

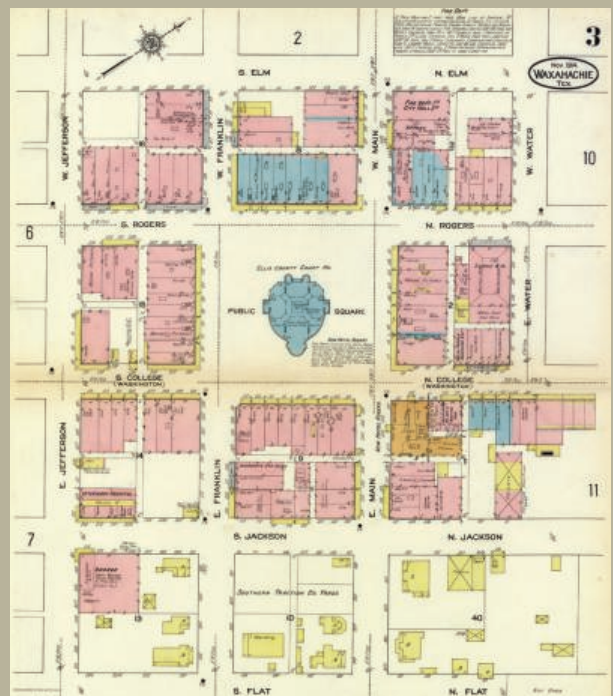
City of Waxahachie Survey Update of 2016: Survey Area One – Downtown

November 2016

Submitted To:
Historic Waxahachie, Inc.
Waxahachie, Texas

Submitted By:
Hardy·Heck·Moore, Inc.

Funded with a grant from the Texas Historical Commission
through the Texas Preservation Trust Fund Program



COVER IMAGE CREDITS

Birds Eye looking north, c1910

Waxahachie, Texas, Bird's Eye View, Postcard, 1910

<http://www.rootsweb.ancestry.com/~txecm/Photos/HistoricNotecards/BirdsEyelookingnorthc1910.gif>: accessed December 2, 2015, RootsWeb, Ancestry.com, <http://www.rootsweb.ancestry.com/>.

Sanborn Fire Insurance Map, Waxahachie, 1914

<http://www.lib.utexas.edu/maps/sanborn/txu-sanborn-waxahachie-1914-03.jpg>: accessed October 20, 2016), University of Texas at Austin Libraries, Perry-Castañeda Library Map Collection, <http://www.lib.utexas.edu/maps/>.

City of Waxahachie Survey
Update of 2016:
Survey Area One – Downtown

November 2016

Submitted To:

**Historic Waxahachie, Inc.
Waxahachie, Texas**

Submitted By:

Hardy·Heck·Moore, Inc.

**Funded with a grant from the Texas Historical Commission
through the Texas Preservation Trust Fund Program**

Table of Contents

Table of Contents	i
List of Acronyms	iii
List of Tables	iv
List of Figures	iv
Section 1 – Introduction	1
Acknowledgements	6
Section 2 – Survey Methods	7
2.1. Fieldwork Preparation	7
2.2. Field Survey	7
2.3. Historical Research	8
2.4. Data Analysis	9
Section 3 – Evaluation Framework	10
3.1. City of Waxahachie Designation Criteria	11
Local Historic Resource Eligibility	11
Historic District Eligibility	11
3.2. NRHP Evaluation Criteria for Individual Resources for Individual Resources and Historic Districts	12
National Register Criteria	12
National Register Criteria Considerations	13
3.3. Seven Aspects of Integrity	13
3.4. Preservation Priority Ranking	14
High Priority	15
Medium Priority	15
Low Priority	16
Section 4 – Survey Results	17
4.1. Individual Local Historic Resources	20
4.2. Local Historic Overlay District	24
4.3. Individual NRHP Resources	26
4.4. Recommended NRHP Historic Districts	29
Ellis County Courthouse Historic District	29
West End Historic District	32
4.5. Reevaluation of Previously Surveyed Resources	34
Resources with Unchanged Priority Rankings	34
Resources with Downgraded Priority Rankings	34
Resources with Upgraded Priority Rankings	34
Section 5 – Future Recommendations	37
Recommendation 1. Update the Ellis County Courthouse Historic District	37
Recommendation 2. Consider Individual NRHP Designation	39

Recommendation 3. Update the City of Waxahachie Historic Overlay District.....40

Recommendation 4. Continue the Historic Resources Survey.....43

Recommendation 5. Preservation Planning.....43

Section 6 – Bibliography.....44

APPENDICES

Appendix A – Inventory of Surveyed Historic Resources

Appendix B – Texas Historic Sites Forms

Appendix C – Waxahachie Multiple Property Nomination Statement of Significance

Appendix D – Historic Preservation Tax Incentives Information

List of Acronyms

CLG	Certified Local Government
ETJ	Extraterritorial Jurisdiction
GIS	Geographic Information Systems
GLO	General Land Office
GPS	Global Positioning System
HHM	Hardy·Heck·Moore, Inc.
HWI	Historic Waxahachie, Inc.
NRHP	National Register of Historic Places
NPS	National Park Service
PIDN	Parcel Identification Number
RTHL	Recorded Texas Historic Landmark
THC	Texas Historical Commission
TxDOT	Texas Department of Transportation
TPTF	Texas Preservation Trust Fund

List of Tables

Table 1-1. Resources recommended as eligible for local landmark designation.....	2
Table 1-2. Resources recommended as individually eligible for NRHP listing.	2
Table 1-3. Resources recommended for RTHL designation	3
Table 4-1. Eligibility counts.	20
Table 4-2. Preservation priority ranking counts.....	20
Table 4-3. Resources recommended as eligible for local landmark designation.....	21
Table 4-4. Resources in the survey area currently individually listed in the NRHP.	26
Table 4-5. Resources recommended eligible for individual listing in the NRHP that are located outside NRHP-listed historic districts.	26
Table 4-6. Resources recommended eligible for individual listing in the NRHP that are located within NRHP-listed historic districts.	26
Table 4-7. Resources within the proposed updated Ellis County Courthouse District.	30
Table 4-8. Comparison of Priority Rankings Between the 1985 HHM Survey of Waxahachie and the Current (2016) Downtown Survey.....	35
Table 5-1. Resources recommended as individually eligible for NRHP listing.	39
Table 5-2. Resources recommended for RTHL designation	39

List of Figures

Figure 1-1. Map depicting the boundaries of the pilot downtown Waxahachie survey	5
Figure 4-1. Map of overall survey recommendations for the downtown survey area	18
Figure 4-2. Map of preservation priority ranking of resources in the downtown survey area	19
Figure 4-3. Geographic distribution of recommended local historic resources	23
Figure 4-4. Graphic depiction of the resources identified as contributing and non-contributing to the downtown local historic overlay district	25
Figure 4-5. Geographic distribution of NRHP-listed or -eligible resources in the survey area	28
Figure 4-6. Graphic depiction of the existing and proposed boundaries for the NRHP historic districts in the downtown survey area.....	33
Figure 5-1. Map of recommended changes to the Ellis County Courthouse Historic District boundary.....	38
Figure 5-2. Map of recommended changes to the City of Waxahachie local historic overlay district	42

1. INTRODUCTION

In August 2015, Historic Waxahachie, Inc. (HWI) commissioned Hardy·Heck·Moore, Inc. (HHM) of Austin, Texas, to develop a survey plan for the City of Waxahachie (Phase I) and to undertake a pilot historic resources survey of downtown Waxahachie (Phase II). The project was made possible with a grant from the Texas Preservation Trust Fund (TPTF) Grant Program administered by the Texas Historical Commission (THC). The report herein represents Phase II of the project.

This survey effort aims to develop a method to update a comprehensive survey that HHM conducted for the City of Waxahachie in 1985, which documented all pre-1935 historic resources built within the city limits and its Extraterritorial Jurisdiction (ETJ). Since the 1985 survey, the City has demonstrated its commitment to the management and preservation of its historic resources by approving a Heritage Preservation Ordinance, placing a historic zoning overlay onto its downtown historic district, providing tax incentives for owners of historic resources, implementing downtown design guidelines, and partnering with the THC on the Main Street program. The City of Waxahachie Heritage Preservation Department has used the survey data to make informed decisions about local historic resource designation and to guide decisions about new development. Updated survey data will assist the City in executing its historic preservation policies by providing valuable analysis of the current status of the downtown's historic resources and to establish a baseline to guide future preservation efforts.

The current survey involves the location, identification, and documentation of all buildings, structures, sites, landscapes, and objects built in or before 1970 within the designated downtown area to determine which properties meet the City of Waxahachie's criteria for historic zoning, as well as the National Register Criteria for listing in the National Register of Historic Places (NRHP). The THC defined the boundaries for the pilot survey of downtown Waxahachie as roughly Monroe Street/A.F. Thompson Park at the west, the Union Pacific Railroad Company/Burlington Northern Santa Fe Corporation railroad lines/Mathews Street at the south, Flat Street/Tejas Warehouse Complex at the east, and the Southern Pacific railroad line/McMillan Street at the north (*Figure 1-1*).

In spring 2016, HHM conducted the field survey in downtown Waxahachie and facilitated a public meeting. As a result, the survey effort identified and documented a total of 153 resources within the defined survey boundaries, 85 of which were previously identified and assessed in 1985. Each identified resource was evaluated for eligibility as a local historic resource,¹ historic district listing, and/or National Register listing. (See *Section 3.1* for more information about the evaluation framework for historic designation.) The

¹ "Local historic resource" and "local landmark" will be used interchangeably for the purpose of this report in order to avoid confusion between the local designation and the general reference to the properties constructed in or before 1970 that were evaluated for this survey.

survey team gathered basic information for all resources but recorded more detailed information for those that are listed or recommended eligible for inclusion in the NRHP. The latter group includes buildings and structures that are classified as contributing to the historic district. Each surveyed property received a preservation priority ranking that defines its relative significance and architectural integrity within the downtown survey area and city. All evaluations were made by professionals meeting the *Secretary of the Interior's Professional Qualification Standards* (36 CFR 61), carefully following the National Register Criteria and the City's Heritage Preservation ordinances.

Table 1-1 lists the 28 resources eligible for local landmark designation identified during the Waxahachie Downtown Survey of 2016.

Table 1-1. Resources recommended as eligible for local landmark designation.

Address	Parcel ID	Date of Construction	Preservation Priority Ranking
116 N College	198299	1920	Medium
200 N College	170425	1895	Medium
301 N College	170690	1920	Medium
403 S College	220752	ca. 1905	High
441 S College	171143	1940	High
104 N Elm	170398	1950	High
200 N Elm	170551	1966	High
306 S Elm	170500	1940	High
401 S Elm	170570	1950	Medium
415 S Flat	171145	1910	High
503 S Flat	171145	1910	High
113 E Franklin	170459	1900	Medium
109 W Franklin	193341	1915	High
212 W Jefferson	170515	1920	High
507 W Jefferson	171073	1905	High
513 W Jefferson	171071	1900	High
401 W Madison	170561	1960	Medium
405 W Madison	170562	1945	Medium
500 W Madison	171075	1910	High
209 W Main	170470	1910	Medium
311 W Main	170473	1924	High
210 N Monroe	170558	1915	Medium
300 N Rogers	None	1936	High
300 N Rogers	170699	1935	Medium
306 N Rogers	170698	1965	High
306 S Rogers	170490	1900	Medium
406 S Rogers	261576	1923	Medium
300 W Water	170550	1940	High

The survey identified eight resources recommended individually eligible for inclusion in the NRHP as shown in *Table 1-2*.

Table 1-2. Resources recommended as individually eligible for NRHP listing.

Address	Parcel ID	Historic Name	Date of Construction	NRHP Criteria
403 S College	220752	Horse and Fuel Shed Feed	ca. 1905	A
441 S College	171143	Agricultural storage site	1940	A
104 N Elm	170398	Citizens National Bank of Texas	1950	A and C
200 N Elm	170551	Citizens National Bank of Texas	1966	A and C

Table 1-2. Resources recommended as individually eligible for NRHP listing.

Address	Parcel ID	Historic Name	Date of Construction	NRHP Criteria
306 S Elm	170500	Gulf Gas Station	1940	A and C
503 S Flat	171145	National Compress Company Building	1910	A
306 N Rogers	170698	Southwestern Bell Telephone Company	1965	A and C
300 W Water	170550	Gulf Gas Station	1940	A and C

Within the NRHP-listed historic districts, HHM recommends designation as a Recorded Texas Historic Landmark (RTHL) for the 35 properties identified as high priority, presented in *Table 1-3* below.

Table 1-3. Resources recommended for RTHL designation.

Address	Parcel ID	Historic Use/Name	Date of Construction	NRHP Criteria
113 N College	170407	One-part commercial block building	1887	A and C
115 N College	170407	One-part commercial block building	1887	A and C
101 S College	170464	Second Penn Building	1912	A and C
201 S College	193406	Old Masonic Lodge Hall	1889	A and C
203-207 S College	170443	Hancock Building	1890	A and C
209-215 S College	170427-170430	One-part commercial block building	1895	A and C
423 S College	220751	Rock Island Passenger Depot	1909	A and C
109 E Franklin	170457	One-part commercial block building	1890	A and C
109 W Franklin	193341	Two-part commercial block building	1915	A and C
215 W Franklin	170514	C. W. Gibson and E. S. Campbell building	1902	A and C
212 W Jefferson	170515	Gas station	1920	A and C
507 W Jefferson	171073	Single-family dwelling	1905	C
513 W Jefferson	171071	Single-family dwelling	1900	C
500 W Madison	171075	John M. Harrison Warehouse Company	1910	A
100 E Main	170418	Rogers Hotel	1912	A and C
110-114 E Main	170450	One-part commercial block building	ca. 1910	A and C
100 W Main	170403	Two-part commercial block building	1910	A and C
101 W Main	193423	Ellis County Courthouse	1895	A and C
108 W Main	170414	Two-part commercial block building	1894	A and C
110 W Main	170413	Texas Theater	1942	A and C
114 W Main	170412	First Penn Building	1894	A and C
200-208 W Main	170391, 170400	Citizens National Bank	1895	A and C
208-210 W Main	170399	Two-part commercial block building	1895	A and C
105 N Rogers	170402	Spalding Building	1895	A and C
109 N Rogers	170393	Davis-Bayless Building	1893	A and C
200 N Rogers*	170552	Ellis County Jail	1888	A and C
300 N Rogers	None	THC Historical Marker	1936	A
100 S Rogers	170469	Two-part commercial block building	1910	A and C

Table 1-3. Resources recommended for RTHL designation.

Address	Parcel ID	Historic Use/Name	Date of Construction	NRHP Criteria
104-110 S Rogers	170466	Two-part commercial block building	1910	A and C
114 S Rogers	193422	Citizens National Bank	1905	A and C
208 S Rogers	170517	Two-part commercial block building	1895	A and C
301 S Rogers	170488	Two-part commercial block building	1920	A and C
307 S Rogers	170494	Two-part commercial block building	ca. 1935	A and C
401 S Rogers	193895	Old Federal Building	1911	A and C
501 S Rogers	252537	Missouri-Kansas-Texas Depot	1908	A and C

*Already designated as an RTHL.

The survey recommends modifying the NRHP-listed Ellis County Courthouse Historic District boundary to exclude resources that no longer retain architectural significance while still increasing the total number of resources, as several resources have reached historic age and gained significance since the 1985 survey. The survey also recommends decreasing the local historic overlay district boundaries to include only those historic buildings that retain their commercial and governmental character. Detailed information and maps illustrating the recommended changes to the historic overlay district and NRHP-listed Ellis County Courthouse Historic District boundaries are in *Section 4, Survey Results* and *Section 5, Future Recommendations*.

The Waxahachie pilot downtown survey report includes a fieldwork methodology, framework evaluation, a summary of survey results, future recommendations, an inventory of surveyed historic resources (*Appendix A*), Texas Historic Sites Forms (*Appendix B*), a copy of the statement of significance from HHM's 1986 Waxahachie Multiple-Property NRHP nomination (*Appendix C*), and information about historic preservation tax incentives (*Appendix D*).



Figure 1-1. Map depicting the boundaries of the pilot downtown Waxahachie survey. Source: map by HHM, 2015.

ACKNOWLEDGEMENTS

HHM would like to thank the following individuals for their help in preparing this report:

- Ms. Nancy T. Post, Historic Waxahachie, Inc.
- Ms. Becky Kauffman, Historic Waxahachie, Inc.
- Ms. Anita Brown, City of Waxahachie
- Ms. Kathleen Bowen, Historic Waxahachie, Inc.
- Ms. Derica Peters, City of Waxahachie

Ms. Post's vision and dedication are to be commended, and without her help, support, and involvement, the project would have never been undertaken.

HHM would also like to thank Ms. Darla Sorrels with Ellis County Appraisal GIS Services for all her help making the GIS data readily available.

In addition, HHM would like to thank Ms. Renee Benn and Ms. Rebekah Dobrasko with the Texas Department of Transportation (TxDOT), and Mr. Greg Smith at the THC for opening their research facilities in support of this project. HHM would also like to thank librarians at the Center for American History, the Texas State Library and Archives Commission, the General Land Office, the Nicholas P. Sims Library, and the Ellis County Museum.

Finally, HHM appreciates the input and contributions of Ms. Leslie Wolfenden, THC Historic Resources Survey Coordinator, and Ms. Lisa Harvell, THC Program Specialist, who provided invaluable support for the project.

2. SURVEY METHODS

2.1. Fieldwork Preparation

In March 2015, HHM conducted the following steps to prepare for field survey:

- Converted the 1985 HHM survey data for the applicable properties within the pilot downtown survey area to an electronic format and imported the data into HHM's web-based data management system;
- Pre-populated HHM's web-based data management system with building parcel data from the Ellis County Appraisal District, so that the appraisal district's Parcel Identification Numbers (PIDNs) and current owner information could be linked with applicable resources in the field (ensuring GIS compatibility);
- Compiled all existing data and available, applicable photographs into HHM's database from the 1975 NRHP nomination of the Ellis County Courthouse Historic District and the 1985 HHM survey, as well as other related studies, such as TxDOT eligibility recommendations;
- Developed digital field maps in Google Earth for the purpose of guiding survey efforts in the field.

2.2. Field Survey

For the systematic documentation of the downtown Waxahachie survey area, two highly qualified and experienced HHM architectural historians—who meet and exceed the *Secretary of the Interior's Professional Qualification Standards*—conducted the fieldwork. The survey team comprehensively identified, documented, and evaluated all buildings, structures, sites, landscapes, and objects within the survey boundary, regardless of construction date. For resources built after 1970, the crew only recorded the resource's location information and eligibility recommendation. For every resource constructed on or before 1970, the survey team undertook the following:

- **Used electronic survey forms on HHM's wireless, portable tablets to record field data.** As the survey team identified each resource to be included in the survey, the crew plotted its location on a digital field map and selected the identified resource's parcel on the tablet from pre-populated survey data. This step opened the digital survey form, which displayed the following information imported from the Ellis County Appraisal District and from the HHM 1985 survey:
 - Property Identification Number (PIDN)
 - Construction year
 - Prior designations
 - Prior preservation priority ranking

The pre-populated data was checked in the field for accuracy and updated accordingly.

For resources evaluated in the field to be recommended as a potential local historic resource,¹ potentially contributing to a local historic overlay district, individually listed or eligible for listing in the NRHP, or contributing to an eligible or listed NRHP historic district, HHM recorded data required by the THC survey form, including the address, construction year, property type, stylistic influence, materials, features, and integrity (changes/alterations) of the resource. For resources recommended not eligible for individual local historic resource or NRHP listing status and resources recommended as non-contributing to a district, HHM recorded only the address, construction year, type, and integrity of the resource.

- **Photographed each resource using a high-resolution digital camera.** The images were taken in a high-resolution format that meets the THC's requirements of a minimum of 2000 x 3000 pixels at 300 dpi in TIFF format. HHM took a minimum of two photographs to capture each resource's most significant architectural qualities and attributes, including oblique and façade views. All photographs taken include GPS location and data embedded in each image's metadata. The photographs were copied to HHM's tablet-based database in the field via a secure, wireless connection and were associated with the appropriate record in the database.
- **Provided a preliminary on-site evaluation of potential landmark or historic district eligibility for each resource** based on age, architectural significance, known historical significance and associations, historic integrity, and any previous evaluations. HHM reviewed and updated preliminary evaluations as necessary throughout the project.

2.3. Historical Research

In order to complete a comprehensive survey, HHM historians undertook cursory historical research of the downtown Waxahachie area. Project historians reviewed the historic resources survey and the Multiple-Property NRHP nomination of 1986, Sanborn Fire Insurance Company maps from 1925 and 1959, photographs from the 1975 nomination of the Ellis County Courthouse Historic District, the THC's Historic Sites Atlas, and the HWI Downtown Walking Tour guide to understand changes to the downtown survey area that occurred over time. Information gathered from this research enabled the survey team to more accurately assess the age of resources not previously surveyed and justify preservation priority rankings. Dates of construction were updated in the database accordingly, following the historical research.

¹ "Local historic resource" and "local landmark" will be used interchangeably for the purpose of this report in order to avoid confusion between the local designation and the general reference to the properties constructed in or before 1970 that were evaluated for this survey.

2.4. Data Analysis

Post-fieldwork processing involved reviewing the data collected using the database's analysis and visualization tools and updating any inaccurate or missing information. Another key task in the data analysis phase was assigning a preservation priority ranking of high, medium, or low to each resource on the basis of architectural significance, historical association(s), and integrity. In order for the survey data to remain useful over the long term, HHM developed a consistent, clearly comprehensible relationship between the "high/medium/low" rankings and the "individually eligible/contributing/neither eligible nor contributing" recommendation, as follows:²

- High Priority = Individually Eligible
- Medium Priority = Contributing to a Historic District
- Low Priority = Neither Eligible nor Contributing

More detailed information about the preservation priority ranking system can be found in *Section 3, Evaluation Framework*.

² The preservation priority ranking system for the current survey differs from the one employed during HHM's 1985 survey: the 1985 ranking system does not directly correlate with "individually eligible/contributing/neither eligible nor contributing" recommendations. Within the framework of the 1985 preservation ranking system, a resource assigned as low-priority could be recommended as contributing to a historic district, whereas for the 2016 survey update, a low priority resource does not meet requirements to be recommended as contributing.

3. EVALUATION FRAMEWORK

For the purpose of this *Waxahachie Historic Resources Survey Update of 2016*, project architectural historians referred to the statement of significance prepared by HHM in 1985 in conjunction with the Multiple-Property nomination (*Appendix C*) to link downtown Waxahachie resources to historical associations and significant themes, events, and individuals.¹ The statement of significance establishes several important themes, such as the settlement of the town, arrival and impact of the railroad; development of the cotton industry; and resulting growth and prosperity of Waxahachie, all of which provide the framework for evaluating the surveyed properties for both City of Waxahachie historic resource and NRHP eligibility.

Because the cut-off date for the 1985 survey was set at 1935 to comply with the recommended age threshold for NRHP designation at the time, and the 2016 survey update's cut-off date is 1970, the previous statement of significance does not account for the period between those years. As such, the following was developed for this survey to provide historic context and a framework for evaluating resources constructed in the downtown survey area between the years 1935 and 1970. (See *Appendix C* to view the statement of significance from the 1986 Waxahachie Multiple-Property NRHP nomination.)

Cotton cultivation, the foundation of Waxahachie's local economy, began to wane by the 1930s. This brought an end to the economic boom in Waxahachie, resulting in slower growth and a decrease in prosperity for local businesses, especially those composing the downtown commercial and government district. Yet as the downtown district became less vibrant, other parts of town flourished as the age of the automobile began to influence development trends and shopping patterns. In the post-World War II era, Waxahachie, like much of the nation, fully embraced automobiles and adopted a culture that relied heavily on such a transportation system. The interurban line was discontinued in 1949, as citizens used their own automobiles as their main means of transportation. The completion of IH 35 East in 1961 had a profound effect on the city's economy. The interstate highway enhanced traffic flow to other cities in the region, state, and nation, but it also siphoned off travelers to a less congested roadway that had no traffic signals or cross traffic. As a result, many motorists bypassed downtown Waxahachie, and the old routes of US 77 (Ferris Avenue and Elm Street) and US 287 (Main Street) increasingly catered to local residents. The continued popularity of automobiles and further development of the local street network throughout the second and third quarters of the twentieth century contributed to a decentralization of commercial activities. This trend gave way to the development of major streets and roadways—such as Elm Street/US 77—as commercial corridors. The types of buildings constructed

¹ During the project kick-off conference call that took place on September 9, 2015, representatives from HWI and the City of Waxahachie expressed that there is no need to develop a comprehensive historic context for the purpose of this project, as multiple narratives chronicling the history of Waxahachie already exist. An HHM letter report submitted to HWI on September 15, 2016, documents this request.

along these arterials abandoned the dense development that characterized a pedestrian-oriented historic downtown, and instead embraced the needs of motorists. This era saw the construction of freestanding commercial buildings such as restaurants and stores with devoted on-site parking, banks with drive-through teller stations, and multiple-pump gas stations. Many building owners in the downtown commercial and government district also attempted to attract automobile drivers and passengers by modernizing their properties with new storefronts and signage.

In the last quarter of the twentieth century and into the early twenty-first century, downtown property owners have begun to recognize the unique physical qualities, architectural character, and superb craftsmanship of the buildings in downtown Waxahachie and have undertaken a wide range of preservation-related projects to revitalize the city center. This rediscovery of the downtown has brought renewed life and reinvestment. The courthouse square and surrounding areas constitute a vibrant and bustling center of activity that reflect the city's proud history and architectural fabric.

3.1. City of Waxahachie Designation Criteria

Local Historic Resource Eligibility

As outlined in the City of Waxahachie's Heritage Preservation Ordinance (Ordinance No. 2288, found in *Appendix D*), one or more of the following criteria must be met for a resource to qualify for local historic resource designation:

- The resource must possess significance in history, architecture, archeology, or culture of the city, county, state, or nation;
- The resource must be associated with events that have made a significant contribution to the broad patterns of local, regional, state, or national history;
- The resource must be associated with the lives of persons significant in Waxahachie's past;
- The resource must embody distinctive characteristics of a type, period, or method of construction;
- The resource must represent the work of a master designer, builder, or craftsman;
- The resource must represent an established and familiar visual feature of the City of Waxahachie;
- The resource must be located at the site of a significant historic event.

Historic District Eligibility

While both NRHP and locally designated historic districts recognize a significant concentration of historic resources united by common historical and architectural associations, substantial differences exist between the two types of designations. An NRHP historic district is primarily an honorary designation, offering properties only a degree of protection from projects

using federal funds or requiring a federal permit. It also gives property owners the opportunity to take advantage of federal tax incentives to rehabilitate their buildings if the work is consistent with *the Secretary of the Interior's Standards for the Rehabilitation*. In contrast, a local historic district is overlaid to the local zoning code and has specific protections from inappropriate changes or demolitions undertaken by private owners or developers. The City of Waxahachie defines a local historic overlay district as an area with two or more structures containing properties "that meet one or more of the criteria for designation of a local historic resource and constitutes a unique section of the City of Waxahachie that contributes to the heritage of the community."² The NRHP's definition of a historic district is "a geographically definable area, urban or rural, possessing a significant concentration, linkage, or continuity of sites, buildings, structures, or objects united by past events or aesthetically by plan or physical development."³ Because the City's definition of a local historic district is compatible with the NRHP's definition, for this survey's purposes, HHM considers eligibility for listing as a National Register historic district and as a City of Waxahachie historic district to be equivalent (see NRHP-eligibility requirements below).

