



Legislation Details (With Text)

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On agenda: 10/13/2021 **Final action:**

Title: Authorize a historic preservation tax exemption for the Texas Theater located at 231 West Jefferson Avenue - Revenue Foregone: \$132,039.00

Sponsors:

Indexes: 1

Code sections:

Attachments: 1. Map, 2. Application, 3. Resolution

| Date | Ver. | Action By | Action | Result |
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STRATEGIC PRIORITY: Economic and Neighborhood Vitality

AGENDA DATE: October 13, 2021

COUNCIL DISTRICT(S): 1

DEPARTMENT: Office of Historic Preservation

EXECUTIVE: Dr. Eric A. Johnson

SUBJECT

Authorize a historic preservation tax exemption for the Texas Theater located at 231 West Jefferson Avenue - Revenue Foregone: \$132,039.00

BACKGROUND

Article XI of the Dallas Development Code established the Historic Preservation Tax Incentive Program, which allows property owners to receive tax exemptions for restorations of historic properties. Dallas Development Code Section 11.201(e) requires that City Council review any exemption over \$50,000.00.

Constructed in 1931, the Texas Theatre was designed by architect W. Scott Dunne. The "Texas," the largest suburban theater in Texas when it was built, is an "atmospheric" theater, a genre designed to enhance the fantasy and exoticism of the movies. The two-story building, originally owned by C. R. McHenry, is located at the commercial heart of the community of Oak Cliff. The original appearance of the theater evoked an Italian medieval structure with Venetian influences expressed in the decorative brickwork and stone. The interior of the theater was designed with a Venetian court theme, complete with sound effects, clouds and a night sky of 118 twinkling stars in the auditorium.

The original movie equipment was Motiograph Deluxe sound equipment, an extreme rarity at the time. The cooling and ventilating system was almost entirely invisible to the audience and consisted of two blowers powered by ten horsepower motors. In warm weather, the air was cooled through water. A renovation prior to 1956 resulted in the addition of stucco over the brick and stone façade. On November 22, 1963, following the assassination of President John F. Kennedy, Lee Harvey Oswald was apprehended in the auditorium, propelling the Texas Theatre into the international spotlight. In April 1965, the theater was remodeled extensively on the exterior and interior. The uppermost section of the façade was removed and the theater's vibrant designs were sealed under stucco. United Artists closed the theater in 1989. In 1991 it was used in the filming of the movie, "JFK." In 2001, the Oak Cliff Foundation bought the theater. This Dallas landmark was listed in the National Register of Historic Places in 2003. Aviation Cinemas reopened the theater in 2010. Recorded Texas Historic Landmark - 2013.

The 2020 Dallas Central Appraisal District appraised value for the 231 West Jefferson account is \$563,870.00, with an improvement value of \$198,770.00 and land value of \$365,100.00. The applicant is therefore required to invest approximately \$99,385.00 into the property to qualify for the exemption. As of May 5, 2021, the applicant has spent \$1,700,000.00 on eligible items. The attached Certificate for Eligibility application details the work already completed on the structure.

ESTIMATED SCHEDULE OF PROJECT

Began Rehabilitation November 2020
Completed Rehabilitation April 2021

PRIOR ACTION/REVIEW (COUNCIL, BOARDS, COMMISSIONS)

On May 3, 2021, the Landmark Commission authorized the Certificate of Eligibility.

FISCAL INFORMATION

Revenue Foregone: \$132,039.00 total over a 10-year period

OWNER/DEVELOPER

Barak Epstein

MAP

Attached