**

MOTION by Harris to retain Historic Landmark Commission reviews of building permits in National Register districts for two years to allow the transformation of National Register districts to local historic districts. SECOND by O'Connell.

VOTE: 7-0.

DISCUSSION: O'Connell stated that National Register reviews do have positive impacts in the neighborhoods and the Task Force should not leave

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them hanging, so she proposed that the Task Force recommend 2 years for them to transform into local historic districts. Baker stated that she could not support the motion unless there is an application for a local historic district, then the two-year period would start. Harris stated that if the city gives National Register districts 2 years to become local historic districts, and if they don't within the 2-year period, then the only reviews the Historic Landmark Commission would make in National Register districts would be for demolition permits. Limbacher stated that currently, the Historic Landmark Commission conducts an advisory review, and that there is a benefit to that but that there is also a concern that requiring Landmark Commission review of building permit applications just caused delays.

Baker asked the Task Force members if they had any changes to the recommendations regarding owner-opposition cases or application fees, and the Task Force members indicated that they did not.

Donisi brought up the concept of establishing a revitalizing neighborhood district and presented a proposed ordinance which came from the Dallas code. Revitalizing neighborhoods are in a certain area bounded by I-35, U.S. 290, U.S. 183, and Texas 71. The theory is that a "one size fits all" approach is not the best way to provide an incentive for folks who are lower than the median family income for Austin. This would provide targeted incentives and would be eligible for historic districts in the revitalizing neighborhood or a historic landmark in a revitalizing neighborhood. The city thinks it is important to try to make sure that historic preservation is being responsive to all the communities of Austin. Donisi indicated that he had left some percentages blank for the amount of the reinvestment required to qualify for the property tax freeze, and proposed that to be eligible for the tax freeze, the amount of qualified rehabilitation expenditures must be at least 20% of the pre-improvement value of the structure for owner-occupied residences and 50% for income-producing properties. This would be a lower amount of reinvestment required in the revitalizing neighborhood, since the Task Force had previously recommended that the rehab must total at least 25% of the pre-improvement value of the structure, and which would remain true for historic districts outside of the revitalizing area. Reducing the figure to 20% provides an opportunity for greater participation in the program, and the freeze on the value of the structure would go for 10 years rather than the 7 years which the Task Force had recommended previously. Rehab projects in historic districts in other areas of the city would be eligible for a freeze at the pre-improvement value for 7 years. Donisi also suggested that they modify paragraph 10 of the proposed ordinance on revitalizing districts to state "within these boundaries" to eliminate the possibility of absentee property owners gaining from this benefit.

TASK FORCE ACTION:

MOTION by Donisi to adopt the provisions for rehabilitation of properties in local historic districts in the revitalizing area. SECOND by Martinez.

HISTORIC PRESERVATION TASK FORCE  
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VOTE: 7-0.

DISCUSSION:

Jackson asked if the proposal applies to historic landmarks as well as historic districts. Harris said that historic landmarks would already get a tax exemption, and that the rehabilitation incentive would be on top of that, so it would be an added benefit because the property values would be frozen for 10 years. Limbacher asked if the proposal would apply to historic landmarks in historic districts or historic landmarks anywhere in the revitalizing neighborhood. Harris stated that it only applies if the property is in a historic district. O'Connell stated that the requirement for reinvestment of at least 50% of the value of the structure for income-producing properties in the proposal was higher than the 40% that the Task Force had recommended for the reinvestment thresh-hold city-wide.

C. Items From Task Force Members

None

D. Citizens' Communications

None

E. Approval of Minutes

F. Other Business

Adjourn: 7:10 p.m.

Posted: October 22, 2004

HISTORIC PRESERVATION TASK FORCE  
REGULAR MEETING

NOVEMBER 1, 2004

City Of Austin  
Historic Preservation Task Force  
One Texas Center  
505 Barton Springs Road, Room 240  
Austin, Texas

Regular Meeting

November 1, 2004 – 5:30 P.M.

Call To Order:

X Betty Baker	X John Donisi	X Joseph Martinez
X Charles Betts	X Tere O'Connell	X Jerry Harris
X Keith Jackson	AB Laurie Limbacher, <i>ex officio</i>	

Order Of Procedure

1. Chair announces request.
2. Chair invites public comment. Each person signed up to speak will be given a maximum of 3 minutes.  
Public hearing is closed. Upon closing the public hearing by the chair, no further information will be taken from the public.
3. Discussion by the Commission.

All Persons Wishing To Speak To The Task Force On A Posted Agenda Item Or For Citizens' Communications Must Register On The Sign-In Sheet Prior To The Time Of The Hearing. Persons Not Registered Will Not Be Recognized.

*The City of Austin is committed to compliance with the Americans with Disabilities Act. Reasonable modifications and equal access to communications will be provided upon request. Call Sylvia Arzola, Transportation, Planning and Sustainability Department, at 974-6448 for information.*

Posted: October 29, 2004



HISTORIC PRESERVATION TASK FORCE  
REGULAR MEETING

NOVEMBER 1, 2004

City Of Austin  
Historic Preservation Task Force  
One Texas Center  
505 Barton Springs Road, Room 240  
Austin, Texas

Regular Meeting

Monday, November 1, 2004 – 5:30 P.M.

Call To Order:

A. Review and Possible Action on Draft Task Force Report

Chair Baker requested that the example sheet from the appendix to the report be deleted because it is too specific to certain property owners. The Task Force agreed with Baker's request.

Donisi introduced a new section for the provisions relating to rehabilitation incentives for historic properties in revitalizing neighborhoods. Betts asked if the provision applies to historic landmarks as well as properties in historic districts in the revitalizing neighborhoods. Donisi replied that it does.

Donisi stated that David Lloyd had just pointed out to him that the Dallas ordinance on which his proposal is based did not now contain the provision for recapture of the abatement amount if the property was sold to a person who did not qualify as low or moderate income. David Lloyd pointed out that Dallas did still have code provisions establishing revitalizing districts and various programs specific to those districts, but that the language concerning the CDBG-eligible areas and recapture of the abatement had been recently deleted from their ordinance. He stated that he would call the Dallas City Attorney to determine why that provision had been stricken. Donisi stated that if the Task Force knew it was a legal problem with the recapture provision, he would agree to take it out, but he did not want Dallas policy to direct Austin's program. Donisi stated he promoted including the provision in the Task Force's recommendation, and that if there was a legal issue, then Council would be informed of that.

TASK FORCE ACTION

MOTION by Martinez to include Donisi's proposal for recapture of the abatement if the property is sold within 10 years to a person who does not qualify as low or moderate income. SECOND by Harris.

DISCUSSION:

Baker suggested an amendment to the motion that if the Law Department finds out why Dallas took the provision out of their ordinance between now and when this matter goes to Council, then it should be taken out. Baker stated that she did not want to send something to Council if legal has a problem with it. Harris

HISTORIC PRESERVATION TASK FORCE  
REGULAR MEETING

NOVEMBER 1, 2004

stated that David Lloyd will inform Council of any legal issues, and suggested that the provision remain for Council to consider.

VOTE: 5-1-1 (Jackson opposed, Baker abstaining).

O'Connell stated her concern that the summary chart of recommendations states that if a local historic district is endorsed in a neighborhood plan, then it still requires endorsement of 50% of the property owners to go to a board or commission, and that seemed like a greater requirement. Harris stated that their previous recommendation had simply said that a local historic district could be initiated by staff if it was recommended in an adopted neighborhood plan, and there was no 50% rule for property owner endorsement. Baker stated that the Task Force had discussed the matter and decided the requirement should be there. O'Connell questioned whether the Task Force had decided on the 50% requirement because the neighborhood planning process was so elaborate and required adoption of the plan.

**TASK FORCE ACTION:**

MOTION by Harris to remove the sentence in the summary chart requiring that 50% of the property owners in the proposed local historic district endorse its creation before going to any city board or commission if the district is recommended in an adopted neighborhood plan. SECOND by O'Connell.

**DISCUSSION:**

O'Connell stated that the language she wanted removed only related to staff-initiated local historic districts.

VOTE: 7-0,

**TASK FORCE ACTION:**

MOTION by Martinez to adopt the Addendum and Amendment Report with the changes discussed this evening. SECOND by Donisi.

VOTE: 7-0.

**B. Items From Task Force Members**

Baker thanked the Task Force members for all their hard work.

**C. Citizens' Communications**

Dennis McDaniel, on behalf of the Heritage Society of Austin, thanked the Task Force members for their work, and said that he expected good changes to the program from the Task Force's recommendations.

**D. Approval of Minutes**

**TASK FORCE ACTION:**

MOTION by Martinez to approve all minutes of the Task Force meetings.

SECOND by Harris.

VOTE: 7-0.

**E. Other Business**

HISTORIC PRESERVATION TASK FORCE  
REGULAR MEETING

NOVEMBER 1, 2004

Adjourn: 6:50 p.m.

Posted: October 29, 2004



# PreserveAustin

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July 13, 2004

Mr. Chris Riley, Chair  
Planning Commission  
City of Austin  
P.O. Box 1088  
Austin, Texas 78767

Dear Chairman Riley and Commissioners,

PreserveAustin is an organization of preservation professionals and community leaders who are committed to assisting the City with the development of state-of-the-art, regionally-appropriate and publicly-inclusive strategies for the protection of our cultural and natural resources. We have studied the proposed ordinance revisions over the past few months, and we would like to take this opportunity to comment on the staff recommendations.