The City of Waxahachie's Heritage Preservation Ordinance does not explicitly define nor determine parameters for identifying contributing and non-contributing resources to a local historic overlay district. For the purpose of this project, HHM recommends a property within the boundary of the historic overlay district as contributing if the property dates to the historic overlay district's period of significance and retains the qualities to enhance a sense of the past from that period. Project historians considered resources within the local historic overlay district to be non-contributing if they were either constructed after the survey cut-off date of 1970 or lack sufficient integrity to convey their historical significance.

3.2. NRHP Evaluation Criteria for Individual Resources and Historic Districts

To be eligible for the NRHP, both individual resources and historic districts must possess significance under one of the National Register Criteria and retain sufficient integrity to convey that significance.

National Register Criteria

The National Register Criteria for Evaluation states that a resource must meet a 50-year age threshold and must derive significance from **at least one** of the following Criteria to be eligible for the NRHP:

- **Criterion A. Association with Important Historical Events or Trends:** The resource must be associated with events, trends, or patterns that have made a significant contribution to the broad patterns of history;
- **Criterion B. Association with Important Individuals of the Past:** The resource must be associated with the lives of significant persons who

² City of Waxahachie, Ordinance 2288, accessed September 21, 2016, <http://www.waxahachie.com/images/City2/files/ord2288.pdf>.

³ National Park Service, *National Register of Historic Places Program: National Register Federal Program Regulations, Section 60.3, Definitions*, accessed September 21, 2016, <https://www.nps.gov/nr/regulations.htm#603>.

made important contributions to the history of a community, city, state, or the nation;

- **Criterion C. Physical Attributes, Design Qualities, Work of a Master:** The resource must embody the distinctive characteristics of a type, period, or method of construction, or that represents the work of a master, or possess high artistic values, or represents a significant and distinguishable entity whose components may lack individual distinction; and
- **Criterion D. Research Potential:** The resource must have yielded, or may be likely to yield, information important in prehistory or history.

National Register Criteria Considerations

The National Register Criteria for Evaluation states that certain kinds of resources typically are not considered for inclusion in the NRHP. Examples include churches, synagogues, and other religious properties; resources that have been moved or relocated; birthplaces and graves of famous persons; cemeteries, buildings, and structures that have been reconstructed; resources used to commemorate an event, trend, or individual of the past; and properties that do not meet the recommended 50-year age threshold. However, these properties can be eligible for listing if they meet certain conditions defined in the National Register Criteria for Evaluation as “Criteria Considerations.” Resources that meet any of the Criteria Considerations must also meet at least one of the National Register Criteria (A, B, C, or D). The following is a list of normally excluded properties that may, under certain circumstances, be eligible for the NRHP:

- Criteria Consideration A: Religious Properties
- Criteria Consideration B: Moved Properties
- Criteria Consideration C: Birthplaces or Graves
- Criteria Consideration D: Cemeteries
- Criteria Consideration E: Reconstructed Properties
- Criteria Consideration F: Commemorative Properties
- Criteria Consideration G: Properties that Have Achieved Significance Within the Past 50 Years

3.3. Seven Aspects of Integrity

In addition to possessing significance under one or more of the National Register Criteria, a property, either individually or as a district, must also retain sufficient integrity and historic character to convey its significance in order to be considered eligible for inclusion in the NRHP. The National Register Criteria recognize seven aspects that define integrity, in various combinations. These aspects of integrity are defined below:

- **Location:** The place where the historic property was constructed or the place where the historic event occurred.
- **Design:** The combination of elements that create the form, plan, space, structure, and style of a property.
- **Setting:** The physical environment of a historic property.

- *Materials*: The physical elements that were combined or deposited during a particular period of time and in a particular pattern or configuration to form a historic property.
- *Workmanship*: The physical evidence of the crafts of a particular culture or people during any given period in history or prehistory.
- *Feeling*: The property's expression of the aesthetic or historic sense of a particular period of time.
- *Association*: The direct link between an important historic event or person and a historic property.

A resource need not retain all seven of these aspects of integrity to be eligible for the NRHP; conversely, a resource possessing all seven aspects of integrity is not necessarily eligible for the NRHP. The degree to which an NRHP-eligible property should retain its integrity depends directly upon the National Register Criteria under which the resource possesses significance and is considered eligible for inclusion in the NRHP. For example, a property eligible under Criterion C should retain the aspects of integrity linked to physical qualities (Design, Materials, and Workmanship) to a higher degree than one that is eligible for its historical associations (Criterion A or B). However, a property that is eligible for its historical associations (Criterion A or B) should still be recognizable to the time or era in which it attained significance and still possess those qualities that convey its significance.

3.4. Preservation Priority Ranking

Each surveyed resource was evaluated and assigned a preservation priority rating based upon its age, architectural integrity, design qualities, known historical associations, and historical and cultural value. The evaluations reflect an assessment of each property's relative significance within a local context at the time they were surveyed and should not be considered static but can, and should, be changed to reflect the evolving status of a property. A property's rating may also change if future rehabilitation efforts or alterations affect its historic architectural integrity.

The 2016 survey update included an assessment of properties based upon a three-tier rating system (high/medium/low), as typically required by the THC for its surveys and consistent with the 1985 survey. Properties with a **high** rating are the most noteworthy resources within the project area. In a historic district, high priority properties would be classified as contributing to the district. Properties classified as **medium** priority are still significant but may have been moderately altered and retain many of their important historic architectural qualities. Such properties would be classified as contributing in a district. Properties in the **low** priority category, identified as the least important of the resources, have been extensively altered and thus are considered non-contributing. As stated in *Section 2, Survey Methods*, HHM established a consistent, clearly comprehensible relationship between the "high/medium/low" rankings and the "individually eligible/contributing/neither eligible nor contributing" recommendation. Priority rankings are discussed in further detail below.

High Priority

(Individually Eligible)

High priority properties are either eligible for listing in the NRHP or for designation as Recorded Texas Historic Landmarks (RTHLs), or have previously been listed in the NRHP or designated as an RTHL. If situated within a historic district, high priority resources are classified as contributing elements. These resources are good examples of architecture, engineering, or crafted design. They retain a high degree of their original contextual and architectural integrity and, if altered, changes are in keeping with the original design, scale, and workmanship. These properties contribute significantly to local history or broader historical patterns and are considered to be the most significant resources within the city. Some properties in the high category are notable because they serve as good examples of a common local building form, architectural style, or plan type that exhibits particularly exceptional craftsmanship or design qualities. Others are among the city's oldest properties and may be missing certain architectural elements and/or have been subject to a moderate amount of changes; nonetheless, because of their age, they are still significant within a local context.

High priority resources that remain in situ may have undergone minimal alterations since their construction but retain their original exterior materials, fenestration pattern, form, and massing to a high degree. If altered, changes are typically of historic age (50 years or more) and are in keeping with the original design, scale, and workmanship. Non-historic alterations undertaken as part of regular building maintenance, such as the replacement of original exterior roofing materials, porch flooring and roofing, etc., do not necessarily affect the historic integrity if materials were replaced in kind and do not detract from the historic appearance of the resource.

Medium Priority

(Contributing to a Historic District)

Properties assigned a medium preservation priority do not possess sufficient architectural or historical significance to be individually eligible for listing in the NRHP; however, they would be a contributing resource if located within a historic district. Medium priority properties are valuable resources that add to the area's overall character and contribute moderately to an understanding of local history or broader historical patterns. Some medium priority resources are typical examples of common building forms or architectural styles from the late nineteenth century to the mid-twentieth century. The category of medium priority may also encompass significant properties that have experienced deterioration or have undergone moderate alterations. Despite such changes, these resources generally retain much of their historic integrity and character. If exterior materials, doors, and/or fenestration have been altered, medium priority properties still retain their overall form, massing, and historic appearance to a good degree. For example, many of the medium priority resources have had their original exterior wall cladding covered or replaced or storefront configurations altered. These changes do not dominate the original exterior of the building and therefore do not significantly affect a building's historic appearance. In addition, the installation of non-historic

doors and/or windows does not represent a major modification if the window and door openings themselves remain intact and unchanged. If medium priority resources have non-historic additions, they are typically constructed of similar materials and/or are not visible from the public right-of-way.

Low Priority

(Neither Eligible nor Contributing)

Properties assigned a low preservation priority do not possess sufficient architectural or historical significance to be individually eligible for listing in the NRHP and would be categorized as a non-contributing resource if located within a historic district. Resources in this preservation priority ranking have been severely altered to the extent that their architectural and historic associations are largely unrecognizable. They typically have new (non-historic) and often hard-to-reverse alterations that overwhelm the character of their original or historic appearance and thus are assigned a low priority. The types of alterations that collectively may warrant classification in the low priority category include, but are not limited to, the replacement of original exterior cladding with materials that detract from the overall historic appearance; changes in the size of original window or door openings; and major additions, particularly to publicly visible views, that alter the building's form, roofline, and/or massing. Resources built after the survey cut-off date of 1970 that do not meet the recommended age threshold for the NRHP were also given a low priority ranking. Low priority properties do not possess sufficient significance to be individually eligible for listing in the NRHP and are classified as non-contributing resources if located in a historic district.

IMPORTANT NOTE: The preservation priority ranking system for the current survey differs from the one employed during HHM's 1985 survey: the 1985 does not directly correlate with "individually eligible/contributing/neither eligible nor contributing" recommendations. Within the framework of the 1985 preservation ranking system, a resource assigned as low priority could be recommended as contributing to a historic district, whereas for the 2016 survey update, a low priority resource does not meet requirements to be recommended as contributing.

4. SURVEY RESULTS

This section presents a summary of the findings of the *Historic Resources Survey Update of 2016*, focusing on the downtown area of Waxahachie. During the spring of 2016, HHM identified and documented 153 resources on 140 parcels. An inventory and survey forms for all the resources documented can be found in *Appendix A* and *Appendix B*, respectively.

As part of this project, HHM evaluated all resources at least 45 years of age for both City of Waxahachie landmark eligibility and listing in the NRHP.¹ Professionals meeting or exceeding the *Secretary of the Interior's Professional Qualification Standards* (36 CFR 61) made all of the evaluations, carefully following Waxahachie's Heritage Preservation Ordinances and the National Register Criteria.

The figures and tables below reveal the breakdown and geographic location of eligibility recommendations and preservation priority rankings.

¹ This is based on the 1970 cutoff date established by the THC in the grant agreement for the project.

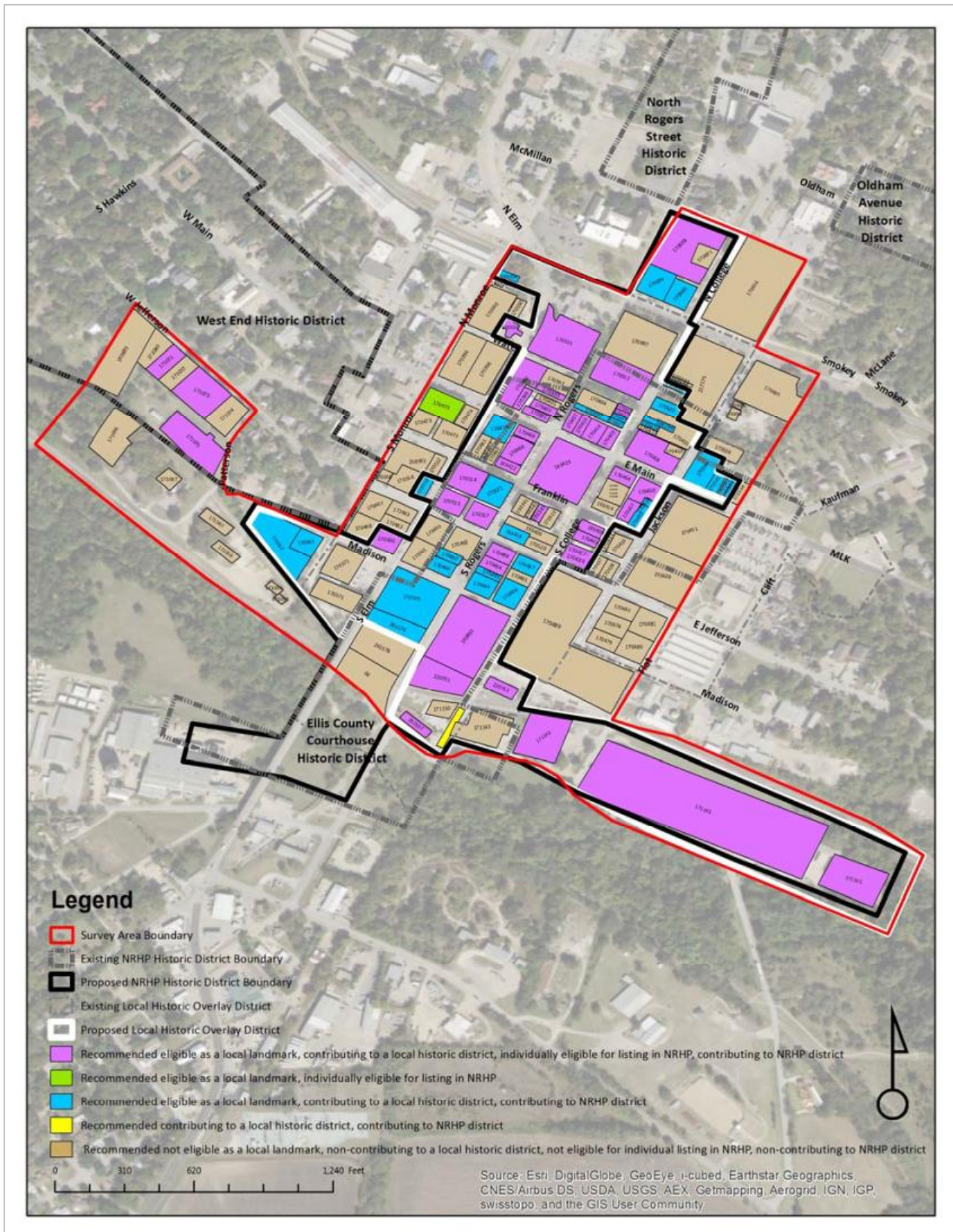


Figure 4-1. Map of overall survey recommendations for the downtown survey area. The specific recommendations will be detailed in the text, tables, and maps throughout this section. Source: Map by HHM, 2016.

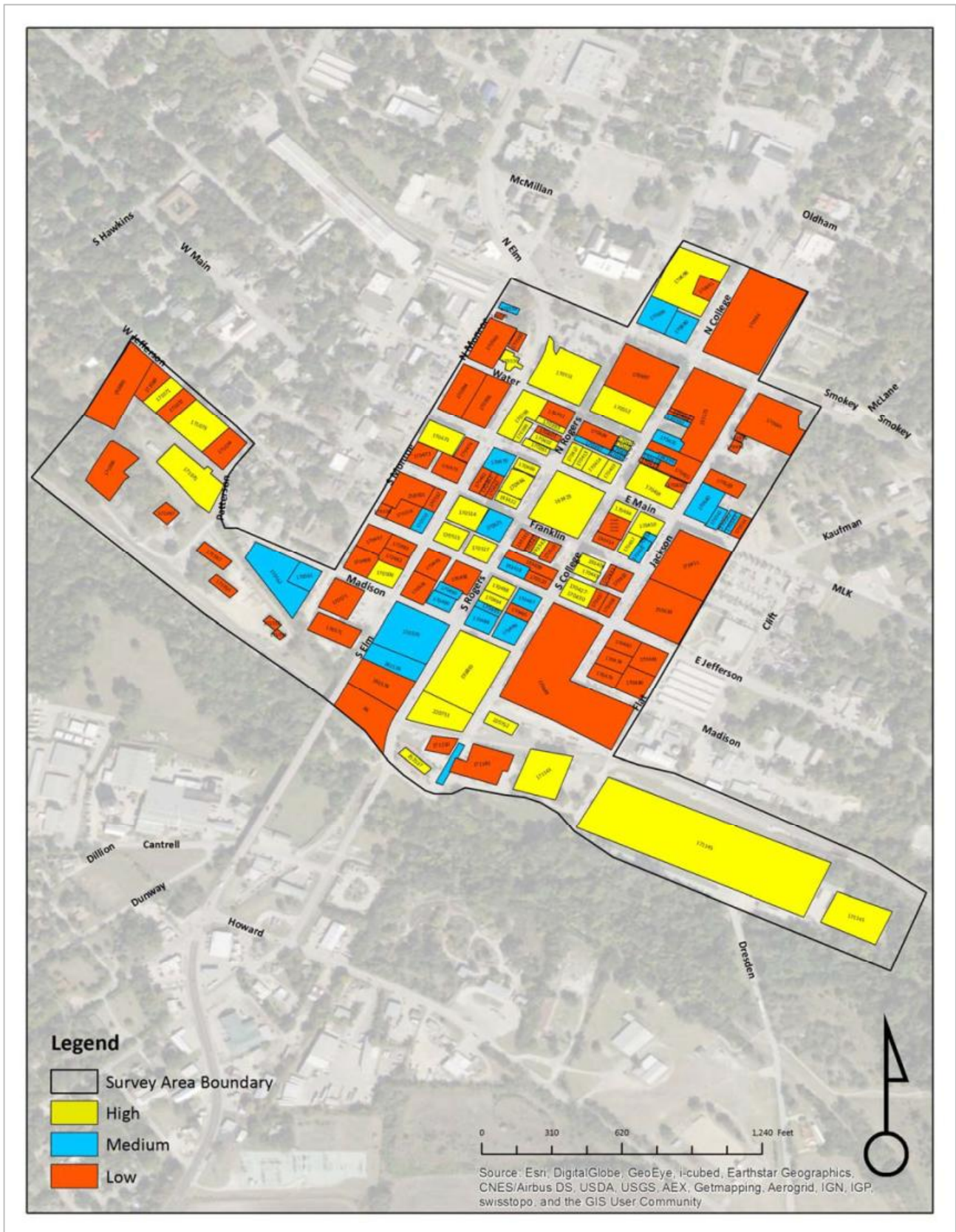


Figure 4-2. Map of preservation priority ranking of resources in the downtown survey area. Source: Map by HHM, 2016.

Table 4-1. Eligibility counts. Number of resources per each eligibility recommendation category, according to City of Waxahachie criteria and National Register criteria.

Eligibility Recommendation	No. of Resources
<ul style="list-style-type: none"> Recommended eligible as a local landmark Contributing to the local historic overlay district Individually eligible for listing in NRHP Contributing to NRHP district 	44
<ul style="list-style-type: none"> Recommended eligible as a local landmark Individually eligible for listing in NRHP 	1
<ul style="list-style-type: none"> Recommended eligible as a local landmark Contributing to the local historic overlay district Contributing to NRHP district 	30
<ul style="list-style-type: none"> Recommended contributing to the local historic overlay district Contributing to NRHP district 	1
<ul style="list-style-type: none"> Recommended not eligible as a local landmark Non-contributing to the local historic overlay district Non-contributing to a NRHP district 	77
TOTAL	153

Table 4-2. Preservation priority ranking counts. Number of resources and percentages per each preservation priority ranking category.

Preservation Priority Ranking	No. of Resources	% of Total
High	45	30%
Medium	31	20%
Low	77	50%
TOTAL	153	100%

One incentive to seeking local and/or NRHP designation is the availability of various tax credits. Eligible resources include designated local historic resources, NRHP-listed resources, contributing resources to local historic overlay districts, and contributing resources to NRHP-listed historic districts. For a detailed discussion of what types properties are eligible for which tax incentives, please see *Appendix D*.

4.1. Individual Local Historic Resources

During the field survey, HHM made preliminary eligibility recommendations based on a resource's architecture and integrity as seen in the field. HHM applied integrity thresholds in an effort to maintain recommendation consistency. For example, all buildings deemed significant for architecture also were evaluated to determine if they retained sufficient integrity to convey their architectural significance. In many cases, resources with multiple alterations—replaced windows, replaced doors, and replaced exterior wall materials—were assessed as no longer retaining sufficient integrity, but simply having replaced doors typically was not enough to detract from the resource's overall integrity. HHM also took into account the year(s) when the alterations occurred. If the alterations were completed within the period of significance, these changes are considered part of a resource's physical evolution and historic character and do not necessarily detract from its integrity. Indeed, in some cases, these changes may be significant in their own right and may be noteworthy for associations with other trends. Historically compatible

alterations—such as a new wood door that is similar to the historic door—that postdate the period of significance also have less impact on a resource’s integrity than incompatible alterations. Examples of incompatible alterations include replacing wood-sash windows with aluminum-frame windows or covering historic brick walls with stucco or tile. Of the 153 resources documented, HHM identified a total of 75 resources that are recommended as eligible for designation as local historic resource status. Of these resources, 28 had not been designated as local historic resources prior to this survey.

Future property-specific research may determine possible associations with historically significant trends, events, and/or persons as established in the statement of significance. In such cases, the local historic resource designations may be changed, as appropriate, on the basis of this supplemental research.

The following table and figure provide a view of the recommended individual local historic resources that have not been previously designated prior to this survey.

Table 4-3. Resources recommended as eligible for local landmark designation. “NA” implies the property is not located within an existing NRHP Historic District.

Address	Parcel ID	Date of Construction	Preservation Priority Ranking	Previous Local Landmark	Contributing to Existing NRHP Historic District
109 N College	170407	1887	Medium	Yes	Yes
111 N College	170407	1887	Medium	Yes	Yes
113 N College	170407	1887	High	Yes	Yes
114 N College	170416	1920	Medium	Yes	Yes
115 N College	170407	1887	High	Yes	Yes
116 N College	198299	1920	Medium	No	Yes
200 N College	170425	1895	Medium	No	Yes
210 N College	170702	1920	Medium	Yes	NA
301 N College	170690	1920	Medium	No	NA
101 S College	170464	1912	High	Yes	Yes
201 S College	193406	1889	High	Yes	Yes
203-207 S College	170443	1890	High	Yes	Yes
209-215 S College	170427-170430	1895	High	Yes	Yes
310 S College	170486	1915	Medium	Yes	Yes
403 S College	220752	ca. 1905	High	No	Yes
423 S College	220751	1909	High	Yes	Yes
441 S College	171143	1940	High	No	No
104 N Elm	170398	1950	High	No	NA
200 N Elm	170551	1966	High	No	NA
204 S Elm	170510	1930	Medium	Yes	NA
306 S Elm	170500	1940	High	No	NA
401 S Elm	170570	1950	Medium	No	No
415 S Flat	171145	1910	High	No	NA
503 S Flat	171145	1910	High	No	NA
109 E Franklin	170457	1890	High	Yes	Yes
113 E Franklin	170459	1900	Medium	No	Yes
109 W Franklin	193341	1915	High	No	Yes
215 W Franklin	170514	1902	High	Yes	Yes
106 S Jackson	170458	1900	Medium	Yes	No
105 W Jefferson	170487	1913	Medium	Yes	Yes
212 W Jefferson	170515	1920	High	No	Yes

Table 4-3. Resources recommended as eligible for local landmark designation. "NA" implies the property is not located within an existing NRHP Historic District.

Address	Parcel ID	Date of Construction	Preservation Priority Ranking	Previous Local Landmark	Contributing to Existing NRHP Historic District
507 W Jefferson	171073	1905	High	No	Yes
513 W Jefferson	171071	1900	High	No	Yes
401 W Madison	170561	1960	Medium	No	NA
405 W Madison	170562	1945	Medium	No	NA
500 W Madison	171075	1910	High	No	Yes
100 E Main	170418	1912	High	Yes	Yes
110-114 E Main	170450	ca. 1910	High	Yes	Yes
201 E Main	170540	1920	Medium	Yes	Yes
209 E Main	170541	ca. 1925	Medium	Yes	Yes
213 E Main	170542	1930	Medium	Yes	Yes
215 E Main	170543	1930	Medium	Yes	Yes
100 W Main	170403	1910	High	Yes	Yes
101 W Main	193423	1895	High	Yes	Yes
108 W Main	170414	1894	High	Yes	Yes
110 W Main	170413	1942	High	Yes	Yes
114 W Main	170412	1894	High	Yes	Yes
200-208 W Main	170391, 170400	1895	High	Yes	Yes
208-210 W Main	170399	1895	High	Yes	Yes
209 W Main	170470	1910	Medium	No	NA
311 W Main	170473	1924	High	No	NA
210 N Monroe	170558	1915	Medium	No	NA
105 N Rogers	170402	1895	High	Yes	Yes
109 N Rogers	170393	1893	High	Yes	Yes
114 N Rogers	170397	1900	Medium	Yes	Yes
200 N Rogers	170552	1888	High	Yes	Yes
300 N Rogers	170699	1935	Medium	No	NA
300 N Rogers	None	1936	High	No	NA
306 N Rogers	170698	1965	High	No	NA
100 S Rogers	170469	1910	High	Yes	Yes
104-110 S Rogers	170466	1910	High	Yes	Yes
114 S Rogers	193422	1905	High	Yes	Yes
200 S Rogers	170521	1887	Medium	Yes	Yes
208 S Rogers	170517	1895	High	Yes	Yes
217 S Rogers	193418	1890	Medium	Yes	Yes
301 S Rogers	170488	1920	High	Yes	Yes
306 S Rogers	170490	1900	Medium	No	Yes
306 S Rogers	170490	1915	Medium	Yes	Yes
307 S Rogers	170494	ca. 1935	High	Yes	Yes
311 S Rogers	170495	1895	Medium	Yes	Yes
315 S Rogers	170484	1895	Medium	Yes	Yes
401 S Rogers	193895	1911	High	Yes	Yes
406 S Rogers	261576	1923	Medium	No	No
501 S Rogers	252537	1908	High	Yes	Yes
300 W Water	170550	1940	High	No	NA

4.2. Local Historic Overlay District

While surveying the downtown, project architectural historians observed extensive new development and infill within the eastern portion of the existing local historic overlay district, from roughly Jackson Street to Clift and Tuggle Streets. Similarly, the survey team encountered a concentration of resources that lacked architectural integrity and significance in the western section of the existing historic overlay district, largely between Elm and Monroe Streets. As a result, HHM recommends reevaluating the existing historic overlay district boundaries, decreasing them to the area where a cohesive grouping of historic buildings that retains its commercial and governmental character exists. The proposed boundaries for the local historic overlay district are illustrated in *Figures 4-1, 4-3, and 4-4*. Recommendations for contributing and non-contributing resources in the proposed historic overlay district are clearly depicted in *Figure 4-4*. Of the 101 resources located in the downtown proposed local historic overlay district, HHM identified 75 resources (74 percent) that are recommended as contributing and 26 non-contributing resources (26 percent).

