

An Ordinance of the City of Plano, Texas, providing certain Heritage Resources within the City ad valorem tax relief as allowed by the Heritage Tax Exemption Program Ordinance, providing a severability clause, and an effective date.

WHEREAS, Article 8, Section 1-F of the Texas Constitution and the Texas Tax Code, Section 11.24, enable the City of Plano to exempt from taxation part or all of the assessed value of a structure if the structure is designated as a historically or archeologically significant site in need of tax relief to encourage its preservation; and

WHEREAS, City of Plano Ordinance No. 2019-8-6, authorizes the City Council of the City of Plano, upon certification and recommendation by the Heritage Preservation Officer, to exempt from the current year taxation part or all of the assessed value of a structure if the structure is designated as a historically significant site and in need of tax relief to encourage its preservation; and

WHEREAS, on January 8, 2020, the Planning staff carried out an inspection in accordance with the Heritage Tax Exemption Ordinance to certify and recommends 83 properties for approval of ad valorem tax relief for 2020; and

WHEREAS, on January 31, 2020, the Heritage Preservation Officer sent notifications in accordance with the Heritage Tax Exemption Ordinance to inform six property owners that their property was deemed ineligible for ad valorem tax relief for 2020 due to non-compliance with the eligibility requirements as stated in Section 20-55 of the Heritage Tax Exemption Ordinance; and

WHEREAS, the City of Plano received written appeals from property owner(s) who received notification from the Heritage Preservation Officer that their properties are ineligible for tax-exempt status; and

WHEREAS, appeals are limited to evidence that the Heritage Preservation Officer incorrectly deemed the property ineligible or to present new evidence that the property indeed met eligibility requirements as of January 1, 2020.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PLANO, TEXAS:

Section I. The City Council finds that the Heritage Preservation Officer incorrectly deemed the following properties ineligible or the City Council received new evidence that the following properties met eligibility requirements for tax-exempt status as of January 1, 2020:

Section II. Properties identified in Section I above are hereby approved by the City Council for tax exemptions for the current year (2020) consistent with the relief indicated above and in accordance with the provisions of Ordinance No. 2019-8-6. All land shall be assessed for taxation in the same equal and uniform manner as all other taxable property in the City.

Section III. It is the intention of the City Council that this ordinance and every provision hereof shall be considered severable and the invalidity or partial invalidity of any section, clause, or provision of this ordinance should not affect the validity of any other portion of this ordinance.

Section IV. This Ordinance shall become effective immediately upon its passage as required by law.

PASSED AND APPROVED THIS 24TH DAY OF FEBRUARY 2020.

Harry LaRosiliere, MAYOR

ATTEST:

Lisa C. Henderson, CITY SECRETARY

APPROVED AS TO FORM:

Paige Mims, CITY ATTORNEY