

**CITY OF KERRVILLE, TEXAS
ORDINANCE NO. 2024-04**

**AN ORDINANCE ESTABLISHING AN EXEMPTION FROM AD
VALOREM (PROPERTY) TAXES FOR QUALIFYING CHILD-
CARE FACILITY PROPERTIES PURSUANT TO THE
AUTHORITY IN SECTION 11.36, TEXAS TAX CODE**

WHEREAS, Texas Tax Code Section 11.36, as added by Senate Bill 1145 of the 88th Texas Legislature regular session (2023), authorizes an exemption from ad valorem (property) taxes on all or part of the appraised value of real property, or a portion thereof, operating as a qualifying child-care facility, as that term is defined in the law; and

WHEREAS, City Council finds that the exemption described above of 100 percent of the appraise value of all or a portion of real property used to operate a qualifying child-care facility is in the public interest and thus, should be adopted in accordance with law;

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF
THE CITY OF KERRVILLE, KERR COUNTY, TEXAS:**

SECTION ONE. City Council adopts an exemption, as authorized by Texas Tax Code Section 11.36, entitling qualifying persons to an exemption from taxation by the City of 100 percent of the appraised value of:

(A) the real property the person owns and operates as a “qualifying child-care facility”, as such term is defined by this state law; or

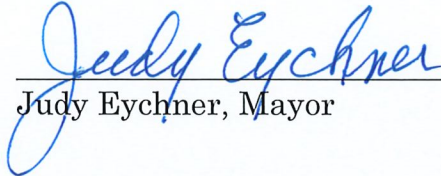
(B) the portion of the real property that the person owns and leases to a person who uses the property to operate a qualifying child-care facility.

SECTION TWO. As set forth in Texas Tax Code Section 11.36(g), a person may not claim the child-care facility exemption on property he or she owns and leases to another to operate a qualifying child-care facility if the person also claims a Texas Tax Code Section 11.13 residence homestead exemption on the property or leases any part of the property to another for use as a principal residence.

SECTION THREE. The exemption adopted by this Ordinance applies to the 2024 tax year.

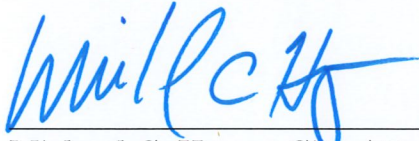
PASSED AND APPROVED ON FIRST READING, this the 13 day of FEBRUARY, A.D., 2024.

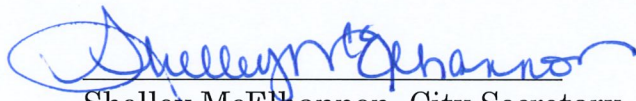
PASSED AND APPROVED ON SECOND AND FINAL READING, this the 27 day of FEBRUARY, A.D., 2024.


Judy Eychner, Mayor

APPROVED AS TO FORM:

ATTEST:


Michael C. Hayes, City Attorney


Shelley McElhannon, City Secretary

February 12, 2024



Kerrville City Council
City Hall
701 Main Street
Kerrville, TX 78028

Dear Kerrville City Council Members,

On behalf of the Kerr Economic Development Corporation, we strongly support Texas Proposition 2, the Property Tax Exemption for Child-Care Facilities. This proposition is vital for the well-being of our community's children and the economic stability of our families by supporting essential child-care services.

By reducing financial burdens on child-care providers, Texas Proposition 2 will enhance access to quality care, supporting workforce participation and strengthening our local economy.

The Kerr Economic Development Corporation believes investing in early care and education is crucial for our community's future. We urge the Kerrville City Council and Kerr County to support this initiative, which promises a brighter, more prosperous future for our community.

Thank you for considering our support for this important measure. We look forward to collaborating on this and other initiatives to strengthen our community.

Sincerely,

A handwritten signature in black ink that reads "Katie Milton Jordan". The signature is fluid and cursive, with the first name "Katie" being the most prominent.

Katie Milton Jordan, MBA
Deputy Director
Kerr Economic Development Corporation
1700 Sidney Baker St. STE 100
Kerrville, TX 78028