



Collin County Historical Commission
c/o Myers Park & Event Center
7117 CR 166
McKinney, TX 75071

Collin County

Historic Property Tax Abatement Guidelines

2024

Application must be received by October 31 at the latest

cchc@co.collin.tx.us
subject "Tax Abatement"

The Collin County Historic Property Tax Abatement Program is
overseen by the Collin County Historical Commission



Collin County Historic Property Tax Abatement

The Collin County Commissioners' Court charged the Collin County Historical Commission with overseeing the County Historic Property Tax Abatement program.

Property Qualifications:

In order to qualify for Collin County Historic Property Tax Abatement, a historic structure must have been awarded at least one of the following designations:

- A. National Register of Historic Places awarded by the National Park Service or
- B. Recorded Texas Historic Landmark awarded by the Texas Historical Commission, or
- C. County Historic Landmark awarded by the Collin County Historical Commission.

The qualifications for County Historic Landmark Status and Historic Property Tax Abatement are as follows:

- The structure must be at least 50 years old or
- The structure is associated with persons or groups who were significant in the county's past, or
- The structure embodies the distinctive characteristics of a type, period, or method of construction, or represents the work of a master architect and/or craftsman, or possesses exceptional artistic value.

Any exterior structural changes or additions must be at least 50 years old.

All structures must be well maintained. No peeling paints. No rotting wood or missing shingles. Repairs should be in accordance with the historical integrity of the structure. No vinyl siding or aluminum windows, etc.

Submitting an application for County Historic Landmark status does not automatically qualify a property for Historic Property Tax Abatement. The Collin County Historical Commission will determine if the property fulfills all the necessary requirements.

The Historic Property Tax Abatement program is a subcategory of the Historic Assets Survey of the Collin County Historical Commission. A property that is approved for County Historic Landmark status will be recorded on the Collin County Historic Assets Survey map. The web address for the map is changing. Check with the Historical Commission for an update.



Historic Property Tax Abatement Application Instructions

Application for County Historic Landmark and Historic Property Tax Abatement Check List

1. Data Entry template
2. Narrative – use Microsoft Word, no pdfs so that the document can be edited, please
3. Photos, historic and current
4. Bibliography of source information
5. Name of the person (volunteer) submitting the application on both the application and the narrative
6. Applications received by October 31 will be processed the current year. Later applications will be processed the following year.
7. No genealogy of living people.

The application for Historic Property Tax Abatement requires two documents:

1. **a completed Data Entry Template and**
2. **a narrative history of the property.**

INSTRUCTIONS FOR COMPLETING THE HISTORIC PROPERTY DATA ENTRY TEMPLATE

Data Entry Template

For a copy of the Data Entry Template go to
cchc@co.collin.tx.us
subject "Tax Abatement"
This template must be used for the application.

SITE NAME :

Name: Enter the most identifiable name of a property. This is the name that will be used on the interactive county map. The same name must be used for the title of the narrative and on the data entry template.

Common Name: Enter other names that have been used for the property, i.e Smith Drugs and/or McKinney Drug store.

Web link - If the site has its own website, provide the web address here.

LOCATION – ADDRESS

Street Address: Put the street and number here, such as Main Street 506

City: City or Town name if it is in one. If not, leave blank

Zip code: 5-digit zip code

State: All sites are in Texas.

(GPS or UTM): (Required) The Global Positioning System coordinates can be found on the Interactive map using these instructions:

- Access the county historical interactive map
- GPS can be obtained by putting cursor on green icon above map that contains the letters “xy” and clicking once. Drag cursor to site of location to be entered. Click again and coordinates will appear. (Example: Lat:33°1'20” Lon:96°42'9”or 33.12345 96.12345.)

INSTRUCTIONS FOR COMPLETING THE DATA ENTRY TEMPLATE

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DATE

- **Current date-** This is the date the application is prepared.
- **Historic date-** Fill in the date of significance of the historic site. This is usually the date of origin, such as when a building was constructed.

CLASSIFICATION/CATEGORY/TYPE/SUB TYPE:

Classification - This field defines the original ownership, not the current ownership of the asset. Select from:

- Private
- Public-Local
- Public-State
- Public-Federal

Category: For tax purposes, it must be:

- Building

Type: Select from: **(For tax purposes)**

- Domestic
- Commercial/Trade

SUB-TYPE - Use these choices only.

