



Collin County

Historic Property Tax Abatement Guidelines

2015

Collin County Historical Commission



Collin County Historic Property Tax Abatement 2015

In order to qualify for Collin County Historic Property Tax Abatement, a historic property must fit into one of three categories:

- A. It may be listed on the National Register of Historic Places, or
- B. It may be certified as a Recorded Texas Historic Landmark by the Texas Historical Commission, or
- C. It may be approved as a County Historic Landmark by the Collin County Historical Commission.

The qualifications for County Historic Landmark Status are as follows:

- The structure is 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 whose lives 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.

After submitting an Historic Assets application and a documented history of the structure to the Collin County Historical Commission, complete with photos, the property may be granted County Historic Landmark status and will be recorded on the Collin County Historic Assets Survey map at <http://maps.collincountytx.gov/historical.html>

Historic Asset Survey Project - Introduction

Collin County has initiated a project to locate and catalog any and all historic sites in the county. The survey is being conducted using the criteria of the National Registry of Historic Places and Collin County will be the only county to undertake such a project on a county-wide basis. By making historic information available on the Web, residents, newcomers, corporate relocators and others will have a better appreciation of our history and growth.

Data for the historic sites will be collected by volunteers and made available on the County's web site under the Collin County Historical Commission's section. Locations will also be entered in the county's GIS Interactive Map section of the web site, superimposed on aerial mapping visuals to provide the location of each site. By clicking on the site a visitor will get a specific location by address, GPS or UTM (Universal Transverse Mercator) coordinates and an actual view of the site. Many of the sites will also make available links to additional narrative data on the sites.

Potential sites will include cemeteries, buildings, event locations, and other historically significant locations. To assure the widest possible inclusion of sites we are establishing contacts with community leaders to assist us in finding individuals who have an interest in local history and would be interested in volunteering to collect information on these sites.

To help complete this survey we are requesting recommendations from County Commissioners, City Councils, School Districts, Libraries, Chambers of Commerce, Historical Associations, Genealogical societies, Civic organizations, publications and others who can provide more information on sites to be included.

Please take a few minutes to make a list of those you think would be a good source of information for this important survey and forward those names to us by e-mail at:

We appreciate your help.

Collin County Historical Commission,
Paula Ross, Chairman

Loydell Seward – Historic Assets Survey Project – Chairman
E-mail: historicassets@aol.com – Phone – 972-784-6266

Joy Gough – Historic Assets Survey Project – Committee
E-mail: jfarrgo@verizon.net

Interactive map -- <http://gismaps.collincountytx.gov/historical.html>

Collin County Historical Commission



For Tax Abatement Purposes ONLY*****

SIMPLIFIED INSTRUCTIONS FOR ENTERING INFORMATION ON THE DATA ENTRY TEMPLATE AND NARRATIVE

The Data Entry Template was designed to follow the format of the
National Registry of Historic Places

SITE NAME:

Name: Enter the most identifiable name, because it will pop-up on the interactive map and be entered in the drop-down index. This same name must be used for the title of the narrative. When identifying buildings, the city and street address may be used i.e.: Wylie 310 Ballard. Owners and occupants can then be described in the narrative. By doing this, all of the sites in a city are grouped together in the index, making it easier to locate them.

Common Name: Enter other names that have been used for the property.

Web link - If the site has its own website or if any websites are known to provide significant information on the asset, provide the web address here. There is only room for one, so if additional web sites need to be listed, please place them in the **Narrative**.

LOCATION - ADDRESS

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

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, Collin County.

(GPS or UTM): (Required) This is a geographic location system number and can be found on the interactive map using these instructions:

- **Access the county historical interactive map at:**
<http://gismaps.collincountytx.gov/historical.html>
- **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")**

DATE OF ASSET – **Current date** that you complete the template
Historic date-Fill in the date of significance of the historic site.
This is usually the date of origin, such as when a house was constructed.

CLASSIFICATION/CATEGORY/TYPE/SUB TYPE: Very important
Use the listed choices only. The documents are entered by GIS by these classifications and categories. This looks daunting, but is relatively simple.

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

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

Category: This field provides a basic description of what the asset is.

