

ORDINANCE

ESTABLISHING AN EXEMPTION FROM THE CITY’S REAL PROPERTY TAX OF 100 PERCENT (100%) OF THE APPRAISED VALUE FOR ALL OR PART OF REAL PROPERTY USED AS A QUALIFIED CHILD-CARE FACILITY IN ACCORDANCE WITH TEXAS TAX CODE § 11.36; AND AUTHORIZING AMENDMENTS TO CHAPTER 31 OF THE CITY CODE OF SAN ANTONIO, TEXAS TO GRANT SUCH EXEMPTION.

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WHEREAS, Texas Tax Code § 11.36 (the “Code”) was recently amended to authorize taxing units to establish a tax exemption that exempts up to one hundred percent (100%) of the appraised value of all or part of real property that is used for operating a qualifying child-care facility; and

WHEREAS, the City desires to implement the policy proposal to grant the Qualified Child-Care Facility property tax exemption in accordance with the Code, effective January 1, 2024; and

WHEREAS, additions to the City Code are now required to to be amended to conform the applicable provisions of the City Code to the State Tax Code; **NOW, THEREFORE**,

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SAN ANTONIO, TEXAS THAT:

SECTION 1. The City of San Antonio hereby adopts a 100% tax exemption of the appraised value of all or part of real property that is used for operating a qualifying child-care facility, commencing with the 2024 tax year that began on January 1, 2024.

SECTION 2. In accordance therewith, Article VI of Chapter 31 of the City Code of the City of San Antonio is hereby amended, in full, to read as follows:

ARTICLE VI. – EXEMPTION FOR QUALIFYING CHILD-CARE FACILITY

SECTION 3. In accordance therewith, Section 31-116 of the City Code of the City of San Antonio is hereby adopted, to read as follows:

Sec. 31-116. Effective Date.

Upon compliance with all requirements of this article and all other applicable laws and resolutions of the state and the city, including, but not limited to, Section 11.36 of the Texas Tax Code, the real property that contains a qualified child-care facility shall be exempt from ad valorem taxes levied by the city in the amount equal to one hundred (100%) percent of the appraised value of all or part of the real property that is used for operating a qualified child-care facility.

SECTION 4. In accordance therewith, Section 31-117 of the City Code of the City of San Antonio is hereby adopted, to read as follows:

Sec. 31-117. Effective Date.

The exemption granted by this Article shall extend only to such child-care facilities as may qualify hereunder commencing with the 2024 tax year, which began January 1, 2024.

SECTION 5. The findings and recitations set forth in the preamble of this Ordinance are hereby found to be true and correct and are hereby made a part of this Ordinance for all purposes, and are adopted as a part of the judgment and findings of the City Council.

SECTION 6. No fiscal language is required in connection with the adoption of this Ordinance.

SECTION 7. The effective date of this Ordinance shall be governed by the provisions of Section 1-15 of the City Code of San Antonio, Texas. This Ordinance is effective immediately if passed by eight (8) affirmative votes; otherwise, this Ordinance is effective ten (10) days from the date of passage.

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4/4/2024
Item No. 24-199112

PASSED AND ADOPTED by an affirmative vote of _____ members of the
City Council of the City of San Antonio, Texas, this the ____ day of April, 2024.

M A Y O R
Ron Nirenberg

ATTEST:

APPROVED AS TO FORM:

Debbie Racca-Sittre, City Clerk

Andrew Segovia, City Attorney