Figure 4-4 provides an overview of the resources recommended as contributing and non-contributing to the local historic overlay district.

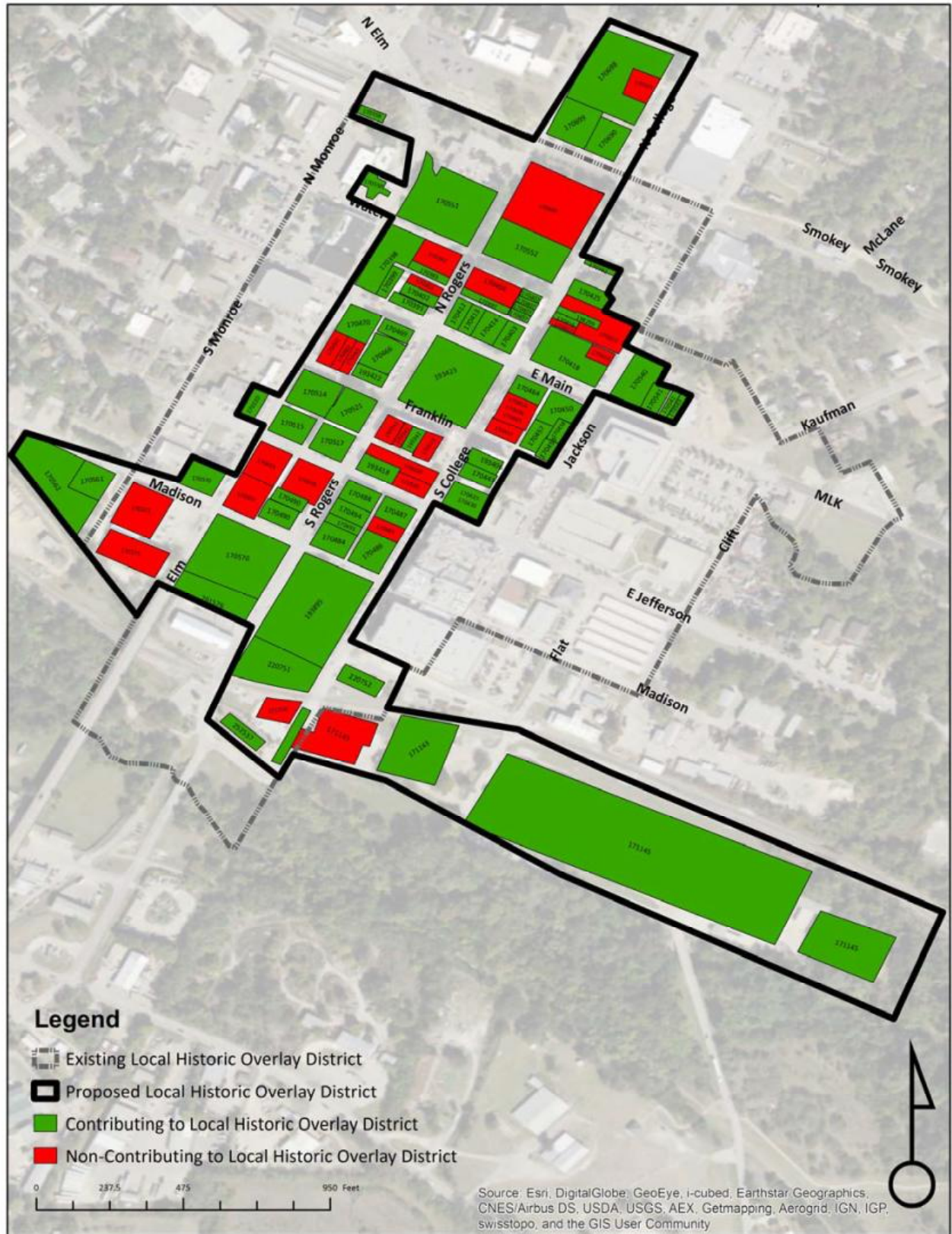


Figure 4-4. Graphic depiction of the resources identified as contributing and non-contributing to the downtown local historic overlay district. Source: Map by HHM, 2016.

4.3. Individual NRHP Resources

The survey update of downtown Waxahachie identified 45 historic resources with a high preservation priority ranking in the survey area. Of these, the two resources listed in *Table 4-4* are already individually listed in the NRHP:

Table 4-4. Resources in the survey area currently individually listed in the NRHP.

Address	Parcel ID	Historic Name	Date of Construction
415 S Flat	171145	National Compress Company Building	1910
311 W Main	170473	Highway Garage Building	1924

Of the remaining 43 high priority properties identified as eligible for individual listing in the NRHP, the following eight resources, listed in *Table 4-5*, are located outside existing NRHP-listed historic district boundaries:

Table 4-5. Resources recommended eligible for individual listing in the NRHP that are located outside NRHP-listed historic districts.

Address	Parcel ID	Historic Name	Date of Construction
403 S College	220752	Horse and Fuel Shed Feed	ca. 1905
441 S College	171143	NA	1940
104 N Elm	170398	Citizens National Bank of Texas	1950
200 N Elm	170551	Citizens National Bank of Texas	1966
306 S Elm	170500	Gulf Gas Station	ca. 1940
503 S Flat	171145	National Compress Company Building	1910
306 N Rogers	170698	Southwestern Bell Telephone Company	1965
300 W Water	170550	Gulf Gas Station	ca. 1940

Thirty-five properties identified as high priority and eligible for individual listing are located within NRHP-listed historic districts. Although the assignment of high preservation priority ranking reflects these resources' eligibility for individual listing in the NRHP, the THC and the NPS discourage the nomination of individual resources that already have a contributing status within an NRHP-listed historic district. Contributing buildings to NRHP-listed historic districts have the same protections, benefits, and eligibility for federal and state tax incentives as individual resources listed in the NRHP. Therefore, this survey report recommends considering Recorded Texas Historic Landmark (RTHL) designation for properties with a high preservation priority ranking located within an NRHP-listed historic district. *Table 4-6* lists these properties:

Table 4-6. Resources recommended eligible for individual listing in the NRHP that are located within NRHP-listed historic districts.

Address	Parcel ID	Historic Use/Name	Date of Construction
113 N College	170407	One-part commercial block building	1887
115 N College	170407	One-part commercial block building	1887
101 S College	170464	Second Penn Building	1912
201 S College	193406	Old Masonic Lodge Hall	1889
203-207 S College	170443	Hancock Building	1890
209-215 S College	170427-170430	One-part commercial block building	1895
423 S College	220751	Rock Island Passenger Depot	1909
109 E Franklin	170457	One-Part Commercial Block Building	1890
109 W Franklin	193341	Two-part commercial block building	1915

Table 4-6. Resources recommended eligible for individual listing in the NRHP that are located within NRHP-listed historic districts.

Address	Parcel ID	Historic Use/Name	Date of Construction
215 W Franklin	170514	C. W. Gibson and E. S. Campbell building	1902
212 W Jefferson	170515	Gas station	1920
507 W Jefferson	171073	Single-family dwelling	1905
513 W Jefferson	171071	Single-family dwelling	1900
500 W Madison	171075	John M. Harrison Warehouse Company	1910
100 E Main	170418	Rogers Hotel	1912
110-114 E Main	170450	One-part commercial block building	ca. 1910
100 W Main	170403	Two-part commercial block building	1910
101 W Main	193423	Ellis County Courthouse	1895
108 W Main	170414	Two-part commercial block building	1894
110 W Main	170413	Texas Theater	1942
114 W Main	170412	First Penn Building	1894
200-208 W Main	170391, 170400	Citizens National Bank	1895
208-210 W Main	170399	Two-part commercial block building	1895
105 N Rogers	170402	Spalding Building	1895
109 N Rogers	170393	Davis-Bayless Building	1893
200 N Rogers*	170552	Ellis County Jail	1888
300 N Rogers	None	THC Historical Marker	1936
100 S Rogers	170469	Two-part commercial block building	1910
104-110 S Rogers	170466	Two-part commercial block building	1910
114 S Rogers	193422	Citizens National Bank	1905
208 S Rogers	170517	Two-part commercial block building	1895
301 S Rogers	170488	Two-part commercial block building	1920
307 S Rogers	170494	Two-part commercial block building	ca. 1935
401 S Rogers	193895	Old Federal Building	1911
501 S Rogers	252537	Missouri-Kansas-Texas Depot	1908

*Already designated as an RTHL.

All properties listed in the above tables are noteworthy as good local examples of architectural styles or exceptional design. They possess significance for their physical attributes and/or historical associations and meet NRHP criteria. They also retain sufficient integrity to convey their significance. The integrity thresholds described earlier in the evaluation of local individual landmarks were also applied when considering eligibility for individual NRHP listing.

While eligibility for listing in the NRHP provides a degree of protection from federally funded or permitted projects, only local or state designation can protect a significant historic property from inappropriate changes or demolition initiated by a private owner or developer. The following figure illustrates the location of NRHP-listed or -eligible resources identified in the downtown survey update.

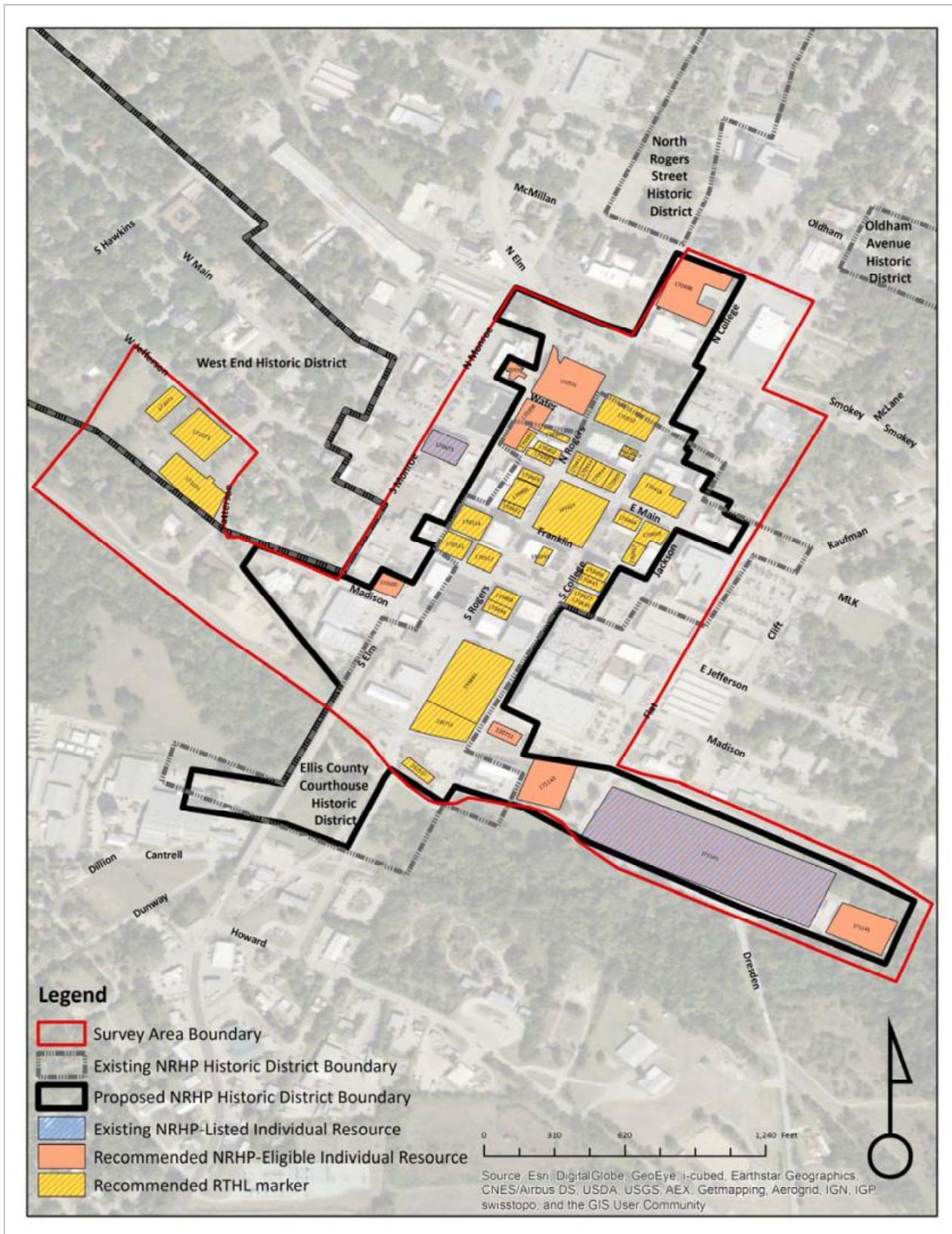


Figure 4-5. Geographic distribution of resources in the survey area with a high preservation priority ranking. Areas with a solid peach infill represent the properties recommended for individual NRHP designation. The areas with peach and blue stripes indicate resources already individually listed in the NRHP. The areas with peach and yellow stripes denote properties recommended eligible for RTHL designation. Source: Map by HHM, 2016.

4.4. Recommended NRHP Historic Districts

The downtown historic resources survey included the reevaluation of an area that extends into two NRHP-listed historic districts: Ellis County Courthouse Historic District (listed in 1975) and West End Historic District (listed in 1986). The survey area, as defined by the THC for this project, did not encompass the entirety of either historic district; therefore, not every resource in the respective existing district boundaries was documented and evaluated (see *Figure 4-6*). In the case of the Ellis County Courthouse Historic District, three contributing resources in the existing district—US77/Elm Street Viaduct, Rogers Street Bridge, and the severely altered Waxahachie Cotton Oil Company building—are outside the survey area. HHM did not generate survey forms and take photographs of these resources because they are beyond the survey limits. The survey area also extended into the eastern limits of the mostly residential West End Historic District and included seven resources in the current documentation effort. Because these properties represent such a small part of the West End Historic District, which extends well beyond the survey boundaries, HHM did not reevaluate the West End Historic District boundaries for this report. Results of the seven properties within the district that were surveyed for this project are presented in the *West End Historic District* section and in *Figure 4-6*.

Ellis County Courthouse Historic District

The Ellis County Courthouse Historic District retains its commercial and governmental character and remains recognizable as an intact grouping of historic buildings. Despite the overall cohesiveness of the downtown historic district, HHM observed some changes in the contributing/non-contributing status of resources within and in the immediate surroundings of the existing district that warrant a reexamination of its boundaries. New tax incentives offered by the State of Texas provide strong financial incentives for property owners to rehabilitate historic buildings. The survey results and recommendations offer a roadmap for the City of Waxahachie and potential investors to utilize these new state tax incentives to complement the existing federal tax incentives for properties listed in the NRHP. For more information on historic preservation tax incentives, please see *Appendix D*.

Some of the observations made by the project team while assessing the local historic overlay district also apply to the Ellis County Courthouse Historic District. Despite the overall cohesiveness of the downtown district, new development and infill appears particularly prevalent in its eastern portion between Jackson and Flat Streets. While many resources in this area feature materials and architectural detailing that aim for compatibility with the existing architectural character of the district, the massing, scale, and relationship with their respective surroundings do not appear to be consistent with the historic buildings composing the district. HHM recommends modifying the NRHP district boundaries to exclude these resources which detract from the overall integrity of the district.

Furthermore, the survey team identified several buildings immediately to the west of, and outside of, the existing NRHP historic district boundary that are

notable for their architectural character and possess sufficient integrity to convey their significance. The majority of these resources are automobile-related buildings constructed during the mid-twentieth century, after the cut-off date (1935) for the previous historic resources survey. The historic context for the automobile era in Waxahachie, included in *Section 3, Evaluation Framework*, provides the background and framework for assessing these resources. During the post-World War II period, as automobiles became the preferred mode of transportation, many businesses emerged along busy commercial corridors such as Elm Street/US 77 that catered to automobile travelers. These resources identified just to the west of the existing Ellis County Courthouse Historic District, including three gas stations and a drive-through bank, exemplify this trend. As such, HHM recommends extending the NRHP district boundary to the west to include these significant historic resources. The new boundaries would include all property along the east side of South Elm Street, between the Southern Pacific railroad line and Waxahachie Creek as well as six buildings on the west side of the street. The proposed west extension includes eight contributing and seven non-contributing properties.

The project team also identified several buildings north of the existing district boundary deemed as strong examples of local architecture with good integrity. The suggested reevaluation of the Ellis County Courthouse Historic District includes a recommendation to extend the boundary northward to encompass these buildings. Expansion of the north boundary would extend to McMillan Street and would include three contributing and two non-contributing properties.

Of the 108 resources located in the proposed updated Ellis County Courthouse Historic District, HHM identified 72 resources (67 percent) that are recommended as contributing and 36 non-contributing resources (33 percent) to the district.

Table 4-7 provides a comprehensive list of all properties within the proposed updated Ellis County Courthouse Historic District, and *Figure 4-6* illustrates the proposed boundary and a graphic depiction of contributing and non-contributing resources.

Table 4-7. Resources within the proposed updated Ellis County Courthouse District

Address	Parcel ID	Date of Construction	Contributing Status
109 N College	170407	1887	Contributing
111 N College	170407	1887	Contributing
112 N College	170417	1925	Non-Contributing
113 N College	170407	1887	Contributing
114 N College	170416	1920	Contributing
115 N College	170407	1887	Contributing
116 N College	198299	1920	Contributing
116 N College	170415	ca. 1955	Non-Contributing
200 N College	170425	1895	Contributing
201 N College	None	1888	Non-Contributing
201 N College	None	ca. 1860	Non-Contributing
210 N College	170702	1920	Contributing
216 N College	217175	ca. 1980	Non-Contributing

Table 4-7. Resources within the proposed updated Ellis County Courthouse District

Address	Parcel ID	Date of Construction	Contributing Status
301 N College	170690	1920	Contributing
311 N College	170691	1960	Non-Contributing
100 S College	193414	2003	Non-Contributing
101 S College	170464	1912	Contributing
105 S College	170454- 170456, 170465	NA	Non-Contributing
200 S College	193409	NA	Non-Contributing
201 S College	193406	1889	Contributing
203-207 S College	170443	1890	Contributing
209-215 S College	170427- 170430	1895	Contributing
308 S College	170485	1900	Non-Contributing
310 S College	170486	1915	Contributing
403 S College	220752	ca. 1905	Contributing
423 S College	220751	1909	Contributing
441 S College	171143	1940	Contributing
441 S College	171143	1940	Non-Contributing
S College	None	ca. 1930	Contributing
S College	171150	2013	Non-Contributing
104 N Elm	170398	1950	Contributing
200 N Elm	170551	1966	Contributing
200 S Elm	170512	1935	Non-Contributing
204 S Elm	170510	1930	Contributing
304 S Elm	172482	1985	Non-Contributing
306 S Elm	170500	1940	Contributing
307 S Elm	170501	1940	Non-Contributing
401 S Elm	170570	1950	Contributing
415 S Flat	171145	1910	Contributing
503 S Flat	171145	1910	Contributing
109 E Franklin	170457	1890	Contributing
113 E Franklin	170459	1900	Contributing
105-107 W Franklin	170519	1890	Non-Contributing
109 W Franklin	193341	1915	Contributing
109 W Franklin	193341	1915	Non-Contributing
109 W Franklin	193341	1915	Non-Contributing
208 W Franklin	170463	1920	Non-Contributing
210 W Franklin	170462	1920	Non-Contributing
215 W Franklin	170514	1902	Contributing
216 W Franklin	170461	1920	Non-Contributing
103 N Jackson	170410	1920	Non-Contributing
106 S Jackson	170458	1900	Contributing
300 S Jackson	170489	2000	Non-Contributing
105 W Jefferson	170487	1913	Contributing
200 W Jefferson	170520	NA	Non-Contributing
209 W Jefferson	170493	1926	Non-Contributing
212 W Jefferson	170515	1920	Contributing
305 W Madison	170571	1983	Non-Contributing
305 W Madison	170571	1983	Non-Contributing
401 W Madison	170561	1960	Contributing
405 W Madison	170562	1945	Contributing
100 E Main	170418	1912	Contributing
110-114 E Main	170450	ca. 1910	Contributing
201 E Main	170540	1920	Contributing
209 E Main	170541	ca. 1925	Contributing
213 E Main	170542	1930	Contributing

Table 4-7. Resources within the proposed updated Ellis County Courthouse District

Address	Parcel ID	Date of Construction	Contributing Status
215 E Main	170543	1930	Contributing
217 E Main	170534	1930	Non-Contributing
100 W Main	170403	1910	Contributing
101 W Main	193423	1895	Contributing
108 W Main	170414	1894	Contributing
110 W Main	170413	1942	Contributing
114 W Main	170412	1894	Contributing
200-208 W Main	170391, 170400	1895	Contributing
208-210 W Main	170399	1895	Contributing
209 W Main	170470	1910	Contributing
210 N Monroe	170558	1915	Contributing
233 S Monroe	258933	NA	Non-Contributing
105 N Rogers	170402	1895	Contributing
107 N Rogers	170401	1895	Non-Contributing
109 N Rogers	170393	1893	Contributing
111 N Rogers	170392	NA	Non-Contributing
114 N Rogers	170397	1900	Contributing
116 N Rogers	170404	1935	Non-Contributing
200 N Rogers	170697	ca. 1975	Non-Contributing
200 N Rogers	170552	1888	Contributing
300 N Rogers	None	1936	Contributing
300 N Rogers	170699	1935	Contributing
306 N Rogers	170698	1965	Contributing
100 S Rogers	170469	1910	Contributing
104-110 S Rogers	170466	1910	Contributing
114 S Rogers	193422	1905	Contributing
200 S Rogers	170521	1887	Contributing
208 S Rogers	170517	1895	Contributing
217 S Rogers	193418	1890	Contributing
300 S Rogers	170492	NA	Non-Contributing
301 S Rogers	170488	1920	Contributing
306 S Rogers	170490	1900	Contributing
306 S Rogers	170490	1915	Contributing
307 S Rogers	170494	ca. 1935	Contributing
311 S Rogers	170495	1895	Contributing
315 S Rogers	170484	1895	Contributing
401 S Rogers	193895	1911	Contributing
406 S Rogers	261576	1923	Contributing
410 S Rogers	261578	1935	Non-Contributing
501 S Rogers	252537	1908	Contributing
S Rogers	36	NA	Non-Contributing
300 W Water	170550	1940	Contributing

West End Historic District

Of the seven resources surveyed within the West End Historic District, HHM recommends three as contributing and four as non-contributing. Because so few of the existing West End Historic District resources are within the survey area and the majority of resources composing the historic district were not evaluated for this survey, HHM recommends the West End Historic District boundaries remain unchanged at this time.

Figure 4-6 shows the contributing and non-contributing recommendations for resources assessed in the West End Historic District.



Figure 4-6. Graphic depiction of the existing and proposed boundaries for the NRHP historic districts in the downtown survey area. Resources surveyed for this project within the NRHP districts are identified as contributing and non-contributing. Source: Map by HHM, 2016.

4.5. Reevaluation of Previously Surveyed Resources

The 2016 survey reevaluated all extant resources identified in the 1985 historic resources survey. Of the 153 resources surveyed for the current project, 85 were evaluated in the 1985 survey. Of the remaining 68 resources, 34 postdate the 1935 cut-off date from the previous survey and include 18 resources that now meet the NRHP recommended age threshold as well as 16 resources that are recently constructed and not considered to be historic. As mentioned in *Section 2, Survey Methods* and *Section 3, Evaluation Framework*, the preservation priority ranking system implemented for the current survey differs slightly from the system used in the 1985 survey. While the 1985 survey allowed for some resources classified as low priority to be contributing resources to a NRHP historic district, the current survey does not. The classification system developed in 1985 provided for a less stringent approach in which some resources that lacked integrity yet showed potential to convey historical significance were still recommended as contributing. The current preservation priority ranking system enforces more rigid and consistent parameters, relying on the present condition of the resource as the basis for its ranking. These factors account for some of the differences in preservation priority rankings between the 1985 survey and the 2016 survey.

Resources with Unchanged Priority Rankings

Based on a comparison of the 1985 and 2016 survey data, 56 of the preservation priority rankings remained stable over time. Within this group, 31 resources remained in the high priority category, 12 resources remained in the medium priority category, and 13 resources remained in the low priority category. Thus, the preservation priority ranking remained unchanged for 66 percent of properties from 1985 to 2016.

Resources with Downgraded Priority Rankings

The preservation priority ranking was downgraded from high to medium for five resources, from high to low for one resource, and from medium to low for eight resources. Based on these results, 16 percent of the resources were ranked in a lower preservation priority category in the 2016 update. Reasons for the downgrade included insufficient integrity due to lack of maintenance and upkeep and/or incompatible alterations made since 1985.

Resources with Upgraded Priority Rankings

The preservation priority ranking was upgraded from low to high for three resources, from low to medium for seven resources, and from medium to high for four resources. Thus, 16 percent of the resources surveyed in 1985 upgraded preservation priority rankings for the 2016 survey.

The following table identifies all properties whose preservation priority rankings were changed for the 2016 survey update.

Table 4-8. Comparison of priority rankings between the 1985 HHM Survey of Waxahachie and the current (2016) update survey.

Address	Parcel ID	1985 Preservation Priority	2016 Preservation Priority	Recommended Status to NRHP Historic District	Integrity Issues
111 N College	170407	High	Medium	Contributing	Storefront altered - entry no longer recessed, Door replaced, Non-historic canopy
114 N College	170416	Low	Medium	Contributing	Storefront altered, Exterior wall materials replaced
116 N College	198299	Low	Medium	Contributing	Storefront altered, Doors replaced, Windows replaced
210 N College	170702	Low	Medium	Contributing	Exterior wall materials replaced
105 S College	170454-170456, 170465	Medium	Low	Non-Contributing	None (new construction)
306 S Elm	170500	Low	High	Contributing	Garage door replaced
401 S Elm	170570	Low	Medium	Contributing	Exterior wall materials replaced, Side window enclosed
108 E Franklin	170433	Medium	Low	Non-Contributing	Storefront altered, Doors replaced, Windows replaced
105-107 W Franklin	170519	Medium	Low	Non-Contributing	Doors replaced, Windows replaced, Exterior wall materials replaced
109 W Franklin	193341	High	Low	Non-Contributing	Windows replaced, Storefront altered, Exterior wall materials replaced
109 W Franklin	193341	Medium	Low	Non-Contributing	Windows replaced, Storefront altered, Doors replaced, Exterior wall materials replaced
216 W Franklin	170461	Medium	Low	Non-Contributing	Doors replaced, Windows replaced, Transoms covered
105 W Jefferson	170487	High	Medium	Contributing	Doors replaced, Windows replaced, Cornice removed
507 W Jefferson	171073	Medium	High	Contributing	Screen door replaced
509 W Jefferson	171072	Medium	Low	Non-Contributing	Doors replaced
515 W Jefferson	171080	Medium	Low	Non-Contributing	Doors replaced, Windows replaced, Exterior wall materials replaced, Porch altered
110-114 E Main	170450	Medium	High	Contributing	Doors replaced
201 E Main	170540	Low	Medium	Contributing	Storefront partially altered, Doors replaced
213 E Main	170542	Low	Medium	Contributing	Awning added
217 E Main	170534	Medium	Low	Non-Contributing	Storefront altered, Exterior wall materials replaced, Fenestration altered, Transoms covered
105 N Rogers	170402	Low	High	Contributing	Storefront partially altered, Doors replaced, Windows replaced
109 N Rogers	170393	Low	High	Contributing	Non-historic canopy added
300 N Rogers	170699	None noted	Medium	Contributing	Doors replaced, Some windows boarded, Porch added
200 S Rogers	170521	High	Medium	Contributing	Doors replaced, Windows replaced, Exterior wall materials replaced, Transoms covered by stucco
301 S Rogers	170488	Medium	High	Contributing	None visible

Table 4-8. Comparison of priority rankings between the 1985 HHM Survey of Waxahachie and the current (2016) update survey.