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)

Commerce
Business
Professional
Financial institution
Specialty store
Department store
Restaurant
Warehouse

STATUS - Local Landmark Designation – Identify as “County Landmark” (for tax purposes)

GENERAL DESCRIPTION: May be omitted since this information will be in the narrative.

BIBLIOGRAPHY: Please list this information on the narrative history.

INDEX NO. Leave blank

SITE No. Leave blank.

NARRATIVE – Very Important (**This is submitted as a separate document from the Data Entry Template**)

You must include more descriptive information on the sites. You can type up a narrative presentation as detailed as needed (ideally 1-2 pages, but more if needed). Be sure to include a bibliography of your sources of information. Pictures may be entered on the narrative document or submitted separately (preferable). Historic pictures are important, if available. A narrative entry is very important because it will give detailed information about the site, which will be of interest to viewers. Include significant historical information. Both the narrative and photos will be submitted as separate documents from the data entry template.

SUPPLEMENTAL INFORMATION

- Submit the data to CCHCTaxAbatement@icloud.com. Submit, as attachments, the Data Entry Template as (example): "Plano-Brown House site.doc", the narrative as "Plano-Brown House text.doc", and photos as "Plano-Brown House photo.jpeg".
- These documents and data will be sent in a batch to the county GIS department on a quarterly basis. After GIS receives the documents, it takes 6-8 weeks for them to be placed on the interactive map.

Revised July 2014 for TAX ABATEMENT PURPOSES

Collin County Tax Abatement Certification
Guidelines 2015

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.

A landmark or structure must qualify for tax abatement in one of the following three categories:

- D. A landmark may be individually listed on the National Register of Historic Places, or
- E. A landmark may be certified as a Recorded Texas Historic Landmark by the Texas Historical Commission, or
- F. A landmark may be listed on the Collin County Historic Assets Survey. After submitting a documented history to the Historical Commission, the property will be recorded on the County's online historical map at <http://maps.collincountytx.gov/historical.html> and will be granted County Historic Landmark status.

For category C above, the Collin County Historical Commission shall consider one or more of the following criteria when determining tax abatement eligibility status:

- *Structure is associated with events or locations that have made a significant contribution at least 50 years ago to the cultural, economic, social, archeological, architectural or historical heritage of Collin County.*
- *Structure is associated with persons or groups whose lives were significant in our past.*
- *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.*

In order to qualify for county tax abatement, applications for tax exemptions must be received by the Collin County Historical Commission on or before January 31st of the year of application. 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 Tax Abatement Certification Guidelines.

The historical commission shall submit its list of recommendations to the Commissioners' Court for final approval or denial no later than March 31st of any given year.

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

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

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 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 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 w/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.

Explanation of the Guidelines for 2015 Collin County Property Tax Abatement
Eligibility requirements for Property Tax Abatement

- 1) A structure must be at least 50 years old. Any exterior additions or changes must also be at least 50 years old -- sun rooms, porches, etc.
- 2) A structure must be deemed historically significant. The structure must be tied to the history of the area or be architecturally significant.
- 3) The structure must meet Secretary of Interior Standards for maintenance and repair.
 - a) All repairs must be made with in-kind materials.
 - b) No vinyl or aluminum siding.
 - c) No aluminum windows
- 4) The structure must be in good repair.
 - a) No missing roof shingles.
 - b) No rotting wood.
 - c) No peeling paint.
 - d) No sagging porch or stairs.
 - e) All exterior features must be repaired with like materials.
- 4) The yard must be presentable and free of rubbish.

Approval requirements for County Property Tax Abatement

Submitting a history to the Historic Assets Survey only makes a property eligible for tax abatement. To be approved for County Property Tax Abatement, the property owner must still apply for it separately and annually.

Applications for County Property Tax Abatement will be sent to homeowners around January 1. If a property owner does not receive an application, contact the county at 972-548-4772 to have one sent to you. All eligible tax abatement properties, including properties with National and RTHL State historical markers, must be in good repair on the day that they are inspected in January in order to be approved for tax abatement. There is no warning or grace period for repairs. The County Property Tax Abatement application must be completed and returned to the county by January 31. No late applications are accepted.

Contact Joy Gough at jfarrgo@verizon.net

<http://gismaps.collincountytx.gov/historical.html>