

ORDINANCE NO. 2026-2-12

An Ordinance of the City of Plano, Texas, providing certain Heritage Resources within the City of Plano ad valorem tax relief as allowed by the Heritage Tax Exemption Ordinance to provide for reinvestment into maintenance and long-term preservation of historic structures, providing a severability clause, and an effective date.

WHEREAS, Article 8, Section 1-F of the Texas Constitution and the Texas Tax Code, Section 11.24, enable the City of Plano to exempt from taxation part or all of the assessed value of a structure if the structure is designated as a historically or archeologically significant site in need of tax relief to encourage its preservation; and

WHEREAS, City of Plano Ordinance No. 2022-8-14, also known as the Heritage Tax Exemption Ordinance, authorizes the City Council of the City of Plano, upon certification and recommendation by the Heritage Preservation Officer, or granting of an appeal, extension, or waiver by the Heritage Commission, to exempt from the current year taxation part or all of the assessed value of a structure if the structure is designated as a historically significant site and in need of tax relief to encourage its preservation; and

WHEREAS, in March 2025, property owners were sent the results of their 2025 annual inspection with a deadline of January 1, 2026, for completing any necessary repairs and additional information on the process, including appeals and extensions; and

WHEREAS, in November 2025, property owners with “poor”-rated repair or maintenance items were sent a reminder letter of the January 1, 2026, deadline for completing necessary repairs and information regarding the appeals and extension process eligible through the Heritage Commission; and

WHEREAS, on December 2, 2025, reminder postcards were sent to all participating property owners informing them of the deadline to complete required repairs and upcoming inspections; and

WHEREAS, on January 5, 2026, inspections were carried out in accordance with the Heritage Tax Exemption Ordinance allowing the Heritage Preservation Officer to certify and recommend 82 properties for approval of ad valorem tax relief for 2026; and

WHEREAS, on January 9, 2026, in accordance with the Heritage Tax Exemption Ordinance, notice was sent via certified mail to six properties initially deemed ineligible for program participation and informing them of their right to appeal or request an extension to the Heritage Commission; and

WHEREAS, five extension requests were received for the properties at 1617 Carpenter Drive, 1004 E. 15th Street, 1421 K Avenue, 901 17th Street, and 1001 14th Street, and one property did not request an extension or appeal as listed in Exhibit B; and

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WHEREAS, on February 4, 2026, a one-year extension for the deadline to address the “poor”-rated repair identified during the 2025 Heritage Tax Exemption inspection was considered and granted by the Heritage Commission for the property at 1617 Carpenter Drive; and

WHEREAS, on February 4, 2026, a one-year extension for the deadline to address the “poor”-rated repair identified during the 2025 Heritage Tax Exemption inspection was considered and granted by the Heritage Commission for the property at 1004 E. 15th Street; and

WHEREAS, on February 4, 2026, a one-year extension for the deadline to address the “poor”-rated repair identified during the 2025 Heritage Tax Exemption inspection was considered and granted by the Heritage Commission for the property at 1421 K Avenue; and

WHEREAS, on February 4, 2026, a one-year extension for the deadline to address the “poor”-rated repair identified during the 2025 Heritage Tax Exemption inspection was considered and granted by the Heritage Commission for the property at 901 17th Street; and

WHEREAS, on February 4, 2026, a one-year extension for the deadline to address the “poor”-rated repair identified during the 2025 Heritage Tax Exemption inspection was considered and granted by the Heritage Commission for the property at 1001 14th Street; and

WHEREAS, on February 23, 2026, the City Council reviewed the 87 properties recommended for 2026 Heritage Tax Exemption approval as listed in Exhibit A; and

WHEREAS, the City Council finds that the structures listed in Exhibit A to this ordinance have been certified and recommended by the Heritage Preservation Officer, or granted an appeal, extension, or waiver by the Heritage Commission, are to be approved based upon the agreement noted herein, and thus should be approved for ad valorem tax relief for 2026.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PLANO, TEXAS, THAT:

Section I. The historic structures identified in the attached Exhibit A are hereby approved by the City Council for tax exemptions for the current year (2026) consistent with the relief indicated in the attached exhibit and in accordance with the provisions of Ordinance No. 2022-8-14.

Section II. All land shall be assessed for taxation in the same equal and uniform manner as all other taxable property in the City.

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Section III. It is the intention of the City Council that this ordinance and every provision hereof shall be considered severable and the invalidity or partial invalidity of any section, clause, or provision of this ordinance should not affect the validity of any other portion of this ordinance.

Section IV. This Ordinance shall become effective immediately upon its passage as required by law.

PASSED AND APPROVED on the 23rd day of February, 2026.



John B. Muns, MAYOR

ATTEST:



Lisa C. Henderson, CITY SECRETARY

APPROVED AS TO FORM:



Paige Mims, CITY ATTORNEY