

CITY OF SEGUIN

ORDINANCE NO.

STATE OF TEXAS

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF SEGUIN, TEXAS, AMENDING CHAPTER 94, TAXATION, ARTICLE II, AD VALOREM TAXES, OF THE CITY OF SEGUIN CODE OF ORDINANCES TO ADD A NEW SECTION 94-30, DEFINING MAINTENANCE FOR TAX EXEMPTION PURPOSES; PROVIDING FOR PUBLICATION OF THIS ORDINANCE; PROVIDING FOR A SEVERABILITY CLAUSE; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, in order to preserve historic structures in the downtown area the Code of Ordinances provides for a tax exemption for certain historic structures based on the cost of restoration and maintenance; and

WHEREAS, the present city code does not define the terms maintenance, restoration or improvements; and

WHEREAS, defining the qualifications for exemption will help to insure that ad valorem tax exemptions meet the purposes of the code.

NOW THEREFORE BE IT ORDAINED by the City Council of Seguin, Texas:

SECTION ONE. The Seguin Code of Ordinances, Chapter 94, Taxation, Article II, Ad Valorem Taxes, is hereby amended by the creation of a new Section 94-30, to read as follows:

Sec. 94-30. Maintenance for Tax Exemption Purposes.

For the purposes of a Historic Structure Tax Exemption, maintenance or improvements shall mean, and be limited to, any work done to the building structure, to include mechanical, plumbing, electrical, painting or other physical improvements necessary for the preservation of the building as determined by the Historic Preservation Officer.

SECTION TWO. If any word, phrase, clause, sentence, or paragraph of this ordinance is held to be unconstitutional or invalid by a court of competent jurisdiction, the other provisions of this ordinance will continue in force if they can be given effect without the invalid portion.

SECTION THREE. All ordinances and resolutions or parts of ordinances or resolutions in conflict with this ordinance are repealed.

SECTION FOUR. This Ordinance shall become effective ten days after the date of its publication.

PASSED AND APPROVED on first reading this 7TH day of February, 2017.

PASSED AND APPROVED on second reading this 21st day of February 2017.

DON KEIL, Mayor

ATTEST:

Naomi Manski, City Secretary