

recover in addition thereto attorney's fees in a suit to collect delinquent taxes subject to the penalty.

(Ord. No. 82-1-21, § IV, 1-25-82)

Sec. 20-36. Effect of provisions should city contract for collection.

Should the city contract with another taxing unit for the collection of taxes, then the provisions of sections 20-31—20-36 of this division shall survive and be applicable to the delinquent taxes collected by the taxing unit collecting taxes for the city; and, in such event, the notice required by section 20-34 shall be delivered by the tax collector for the contracting taxing unit.

(Ord. No. 82-1-21, § VI, 1-25-82)

Secs. 20-37—20-50. Reserved.

DIVISION 3. HISTORIC STRUCTURES*

Sec. 20-51. Granting of exemptions.

The city council shall by ordinance, concurrent with the levy of taxes for each current year, approve for partial exemption from ad valorem taxes certain historic structures which have been recommended for exemption pursuant to provisions of this division.

(Ord. No. 84-8-24, § 1, 8-27-84)

Sec. 20-52. Classes of historical structures.

The historical structures shall be divided into the following classes:

- (1) *Class A.* Structures that are occupied exclusively for residential purposes, are located in a zoning district designated with the suffix H by the zoning ordinance, being Ordinance 71-4-2, as amended (referred to as the zoning ordinance in this division), and are designated by the historic landmark committee (referred to as HLC in this division) as historically significant struc-

*Cross reference—Historic landmark preservation, § 16-101 et seq.

State constitution reference—Ad valorem tax relief, Art. VIII, § 1-f.

State law reference—Historic sites, V.T.C.A. Tax Code, § 11.24.

tures in need of tax relief to encourage their preservation and have independent historical significance are class A structures.

- (2) *Class B.* Structures that are occupied in whole or in part for purposes other than residential, are located in a zoning district designated with the suffix H by the zoning ordinance, and are designated by the HLC as historically significant structures in need of tax relief to encourage their preservation and have independent historical significance are class B structures.
- (3) *Class C.* Structures that are occupied exclusively for residential purposes, are located in a zoning district designated with the suffix H by the zoning ordinance, and are designated by the HLC as historically significant structures in need of tax relief, but primarily as having contributing historical significance as defined in the 1981 Plano Preservation Plan are class C structures.
- (4) *Class D.* Structures that are occupied in whole or in part for purposes other than residential, are located in a zoning district designated with the suffix H by the zoning ordinance, and are designated by the HLC as historically significant structures in need of tax relief but primarily as having contributing historical significance as described in the 1981 Plano Preservation Plan are class D structures.

(Ord. No. 84-8-24, § 1, 8-27-84)

Cross reference—Zoning, App. A.

Sec. 20-53. Amount of value exempted.

The following classes of historical structures which are approved for exemption by ordinance pursuant to the provisions of this division, shall have the following percentage of assessed value exempt from ad valorem taxes levied by the city:

- (1) Class A structures shall have an exemption of one hundred (100) percent of the assessed value of the historic structure at the time of the assessment excluding the assessed value of any additional improvements to the historic structure made after

the first year for which the structure has received an exemption under this division (referred to as additional improvements in this division), and fifty (50) percent of the assessed value of the additional improvements.

- (2) Class B structures shall have an exemption of fifty (50) percent of the assessed value of the historic structure at the time of the assessment excluding the assessed value of additional improvements, and twenty-five (25) percent of the assessed value of the additional improvements.
- (3) Class C structures shall have an exemption of seventy-five (75) percent of the assessed value of the contributing structure at the time of the assessment excluding the assessed value of the additional improvements, and thirty-five (35) percent of the assessed value of the additional improvements.
- (4) Class D structures shall have an exemption of thirty-eight (38) percent of the assessed value of the contributing structure at the time of the assessment excluding the additional improvements, and eighteen (18) percent of the assessed value of the additional improvements.

(Ord. No. 84-8-24, § 1, 8-27-84)

Sec. 20-54. Application.