We fully support the comprehensive recommendations of the City Historic Preservation Officer and city staff, with these few but important exceptions:

1. We wholeheartedly believe that a petition endorsed by 50% of property owners to *initiate* a proposed historic district is far too restrictive and unreasonable. It will take a great amount of effort and commitment for the property owners of an area to organize themselves in support of a local district. The initiation process should be simple and straightforward. For point 2 of the initiation process, we strongly recommend that the 50% petition be deleted. A letter of support from the applicable neighborhood association may be an appropriate alternative, if demonstration of local support is needed. (Prop I, p.1)
2. National Register criteria recognize the value of historic landscape features as character defining features of a historic area and contributing elements within a historic district. With that in mind, we recommend inclusion of a reference to "historic landscape features and elements" as contributing elements that may comprise the district. (Prop I, p. 1)
3. We value the use of established National Register standards for the evaluation of local districts, and encourage consultation with the THC's professional staff, but we do not support a required State review or approval of a local historic district nomination. No other Texas city imposes this State review requirement, and the terms of such a review in Austin have not been determined. Across the US, individual communities review their own histories, resources and threats in order to develop designation criteria appropriate for themselves. These typically allow for National Register-eligible districts to be included as local districts, but also include other procedures or standards that accommodate local needs and circumstances. We support our local staff, Landmark Commission, and Council's abilities to determine what constitutes a local historic district, and we are concerned that adding a State level review requirement would be unprecedented and unnecessary. We encourage deletion of this third-party review requirement. (Prop I, p.1-2)
4. The boundaries of an established district should not be permitted to be reduced to allow for "major new development". Such developments should be constructed in accordance with the approved District Preservation Plan, as that vehicle will define the manner in which the new development can "support the architectural, historical, archeological or cultural character or economic viability of the district". We recommend deletion of bullet two of staff's criteria to reduce a historic district. (Prop I, p. 2)

## PreserveAustin

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5. We believe that districts should have the option to develop requirements for additions and exterior modifications to non-contributing buildings in the District Preservation Plan/Design Standards that would supersede the city Compatibility Standards in order to maintain the scale, appropriate use of materials, and character of the historic district. We do not support "historicizing" non-contributing buildings, but maintain that sensitive rehabilitation and new construction standards are appropriate planning tools for all buildings within in a historic district. (Prop I, p. 4)
6. We support administrative review of building additions to historic properties less than 600 square feet only if they are not clearly visible from the public right of way. Visible additions of any size should go to the HLC for a Certificate of Appropriateness review. (Prop III, p. 1)
7. We support administrative review and approval for small projects that involve the addition of pools, decks and other landscape features that do not physically impact the historic building, as long as the site or specific site features are not themselves designated, or included in the property designation as character-defining. (Prop III, p. 2)
8. We understand that the city legal department will not allow a low-income tax exemption for rehabilitation of contributing properties within a historic district, even though this incentive is codified in several other cities. If tax exemptions must be replaced with tax freezes in these instances, we suggest that the term of the freeze should be extended to 10 years, and that the expenditure threshold should be lowered to 10% of pre-improvement value. The low-income incentives should be available for all property types, including owner-occupied residential, single and multi-family rental and commercial properties. (Prop V, p. 2)
9. The existing tax incentives for local landmarks are unique to Austin. This program merits further study to determine how or if the tax abatements contribute to community reinvestment, tourism, and resulting improved quality of life. PreserveAustin is in the process of securing funds to study the economic impacts of historic preservation in Austin to determine the effectiveness of the current and proposed incentives, and to assist in the development of new recommendations where needed. As an interim measure, we support staff recommendation for a 25% reduction in land value abatements if it is absolutely necessary to further the overall goals of the local historic preservation program. (Prop V)

In addition to staff recommendations and our refinements listed above, we strongly recommend your full support of the recommendations of the Historic Landmark Commission, provided in a separate resolution.

We greatly appreciate the work of the City Historic Preservation Office, the Historic Landmark Commission, the Historic Landmark Task Force, the City legal department, the Planning Commission and the City Council to ratify the many revisions needed to effect positive change in the Austin historic preservation program.

Jeffrey M. Chusid, Director, Historic Preservation Programs, U.T. Austin School of Architecture,  
Preservation Architect, APT Texas President, HSA Board Member, National Council on  
Preservation Education Member, NTHP Forum Member, Barton Hills neighborhood

Sharon Fleming, AIA, Preservation Architect, Texas Society of Architects Historic Resources Committee  
Chair, APT Member, PT member, Old Enfield neighborhood

Christopher Hutson, Preservation Architect, APT Texas Secretary/Treasurer

Peter Ketter, Historic Survey and Outreach Coordinator, Cherrywood neighborhood

## PreserveAustin

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Lisa Laky, Attorney, current HLC Chair, Old West Austin neighborhood

Laurie Limbacher, AIA, Preservation Architect, current HLC Member, HLTF Ex-Officio Member, TSA  
Historic Resources Committee Member, APT Member, Heritage neighborhood

Alan Marburger, Preservation Consultant, Hyde Park neighborhood

Chase Martin, Preservation Consultant, Brykerwoods neighborhood

Susan Moffat, Neighborhood Advocate, Hyde Park neighborhood

Julie Morgan Hooper, Preservation Consultant, current HLC Member, former HSA Executive Director,  
Crestview neighborhood

Terri Myers, Preservation Consultant, State Board of Review for National Register of Historic Places  
Member, NTHP Forum Member, Hancock neighborhood

Tere O'Connell, Preservation Architect, former HLC Member, HLTF Member, APT Member, HSA  
Member, PT Member, Old West Austin neighborhood

Katy O'Neill, Neighborhood Advocate, Old West Austin neighborhood

Candace Volz, ASID, Interior Designer specializing in historic American interiors, AHCA board  
member, APT Member, Old West Austin National Register Historic District Co-Chair,  
Pemberton Heights neighborhood

John Volz, Preservation Architect, APT Member, HPEF Board Member, PT Member, Pemberton Heights  
neighborhood

AHCA: Austin History Center Association  
AIA: American Institute of Architects  
APT: Association for Preservation Technology  
ASID: American Association of Interior Designers  
HLC: Historic Landmark Commission  
HLTF: Historic Landmark Task Force

HPEF: Historic Preservation Education Foundation  
HSA: Heritage Society of Austin  
NTHP: National Trust for Historic Preservation  
PT: Preservation Texas  
TSA: Texas Society of Architects

## Economic Benefits of Preservation

Members of PreserveAustin believe that historic preservation makes good economic sense. This belief has been informed by a number of studies from cities and states around the country that show measurable, tangible benefits of historic preservation initiatives and, specifically, a positive rate of return on tax credits and abatements extended by municipalities.

Communities preserve historic buildings for any number of reasons – cultural, architectural, environmental, social and historical among them. Yet, as more research is completed assessing the value of historic preservation to a community, it has become apparent that historic preservation also is an important economic development tool.

The President's Advisory Council on Historic Preservation has identified the contributions of preservation to urban revitalization as including:

- Stimulation of private investment
- Stimulation of tourism
- Job creation
- New businesses formed
- Pockets of deterioration and poverty diluted
- Increased property and sales taxes
- Enhanced quality of life and the sense of neighborhood and pride
- Compatible land use patterns

Donovan Rypkema, recognized as an industry leader in the economics of historic preservation, has written extensively on the issue and notes that a study undertaken by the University of South Carolina and the National League of Cities found that of the 45 economic development tools identified by mayors, the 7<sup>th</sup> most often cited was historic preservation.

Preservation issues should be considered in light not only of the cost of abated property taxes but also in light of the return on the preservation investment through direct and indirect economic benefits to Austin. UT Economist Michael Oden explains that

*"A historic preservation tax abatement program is not a pure tax expenditure but an investment. In the micro sense, the investment adds value to surrounding properties, thus increasing the tax base in the neighborhood. The macro effect preserves the attractiveness and character of the city, thus adding value across the city while attracting business investment and economic growth."*

Any discussion of tax incentives should take into account the multiplier effect of the benefit of such tax incentives. We further encourage a comparison of the *type* of economic benefits that preservation generates in comparison to new construction. Rypkema's study shows that

1. Preservation projects retain a higher percentage of dollars in the community versus generating profits for large corporations outside the city.
2. Preservation projects create more local jobs and increase local household incomes, thus affecting local retail sales.
3. Preservation is the basis for the benefit of heritage tourism.

Another study, *Historic Preservation and Residential Property Values: An Analysis of Texas Cities*, completed by the Center for Urban Policy Research at Rutgers University and published in 2000 in Urban Studies, looked at the impact of historic preservation on property values in nine Texas cities. The results of this study suggest that historic preservation generally has a positive impact on property values and that historic designation is associated with average property value increases ranging between 5% and 20% of the total property value. While the study did not examine issues of gentrification, it did recommend that communities should address the issue as part of their larger preservation initiatives. The authors noted that preservation initiatives can and should effectively mitigate the impacts of gentrification using techniques seen in places such as Savannah and Pittsburgh to successfully retain affordable housing as part of a community's preservation program.

In 2002 the City Council's task force on "Gentrification Implications of Historic Zoning in East Austin" dealt with citizens' concerns about the effects on surrounding property values of historic designation of homes in East Austin. A number of possible strategies for mitigating any tax increases for low income residents were included, and some have been implemented. Adoption of local historic districts is the most effective tool for preventing unwanted gentrification, as the districts may limit demolition of existing structures and adopt design guidelines for rehabilitation and infill construction.