Address	Parcel ID	1985 Preservation Priority	2016 Preservation Priority	Recommended Status to NRHP Historic District	Integrity Issues
306 S Rogers	170490	Low	Medium	Contributing	Exterior wall materials replaced, Storefront doors and windows replaced, Transoms covered
306 S Rogers	170490	High	Medium	Contributing	Exterior wall materials replaced, Doors replaced, Windows replaced
307 S Rogers	170494	Medium	High	Contributing	Storefront altered
315 S Rogers	170484	High	Medium	Contributing	Windows replaced, Storefront altered, Transoms covered

5. FUTURE RECOMMENDATIONS

Recommendation 1. Update the Ellis County Courthouse Historic District

The Ellis County Courthouse District, listed in the NRHP in 1975, should be updated to take into account the recommendations made by the *Waxahachie Historic Resources Survey Update of 2016*. The historic district retains its commercial and governmental character and remains a recognizable cohesive grouping of historic resources. However, project architectural historians observed changes to many of the buildings that warrant revisions to the contributing and non-contributing status of 12 resources within the existing district. In addition, the passage of time has enabled some downtown properties on the west and north sides of the district to gain significance and has witnessed the construction of new buildings on the east end that justify a reexamination of the boundaries. Based on these observations, HHM recommends making the following updates to the Ellis County Courthouse Historic District:

- Decrease the eastern boundary, north of Jefferson Street, from Clift and Flat streets to Jackson and College streets to exclude resources that do not possess sufficient architectural character and significance to contribute to the Ellis County Courthouse Historic District. The proposed boundary decrease is depicted as “A” in *Figure 5-1*. For detailed information about the recommended boundary decrease and properties within the area recommended for exclusion from the district, see *Section 4.4* and *Appendices A–B*.
- Increase the boundary at the west, identified as “B” in *Figure 5-1*; at the southeast, identified as “C” in *Figure 5-1*; and at the north, identified as “D” in *Figure 5-1*. These areas contain resources that have either gained significance since the previous survey in 1985, as discussed in the *Survey Results Section 4.4*, or were already listed individually in the NRHP but not included in the district. See *Appendices A–B* for details on the resources recommended for inclusion in the Ellis County Courthouse Historic District.
- Update the contributing/non-contributing status of resources within the existing Ellis County Courthouse Historic District per the results of this survey. See *Table 4-4* in *Section 4, Survey Results* to view all properties recommended for inclusion to the proposed boundaries of the Ellis County Courthouse Historic District and their contributing/non-contributing status.
- Update the Ellis County Courthouse Historic District nomination’s statement of significance to examine the mid-century history, development, and significance of the downtown and to account for the resources recommended for inclusion in the district that have reached the age threshold for NRHP designation since the 1975 nomination of the district. *Section 3, Evaluation Framework* provides information about downtown Waxahachie during the time period

between 1935 and 1970, the updated cut-off date for the current survey.

- Update the comprehensive inventory of resources located within the proposed Ellis County Courthouse District boundary.

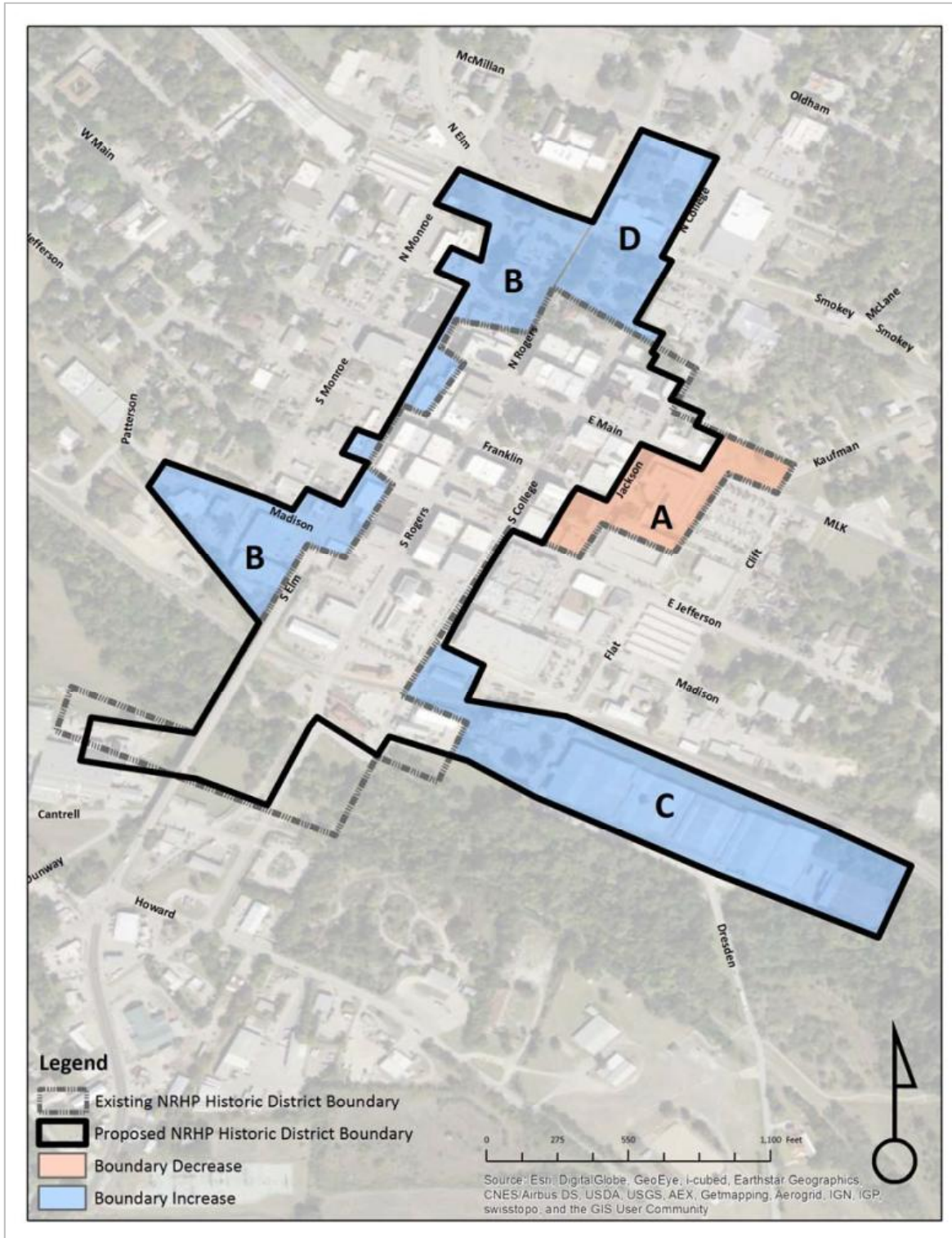


Figure 5-1. Map of recommended changes to the Ellis County Courthouse Historic District boundary. Source: Map by HHM, 2016.

Recommendation 2. Consider Individual NRHP and RTHL Designation

Based on the results of the 2016 survey update of Waxahachie's downtown area, HHM recommends nominating eight resources for individual listing in the NRHP.

Table 5-1. Resources recommended as individually eligible for NRHP listing.

Address	Parcel ID	Historic Use/Name	Date of Construction	NRHP Criteria
403 S College	220752	Horse and Fuel Shed Feed	ca. 1905	A
441 S College	171143	Agricultural storage site	1940	A
104 N Elm	170398	Citizens National Bank of Texas	1950	A and C
200 N Elm	170551	Citizens National Bank of Texas	1966	A and C
306 S Elm	170500	Gulf service station	1940	A and C
503 S Flat	171145	National Compress Company Building	1910	A
306 N Rogers	170698	Southwestern Bell Telephone Company	1965	A and C
300 W Water	170550	Gulf Gas Station	1940	A and C

HHM recommends RTHL designation for the 35 properties identified as high priority that are located within NRHP-listed historic districts. Even though the assignment of high preservation priority ranking reflects these resources' eligibility for individual listing in the NRHP, the THC and the NPS discourage the nomination of individual resources that already have a contributing status within a NRHP-listed historic district. Contributing buildings to NRHP-listed historic districts have the same protections, benefits, and eligibility for federal and state tax incentives as individual resources listed in the NRHP. However, RTHL designation provides an additional level of protection – prevention of inappropriate changes or demolition initiated by a property owner or developer. The RTHL designation requires that the owner notify the THC of proposed alterations or demolitions. If the THC opposes the proposed changes, they may place a 60- or 90-day moratorium on construction to organize public opposition. After the moratorium has passed, the owner of the RTHL is free to proceed with alterations, but the THC may revoke RTHL designation, depending on the appropriateness of the alterations. *Table 5-2* lists the resources recommended for RTHL designation.

Table 5-2. Resources recommended for RTHL designation.

Address	Parcel ID	Historic Use/Name	Date of Construction	NRHP Criteria
113 N College	170407	One-part commercial block building	1887	A and C
115 N College	170407	One-part commercial block building	1887	A and C
101 S College	170464	Second Penn Building	1912	A and C
201 S College	193406	Old Masonic Lodge Hall	1889	A and C
203-207 S College	170443	Hancock Building	1890	A and C
209-215 S College	170427-170430	One-part commercial block building	1895	A and C
423 S College	220751	Rock Island Passenger Depot	1909	A and C
109 E Franklin	170457	One-part commercial block building	1890	A and C
109 W Franklin	193341	Two-part commercial block building	1915	A and C

Table 5-2. Resources recommended for RTHL designation.

Address	Parcel ID	Historic Use/Name	Date of Construction	NRHP Criteria
215 W Franklin	170514	C. W. Gibson and E. S. Campbell building	1902	A and C
212 W Jefferson	170515	Gas station	1920	A and C
507 W Jefferson	171073	Single-family dwelling	1905	C
513 W Jefferson	171071	Single-family dwelling	1900	C
500 W Madison	171075	John M. Harrison Warehouse Company	1910	A
100 E Main	170418	Rogers Hotel	1912	A and C
110-114 E Main	170450	One-part commercial block building	ca. 1910	A and C
100 W Main	170403	Two-part commercial block building	1910	A and C
101 W Main	193423	Ellis County Courthouse	1895	A and C
108 W Main	170414	Two-part commercial block building	1894	A and C
110 W Main	170413	Texas Theater	1942	A and C
114 W Main	170412	First Penn Building	1894	A and C
200-208 W Main	170391, 170400	Citizens National Bank	1895	A and C
208-210 W Main	170399	Two-part commercial block building	1895	A and C
105 N Rogers	170402	Spalding Building	1895	A and C
109 N Rogers	170393	Davis-Bayless Building	1893	A and C
200 N Rogers*	170552	Ellis County Jail	1888	A and C
300 N Rogers	None	THC Historical Marker	1936	A
100 S Rogers	170469	Two-part commercial block building	1910	A and C
104-110 S Rogers	170466	Two-part commercial block building	1910	A and C
114 S Rogers	193422	Citizens National Bank	1905	A and C
208 S Rogers	170517	Two-part commercial block building	1895	A and C
301 S Rogers	170488	Two-part commercial block building	1920	A and C
307 S Rogers	170494	Two-part commercial block building	ca. 1935	A and C
401 S Rogers	193895	Old Federal Building	1911	A and C
501 S Rogers	252537	Missouri-Kansas-Texas Depot	1908	A and C

*Already designated as an RTHL.

Thirty-two of these properties are located within the existing boundaries of the Ellis County Courthouse Historic District and three within the West End Historic District boundaries. Therefore, they are eligible for federal and state tax incentives under the historic district designation, as previously mentioned. See *Survey Results Section 4.3* for more details on the properties recommended as eligible for individual listing in the NRHP.

Recommendation 3. Update the City of Waxahachie Historic Overlay District

The Waxahachie pilot downtown survey recommends revising the boundary of the existing local historic overlay district to reflect the documentation of the downtown area in 2016.

- Decrease the eastern boundary at Clift Street to roughly Jackson and College Streets. As described in *Section 4, Survey Results*, the pilot survey identified extensive new development and infill within the eastern portion of the existing historic overlay district. The proposed

boundary decrease is depicted as “A” in *Figure 5-2*. Decrease the western boundary from Monroe Street to Elm Street. The proposed western boundary decrease is depicted as “B” in *Figure 5-2*. For detailed information about the recommended boundary decrease and properties within the area recommended for exclusion from the district, see the *Survey Results Section 4.2.* and *Appendices A–B*.

- Increase the southwestern and southeastern portions of the boundary as illustrated by “C” and “D,” respectively, to include properties recommended as local historic resources and contributing to the local historic overlay district. Additionally, the northern boundary should expand to roughly McMillan Street for the area between Rogers and College Streets, as identified as “E” in *Figure 5-2*.
- Update the City of Waxahachie Heritage Preservation Ordinance to explicitly define parameters for contributing and non-contributing resources to the local historic overlay district. HHM also recommends expanding the ordinance to include integrity requirements for local historic resource designation.
- Update the comprehensive inventory of resources located within the proposed historic overlay district boundary.

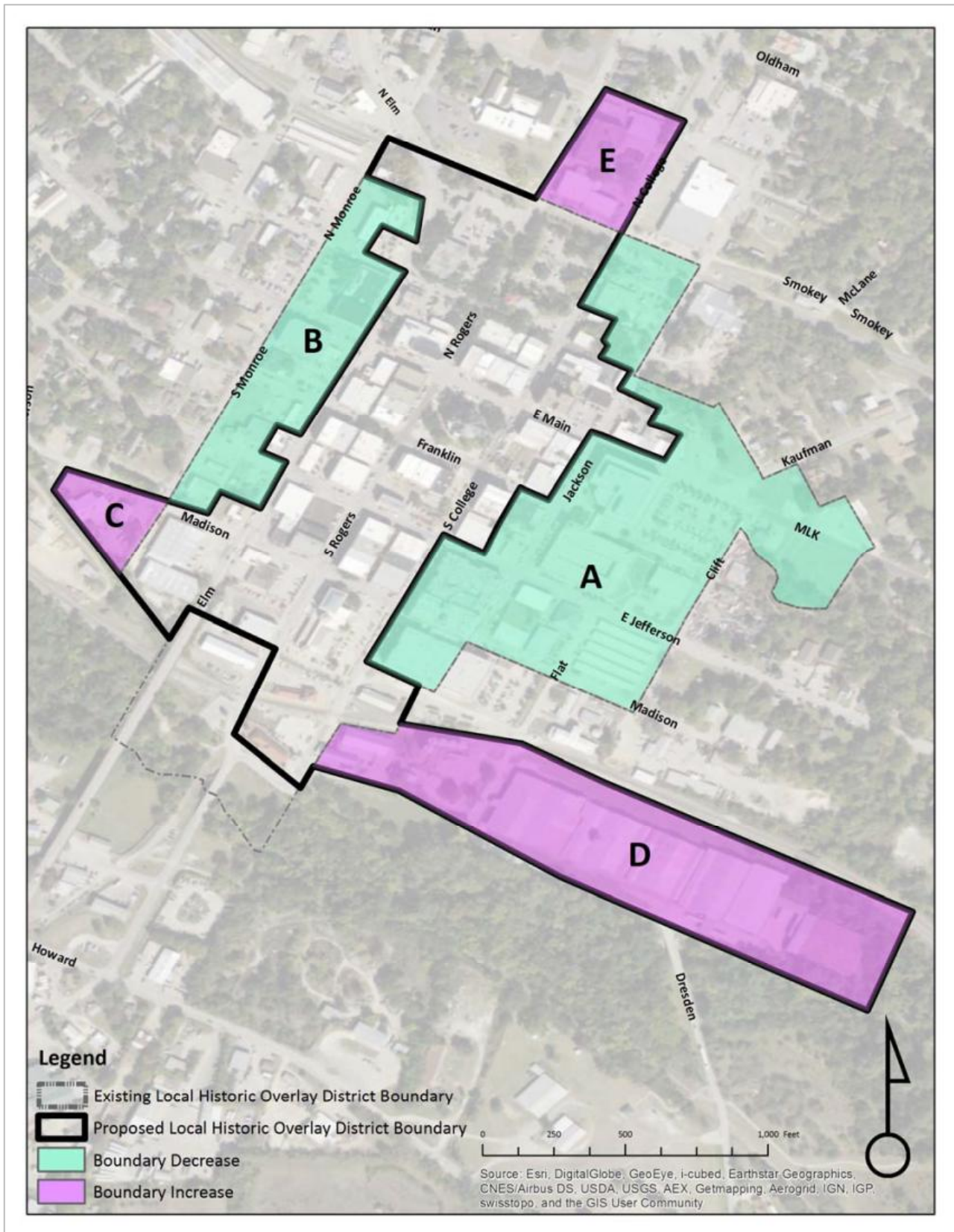


Figure 5-2. Map of recommended changes to the City of Waxahachie local historic overlay district. Source: Map by HHM, 2016.

Recommendation 4. Continue the Historic Resources Survey

The 2016 historic resources survey update focused exclusively on Waxahachie's downtown area. In order to continue to promote local preservation efforts, HHM recommends that the City undertake similar efforts in other parts of Waxahachie to bring the historic resources survey up to date. The survey plan constituting Phase I of this project will provide feasible, strategic guidelines and recommendations for executing a historic resources survey incrementally in the remainder of the city. Phase I's survey plan will determine a prioritization of recommended survey areas based on threat (development, neglect, etc.) and/or underrepresentation in the history and development of Waxahachie. The City should consider applying for additional TPTF and Certified Local Government (CLG) grant monies through the THC to fund the historic resources survey efforts.¹

Recommendation 5. Preservation Planning

The City of Waxahachie Heritage Preservation Ordinance ensures a degree of protection for buildings that are zoned historic, but this protection is reactionary and begins only after an owner has begun to plan for an inappropriate alteration or demolition. To proactively plan development that does not adversely affect significant historic resources, the City of Waxahachie should continue to integrate survey information into overall city planning procedures. For monitoring purposes, the City should integrate the submitted data into their GIS system. This data could then be easily referenced for all City programs that require the issuance of building, demolition, or moving permits; that affect changes in land use or zoning; or that affect the built landscape in any way. The City should also seek to apply historic zoning to high priority properties and historic districts.

When the City becomes aware of proposed development projects that have the potential to impact historic resources, they should consider holding project-specific public meetings or conducting project-specific analysis. TPTF Planning Grants, available through the THC, can be used to study the feasibility of alternatives that would have less impact on historic resources, to analyze the real costs of a project, or to explore strategies to mitigate the impacts if the development threat cannot be avoided.

¹ In addition to the TPTF grant that funded this project, the THC also awards historic preservation grants through the CLG (Certified Local Government) program, another viable option for funding ("Certified Local Government," last modified June 2016, <http://www.thc.state.tx.us/preserve/projects-and-programs/certified-local-government>).

6. BIBLIOGRAPHY

Citizens National Bank. *Your History: A Tribute to Waxahachie and Ellis County by Citizens National Bank On This, Our 100th Birthday*. Waxahachie, Texas.

City of Waxahachie. *2007 Comprehensive Plan*. October 2007.

_____. *Historic Overlay District Map*. n.d.

_____. *Ordinance 2002*. Waxahachie, 2000.

_____. *Ordinance 2287*. Waxahachie, 2005.

_____. *Ordinance 2288*. Waxahachie, 2005.

City of Waxahachie and Winter & Company. *Downtown Waxahachie Design Guidelines*. Prepared for Waxahachie Heritage Preservation Commission. August 2011.

Ellis Appraisal District. *City Limits Shapefile*. Waxahachie, 2015.

_____. *Ownership Shapefile*. Waxahachie, 2015.

_____. *Parcels Shapefile*. Waxahachie, 2015.

_____. *Streets Shapefile*. Waxahachie, 2015.

Felty, Margaret Leslie Rowland. "Waxahachie 1850-1900: A Kaleidoscopic History." M.A. thesis, University of Texas at Arlington, 1975.

_____. "WAXAHACHIE, TX," *Handbook of Texas Online*, <http://www.tshaonline.org/handbook/online/articles/hew02>. Accessed October 19, 2015. Uploaded on June 15, 2010. Published by the Texas State Historical Association.

Hardy·Heck·Moore, Inc. *Historic Resources of Waxahachie, A Comprehensive Survey and National Register of Historic Places Nomination*. Prepared for the City of Waxahachie. July 1985.

_____. *Historic Resources Survey for Sidewalk Improvements in Various Cities in Ellis County*. Prepared for Texas Department of Transportation. 2006.

_____. *Waxahachie Historic Resources Survey Update*. Prepared for the City of Waxahachie. August 2004.

Historic Waxahachie, Inc. *Historic Waxahachie Inc.'s Downtown Walking Tour*. Waxahachie, Texas, 2016.

National Park Service. *National Register of Historic Places Program: National Register Federal Program Regulations*. Washington, D.C.: National Park Service, n.d., <https://www.nps.gov/nr/regulations.htm#603>. Accessed September 21, 2016.

Robert J. Haaser, "ELLIS COUNTY," *Handbook of Texas Online*, <http://www.tshaonline.org/handbook/online/articles/hce04>. Accessed October 19, 2015. Uploaded on June 12, 2010. Published by the Texas State Historical Association.

- Sanborn Map Company. *Waxahachie 1904* Sheets 1-12, Maps, 1904, <http://www.lib.utexas.edu/maps/sanborn/w.html#W>. Accessed October 23, 2016. University of Texas at Austin, Perry-Castañeda Library Map Collection, Austin, Texas.
- _____. *Waxahachie 1914* Sheets 1-19, Maps, 1914, <http://www.lib.utexas.edu/maps/sanborn/w.html#W>. Accessed October 23, 2016. University of Texas at Austin, Perry-Castañeda Library Map Collection, Austin, Texas.
- _____. *Waxahachie 1925* Sheets 1-29, Maps, 1925. University of Texas at Austin, The Dolph Briscoe Center for American History, Austin, Texas.
- _____. *Waxahachie 1959* Sheets 1-29, Maps, 1959. University of Texas at Austin, The Dolph Briscoe Center for American History, Austin, Texas.
- Stott, Kelly McMichael. *Waxahachie: Where Cotton Reigned King*. Charleston: Arcadia Publishing, 2002.
- Texas Historical Commission. *Federal Historic Preservation Tax Incentive Program*. Austin, Texas: Texas Historical Commission, n.d. <http://www.thc.texas.gov/preserve/projects-and-programs/preservation-tax-incentives/federal-historic-preservation-tax>. Accessed October 24, 2016.
- _____. *THC Historic Resources Survey Manual*. Austin, Texas: Texas Historical Commission, March 2013. http://www.thc.texas.gov/public/upload/preserve/survey/survey/THC%20Historic%20Resources%20Survey%20Manual%202013%2011_0.pdf. Accessed October 24, 2016
- _____. *Texas Historic Preservation Tax Credit Program*. Austin, Texas: Texas Historical Commission, n.d. <http://www.thc.texas.gov/preserve/projects-and-programs/preservation-tax-incentives/texas-historic-preservation-tax-credit>. Accessed October 24, 2016.
- Thomas E. Stanley Architects and Engineers. *Thomas E. Stanley Architects and Engineers Office Brochure*. Dallas, Texas, n.d.
- Williams, Joe R. and Stephen Smith. *Ellis County Courthouse Historic District Nomination*. 1975.

Appendix A

Inventory of Surveyed Historic Resources

Please see separate Appendix A file to view inventory.

Appendix B

Texas Historic Sites Forms

Please see separate Appendix B files to view survey forms.

Appendix C

Waxahachie Multiple Property Nomination Statement of Significance

STATEMENT OF SIGNIFICANCE

Waxahachie, county seat of Ellis County, has been an important agricultural, commercial, educational, and transportation center in the north-central Texas region between Dallas and Waco since the town's founding in 1850. The production, processing, and shipping of cotton formed the basis for the city's rapid growth during the late nineteenth and early twentieth centuries, and Ellis County eventually became the nation's largest cotton-producing county during the early 1900s. Because the crop played such a pivotal role in the community's development, numerous cotton-related industries, including one of the state's first textile mills, were established in the town. Most were built near one of the three railroads that serviced the community. The vibrant local economy of the late 1800s and early 1900s contributed to a construction boom that resulted in the rapid development of the downtown and created large neighborhoods filled with vernacular and popular house types. For over forty years Waxahachie was home of Trinity University, a Presbyterian school that moved to town in 1902 but later relocated to San Antonio. As local cotton production declined during the 1930s, Waxahachie's most prosperous era came to an abrupt end. Growth since that time has been slow, thereby saving many of the town's late nineteenth- and early twentieth-century structures. Waxahachie's rich architectural legacy reveals much about the architectural tastes and preferences during the town's most prosperous era. Recognizing the significance of the town's impressive collection of turn-of-the-century structures, the citizens of Waxahachie have actively participated in the preservation and restoration movement. Four individual properties and one historic district are already listed in the National Register of Historic Places, and this nomination proposes to add eighty-three individual sites

and three historic districts for similar designation.

Significance

Named for early Texas leader Richard Ellis, president of the Texas Constitutional Convention of 1836, Ellis County was created from Navarro County when settlers in the area successfully petitioned the state legislature for its formation on December 20, 1849. The state legislature also appointed the first county officials, who were to select a seat of government for the newly formed county. These officials rejected two other sites proposed by area landowners and accepted the offer of E. W. Rogers, an Alabama native who settled in the area in 1847. Rogers' land, which included his own homestead, was ideal because its location near the county's geographic center satisfied state requirements. The land also seemed favorable for settlement. Two creeks in the area provided good water sources, and the abundance of timber along these waterways provided an ample supply of building materials. The county was officially organized on August 5, 1850 when the first elected officials were sworn into office.

In 1850 Richard Donaldson surveyed the new forty-block townsite, using the Rogers homestead as its primary orientation point. Thus the streets ran "almost exactly northeast to southwest and from northwest to southeast, instead of being laid off in accordance with the cardinal points (History of Ellis County 1892: 174)." The town was dubbed Waxahachie, the name that local Indians had given the creek that ran through the south side of the new town. Literally translated, Waxahachie means buffalo or cow creek.

Growth in the small township was quite slow during the early years of

settlement. Most residents were farmers who barely survived the frontier conditions, and the density of development was extremely low. The 1850 Census indicates that only 989 citizens lived in the entire county, and of that amount, 912 were white or "freed coloreds," while 77 were slaves.

