

City of Houston, Texas, Ordinance No. 2014-1069

AN ORDINANCE PROVIDING FOR AN AD VALOREM TAX EXEMPTION ON A HISTORICAL SITE LOCATED AT 208 EAST 8th STREET IN HOUSTON, TEXAS; CONTAINING FINDINGS AND OTHER PROVISIONS RELATING TO THE FOREGOING SUBJECT; PROVIDING FOR THE REVOCATION OF SUCH TAX EXEMPTION AND THE RECAPTURE OF TAXES UPON THE OCCURRENCE OF STATED EVENTS; PROVIDING FOR SEVERABILITY; AND DECLARING AN EMERGENCY.

* * * * *

WHEREAS, the building located at 208 East 8th Street in Houston, Texas, located within the Houston Heights Historic District South area, was designated on June 29, 2011, by the City Council of the City of Houston in Resolution 2011-15 as a contributing structure within a historic district; and

WHEREAS, Article VIII, Section 1-f of the Texas Constitution and Section 11.24 of the Texas Tax Code authorize the governing body of a taxing unit to exempt part or all of the assessed value for ad valorem taxes of a historical structure that has been designated as a historically significant site in need of tax relief to encourage its preservation; and

WHEREAS, a sworn application has been submitted to the Director of the Department of Finance, seeking tax relief for the building located at 208 East 8th Street, which is in need of tax relief to encourage its preservation and to defray costs of preservation or restoration; and

WHEREAS, the Director of Finance and the Director of Planning and Development, after investigation and review, have jointly recommended to City Council that the property is eligible for an ad valorem tax exemption; **NOW THEREFORE**,

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF HOUSTON, TEXAS:

Section 1. The findings contained in the preamble of this Ordinance are determined to be true and correct and are hereby adopted as a part of this Ordinance.

Section 2. The City Council finds and hereby determines that the following described property is a historical site that has satisfied the requirements of Section 44-5 of the Code of Ordinances and is entitled to an ad valorem tax exemption:

Property Description

Owner/Applicant:	Peter H. Brown
Address:	208 East 8th Street
Property Description:	East 60 feet of Lot 24 (Lot 24B), BLK 259, Houston Heights City of Houston, Harris County, Texas.

Section 3. The City Council hereby grants an ad valorem tax exemption to the improvements located at the historical site described above. In accordance with Section 44-5 of the Code of Ordinances, if the qualifying expenditures are at least fifty percent but less than one hundred percent of the base value of the improvements, the exemption from the appraised

value shall be equal to the amount of the qualifying expenditures. The Finance Department has determined the annual exemption amount to be based on an expenditure of \$126,123.00. The exemption will continue for a maximum period of 15 years under the conditions specified in Section 44-5 of the Code of Ordinances.

Section 4. The tax exemption for the above described historical site shall be effective as of January 1 of the year following demonstration to the Director of Finance of completion of the restoration or preservation work and demonstration of the making of the qualifying expenditures. The duration of said exemption shall be for a period of fifteen years if the restoration project receives no financial incentive from the City funded by municipal hotel occupancy taxes, or ten years if the restoration project receives a financial incentive from the City funded by municipal hotel occupancy taxes.

Section 5. If it is determined by the Director of Finance that any City taxes due on the historical site have become delinquent or that the historical site has deteriorated, has been demolished or destroyed, or has been the subject of a certificate of appropriateness issued pursuant to sections 33-247 or 33-250 of the Code of Ordinances, then such tax delinquency or such changed condition shall constitute grounds for revocation of the exemption. If the exemption is revoked under any of these circumstances, the historical site shall be subject to recapture of taxes as provided by Section 44-5(f) of the Code of Ordinances.

Section 6. A copy of this Ordinance shall be recorded in the real property records of Harris County. Failure on the part of the applicant to deliver a copy of such recorded ordinance, showing the date of recordation in the appropriate real property records, to the Director of Finance within 90 days of the date of passage of this Ordinance shall cause the expiration of the exemption at the end of such 90-day period.

Section 7. If any provision, section, subsection, sentence, clause, or phrase of this Ordinance, or the application of same to any person or set of circumstances is for any reason held to be unconstitutional, void or invalid, the validity of the remaining portions of this Ordinance or their application to other persons or sets of circumstances shall not be affected thereby, it being the intent of the City Council in adopting this Ordinance that no portion hereof or provision or regulation contained herein shall become inoperative or fail by reason of any unconstitutionality, voidness or invalidity of any other portion hereof, and all provisions of this Ordinance are declared to be severable for that purpose.

Section 8. The City Council officially finds, determines, recites and declares that a sufficient written notice of the date, hour, place and subject of this meeting of the City Council was posted at a place convenient to the public at the City Hall of the City for the time required by law preceding this meeting, as required by the Open Meetings Law, Chapter 551, Texas Government Code; and that this meeting has been open to the public as required by law at all times during which this Ordinance and the subject matter thereof have been discussed, considered and formally acted upon. The City Council further ratifies, approves and confirms such written notice and the contents and posting thereof.

Section 9. There exists a public emergency requiring that this Ordinance be passed finally on the date of its introduction as requested in writing by the Mayor; therefore, this Ordinance shall be passed finally on that date and shall take effect immediately upon its passage and approval by the Mayor; however, in the event that the Mayor fails to sign this Ordinance within five days after its passage and adoption, it shall take effect in accordance with Article VI, Section 6, Houston City Charter.

PASSED AND ADOPTED this 3rd day of December, 2014

APPROVED this _____ day of _____

Mayor of the City of Houston

Pursuant to Article VI, Section 6, Houston City Charter, the effective date of the foregoing Ordinance is DEC 09 2014.



City Secretary

JBC
Prepared by Legal Dept. 
Senior Assistant City Attorney

Requested by Andy Icken, Deputy Director, Mayor's Office
L.D. No. 0421400136001

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AYE	NO	
✓		MAYOR PARKER
....	COUNCIL MEMBERS
✓		STARDIG
	✓	DAVIS
✓		COHEN
✓		BOYKINS
✓		MARTIN
✓		NGUYEN
✓		PENNINGTON
✓		GONZALEZ
✓		GALLEGOS
	✓	LASTER
✓		GREEN
✓		COSTELLO
✓		ROBINSON
✓		KUBOSH
✓		BRADFORD
✓		CHRISTIE
CAPTION	ADOPTED	

CAPTION PUBLISHED IN DAILY COURT
REVIEW
DATE: **DEC 09 2014**