

Ordinance 2025 Historic Tax Exemptions

History:

Applicants for partial tax exemption program for historically significant properties are eligible to receive a 75% exemption of their municipal property taxes if they apply each year and meet the criteria for preservation and maintenance according to Section 10-57 of the City's Zoning and Development Code. The program acts as an incentive for appropriate and timely maintenance to prevent the deterioration or loss of historic resources.

Date of Review: May 20, 2025

Staff Review and Analysis:

This year 52 applications were received. Staff conducted in-person inspections between March and May as applications were received. The inspection reports were then assigned to the Commissioners for rating. These ratings are all noted in Exhibit A (attached).

“P” = Passing inspection. Applicant recommended to receive the 2025 tax exemption. No issues noted that warrant repair in the next year.

“NM” = Needs Maintenance. New inspection items noted in report. Applicant recommended to receive the 2025 tax exemption. Repairs should be completed by April 30, 2026.

“F” = Failing inspection. The same maintenance issue has been noted for multiple years and remains unaddressed. Applicant is not recommended to receive the tax exemption in 2025 but may re-apply in future years.

The HPC must vote on any changes to be made to the ratings in Exhibit A, and to recommend these ratings to the City Council when it considers the ordinance granting the tax exemptions on June 26.

Exhibit A currently recommends:

19 applications to receive a P rating.

32 applications to receive an NM rating.

1 application to receive an F rating.

Before the meeting

Summaries of the applications to be discussed at the meeting follow. Also refer to the inspection reports and photos on SharePoint in the “2025 Inspection Files” subfolder.

- (1) You must make a recommendation on all applications, so please familiarize yourself with inspection reports for all applying properties.
- (2) Are there any other applications that the Commission wishes to discuss at the meeting? Please notify staff as soon as possible.
- (3) Determine if ratings and/or content of inspection reports should be modified. If you have comments on any of the inspection reports or ratings, please bring them up at the meeting and state clearly how they should be changed. In July, the inspection reports will be distributed to applicants as they currently are unless the HPC includes an amendment to modify their content.
- (4) Check Exhibit A. The exhibit will be attached to the ordinance the City Council considers. The exhibit indicates which properties will receive the tax exemption.

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Applications for discussion

Brief summaries are included below but please refer to SharePoint for the inspection reports and photos.

One property has been rated as possibly failing to meet the maintenance requirements of the exemption. Commissioners need to confirm whether the fail rating is appropriate. Properties that receive a fail rating will not receive the 2025 exemption.

10 Chisholm Trail Rd.

Est. value of 2025 exemption \$1902

The 2024 inspection report noted that the board-and-batten siding on part of the north wall had been replaced with lapped wood siding without requesting or receiving a CofA. No change was noted in the 2025 inspection. It should be noted for several years the inspection reports had noted areas of the siding where there were paint adhesion problems or rot.



2025 inspection photo

Staff notified the owner of the potential inspection failure and the owner's contractor replied. He said that the intent is to eventually replace all the board-and-batten siding, starting with the most damaged. He also noted that the original siding was the Dutch-lap siding still seen on the front gable, and the board-and-batten siding was a later addition (which staff had suspected). The contractor has been instructed to apply for a CofA to change the siding profile.

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Staff Recommendation:

Staff recommends approval of Exhibit A as the HPC's recommendation to City Council for applications whose properties meet the requirements for the 2025 historic property tax exemption.

Regarding amendments to the motion:

- If discussion leads to any changes of the ratings in Exhibit A, the change must be noted as an amendment to the motion.
- If any of the application ratings in Exhibit A are to be included in the recommendation as a "Fail" rating it is necessary to include an amendment with specific findings as to why the exemption should not be awarded. If 10 Chisholm Trail is to keep its Fail rating, the HPC should specify why it does not meet programs requirements and what they need to do to meet them. If the rating is changed to NM the HPC should specify what needs to be completed by April 30, 2026 to qualify for the exemption next year.

Reminder: Please be respectful when making comments about applicants' property maintenance issues in a public meeting setting.

