

Memorandum

To: Mayor Donna Dodgen and City Council Members
Steve Parker, City Manager

From: Kyle Kramm, Main Street & CVB Director/HPO

Through: Rick Cortes, Deputy City Manager

Subject: Resolution authorizing a municipal tax abatement for the 2025 municipal ad valorem taxes assessed against the historical homestead located at 617 North Guadalupe Street, Seguin, Guadalupe County, Texas.

Date: March 26, 2025

Historical Background

Texas Tax Code Section 11.24 allows taxing entities to 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 (RTHL) 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.

Seguin City Code Section 94-32 was adopted by the Seguin City Council to allow residential properties being used as primary residences that have a RTHL to receive an abatement on municipal taxes for maintenance costs incurred by the property owner.

The property owner of 617 North Guadalupe has submitted receipts totaling \$7,807.00 for maintenance of the landmark. If approved this resolution will result in a maximum abatement of \$7,807.00 on this property's 2025 City taxes since the exemption is a dollar-for-dollar match.

Action Requested

Consider a resolution authorizing a tax exemption in the amount of \$7,807.00 for 617 North Guadalupe Street.

Procurement Methodology & Funding Source

No municipal funding is being provided.

Staff Recommendation

It is recommended the exemption be approved.

MAIN STREET & CVB

SEGUIN
TEXAS

It's real.

ATTACHMENTS

1. Resolution
2. Seguin City Code 94-32
3. Receipts
4. RTHL Designation