Domestic (or residential)

Single dwelling

Multi-family (including duplex)

Commercial

Business

Professional

Financial institution

Specialty store

Department store

Restaurant

Warehouse

STATUS - Identify as “County Landmark” (for tax abatement purposes)

NARRATIVE – Historic Property Tax Abatement applications are required to have a historic narrative of the property. The narrative should cover the history of the property up to the present day.

INSTRUCTIONS FOR PREPARING THE NARRATIVE FOR HISTORIC PROPERTY TAX ABATEMENT

PREPARING THE NARRATIVE

The narrative is the history of the property seeking Historic Property Tax Abatement.

- The narrative should be written as a Word document, Times Roman font, size 12.
- A narrative can be as detailed as needed to cover the history of the property up to the present day.
- Include significant historical information about the property, its builders and original owners.
- Include information of early families that owned or resided at the property.
- Include a bibliography of sources. Sources may include written material or oral interviews.
- Include photos of the historic building, both historic and current. The photos can be included in the narrative or submitted separately.
- The narrative should end with the preparer's name. "Submitted by Jane Doe."
- No pdfs.

SUPPLEMENTAL INFORMATION

The completed application will be submitted electronically in two or more parts: Both the narrative and photos will be submitted separately from the data entry template

- Submit to taxabatement@verizon.net as e-mail attachments.
- The file names for the data entry template and the narrative should be the same as the name of the property: "Brown House."
- For the Data Entry Template, the file name ends in site.doc: "Brown House site.doc"
- For the narrative the file name ends in text.doc: "Brown House text.doc"
- All photos are in jpg format: Photos sent separately would need an explanation, such as Brown house 1912. The file names for the photos would be the same as for the other documents ending with jpg. "Brown House photo1.jpg"

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Submit the data entry template and the narrative with photos to cchc@co.collin.tx.us subject "Tax Abatement."

IMPORTANT

Submitting an application does not automatically qualify a property for Historic Property Tax Abatement. The Collin County Historical Commission will determine if the property fulfills the necessary requirements.

Properties that are deemed eligible for Collin County Historic Property Tax Abatement must be well maintained. Inspections will be conducted annually. **Tax abatement may be denied for a year if the property has maintenance issues at the time of inspection.** It can be restored when an inspection determines that the maintenance issues have been corrected.

The submitted documents and data will be formatted by the Collin County Historical Commission and will be placed on the county interactive map found at <https://gis.collincountytx.gov/cchistorical/>

County Historic Landmark status stays with the property when the property is sold.

An annual historic property tax abatement form will be required by the county tax office. If you have not received a county form by January 15, contact the county tax office.

Sample

Collin County Historical Commission Historic Asset Survey Data Entry Template

Site Name: _____ Sample House _____

Common Name: _____ John Sample House _____

Web Link: _____

Location Address: _____ 314 Main Street, McKinney, TX _____ Street or rural address

GPS; UTM; Longitude, Latitude if known]

_____ 33.0000000 _____ -96.000000 _____

Date-Current: _____ today's date _____ **Historic Date:** _____ date structure was built _____

Classification: _____ Private _____

Category: _____ building _____

Type: _____ domestic _____ **Sub Type:** _____ single dwelling _____

Status: _____ county landmark _____

Volunteer Name: _____ John Doe _____

**Submit the data entry template and the narrative with photos to
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Sample narrative

Dr. John Sample House

Born in Sample Station, Alabama in 1850, Dr. Sample joined the Confederate Army at the very young age of 15, just as the war was winding down. Shortly after being discharged, he attended Oxford University in Mississippi and then dentistry school in Baltimore, Maryland, where he learned the profession, he would practice for the rest of his life.

Around 1875 Dr. Sample married Ms. Betty Jones of Opelika, Alabama and in 1894 their only child was born, Mary Sample. It was at this same time the family moved to Paris, Texas, then to Plano before eventually settling in McKinney around 1900.

The Sample's first residence in McKinney was at 21 W. Brown Street as noted in the 1902 phonebook. By 1909 they had moved to 405 Brown Street, which is at the corner of Brown Street and Green Street. By 1917, after purchasing the property at 306 W. Brown Street (which is at the corner of Green Street and Brown) Street, the Samples razed the existing building and constructed the residence that stands there today.