Waxahachie evolved into the county's largest and most important township primarily because it was the seat of government. The first courthouse was a simple log structure that, according to minutes of commissioners' court, was moved from neighboring Dallas County to the north and was in use by 1851. Standing on the public square near the E. W. Rogers homestead, the courthouse quickly became the center of community activity. The first retail establishments operated nearby, benefiting from the regular flow of people with legal business. A. B. Marchbanks is believed to be the community's first merchant.

Although commercial activity increased, the local economy remained largely agricultural. The primary crops grown, according to the agricultural schedules of the 1850 and 1860 census, were wheat, oats, corn, and sweet potatoes. Cattle raising was also an important livelihood among the original settlers. Cotton, which would later become the foundation of the town's late nineteenth- and early twentieth-century prosperity, was grown in small quantities. The Agricultural Schedule of 1860 reveals only 389 bales of cotton were produced in Ellis County. While the fertile land was conducive for cotton cultivation, few realized its potential during the antebellum period because of the difficulty and expense of shipping the crop and the lack of a sufficient labor force.

The vast majority of settlers who arrived in Waxahachie and Ellis County relocated from other parts of the United States. Census records of 1850 and 1860 reveal that most of these new residents originally hailed from

the Upland South. Tennessee was the primary source of settlers to the area, followed by Missouri. By 1860 the county's population had reached 5,246, an increase of over 500% since 1850. Many of the new residents who came from the South brought slaves, swelling the county's slave population to 1,104, a ten-fold increase from ten years earlier. There were 196 slave owners in 1860.

The majority of Ellis County residents chose to secede when the state's voters were asked if Texas should withdraw from the Union. When war erupted and Texas joined the Confederacy, many local able-bodied men joined the Confederate Army, serving with distinction in the Twelfth Texas Calvary, Parson's Brigade. The Civil War drained Waxahachie of human and capital resources, and growth came to a standstill.

With the war's conclusion, however, Waxahachie experienced renewed economic prosperity and expansion. The courthouse square flourished with activity, and a steady influx of new settlers began to immigrate to the area. As new settlers moved to Waxahachie, the town's economic base became more diversified. One of the earliest manufacturing concerns was the Spalding Brothers Furniture Store and Funeral Parlor, which operated as early as 1870. A small bank, founded by J. W. Ferris and E. P. Nichols was established in the town in 1860, but the Civil War forced its closing soon after it opened. Ferris joined forces with W. H. Getzendaner to open another bank in 1868. Now known as the Citizen's National Bank, it is reputed to be one of the oldest in the north-central Texas region. Other business establishments, such as the Aaron Tripett's mercantile store, opened during the late 1860s and early 1870s, and most were located around the courthouse square.

Religious and social life in the town also diversified as the influx

of people necessitated in the founding and introduction of new community institutions. The Methodists were the first local religious group to organize, establishing a church in 1849. Others that followed included the Cumberland Presbyterian Church in 1853, First Baptist Church in 1861, the First Presbyterian Church in 1871, St. Paul's Episcopal and St. Joseph's Catholic churches in 1875, and the Main Street Christian Church in 1878. Prior to the Civil War, few churches stood in Waxahachie, and the various congregations agreed to share facilities. The Methodists were the first to build a sanctuary, erecting a small frame structure in 1852 in the 200 block of E. Main. Each of the other congregations were eventually housed in their own buildings, but with one exception, all nineteenth-century sanctuaries no longer stand. St. Paul's Episcopal Church (N. R. Site No. 1311), built in 1887 with Gothic Revival detailing, remains the oldest extant church building in the community. The Waxahachie Masonic Lodge #90 was formed in 1852, and members erected a two-story frame structure with Greek Revival detailing by 1860. It stood on the site of present-day Sims Library (Site No. 636 - West End Historic District), and in addition to serving as a meeting hall for the lodge, the building was used as a school. Local historians believe this to be the town's first educational facility of any consequence. It was known as the Waxahachie or Masonic Academy.

The establishment of Marvin College in 1870-71 proved a great source of civic pride and distinction. Most students hailed from Waxahachie and nearby areas. The Northwest Texas conference of the Methodist Episcopal Church South provided funds for the construction of the college, which was named for E. M. Marvin, bishop of the district. The school stood at the northern edge of town. Bird's-eye maps of Waxahachie, drawn in 1876 and 1886, show the campus originally was isolated from the town, but

residential development eventually encroached on the school. Marvin College operated until 1884, when it closed for financial reasons. The facilities were purchased by the city of Waxahachie for use as a public school. The old building, which stood just north of present-day Marvin Elementary School (Survey Site No. 155), was eventually abandoned and razed in the 1920s.

The 1870s and early 1880s marked a transitional period in Waxahachie's development. The town grew from a small village to a bustling commercial, governmental, and agricultural center in the north-central Texas region. In 1870 the township of Waxahachie was officially incorporated under state laws, and a mayoral-alderman system of municipal government was adopted. In 1871 the cornerstone for a new county courthouse was laid and the seeming permanence of its stone construction symbolized stability within the community. New buildings of frame, stone, or brick construction replaced the more crude log or hand-planed lumber dwellings.

The arrival of the railroad at Waxahachie in 1879 affected virtually all aspects of life in the community. Rail service first reached Ellis County in 1871 when the Houston and Texas Central built a line in the eastern part of the county. The railroad's path bypassed Waxahachie, however, running about fifteen miles to the east and resulted in the establishment of the town of Ennis. Astute business leaders and other citizens of Waxahachie, quick to realize the vast potential for economic development and prosperity that the railroad represented for the community, organized the Waxahachie Tap Railroad to bring rail service directly to the city. Financial difficulties and mismanagement plagued its construction, yet the tap line was finally completed in September 1879, its path running just north of the original townsite. The Houston and Texas Central

eventually took control of the operation. The Fort Worth and New Orleans Railroad, later absorbed into the Missouri-Kansas-Texas Railroad system, reached Waxahachie in 1886, and its tracks were built on the south side of town. In 1907 the Trinity and Brazos Valley Railroad established a line that connected Waxahachie with Corsicana to the east.

As was true of so many other communities, the arrival of rail service proved a critical factor in the town's history and development. Waxahachie's dramatic population increase from 1,354 in 1870 to 3,076 in 1880 provides evidence of the industry's contribution to the local economy. The railroad provided cheap transportation of goods into and out of the community, and merchants had access to goods that previously had been unattainable or too expensive to transport. Areas adjacent to the railroad and near the commercial district developed into the town's primary shipping and industrial centers. Although the Houston and Texas Central Railroad was first to arrive in Waxahachie, the tracks of the Missouri-Kansas-Texas became the more preferred transportation line.

The cotton industry was perhaps the greatest benefactor, as bales could be shipped easier, faster, in greater quantities, and for a significantly cheaper price than ever before. Warehouses, cotton yards, compresses, gins, and other cotton-related concerns that relied heavily upon the railroad located in close proximity to the tracks. Gins and cotton yards were most common, as Houston- and Galveston-based cotton merchants purchased locally grown cotton for shipment to the coast. Among the earliest and most significant were the Moffett and Brady Cotton Gin, Farmers' Alliance Cotton Warehouse and Yard, Fowler's Cotton Yard, and the Waxahachie Cotton Yard. During the 1890s and 1900s, the Ellis County Cottonseed Oil Mill Co., Waxahachie Cotton Compress, National Compress Co.,

the old and new Waxahachie Cotton Oil Mill factories, and Planters Cotton Oil Co. were established near the tracks.

Numerous other businesses, notably lumber yards, were also established near the rail line. S. H. Sayer, an early publisher and newspaperman in Ellis County, noted in 1880 that "for building and fence purposes we depend principally on getting our supply from the immense pineries of Eastern Texas (Sayer 1880: 5)." The city's first lumber yard, the Houston-based firm of M. T. Jones Lumber Co., was established about 1880 soon after the arrival of the first railroad. The business encompassed much of Block 42A of the Town Addition, standing at the southeast corner of Kaufman Street and the tracks of the Houston and Texas Central Railroad. William Lewis, who built an opulent residence (N. R. Site No. 184) for himself on E. Marvin Street purchased the enterprise by 1893 and operated it for about four years. The business then became the Waxahachie Lumber Co., supplying building materials for many of the dwellings in the town. By 1925 the firm was known as the Rockwell Lumber Co. Another building-supply operation was the H. D. Timmon Lumber Co., which was in business by 1890. It later became the Dunaway Brothers Lumber Yard by 1914 and then the William Cameron & Co. Lumber Yard (Site No. 1422 - Ellis County Courthouse Historic District, National Register 1975) by the 1920s. This business and its nearby competitor, the H. W. Leeper Lumber Co. (razed, but originally located on the southern parts of Blocks 96 and 97), were serviced by the Missouri-Kansas-Texas Railroad.

Local cotton production reached unprecedented heights during the late nineteenth and early twentieth centuries, as Ellis County eventually became the largest cotton-producing county in the nation. Much of the cotton was ginned in or around Waxahachie. The 1880 Agricultural Schedule of the U.S.

Census reveals that 52,172 bales were ginned in Ellis County. By 1910 that figure totaled 106,384.

A variety of factors contributed to the rapid growth of the cotton industry in Waxahachie. Obviously, the railroad played a significant role by reducing the cost of transporting the crop to New England or European textile mills, thereby expanding the available markets. Technological advances in textile manufacturing decreased the cost of clothing which, in turn, boosted sales as well as demand for cotton. The wide-spread use of new, more advanced plows and implementation of careful fertilization schedules and crop rotation increased productivity. Weather conditions were generally favorable and area cotton fields were less infested with the boll weevil that destroyed cotton fields in southern Texas. Finally, Waxahachie possessed the human resources necessary for the tremendous expansion of the local cotton industry. It took individuals with the capital to invest in cotton production and an adequate labor force to grow, cultivate, and harvest the crop.

The success of local cotton production led the town's more ambitious and far-sighted business leaders to organize the Waxahachie Cotton Mills Co. in 1899. Most of the capital raised for the construction of the textile mill came from local townspeople who believed they were making investments not only for themselves, but also for the economic prosperity of their community. In 1900 ground was broken for the facility (Survey Site No. 418) and a year later it began operation with 500 spindles and 150 looms. The property originally encompassed about twenty acres on the west side of town adjacent to tracks of the Missouri-Kansas-Texas Railroad. The company also built a large boarding house and twenty-four, small, frame dwellings for the textile workers, and this area became known as Cotton

Mill Village. Only a few of the houses survive today; the best preserved stands at 708 W. Water (N. R. Site No. 464).

As cotton came to dominate the local economy during the late 1800s, the amount of cotton grown in area fields far surpassed the available labor supply needed to pick the crop. Local business leaders formed a Board of Trade in 1890 to encourage workers to move to Waxahachie and work the fields. E. A. DuBose served as president of the group and "laid out an advertisement program to cope with the labor shortage, and he convinced other members of the Board of Trade to support him. Fifty thousand copies of a folder that gave interesting facts about Waxahachie and Ellis County and told of the farm vacancies for laborers, share croppers, or tenants, were printed and distributed in several other states. Advertisements were also placed in magazines (Feltz 1975: 117)."

Many of these workers were blacks, and most settled in the east part of town, especially along E. Main and Wyatt streets. This area developed into a separate and independent community within Waxahachie, as blacks established their own religious, commercial, and social institutions.

Virtually all of the local black businesses were centered along the 400 to 500 blocks of E. Main Street. The only extant structures include the James Building (N. R. Site No. 562) and the store at 502 E. Main Street (N. R. Site No. 649). The James Funeral Parlor was among the longest-lasting, black-owned businesses in Waxahachie during the late nineteenth and early twentieth centuries. A black masonic organization, Pythagoras Lodge #87 founded in 1893, met in the upper floor of the two-story frame structure. The building was veneered with brick in 1937.

The neighborhoods surrounding the town's black commercial center were comprised of small, frame, vernacular dwellings such as single-cell (106

Will — N. R. Site No. 1728), two-room, and shotgun dwellings. While the survival rate among these turn-of-the-century residences is remarkably high, most have been substantially altered over the years. The row of shotgun dwellings along the east side of the 300 block of Wyatt Street, which comprise a small historic district being nominated to the National Register, are excellent examples of well-preserved, low-cost, black housing of the early 1900s.

Perhaps the most significant landmarks within the black community are the religious institutions. The first black church in Waxahachie was the Samaria Baptist Church which was organized soon after the Civil War. While the church building has been so severely altered that little, if any, of its historic fabric is visible, it remains an active and prominent church within the community. The old parsonage (Survey Site No. 853) at 603 E. Jefferson has escaped substantial modifications since its construction about 1895. Structures built by other black religious organizations include the Joshua Chapel African Methodist Episcopal Church (N. R. Site No. 1907) established in 1876 and the New Mount Zion Baptist Church (N. R. Site No. 186).

The booming local economy during the late nineteenth and early twentieth centuries spurred an era of intense development and new construction in the entire community. In 1894-95 a new courthouse was built on the public square. Regionally acclaimed architect James Riely Gordon of San Antonio designed this imposing Romanesque Revival edifice, which is the centerpiece of the Ellis County Courthouse Historic District (listed in the National Register in 1975). Rising three stories in height and strategically sited on one of the city's highest points, the courthouse (Site No. 788) remains the town's most impressive physical and architectural landmark. It also represents Waxahachie's prominence as a

major cotton-producing center at the turn of the century.

The construction of the high-styled courthouse helped to raise the townspeople's awareness and appreciation of architecture. More sophisticated and ambitious projects were undertaken by prosperous individuals and institutions. The Citizens's National Bank built a Romanesque Revival structure (Site No. 1414) about the time the courthouse was completed and later erected the classically inspired facility (Site No. 1417) at 114 S. Rogers in 1927. Prominent Dallas architect C. D. Hill designed the Rogers Hotel (Site No. 544) which was built in 1912. The second Penn Building (Site No. 1552), with Neoclassical Revival detailing, was also built in 1912. All of these structures established new architectural standards for the downtown. The National Register nomination for the Ellis County Courthouse Historic District, which includes the aforementioned structures, provides a more detailed discussion of the physical and historical evolution of the downtown area.

Waxahachie's neighborhoods, like its commercial center, experienced a construction boom during the late 1800s and early 1900s. Dwellings for all social and economic classes, including laborers, clerks, store owners, cotton brokers, bankers, and others, were built throughout the city. The more affluent individuals paid cash for the construction of their residences, but for those that could not afford to pay such a large sum, alternative financing was available. A 1909 publication, intended to boost economic and industrial development in the community, states that the Waxahachie Lumber Co. (N. R. Site No. 1756) contributed to the town's residential development by "their system of encouraging the ownership of homes by erecting them and allowing the occupants to pay in installments. This system has enabled many people to own their own homes who otherwise

would not have been able to do so (Waxahachie Illustrated c. 1909: 19)."

Housing demands were so great that as existing neighborhoods were filled, new sections were opened for development. The West End and East End were popular areas for the town's more financially successful individuals. Large impressive Victorian residences with ornate jig-sawn detailing prevailed throughout these two areas (see the West End and the Oldham Avenue historic districts within this nomination for additional information) and symbolized the wealth and social status of their owners. Local street car service was initiated by 1889 and, extending to each end of the city, influenced the town's physical growth. More modest residences, such as L-plan, modified L-plan, and other vernacular house types, were built in the neighborhoods between the West and East ends.

The vast majority of the structures built during the late nineteenth and early twentieth centuries were erected by local lumber companies or contractors. Despite the active construction business at that time, no architects resided or based their practice in the community. One of the town's more prolific builders, E. S. Boze, sometimes advertised himself to be an architect, but mechanic's liens, city directories and newspaper articles reveal him to be a contractor. The lumber companies generally relied on plans and pattern books that were published by designers in larger cities. The residence at 209 N. Grand (N. R. Site No. 967 and built for H. W. Tripett) provides a good illustration of this technique. Mechanic lien's state that C. J. Griggs, a highly regarded local builder, was to follow the plans and specifications of George Barber, a Knoxville, Tennessee architect whose drawings were sold throughout the country.

Although Waxahachie boasted no architects of its own, several of the state's leading architectural firms received commissions in the city.

James Riely Gordon, as mentioned earlier, designed the county courthouse and is attributed as architect of Moffett-Cox House, also known as Rosemont (National Register, 1978). Flanders and Mood of Dallas designed the original T. J. Cole House (N. R. Site No. 157) on E. Marvin Street in 1895; the house later burned and was substantially remodeled about 1915. C. D. Hill, whose work is most visible in the Swiss Avenue, Munger Place and South Boulevard/Park Row historic districts in Dallas (National Register 1977, 1978 and 1979 respectively) designed the Rogers Hotel, the Central Presbyterian Church (N. R. Site No. 1542) and possibly the McCartney House at 603 E. Marvin (N. R. Site No. 210). Hubble and Green, another prominent Dallas firm, provided plans for the Trinity University Main Building (N. R. Site No. 13). Like Hill, they received numerous commissions in Swiss Avenue and other prestigious Dallas neighborhoods. The Fort Worth architectural firm of Sanguinett and Staats, well-known for their early twentieth-century high-rise office buildings, designed the Penn House (N. R. Site No. 211) on W. Marvin Street.

The town's vibrant economy at the turn of the century no doubt played a crucial role in the decision to relocate Trinity University to Waxahachie. The college was founded in 1869 by the Presbyterian Church in Teuhucana, Limestone County, Texas, and by 1871 operated out of a massive Second Empire style building (listed in the National Register, 1978). Although the school prospered, the school's regents decided to move the institution to make it more accessible to the state's more densely populated regions. Waxahachie, a town with two Presbyterian churches and located near the Dallas-Fort Worth area, was selected. On March 21, 1902 the cornerstone was laid for a Tudor-styled structure (N. R. Site No. 13), designed by Hubble and Green of Dallas. The campus stood at the northwest

edge of the city and eventually included a complex of structures. The only other surviving buildings of this period include a gymnasium (N.R. Site 14), built about 1930 and Drane Hall (N. R. Site No. 12), a girls L-plan dormitory built in 1911 and later changed to a U-shaped plan after a south wing was added between 1914 and 1925.

The establishment of the college also affected the physical growth of Waxahachie, as the University Addition south of the school opened a large amount of land for residential development. Street car service expanded to the area and connected the University with downtown and other parts of the city. Most of homes built in the University Addition were constructed between 1905 and 1925 and illustrate the preference for popular architectural forms, such as the bungalows, over vernacular houses which earlier had prevailed. Good examples include the Rockett House (N. R. Site No. 1055), the P. Williams House (N. R. Site No. 1085), and the Connaly House (N. R. Site No. 1062).

The town's important social and religious institutions also joined in the construction boom that hit Waxahachie in the early twentieth century. One of the most significant and certainly the most unique was the Chautauqua Auditorium (Site No. 981 and listed in the National Register, 1974). Erected in 1902, it served as the meeting place for religious, educational, and musical events as part of the chautauqua movement which was popular in the United States during the late nineteenth and early twentieth centuries. This is the only known extant chautauqua building in the state.

Most of the town's largest church groups also erected new facilities. The First Methodist Church built a sanctuary on N. College in 1905, replacing the 1893 facility which was destroyed by fire. The 1905

structure was razed in the 1950s to make way for the construction of a grocery store, and the congregation moved to W. Marvin Street. The First Baptist Church built a new sanctuary in 1901 and ten years later local contractor C. J. Griggs erected the Main Street Christian Church. Both have since been razed. In 1910 members of the Joshua Chapel African Methodist Episcopal Church erected a sanctuary (N. R. Site No. 1907) that was designed by William Sidney Pittman, a black architect from St. Louis, Missouri. Pittman, a graduate of Tuskegee University of Alabama, was a son-in-law of Booker T. Washington and designed churches for numerous black congregations throughout the south. He was architect of the Allen Chapel Church (National Register, 1984) in nearby Fort Worth.

Both local Presbyterian churches, boosted by the relocation of the Presbyterian-supported Trinity University, erected new facilities during the early twentieth century. The congregation of Central (formerly Cumberland) Presbyterian Church hired Dallas architect C. D. Hill to design a sanctuary (N. R. Site 1542) on N. College Street in 1917, and it remains in active use by its members. Its sister church, the First Presbyterian Church, built a house of worship in 1916 on W. Main Street. This building (Site No. 640 and a contributing member of the West End Historic District) is now owned by the Ellis County Art Association and serves as an important social and educational facility for the community.

The public school system embarked on a major building program during the first decades of the twentieth century. Prior to the establishment of the city's school district, private institutions provided educational opportunities for the town's youth, but the formation of the public school system in 1884 assured that all area children would have the chance to learn. Old Marvin College served as the district's earliest educational

facility, but was supplemented with schools that were built in other sections of the city. In 1904 a three-story brick edifice (Survey Site No. 155), known as Park School, was erected in front of the old main building of Marvin College. This structure has been substantially changed with numerous additions and alterations. In 1911 the Ferris or Fourth Ward School (N. R. Site No. 1231) was erected on Gibson Street near the textile mill. The South Ward School (Survey Site No. 1391), a one-story brick structure, was built in 1913 for students in Bullard's Addition and other neighborhoods in the south end of town. In 1919 the two-story brick Oaklawn School provided educational facilities for the town's black students and replaced the frame structures that had previously occupied the site. The Oaklawn School was substantially remodeled in 1939. The Austin-based architectural firm of C. H. Page and Brother designed the classically detailed high school (Survey Site No. 133) in 1918 for the town's white students. The Central Ward School (razed) was built about 1920 near the Park School and faced onto Brown Street.

As Waxahachie continued to grow, it offered more of the amenities generally associated with larger, more-established cities. In 1912 an interurban line connected Waxahachie to Dallas thirty miles to the north. This electrical rail system vastly undercut the price of steam-rail passenger service to Dallas and operated on a more frequent and reliable basis. The tracks ran along Brown and N. College streets. By 1914 service extended to Waco sixty miles to the south. The interurban operated successfully for over thirty years until the popular use of automobiles forced its closing in 1949.

Many of the town's citizens acquired great wealth during the late nineteenth and early twentieth centuries, and some of the more civic-minded

gave land or money to help improve life within the community. Prominent farmer Nicholas P. Sims provided money for the construction and maintenance of a county library which was completed in 1905. The library (Site No. 636) instantly became a prominent educational, social, and architectural landmark in the community. As part of the park movement that swept the country around the turn of the century, Getzendaner Park (Survey Site No. 980) was established in 1914. R. W. and Helen Getzendaner, who lived at 209 N. Grand (N. R. Site No. 967) gave the land in honor of W. H. Getzendaner, a prominent local business and civic leader who promoted the establishment of a city library. The park land also included the Chautauqua Auditorium. Several years later Mrs. Quincy Getzendaner donated land for the construction of a hall for local women's clubs. The one-story brick building (Site No. 893) was built in 1925 and was named in honor of her parents, Robert and Mary Davis. It remains an important gathering place in the community and is a contributing member of the West End Historic District.

The town's first hospital built expressly for that purpose opened in March 1921. Dr. W. C. Tenery and Dr. W. D. Boyd were instrumental in its founding and successful operation. The three-story brick structure (Survey Site No. 872) was known as the Waxahachie Sanitarium and replaced a small, two-story frame building on W. Main Street that was formerly used as a school. This frame structure originally housed the Waxahachie Institute which closed soon after Trinity University moved to town. Dr. John Wallace opened a hospital for blacks by 1948 at 438 E. Main Street.

Waxahachie served as the training site for a number of professional baseball teams, from such cities as Detroit in 1917-18, Cincinnati in 1919, Chicago in 1920 and Kansas City in 1921. While staying in Waxahachie, team

members resided in the Rogers Hotel.

Cotton production and demand maintained high levels in the post-World War I era, resulting in sustained regional growth. While the Blackland prairies of central and north-central Texas continued to produce much of the state's cotton, the fields of south and west Texas began to grow substantial amounts of the crop. Waxahachie and surrounding areas thus began to lose their dominant position as the state's largest and most significant cotton center. With the Great Depression of the 1930s, cotton demand plummeted, thus spelling the end of Waxahachie's most prosperous era. Most of the gins, compresses, and cottonseed oil mills were abandoned. The textile mill, long the city's most important industrial enterprise, cut production until the company was forced to close by the early 1930s.

In the post-World War II era, Waxahachie, like much of the nation, entered the automobile age. The interurban line was discontinued in 1949, as citizens used their own cars as their primary means of transportation. Waxahachie stood at the crossroads of two federal highways, U.S. 77 and U.S. 287, which pierced the town and met at the northeast corner of the courthouse square. The highways proved an economic asset to the community but also adversely affected the historic character of the old neighborhoods and the architectural integrity of the commercial buildings downtown.

Today Waxahachie is experiencing renewed growth and prosperity. Its close proximity to one of the nation's fastest growing metropolitan areas has attracted numerous commuters to the town. Even though many of its citizens work in the Dallas-Fort Worth metroplex, Waxahachie boasts a healthy economy with several large manufacturing concerns, including Flexsteel Corp., Owens-Corning, and Burleson Honey Co. Townspeople, led by

Waxahachie Multiple-Property NRHP Nomination (1986)
Statement of Significance

Historic Waxahachie Inc., a local preservation group, have long realized the unique and special character of the town's historic resources and have successfully restored many of the old homes and commercial buildings. The annual home tour, known as the Gingerbread Trail, has become an important local tradition and attracts visitors from all parts of the state. Like the city's historic neighborhoods, the downtown has been the scene of much restoration effort under the auspices of the Main Street Program. The town's impressive collection of historic structures has been "discovered" by many others, including film makers who have used the town as a backdrop for several major motion picture and television productions in recent years.

Appendix D

Historic Preservation Tax Incentives Information



TEXAS HISTORICAL COMMISSION
real places telling real stories

[HOME](#) • [ABOUT US](#) • [PRESERVE](#) • [PROJECT REVIEW](#) • [NEWS & EVENTS](#) • [GET INVOLVED](#) • [HISTORIC SITES](#) • [EXPLORE TEXAS](#)

[Home](#) › [Preserve](#) › [Projects and Programs](#) › [Preservation Tax Incentives](#) › About Preservation Tax Incentives

About Preservation Tax Incentives

Federal, state, and local tax incentives exist for owners of historic properties:

- [Federal Historic Preservation Tax Incentives](#): The Federal Historic Preservation Tax Incentives program includes a 20% income tax credit for the rehabilitation of historic, income-producing buildings and a 10% income tax credit for rehabilitation of non-historic buildings.
- [State Historic Preservation Tax Incentives](#): State incentives include the newly established Texas Historic Preservation Tax Credit Program and a sales tax exemption on labor available for work to buildings listed in the National Register of Historic Places.
- [Local Historic Preservation Tax Incentives](#): County and local taxing authorities may grant property tax exemptions for buildings with state or local historical designations.

Resources At A Glance

- These tax credit programs are highlighted and described in a one-page downloadable [Preservation Tax Incentives Fact Sheet](#) (PDF).
- The two major tax incentives programs administered by the THC are detailed on a downloadable [comparison chart](#) (PDF).
- Our new [Tax Credit Programs FAQ](#) page is available to address the most commonly asked questions.
- Application forms for the 20% federal tax credit and the Texas Historic Preservation Tax Credit may be found by visiting the detail pages for each credit.

