



Collin County Historical Commission  
Collin County Courthouse  
2100 Bloomdale Road  
McKinney, TX 75071

## **Collin County Historical Tax Abatement Certification Guidelines**

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:

- A. A landmark may be individually listed on the National Register of Historic Places, or
- B. A landmark may be certified as a Recorded Texas Historic Landmark by the Texas Historical Commission, or
- C. 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>. A rolling 50-year timeframe will be one of the criteria used to determine a property's historic significance and eligibility for tax abatement.

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 31<sup>st</sup> 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 31<sup>st</sup> 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.

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:

1. 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.
2. 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.
3. 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.
4. 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.
5. 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.
6. 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.