## Ordinance Revisions Affecting The Historic Landmark Commission

### CREATION AND MEMBERSHIP § 2-4-531

The Historic Landmark Commission has 11 members, as specified by §2-4-531. Five of the 11 positions on the Commission are to be filled with representatives of specified organizations; the remainder are at-large. The Code specifies that Historic Landmark Commissioners must have knowledge of and experience in the architectural, archeological, cultural, social, economic, ethnic, or political history of the city. Commission members serve 2-year terms. §2-4-532 lists ex-officio members of the Historic Landmark Commission. Recommendations include:

- Reduce the number of members of the Historic Landmark Commission from 11 to 9, by eliminating 2 at-large positions in accordance with a study developed by the Boards and Commissions Process Review Task Force.
- As a professional advisory body, every member of the Historic Landmark Commission should have demonstrated knowledge of the architectural, archeological, cultural, social, economic, ethnic, or political history of the city. The composition of the Commission should include:
  - A representative of the Heritage Society of Austin
  - A representative of the American Institute of Architects
  - An additional architect licensed by the State of Texas
  - A historian
  - An architectural historian
  - An attorney licensed by the State of Texas
  - A real estate professional licensed by the State of Texas
  - An archeologist

- A city planner

### HISTORIC LANDMARK PRESERVATION PLAN § 2-4-535

Here is a passage from Page 25, which is part of a discussion about what is happening in preservation in Austin "today" (in 1981) -- how the program got started, with the assistance of HSA, how the state and federal governments have played a limited role in the program and an assessment of the accomplishments and vision of the HLC:

*The Historic Landmark Commission has been highly effective in designating a large number of the most significant 19th-century buildings in Austin as landmarks. At the same time the Commission has taken a narrow view of its charge, concerning itself overwhelmingly with 19th-century structures and never with districts, and confining its concerns to the designation of landmarks rather than taking a leadership role in the full range of preservation activities. This conservative approach has been appropriate to the initial stages of the program. The early structures are fundamental to the subsequent history of the city, in many cases they were the most vulnerable, and they were the most publicly acceptable and politically feasible structures with which to build a program. But such an approach has limited the long term effectiveness of the program by leaving important aspects of the city's heritage exposed and by creating a false impression of the scope and potential of historic preservation.*

*While the interpretation of the criteria for designation of landmarks has been too narrow in some respects, the standards for granting Certificates of Appropriateness have been too lenient (for example, in the ground floor alterations to some commercial structures along East Sixth Street). Such leniency leaves the entire ordinance, including the tax exemption benefits of designated structures, vulnerable to court challenges and opens to question the certifiability of designated structures for benefits under the federal Tax Reform Act of 1976.*

*The demands of preservation in Austin today require the correction of these deficiencies, but at least as importantly they require a broader perspective on the entire scope of preservation activity."*

The plan goes on to recommend that the HSA and the HLC be aware of the full range of preservation activity, coordinate their resources for maximum effectiveness and understand the role of State and Federal governments in preservation to take better advantage of their programs and resources.

In a later section, the preservation plan discusses the tax abatement. Basically, it says that the fact that the abatement is available to eligible properties for an indefinite period of time pushes the HLC and the CC into a stricter interpretation of the designation criteria and a more conservative approach with respect to designation of significant structures. The preservation plan recommends that the abatement be provided for a maximum term of 10 years, in order to allow more buildings to participate in the program and be protected.

**HISTORIC LANDMARK DESIGNATION CRITERIA § 25-2-351**

PreserveAustin supports the revisions to the Historic Landmark Designation Criteria as recommended by the Landmark Commission, as follows:

1. Be at least 50 years old, except if the property possesses exceptional importance as set forth in National Register Bulletin 22, National Park Service, 1996; AND
2. Retain sufficient integrity of materials and design to convey its historic appearance; AND
3. Meet either Criterion (A) or TWO of lettered Criteria (B) – (F):
  - (A) The property is currently recognized for historical/architectural significance by being:
    1. Individually listed in the National Register of Historic Places; or
    2. Designated a Recorded Texas Historic Landmark, or
    3. Designated as a State Archeological Landmark; or
    4. Designated as a National Historic Landmark.
  - (B) The property possesses architectural or artistic significance:
    1. Embodies the distinguishing characteristics of a recognized architectural style or method of construction; or
    2. Represents technological innovation in design and/or construction, or
    3. Contains features representing ethnic or folk art, architecture, or construction; or
    4. Represents the significant work of a noted architect, builder, or artisan; or
    5. Represents a rare example of an architectural style; or
    6. Bears a physical or contextual relation to other historically- or architecturally-significant structures or areas.
  - (C) The property is substantially associated with persons, groups, institutions, businesses, or events of historical significance, which contributed to the social, cultural, economic, development, or political history of the city, state, or nation, OR is representative of a culture or group of people in a historical era through its architecture, method of construction, or use.
  - (D) The property possesses archeological significance in that it has, or is expected to yield, significant data concerning human history or prehistory of the region.
  - (E) The property possess value to the community in that it:
    1. Significantly represent the cultural, economic, social, ethnic, artistic, or historical heritage of the city or an area thereof;
    2. Has a location, physical characteristics, or other unique features which greatly contribute to the character or image of the city, a neighborhood, or a population group;
  - (F) The property is a significant natural or designed landscape or landscape feature with artistic, aesthetic, cultural, or historical value to the city.



## APPENDIX

### LOCAL HISTORIC DISTRICTS

**Austin's National Register Districts:** Austin has a total of 20 National Register designated historic districts. This is a federal designation, designed to honor the designated areas and protect them from the adverse effects of federal actions like highway and dam construction. All of these historic districts are prime candidates for local district designation, in addition to numerous other historic areas of Austin that are heretofore unrecognized.

- Congress Avenue
- Sixth Street
- Barton Springs
- Zilker Park
- Hyde Park
- Shadow Lawn
- Bremond Block
- Swedish Hill
- Rainey Street
- Willow Spence
- Oakwood Cemetery
- Clarksville Historic District
- Camp Mabry
- Old West Austin – comprising Pemberton, Brykerwoods, and Old Enfield neighborhoods
- Laguna Gloria
- Little Campus
- McKinney Homestead
- Moore's Crossing
- Perry Estate
- Edward H. Rogers Homestead

**Benefit of Local Districts:** In order to provide protection of the historic character of these neighborhoods, local historic districts with their requisite design standards must be enacted and their requirements enforced. Without this tool, Austin may have little to show future generations in terms of traditional neighborhoods, historic trends and standards in craftsmanship and design, and the way of life that formed the foundation for the present and future of Austin. Establishing and maintaining historic districts will preserve and protect historic properties within their contexts and will illustrate the rich and diverse Austin's diverse historic lifeways and which are still viable, livable communities in which to live and work.

**Historic Districts:** A Historic District is a concentrated and cohesive grouping of cultural resources (buildings, structures, objects and sites) that retain a significant amount of their historic character.

Most local historic district designations in Texas are initiated with their listing in the National Register of Historic Properties (NRHP). The process used for the NRHP is often more refined, broader in scope, and has less impact on private ownership than, for instance, local historic zoning ordinances. Many cities extract NRHP criteria from their own district ordinances and often add other binding components as well as tax abatements.

The HLC, Task Force, and PreserveAustin agree on the following:

- The district should convey a strong sense of the past and possess a high concentration of relatively unaltered historic properties within a well-defined area.
- At least 50 percent of the total number of buildings, structures, objects and sites should be identified as "Contributing" to the historic character of the district.

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- The boundaries must be logically determined and avoid artificial or convoluted lines (gerrymandering) to achieve the recommended 50-percent Contributing threshold.

**Contributing Properties:** A Contributing property is a building, site, structure or object that adds to the historic architectural qualities, historic associations, or archeological values for which a property is significant because:

- it was present during the period of significance and possesses historic integrity reflecting its character at that time or is capable of yielding important information about the period (generally archeology), OR
- it independently meets NRHP or Austin Historic Landmark criteria

Thus, they must contribute to or enhance the district's ability to evoke a sense of the past, most often a specific period of time. Contributing buildings are at least 50 years old and are either unaltered or have had relatively minor and reversible non-historic changes.

**Noncontributing Properties:** A property that does not add to the historic architectural qualities, historic associations, or archeological values of the district's historic character is classified as "Non-contributing." Specifically, a building, site, structure or object is classified as non-contributing because it meets one or more of the following criteria:

- it was not present during the period of significance,
- due to alterations, disturbances, additions, or other changes, it no longer possess historic integrity reflecting its character at that time or is incapable of yielding important information about that period, or
- it does not "independently meet the NRHP criteria" In other words, properties built less than 50 years ago or historic structures that have been changed within the past 50 years to such an extent that they no longer resemble their original and/or historic appearance and are considered "Non-contributing". It is possible to restore architectural integrity to an older structure, thereby changing it to Contributing status.

### **Local Historic District Application and Designation:**

The local historic district application and designation process must incorporate the following procedures and processes:

- An application to designate a local historic district must contain an inventory of the properties included in the historic district and a professional evaluation of their status as a Contributing or Non-Contributing structure;
- Council must approve any boundary changes to a local historic district, and may enlarge a district to include an important property if the owner supports inclusion, or may reduce a district if it finds that a building no longer contributes to the district, for a new development which supports the character or economic viability of the district, or if an owner demonstrates that inclusion in

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the district creates an economic hardship which limits his or her ability to maintain the property.

- Each local historic district must have a District Preservation Plan, which defines the character of the district and determines the important buildings and features for preservation. The District Preservation Plan specifics design, scale, architectural character and materials for new construction and modifications to all buildings within the district. The provisions of the District Preservation Plan would be binding upon all property owners within the district. The District Preservation Plan may modify site development regulations, identifying special compatibility standards for the district that supercede the City's Compatibility Standards.
- The City Historic Preservation Office may approve applications for building permits within the local historic district for specified minor projects that comply with the District Preservation Plan.
- The Historic Landmark Commission will review all applications for demolition or removal of buildings contributing to the local historic district; the City Historic Preservation Office may approve applications for demolition or removal of non-contributing structures.
- The Building and Standards Commission should issue a repair, rather than a demolition order in cases involving buildings that contribute to a local historic district.
- Contributing buildings in local historic districts would be protected by the same penalties applicable to illegal demolition of designated historic landmarks.

### TAX INCENTIVES FOR HISTORIC LANDMARKS §5-5-21

The City of Austin supports historic properties as a vital component of our city character that is worthy of preservation and protection. As with the Smart Growth program, where hundreds of thousands of dollars are distributed to projects that demonstrate the type of development that is appropriate for Austin, historic landmarks receive financial incentives for continued preservation.

