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Sec. 11.24. HISTORIC SITES. The governing body of a taxing unit by official action of the body adopted in the manner required by law for official actions may exempt from taxation part or all of the assessed value of a structure or archeological site and the land necessary for access to and use of the structure or archeological site, if the structure or archeological site is:

(1) designated as a Recorded Texas Historic Landmark under Chapter 442, Government Code, or a state archeological landmark under Chapter 191, Natural Resources Code, by the Texas Historical Commission; or

(2) designated as a historically or archeologically significant site in need of tax relief to encourage its preservation pursuant to an ordinance or other law adopted by the governing body of the unit.

Acts 1979, 66th Leg., p. 2243, ch. 841, Sec. 1, eff. Jan. 1, 1980. Amended by Acts 1995, 74th Leg., ch. 109, Sec. 21, eff. Aug. 30, 1995.