Federal Historic Preservation Tax Incentives

20% Tax Credit

A 20% federal income tax credit is available for the rehabilitation of historic, income-producing buildings that are listed in or determined eligible for listing in the [National Register of Historic Places](#). The Texas Historical Commission, as the State Historic Preservation Office for Texas, works in conjunction with the National Park Service to review proposed work to ensure it complies with the [Secretary of the Interior's Standards for Rehabilitation](#). Each year, an average of over \$85 million is reinvested in the Texas economy from participation in this program (based on certified expenses from 2008-2011).

Learn more at the [Federal Rehabilitation Tax Credit Program](#) detail page.

Read our [Frequently Asked Questions](#) page for common tax credit queries.

Learn more about successful rehabilitation tax credit projects:

- [Valley Fruit Company in Pharr, Hidalgo County](#)
- [Dallas Coffin Company in Dallas, Dallas County](#)

10% Tax Credit

A 10% federal income tax credit is available for the rehabilitation of non-historic buildings constructed prior to 1936. Non-historic buildings are those that are not listed in the National Register of Historic Places or are considered non-contributing to a listed historic district due to alterations. The building must be rehabilitated



In This Section

- [About Preservation Tax Incentives](#)
- [Texas Historic Preservation Tax Credit Program](#)
- [Federal Historic Preservation Tax Incentives Program](#)
- [Tax Credit FAQ](#)
- [The Valley Fruit Company: A Tax Credit Rehabilitation Project](#)

Visitor Survey



Let us know how the THC website can improve in our anonymous 60 second survey.

[Take the Survey »](#)

HISTORIC SITES ATLAS

The Atlas features nearly 300,000 site records, including markers, historic places, courthouses, cemeteries, museums, and sawmills across the state.

[Learn More »](#)

for a non-residential use, and a substantial percentage of the external walls and internal structure must remain at project completion. For this program, the Texas Historical Commission and National Park Service ensure that the building qualifies as non-historic but have no role in reviewing the project work. For additional information on the 10% tax credit, please visit the [National Park Service website](#).

Tax Benefits for Historic Preservation Easements

The owner of a historic property who donates a preservation easement to a preservation or conservation organization may be eligible for a federal income tax deduction.

Learn more about [preservation covenants and easements](#).

[Back to top](#)

State Historic Preservation Tax Incentives

Texas Historic Preservation Tax Credit Program

Program Overview

During the 83rd Legislative Session, the Texas Legislature passed [House Bill 500](#), which establishes a state tax credit for the certified rehabilitation of certified historic structures. This incentive requires that work to a historic property meet the [Secretary of the Interior's Standards for Rehabilitation](#) to qualify for the credit. Certified historic structures can include properties that are currently listed in the National Register of Historic Places, either individually or as a contributing structure within a historic district, or designated as Recorded Texas Historic Landmarks or State Antiquities Landmarks. The credit is worth 25% of the eligible rehabilitation costs for the project, which must be at least \$5,000 in value to qualify. In the absence of a state income tax, the credit is applied against a business's franchise tax liability. It is anticipated that many projects will seek to pair this tax credit with the federal 20% tax credit for rehabilitation (see above).

The Texas Historic Preservation Tax Credit Program went into effect on January 1, 2015 for properties placed in service on or after September 1, 2013.

Learn more at the [Texas Historic Preservation Tax Credit Program](#) detail page.

For more information on this program and the federal rehabilitation tax credit program, please review the following fact sheet and comparison chart.

[Preservation Tax Incentives Fact Sheet](#) (PDF)

[Preservation Tax Incentives Comparison Chart](#) (PDF)

Read our [Frequently Asked Questions](#) page for common tax credit queries.

Administrative Rules

The Texas Historical Commission has adopted new administrative rules for implementation of the Texas Historic Preservation Tax Credit Program as Sections 13.1 - 13.8 of Chapter 13 (Title 13, Part II of the Texas Administrative Code).

[Texas Historic Preservation Tax Credit Program Rules](#)

State Sales Tax Exemption on Labor

The State of Texas offers a sales tax exemption on the labor to repair, restore, or remodel a building listed in the [National Register of Historic Places](#). This exemption does not apply to the purchase of materials. It is available only for non-residential buildings, as labor for work on residential real property is not taxable. This exemption is authorized by [Title 34, Section 3.357 \(d\)\(4\) of the Texas Administrative Code](#).

Contact the [Texas Comptroller of Public Accounts](#) for information on how to obtain a Texas Sales and Use Tax Exemption Certificate.

[Back to top](#)

Local Historic Preservation Tax Incentives

Properties that are designated as [Recorded Texas Historic Landmarks](#), [State Antiquities Landmarks](#), or local landmarks may be eligible for property tax incentives. The local taxing authority must authorize exemptions for historic properties in need of tax relief and will determine the amount of the exemption. Local tax exemptions for historic properties are authorized by [Title 1, Section 11.24 of the Texas Tax Code](#).

Contact your county appraisal district to determine what exemptions are available in your community.

[Back to top](#)

[Home](#) | [About Us](#) | [Preserve](#) | [Project Review](#) | [News & Events](#) | [Get Involved](#) | [Historic Sites](#) | [Explore Texas](#)
[Donate](#) | [Statewide Preservation Plan](#) | [Historic Sites Atlas](#) | [Contact Us](#)

[Site Map](#) | [Desktop View](#) | [Report A Website Problem](#)

© 2016 Texas Historical Commission. | [Policies](#) | [Texas.gov](#) | [TRAIL Search](#) | [Texas Veterans Portal](#)

Site by: [TradeMark Media](#)



It's like a
WHOLE OTHER COUNTRY



Updated: 2016-01-21 15:57



TEXAS HISTORICAL COMMISSION
real places telling real stories

[Menu](#)



[BLOG](#)

[CONTACT US](#)

[DONATE](#)

SEARCH

[HOME](#) • [ABOUT US](#) • [PRESERVE](#) • [PROJECT REVIEW](#) • [NEWS & EVENTS](#) • [GET INVOLVED](#) • [HISTORIC SITES](#) • [EXPLORE TEXAS](#)

[Home](#) • [Preserve](#) • [Projects and Programs](#) • [Preservation Tax Incentives](#) • Federal Historic Preservation Tax Incentives Program

Federal Historic Preservation Tax Incentives Program



Waco High School, courtesy of Landmark Asset Services, Inc.

A federal tax credit worth 20 percent of the eligible rehabilitation costs is available for buildings listed in the [National Register of Historic Places](#). Established in 1976, the federal rehabilitation tax credit program is administered in Texas by the National Park Service (NPS) in partnership with the Internal Revenue Service (IRS) and the Texas Historical Commission (THC).

The Texas Historic Preservation Tax Credit also offers a 25 percent tax credit for historic buildings. Applicants are encouraged to apply to both programs together.

Eligible Buildings and Costs

In order to be eligible for the Federal 20 percent rehabilitation tax credit, a building must meet these basic requirements:

- The building must either be listed individually in the **National Register of Historic Places**, contributing to the significance of a historic district, or determined to be eligible for listing in the National Register. A building determined eligible for listing in the National Register at the beginning of the project does not need to be officially listed until the tax credit is claimed by the owner.
- Only **buildings** qualify for the tax credit. Structures such as bridges, ships, railroad cars, grain silos, and dams are not eligible for the credit.
- The building must be **income-producing**. For example, it may be used as a hotel, for offices, for commercial, industrial, or agricultural purposes, or for rental housing. Owner-occupied residential properties are not eligible for the credit.
- The work to the building must be a **substantial rehabilitation** and not a small remodeling project. In general, the rehabilitation costs must exceed the greater of \$5,000 or the adjusted basis of the building and its structural components. The adjusted basis is generally the purchase price, minus the cost of the land, plus improvements already made, minus depreciation already taken.
- Most **rehabilitation costs** are eligible for the credit, such as structural work, building repairs, electrical, plumbing, heating and air conditioning, roof work, and painting. Architectural and engineering fees, site survey fees, legal expenses, development fees, and other construction-related costs are also qualified expenditures if such costs are reasonable and added to the property basis. Some costs are not eligible for the credit, such as property acquisition, new additions, furniture, parking lots, sidewalks, and landscaping.
- The building must be **placed in service** (returned to use) after the rehabilitation. The tax credit is generally allowed in the taxable year that the rehabilitated property is placed in service. Unused tax credit can be carried back one year and carried forward 20 years.
- The work undertaken as part of the project must meet the [Secretary of the Interior's Standards for Rehabilitation](#). The entire project is reviewed, including interior and exterior work, as well as related



In This Section

- [About Preservation Tax Incentives](#)
- [Texas Historic Preservation Tax Credit Program](#)
- Federal Historic Preservation Tax Incentives Program
- [Tax Credit FAQ](#)
- [The Valley Fruit Company: A Tax Credit Rehabilitation Project](#)

Visitor Survey



Let us know how the THC website can improve in our anonymous 60 second survey.

[Take the Survey »](#)

HISTORIC SITES ATLAS

The Atlas features nearly 300,000 site records, including markers, historic places, courthouses, cemeteries, museums, and sawmills across the state.

[Learn More »](#)

demolition and new construction. A project is certified, or approved, only if the overall rehabilitation project is determined to meet the Standards. More information about the Standards can be found [here](#).

The Application Process

An application for tax credits must be submitted before the project is completed, although work may begin prior to the application or approval. Ideally, the application should be submitted during the planning stages of the work so the owner can receive the necessary guidance to ensure that the project meets the [Secretary of the Interior's Standards for Rehabilitation](#), and therefore may qualify for the credits. The application process consists of three parts, all of which are submitted directly to THC.



Dallas Post Office interior, courtesy of 400 North Ervay

Part 1: Evaluation of Significance

(Corresponds to state Part A)

The first part of the application determines if the building is eligible for the National Register or contributes to the significance of a National Register historic district. Part 1 of the application is not needed if the property is already individually listed in the National Register, since these properties are already "certified historic structures" for the purposes of the tax credit program.

Part 2: Description of Rehabilitation

(Corresponds to state Part B)

This part of the application describes the existing condition of the building and the proposed work. Photographs are required showing the major character-defining features of the building prior to the start of work. The proposed work is evaluated using the Secretary of the Interior's Standards for Rehabilitation.

Part 3: Request for Certification of Completed Work

(Corresponds to state Part C)

The final part of the application is submitted upon completion of the rehabilitation and documents that the work was completed as proposed. Once the National Park Service determines that the completed work meets the Standards and approves Part 3 of the application, the project is a "certified rehabilitation" and qualifies for the tax credits.

For More Information

Our new [Tax Credits Frequently Asked Questions](#) page is a good starting point for common queries.

For more information about the 20 percent rehabilitation tax credit program, including a downloadable application, FAQs about the IRS requirements, and NPS review fees, please visit the [National Park Service website](#).

Download the federal applications directly from [this webpage](#).

Tax credit requirements, which include NPS and IRS regulations for the Federal credit, can appear confusing at times. THC staff is available to assist property owners in understanding and applying for the credits. For both Federal and Texas tax credits, the application process is overseen primarily by the THC. THC staff may visit the property and/or request additional information from the applicant during review. Complete applications for the Federal credits are then sent to NPS with a recommendation as to whether the project meets the Standards for Rehabilitation.

Please note that THC staff cannot give tax advice. Consult a tax advisor regarding IRS regulations and their implications for your particular tax situation.

Completed Rehabilitation Tax Credit Projects

Learn more about successful rehabilitation tax credit projects:

- [Dallas Coffin Company in Dallas, Dallas County](#)
- [Dallas Post Office in Dallas, Dallas County](#)
- [Anson Mills Building in El Paso, El Paso County](#)
- [Valley Fruit Company in Pharr, Hidalgo County](#)

[Home](#) | [About Us](#) | [Preserve](#) | [Project Review](#) | [News & Events](#) | [Get Involved](#) | [Historic Sites](#) | [Explore Texas](#)
[Donate](#) | [Statewide Preservation Plan](#) | [Historic Sites Atlas](#) | [Contact Us](#)

[Site Map](#) | [Desktop View](#) | [Report A Website Problem](#)

© 2016 Texas Historical Commission. | [Policies](#) | [Texas.gov](#) | [TRAIL Search](#) | [Texas Veterans Portal](#)

Site by: [TradeMark Media](#)



TEXAS HISTORICAL COMMISSION
real places selling real stories



It's like a
WHOLE OTHER COUNTRY

Updated: 2016-09-27 10:18

Texas Historic Preservation Tax Credit Program

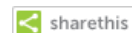
The Texas Historic Preservation Tax Credit Program was established through [Texas House Bill 500](#) during the 83rd Texas Legislative Session and it went into effect on January 1, 2015. The new state historic tax credit is worth 25 percent of eligible rehabilitation costs and is available for buildings listed in the National Register of Historic Places, as well as Recorded Texas Historic Landmarks and Texas State Antiquities Landmarks. The program is administered jointly by the Texas Historical Commission (THC) in cooperation with the [Texas Comptroller of Public Accounts](#). Administrative rules for implementation of the program are found in the [Texas Administrative Code, Title 13, Part II, Chapter 13](#).

The Federal Historic Preservation Tax Incentive Program also offers a 20 percent tax credit for the rehabilitation of historic buildings. Established in 1976, the federal historic tax credit program is also a significant financial incentive for the reuse of historic buildings and revitalization of historic downtowns. Applicants are encouraged to take advantage of both financial incentives when possible and apply to both programs together.

Eligible Buildings and Costs

In order to be eligible for the Texas Historic Preservation Tax Credit, a project must meet the following criteria:

- The property must currently have a historic designation, or be determined eligible for listing in the National Register of Historic Places. Its designation may include: A) listing individually or as a contributing building in a district listed on the National Register of Historic Places, B) as a Recorded Texas Historic Landmark, C) as a State Antiquities Landmark, or D) contributing to the significance of a National Register historic district or other certified historic district. If the building has no historic designation but is found to be eligible, the nomination process may be undertaken while the work is underway; however, the property must be officially listed by the time the credit is taken. (This differs from the federal program).
- Only **buildings** qualify for the tax credit. Structures such as bridges, ships, railroad cars, grain silos, and dams are not eligible for the credit.
- The building must be **income-producing or non-profit**. For example, it may be used as a hotel, for commercial offices, for commercial, industrial, or agricultural purposes, or for rental housing, or any official non-profit use such as a church, museum, or arts center. Owner-occupied residential properties and municipal offices are not eligible for the credit.
- The cost of rehabilitation project or scope of work must meet the minimum cost threshold for qualified rehabilitation expenditures that must exceed \$5,000. An owner may receive the state tax credits in successive applications for any fiscal year after 2014 if the cost threshold and other program requirements are met. (This differs from the federal program's requirement for a substantial rehabilitation).
- Most **rehabilitation costs** are eligible for the credit, such as structural work, building repairs, electrical, plumbing, heating and air conditioning, roof work, and painting. Architectural and engineering fees, site survey fees, legal expenses, development fees, and other construction-related costs are also qualified expenditures if such costs are reasonable and added to the property basis. Some costs are not eligible for the credit, such as property acquisition, new additions, furniture, parking lots, sidewalks, and landscaping.
- The building must be **placed in service** (returned to use) after the rehabilitation. The tax credit is generally allowed in the taxable year that the rehabilitated property is placed in service or the project is



In This Section

- [About Preservation Tax Incentives](#)
- [Texas Historic Preservation Tax Credit Program](#)
- [Federal Historic Preservation Tax Incentives Program](#)
- [Tax Credit FAQ](#)
- [The Valley Fruit Company: A Tax Credit Rehabilitation Project](#)

Visitor Survey



Let us know how the THC website can improve in our anonymous 60 second survey.

[Take the Survey »](#)

HISTORIC SITES ATLAS

The Atlas features nearly 300,000 site records, including markers, historic places, courthouses, cemeteries, museums, and sawmills across the state.

[Learn More »](#)

completed. Unused franchise tax credit can be carried forward five years or transferred to another entity. (This differs from the federal program.)

- The work undertaken as part of the project must meet the [Secretary of the Interior's Standards for Rehabilitation](#). The entire project is reviewed, including interior and exterior work, as well as related demolition and new construction. A project is certified, or approved, only if the overall rehabilitation project is determined to meet the standards.

The Application Process

Importantly, the program requires that an application for the tax credit program—both federal and state—must be submitted **before the project is completed**. The only exception is for projects that were completed between September 1, 2013 and January 1, 2015, which may retroactively apply for the state tax credit.

Note that work may begin prior to the application or approval at the applicant's own risk. Ideally, the application should be submitted during the planning stages of the project so the owner can ensure that the project meets the [Secretary of the Interior's Standards for Rehabilitation](#). We recommend contacting our staff with information about any specific issues as early as questions arise.

The application process consists of three parts, A, B, and C, all of which are submitted directly to the THC and reviewed by the History Programs Division or Architecture Division. Please allow at least 30 days for processing and review of any newly submitted information or application materials.

Please note that Parts B and C of the application require **application fees**. The THC cannot review applications without receiving the appropriate fee. The current fee schedule is located in the downloadable [Application Guide](#). Please be aware that the application fees are **non-refundable** and simultaneous submissions—Part A and Part B together, or Part B and Part C together—are made at the applicant's own risk. If an applicant opts to submit multiple parts of the application simultaneously, **there is no refund given for Part B or Part C application fees in the event a preceding part of the application is denied**.

See below for links to the [state tax credit applications](#).

Part A: Evaluation of Significance

(Corresponds to the federal program's Part 1 application)

The first part of the application determines whether the building currently is listed on the National Register of Historic Places, is designated a Recorded Texas Historic Landmark or State Archeological Landmark, or if it is eligible for listing. If the building is not yet listed but is found to be eligible, the tax credit project may be undertaken while the designation process is pursued. Once the project becomes certified as eligible for the tax credit through the Part C review, an updated Part A application must be submitted. Part A is required for all properties, to determine that they are a "certified historic structure."

Part B: Description of Rehabilitation

(Corresponds to the federal program's Part 2 application)

The second part of the application describes the existing conditions of the property and the proposed scope of work. Photographs must be provided, which fully describe the building and clearly show the condition of all major character-defining features of the building prior to the start of work. The proposed work is evaluated by THC staff for its conformance to the Standards.

Part C: Request for Certification of Completed Work

(Corresponds to the federal program's Part 3 application)

The third part of the application is submitted upon completion of the rehabilitation or scope of work and documents that the work was completed as proposed and in accordance with the Standards. Projects are likely to require a site visit by THC staff for verification. Once the THC determines that the completed work meets the Standards, a Certificate of Eligibility for the state historic tax credit is provided to the owner. This certificate must be presented to the [Texas Office of the Comptroller](#) to receive the state tax credits.

Concurrent Application with the Federal Program

Since the state program is modeled on the federal program, it is fairly easy to apply to both programs at the same time if your project meets each program's application criteria. For concurrent application, submit a completed application for the Texas Historic Preservation Tax Credits along with the complete federal

application. You need only submit a total of two sets of all associated supporting documents as required for the federal application; do not send a separate set for the state program.

If you have already begun the application process for federal tax credits and wish to subsequently apply for the state credits, simply submit the application forms for the Texas Historic Preservation Tax Credit program. You do not need to send another set of supporting documents (photos and plans) if your scope of work is the same.

Read more about the [Federal Tax Credit Program](#).

For a visual view of the application process, please see our [Application Flowchart](#) (PDF).

Application Forms and Instructions

- [Texas Historic Preservation Tax Credit Application Guide](#) (PDF)
- [Texas Historic Preservation Tax Credit Application Part A: Evaluation of Significance](#) (PDF)
- [Texas Historic Preservation Tax Credit Application Part B: Description of Rehabilitation](#) (PDF)
- [Texas Historic Preservation Tax Credit Application Part C: Request for Certification of Completed Work](#) (PDF)
- [Texas Historic Preservation Tax Credit Application Amendment and Advisory Determination Form](#) (PDF)

For More Information

More information about the Texas Historic Preservation Tax Credit Program and [Federal Historic Preservation Tax Credit Incentives](#) is available on this website. To understand the eligibility differences between the federal program and the state program, please view our [Preservation Tax Incentives Comparison Chart](#) (PDF).

Please see our new [Tax Credits Frequently Asked Questions](#) page as a good starting point, and see the THC's [Administrative Rules](#) for overseeing the tax credit.

Tax credit project requirements for the federal and state programs include NPS and IRS regulations, as well as Texas regulatory requirements, can be complex. THC staff can assist property owners in understanding and applying for the credits.

Please note that THC staff cannot give tax advice or determine if a particular owner is eligible to receive the credit. Consult a tax advisor regarding the IRS regulations and their implications for your particular tax situation.

[Home](#) | [About Us](#) | [Preserve](#) | [Project Review](#) | [News & Events](#) | [Get Involved](#) | [Historic Sites](#) | [Explore Texas](#)
[Donate](#) | [Statewide Preservation Plan](#) | [Historic Sites Atlas](#) | [Contact Us](#)

[Site Map](#) | [Desktop View](#) | [Report A Website Problem](#)

© 2016 Texas Historical Commission. | [Policies](#) | [Texas.gov](#) | [TRAIL Search](#) | [Texas Veterans Portal](#)

Site by: [TradeMark Media](#)



Texas Historic Preservation Tax Credit Application Guide

1-26-2015

The Texas Historical Commission (THC) administers the Texas Historic Preservation Tax Credit (THPTC) program with the office of the Texas Comptroller of Public Accounts (Comptroller). The program promotes the rehabilitation of income-producing historic structures of every period, size, style, and type. Through this program, underutilized or vacant schools, warehouses, factories, retail stores, apartments, hotels, houses, offices, and other buildings throughout the country may be returned to useful life in a manner that maintains their historic character.

This document is intended as a preliminary guide to provide general information and clarification about the application process.

General Information

The Texas Historic Preservation Tax Credit Application (state application) is a three-part application used to apply for a Certificate of Eligibility, which is required for receiving this tax credit. The THC certifies whether a building is a “certified historic structure” and whether a rehabilitation is a certified rehabilitation, i.e., meets the Secretary of the Interior’s Standards for Rehabilitation (Standards) and is consistent with the historic character of the building and, where applicable, with the district in which it is located.

Title 13, Section 13.1 of the Texas Administrative code establishes the process by which this application is assessed and approved. Approval of state applications is conveyed in writing by duly authorized officials of the THC by means of a Certificate of Eligibility for the tax credit. Note that approval of a project by other federal, state, and local agencies and organizations does not ensure certification by the THC for tax purposes.

This program corresponds closely with the Federal Historic Preservation Tax Incentives program offered by the National Park Service (NPS) and the Internal Revenue Service (IRS), with applications accepted through the THC. Applicants are encouraged to apply to both programs together. Please be aware that although both programs use the same architectural standards, the financial and eligibility requirements differ between the two programs. More information about the federal program is available on the THC and NPS websites.

Applicants are strongly encouraged to contact the THC early in the project planning process, to submit applications describing proposed work, and to receive a determination of its conformance with the Standards for Rehabilitation before beginning rehabilitation work.

Texas tax codes and the Internal Revenue Code govern financial and other tax matters relating to the rehabilitation tax credits. General information about the tax aspects of these incentives will be available at the THC and Comptroller’s websites. Specific questions about the tax aspects of this application process should be addressed to the Comptroller, or to your financial advisor. Note that issuance of a Certificate of Eligibility by the THC does *not* ensure the application meets the Comptroller’s specific requirements for issuance of a tax credit certificate.

Table of Contents

General Information	Page 1
Background	Page 2
Application Process	Page 2
Part A	Page 4
Part B	Page 7
Secretary’s Standards for Rehabilitation	Page 7
Amendments	Page 10
Part C	Page 11
Documentation & Fees	Page 12
For More Information	Page 13

Background: The Texas Historic Preservation Tax Credit

This program offers a 25% franchise tax credit for the “certified rehabilitation” of a “certified historic structure.”

A “certified historic structure” is a building that is listed individually in the National Register of Historic Places, as a Recorded Texas Historic Landmark, or as a State Antiquities landmark, or is located in a “registered historic district” and certified by the Secretary of the Interior as contributing to the historic significance of the district. A “registered historic district” is a district listed in the National Register or a state or local district certified by the Secretary of the Interior.

A “certified rehabilitation” is a rehabilitation of a certified historic structure that the Texas Historical Commission has certified to meet the Secretary of the Interior’s Standards for Rehabilitation (Standards), indicating that it is consistent with the historic character of the structure and, where applicable, with the district in which the structure is located.

Only depreciable properties can qualify for the tax credits in accordance with Section 47 of the Internal Revenue Code. The property should be income-producing and a tax exempt use property typically does not qualify. The applicant responsible for complying with the limitations of the program’s tax code requirements.

Before Applying

- Consult an accountant, tax attorney, other tax advisor, or the Texas Comptroller’s office to determine whether these incentives apply to your own tax and financial situation.
- Make sure the proposed project meets the minimum cost threshold and other legal and financial requirements.
- Contact the Texas Historical Commission for information and technical assistance if needed.
- Visit the THC program website at <<http://www.thc.state.tx.us/taxcredits>>, which includes guidance publications, program rules, frequently asked questions, and much more.

APPLICATION PROCESS

Who May Apply

An applicant must be the owner of the property within the meaning of *owner* set forth in Chapter 13 of the Texas Administrative Code: “*Owner* -- a person, partnership, company, corporation, whether for profit or not, governmental body, or other entity holding a legal or equitable interest in a Property or Structure, which can include full or partial ownership interest.”

It is possible that long-term lessees may apply for state tax credits per Internal Revenue Code Section 47(c)(2) if their remaining lease period is at least 27.5 years for residential property or 39 years for nonresidential property.

If the applicant is not the owner of the property, or is not the owner at the time of application within the meaning of *owner* described above, the application must also be signed by the owner indicating that he or she is aware of the application and has no objection to the request for an application review.

How to Apply

Send one copy of the state application and accompanying materials to the THC.

If applying for the Federal Historic Preservation Tax Incentives program at the same time—or if an application for the same project has previously been submitted for the federal program, a copy of the state application will be required but no additional accompanying materials (plans or photos) will be required. This means that for dual federal/state application, only two copies of the accompanying materials will be submitted, one for THC and one for the National Park Service (NPS).

Applications should be delivered to the Commission by mail, hand delivery, or courier service. Faxed or emailed applications will not be accepted.

Deliver applications to Texas Historical Commission, Texas Historic Preservation Tax Credit Program, 108 W. 16th Street, 2nd floor, Austin 78701. The mailing address for general correspondence is P.O. Box 12276, Austin, TX 78711-2276.

When to Apply

Apply at any time during the year. For projects completed after January 1, 2015, a Part A application must be received before the project is completed, otherwise the project is ineligible to be certified.

The application parts may be sent separately or together, but if they are sent separately, Part A must precede Part B.

Apply before starting rehabilitation work whenever possible. It is important to submit a Part B application describing proposed work, and to receive a determination from the THC, *prior to the start of work*. Owners who undertake rehabilitation projects without prior consultation with the THC do so at their own risk.