The financial incentives for H-zoned properties in Austin are the most generous in the country. Owner occupied residences are eligible for a 100% abatement on the improvements and 50% abatement on the land value. Commercial and other properties are eligible for a 50% abatement on the improvements and 25% abatement on the land value. These abatements are provided annually with no term limit provided that the property owner maintains the property in excellent condition and in compliance with the local building code. An annual staff inspection and Landmark Commission review enforce these provisions. In 2003, 164 commercial properties and 140 owner occupied residences benefited from this abatement; 304 out of the 399 designated landmark properties. The remainder can be attributed either to a lack of application for the abatement, or the property was not maintained to City standards and the abatement was denied by the Landmark Commission.

As early as the 1981 Austin Historic Preservation Plan, the generosity of these potentially perpetual abatements were called to question. This plan, which is still in effect, noted that the perpetually eligible abatement structure was limiting the number of landmarks designated each year, particularly in lean economic times. It is PreserveAustin's opinion that this one element is also responsible for the complete lack of local historic districts in Austin. If a local historic district were created under the current code, all properties in that district would receive an H-overlay, making them eligible for the tax abatement (§25-2-355 and §5-5-21). This potential loss of tax revenue is unreasonable, so no local historic districts have

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been created.

**Austin Landmarks:** An economic impact study is needed to determine if Austin is receiving a positive return on investment for this program. The analysis should include property improvement reinvestment, tourism and movie industry revenues, property value increases/decreases relative to adjacent non-designated properties, and tax revenue loss. In the interim, PreserveAustin recommends moderate reductions in this program in accordance with staff recommendations.

**Local Historic Districts:** Owners of contributing buildings to a Local Historic District that re-invest 25% of their improvements value in qualified rehabilitation or restoration expenditures on the historic building are eligible for a 10 year tax freeze at the pre-rehabilitation value of land and improvements. Exterior rehabilitation/restoration costs must comprise a minimum of 10% of the total project cost.

**Endangered Historic Areas and Properties:** Many other cities in Texas and around the country offer additional benefits to low-income neighborhoods and property owners to reduce the impacts of gentrification common in historic neighborhoods. The community history embodied in long-term property owners is part of what defines the character of a district. Many of these owners are elderly, on fixed incomes or live at or below the poverty level. According to national studies, buildings that are designated as local landmarks or contributing to a historic district typically increase in value. Many low- to moderate-income central Austin property owners struggle to stay in their homes despite the increasing property values and consequent taxes. Historic Districts tend to increase property values further, making it even more challenging to preserve the history of a community as reflected in its occupants. Towards that goal, Preserve Austin supports several of the recommendations of the Gentrification Task Force and HLTF Minority Report, including the following:

- Creation of Historic District Endangered status for districts where the majority of residents are at or below 80% of the median family income or where 25% or more of the properties within the district are vacant lots or lots with vacant structures. Properties in this district that are over 50 years old would be eligible for a 20% annual tax exemption or \$200 annually, whichever is greater, for 10 years following designation.
- Provide a property tax incentive of 100% abatement for 10 years for owners of contributing buildings who substantially rehabilitate the building to provide rental units at affordable rates as determined by the HUD sliding scale.

**Other Financial Incentives:** Pursue and promote federal and private economic incentives such as the transfer of development rights (particularly appropriate for areas such as Rainey Street and the University-area neighborhoods), 20% Federal Rehabilitation Tax Credit for commercial properties, private easements, rehabilitation grant and loan programs, and other incentives that do not adversely affect city tax revenue.

**For questions or more information regarding membership in PreserveAustin, please contact:**

Tere O'Connell, Preservation Architect  
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474-5687

751-1374

Thank you for your interest in the historic resources of Austin.

**ORDINANCE NO.**

**AN ORDINANCE AMENDING CHAPTERS 2-1, 11-1, 25-2, 25-3, 25-6, 25-10, AND 25-11 OF THE CITY CODE RELATING TO THE HISTORIC LANDMARK COMMISSION, AD VALOREM TAX EXEMPTIONS AND ABATEMENTS, HISTORIC LANDMARKS AND HISTORIC AREA COMBINING DISTRICTS, HISTORIC SIGN DISTRICTS, AND BUILDING, DEMOLITION, AND RELOCATION PERMITS; AND REPEALING SECTIONS 2-1-292 AND 2-1-295 OF THE CITY CODE.**

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

**PART 1.** Section 2-1-291 of the City Code are amended to read:

**§ 2-1-291 CREATION AND MEMBERSHIP.**

- (A) The Historic Landmark Commission is created.
- (B) The Historic Landmark Commission is composed of nine [11] members appointed by the council.
- (C) This section prescribes Historic Landmark Commission membership composition and qualifications.
  - (1) The commission shall represent the general ethnic makeup of the community.
  - (2) The commission shall include a Heritage Society of Austin board member and an architect registered in the State of Texas. [at least one representative from each of the following organizations or successor organizations:
    - ~~(a) the Heritage Society of Austin, Inc.;~~
    - ~~(b) the School of Architecture of the University of Texas at Austin;~~
    - ~~(c) the Austin Chapter of the American Institute of Architects;~~
    - ~~(d) the Travis County Historical Commission; and~~
    - ~~(e) the Travis County Bar Association.]~~

(3) Council may consider appointing as members:

- (a) a person who meets the Secretary of the Interior's professional standards for expertise in "history" or "architectural history" as described in Code of Federal Regulations Title 36, Chapter I, Part 61 (Procedures For State, Tribal, And Local Government Historic Preservation Programs);
- (b) an attorney licensed by the State of Texas;
- (c) a real estate professional;
- (d) a structural engineer;
- (e) the owner of a residential historic landmark; and
- (f) the owner of a commercial historic landmark.

~~[(3) If available to serve, at least one member must be a real estate professional and at least one member must be a professional historian.]~~

(4) Representatives of a single business or professional interest may not constitute a majority of the membership of the commission.

(5) Members must have:

- (a) knowledge of and experience in the architectural, archaeological, cultural, social, economic, ethnic, or political history of the City; and
- (b) a demonstrated interest or competence in or knowledge of historic preservation.

(D) Members serve for a term of two years. A member may not serve more than four terms.

(E) After a member's term expires, the member shall serve until reappointed or replaced by the council. A person appointed to fill an unexpired term shall serve for the remainder of the term.

**PART 2.** Section 11-1-22 of the City Code is amended to read:

**§ 11-1-22 DETERMINATION OF EXEMPTION AMOUNT.**

(A) The following percentage of the assessed value of a property designated "H"

Historic and approved for tax exemption shall be exempt from ad valorem taxes levied by the city:

(1) subject to the limitation of Subsection (B), 100 percent of the assessed value of the historic structure and 50 percent of the assessed value of the portion of the land the chief appraiser for the county appraisal district determines is reasonably necessary for access to and use of the historic structure for:

(a) an owner-occupied historic residential property that is not fully or partially leased to another person; and

(b) a property owned by a nonprofit corporation, as defined in the Texas Nonprofit Corporation Act; and [-]

(2) 50 percent of the assessed value of the historic structure and 25 percent of the assessed value of the portion of the land the chief appraiser for the county appraisal district determines is reasonably necessary for access to and use of the historic structure for any other historic property, including property used for a commercial purpose.

(B) An exemption under Paragraph (A)(1) may not exceed the greater of \$2,000 or 50 percent of the ad valorem tax that the City would otherwise levy on the property.

**PART 3.** Chapter 11-1 of the City Code is amended to add a new Article 3 to read:

***ARTICLE 3. HISTORIC AREA DISTRICT TAX ABATEMENT PROGRAMS.***

**Division 1. General Provisions.**

**§ 11-1-51 AUTHORITY; APPLICABILITY; EXEMPTION APPLICATION.**

(A) The tax abatements 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 abatements 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.



## **§ 11-1-52 DEFINITIONS.**

In this article:

- (1) ABATEMENT means a tax abatement, as described in this article.
- (2) APPRAISAL DISTRICT means the Travis Central Appraisal District or its successor.
- (3) COMMITMENT TO REPAY means a legal instrument requiring the owner of historic property granted an abatement or historic conservation easement to repay to the City all prior taxes abated upon a finding that the historic property has been totally or partially destroyed or significantly altered by the willful act or negligence of the owner or the owner's agent in violation of this code.
- (4) DIRECTOR means the director of the Neighborhood Planning and Zoning Department.
- (5) HISTORIC DISTRICT means a historic area (HD) combining district created in accordance with Chapter 25-2 (*Zoning*).
- (6) LANDMARK COMMISSION means the City's Historic Landmark Commission.
- (7) PRE-RESTORATION VALUE means the most recent appraisal of the value of property by the appraisal district before an application is submitted for an abatement. If, while a property is eligible for an abatement, the appraisal district reappraises the property and the value is reduced, the pre-restoration value equals the value after reappraisal for the remaining duration of the abatement.
- (8) RESTORATION means work performed in accordance with the requirements of this article and Title 25 (*Land Development*).
- (9) VALUE means the most recent appraisal of the value of an historic property by the appraisal district. If, while a historic property is receiving an abatement, the appraisal district reappraises the historic property and the value is reduced, the value equals the value after reappraisal for the remaining duration of the abatement.

### **Division 2. Abatement Process.**

## **§ 11-1-61 APPLICATION FOR ABATEMENT.**

(A) An applicant must file an application for an abatement with the director.

