



Collin County Historical Commission
Jack Hatchell Collin County Administration Building
2300 Bloomdale Rd, Suite 4192
McKinney, TX 75071

Collin County

Historic Property Tax Abatement Guidelines

**Application must be received by
September 30th at the latest**

**cchc@co.collin.tx.us
with 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 Historic Property Tax Abatement and County Historic Landmark are as follows:

- The structure must be at least 50 years old and is associated with events or locations that have made a significant contribution to the cultural, economic, social, historic, archeological, or architectural heritage of Collin County, 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 paint. 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.

Each application will be reviewed and evaluated

- The Collin County Historical Commission will inspect each applicant property
- Approval for tax abatement will be based upon compliance with the maintenance and repair standards set forth in these Historic Property Tax Abatement Guidelines

If approved:

- 100% tax exemption shall be granted for residential (Class R) landmarks/structures
- 50% tax exemption shall be granted for commercial (Class C) landmarks/structures
- Mixed-use structures shall be granted 75% (Class M)

Any and all tax exemptions granted under the terms of this ordinance shall be subject to annual inspection and re-approval.

Tax abatement may be *denied* for a year if the property has maintenance issues at the time of inspection. 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 County Historical Property Tax Abatement list. The property owner will need to reapply to be returned to the list once the repairs have been completed.

Since this program is accomplished for public benefit with the forgiving of public tax monies, the requirements for maintenance to prevent destruction and deterioration of the historic structures are based upon Secretary of the Interior Standards and Guidelines.

A main structure, accessory buildings(s), fence(s) or other exterior features of a property that is included in the tax exemption application, must meet the following criteria:

- Secretary of the Interior Standards and Guidelines shall be followed for all replacement and/or repair materials for restoration and rehabilitation of the County's historic assets.
- If vacant, the structure must be secure from the potential of unauthorized entry, including re-glazing or replacing broken windows, and exterior doors being maintained in good repair and operable condition.
- To protect the exterior surfaces which are subject to decay or inclement weather conditions, the façade(s) shall be maintained in good repair with paint or other coatings, rotted exterior wood shall be replaced and repainted, exterior loose bricks or stones shall be reestablished or replaced with all joints weatherproofed and/or repointed as necessary, and the roof shall be maintained in a manner that does not permit water to enter the structure.

- Porch flooring and supports, railings and handrails of exterior stairs, steps, and balconies shall be maintained in a sound condition, capable of safely bearing imposed loads.
- Window screens and shutters, skirting, foundation cracks, broken or partially missing gutters or downspouts and other exterior features shall be replaced or repaired as necessary.
- To promote public enjoyment of the property, the grounds of the property shall be free of rubbish and maintained in accordance with the codes of the municipality in which the structure is located or county codes if the property is located in an unincorporated area.

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 at https://maps.collincountytx.gov/ccmap_historical/

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

An annual Historic Property Tax Abatement form (50-122) will be required by the Central Appraisal District (CAD). If you have not received this form by January 15, contact CAD 469-742-9200.



Historic Property Tax Abatement Application Instructions

The application for Historic Property Tax Abatement requires two documents:

1. **Narrative history of the property and**
2. **Completed County Historic Landmark Data Entry Template**

Application for Historic Property Tax Abatement Application

Check List

1. **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.
2. Use Microsoft Word; no pdfs so that the document can be edited
3. Photos, historic and current
4. Bibliography of source information
5. Name and email of the person (volunteer) submitting the application on both the application and the narrative
6. No genealogy of living people
7. **Data Entry Template**
8. Use included form
9. Applications received by September 30 will be processed the current year. Later applications will be processed the following year.

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.

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

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 (within 3 years) determines that the maintenance issues have been corrected. Following 3 failed inspections, the property owner will need to reapply to be returned to the list once the repairs have been completed.

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 and email
- 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 cchc@co.collin.tx.us 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"

**Submit the Narrative with photos and the Data Entry Template to
cchc@co.collin.tx.us with subject line "Tax Abatement"**

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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

Email: johndoe@somemail

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

Photos Past and Present



INSTRUCTIONS FOR COMPLETING THE HISTORIC PROPERTY DATA ENTRY TEMPLATE
For assistance completing the Data Entry Template, email CCHCmail@yahoo.com

Data Entry Template
The template on page 12 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 below:

1. Access the county historical interactive map at: <https://gis.collincountytx.gov/cchistorical/>
2. 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.)

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.
Choose One

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

Category: Building

Type: *Choose One*
Residence/Domestic
Commercial
Mixed Use

SUB-TYPE - *Choose One*
Domestic (or residential)
Single dwelling
Multi-family (including duplex)
Commercial
Business
Professional
Financial institution
Specialty store
Department store
Restaurant
Warehouse

STATUS – *Choose One*
National Register of Historic Places
County Landmark*
*(to include Recorded Texas Historic Landmark)

Sample

Collin County Historical Commission Historic Asset Survey Data Entry Template

Site Name: Sample House

Common Name: John Sample House

Web Link: _____

Location Address:

Street or rural address 314 Main Street, McKinney, TX

GPS; UTM; Longitude, Latitude 33.0000000 -96.0000000

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 Email: johndoe@somemail

Submit the Data Entry Template separately to Collin County Historical Commission
cchc@co.collin.tx.us with subject "Tax Abatement"

Collin County Historical Commission Historic Asset Survey

Data Entry Template

Site Name: _____

Common Name: _____

Web Link: _____

Location Address:

Street or rural address;

GPS; UTM; Longitude, Latitude if known]:

Longitude:

Latitude:

Date-Current: _____ **Historic Date:** _____

Classification: _____

Category: _____

Type: _____ **Sub Type:** _____

Status:

Volunteer Name: _____

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 Historic Property Tax Abatement Application

Narrative with photos and Data Entry Template form the to

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

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 that letter since the County Appraisal District, CAD, will ask for a copy of it annually.

An annual Historic Property Tax Abatement form (50-122) will be required by the Central Appraisal District (CAD). If you have not received this form by January 15, contact CAD 469-742-9200.