



HISTORIC PRESERVATION TAX EXEMPTION POLICY

Qualifications:

- Preservation incentives will be limited to historic properties that have an “H”, Historic Landmark Overlay District designation.
- An historic property officially recognized under Section 5400.J.4 of the Mansfield Zoning Ordinance but without an “H” designation may request a tax exemption provided that the property owner makes an application for an “H” designation at the same time.
- **If awarded, an exemption applies to the improvement value of historically significant structures only and does not include the land value. Non-contributing accessory buildings such as detached garages, sheds and swimming pools will not be exempt. The Mansfield Historic Landmark Commission determines which structures qualify for the exemption.**

Application:

- In order to claim a preservation tax exemption, an application must be completed and submitted to the Planning Department by January 1st of the taxing year for which an exemption is requested.
- If the property ownership changes on a currently exempt property (but not the use of the property), the new owner may request an extension of the tax exempt status for the remainder of the year that has been approved. A new application will be required to be filed for the following assessment year.

Exemption Levels:

- Level 1: Residential and commercial properties with an “H” designation are eligible to receive a one-time, 25% exemption of the City’s ad valorem taxes for a period of 10 years.
- Level 2: Property owners of residential properties with an “H” designation that make qualifying exterior improvements during the exemption period and that have a combined cost of \$5,000 or more may receive up to a 100% exemption for a period of 10 years.

- Exterior or structural improvements under Level 2 include: foundation repair, original frame and beam repair, restoration of historic porches or siding, and roof replacement associated with structural work or major rehabilitation projects.
- Only projects that retain or restore the historic integrity of the home through the use of proper materials and design, as determined by the Historic Landmark Commission, may qualify for the incentive.
- Level 3: Property owners of commercial buildings with an “H” designation that make qualifying exterior improvements during the exemption period and that have a combined cost of \$5,000 or more may receive up to a 50% exemption for a period of 10 years.
 - **A change in a residential use to a commercial use will result in a reduction in the exemption from 100% to 50% for the remaining years in the exemption period.**

Inspections:

- The recipient of a historic preservation tax exemption must agree to allow inspections of the historic structure to determine the condition of the structure and the eligibility/level for a tax exemption.
- Inspections will generally involve a review of the following:
 - Exterior surfaces of structures (main structure and accessory structures) must be clean, maintained, protected and weathertight. Surfaces that have been previously painted/stuccoed must be protected with paint and/or other appropriate finishes/coatings.
 - Repainting/paint touch-ups should closely match the existing paint colors and applied at reasonable intervals.
 - Damaged, loose, or rotted materials/details must be reestablished, repaired or replaced. All joints or cracks must be weatherproofed appropriately by proper maintenance.
 - Exterior facades should be clean from any graffiti, overgrown vegetation, and left over residues from previous work/installations.
 - Damaged or worn property elements must be repaired, restored or replaced and secured properly to remain operable.
 - Vacant structures must be securely closed and weathertight. Any unoccupied structure must be maintained and secured to avoid becoming a structure that may be considered demolished by neglect as defined in Section 5400.H of the Zoning Ordinance, “Historic Landmarks - Omission of Necessary Repairs.”
 - Exterior materials must be maintained to historic standards as outlined in the applicable historic landmark design guidelines and the Secretary of the Interior's Standards.

- Exterior plumbing, electrical and mechanical fixtures should be secured properly.
- Grounds must be maintained free of excessive rubbish, garbage, junk, refuse or debris.
- In addition to inspections, for Level 2 and Level 3 exemptions that involve repairs or restoration of a qualified historic structure, the recipient must agree to provide documentation, such as invoices or receipts, that the work for which the exemption is being granted has been completed.

Penalty for Removal of Historic Landmark Designation

- If a property owner receiving a tax exemption removes the “H”, Historic Landmark Overlay designation from a property before the expiration of the 10-year exemption period, the value received from the incentive must be repaid to the City.

For example, an owner receives preservation exemptions valuing \$500 off the City property taxes for three years but decides to remove the “H” designation in Year 4. Because the owner did not complete the 10-year exemption period before removing the “H” designation, the owner must repay the \$500 value of the exemption to the City.

- **No repayment is required if the structure was destroyed by fire, storm, or other natural act not due to the property owner’s action.**

Annual Application with the Tarrant Appraisal District

- State law requires that a property owner must file an application for a preservation exemption with the **Tarrant Appraisal District** for each year of the exemption period to maintain the exemption. If a property owner does not make the annual application, the Tarrant Appraisal District will not deduct the preservation exemption from the assessed value of the property.
- The property owner does not need to make an annual application with the City.

For More Details

- For more details about this program, contact the City’s Historic Preservation Officer at 817-276-4226 or art.wright@mansfieldtexas.gov.