(B) An application must be signed by the owner of the property, be acknowledged before a notary public, and include:

- (1) the legal description of the property;
- (2) construction plans for the proposed work showing how the exterior and interior of the property is to be restored, including descriptions of the materials;
- (3) proof of compliance with the historic area (HD) combining district preservation plan;
- (4) estimates of the costs for the restoration of the exterior and interior of the property;
- (5) a proforma and a development budget, if an estimated abatement is over \$100,000;
- (6) a projection of the construction time and completion date;
- (7) a complete application for a certificate of appropriateness, if required;
- (8) the proposed use of the property;
- (9) a draft commitment to repay on a form provided by the City;
- (10) an authorization for inspection of the property by members of the Landmark Commission and City staff;
- (11) the duration of any previous property tax relief granted to any portion of the property under to this article or any other ordinance adopted in accordance with Section 11.24 (*Historic Sites*) of the Texas Tax Code;
- (12) proof, including a tax certificate, that no property taxes or City fees, fines, or penalties are delinquent on the property;
- (13) an affidavit stating that all property taxes are current and that no city fees, fines, or penalties are owed on property owned by a business association in which the applicant has an ownership interest;
- (14) a description of City Code violations, if any, on the property within

the previous five years;

(15) a letter of intent from a financial institution or potential investors;  
and

(16) any other information the director determines is necessary to demonstrate eligibility, including information showing compliance with all applicable City health and safety regulations.

#### **§ 11-1-62 DETERMINATION OF ELIGIBILITY.**

(A) The Landmark Commission shall determine whether a property is eligible for an abatement, subject to appeal to the Planning Commission.

(B) After receipt of a complete application for an abatement, the director shall schedule a hearing on eligibility before the Landmark Commission.

(C) The director shall schedule an application for a certificate of appropriateness, if required, to be heard by the Landmark Commission at the same time as the determination of eligibility.

#### **§ 11-1-63 CRITERIA FOR ELIGIBILITY.**

The Landmark Commission shall issue a certificate of eligibility designating the property as in need of tax relief to encourage its preservation only if the application satisfies the following requirements:

(1) The restoration must comply with the historic area (HD) combining district preservation plan.

(2) The cost of restoration must exceed the percentage of pre-restoration value specified in the applicable section of Division 3 (*Abatement Programs*).

(3) Only restoration done after issuance of the certificate of eligibility is included in determining whether the proposed restoration exceeds the specified percentage of pre-restoration value.

(4) Only restoration involving work for which a certificate of appropriateness or City permit is required is included in determining whether the proposed work exceeds the specified percentage of pre-restoration value.

(5) The applicant obtains a certificate of appropriateness, if required.

**§ 11-1-64 NOTICE OF DENIAL; APPEAL.**

(A) If the Landmark Commission determines that an applicant is not eligible for an abatement, the director shall notify the applicant in writing by United States mail sent to the address shown on the application.

(B) An applicant may appeal the Landmark Commission's decision to the Planning Commission. To appeal, the applicant must file a written request with the director not later than the 31<sup>st</sup> day after the date written notice of the decision is given to the applicant.

(C) On appeal, the Planning Commission shall consider only whether the Landmark Commission erred in its determination that the applicant is not eligible for the abatement under Section 11-1-63 (*Criteria For Eligibility*).

**§ 11-1-65 COUNCIL REVIEW OF ABATEMENTS THAT EXCEED \$50,000.**

(A) The director shall schedule an application for an abatement that exceeds \$50,000 for review by the city council not later than the 90<sup>th</sup> day after a certificate of eligibility is granted.

(B) The city council may, by resolution, approve or deny any portion of an application over \$50,000.

**§ 11-1-66 COMPLETION OF RESTORATION.**

(A) Except as provided in Subsection (B), all restoration must be completed and a certificate of occupancy must be obtained for the property within two years after the date of the certificate of eligibility.

(B) The deadline for completion of restoration may be extended by the Landmark Commission for additional periods of up to one year each.

(C) The certificate of eligibility expires automatically if restoration is not completed within the period prescribed by this section.

**§ 11-1-67 LETTER OF VERIFICATION.**

(A) To receive an abatement after restoration is completed, an owner must apply to the director for a letter of verification and submit to the director:

(1) the certificate of eligibility;

(2) a signed statement, acknowledged before a notary public, certifying that the restoration has been completed in compliance with any

certificates of appropriateness or preliminary certificates of appropriateness along with receipts or other documentation proving that the required restoration has actually been done;

(3) an executed commitment to repay that:

(a) is approved as to form by the city attorney;

(b) provides that any unpaid repayment is a lien against the property;

(c) indemnifies the City against all claims arising out of the granting of an abatement;

(d) binds the owner and his successors, heirs, and assigns;

(e) runs with the land; and

(f) is filed in deed records of the appropriate county;

(4) a copy of the city council resolution if the abatement exceeds \$50,000; and

(5) a certificate of occupancy, if applicable.

#### **§ 11-1-68 REVIEW BY DIRECTOR; CRITERIA.**

(A) The director shall inspect the property to verify compliance with the requirements of this article.

(B) The director shall issue a letter of verification only if no property taxes or City fees, fines, or penalties are delinquent on the property, and the property complies with all applicable City Code provisions.

#### **§ 11-1-69 DIRECTOR'S DECISION.**

(A) If the director determines that an applicant meets all applicable requirements and qualifies for an abatement, the director shall send a letter of verification to the appraisal district and the applicant, indicating the applicable abatement and the value and duration of the abatement.

(B) The director shall provide subsequent letters of verification to the appraisal district on an annual basis for the duration of the abatement.

#### **§ 11-1-70 NOTICE OF DENIAL; APPEAL.**

(A) If the director determines that the applicant is not eligible for an abatement, the director shall notify the applicant in writing by United States mail sent to the address shown on the application.

(B) An applicant may appeal the director's decision to the Planning Commission. To appeal, the applicant must file a written request with the director not later than the 31<sup>st</sup> day after the date written notice of the decision is given to the applicant.

(C) On appeal, the Planning Commission shall consider only whether the director erred in determining that the applicant is not eligible for the abatement under Section 11-1-68 (*Review By Director; Criteria*).

### **Division 3. Abatement Programs.**

#### **§ 11-1-81 RESIDENTIAL ABATEMENT PROGRAM.**

(A) An abatement under this section may be granted only once within a 10 year period for the same property.

(B) To be eligible for an abatement:

(1) a property must be owner-occupied;

(2) the cost of restoration that is completed must be at least 25 percent of the pre-restoration value, excluding the value of the land;

(3) at least five percent of the pre-restoration value must be spent on improvements to the exterior of the property; and

(4) the improvements must comply with the historic area (HD) combining district preservation plan.

(C) An abatement under this section is equal to the taxes assessed on the added value of the property over the pre-restoration value.

(D) An abatement begins the first day of the first tax year after verification and has a duration of seven years.

#### **§ 11-1-82 COMMERCIAL ABATEMENT PROGRAM.**

(A) An abatement under this section may be granted only once within a 15 year period for the same property.

(B) To be eligible for an abatement:

- (1) a property must be an income-producing property;
- (2) the cost of restoration that is completed must be at least 40 percent of the pre-restoration value, excluding the value of the land;
- (3) at least five percent of the pre-restoration value must be spent on improvements to the exterior of the property; and
- (4) the improvements must comply with the historic area (HD) combining district preservation plan.

(C) An abatement under this section is equal to the taxes assessed on the added value of the property over the pre-restoration value.

(D) An abatement begins the first day of the first tax year after verification and has a duration of ten years.

**PART 4.** Sections 25-1-21(49) and (50) of the City Code are amended to read:

(49) HISTORIC DISTRICT means an area included in a historic area (HD) combining district.

(50) HISTORIC LANDMARK means a structure or site [area] designated as a historic landmark (H) combining district.

**PART 5.** Section 25-2-32(F) of the City Code is amended to add a new combining district and map code to read as follows and renumber the remaining combining districts and map codes accordingly:

(2) historic area                      HD

**PART 6.** Section 25-2-171 of the City Code is amended to read:

**§ 25-2-171 HISTORIC LANDMARK (H) COMBINING DISTRICT AND HISTORIC AREA (HD) COMBINING DISTRICT PURPOSES [PURPOSE].**

(A) The purpose of a historic landmark (H) combining district is to protect, enhance, and preserve individual structures[, or sites[, or areas]] that are of architectural, historical, archaeological, or cultural significance.

(B) The purpose of a historic area (HD) combining district is to protect, enhance, and preserve areas that include structures or sites that are of architectural, historical, archaeological, or cultural significance.

**PART 7.** Section 25-2-242 of the City Code is amended to read:

## **§ 25-2-242 INITIATION OF ZONING OR REZONING.**

Zoning or rezoning of property may be initiated by the:

- (1) Council;
- (2) Land Use Commission;
- (3) record owner; ~~or~~
- (4) Historic Landmark Commission, if the property is, or is proposed to be, designated as a historic landmark (H) combining district or ~~is~~ a historic area (HD) combining district; or
- (5) for a proposed historic area (HD) combining district, petition of the owners of at least 50 percent of the land in the proposed district.

**PART 8.** Chapter 25-2, Subchapter B, Article 2, Division 3 of the City Code is repealed and replaced by a new Division 3 to read:

### **Division 3. Historic Landmarks And Historic Area Districts.**

## **§ 25-2-351 CONTRIBUTING STRUCTURE DEFINED.**

In this division, CONTRIBUTING STRUCTURE means a structure that contributes to the historic character of a historic area (HD) combining district, was built during the period of significance for the district, and which retains its appearance from that time. An altered structure may be considered a contributing structure if the alterations are minor and the structure retains its historic appearance and contributes to the overall visual and historic integrity of the district. A structure is designated as a contributing structure by the ordinance establishing the historic area (HD) combining district.

