

HISTORIC AND DESIGN REVIEW COMMISSION

March 06, 2019

HDRC CASE NO: 2019-081
ADDRESS: 1839 E HOUSTON ST
LEGAL DESCRIPTION: NCB 1370 BLK 2 LOT 28 E 10 FT OF 27
ZONING: RM-4
CITY COUNCIL DIST.: 2
DISTRICT: Dignowity Hill Historic District
APPLICANT: Poma Properties, LLC
OWNER: Poma Properties, LLC
TYPE OF WORK: Historic Tax Verification
APPLICATION RECEIVED: February 13, 2019
60-DAY REVIEW: April 12, 2019
REQUEST:

The applicant is requesting Historic Tax Verification for the property at 1839 E Houston.

APPLICABLE CITATIONS:

Sec. 35-618. - Tax Exemption Qualifications.

- (a) Assessed Valuation. In accordance with the provisions of this article, a building, site, or structure which meets the definition of a historically significant site in need of tax relief to encourage preservation and which is substantially rehabilitated and/or restored as certified by the historic and design review commission and approved by the city tax assessor-collector, shall have an assessed value for ad valorem taxation as follows regardless of ownership during the granted time period:
 - (1) A residential property shall have the assessed value for ad valorem taxation for a period of ten (10) tax years equal to the assessed value prior to preservation.
- (b) Applicability. This exemption shall begin on the first day of the first tax year after verification of completion of the preservation required for certification; provided the building shall comply with the applicable zoning regulations for its use and location.
- (c) Application. Application for a historic structure preservation tax exemption pursuant to this division is to be filed with the office of historic preservation. The historic preservation officer shall be the agent of the city for the purposes of administering this division provided that the historic preservation officer request a recommendation from the historic and design review commission. Each application shall be signed and sworn to by the owner of the property and shall:
 - (1) State the legal description of the property proposed for certification;
 - (2) Include an affidavit by the owner describing the historic significance of the structure in need of tax relief;
 - (3) Include a final complete set of plans for the historic structure's restoration or rehabilitation;
 - (4) Include a statement of costs for the restoration or rehabilitation work;
 - (5) Include a projection of the estimated construction, time and predicted completion date of the historic restoration or rehabilitation;
 - (6) Authorize the members of the historic and design review commission, the city tax assessor-collector and city officials to visit and inspect the property proposed for certification and the records and books of the owners as necessary to certify that the property in question is in substantial need of restoration or rehabilitation;
 - (7) Include a detailed statement of the proposed use for the property; and
 - (8) Provide any additional information to the historic and design review commission which the owner deems relevant or useful such as the history of the structure or access to the structure by the public.

Each application shall contain sufficient documentation confirming or supporting the information submitted therein.

- (d) Certification.
 - (1) Historic and Design Review Commission Certification. Upon receipt of the owner's sworn application the historic and design review commission shall make an investigation of the property and shall certify the facts to the city tax assessor-collector within thirty (30) days along with the historic and design review commission's

documentation for recommendation of either approval or disapproval of the application for exemption.

- (2) Tax Assessor-Collector Approval. Upon receipt of the certified application for tax exemption as well as the recommendation of the historic and design review commission, the city's tax assessor-collector shall within thirty (30) days approve or disapprove eligibility of the property for tax relief pursuant to this division. In determining eligibility, the tax assessor-collector shall first determine that all the requirements of this division have been complied with and that only the historic structure and the land reasonably necessary for access and use thereof is to be provided favorable tax relief.
- (e) Verification of Completion. Upon completion of the restoration and rehabilitation, together with a fee as specified in Appendix "C" of this chapter, the owner, who may not be the same as at the time of application, shall submit a sworn statement of completion acknowledging that the historically significant site in need of tax relief to encourage preservation has been substantially rehabilitated or restored as certified by the historic and design review commission. The historic and design review commission, upon receipt of the sworn statement of completion, but no later than thirty (30) days thereafter, shall make an investigation of the property and shall recommend either approval or disapproval of the fact that the property has been substantially completed as required for certification. If the historic and design review commission recommends that it has not been substantially completed as so required, then the certified applicant may be required by the historic preservation officer to complete the restoration or rehabilitation in order to secure the tax exemption provided herein. If the verification of completion is favorable, the historic and design review commission shall recommend approval and the historic preservation office may notify the tax assessor-collector in writing of compliance. Thereafter, the tax assessor-collector shall provide the property with the historic tax exemption.
- (f) Historic Preservation Tax Exemptions.
 - (1) Historic Preservation Tax Exemption for Residences in Need of Substantial Repair. In accordance with the provisions of this chapter, a historically significant residential building, which meets both the definitions of a historically significant site in need of tax relief to encourage preservation and of a residential property in Appendix "A" of this chapter, and is either individually designated or is located within the boundaries of a locally designated historic district which is substantially rehabilitated and is approved by the chief appraiser of the Bexar County Appraisal District, shall have an assessed value for ad valorem taxation as follows:
 - A. A residential property shall have no assessed value for ad valorem taxation for a period of five (5) tax years after verification, as defined in Appendix "A" to this chapter. Thereafter, the exempt property shall be reappraised at current market value and assessed at a fifty (50) percent rate for an additional consecutive five-year period.
 - B. This exemption shall begin on the first day of the first tax year after verification of completion of the substantial rehabilitation by the historic and design review commission, provided compliance with subsection (b) of this section.
- (g) Eligibility.
 - (1) The tax exemption options outlined in subsection (f), above, will remain in effect unless terminated by designation status being removed pursuant to subsection 35-606(g) of this article.

