

# Tex. Tax Code § 11.24

## Section 11.24 - Historic Sites

**(a)** 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 taxing unit.

**(b)** The governing body of a taxing unit may not repeal or reduce the amount of an exemption granted under Subsection (a) for a property that otherwise qualifies for the exemption unless:

**(1)** the owner of the property consents to the repeal or reduction; or

**(2)** the taxing unit provides written notice of the repeal or reduction to the owner not later than five years before the date the governing body repeals or reduces the exemption.

*Tex. Tax Code § 11.24*

Amended by: Acts 2019, 86th Leg., R.S., Ch. 944 (S.B. 2), Sec. 25, eff. January 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.

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