## **§ 25-2-352 HISTORIC DESIGNATION CRITERIA.**

(A) The council may designate a structure or site as a historic landmark (H) combining district if:

- (1) the property is at least 50 years old, unless the property is of exceptional importance as defined by National Register Bulletin 22, National Park Service (1996);
- (2) the property retains sufficient integrity of materials and design to convey its historic appearance; and



(3) the property:

(a) is individually listed in the National Register of Historic Places; or is designated as a Texas Historic Landmark, State Archeological Landmark, or National Historic Landmark; or

(b) meets the criteria prescribed by at least two of the following clauses:

(i) the property embodies the distinguishing characteristics of a recognized architectural style, type, or method of construction; represents technological innovation in design or construction; contains features representing ethnic or folk art, architecture, or construction; represents the significant work of a noted architect, builder or artisan; represents a rare example of an architectural style; or bears a physical or contextual relation to other historically or architecturally significant structures or areas;

(ii) the property is substantially associated with persons, groups, institutions, businesses, or events of historical significance which contributed to the social, cultural, economic, development, or political history of the city, state, or nation; or the property is representative of a culture or group of people in a historical era through its architecture, method of construction, or use;

(iii) the property possesses archeological significance because it has, or is expected to, yield significant data concerning the human history or prehistory of the region;

(iv) the property possesses value to the community because it significantly represents the cultural, economic, social, ethnic, artistic, or historical heritage of the city or an area of the city; or because it has a location, physical characteristics, or other unique features which greatly contribute to the character or image of the city, a neighborhood, or a population group; or

(v) the property is a significant natural or designed landscape or landscape feature with artistic, aesthetic, cultural, or historical value to the city.

(B) The council may designate an area as a historic area (HD) combining

district if at least 51 percent of the principal structures within the proposed district are contributing structures.

(C) The council may enlarge the boundary of an existing historic area (HD) combining district if the additional structure, group of structures, or area adds historic, archeological, or cultural value to the district.

(D) The council may reduce the boundary of an existing historic area (HD) combining district if:

- (1) the structure to be excluded does not contribute to the historic character of the district;
- (2) excluding the structure or area is necessary for major new development which will support the architectural, historical, archeological, or cultural character or economic viability of the district;
- (3) excluding the structure or area will not cause physical, historical, architectural, archeological, or cultural degradation of the district; or
- (4) a reasonable use of the structure that allows the exterior to remain in its original style does not exist.

#### **§ 25-2-353 APPLICATION REQUIREMENTS.**

(A) An application to designate a structure or site as a historic landmark (H) combining district or an area as a historic area (HD) combining district must demonstrate that the structure, site, or area satisfies the criteria for designation and include the information required by administrative rule.

(B) An application for a historic area (HD) combining district must include an inventory of the principal structures included in the proposed district and an evaluation of whether each structure qualifies as a contributing structure. An evaluation under this subsection must be made by a person who meets the Secretary of the Interior's professional standards for expertise in "history" or "architectural history" as described in Code of Federal Regulations Title 36, Chapter I, Part 61 (*Procedures For State, Tribal, And Local Government Historic Preservation Programs*).

#### **§ 25-2-354 HISTORIC LANDMARK COMMISSION PUBLIC HEARING REQUIREMENT.**

(A) The Historic Landmark Commission shall hold a public hearing on a zoning or rezoning application that requests:

(1) designation of a historic landmark (H) or historic area (HD) combining district; or

(2) an amendment or removal of a historic landmark (H) or historic area (HD) combining district designation.

(B) The director of the Neighborhood Planning and Zoning Department shall give notice of the public hearing under Section 25-1-132(A) (*Notice Of Public Hearing*). The Director of the Neighborhood Planning and Zoning Department shall also provide notice of the public hearing by posting signs on the property.

(C) The Historic Landmark Commission shall make a recommendation to the Land Use Commission on a zoning or rezoning application governed by this section not later than the 14th day after the Historic Landmark Commission closes the public hearing on the application.

(D) The director of the Neighborhood Planning and Zoning Department shall forward the recommendation of the Historic Landmark Commission to the Land Use Commission and council.

#### **§ 25-2-355 HISTORIC LANDMARK COMMISSION REVIEW.**

(A) The Historic Landmark Commission shall consider the criteria established in Section 25-2-352 (*Historic Designation Criteria*) when reviewing an application for a historic landmark (H) or historic area (HD) combining district.

(B) If the Historic Landmark Commission recommends designation of a historic landmark (H) or historic area (HD) combining district, it shall send a recommendation to the Land Use Commission and the council that includes:

(1) a statement of the reasons for recommending designation of the district;

(2) a legal description of the boundary of the district;

(3) maps, charts, and photographs of the structures, sites, or areas located in the district;

(4) findings that support the criteria for designating the district and that establish the importance of the district; and

(5) for a historic area (HD) combining district, a historic area district preservation plan and list of designated contributing structures as

described in Section 25-2-356 (*Historic Area District Ordinance And Preservation Plan Requirement*).

**§ 25-2-356 HISTORIC AREA DISTRICT ORDINANCE AND PRESERVATION PLAN REQUIREMENT.**

(A) An ordinance zoning or rezoning property as a historic area (HD) combining district must:

- (1) describe the character-defining features of the district;
- (2) include a plan to preserve those features; and
- (3) list the designated contributing structures.

(B) A preservation plan may:

- (1) modify regulations relating to building setbacks, building height, compatibility, landscaping, parking, or signs; or
- (2) prescribe regulations relating to design, scale, or architectural character of, or materials for:
  - (a) the exterior of a contributing structure or a new structure; or
  - (b) public facilities, including street lighting, street furniture, signs, landscaping, utility facilities, sidewalks, and streets.

**§ 25-2-357 DESIGNATION ON ZONING MAP.**

The director of the Neighborhood Planning and Zoning Department shall add as a suffix to the base district designation on the zoning map:

- (1) the letter "H" to reflect a historic landmark designation; or
- (2) the letters "HD" to reflect a historic area designation.

**§ 25-2-358 NOTICE OF DESIGNATION TO TAX APPRAISAL DISTRICT.**

(A) The city clerk shall file with the county tax appraisal district a:

- (1) copy of an ordinance zoning property as a historic landmark or historic area combining district; and
- (2) notice stating that the council has granted the historic designation.

- (B) The city clerk shall mail a copy of the notice described in Subsection (A)(2) to the notice owner by certified mail.

**§ 25-2-359 MEDALLIONS.**

With the approval of the owner, a person may place a medallion approved by the Historic Landmark Commission on a structure or site that is designated as a historic landmark.

**PART 9. Sections 25-2-374(B) and (G) of the City Code are amended to read:**

- (B) Before the Land Use Commission may hold a hearing, the Historic Landmark Commission must hold a public hearing if the proposed NC combining district contains:

- (1) a designated historic landmark or historic district; or
- (2) except as provided in Subsections (F) and (G), a structure with historic significance, as determined by the Cultural and Historic Resources Survey of the City of Austin.

- (G) If a waiver is granted under Subsection (F):

- (1) a hearing at the Historic Landmark Commission on a proposed NC combining district is required only if the district includes a designated historic landmark or historic district; and
- (2) an NC combining district, if established, may include only the property to be restricted to civic uses.

**PART 10. Section 25-2-594(B) of the City Code is amended to read:**

- (B) This section does not apply to a site plan for:

- (1) property zoned as a historic landmark (H) or historic area (HD) combining district;
- (2) property designated as a historic landmark by the state or federal government;
- (3) ~~property located in a National Register Historic District [national register historic district]~~ established by the federal government;
- (4) remodeling of or addition to an existing structure;

(5) restoration of a damaged structure within one year of the date of damage;

(6) a change of use;

(7) property located in the area bounded by Seventh Street from San Antonio Street to Shoal Creek, Shoal Creek from Seventh Street to Fifteenth Street, Fifteenth Street from Shoal Creek to West Avenue, West Avenue from Fifteenth Street to Martin Luther King, Jr. Boulevard, Martin Luther King, Jr. Boulevard from West Avenue to San Antonio Street, San Antonio Street from Martin Luther King, Jr. Boulevard to Eleventh Street, Eleventh Street from San Antonio Street to Guadalupe Street, Guadalupe Street from Eleventh Street to Tenth Street, Tenth Street from Guadalupe Street to San Antonio Street, and San Antonio Street from Tenth Street to Seventh Street; or

(8) the following uses:

(a) carriage stable;

(b) family home;

(c) group home;

(d) local utility services;

(e) major utility facilities;

(f) outdoor entertainment;

(g) outdoor sports and recreation;

(h) park and recreation services;

(i) religious assembly;

(j) safety services;

(k) transitional housing; or

(l) transportation terminal.

**PART 11.** Section 25-2-807(A) of the City Code is amended to read:

(A) This section applies to a site if:

- (1) the structure and land are zoned as a historic landmark (H) or historic area (HD) combining district;
- (2) the property is owned and operated by a non-profit entity;
- (3) the property is directly accessible from a street with at least 40 feet of paving;
- (4) the site has at least one acre of contiguous land area;
- (5) at least 80 percent of the required parking is on site;
- (6) a single commercial use does not occupy more than 25 percent of the gross floor area;
- (7) civic uses occupy at least 50 percent of the gross floor area; and
- (8) the property owner does not discriminate on the basis of race, color, religion, sex, national origin, sexual orientation, age, or physical disability in leasing the property.

**PART 12.** Section 25-2-839(E) of the City Code is amended to read:

(E) A telecommunication tower described in Subsection (F) or (G) must comply with the requirements of this subsection.

- (1) The tower may not be located;
  - (a) on or within 300 feet of property that is zoned as a historic landmark (H) or historic area (HD) combining district or included in a National Register District [~~or City Historic District~~];
  - (b) within 50 feet of a day care services (commercial) use; or
  - (c) within 50 feet of a dwelling unit.
- (2) The tower must be of monopole construction and designed to accommodate at least two antenna array.
- (3) The antenna array may not exceed tower height by more than 10 feet.
- (4) Guys and guy anchors must be at least 20 feet from adjoining property.
- (5) The tower must be:

(a) enclosed by security fencing; and

(b) screened from street view by landscaping at least six feet high.

(6) The tower must be identified by a sign visible from outside the screening. The sign must state in letters at least two inches high the name and telephone number of the tower manager and the Federal Communications Commission license number.

