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 (Number of floors, square footage, type of construction, age & etc.):

_____

_____

_____

_____

_____

_____

_____

HISTORICAL DESIGNATION

Check all appropriate items and attach all supporting documentation 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.

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 can take effect, the applicant must provide documentation showing that all costs were incurred after the property was designated by the city council or within five years of the HSTE application date, and that the costs relate directly to the historic structure. All qualified expenditures must be supported by records such as invoices, vouchers, checks, or accounting documents, and a summary list of eligible costs must 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:*
**** Revocation of an exemption will subject the property to recapture of additional back taxes for a period of up to five years.*

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.

STATE OF TEXAS

COUNTY OF _____

My name is _____. I am over eighteen (18) years of age, of sound mind, capable of making this affidavit, and personally acquainted with the facts stated herein.

BEFORE ME, the undersigned authority, on this day personally appeared _____, who, after being duly sworn, deposes and states under oath that he/she has personal knowledge of the facts stated in this affidavit and that they are true and correct.

This affidavit is made in support of, and is submitted together with, the completed application packet relating to the property, which is submitted pursuant to Chapter 33, Article VII, § 44-5 of this Code.

Section 11.43 of the State Tax Code requires property owners to file a historic site exemption application with the Harris County Appraisal District each year. If the application is not filed by May 1, the exemption will be denied for that year.

_____

Signature of Applicant

SWORN TO AND SUBSCRIBED BEFORE ME, this the _____day of _____, 20____.

_____

Notary Public, Harris County

Application deadline is annually on September 1st

Please return completed application and required documentation to:

City of Houston
Mayor's Office of Economic Development
Attn: Keisha Fenton
901 Bagby Street, 4th Floor
Houston, Texas 77002

Email: MOED@houstontx.gov **or** Keisha.Fenton@houstontx.gov **Phone:** (346) 510-8428

Note: Please read City of Houston Ordinance 2015-967 and Amendment 2019-143 carefully before you submit your application package.