FINDINGS:

- a. The applicant is requesting Historic Tax Verification at 1839 E Houston. The applicant is simultaneously requesting Historic Tax Certification for the same property at the March 6, 2019, hearing. The primary historic structure was constructed circa 1920 and features Folk Victorian architectural elements. The historic structure features a front facing gabled roof, a protruding window bay and decorative cedar shingles on the protruding window bay.
- b. COMPLIANCE – During the review for Historic Tax Certification and Verification at this property, staff found that door replacement was performed prior to approval. After consulting with staff, the applicant has agreed to replace and restore the door to a Folk Victorian configuration. This correction must be made and verified by staff prior to the issuance of a Certificate of Appropriateness for Historic Tax Verification.
- c. A number of rehabilitative scopes of work have been approved including: foundation repairs, stucco repairs and paint, window repair, rear door replacement, removal of non-historic fence, and repair to existing carport. In addition to the previously noted exterior items, a number of interior scopes of work have been planned or completed including electrical and mechanical improvements, interior finishes and framing. The project began in February 2017 and was completed by December 2018.

- d. The applicant submitted an itemized list of cost that meets the threshold to be eligible for Historic Tax Certification.
- e. The requirements for Historic Tax Certification outlined in UDC Section 25-618 have been met and the applicant has provided evidence to that effect to the Historic Preservation Officer including photographs, an itemized list of cost, and a timeline of completion.
- f. Approval of Tax Verification by the HDRC in 2018 means that the property owners will be eligible for the Substantial Rehabilitation Tax Incentive beginning in 2019.

RECOMMENDATION:

