

ORDINANCE NO. O-2020-0013

AN ORDINANCE AMENDING ZONING AND DEVELOPMENT CODE, CHAPTER 10, ARTICLE VIII, SECTION 10-57 REGARDING PARTIAL TAX EXEMPTIONS FOR HISTORICALLY SIGNIFICANT SITES, CODE OF ORDINANCES (2018 EDITION), CITY OF ROUND ROCK, TEXAS; AND PROVIDING FOR A SAVINGS CLAUSE AND REPEALING CONFLICTING ORDINANCES AND RESOLUTIONS.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF ROUND ROCK,

TEXAS:

I.

That Zoning and Development Code, Chapter 10, Article VIII, Section 10-57, Code of Ordinances (2018 Edition), City of Round Rock, Texas, is hereby amended as follows:

CHAPTER 10. ZONING AND DEVELOPMENT REVIEW PROCEDURES AND BODIES

Sec. 10-57. - Partial tax exemptions for historically significant sites.

- (a) *Definition.* As used in this section, the term "historic site" means any historically significant site within the city limits in need of tax relief to encourage its preservation.
- (b) *Granting of exemptions.* The city council shall, by ordinance, concurrent with the levy of taxes for each year, approve for partial exemption from ad valorem taxes certain historically significant sites in need of tax relief to encourage their preservation.
- (c) *Partial exemptions.* Historic sites approved for exemption by ordinance pursuant to the provisions of this subsection shall have an exemption of 75 percent of the assessed value of the structure and the land. These exemptions may be applied to both residential and commercial property.
- (d) *Application.* For each assessment year for which the owner of property designated a historic site desires such property to qualify to be partially tax exempt pursuant to provisions of this subsection, the owner shall file with the county tax appraisal district a sworn application, not later than April 1, setting forth the fact that all of the requirements of subsections (e), (f) and (g) of this section concerning the structure, the historic significance, and the preservation and maintenance of the subject structure were ~~being~~ fully satisfied as of January 1 of the year for which application for exemption is being sought. Application forms are to be available at the city planning and development services department and at the county tax appraisal office. The application shall affirmatively set forth the owner's authorization for members of the historic preservation commission to visit and inspect the historic property, as well as examine the books and records as necessary, to certify whether or not the property qualified based upon the criteria of this section.
- (e) ~~Eligibility Manmade Structure. Only properties containing at least one manmade structure are eligible to apply. The property shall contain at least one manmade structure.~~
- (f) *Historic significance.* ~~Determinations of historic significance shall be made in accordance with~~ For a historic site to qualify as being historically significant, one of the following criteria must apply:

- (1) ~~Any structure~~ The structure is designated as historic by the National Park Service (National Register of Historic Places), the Texas Historical Commission (recorded Texas Historic Landmark), or the city H (Historic Overlay) district ~~shall be considered as having met the historic significance criteria; or~~
- (2) ~~Any~~ The property ~~that~~ has participated in the tax exemption program in any year prior to the adoption of this Code under the historic significance criteria previously included herein.
- (g) *Preservation and maintenance.* The following ~~items shall be used in determining whether requirements shall be met for the city to determine that~~ a historic site has been maintained in accordance with minimum property, structural and health standards:
- (1) Any well, cesspool or cistern shall be securely covered or closed;
 - (2) Dead trees and tree limbs that are reasonably capable of causing injury to a person shall be removed;
 - (3) Any structure or portion of a structure which is vacant shall be securely closed so as to prevent unauthorized entry;
 - (4) Paint or other coatings shall be applied at reasonable intervals so as to protect the exterior surfaces of a structure which are subject to decay;
 - (5) The exterior grounds shall be maintained free of excessive rubbish, garbage, junk or refuse;
 - (6) Screens and shutters existing at the time of historic designation or added subsequent thereto shall be maintained in good repair;
 - (7) Broken windows shall be replaced or re-glazed;
 - (8) Exterior doors and doorways shall be maintained in good repair and operable condition;
 - (9) Skirting around the structure, if any, shall be maintained in good repair;
 - (10) Porch flooring and supports shall be maintained in a sound condition, capable of bearing an imposed load safely;
 - (11) Railings and handrails of exterior stairs, steps, balconies, porches and other exterior features shall be maintained in a sound condition so as to afford safety;
 - (12) Rotted exterior wood shall be replaced and repainted;
 - (13) Broken or partially missing gutters or downspouts shall be replaced or repaired;
 - (14) Loose bricks or stones in the exterior of a structure shall be re-established or replaced and all joints weatherproofed by proper maintenance of appropriate materials;
 - (15) Fences and the exteriors of accessory buildings shall be maintained in reasonable repair, including painting if applicable; and
 - (16) The property shall be kept in conformance with all city codes.
- (h) *Tax assessment of historic sites and determination of the land reasonably necessary for access and use thereof.* The city's historic preservation officer shall recommend that portion of land which is reasonably necessary for access to and use of those historic structures for which applications for exemptions are pending. All land in excess of that needed for access and use shall be taxed in the same equal and uniform manner as all other taxable properties in the city. The recommendation of the historic preservation officer shall be forwarded to the chief appraiser of the county tax appraisal district for review. The determination of the chief appraiser shall be final. The city's historic preservation commission shall take delivery from the county tax appraisal district office not later than May 1 of each year and prior to the levy of taxes for the current year all pending historic tax exemption applications. Applications received after that date will receive no further consideration. The applications shall have indicated thereon the assessed values of the historic structure and land necessary for access to and use thereof and the assessed value of the land determined to be in excess of that necessary for access to and use thereof.