PARCEL ID#	ADDRESS	OWNER	MARKET VALUE (Preliminary) TOTAL	ASSESSED (Preliminary) TOTAL	Est. Tax rate of \$ 0.36000* per \$100			INSPECTION RATING		
					CITY TAX	TAX EXEMPTION	TAXES DUE	P	NM	F
R528549	22 Chisholm Trail Rd #100	#22 Chisholm Trl LLC (Sue Hoover)	\$225,380	\$225,380	\$811	\$609	\$203	X		
R071362	309 E. Main Street	309 Main Street LLC/Sheets, Stephan L.	\$2,253,300	\$2,253,300	\$8,112	\$6,084	\$2,028	X		
R575611	405 E. Main Street	405 E. Main LLC (Robert Levin)	\$3,093,869	\$3,093,869	\$11,138	\$8,353	\$2,784		X	
R054019	802 E. Libery Avenue	Aust, Brian	\$705,010	\$612,260	\$2,204	\$1,653	\$551		X	
R315623	603 Chisholm Trail	Bahr, Gina Trustee of Quick Descendants Tr	\$519,850	\$519,850	\$1,871	\$1,404	\$468	X		
R071351	105 E. Main Street	Bakir, Issam & Beverly	\$1,349,569	\$1,349,569	\$4,858	\$3,644	\$1,215		X	
R068633	803 E. Lberty Avenue	Bakir, Issam & Beverly	\$1,431,524	\$1,431,524	\$5,153	\$3,865	\$1,288		X	
R071522	202 N. Stone Street	Barrett, Brenda Eileen	\$757,748	\$733,220	\$2,640	\$1,980	\$660	X		
R071434	102 E. Main Street	Celsius Investments, LLC (Bryan Hunter)	\$1,527,689	\$1,527,689	\$5,500	\$4,125	\$1,375		X	
R071406	400 E. Main Street	Duarte Family Investment Trust	\$844,736	\$844,736	\$3,041	\$2,281	\$760	X		
R071352	111 E. Main Street	Eckert, Mike M. & Doris J.	\$964,566	\$964,566	\$3,472	\$2,604	\$868		X	
R498847	4 Chisholm Trail	Four Chisholm LLC (c/o DQCM, Inc.)	\$1,164,918	\$1,164,918	\$4,194	\$3,145	\$1,048		X	
R071310	208 S. Blair Street	Franco, Emilia Irene Cantu	\$809,098	\$454,892	\$1,638	\$1,228	\$409		X	
R573291	607 E. Main Street	Ginger Allure MedSpa LLC	\$1,536,727	\$1,536,727	\$5,532	\$4,149	\$1,383		X	
R071355	115 E. Main Street	Hendrix, Burkley J.	\$1,248,707	\$1,248,707	\$4,495	\$3,372	\$1,124		X	
R068627	909 E. Liberty Avenue	House, Donald R.	\$447,250	\$447,250	\$1,610	\$1,208	\$403	X		
R071429	116 E. Main Street	Huggins-Three, L.P.	\$1,608,011	\$1,608,011	\$5,789	\$4,342	\$1,447		X	
R055614	1000 N. IH-35	Interstate 35 Quick LLC	\$2,167,284	\$2,167,284	\$7,802	\$5,852	\$1,951		X	
R372408	18 Chisholm Trail	JMB Commercial Property Investments LP	\$447,693	\$422,504	\$1,521	\$1,141	\$380	X		
R372406	20 Chisholm Trail	JMB Commercial Property Investments LP	\$681,151	\$618,385	\$2,226	\$1,670	\$557	X		
R071354	113 E. Main Street	Johnson, Edelgunde	\$587,768	\$587,768	\$2,116	\$1,587	\$529		X	
R071529	207 N. Stone Street	Jordan, Thomas R. & Patricia C.	\$602,687	\$377,566	\$1,359	\$1,019	\$340		X	
R055735	8 Chisholm Trail	Kids Focus LLC	\$1,493,834	\$1,493,834	\$5,378	\$4,033	\$1,344		X	
R071431	112 E. Main Street	Luna, Bertha A.	\$964,982	\$964,982	\$3,474	\$2,605	\$868		X	
R071527	602 E. Liberty Avenue	Macaulay, Kent B. Trustee of the Kent Maca	\$646,875	\$646,875	\$2,329	\$1,747	\$582		X	
R068629	808 E. Main Street	Main Street Management Trust	\$493,264	\$493,264	\$1,776	\$1,332	\$444		X	
R071421	200 E. Main Street	McKinley, Shannon	\$1,907,677	\$1,907,677	\$6,868	\$5,151	\$1,717	X		
R071353	109 E. Main Street	Monteith, Kevin	\$919,637	\$919,637	\$3,311	\$2,483	\$828		X	
R071356	117 E. Main Street	Monteith, Kevin D.	\$1,316,443	\$1,316,443	\$4,739	\$3,554	\$1,185		X	
R071357	119 E. Main Street	Monteith, Kevin D. and Kathi	\$966,498	\$966,498	\$3,479	\$2,610	\$870		X	
R071466	106 N. San Saba Street	Munson, Cathy Sue	\$698,505	\$698,505	\$2,515	\$1,886	\$629		X	
R071461	400 W. Main Street	Nagle Holdings LP	\$3,352,672	\$3,352,672	\$12,070	\$9,052	\$3,017		X	
R504278	109 S. Sheppard St.	Nayala Real Estate Group LLC	\$820,154	\$820,154	\$2,953	\$2,214	\$738	X		