**PART 13.** Section 25-2-981(B) of the City Code is amended to read:

(B) This article does not apply to:

(1) property zoned central business district or downtown mixed use district;

(2) a lot containing one single-family residence;

(3) a lot containing one duplex residence, unless the residence exceeds 4,000 square feet of gross floor area or has more than six bedrooms;

(4) a two-family residential use;

(5) a secondary apartment special use;

(6) substantial restoration of a building within one year after the building is damaged;

(7) restoration of a building [~~with~~] designated as a historic landmark [~~designation~~]; or

(8) interior or facade remodeling, if the front and side exterior walls of the building remain in the same location.

**PART 14.** Section 25-2-1052(A) of the City Code is amended to read:

(A) This article does not apply to:

(1) construction for a residential use permitted in an urban family residence (SF-5) or more restrictive zoning district;

(2) property in a historic landmark (H) or historic area (HD) combining district;

(3) a structural alteration that does not increase the square footage, area, or height of a building; or



- (4) a change of use that does not increase the amount of required off-street parking.

**PART 15.** Section 25-3-192(C) of the City Code is amended to read:

(C) A plot plan must be submitted with the building or construction permit application. A building or construction permit may not be issued unless a plot plan complies with this chapter and Title 25 (Land Development) [~~the Land Development Code~~]. A plot plan must provide the following information, if applicable:

- (1) all information required by Chapter 25-11 (*Building, Demolition, And Relocation Permits; Special Requirements For Historic Structures* [~~Landmarks~~]) or 25-12 (*Technical Codes*) to be on a plot plan;
- (2) locations and types of easements;
- (3) the locations of proposed utility connections;
- (4) the 100 year floodplain, as calculated to exist under fully developed conditions in accordance with the Drainage Criteria Manual;
- (5) building location and gross building square footage;
- (6) proposed use that complies with the Land Use Allocation Map;
- (7) number of bedrooms;
- (8) locations, quantity, and dimensions of sidewalks, pedestrian ramps, driveways, parking areas, parking spaces, and off-street loading areas;
- (9) information that shows compliance with accessibility requirements;
- (10) landscaping, screening, and fencing;
- (11) locations of protected trees, significant tree clusters, and 8-inch survey trees;
- (12) an erosion and sedimentation control plan;
- (13) lot size, setbacks, building height, building coverage, and impervious coverage; and
- (14) other information that may be required by administrative rules.

**PART 16.** Section 25-6-593(B) of the City Code is amended to read:

- (B) A person must provide at least 50 percent of the parking spaces required by Appendix A (*Tables Of Off-Street Parking And Loading Requirements*) for a use occupying a historic landmark ~~[structure]~~ or located in a historic district.

**PART 17.** Section 25-10-122 of the City Code is amended to read:

**§ 25-10-122 HISTORIC LANDMARK COMMISSION REVIEW.**

- (A) If a person files an application for a sign permit in the historic sign district, the building official shall~~[-]~~ immediately notify the historic preservation officer.

- (B) The historic preservation officer shall review the application and determine whether it complies with the historic sign district guidelines described in Subsection (F), if any. If the application complies with the guidelines, the historic preservation officer shall approve the application. Otherwise, the historic preservation officer shall:

- (1) immediately notify the presiding officer of the Historic Landmark Commission of the application; and
- (2) give at least 10 days' written notice to the applicant and land owner of the date, time, and place of the meeting at which the Landmark Commission will consider the application.

- (C) [~~(B)~~] The applicant or land owner may waive the 10 day notice of the hearing.

- (D) [~~(C)~~] In reviewing a sign permit application, the Historic Landmark Commission shall consider:

- (1) the proposed size, color, and lighting of the sign;
- (2) the material from which the sign is to be constructed;
- (3) the proliferation of signs on a building or lot;
- (4) the proposed orientation of the sign with respect to structures; and
- (5) other factors that are consistent with the Historic Landmark Preservation Plan, the character of the National Register District, and the purpose of historic landmark regulations.

- (E) [~~(D)~~] The Historic Landmark Commission shall approve a sign permit application if it determines that the proposed sign:

- (1) will not adversely affect a significant architectural or historical feature

of the historic sign district; and

- (2) as applicable, is consistent with the Historic Landmark Preservation Plan, the character of the National Register District, and the purpose of the historic landmark regulations.

(F) The Historic Landmark Commission may adopt historic sign district guidelines that describe typical signs that comply with the criteria prescribed by Subsections (D) and (E).

(G) [(E)] If the Historic Landmark Commission does not review a sign permit application by the 40th day after the date the application is filed, the application is considered approved by the Historic Landmark Commission.

(H) [(F)] The applicant or land owner may appeal a decision of the Historic Landmark Commission under this section to the City Council in accordance with Chapter 25-1, Article 7, Division 1 (*Appeals*).

**PART 18.** Chapter 25-11 of the City Code is renamed to read:

**CHAPTER 25-11. BUILDING, DEMOLITION, AND RELOCATION PERMITS;  
SPECIAL REQUIREMENTS FOR HISTORIC STRUCTURES.**

**PART 19.** Chapter 25-11, Article 4 of the City Code is renamed to read:

***ARTICLE 4. SPECIAL REQUIREMENTS FOR HISTORIC STRUCTURES.***

**PART 20.** Chapter 25-11, Article 4, Division 1 is renamed to read:

**Division 1. Historic Structures Generally.**

**PART 21.** Section 25-11-211 of the City Code is amended to add the following new definitions to read:

- (3) **CONTRIBUTING STRUCTURE** means a structure that contributes to the historic character of a historic area (HD) combining district, was built during the period of significance for the district, which retains its appearance from that time, and is designated as a contributing structure by the ordinance establishing the historic area (HD) combining district. .
- (4) **HISTORIC PRESERVATION OFFICER** means the person appointed by the city manager in accordance with Section 2-1-296(B) (*Staff Assistance; Historic Preservation Officer*).

**PART 22.** Section 25-11-212 of the City Code is amended to read:

**§ 25-11-212 CERTIFICATE REQUIRED.**

(A) Until a person obtains a certificate of appropriateness, demolition, or removal, as applicable, from the commission or the building official, the person may not:

- (1) change, restore, remove, or demolish an exterior architectural or site feature of a designated historic landmark or a contributing structure; or
- (2) change, restore, remove or demolish an exterior architectural or site feature of a structure for which a designation is pending under Section 25-11-213 (*Pendency Of Designation*).

(B) Except for a change to the exterior color of a historic landmark, the [The] prohibition of Subsection (A) does not apply if the historic preservation officer determines that a change or restoration:

- (1) is [to] ordinary repair or maintenance that does not involve changes in architectural and historical value, style, or general design;
- (2) is an accurate restoration or reconstruction of a documented missing historic architectural element of the structure or site, unless a variance or waiver is requested; or
- (3) does not change the appearance of the structure or site from an adjacent public street, and is limited to construction of:
  - (a) a ground-floor, one-story addition or outbuilding with less than 600 square feet of gross floor area; or
  - (b) a pool, deck, fence, back porch enclosure, or other minor feature.

(C) A criminal penalty for a violation of this section applies only to a person who has actual or constructive notice that:

- (1) the structure is a designated historic landmark or contributing structure; or
- (2) a designation is pending under Section 25-11-213 (*Pendency Of Designation*).

**PART 23.** Section 25-11-214 of the City Code is amended to read:

**§ 25-11-214 BUILDING, REMOVAL, AND DEMOLITION PERMITS IN NATIONAL REGISTER DISTRICT OR APPROVED HISTORIC SURVEY.**

(A) In this section "National Register Historic District [~~national register district~~]" means an area designated in the Federal Register under the National Preservation Act of 1966, as amended, for which maps depicting the area are available for inspection by the public at the Neighborhood Planning and Zoning Department.

(B) This section applies to a structure:

(1) located in a National Register Historic District; or

(2) listed in a professionally prepared survey of historic structures approved by the historic preservation officer.

~~[(2) listed in City of Austin Comprehensive Survey of Cultural Resources; or~~

~~(3) listed in East Austin, An Architectural Survey.~~

~~(C) This section does not apply to a geographical area designated as a historical district under Chapter 25-2 (Zoning).]~~

(C) ~~[(D)]~~ When the building official receives an application requesting a building permit, removal permit, or demolition permit for a structure to which this section applies, the building official shall immediately:

(1) post a sign on the site; and

(2) notify the commission.

(D) ~~[(E)]~~ The commission shall hold a public hearing on an application described in Subsection (C) ~~[(D)]~~ as soon as adjacent property owners are notified.

(E) ~~[(F)]~~ The building official may not issue a building permit, removal permit, or demolition permit for a structure to which this section applies until the earlier of:

(1) the date the commission makes a recommendation regarding the structure; or

(2) the expiration of 45 ~~[40]~~ days after the date the building official notifies the commission.

**PART 24.** Section 25-11-215 of the City Code is repealed and replaced with a new Section 25-11-215 to read:

**§ 25-11-215 NOTICE TO HISTORIC PRESERVATION OFFICER REGARDING CERTAIN PERMITS AND SITE PLANS.**

(A) The building official must notify the historic preservation officer before the building official may issue a permit to demolish or relocate a structure.

(B) The director of the Watershed Protection and Development Review Department must notify the historic preservation officer of the filing of a site plan that indicates the demolition or removal of a structure.

**PART 25.** Sections 25-11-216(A), (B), and (D) of the City Code are amended to read:

(A) The owner of a designated historic landmark or contributing structure shall maintain the exterior to ensure the structural soundness of the landmark or structure.

(B) If the Building Standards Commission or the commission determines that there are reasonable grounds to believe that a designated historic landmark or contributing structure is structurally unsound or in imminent danger of becoming structurally unsound, the Building Standards Commission or the commission shall notify in writing the record owner of the determination.

