

ORDINANCE NO. 2024-14

**AN ORDINANCE OF THE CITY COUNCIL OF BURNET, TEXAS
ESTABLISHING AN EXEMPTION FROM AD VALOREM TAXES FOR
QUALIFYING CHILD-CARE FACILITY PROPERTIES.**

Whereas, Texas Tax Code Section 11.36, as added by S.B. 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; and

Whereas, the Burnet City Council deems it in the public interest to such exemption, as described in section qualifying child-care facility.

NOW THEREFORE BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BURNET:

Section one. Exemption adopted. 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; 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. Exception. As set forth in Texas Tax Code Section 11.36(g), a person cannot claim the child-care facility exemption on property they own and lease 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. Application. The exemption adopted by this ordinance applies to the tax year beginning January 1, 2024.

Section four. Effective Date. This ordinance shall take effect immediately from and after its passage.

PASSED AND APPROVED on first reading this the 23rd day of April 2024.

FINALLY PASSED AND APPROVED on this the 14th day of May 2024.

CITY OF BURNET, TEXAS

Gary Wideman

Gary Wideman, Mayor

ATTEST:

Maria Gonzales

Maria Gonzales, City Secretary