For each assessment year for which the owner of the structure desires such structure to be tax exempt to the extent provided by this division, the owner shall file with the HLC a sworn application, not later than February first, setting forth the fact that the requirements of the Historic Landmark Preservation Ordinance, section 16-101 et seq. of the City Code, and the provisions of section 20-55 of this article, concerning the preservation and maintenance of the subject structure, was being fully satisfied as of January first of the year for which application for exemption is being sought. Application forms are to be available at the city tax collection office and the city planning department. The application shall affirmatively set forth the owner's authorization for members of the HLC to visit and inspect the

historic structure and books and records as necessary to certify whether or not the structure was being preserved and maintained as required by this division and to determine what new construction or modifications have been completed.

(Ord. No. 84-8-24, § 1, 8-27-84)

Sec. 20-55. Inspection, certification.

(a) Upon receipt of the sworn application, the HLC or its designee shall inspect the historic structure and review the books and records as necessary to certify whether or not the historic landmark, as of January first of the subject year, is being preserved and maintained in accordance with section 16-101 et seq. of the City Code and in substantial accordance with certain minimum property, structural and health standards, to wit:

- (1) Any structure or portion of a structure which is vacant shall be securely closed so as to prevent unauthorized entry.
- (2) Paint or other coatings shall be applied at reasonable intervals so as to protect the exterior surfaces of a structure which are subject to decay.
- (3) The exterior grounds shall be maintained free of excessive rubbish, dead vegetation, garbage, junk or refuse.
- (4) Screens and shutters existing at the time of historic designation or added subsequent thereto shall be maintained in good repair.
- (5) Broken windows shall be replaced or reglazed.
- (6) Exterior doors and doorways shall be maintained in good repair and operable condition.
- (7) Skirting around the structure, if any, shall be maintained in good repair.
- (8) Porch flooring and supports shall be maintained in a sound condition, capable of bearing an imposed load safely.
- (9) Railings and handrails of exterior stairs, steps, balconies, porches and other exterior features shall be maintained in a sound condition so as to afford safety.

- (10) Rotted exterior wood shall be replaced and repainted.
- (11) Broken or partially missing gutters or downspouts shall be replaced or repaired.
- (12) Loose bricks or stones in the exterior of a structure shall be reestablished or replaced and all joints weatherproofed by proper maintenance of pointing.
- (13) Fences and the exteriors of accessory buildings shall be maintained in reasonable repair, including painting if applicable.
- (14) Roof and roofing materials shall be maintained and kept to historical standards as provided by construction date of the structure.
- (15) Trim and decorative work on structures must be maintained and painted.

Any deficiencies from the above standards shall be in the process of correction or restoration. The HLC may determine that such work will adequately correct the deficiencies within a reasonable time and may certify the historic landmark as being in compliance. The HLC must also find that the general health, safety and welfare and the public interest in preserving historic landmarks is served thereby.

(b) The HLC shall certify the facts to the city council not later than March fifteenth of the subject year, along with the HLC's recommendation for approval or disapproval of the application for exemption. The HLC shall note on the application form the following:

- (1) Any new construction or modification to the structure that has been made after the first year for which the structure has received an exemption under this division; and
- (2) The class of exempt structure assigned by the HLC.

(Ord. No. 84-8-24, § 1, 8-27-84; Ord. No. 96-11-7, § I, 11-11-96)

Sec. 20-56. Adoption of ordinance by city council.

The city council shall adopt an ordinance granting partial exemptions under this division. The

ordinance shall specify the class of exempt structures and shall provide that all land shall be assessed for taxation in the same equal and uniform manner as all other taxable properties in the city. The applicant for exemption shall cause a copy of the ordinance, applications for exemption, and certifications from the HLC to be forwarded to the chief appraiser not later than May first of the subject year.

(Ord. No. 84-8-24, § 1, 8-27-84)

Sec. 20-57. Rendition and assessment of historic structures for ad valorem taxation.

The provisions of this division pertaining to partial exemption of historic structures do not change the provisions of any other ordinance provision of the city pertaining to taxation, and the applicant's structures shall be rendered and assessed in the same manner as any other property if the city council elects to disapprove the application for exemption.

(Ord. No. 84-8-24, § 1, 8-27-84)

Secs. 20-58—20-70. Reserved.