Historic Preservation, Planning Department

1200 E. Broad Street • Mansfield, TX 76063 • 817-276-4226

● www.mansfieldtexas.gov/planning



HISTORIC PRESERVATION TAX EXEMPTION APPLICATION

Part 1: Information of the property for which you are seeking an exemption

Street Address _____ City _____ State _____ ZIP Code _____

Lot/ Tract _____ Block _____ Subdivision/Survey _____ Property ID _____

BUILDING NAME: _____ PRIMARY USE:
Historic/Common: _____ Residential Non-Residential

Part 2: Information of the property owner and person preparing the application

_____ Individual Partnership Corporation Other

Property Owner Name

Street Address _____ City _____ State _____ ZIP Code _____

Property Owner's Email _____ Property Owner's Phone _____

Application Preparer's Name _____ Application Preparer's Phone _____

Part 3: Application deadline and other important information

- In order to claim the Historic Preservation Tax Exemption, this application must be completed and submitted to the Planning Department by January 1st prior to the taxing year for which an exemption is requested.
- This application will be valid until the property is denied an exemption for current tax year or, the owner provides a written notice that he no longer wishes to participate in the program.
- If the property ownership changes on a currently exempt property, the new owner may request an extension of the tax exempt status for the remainder of the year that has been approved. However, a new application will be required to be filed for the following assessment year.
- The exemption applies to the **improvement value only** and does not include the land value. The percentage is based on the following classifications:
 - Level 1: Residential and commercial structures which have received an "H" designation: one-time exemption **25%** percent for a period of 10 years.
 - Level 2: Residential structures with an "H" designation: Up to **100%** percent for a period of 10 years for exterior restorations amounting to \$5,000.00 or more.
 - Level 3: Commercial structures with an "H" designation: Up to **50%** for a period of 10 years for exterior restorations amounting to \$5,000.00 or more.

Part 4: Read, sign and date

I hereby attest that the requirements of Section 5400 of the Mansfield Zoning Ordinance and the provisions of Section 38.23 of the City Code of Ordinances concerning the preservation and maintenance of the subject structure were fully satisfied as of January first of the application year. Members of the Historic Landmark Commission and City staff may visit and inspect the historic structure and books and records as necessary to certify whether or not the structure is being preserved and maintained as required by City ordinance and determine what new construction or modifications have been completed. I have also read and fully understand the Historic Preservation Tax Exemption Policy and the implications therein stated for not adhering to the established maintenance standards.

Owner/Application Preparer's Signature _____ Date _____

Application for Historic or Archeological Site Property Tax Exemption

Appraisal District's Name

Phone (area code and number)

Address, City, State, ZIP Code

GENERAL INSTRUCTIONS: This application is for use in claiming a property tax exemptions pursuant to Tax Code Section 11.24.

FILING INSTRUCTIONS: You must furnish all information and documentation required by this application so that the chief appraiser is able to determine whether the statutory qualifications for the exemption have been met. This document and all supporting documentation must be filed with the appraisal district office in each county in which the property is located. Do not file this document with the Texas Comptroller of Public Accounts. A directory with contact information for appraisal district offices may be found on the Comptroller's website.

APPLICATION DEADLINES: You must file the completed application with all required documentation beginning Jan. 1 and no later than April 30 of the year for which you are requesting an exemption.

ANNUAL APPLICATION REQUIRED: You must apply for this exemption each year you claim entitlement to the exemption.

OTHER IMPORTANT INFORMATION

Pursuant to Tax Code Section 11.45, after considering this application and all relevant information, the chief appraiser may request additional information from you. You must provide the additional information within 30 days of the request or the application is denied. For good cause shown, the chief appraiser may extend the deadline for furnishing the additional information by written order for a single period not to exceed 15 days.

State the tax year for which you are applying for this exemption.

Tax Year

STEP 1: Property Owner/Applicant

Name of Property Owner

Mailing Address

City, State, ZIP Code

Phone (area code and number)

Property Owner is a(n) (check one):

Individual Partnership Corporation Other (specify): _____

Name of Person Preparing this Application

Title

Driver's License, Personal I.D. Certificate or Social Security Number*

If this application is for an exemption from ad valorem taxation of property owned by a charitable organization with a federal tax identification number, that number may be provided in lieu of a driver's license number, personal identification certificate number or social security number:

* Unless the applicant is a charitable organization with a federal identification number, the applicant's driver's license number, personal identification certificate number or social security number is required. Pursuant to Tax Code Section 11.48(a), a driver's license, personal I.D. certificate or social security number provided in an application for an exemption filed with a chief appraiser is confidential and not open to public inspection. The information may not be disclosed to anyone other than an employee of the appraisal office who appraises property, except as authorized by Tax Code Section 11.48(b).

STEP 2: Property Information

Describe the property for which you are seeking this exemption.

Address, City, State, ZIP Code

Legal Description (if known)

Appraisal District Account Number (if known)

STEP 3: Taxing Units that have Granted an Exemption

List the taxing units that have granted an exemption pursuant to Tax Code Section 11.24. For each taxing unit identified, attach copies of documents reflecting official action of the governing body that provides for an exemption.

Blank lines for listing taxing units.

STEP 4: Official Historical and Archeological Designations

1. Has the property been designated as a Recorded Texas Historic Landmark under Government Code Chapter 442 or as a state archeological landmark under Natural Resources Code Chapter 191 by the Texas Historical Commission? Yes No

If yes, attach copies of documents reflecting designation.

2. Has the property been 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 unit? Yes No

If yes, attach copies of documents reflecting designation.

STEP 5 Read, Sign and Date

By signing this application, you certify that the information provided in this application is true and correct.

print here Print Name Title

sign here Authorized Signature Date

If you make a false statement on this application, you could be found guilty of a Class A misdemeanor or a state jail felony under Penal Code Section 37.10.