

# AGENDA

## ITEM

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### SUBJECT:

Consider Board approval of Resolution #26-15 for Historic Site Property Tax Exemption submitted by Richard Harrison on behalf of the Samuel Walker Houston Cultural Center & Museum as allowed under Section 11.24 Historic Sites of Texas Property Tax Code.

### INFORMATION:

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.

Amended by Acts 2019, Texas Acts of the 86th Leg.-Regular Session, ch. 944, Sec. 25, eff. 1/1/2020.

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

#### Notes:

Where the trial record showed no evidence that by the Texas Historical Commission of the city, that the city had designated it a historic site in need of tax relief, or that the city or school district had adopted an exemption, the building could not qualify under this section. *City of Dallas v. Women's Auxiliary*, 620 S.W.2d 695 (Tex. App.-Dallas 1981, writ ref'd n.r.e.).

A taxing unit may exempt a specific percentage of property value or a fixed dollar amount of value from

a historically significant structure. A taxing unit may not freeze the taxes paid on the historic site as of the date the exemption is granted. The taxing unit is allowed to exempt value – either a percentage of the property value or a fixed dollar amount. Tex. Att’y Gen. LO-97-039 (1997).

**RECOMMENDATION:**

The administration recommends that the HISD Board of Trustees approve Resolution #26-15- the request submitted for Historic Site Property Tax Exemption on behalf of the Samuel Walker Houston Cultural Center & Museum as presented.

**CONTACT PERSON(S):**

Dr. Scott Sheppard

**See Attachments**