



**City of Ennis  
Historic Landmarks  
and Districts Tax  
Abatements**

**Sec. 8.5-7. Tax abatement.**

(a) The appraised value of improvements completed pursuant to the issuance of a certificate of appropriateness shall not be added to the appraised tax value of the historic landmark structure(s) for a period of five (5) years. Application for abatement pursuant to this section shall be made prior to the 1st day of February of the tax year in which the abatement is to be granted. Application shall be made to the tax collector of the City of Ennis.

(b) Historic landmark structures shall be eligible for a historical appraised tax value exemption of twenty-five (25) percent of the appraised value of the property not to exceed twenty-five thousand dollars (\$25,000.00), providing all modifications or expansions completed after this adoption of the chapter are completed pursuant to the issuance of certificate(s) of appropriateness and the historic landmark or structure is listed or conspicuously identified as a historic structure by the National Register of Historic Places, designated as a Recorded Texas Historical Landmark by the Texas Historical Commission, or has been designated by the City of Ennis as a historically significant site in accordance with the Texas Property Tax Code. To be eligible for the historical appraised tax value exemption; the owner of the landmark or structure must make application annually prior to the 1st day of February to the tax collector of the City of Ennis. Failure to apply for exemption will result in loss of exemption for the appropriate tax year.

(c) [Additional tax abatement programs.]

(1) Historic landmark structures which are non-residential and which are listed on the National or Texas Register of Historic Places or which are located in the designated historic downtown area, as shown on the downtown historic district map attached hereto and incorporated herein for all intents and purposes, shall be eligible for historic reinvestment tax abatements upon the terms and conditions as hereinafter ordained.

(2) Eligible historic landmark structures shall be entitled to reinvestment tax abatement equal to the amount of investment completed within a calendar year. The maximum tax abatement for a project shall not exceed the annual tax liability of the real property. The investments eligible shall be investments made for structural repairs and improvements, electrical repairs and improvements, plumbing repairs and improvements, mechanical repairs and improvements, interior repairs and improvements or exterior restoration. Taxes incurred for investment in personal property shall not be eligible for abatement. Each landowner who desires to apply for a historic reinvestment tax abatement shall apply for said abatement on or before May 1st of the year the tax abatement is to be granted. The abatement, if granted, shall be applicable to only one year. Subsequent abatements for additional projects must be applied for each year. Application shall be made on the official form promulgated by the City of Ennis, Texas.

(3) In addition to the above requirements, each applicant must submit documentation reflecting the cost of the eligible reinvestment project, complete the reinvestment project within the agreed time frame and if facade restoration is contemplated the project must comply with the United States Secretary on Interior's Standards for Historic Restoration. All contemplated reinvestment projects must be approved by the City of Ennis and all facade restoration projects must also be approved by the Ennis Historic Landmark

Commission. The applicant must secure all city permits and must secure periodic city inspection of the project to insure proper completion of the project.  
(Ord. No. 89-4-6, § 7, 5-1-89; Ord. No. 94-2-1, § 2, 2-21-94)