Apply for a Part C certification as soon as possible after the building is placed in service and/or the project is completed. Credits are earned for work completed in the previous tax year. For example, once a credit for a project completed on July 1, 2015 has been established with the Comptroller, the credit may be claimed on the Texas Franchise Tax Report due in May 2016.

Description of Rehabilitation Work for Part B), and all required supporting information (photographs, architectural drawings, etc.) for each form as described in these instructions.

Incomplete applications may be placed on hold for additional information or returned to the owner for resubmission. Older, non-current versions of the application form are not accepted.

Review of Part B and/or Part C applications by the THC does not start, and no determination can be made, until payment of the review fee has been received (see Review Fees, page 12). Amendments to any part of the application do not require additional review fees.

Review Process

The THC reviews the application and makes final certification decisions, which are documented on an official form and are forwarded to the applicant. Upon THC's certification of the rehabilitation, a Certificate of Eligibility for the state credit will be provided for the owner(s) by the THC.

In the case of simultaneous applications for the federal and state programs, THC first reviews the federal application and forwards it to the NPS with a recommendation. The THC will make their final determination on state credits *after* receiving the NPS determination for federal credits. The NPS decision may differ from the recommendation of the THC, and the THC's decision on state credits may differ from the NPS decision on federal credits.

Review Times and Requirements

Reviews of a complete application, or any part of an application, will be completed as quickly as possible. Allow at least 30 days for each part of the application to be reviewed by THC. Review times may vary depending upon the complexity of the project. For simultaneous applications, reviews are typically conducted in 30 days or less by THC, and 30 days from receipt by NPS.

A complete application consists of the current version of the state application forms, including:

- actual, original signed and dated form(s) (Part A, Part B, Part C, or amendment), including all required applicant and project data; and
- other required information provided in sufficient detail (Description of Physical Appearance and Statement of Significance for Part A and Detailed

Part A: Evaluation of Significance

Historical designations are official recognitions of historic resources. Within the state credit program, several types of designations enable a property to qualify as a “certified historic structure.” The Part A: Evaluation of Significance is used for this purpose.

Use Part A of the application to request certification that a property:

- is currently listed individually on the National Register of Historic Places
- is currently designated as a Recorded Texas Historic Landmark (RTHL) or State Antiquities Landmark (SAL)
- contributes to the significance of a registered historic district or a National Register property with more than one building and is thus a “certified historic structure” for purposes of the tax credit.

Or use Part A to request a preliminary determination for a property not yet formally designated as historic, as to whether:

- a building may meet the National Register Criteria for Evaluation as an individual listing;
- a building may meet the required criteria for contributing to the significance of a potential National Register historic district;
- a building outside the period of significance or physical boundary of a registered historic district would contribute to the significance of the district, if amended.

Part A is required for *all projects*, regardless of whether they are currently designated or can be determined eligible for designation. If the property is a single building listed in the National Register of Historic Places, or as a Recorded Texas Historic Landmark (RTHL) or State Antiquities Landmark (SAL), it is automatically considered a “certified historic structure,” but Part A is still required in order to confirm its status and listing date. Note that this differs from the federal application requirements.

If the building is a contributing structure within an existing National Register historic district or within a National Register-designated property, its contributing status will be confirmed through review of a Part A application.

If the building is neither within a registered historic district nor individually listed in the National Register, or as a RTHL or SAL, the owner must submit a Part A to determine whether the building may be eligible for listing. If it is found to be eligible, the owner must begin the

separate process nominating the building. There are three different cases in which a nomination is required.

First, for properties that not currently designated but are determined to be individually eligible, the property must be individually listed by the owner. THC recommends applying for listing in the National Register of Historic Places rather than pursuing designation as a RTHL or SAL, as the latter processes can be more time-consuming and do not fulfill the requirements of the federal tax credit program.

Second, if a building is determined to be eligible as part of an existing district, but only if the district nomination is revised, then the owner must take steps to enact an amendment to the district nomination. Inclusion of new buildings is either achieved with a boundary increase or a revision to the period of significance of the district.

Finally, a building may be determined to contribute to an eligible district that does not yet exist. This is the most complex scenario, as the applicant must first demonstrate that a potential district is eligible and submit documentation that supports listing, including an analysis of other properties and a map indicating the proposed boundary. In addition, the applicant must then demonstrate that his or her building would contribute to the district. The applicant would then be required to nominate the district.

Note that if official listing is undertaken during the course of the project, the applicant must then resubmit a revised Part A: Evaluation of Significance (cover page only). This new documentation will reflect its status as a certified historic structure. Tax credits cannot be awarded until this status can be confirmed by THC.

Late Submissions. Owners who wait until after all work is complete and the building is placed in service before they file Part A of the application (and, where applicable, nominate the building or district to the National Register) do *not* qualify for tax credits.

Appeals. THC’s determination of eligibility of a property is a preliminary assessment for guidance purposes only. If the Part A determination indicates that a property ‘does not appear eligible,’ the applicant may still elect to pursue the nomination process.

Evaluating Part A

Part A determinations are based on the significance and integrity of the property prior to rehabilitation, according to the guidelines of the National Register of Historic Places.

For buildings in historic districts, the information furnished with Part A applications must be sufficient: 1) to demonstrate the National Register eligibility of the district within proposed boundaries, 2) to document how the building relates historically and/or architecturally to the district and 3) to evaluate the integrity of the building according to the NRHP guidelines. Applicants should consult the National Register historic district nomination (on file at the THC or at the local preservation commission). Such requests will be reviewed for conformance with the Secretary of the Interior's Standards for Evaluating Significance within Registered Historic Districts.

Applications for preliminary determinations of individual listing on the National Register will be evaluated using the National Register Criteria (36 CFR Part 60). For buildings that are in potential historic districts or that are outside the period or area of significance of a registered historic district, applications will be reviewed for conformance with the Standards for Evaluating Significance within Registered Historic Districts. (36 CFR 67.5)

The Secretary of the Interior's Standards for Evaluating Significance within Historic Districts

1. A building contributing to the historic significance of a district is one which by location, design, setting, materials, workmanship, feeling and association adds to the district's sense of time and place and historical development.
2. A building not contributing to the historic significance of a district is one which does not add to the district's sense of time and place and historical development; or one where the location, design, setting, materials, workmanship, feeling and association have been so altered or have so deteriorated that the overall integrity of the property has been irretrievably lost.
3. Ordinarily buildings that have been built within the past 50 years shall not be considered to contribute to the significance of a district unless a strong justification concerning their historical or architectural merit is given or the historical attributes of the district are considered to be less than 50 years old.

Completing the Part A Form

General Requirements. The form must be the actual, official cover sheet, must bear the applicant's *original* signature, and must be dated. Other sections may be expanded as needed or continued on blank paper.

Application Content. For properties not currently designated, Part A applications must contain substantially the same level of documentation as National Register nominations, as specified in 36 CFR Part 60 and NPS

instructions for completing National Register nominations. An application for a preliminary determination for individual listing must show how the building meets the National Register Criteria for Evaluation. An application for a building in a potential historic district must describe the district and document how the district meets the criteria and how the building contributes to the significance of that district. An application for a preliminary determination for a building in a registered historic district that is outside the period or area of significance of the district must justify the expanded significance of the district and how the building contributes to the significance of the district. Preliminary determinations are not binding upon the THC or NPS, and become final only when the building or district is listed in the National Register, or, for buildings outside the period or area of significance of a registered historic district, when the district documentation is formally amended.

Description of Physical Appearance. Describe the major features of the building on both the exterior and the interior. Describe the building in its present condition (before rehabilitation), not as it was when first built nor as it will be after rehabilitation. Note the architectural style, exterior construction materials (wood, brick, etc.), type of roof (flat, gable, hipped, etc.), number of stories, basic plan (rectangular, irregular, L-shaped, etc.), and distinguishing architectural features (placement and type of windows, chimneys, porches, decorative interior features or spaces). Describe changes made to the building since its construction (additions, porch enclosures, new storefronts, relocation of doors and windows) and interior alterations. Describe other buildings on the property such as carriage houses, barns, and sheds. (See Special Considerations: Multiple Buildings, page 6.) Discuss how the building relates to others in the neighborhood or district in terms of siting, scale, material, construction, and date. Provide the construction date and date(s) of alterations. Give the source of the date. Check the appropriate box if the building has been moved.

Example

This three-story, flat-roofed, unpainted brick building, rectangular in shape, was constructed in 1850. It features regularly-spaced arched windows on the second and third floors (6 openings on the east elevation have been filled in over the years, exact date unknown), 2-over-2 double-hung sash, and a prominent bracketed cornice. The first floor of the facade has been altered: the existing storefront dates from ca. 1990. On the interior, the first floor is divided into two principal spaces—a large commercial space in front and a smaller office behind. The front room was greatly altered in the 1990's and contains no surviving historic fabric except for a simple wooden staircase running along the party wall. A pressed metal ceiling is the most prominent feature in the rear office; baseboards, paneled doors, and window and door surrounds also survive in this room. The upper floors have two rooms each, identical in configuration to the first floor; these rooms

retain their original appearance, although they contain no architectural detailing of any kind (see photographs).

Statement of significance. Summarize the history and significance of the building, and, for buildings in historic districts, describe how the building contributes to the significance of the district. Note important figures from the past associated with the building, any former uses, and the name of the architect or builder, if known.

If the building is in a district, this summary should relate to the significance of the district (including the district's period of significance) as identified in the National Register nomination or district documentation. This statement of significance should also relate to the Secretary of the Interior's Standards for Evaluating Significance within Registered Historic Districts. Is it similar to other buildings in the district in scale, building materials, style, and period of construction?

Example

(Building within a registered historic district)
The district is an intact grouping of architecturally significant commercial and industrial buildings constructed between 1850 and 1915 that display a variety of styles and types of architectural ornamentation popular during this era. The district is also significant as an early manufacturing and distribution center, which led to the city's growth as one of the largest cities in the state. Industrial growth in the late 19th and early 20th centuries required the construction of larger buildings, and several still exist within the boundaries of the district (see photographs). This modest three-story building is typical in appearance and history of the majority of the buildings in the district. It was originally built for manufacturing buttons, but was converted into a store with offices above during the 1880's when wholesaling grew as an important new activity in the district. The building is similar to its neighbors in size, scale, materials, and style.

Send with the Part A Form

Photographs and photo key. For all Part A applications, send photographs of the property as it appears *before* rehabilitation. Include photographs of the building's site and environment, all of the building's sides, all major interior spaces and features, and representative secondary spaces and features. See page 12 for instructions on preparing and labeling photographs for certification applications.

Map. Send a map of the historic district, with the building location highlighted. If the application describes a property with more than one building, the map must show each structure.

Special Considerations – Part A

Certain situations may require applicants to do additional research or provide additional information.

Moved buildings. Moving a building into or within a historic district can jeopardize its ability to contribute to the significance of the district. For a building that has been moved or will be moved, the Part A must document: 1) the effect of the move on the building's appearance (any proposed demolition, proposed changes in foundations, etc.); 2) the setting and environment of the proposed site; 3) the effect of the move on the historic and visual character of the district; and 4) the method for moving the building. The application must also include photographs of the previous and proposed environments, including sites, adjacent buildings, and streetscapes. For buildings individually listed in the National Register, the procedures in 36 CFR Part 60 must be followed before the move, or the buildings will be removed from the National Register, will not be considered certified historic structures, and will have to be re-nominated for listing.

Properties less than 50 years old. Properties less than 50 years old are generally considered not to contribute to the significance of a district and are ordinarily excluded from individual listing in the National Register. Standard 3 of the Secretary of the Interior's Standards for Evaluating Significance within Registered Historic Districts requires that to be certified as contributing to the district such properties must have exceptional historic or architectural merit or the district must encompass significant qualities and characteristics that are less than 50 years old.

Documentation for these properties must explain how the property meets the requirements. (For information on the individual listing of properties less than 50 years old, refer to *National Register Bulletin No.22, How to Evaluate and Nominate Potential National Register Properties That Have Achieved Significance within the Last 50 Years.*)

Multiple buildings and functionally-related buildings.

Some historic properties have more than one building. In these cases, Part A must describe all the buildings on the property, even those that will not undergo rehabilitation. This requirement applies to properties listed individually in the National Register and to properties in historic districts. The Part A must describe each building and its significance, and state whether it is a candidate for certification of significance or non-significance. The application must contain photographs of each building and a sketch map or site plan of the entire property. If the buildings were functionally related historically, the decisions regarding the certification of the rehabilitation will be based on the rehabilitation of the entire property, and not on each individual component.

Part B: Description of Rehabilitation

If a property is a certified historic structure or received a preliminary determination of significance, the applicant or owner of the property shall request that the Commission determine if the rehabilitation plan is in conformance with the Standards for Rehabilitation. Part B describes rehabilitation work to be undertaken on the building, and must be completed by all applicants seeking the state tax credit. Part B will not be reviewed by the THC until Part A has been filed and acted upon.

Applicants are strongly encouraged by THC to submit applications describing proposed work for review prior to the start of work, to determine if the proposed work is appropriate. For complex projects, applicants are encouraged to contact THC for preliminary consultations. Owners who undertake rehabilitation projects without prior consultation with the THC do so at their own risk. Rehabilitation work may be submitted for certification as part of separate applications for successive tax years, as long as the minimum \$5,000 threshold is met for each application. The Part B application includes a statement of the start and end date for the scope of work for which the credit is sought. If work was undertaken more than 60 months prior to September 1, 2014, it is not eligible to be certified.

Multiple scopes of work with separate construction contracts may be submitted on the same Part B application as long as the completion dates occur in the same year. Scopes of work completed in different years must be certified separately for tax purposes.

Evaluating Part B

Proposed work will be evaluated using the Secretary of the Interior's Standards for Rehabilitation and 36 CFR 67.7. Conformance with the Standards will be determined on the basis of the application documentation and other available information by evaluating the property as it existed prior to the start of any rehabilitation work by the current owner. This stands regardless of when the property becomes or became a certified historic structure and regardless of when the Part B application is or was received.

The Standards apply *to both interior and exterior work*, and the THC reviews the entire rehabilitation project, including any attached, adjacent or related new construction on the property. The Standards are applied in a reasonable manner to each property individually, taking into consideration economic and technical feasibility. Certification is based on whether the overall project meets the Standards. To be certified, a rehabilitation project must be determined to be consistent with the historic character of the building and, where applicable, the district in which it is located.

The Secretary's Standards for Rehabilitation take precedence over other regulations and codes in determining whether the rehabilitation project is consistent with the historic character of the property and, where applicable, the district in which it is located.

The Secretary's Standards for Rehabilitation

1. A property shall be used for its historic purpose or be placed in a new use that requires minimal change to the defining characteristics of the building and its site and environment.
2. The historic character of a property shall be retained and preserved. The removal of historic materials or alteration of features and spaces that characterize a property shall be avoided.
3. Each property shall be recognized as a physical record of its time, place, and use. Changes that create a false sense of historical development, such as adding conjectural features or architectural elements from other buildings, shall not be undertaken.
4. Most properties change over time; those changes that have acquired historic significance in their own right shall be retained and preserved.
5. Distinctive features, finishes, and construction techniques or examples of craftsmanship that characterize a historic property shall be preserved.
6. Deteriorated historic features shall be repaired rather than replaced. Where the severity of deterioration requires replacement of a distinctive feature, the new feature shall match the old in design, color, texture, and other visual qualities and, where possible, materials. Replacement of missing features shall be substantiated by documentary, physical, or pictorial evidence.
7. Chemical or physical treatments, such as sandblasting, that cause damage to historic materials shall not be used. The surface cleaning of structures, if appropriate, shall be undertaken using the gentlest means possible.
8. Significant archeological resources affected by a project shall be protected and preserved. If such resources must be disturbed, mitigation measures shall be undertaken.
9. New additions, exterior alterations, or related new construction shall not destroy historic materials that characterize the property. The new work shall be differentiated from the old and shall be compatible with the massing, size, scale, and architectural features to protect the historic integrity of the property and its environment.

10. New additions and adjacent or related new construction shall be undertaken in such a manner that if removed in the future, the essential form and integrity of the historic property and its environment would be unimpaired.

Completing the Part B Form

Cover page of form. This page must be the actual, official cover sheet, must bear the applicant's original signature, and must be dated. Other sections may be expanded as needed or continued on blank paper.

The *estimated rehabilitation costs* must be reported on the form and are defined as the project's total estimated "Qualified Rehabilitation Expenditures," or "QREs," pursuant to section 47 of the Internal Revenue Code. For a project involving multiple buildings that were functionally related historically pursuant to 36 CFR part 67, the costs reported on the form must be the total estimated rehabilitation costs of the entire project. The costs reported cannot have been incurred after the date of project completion, and/or the tax year in which costs are claimed for the credit.

Detailed Description of Rehabilitation Work. Describe *all* work that will be undertaken on the property, not simply work for which the tax credit will be sought. Thoroughly describe each feature and the work that will be done on it. Begin with site work, followed by the exterior, including new construction, and then the interior. Give the photograph or drawing numbers that show the feature, and the marked photographs or drawing numbers showing the proposed work. Describe processes such as masonry cleaning in the application narrative; do not attach specification books. Include information relevant to the application of the Secretary of the Interior's Standards for Rehabilitation and 36 CFR 67.7. For phased projects: In the Part B, outline the work to be done during this current period of work, and also fully describe all previous work completed by the current owner at the property in the 24 months prior to submission of the current application.

Send with the Part B Form

Photographs and photo key. Send photographs showing the interior and the exterior *before* rehabilitation. Include the building's site and environment, all of the building's sides, all major interior spaces and features, and representative secondary spaces and features, including areas where no work is proposed. See page 12 for instructions on preparing and labeling photographs for certification applications.

Architectural drawings or sketches. Send architectural drawings or sketches, in as much detail as possible, showing the existing conditions and the proposed

rehabilitation work and any new additions or new construction. Include floor plans and, where necessary, sections and elevations. Dimensions and notes must be clearly legible. For larger projects, plans at the design development phase are recommended. For small projects, sketches may suffice. Drawings must be numbered and keyed to the application narrative.

Review Fee. An application fee is charged for review of the Part B and is not refundable. Please see the review fee table to determine the appropriate fee. Projects will not be reviewed until the fee is received. Resubmission of a rejected application will require a new fee.

Special Rehabilitation Concerns

Several treatments can be problematic. The *Guidelines for Rehabilitating Historic Buildings* accompanying the Secretary of the Interior's Standards for Rehabilitation, as well as information available on the NPS website, provide further guidance on these and other treatments. Applicants should address these concerns when undertaking work in any of these areas and include the information outlined below in the application.

Exterior masonry cleaning. Owners are strongly encouraged to clean masonry only when necessary to halt deterioration or to remove graffiti and stains. Indicate the physical condition of each material to be cleaned. Specify what the cleaning is intended to accomplish (soot removal, paint removal, etc.) and what process is to be used. When chemical systems are to be employed, specify the product to be used and its application. Information for cleaning involving chemical processes should include products to be used and water pressure in pounds per square inch (psi). Provide material to show that the method selected will not harm the masonry. Summarize results of test patches, and include close-up color photographs of masonry surfaces before and after cleaning as evidence.

Exterior masonry repair. Indicate deteriorated areas and describe repair method proposed. Provide evidence that repointing mortar will match the historic in composition (ratio of lime, cement, sand and any additives), color, texture, and tooling. Owners are encouraged to repoint only those portions of the masonry that require repair.

New windows. If replacement is proposed, indicate the condition of existing windows (sash, glazing, muntins, etc.) and the reasons for replacement. Photographs must be provided as evidence of severe deterioration; provide data on the cost of repairing existing windows versus installing replacements. Owners are strongly encouraged to retain and repair historic windows. Tinted glass often causes a change in character and may result in denial of certification. Where replacement of existing windows

appears justified by supporting documentation, and where the windows are an integral part of the building's design and character, the replacement sash must match the original in size, pane configuration, color, trim details, and planar and reflective qualities, and, in most cases, materials. Scaled drawings comparing the existing windows with the replacement windows must be provided.

Storefront alterations. Justify changes to storefronts and provide photographs of the areas to be altered. Document the date of construction of the existing storefront and its condition. If a historical treatment is planned, provide the evidence on which the proposed new storefront designs are based. Owners are strongly discouraged from introducing a storefront or new design element that alters the character of the structure and its relationship with the street or that causes destruction of significant historic material.

Interior partitions, trim, and finishes. Document the existing condition of the interior. Indicate both historic and non-historic walls. Show walls to be removed or altered. Note whether trim and wall and ceiling finishes will be affected. Owners are strongly discouraged from changing historic floor plans unnecessarily and from exposing masonry surfaces unless this condition is supported by historical evidence.

New heating, ventilation, and air conditioning (HVAC) systems. Indicate what effect the new equipment and ductwork will have on the historic building. New systems must not run across windows or introduce an “unfinished” character to finished interior spaces. Installation of systems that cause damage to the historic building material or visual loss of character may result in denial of certification.

New additions and new construction. New additions may substantially alter the appearance and form of historic structures, and may cause denial of certification. Similarly, new construction, including site work, may affect the relationship of a structure to its site, change the historic landscape, or otherwise damage the historic character of the property. Owners are strongly encouraged to obtain THC approval before undertaking projects involving new additions or new construction.

Amendments / Advisory Determinations

Use an Amendment form to:

- Submit information requested by the THC for an application under review and on hold.
- Amend a previously submitted Part A, B, or C application.
- Inform the THC of a change in ownership.
- Request an advisory determination as to whether some aspect of a proposed rehabilitation may meet the Standards.

Completing the Amendment Form

First page of form. This page must be the actual, official cover sheet, must bear the applicant's original signature, and must be dated. Other sections may be expanded as needed or continued on blank paper.

To amend a previously submitted application. Briefly describe changes to the original application. Describe in detail in attachments if necessary.

To request a preliminary assessment from THC.

Submit a narrative description of the proposed work items to be assessed, along with appropriate photographs and drawings to illustrate the proposal. Please clarify in writing which 1-3 specific items are to be assessed. A full project assessment can only be submitted through a full Part B application. Preliminary assessments are for informational purposes only and do not represent a binding determination.

Send with Amendment Form

Amendments to previously submitted applications.

Send photographs and architectural drawings or sketches needed to illustrate the amendment for which determination is requested.

No review fee is required for an amendment.

Part C: Request for Certification of Completed Work

Use the Part C form to request approval of any completed rehabilitation work for which a credit is sought. The completed work may be inspected by an authorized representative of the Secretary of the Interior to determine if the work meets the Standards for Rehabilitation.

The “placed in service date” or completion date for any scope of work for which credits are sought must be certified by a local code official or a architect and signed by the owner and contractor. The accompanying detail for this documentation must specify that all scopes of work described in the application are the same as that certified as complete by the code official or architect.

Completing the Part C Form

Cover pages of form. These pages must be the actual, official cover sheets, must bear the applicant’s original signature, and must be dated. Other sections may be expanded as needed or continued on blank paper.

The *project completion date* is the date that all work related to the project was completed. If the project completion date and the date the property is “placed in service” are different, the date the project was completed is the date that must be reported on the form.

Both the *estimated rehabilitation costs* and the *total estimated costs*, which includes the costs attributable to the rehabilitation work plus all other project costs, must be reported on the form. The *estimated rehabilitation costs* are defined as the project’s estimated “Qualified Rehabilitation Expenditures,” or “QREs,” pursuant to section 47 of the Internal Revenue Code.

If the rehabilitation project involved multiple buildings that were functionally related historically pursuant to 36 CFR part 67, the costs reported on the form must be the total costs for the entire project.

On page 1, list all additional owners with their addresses and Social Security or Taxpayer ID numbers; continue on additional sheets as necessary.

Send with the Part C Form

Documentation of completion date. The applicant must substantiate the completion date of the work with one of two sources of documentation: a Certificate of Occupancy, or an architect’s Certificate of Substantial Completion, AIA Document G704. The description of the project, or designated portion of the project, must clearly include all work covered by the Part B and for which credits are sought. This document must be signed by the architect, contractor and owner.

Photographs. Send photographs taken after completion of the rehabilitation work showing the same views as in the Part B. See below for instructions on preparing and labeling photographs for certification applications.

Review Fee. Please see the review fee table to determine the appropriate review fee. Projects will be placed on hold until the fee is received.

Late Submissions. A project may not be certified unless a Part A was received prior to its completion. Tax credits cannot be received until Part C is approved.

DOCUMENTATION AND FEES

Photographs for Certification Applications

Applications with photographs that are not adequate for review will be placed on hold, and applicants will need to submit better quality photographs before the NPS can complete review of the application.

Number of photographs. Applicants must use their judgment as to how many photographs adequately "tell the story" of their building. Large or complex projects often require more photographs to illustrate the various elements and areas the building and site.

Labeling photographs. Photographs must be labeled with the following information:

- Building name (if applicable) and address
- View shown (north side)
- Description of the view (plaster damage in dining room, north wall)
- Date taken

Photographs must be numbered and keyed to both the description of proposed work in the application and photo key plans of the building and site.

Photo key. Photographs must correspond with a photo key, which is an annotated plan of the building and/or site. The photo key must show the location from which each photo was taken (usually by a circle around the photo number) and an arrow pointing in the direction that the camera was facing.

Clarity of photographs. Photographs must be clear and must have sufficient resolution to show the details required for review of rehabilitation work. Photographs must be:

- In color
- Taken at a high resolution
- Printed on photographic, not photocopy, paper. Professional printing is recommended for best results
- Printed at least 4" x 6" in size

Format of photographs. Photographs must be printed. Photocopied photographs (black and white or color), and photographs smaller than 4" x 6" are not accepted. Applicants may submit disks of digital photographs, only if printed photographs meeting all of the above criteria are also included in the application materials submitted for review.

Review Fees

The THC requires separate, individual fees for reviewing Part B and Part C applications in accordance with the current fee schedule. Fees are based on the estimated rehabilitation costs reported on the application forms and defined as the project's total estimated "Qualified Rehabilitation Expenditures."

A check should be made payable to the Texas Historical Commission and sent along with your application.

Applications will be placed on hold until the non-refundable application fee for that portion of the application has been received. Resubmission of an application due to a prior rejection or any other circumstances will require a new fee. Amendments to a pending application or approved project do not require additional fees.

2015 Application Fee Schedule

Eligible costs and expenses	Part A review fee	Part B review fee	Part C review fee
\$5,000 to \$50,000	\$ -	\$ 150	\$ 150
\$50,001 to \$100,000	\$ -	\$ 250	\$ 250
\$100,001 to \$250,000	\$ -	\$ 375	\$ 375
\$250,001 to \$500,000	\$ -	\$ 500	\$ 500
\$500,001 to \$6,000,000	\$ -	0.15% of estimated eligible costs and expenses	0.15% of final eligible costs and expenses
Over \$6,000,000	\$ -	\$ 9,000	\$ 9,000

FOR MORE INFORMATION

See the THC program website for more information on the historic preservation tax incentives, both state and federal.