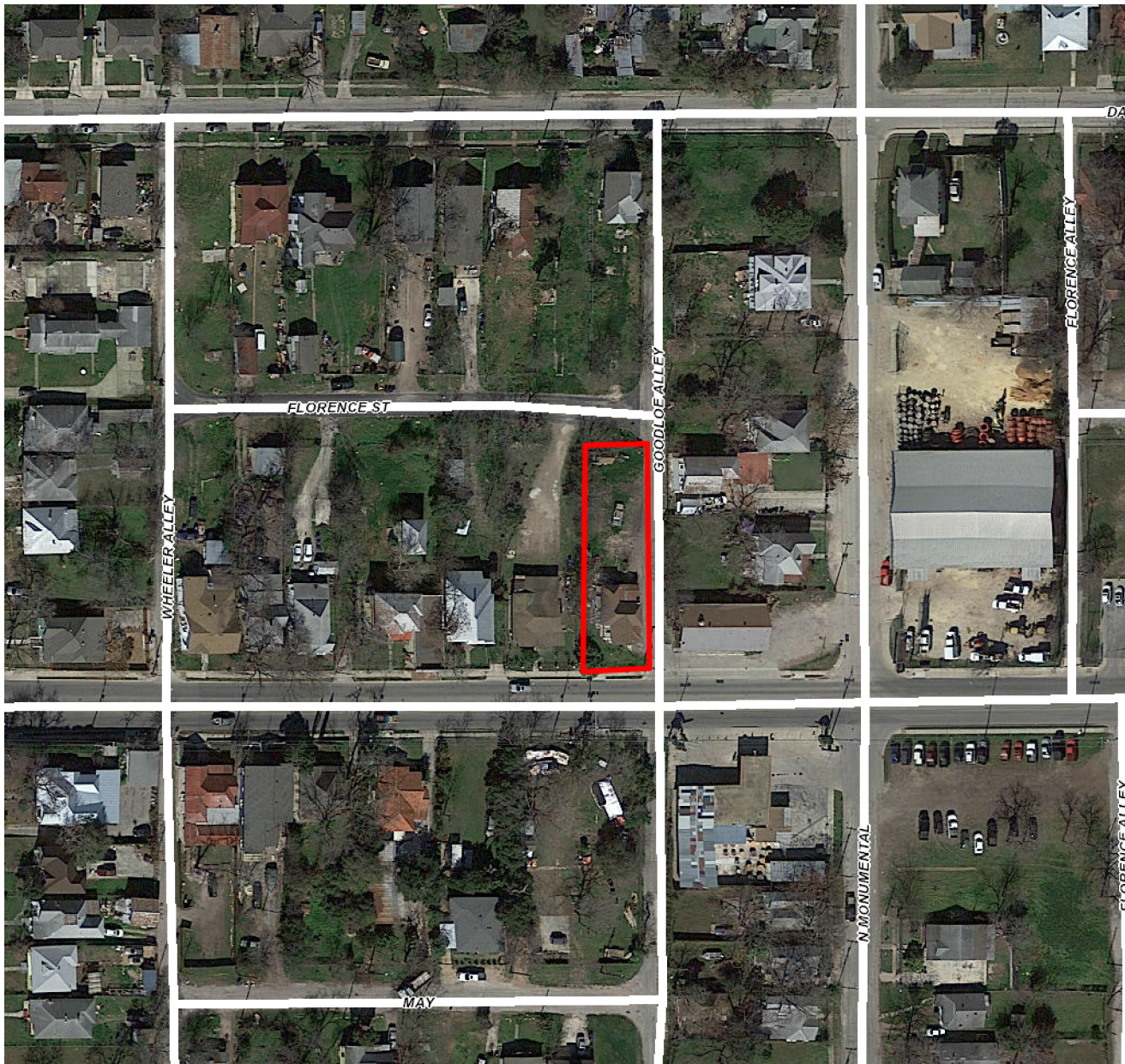
Staff recommends approval of Historic Tax Verification based on findings b through f with the stipulation that front door replacement is compliant and verified by staff prior to the issuance of a Certificate of Appropriateness.

CASE COMMENT:

During the review for Historic Tax Certification and Verification at this property, staff found that door replacement was performed prior to approval. After consulting with staff, the applicant has agreed to replace and restore the door to a Folk Victorian configuration. This correction must be made and verified by staff prior to the issuance of a Certificate of Appropriateness for Historic Tax Verification.

CASE MANAGER:

Huy Pham



1839 E Houston

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Printed: Feb 26, 2019

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Florence St

Florence St

Florence St

Monumental St

Wheeler Alley

Goodloe Alley

N Monumental St

1839 East Houston Street

E Houston St

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E Houston St

E Houston St

E Houston St

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Wheeler Alley

Goodloe Alley

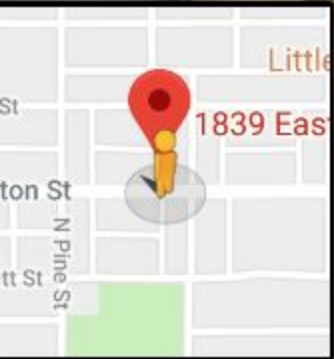
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1839 East Houston Street



1839 E Houston Permits Closed

Permit Number:	Address:	Contractor/Contacts:	Completion Date:	Status:	Type:	
2339158	1839 E HOUSTON ST	POMA PROPERTIES GASPAR RIVERA	10/12/2018	CLOSED	MISC NO REVIEW	24
2340432	1839 E HOUSTON ST	ATLAS HOUSE LEVELING PEARL GABRIEL	10/12/2018	CLOSED	MISC NO REVIEW	24
2359965	1839 E HOUSTON ST	RZ SERVICES RAY A ZUNIGA	08/03/2018	CLOSED	GENERALPLUMB	24
2361596	1839 E HOUSTON ST	JZ ELECTRIC LLC JOSE Z DE LUNA	08/02/2018	CLOSED	GENERAL	24
2365930	1839 E HOUSTON ST	RZ SERVICES RAY A ZUNIGA	04/26/2018	CLOSED	SEWER	24
2367948	1839 E HOUSTON ST	TEXAS STAR A/C & HEAT CO. ANDRES A PENA TEXAS STAR A/C & HEAT DAVID J PEREZ	10/10/2018	CLOSED	MECHANICAL PERMIT APPLICATION	24
2373063	1839 E HOUSTON ST	POMA PROPERTIES GASPAR RIVERA POMA PROPERTIES	10/12/2018	CLOSED	RESIDENTIAL BLDG APPLICATION	24



TaxFromHDRC



