



# City of Denton

City Hall  
215 E. McKinney Street  
Denton, Texas  
[www.cityofdenton.com](http://www.cityofdenton.com)

## AGENDA INFORMATION SHEET

**DEPARTMENT:** Department of Development Services

**DCM:** Cassey Ogden

**DATE:** August 19, 2025

### **SUBJECT**

Consider approval of a resolution of the City of Denton approving an application for a partial tax exemption of designated historic sites, in accordance with Chapter 10, Article VI, Sections 10-126 through 10-129 of the Denton Municipal Code of Ordinances, for a Local Historic Landmark located at 314 Marietta Street, located on the east side of Marietta Street, between W. Oak Street and Houston Place; providing for severability; and providing an effective date. The Historic Landmark Commission recommends a favorable determination (5-0). (HL25-0001a, 314 Marietta Street - Tax Exemption, Cameron Robertson)

<https://dentontx.new.swagit.com/videos/345067>

### **BACKGROUND**

The property is a local historic landmark located on the east side of Marietta Street, between W. Oak Street and Houston Place. It was designated by City Council on February 6, 2024 (Ordinance HLN23-0002c). The local landmark designation applies to the original residential structure only (approx. 1,067 square feet) since it was in existence at the time of local designation; therefore, the new building addition which was completed in late 2024 (approx. 3,000 square feet) is not designated. The applicants, Travis and Sara Rigsby, have completed improvements and restoration work to the original residential structure's interior and exterior facades, through the addition of new siding, insulation, and sheetrock finishing. The work completed by Key Residential, Ltd. is shown below.

<b><u>Services</u></b>	<b><u>Payment</u></b>
Siding: Siding install labor and material Insulation: Ext 4", attic 5.5", garage 3.5", sound batt, poly seal labor and material Sheetrock: Sheetrock hanging and material – Action Gypsum Supply, MTS Drywall Trash Haul	\$33,786.15
<b>TOTAL</b>	<b>\$33,786.15</b>

The applicant submitted invoices and a breakdown of pricing for the subject work, which is included in their application. Refer to Exhibit 4 - Application for Historic Landmark Tax Exemption Authorization.

The Historic Landmark Commission approved the Certificate of Appropriateness application for the rehabilitation of the residence and construction of a rear building addition on November 13, 2023 (COA23-0007).

The total expense for the improvements to the original residential structure was \$33,786.15. The applicant has provided supporting documentation with proof of payment for the completed repairs and maintenance to the original residential structure (Refer to Exhibit 4). Of the improvements made to the original residential structure, the trash haul fee in the amount of \$810.00 does not meet the qualifying improvements and/or restoration projects of the City's tax exemption, as it does not pertain to the general maintenance and/or restoration of the historic property. Therefore, it does not contribute to the total expense amount for the work completed.

The remainder of the work that was completed for the original residential structure at the expense amount of \$32,976.15, qualifies the applicant for the City's tax exemption for historic preservation of an historic property.

### **CONSIDERATIONS:**

1. Per the City's Code of Ordinances, Sec. 10-128 (c), Any property which is designated a historic site after the first day of January 2009 may be exempt from real property ad valorem taxes levied by the City of Denton to the extent of fifty (50) percent of the assessed value of the designated historic site if the property owner demonstrates to City qualifying expenses of ten thousand dollars (\$10,000.00) or more for permanent improvements and/or for restoration of said property. The qualifying expenses are limited to two (2) years prior to designation as a historic site. The Historic Landmark Commission must determine whether the qualifying expenses result in a permanent improvement and/or restoration of said property as a condition of receiving the exemption. The exemption provided for herein shall apply for a maximum of ten (10) successive years, beginning with the first year the property is entitled to the exemption during the specified years and continuing and including each and every year of the nine (9) successive years thereafter during which the property is a designated historic site on the first day of January of those nine (9) successive years.
2. The subject property is designated as a Local Historic Landmark.
3. The applicant has spent a total of \$33,786.15 for improvements related to restoration work of the original residential structure's interior and exterior facades. However, the trash haul fee does not meet the qualifying improvements and/or restoration projects of the City's tax exemption. As such, the qualifying expenditures for the tax exemption is \$32,976.15.
4. If the Historic Landmark Commission recommends a favorable determination that the expenses presented resulted in a permanent improvement and/or restoration of the landmarked property (i.e. the original residential structure), staff will forward a draft Resolution to the City Council to consider approving the subject property as a designated Local Historic Landmark in need of tax relief.
5. If the City Council approves the Resolution, the applicant will then need to apply for the partial tax exemption with the chief appraiser of the Denton Central Appraisal District.

### **PREVIOUS ACTION/REVIEW (Council, Boards, Commissions)**

Date	Council, Board, Commission	Request	Action
February 6, 2024	City Council	Historic Landmark Designation (HLN23-0002c)	Approved (5-2)

June 9, 2025	Historic Landmark Commission	Historic Tax Exemption (314 Marietta Street)	Favorable Determination (5-0)
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### **NEIGHBORHOOD MEETING**

Public engagement is not required for this application type.

### **OPTIONS**

1. Approve as submitted
2. Deny
3. Postpone consideration

### **RECOMMENDATION**

The original information presented to the Historic Landmark Commission included improvements for the entire residence (original structure plus new building addition) in the amount of \$333,171.58. Based on the review of all invoices presented, the trash haul fees, the Enhanced Home Design Package, roofing and framing labor, and fireplace inserts and labor expenses (\$61,173.33) were determined to not be eligible expenditures because the improvements did not meet the qualifying improvements and/or restoration projects for the City's tax exemption, as they do not pertain to the general maintenance and/or restoration of the historic property. The remaining improvements in the amount of \$271,998.25 were determined to be permanent improvements and/or restoration of the landmarked property.

However, during the Commission's deliberation and evaluation of the invoices presented, there was discussion that the information presented to City Council be limited to those permanent improvements and/or restoration expenses directly associated with the original residential structure (the landmarked structure). As such, the application being presented to City Council for consideration is limited to the expenses in the amount of \$32,976.15 which solely pertains to permanent improvements and/or restoration of the original residential structure only and excluding trash haul fees, consistent with the Commission's discussion and direction.

The Historic Landmark Commission made a favorable determination (5-0) for the partial tax exemption request since the original residential structure's improvements were determined to result in permanent improvements and/or restoration of the original residential structure (the landmarked property) located at 314 Marietta Street.

Additionally, staff recommends approval of the application for a partial tax exemption of the designated historic site located at 314 Marietta Street, in accordance with Chapter 10, Article VI, Sections 10-126 through 10-129 of the Denton Municipal Code of Ordinances as a designated as a Local Historic Landmark in need of tax relief. With the exception of the trash haul fee associated with the original residential structure's improvements, the applicant still meets the minimum ten thousand dollars (\$10,000.00) or more requirement stated in the City's Code of Ordinances, Sec. 10-128 (c).

### **EXHIBITS:**

Exhibit 1 - Agenda Information Sheet

Exhibit 2 - Site Location Map

Exhibit 3 - Chapter 10, Article VI, Sections 10-126 through 10-129

Exhibit 4 - Application for Historic Landmark Tax Exemption Authorization

Exhibit 5 - June 9, 2025 – Draft HLC Meeting Minutes

Exhibit 6 - Draft Resolution

Exhibit 7 - Presentation

Respectfully submitted:  
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Acting Planning Director

Prepared By:  
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Historic Preservation Officer