



CITY OF HOUSTON

Application for Historic Site Tax Exemption

To be considered for a tax exemption under Section 44-5 of the Code of Ordinances, the property owner or designated agent must complete this form in full and sign before a notary public.

IDENTIFICATION OF PROPERTY OWNER

OWNER'S NAME: _____

OWNER'S ADDRESS: _____

APPLICANT'S NAME: (If other than owner) _____

APPLICANT'S ADDRESS: _____

NAME OF GRANTEE IN DEED _____

(Please attach copy of deed)

EMAIL: _____ TELEPHONE: _____

PROPERTY IDENTIFICATION

TAX ACCOUNT NUMBER(S): _____

LEGAL DESCRIPTION: _____

LOCATION ADDRESS: _____

BUILDING NAME: _____

Does the property receive a hotel occupancy tax exemption through Houston First? _____

Please describe any other local, state, or federal incentive provided to the property:

BUILDING DESCRIPTION (No. of floors; square footage; type of construction; age, etc.):

HISTORICAL DESIGNATION

Check all appropriate items regarding the property:

- _____ Designated as an historic site by Houston City Council under Section 33-225 of the Code of Ordinances.

- _____ Has not received a Certificate of Appropriateness under Sec. 33-247 or Sec. 33-250 of the Code of Ordinances.

- _____ Has received a Certificate of Appropriateness for restoration or preservation of a potentially contributing structure.

Please attach supporting documentation for all of the above.

NATURE OF THE RESTORATION OR PRESERVATION WORK

Describe the nature of the restoration or preservation work either completed or planned and the site's intended use:

Total projected cost of the restoration work: _____

Note: Before the tax exemption may become effective, the applicant must provide sufficient supporting documentation to demonstrate that all costs were incurred either any time following designation of the property by the city council or within five years of the designation of the property by the city council and are related to the historic structure. All qualified expenditures must be supported by records such as copies of invoices, vouchers, checks and accounting records. A summary listing of all such costs should be included.

Date the work commenced or is expected to commence: _____

Completion or estimated completion date: _____

PROVISIONS FOR REVOCATION OF EXEMPTION

Any of the following shall constitute grounds for revocation of the exemption:

- a. The site has deteriorated, been destroyed or demolished, or any City taxes relative to the historical site become delinquent.
- b. The site has been the subject of a Certificate of Appropriateness issued under Sec. 33-247 or Sec. 33-250 which are an approval to demolish or a ninety-day waiver certificate which indicates the site no longer qualifies as historic.
- c. Sufficient restoration work on the designated historic site has not been completed to satisfy either subdivision (1) or (2) of subsection (c) of Ordinance 2001-212 within five years of the passage of the applicant's historic site tax exemption ordinance.

Revocation of an exemption will subject the property to recapture of additional back taxes for a period of up to five years.

IMPORTANT NOTE: Section 11.43 of the State Tax Code requires the property owner to file an application for a historic site exemption with the Harris County Appraisal District *annually*. Failure to file before May 1st of each year will result in denial of the exemption for that year.

BEFORE ME, THE UNDERSIGNED AUTHORITY, on this day personally appeared the affiant whose name is shown below, who, being by me first duly sworn did on his or her oath depose and say that all of the facts set out in this affidavit are the truth pertaining to this property.

Signature of Applicant

SWORN TO AND SUBSCRIBED BEFORE ME, this the _____ day of

_____, 20____.

Notary Public, Harris County

Application deadline: September 1st

Please return completed application and required documentation to:

Lisa Duffy
Mayor's Office of Economic Development
901 Bagby Street, 4th Floor
Houston, Texas 77002
Phone: (832) 393-0871 | Email: lisa.duffy@houstontx.gov

Note: Please read COH Ordinance 2015-967 carefully before you submit your application package.