Also view the National Park Service's website for more information on:

- The Secretary of the Interior's Standards for Rehabilitation and accompanying *Guidelines*
<http://www.nps.gov/tps/standards/rehabilitation/rehab/stand.htm>
- Planning Successful Rehabilitation Projects
<http://www.nps.gov/tps/standards/applying-rehabilitation/successful-rehab.htm>
- Applying the Secretary's Standards to Rehabilitation Projects
<http://www.nps.gov/tps/standards/applying-rehabilitation.htm>
- Technical information on a variety of rehabilitation issues
<http://www.nps.gov/tps/how-to-preserve/briefs.htm>

Texas Historical Commission
P.O. Box 12276
Austin, TX 78711-2276
512.463.6100
fax 512.475.4872
thc@thc.state.tx.us



TEXAS HISTORICAL COMMISSION
real places telling real stories

www.thc.state.tx.us



PRESERVATION TAX INCENTIVES

The Federal Historic Preservation Tax Incentives program includes a 20% income tax credit for the rehabilitation of historic, income-producing buildings and a 10% income tax credit for rehabilitation of non-historic buildings. Recently, the Texas Legislature established a state tax credit for the rehabilitation of historic buildings. Each year, an average of over \$85 million is reinvested in the Texas economy from participation in the federal program and we expect an even greater impact once the state credit is available.



The 1910 building that once housed the Dallas Coffin Company has been rehabilitated into the Nylo Southside Boutique Hotel.

Texas Historic Preservation Tax Credit Program

During the 83rd legislative session, the Texas Legislature passed House Bill 500, which establishes a state tax credit for the certified rehabilitation of certified historic structures. This incentive requires that work to a historic property meet the Secretary of the Interior's Standards for Rehabilitation (Standards) to qualify for the credit. Certified historic structures can include properties that are currently listed in the National Register of Historic Places, either individually or as part of a historic district, or designated as Recorded Texas Historic Landmarks, or State Antiquities Landmarks. The credit is worth 25% of the eligible rehabilitation costs for the project which must be at least \$5,000 in value to qualify. In the absence of a state income tax, the credit is applied against a business's franchise tax liability. It is anticipated that many projects will seek to pair this tax credit with the federal 20% tax credit for rehabilitation (see below).

The Texas Historic Preservation Tax Credit Program became effective January 1, 2015 for properties placed in service on or after September 1, 2013. Administrative rules for implementation of the Texas Historic Preservation Tax Credit Program have been adopted as Sections 13.1–13.8 of Chapter 13 (Title 13, Part II of the Texas Administrative Code).

Federal Historic Preservation Tax Incentives

A 20% federal income tax credit is available for the rehabilitation of historic, income-producing buildings that are listed in or determined eligible for listing in the National Register of Historic Places. Established in 1976, the federal rehabilitation tax credit program is administered in Texas by the National Park Service (NPS) in partnership with the Internal Revenue Service (IRS) and the Texas Historical Commission (THC). As the State Historic Preservation Office for Texas, the THC works in conjunction with the NPS to review proposed work to ensure it complies with the Standards.

Eligible Buildings and Costs for the Federal Credit

- **The building must be listed individually in the National Register of Historic Places, contributing to the significance of a historic district, or determined to be eligible for listing in the National Register.** A building determined eligible for National Register listing does not need to be officially listed at the time the tax credit is claimed but must be listed within 30 months of claiming the credit.
- **Only buildings qualify for the tax credit.** Structures such as bridges, ships, railroad cars, grain silos, and dams are not eligible for the credit.

- **The building must be income-producing.** For example, it may be used as a hotel or for offices; commercial, industrial, or agricultural purposes; or for rental housing. Owner-occupied residential properties are not eligible for the credit.
- **The work to the building must be a substantial rehabilitation** and not a small remodeling project. In general, the rehabilitation costs must exceed the greater of \$5,000 or the adjusted basis of the building. The adjusted basis is the purchase price, minus the cost of the land, plus improvements already made, minus depreciation already taken.
- **The work undertaken as part of the project must meet the Standards for Rehabilitation.** The entire project is reviewed, including related demolition and new construction, and is certified, or approved, only if the overall rehabilitation project is determined to meet the Standards.
- **Most rehabilitation costs qualify for the credits**, such as structural work, building repairs, electrical, plumbing, heating and air conditioning, roof work, and painting. Architectural and engineering fees, site survey fees, legal expenses, development fees, and other construction-related costs are also qualified expenditures if such costs are reasonable and added to the property basis. Some costs are not eligible for the credit, such as property acquisition, new additions, furniture, parking lots, sidewalks, and landscaping.
- **The building must be placed in service (returned to use) after the rehabilitation.** The tax credit is generally allowed in the taxable year that the rehabilitated property is placed in service.

Eligible Buildings and Costs for the State Credit, in Addition to the Qualifications Listed Above:

- The building must be listed in the National Register of Historic Places, either individually, or as part of a historic district, or designated as Recorded Texas Historic Landmark or State Antiquities Landmark at the time the credit is taken, that is, when taxes are filed for work completed in the previous year.
- The qualified rehabilitation costs must exceed \$5,000 for any single application. Applications may be submitted in consecutive years for new projects.
- Buildings with a nonprofit use, as well as buildings with a for-profit use, can qualify for the state credit.
- Documentation of the Placed in Service Date (project completion date) must be provided by means of a Certificate of Occupancy, or an architect's Certificate of Substantial Completion.

The Application Process

Applications for Federal and state tax credits may be submitted simultaneously or separately if the applicant's intention is to apply for one of the credits, but not for the other. An application for the tax credits must be submitted before the project is completed, although work may begin prior to the application or approval. Ideally, the application should be submitted during the planning stages of the work so the owner can receive the necessary guidance to ensure that the project meets the Standards for Rehabilitation and therefore may qualify for the credits. The application process consists of three parts:

Part 1 or A of the application, the Evaluation of Significance, determines if the building already has a historic designation or if the property is eligible for the National Register or contributes to the significance of a National Register historic district.

Part 2 or B of the application, the Description of Rehabilitation, describes the existing condition of the building and the proposed work. Photographs are required showing the major character-defining features of the building prior to the start of work.

Part 3 or C of the application, the Request for Certification of Completed Work, is submitted upon completion of the work and documents that the work was completed as proposed and in keeping with any conditions required at the review of Part 2/B of the application. Once the NPS (federal credit) or THC (state credit) certifies that the completed work meets the Standards and approves Part 3/C of the application, the project is a "certified rehabilitation" and qualifies for tax credits.

Please note that THC staff cannot give tax advice. Consult a tax advisor regarding the IRS regulations or Texas franchise tax rules and their implications for your particular tax situation.

For More Information

Visit www.thc.state.tx.us for more information about the federal and state rehabilitation tax credit programs.



TEXAS HISTORICAL COMMISSION
real places telling real stories

P.O. BOX 12276 • AUSTIN, TX 78711-2276
PHONE 512.463.6100 • FAX 512.475.4872
www.thc.state.tx.us

! COMPARISON OF FEDERAL AND STATE HISTORIC TAX CREDIT PROGRAMS

	Federal Historic Preservation Tax Incentives Program	Texas Historic Preservation Tax Credit Program
Credit applies to:	Federal Income Tax	Texas Franchise Tax
Percent credit offered:	20% of qualified expenditures	25% of qualified expenditures*
Credit recipient:	Current owner(s)	Current owner(s)
Eligible applicants:	Individuals, companies, partnerships	May transfer whole or partial credit to others
Eligible building uses:	Income-producing only	Individuals, companies, partnerships, nonprofits and government entities
Required historic designation:	National Register (individual or district)	Income-producing or nonprofit
Minimum project:	\$5,000/value of building (whichever is greater)	National Register (individual or district), Registered Texas Historic Landmark, or State Antiquities Landmark
Application structure:	3-part Federal application (1,2,3)	Required when credit is claimed
Recapture period:	5 years	\$5,000
Time limit for use of credits:	20 years	3-part application that mirrors Federal (A, B, C)
Architectural oversight:	National Park Service (NPS) certifies with 'THC's recommendation	No recapture period
Financial oversight:	Credit managed by IRS	5 years
Application deadline:	Must apply before project completion	Texas Historical Commission (THC) certifies projects
		NPS reviews first if applying for Federal and State
		Credit managed by Texas Comptroller
		Projects completed between September 1, 2013 and January 1, 2015 may apply before project completion.

*Federal and State programs use the same definition for Qualified Rehabilitation Expenditures.

TEXAS HISTORICAL COMMISSION
real places telling real stories

www.thc.state.tx.us

- (1) No owner of a Historic Resource shall do any of the following without disqualification from participation in the tax incentives programs in section 1-7 of this ordinance:
 - (a) Implement any exterior alteration, restoration, reconstruction, new construction, or movement of a Historic Resource, (excluding Minor In-kind Repairs and Ordinary Maintenance as described in Section 1-10) without first applying for and receiving a Certificate of Compliance from the Heritage Preservation Commission.
 - (b) Make any change in the appearance of the Historic Resource, (i.e. light fixtures, signs, sidewalks, fences, steps, paving, or other exterior elements visible from the public right-of way, excluding Minor In-kind Repairs and Ordinary Maintenance as described in Section 1-10) which affect the appearance and cohesiveness of the Historic Resource other Historic Resources or a Historic Overlay District without first applying for and receiving a Certificate of Compliance from the Heritage Preservation Commission.
 - (c) Demolish an individual Historic Resource or remove it from its site.
 - (d) Allow a Historic Resource to fall into a serious state of disrepair, such that deterioration of an exterior architectural feature would be likely to produce a detrimental effect upon the character of the Historic Resources, other Historic Resources in proximity, or a Historic Overlay District.

Examples of such deterioration shall include, but are not limited to, the following:

- (1) Deterioration of exterior walls or other vertical supports.
- (2) Deterioration of roofs or other horizontal members.
- (3) Deterioration of exterior chimneys.
- (4) Deterioration or crumbing of exterior stucco or mortar.
- (5) Ineffective waterproofing of exterior walls, roofs, or foundations, including broken windows or doors.
- (6) Deterioration of any feature so as to create a hazardous condition that could lead to the claim that demolition is necessary for the public safety.
- (7) Deterioration of ornamental features.

Any new construction on the site of an individual Historic Resource will require that design and construction be in keeping with the architecture of the area constituting the Historic Resource and will require a Certificate of Compliance from the Commission.

Section 1-7. Tax Incentives.

- (1) Historical Appraised Tax Value Exemption (Residential and Non-Residential)
 - (a) Historic Resources and property within a Historic Overlay District shall be eligible for a historical appraised tax value exemption of twenty-five percent (25%) of the appraised value of the property not to exceed twenty-five thousand dollars (\$25,000.00), based on meeting all of the following criteria:
 1. All modifications or expansions are completed pursuant to the issuance of Certificate(s) of Appropriateness within a Historic Overlay District or a Certificate of Compliance under Section 1-6.
 2. The Historic Resource or property within a Historic Overlay District is listed on the National Register of Historic Places, designated as a Recorded Texas Historic Landmark or State Archaeological Landmark by the Texas Historical

Commission, or has been designated by the City of Waxahachie as a historically significant site in accordance with the Texas Property Tax Code.

3. The Historic Resource or property within a Historic Overlay District must adhere to all city ordinances.

- (b) To be eligible for the historical appraised tax value exemption, the owner of the Historic Resource or property within a Historic Overlay District must make application annually prior to the 15th day of March to the City of Waxahachie. Failure to apply for exemption will result in the loss of exemption for the appropriate tax year.

(2) Residential Tax Incentive Program

- (a) Eligible Historic Resources or property within a Historic Overlay District shall be entitled to a reinvestment tax incentive of up to 50 percent of the total property tax bill for restorations amounting to one thousand two hundred and fifty dollars (\$1,250) or more based on meeting all of the following criteria:
 1. All modifications or expansions are completed pursuant to the issuance of Certificate(s) of Appropriateness issued pursuant to the Section 31.A of the Zoning Ordinance or Certificate(s) of Compliance provided for in Section 1-8 of this Ordinance.
 2. The Historic Resource or property within a Historic Overlay District is listed on the National Register of Historic Places, designated as a Recorded Texas Historic Landmark or State Archaeological Landmark by the Texas Historical Commission, or has been designated by the City of Waxahachie as a historically significant site in accordance with the Texas Property Tax Code.
 3. The Historic Resource or property within a Historic Overlay District must adhere to all city ordinances.

- (b) Each property owner who desires to apply for an historic reinvestment tax incentive shall apply for said incentive on or before March 15th of the year the tax incentive is to be granted. The incentive, if granted, shall be applicable for only one year. Subsequent incentives for additional projects must be applied for each year. Application shall be made on the official form provided by the City of Waxahachie, Texas.

(3) Non-Residential Tax Incentive Programs

- (a) Historic Resources or property within a Historic Overlay District which are non-residential and which are Listed on the National Register of Historic Places, or Recorded as a Texas Historic Landmark or State Archaeological Landmark by the Texas Historical Commission or which are designated as historical and appear on the Historic District map maintained by the Commission, shall be eligible for historic reinvestment tax incentives upon terms and conditions as hereinafter ordained.
- (b) Eligible Historic Resources shall be entitled to a reinvestment tax incentive of up to 50 percent of the total property tax bill for restorations amounting to one thousand two hundred and fifty dollars (\$1,250) or more. Investments eligible for this incentive shall be those made for:
 - structural repairs and improvements
 - electrical repairs and improvements
 - plumbing repairs and improvements
 - mechanical repairs and improvements
 - interior repairs and improvements
 - exterior restoration

1. When any of the eligible investments are being considered, the Heritage Preservation Officer shall be consulted. If the Heritage Preservation Officer deems a Certificate of Appropriateness or a Certificate of Compliance necessary, the standard rules for its procedure shall apply.
 2. Investments in personal property shall not be eligible for the reinvestment tax incentive. Each property owner who desires to apply for an historic reinvestment tax incentive shall apply for said incentive on or before March 15th of the year the tax incentive is to be granted. The incentive, if granted, shall be applicable for only one year. Subsequent incentives for additional projects must be applied for each year. Application shall be made on the official form provided by the City of Waxahachie, Texas.
- (c) In addition to the above requirements, each applicant must submit documentation reflecting the cost of the eligible reinvestment project and complete the project within the agreed time frame. If facade restoration is contemplated, the project must comply with local Design Guidelines, if established. In the absence of local Design Guidelines, the project must comply with the Secretary of Interior's Standards. Prior to beginning the reinvestment project, the property owner shall apply for and receive approval of a Certificate of Appropriateness pursuant to Section 31.A of the Zoning Ordinance or a Certificate of Compliance provided for in Sections 1-6.
- (d) The Heritage Preservation Commission must approve all contemplated reinvestment projects via a Certificate of Appropriateness or a Certificate of Compliance. The applicant must secure all city permits and must secure periodic city inspection of the project to insure proper completion of the project.

Section 1-8. Tax Incentive Application and Approval Process.

- (1) Prior to filing an application with the Heritage Preservation Officer, the applicant shall:
 - (a) Certify to the Heritage Preservation Officer that the subject property is a Historic Resource or is within a Historic Overlay District.
 - (b) Certify to the Heritage Preservation Officer that the tax incentive request is for a project that has received a Certificate of Appropriateness pursuant to Section 31.A of the Zoning Ordinance or a Certificate of Compliance under section 1-9 of this ordinance.
 - (c) Certify to the Heritage Preservation Officer that the project for which the applicant wishes to apply a tax reduction has been completed.
- (2) An application for a tax incentive shall be initiated by the owner of the subject property or by his or her agent, by completion of the appropriate application forms provided by the Heritage Preservation Officer. The application shall include all receipts for the cost of the project as well as an affidavit affirming that all information on the application is correct and the receipts presented are for the cost of the project. Said application shall be received by the Heritage Preservation Officer at least twenty (20) days prior to a public meeting by the Heritage Preservation Commission.
- (3) No fees shall be required either upon filing of the application or upon approval or disapproval by the Heritage Preservation Commission.
- (4) The Heritage Preservation Officer shall prepare a report for the Heritage Preservation Commission delineating the contents of the application, an assessment as to whether the project was completed as put forth in the Certificate of Appropriateness or a Certificate of Compliance and other materials deemed useful by the Commission in performing its duties.
- (5) The Heritage Preservation Commission shall hold a public meeting on all requests for tax incentives. Said meeting shall not be scheduled until the completed application form is submitted.

- (6) At the public meeting, the Heritage Preservation Commission shall determine from the data submitted by the applicant and the information provided by the Heritage Preservation Officer, if the completed project is substantially in compliance with the Certificate of Appropriateness or the Certificate of Compliance. If the Commission finds that additional information relative to the pending application is necessary for its review, the Commission may postpone the public meeting on an application until such information is provided.
- (7) The Commission shall have the authority to approve or disapprove an application for a tax incentive, or to approve a request with such conditions as the Commission deems necessary to bring the project into compliance with the approved Certificate of Appropriateness or the Certificate of Compliance. The Commission shall not approve requests for tax incentives where the project was completed prior to the adoption of this ordinance, where the applicant has not obtained a Certificate of Appropriateness, or where the applicant has not substantially complied with the requirements imposed on a Certificate of Appropriateness.
- (8) **Effective Date**

Upon approval by the Heritage Preservation Commission, the Heritage Preservation Officer shall, within 10 working days of said decision, notify the Ellis County Appraisal District. The Appraisal District shall reduce the taxes for the subject property in accordance with the provisions herein and as indicated by the approved request.

Section 1-9. Certificate of Compliance Application Review and Process.

- (1) Prior to the commencement of any work requiring a Certificate of Compliance, the property owner shall file an application for such a certificate with the Heritage Preservation Commission. The Commission, if requested, shall aid the property owner in preparation and completion of the application. The application form shall contain the following:
 - (a) Name, address, telephone number of the applicant, and a detailed description of the proposed work.
 - (b) Location and photographs of the property and adjacent properties (historical photographs may also be helpful).
 - (c) Drawings and/or descriptions of the proposed changes.
 - (d) Samples of materials to be used, to include samples and information on any materials to be used that differ from existing or original materials.
 - (e) If the proposal includes signs or lettering, a scale drawing showing the type of lettering to be used, all dimensions and colors, a description of materials to be used, method of illumination (if any), and a plan showing the sign's location on the property.
 - (f) Site plan if site modifications are requested.
 - (g) Any other reasonable information that the Commission may deem necessary in order to visualize the proposed work.
- (2) The Certificate of Compliance shall be in addition to, and not in lieu of, any building permit that may be required by any other ordinance of the City of Waxahachie. Local Design Guidelines based on the Secretary of the Interior's Standards for Rehabilitation and Guidelines for Rehabilitation of Historic Buildings (the "Secretary of the Interior's Standards") shall be used in this process. If no local Design Guidelines have been established for Historic Resources, then the Secretary of the Interior's Standards shall serve as guidelines.
- (3) The Heritage Preservation Commission shall hold a public meeting on the application within thirty (30) days of receipt of the completed application. All applications received ten (10) days in advance of the next meeting will be reviewed and discussed at the next scheduled Commission meeting.



Application for Historic or Archeological Site Property Tax Exemption

Property Tax
Form 50-122

Appraisal District's Name

Phone (area code and number)

Address, City, State, ZIP Code

GENERAL INSTRUCTIONS: This application is for use in claiming property tax exemptions pursuant to Tax Code §11.24. You must furnish all information and documentation required by the application.

APPLICATION DEADLINES: You must file the completed application with all required documentation between January 1 and no later than April 30 of the year for which you are requesting an exemption.

ANNUAL APPLICATION REQUIRED: You must apply for this exemption each year you claim entitlement to the exemption.

OTHER IMPORTANT INFORMATION

Pursuant to Tax Code §11.45, after considering this application and all relevant information, the chief appraiser may request additional information from you. You must provide the additional information within 30 days of the request or the application is denied. For good cause shown, the chief appraiser may extend the deadline for furnishing the additional information by written order for a single period not to exceed 15 days.

STEP 1: State the Year for Which You are Seeking an Exemption

State the year for which you are seeking an exemption

STEP 2: Provide Name and Mailing Address of Property Owner and Identity of Person Preparing Application

Name of Property Owner

Mailing Address

City, State, ZIP Code

Phone (area code and number)

Property Owner is a(n) (check one):

☐

individual

☐

partnership

☐

corporation

☐

other (specify):

Name of Person Preparing this Application

Title

Driver's License, Personal I.D. Certificate,
or Social Security Number*

If this application is for an exemption from ad valorem taxation of property owned by a charitable organization with a federal tax identification number, that number may be provided here in lieu of a driver's license number, personal identification certificate number, or social security number:

* Unless the applicant is a charitable organization with a federal tax identification number, the applicant's driver's license number, personal identification certificate number, or social security account number is required. Pursuant to Tax Code Section 11.48(a), a driver's license number, personal identification certificate number, or social security account number provided in an application for an exemption filed with a chief appraiser is confidential and not open to public inspection. The information may not be disclosed to anyone other than an employee of the appraisal office who appraises property, except as authorized by Tax Code Section 11.48(b). If the applicant is a charitable organization with a federal tax identification number, the applicant may provide the organization's federal tax identification number in lieu of a driver's license number, personal identification certificate number, or social security account number.

STEP 3: Describe the Property for Which You are Seeking an Exemption

Address, City, State, ZIP Code

Legal Description (if known)

Appraisal District Account Number (if known)

Step 4: List the Taxing Units that have Granted an Exemption Pursuant to Tax Code Section 11.24 and Attach Supporting Documentation

FOR EACH TAXING UNIT IDENTIFIED, ATTACH COPIES OF DOCUMENTS REFLECTING OFFICIAL ACTION OF THE GOVERNING BODY THAT PROVIDES FOR AN EXEMPTION.

STEP 5: Identify Official Historical and Archeological Designations and Attach Supporting Documentation

Has the property been designated as a Recorded Texas Historic Landmark under Chapter 442, Government Code, or a state archeological landmark under Chapter 191, Natural Resources Code, by the Texas Historical Commission? ☐ Yes ☐ No

IF YES, ATTACH COPIES OF DOCUMENTS REFLECTING DESIGNATION.

Has the property been 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 unit? ☐ Yes ☐ No

IF YES, ATTACH COPIES OF DOCUMENTS REFLECTING DESIGNATION.

STEP 6: Read, Sign, and Date

By signing this application, you certify that the information provided in this application is true and correct to the best of your knowledge and belief.

**sign
here** ➡

Authorized Signature

Date

Printed Name

If you make a false statement on this form, you could be found guilty of a Class A misdemeanor or a state jail felony under Section 37.10, Penal Code.

CERTIFICATE OF APPROPRIATENESS APPLICATION AND PROCESS INFORMATION

Waxahachie is full of wonderful, historic buildings which have served our community as both commercial and residential properties for decades. Protecting and honoring the architectural integrity of these properties is of great importance to both our authenticity and our economy.

The City Council of Waxahachie has adopted ordinances that address the proper handling of these historic resources and that also provide tax incentives and exemptions to owners of these properties. All information on these ordinances and benefits can be obtained on the city of Waxahachie website at www.waxahachie.com.

To receive the Historic Property Tax Exemption a Certificate of Appropriateness must be submitted to the Heritage Preservation Commission. There are three parts to the process:

1. Submission of application
2. Submission of documentation required from checklist
3. Hearing at a regularly scheduled meeting of the Heritage Preservation Commission

It is imperative that research be done ***before*** the project is submitted to the Commission. Historic Waxahachie, Inc. has created a brochure called *Researching Your Historic Property* that can aid in your research. You can find this at <http://historicwaxahachie.com/education/>. You can also contact Anita Brown, Heritage Preservation Officer at 469-309-4111 for a copy of the brochure.

Pre-hearing planning information can be obtained at a regularly scheduled meeting of the Heritage Preservation Commission or by appointment with the Heritage Preservation Officer. This meeting might be necessary depending on the size and complexity of the project. The Heritage Preservation Commission or City staff may require other information and data for certain projects.

If your property is in the Historic Overlay District (which encompasses downtown) no building permits for work on the exterior of the property can be issued without approval from the Heritage Preservation Commission. A map of the Overlay District is available on the city website.

If you have any questions, please contact:

Anita Brown
469-309-4111
abrown@waxahachie.com

**CITY OF WAXAHACHIE
APPLICATION FOR
CERTIFICATE OF APPROPRIATENESS
FOR HISTORIC PROPERTY RESTORATIONS**

Case Number _____ Date Filed: _____

Date for Consideration by the Heritage Preservation Commission: _____

Property Owner _____ and/or Agent _____

Mailing Address –Owner/Agent (circle one) _____

Phone number _____

Email address _____

Historic Structure Address _____

Is this structure for residential or non-residential use? (circle one)

Has this structure been designated as a Historic Resource?

Yes _____ No _____ By whom _____

(If it has not been designated, the property owner must request designation as a historic resource from the Heritage Preservation Commission prior to applying for a Certificate of Appropriateness.)

Is this structure in the Historic Overlay District? Yes _____ No _____

The Commission is appointed to assist you, but it also has the responsibility of protecting significant historic properties from inappropriate changes. **The Heritage Preservation Commission will not approve your project unless the Commission is shown to its satisfaction that the project is consistent with the historical character of the property.** Answer the following statements carefully and provide as much information as possible so the Commission can make an informed decision.

1. Description of Project: _____

2. Reason(s) you feel the proposed exterior work is consistent with the historical character of the property (use additional space on the back of this form or by attaching additional sheets if necessary).

CHECKLIST

The following items **must** be included with this application:

- Current photograph(s) of the existing structure
- Historic photographs (if available) upon which the proposed work is based
NOTE: Please research the history of your property before you begin planning your project. Sims Library and the Ellis County Museum are good places to start.
- Elevation drawing(s) of any part of structure that is visible from the public right-of-way with details drawn to scale for work to be done
- List of materials for all exterior surfaces and/or signs
- Dollar value of improvements to be made

The following items may be requested:

- Location map of proposed buildings and structures
- Details of proposed lighting fixtures
- Sample(s) of material(s) to be used
- Any other reasonable information that the Commission may deem necessary in order to visualize the proposed work

If your property is located in the Historic Overlay District, you must consult the *Downtown Waxahachie Design Guidelines* before planning your project. You can obtain a copy of the guidelines from the Heritage Preservation Officer or on the City of Waxahachie website at www.waxahachie.com/images/City2/files/downtown_waxahachie_guidelines_08-19-2011.pdf.

If your property is not in the Historic Overlay District, please refer to the Secretary of the Interior's Standards for Rehabilitation as you plan your project. You may obtain a copy online at www.nps.gov/tps/standards/rehabilitation/rehab/stand.htm or by contacting the Heritage Preservation Officer.

NOTE: Ten (10) copies of plans and/or specifications must be on file with the Heritage Preservation Officer **at least** 20 days before the Heritage Preservation Commission meeting date.

Signature of Property Owner or Agent: _____ Date: _____

CERTIFICATE OF APPROPRIATENESS

Commission Action: Requires Signature of Chair of the Heritage Preservation Commission

Date: _____ Preliminary Approval YES ____ NO ____
& Signature

Date: _____ Final approval after work is YES ____ NO ____
& Signature inspected and completed