

By: Rose

H.B. No. 827

A BILL TO BE ENTITLED

AN ACT

relating to the exemption from ad valorem taxation of an improvement that is necessary to support the continued use or existence of a historic site.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Section 11.24, Tax Code, is amended to read as follows:

Sec. 11.24. HISTORIC SITES AND RELATED PROPERTY. (a) The governing body of a taxing unit by official action of the body adopted in the manner required by law for official actions may exempt from taxation part or all of the assessed value of a structure or archeological site and the land necessary for access to and use of the structure or archeological site, if the structure or archeological site is:

(1) designated as a Recorded Texas Historic Landmark under Chapter 442, Government Code, or a state archeological landmark under Chapter 191, Natural Resources Code, by the Texas Historical Commission; or

(2) designated as a historically or archeologically significant site in need of tax relief to encourage its preservation pursuant to an ordinance or other law adopted by the governing body of the taxing unit.

(b) The governing body of a taxing unit by official action of the body adopted in the manner required by law for official

1 actions may exempt from taxation part or all of the assessed value
2 of an improvement that is economically or physically necessary to
3 support the continued use or existence of a structure or
4 archeological site exempted under Subsection (a) and the land
5 necessary for access to and use of the improvement if the
6 improvement is:

7 (1) located on:

8 (A) the same parcel of property on which the
9 structure or archeological site is located; or

10 (B) a parcel of property that is adjacent to the
11 parcel described by Paragraph (A); and

12 (2) constructed in a manner that is consistent with
13 the architectural integrity of the structure or archeological site.

14 SECTION 2. This Act applies only to an ad valorem tax year
15 that begins on or after the effective date of this Act.

16 SECTION 3. This Act takes effect January 1, 2020.