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R071435	100 E. Main Street	Oakfield Main RR LLC (c/o DQCM, Inc.)	\$1,828,623	\$1,828,623	\$6,583	\$4,937	\$1,646	X		
R071428	118 E. Main Street	Oakfield Main RR LLC (c/o DQCM, Inc.)	\$1,299,007	\$1,299,007	\$4,676	\$3,507	\$1,169		X	
R071358	121 E. Main Street	Oakfield Main RR LLC (c/o DQCM, Inc.)	\$1,204,482	\$1,204,482	\$4,336	\$3,252	\$1,084		X	
R071361	201/203 E. Main Street	Oakfield Main RR LLC (c/o DQCM, Inc.)	\$4,728,143	\$4,728,143	\$17,021	\$12,766	\$4,255		X	
R071350	103 E. Main Street	Oakfield Main RR LLC (c/o DQCM, Inc.)	\$1,168,377	\$1,168,377	\$4,206	\$3,155	\$1,052	X		
R071432	108/110 E. Main Street	Palmer Investments, LP	\$1,867,348	\$1,867,348	\$6,722	\$5,042	\$1,681		X	
R504277	107 S. Sheppard Street	Portillo, Juan and Margo	\$680,350	\$626,155	\$2,254	\$1,691	\$564	X		
R071395	609 E. Liberty Avenue	Probe, Austin & Shannon	\$570,303	\$570,303	\$2,053	\$1,540	\$513	X		
R071420	204 E. Main Street	QQQ Round Rock LLC Series 1 (c/o DQCM, Inc.)	\$1,241,427	\$1,241,427	\$4,469	\$3,352	\$1,117	X		
R071430	114 E. Main Street	R&R Eastside Partners LLC (Frank L Rubio)	\$1,145,427	\$1,145,427	\$4,124	\$3,093	\$1,031		X	
R071453	302 W. Main Street	Red Gem Holdings LLC (Jim Smith)	\$1,426,151	\$1,425,151	\$5,131	\$3,848	\$1,283	X		
R071349	101 E. Main Street	Roberts, Sarah N.	\$905,030	\$905,030	\$3,258	\$2,444	\$815		X	
R071404	402 E. Main Street	Roberts, Sarah N.	\$280,704	\$253,818	\$914	\$685	\$228		X	
R071367	307 E. Main Street	S&K Main Street LLC	\$1,008,844	\$1,008,844	\$3,632	\$2,724	\$908		X	
R071377	104 S. Georgetown Street	Schaefer, Eric	\$740,041	\$624,892	\$2,250	\$1,687	\$562	X		
R068656	1104 E. Liberty Avenue	Schafer, Jeannine & Ringelstetter, Kevin	\$722,979	\$722,979	\$2,603	\$1,952	\$651	X		
R055669	10 Chisholm Trail	Scowden, Douglas A. et ux, Sandra	\$704,478	\$704,478	\$2,536	\$1,902	\$634			X
R071347	107 S. Mays Street	Tischler-Kocurek (Lial Tischler)	\$1,486,756	\$1,486,756	\$5,352	\$4,014	\$1,338		X	
R071419	206 E. Main Street	TRJ Nelson Partnership	\$784,371	\$784,371	\$2,824	\$2,118	\$706	X		
		Total (All Applicants):		\$61,366,127	\$220,918	\$165,689	\$55,230			
		Total Eligible for Exemption		\$60,661,649	\$218,382	\$163,786	\$54,595			

Inspection Rating Key: P= Pass NM= Needs Maintenance F= Fail

* The tax rate provided in this calculation is the adopted tax rate from the 2024-2025 City of Round Rock Annual Operating Budget. The partial tax exemption for historically significant properties must be adopted by the City prior to July 15th. The property owner's actual exemption may increase or decrease depending on the 2025 tax rate which becomes effective on October 1, 2025.