Dr. Sample first set up his dentistry practice at 1-2 E Carolina Street, which is most likely where the old Movie theatre used to be. Sometime prior to 1909 Dr. Sample moved his practice to 1-2 N. Main Street before eventually moving to the Foote Building sometime before 1917. It was here that his dentist office stayed until his retirement and death some 10 years later.

Dr. Sample was a member of the Masons in McKinney, and was closely associated with many prominent members of the community. As a testament to this, at his funeral he had among his pallbearers the editor of the newspaper, F.C. Henry, Will Jones, Jeff Wilson (Wilson St.) and Fred Woods (Woods St.) all long standing citizens and prominent families of McKinney in the early days.

314 Main Street

The house itself is a modest two-story residence. Built at the top of a hill, it would have been notable at the time for its south facing second-story balcony, which has since been enclosed. The balcony affords the homeowner a towering view of the southeast part of McKinney. The Green Street and Main Street intersection where the house resides is but one short block over from Virginia Street and 2 blocks up from the courthouse. Living here, even by 1917 standards, would have meant you were a person of some standing.

The interior of the house is characteristic of the period, with a large, still functioning pocket door separating the dining room from the front parlor. The downstairs sitting room has the original fireplace and mantel, and as best we can tell, the original hand-painted decoration surrounding it. All the doors downstairs, and most upstairs, retain the original hardware. Many of the doors throughout the house have ornate 5 panel in-lay carvings, features many antique collectors would love to get their hands on.

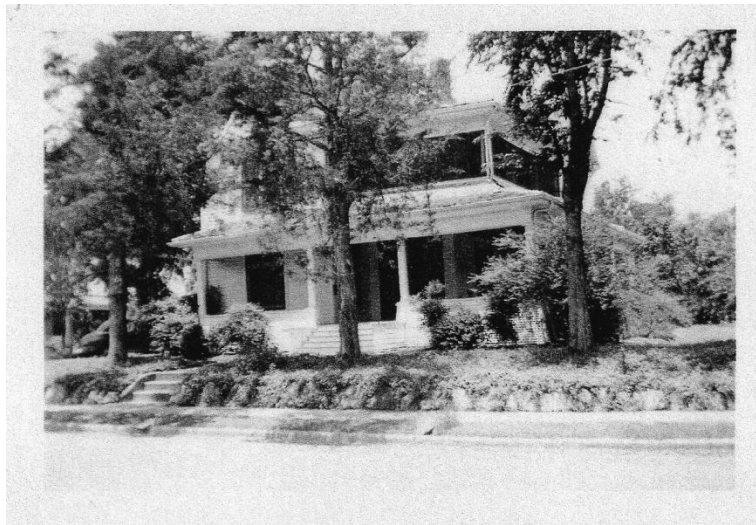
All the original flooring remains, including several varieties of red oak and cedar. The claw foot tub upstairs is period, but it's unknown whether it's original to the house or not. There is a small

detached wooden shed in the back, which we know from the Sanborn Maps was added sometime after 1952.

Submitted by John Doe

Source/Bibliography: Historical Marker Application, deed records, newspapers, obituaries, personal interviews

Photos past and present



Collin County Tax Abatement Certification

The Collin County Historic Properties Tax Abatement/Exemption Ordinance (Court order 85-097-2-14 amended by 88-576-06-27, amended 92-158-02-10, and further amended by Court order 2012-915-12-10) is adopted to allow for an exemption from payment of Collin County property taxes to provide incentive for the restoration and preservation of historic landmarks and structures. The Commissioners' Court charged the Collin County Historical Commission with overseeing the Tax Abatement program for the county.

Please submit the completed Data Entry form and the documented narrative to
cchc@co.collin.tx.us
subject "Tax Abatement"

or:

Collin County Historical Commission
c/o Myers Park & Event Center
7117 County Road 166
McKinney, TX 75071

Submitted applications will be reviewed. Additional information may be requested. When the application is approved, an approval letter will be sent to the applicant. Please keep a copy of this letter since the County Appraisal District, CAD, will ask for a copy of it annually.

When a structure fails annual inspection, a letter of denial will be sent to the property address. The owner may appeal the denial at a Commissioners Court session.

If a structure, which is on the County Historical Property Tax Abatement list, fails the annual inspection for 3 consecutive years, the structure will be removed from the Tax Abatement list. The property owner will need to reapply to be returned to the list once the repairs have been completed.