

ORDINANCE NO. 2024-2-3

**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 2023, property owners were sent the results of their 2023 annual inspection with a deadline of January 1, 2024, for completing any necessary repairs and additional information on the process, including appeals and extensions; and

**WHEREAS**, in October 2023, property owners were sent a reminder of the January 1, 2024, deadline for completing necessary repairs and information regarding the appeals and extension process eligible through the Heritage Commission; and

**WHEREAS**, on November 29, 2023, reminder postcards were sent to participating property owners informing them of the deadline to complete required repairs and upcoming inspections; and

**WHEREAS**, on January 3, 2024, inspections were carried out in accordance with the Heritage Tax Exemption Ordinance allowing the Heritage Preservation Officer to certify and recommend 84 properties for approval of ad valorem tax relief for 2024 as more specifically described in Exhibit A; and

**WHEREAS**, on January 9, 2024, in accordance with the Heritage Tax Exemption Ordinance, notice was sent via certified mail to two properties deemed ineligible for program participation and informing them of their right to appeal or request an extension to the Heritage Commission; and

**WHEREAS**, two extension requests were received for the properties at 810 18th Street and 910 18th Street; and

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**WHEREAS**, on January 30, 2024, a one-year extension for the deadline to correct work completed without an approved Certificate of Appropriateness was considered and granted by the Heritage Commission for the property at 810 18th Street; and

**WHEREAS**, on January 30, 2024, a one-year extension for the deadline to complete required repairs was considered and granted by the Heritage Commission for the property at 910 18th Street; and

**WHEREAS**, on February 26, 2024, the City Council reviewed the properties recommended for 2024 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 2024.

**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 (2024) 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.

**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.

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**PASSED AND APPROVED** on the 26th day of February 2024.

  
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John B. Muns, MAYOR

ATTEST:

  
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Lisa C. Henderson, CITY SECRETARY

APPROVED AS TO FORM:

  
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Paige Mims, CITY ATTORNEY