- (i) *Procedure before the historic preservation commission.* Upon receipt of the sworn application, the historic preservation commission shall cause an inspection of the historic property to be made and may review the books and records as to whether or not the property ~~is historically significant and is being preserved and maintained in accordance with this section meets the requirements of subsections (e), (f), and (g)~~ as of that year and shall certify the facts to the city council not later than June 1, along with the commission's recommendation for approval or disapproval of the application for exemption. The historic preservation commission shall note on the application form any new construction or modification which has been accomplished in accordance with the restrictions placed on the structure by this division.
- (j) *Procedure before the city council.* Upon receipt of the recommendation of the historic preservation commission, the city council shall hold a public hearing concerning same, at which parties in interest and citizens shall have the opportunity to be heard. At least 15 days' prior notice of the time and place of such hearing shall be afforded the applicants by regular mail. The city council shall be at liberty to either: accept, reject, or take other action upon the recommendation of the historic preservation commission. The city council shall enact an ordinance no later than July 15th which names the properties ~~approved for qualified for the partial tax-abatement exemption~~.
- (k) *Rendition and assessment of historic sites for ad valorem taxation.* The provisions of this section pertaining to partial exemption of historic properties do not change the provisions of any other ordinance or section of the Code pertaining to taxation, and the applicant's properties shall be rendered and assessed in the same manner as any other property in the event the city council elects to disapprove the application for exemption.
- (l) *Recapture of partial tax exemption.*
- (1) This subsection does not apply to partial tax exemptions granted for 2015 and earlier.
 - (2) In the event that the owner of an historic site demolishes an historic structure for which a partial tax emption has been granted during the previous five (5) calendar years, the owner shall pay to the city an amount of money equal to the value of all tax exemptions granted for the historic site during said previous five (5) calendar years.
 - (3) The owner shall pay to the city the amount due under subsection (2) above within 30 days after the city makes demand for same. Amounts remaining unpaid after 30 days shall include interest thereon to be charged at the statutory rate for delinquent taxes as determined by V.T.C.A., Property Tax Code § 33.01.
 - (4) The city shall have all remedies for the collection of the amounts due herein as provided generally in the Tax Code for the collection of delinquent taxes.

II.

A. All ordinances, parts of ordinances, or resolutions in conflict herewith are expressly repealed.

B. The invalidity of any section or provision of this ordinance shall not invalidate other sections or provisions thereof.

C. The City Council hereby finds and declares that written notice of the date, hour, place and subject of the meeting at which this Ordinance was adopted was posted

1 and that such meeting was open to the public as required by law at all times during
2 which this Ordinance and the subject matter hereof were discussed, considered and
3 formally acted upon, all as required by the Open Meetings Act, Chapter 551, Texas
4 Government Code, as amended.

5 Alternative 1.

6 By motion duly made, seconded and passed with an affirmative vote of all the
7 Council members present, the requirement for reading this ordinance on two separate
8 days was dispensed with.

9 **READ, PASSED, and ADOPTED** on first reading this ____ day of
10 _____, 2020.

11 Alternative 2.

12 **READ and APPROVED** on first reading this the ____ day of
13 _____, 2020.

14 **READ, APPROVED and ADOPTED** on second reading this the ____ day of
15 _____, 2020.

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18 _____
19 CRAIG MORGAN, Mayor
20 City of Round Rock, Texas
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22 ATTEST:
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24 _____
25 SARA L. WHITE, City Clerk
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