(D) After the public hearing:

(1) if the Building Standards Commission determines that the designated historic landmark or contributing structure is structurally unsound or in danger of becoming structurally unsound and that there is not a valid reason why the owner cannot or should not safeguard the structural soundness of the building, the Building Standards Commission shall notify the record owner of the determination in writing; or

(2) if the Building Standards Commission determines that the designated historic landmark or contributing structure is structurally unsound or in danger of becoming structurally unsound and that there are valid reasons why the owner cannot or should not safeguard the structural soundness of the building;[;]

(a) the Building and Standards Commission [it] shall send to the council its recommendation and the commission's recommendation regarding what action, if any, should be taken on the structure; and

(b) the council shall determine what action, if any, should be taken on the structure.

**PART 26.** Section 25-11-241 of the City Code is amended to read:

**§ 25-11-241 APPLICATION FOR CERTIFICATE.**

(A) This subsection applies to an application for a certificate of appropriateness if a building permit for the exterior of a designated historic landmark or contributing structure is required.

(1) An applicant must submit a written application for a building permit to the building official that includes two copies of each plan and other document pertaining to the work.

(2) The building official shall provide a copy of the application to the historic preservation officer [~~chair of the commission~~] not later than the fifth day after the day that the building official receives the application from the applicant.

(B) This subsection applies to an application for a certificate of appropriateness if a building permit for the exterior of a designated historic landmark or contributing structure is not required.

(1) An applicant must submit a written application for a certificate to the historic preservation officer [~~chair of the commission~~].

(2) The application must include a description of each proposed change to the landmark or structure.

(C) This subsection applies to an application for a certificate of demolition or certificate of removal for a designated historic landmark or contributing structure.

(1) An applicant must submit a written application for a demolition or relocation permit to the building official.

(2) The building official shall immediately provide a copy of the application to the historic preservation officer [~~chair of the commission~~].

(D) After the historic preservation officer receives an application from the building official, the historic preservation officer shall review the application and on or before the fifth day:

(1) approve the application under Section 25-11-212(B) (*Certificate Required*); or

(2) forward the application to the chair of the commission.

**PART 27.** Section 25-11-242(B) of the City Code is amended to read:

(B) When the chair of the commission receives an application under Section 25-11-241(C) (*Application For Certificate*), the commission shall hold a public hearing on the application not later than the 45th [~~30<sup>th</sup>~~] day after the day the application is filed with the building official.

**PART 28.** Sections 2-1-292 and 2-1-295 of the City Code are repealed and the remaining subsections renumbered accordingly.

**PART 29.** This ordinance takes effect on \_\_\_\_\_, 2004.

**PASSED AND APPROVED**

\_\_\_\_\_, 2004

§  
§  
§

\_\_\_\_\_  
Will Wynn  
Mayor

**APPROVED:** \_\_\_\_\_  
David Allan Smith  
City Attorney

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



## **RESOLUTION OF THE HISTORIC LANDMARK COMMISSION**

**WHEREAS**, the City Council established the Historic Preservation Task Force to examine and make recommendations regarding the City's historic preservation ordinances; and

**WHEREAS**, the Historic Landmark Commission has reviewed the report of the Historic Preservation Task Force and the staff memo regarding changes to the City's historic preservation ordinances, and

**WHEREAS**, the Historic Landmark Commission agrees with many of the recommendations of the Historic Preservation Task Force and staff,

**NOW, THEREFORE**, the Historic Landmark Commission **RESOLVES** to offer the following recommendations which differ from those of the Historic Preservation Task Force or staff:

1. **Maintain the current eligibility criteria for historic landmark property tax exemptions.** Any property designated a historic landmark should be eligible for the property tax incentive, without regard to the age of the building, the date of designation, or a change in ownership. The Commission is concerned that raising the "bar" for eligibility for the property tax incentive to 75 years as suggested by the Historic Preservation Task Force will needlessly endanger historically-significant properties which otherwise qualify for landmark designation.
2. **Commission an economic study to determine the impact of changing the amount of the property tax exemption for historic landmarks.** Austin's current property tax incentive program works well to preserve the city's most important historic buildings. A change in the value of the incentive could endanger the continued preservation of landmarks already vulnerable to demolition because the value of the land is greater than the value of the structure, and warrants a full investigation of potential impacts.
3. **Establish local historic districts with property tax incentives to encourage the rehabilitation and preservation of buildings which contribute to the historic character of the district.** The Commission recommends that the rehabilitation incentive should be limited to contributing buildings, as well as projects which would restore a non-contributing building to contributing status within the district. The Commission further recommends the establishment of a special rehabilitation property tax incentive for low-



## MEMORANDUM

**TO:** Mayor and Council

**FROM:** Austan S. Librach, P.E., AICP  
Director  
Transportation, Planning & Sustainability Department

**DATE:** July 27, 2004

**SUBJECT:** Local Historic District Zoning

Pursuant to the request of Council Member Slusher, we are pleased to provide a “primer” on local historic districts. Austin does not currently have local historic district zoning. The only recognized historic designations in Austin are buildings which are city historic landmarks and those within National Register Historic Districts.

### **Purpose of Local Historic Districts**

Local historic districts are created to preserve and protect the historic character of a grouping of properties that generally have a distinguishing architectural unity. Most local historic district ordinances provide for:

- Design standards
- Property tax incentives to rehabilitate historic buildings within the district

Most cities make a distinction between “contributing” and “non-contributing” buildings for purposes of applying design standards and eligibility for the rehabilitation incentive. Contributing buildings are those that contribute to the historic character of the district and are so designated in the definition of the district.

### **Design Standards**

Design standards govern the scale, massing, materials and design of any new construction in the historic district. Complying with *mandatory* design standards that are established within a district-wide preservation plan ensures that new construction complements the historic character of the property and/or district. By contrast, Austin currently has 14 National Register Historic Districts (NHRDs), which may or may not have non-binding design *guidelines*.

### **Property Tax Incentives**

Many cities, such as Dallas, provide property tax incentives for rehabilitating structures in historic districts to promote the continued viability of historic buildings. To qualify for the property tax incentive, most cities require that the building be *contributing*, that the property owner invest a certain percentage of the pre-rehabilitation value of the property in “qualified rehabilitation expenditures” and that a certain percentage of the rehabilitation address exterior rehabilitation. The incentive is an abatement of the taxes on the added value of the property for up to 10 years - the maximum allowed by state law.

## **Historic Preservation Task Force Recommendation for Creating Local Historic Districts in Austin**

The Historic Preservation Task Force recommended the establishment of local historic districts with the following criteria:

- ❑ At least 51% of the principal buildings within a proposed local historic district must contribute to the historic character of the district, in conformance with the designation criteria for National Register Historic Districts.
- ❑ An application to designate a local historic district must contain an inventory of the properties included in the district and a professional evaluation of their status as contributing or non-contributing.
- ❑ A local historic district could be initiated by Council, the Historic Landmark Commission, staff (if recommended in a neighborhood plan) or a petition endorsed by at least 50% of all property owners in the proposed district.\*
- ❑ Local historic districts would be a combining district overlay, labeled "HD" on the zoning maps to differentiate them from the City's historic landmarks, which are individually designated properties of historical significance. Historic landmarks, even within a local historic district, would be labeled "H" and follow separate Code provisions for permit reviews.
- ❑ The Historic Preservation Task Force recommended that each local historic district have an ordinance containing a district preservation plan, setting out the design standards and any allowed modifications to site development or compatibility regulations. Design standards would apply to all new construction, including additions to existing contributing structures. Modifications to non-contributing structures would be subject to district-specific site development and compatibility standards, as well as design standards relating to scale and massing. Design standards would not be used to promote a false historic appearance of a modern building.
- ❑ A Certificate of Appropriateness from the Historic Landmark Commission would be required for changes to the exterior or site of contributing buildings in the historic district. Staff may approve demolition and relocation permit applications for non-contributing buildings. Contributing buildings would be protected by the same penalties applicable to illegal demolition of designated historic landmarks.
- ❑ The Historic Preservation Task Force recommended the following property tax incentives for rehabilitation\*\*
  - Rehabilitation of owner-occupied residences would be eligible for an abatement on the added value of the property for 7 years, provided that the owner invests at least 25% of the pre-improvement value of the structure in qualified rehabilitation expenditures, including at least 5% of the pre-improvement value of the structure in qualified expenditures to the exterior of the property.
  - Rehabilitation of income-producing property would be eligible for an abatement on the added value of the property for 10 years, provided that the owner invests at least 40% of the pre-improvement value of the structure in qualified rehabilitation

expenditures, including at least 5% of the pre-improvement value in qualified expenditure to the exterior of the property.

In order to receive the abatement, all applicants for the incentive would be required to obtain approval from the Historic Landmark Commission for the rehabilitation and certification from the Commission that the work was done in accordance with the approved plans.

The Historic Preservation Taskforce proposed code changes are on the Council agenda for July 29, 2004. If you need additional information, please contact Steve Sadowsky, Historic Preservation Officer, 974-6454.



Austan S. Librach, P.E., AICP

Director

**TRANSPORTATION, PLANNING & SUSTAINABILITY DEPARTMENT**

c: Toby Hammett Futrell, City Manager  
Laura J. Huffinan, Assistant City Manager  
Steve Sadowsky, Historic Preservation Officer  
Mike English, Law

\*Staff clarification: The nomination to the Historic Landmark Commission must have the signatures of at least 50% of the affected property owners.

\*\*An alternative recommendation from the Planning Commission, Historic Landmark Commission, Preserve Austin, and staff is that the property tax incentive for rehabilitation be limited only to *contributing* buildings in the district, or to non-contributing buildings if the rehabilitation project will restore the building to contributing status, and that the abatement run for 10 years for both owner occupied and income producing property, the maximum allowed under state law. Staff further recommends that the projects qualifying for the incentives be limited to those which restore the historic character of the building; additions would not be eligible for the incentive.