

ORDINANCE NO. 5343

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF DENISON, TEXAS, ADOPTING A LOCAL PROPERTY TAX EXEMPTION FOR QUALIFYING CHILD-CARE FACILITIES, AS DEFINED BY TEXAS TAX CODE 11.36, AND AMENDING CHAPTER 24 “TAXATION” OF THE CODE OF ORDINANCES OF THE CITY OF DENISON, TEXAS, BY ADDING ARTICLE IV “CHILD-CARE FACILITY EXEMPTION”; PROVIDING REPEALING, SAVINGS, AND SEVERABILITY CLAUSES; FINDING AND DETERMINING THE MEETING AT WHICH THIS ORDINANCE IS ADOPTED WAS OPEN TO THE PUBLIC AS REQUIRED BY LAW; PROVIDING FOR PUBLICATION AND AN EFFECTIVE DATE.

WHEREAS, the City of Denison, Texas (the “City”) is a home rule municipality pursuant to Article II, Section 5 of the Texas Constitution, Section 9.001 et seq, Texas Local Government Code, and its Home Rule Charter; and

WHEREAS, the City is authorized by Senate Bill 1145 of the 88th Texas Legislature, adopted in Chapter 11, Section 11.36 of the Texas Tax Code, to adopt a local property tax exemption for qualified child-care facilities; and

WHEREAS, Section 11.36(c) of the Texas Tax Code authorizes the governing body of a municipality to adopt an exemption from taxation as a percentage of the appraised value of a qualifying child-care facility, as defined under the Texas Tax Code; and

WHEREAS, the City Council of the City (“City Council”) hereby desires to adopt a one hundred percent (100%) tax exemption of the appraised value of real property used for qualifying child-care facilities, as defined under the Texas Tax Code, beginning with the 2024 tax year.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF DENISON, TEXAS:

Section 1. Findings incorporated. The findings set forth above are incorporated into the body of this Ordinance as if fully set forth herein.

Section 2. Adoption of Exemption. The City Council hereby adopts the exemption, as authorized and described in Texas Tax Code Section 11.36, of 100% of the city’s ad valorem property taxes for real property used for qualifying child-care facilities, as defined therein.

Section 3. Amendment. Chapter 24, “Taxation” of the City’s Code of Ordinances is hereby amended to add Article IV to read entirely as follows:

“Article IV. – CHILD-CARE FACILITY EXEMPTION

Sec. 24-60 – Tax exemption for child-care facilities.

Upon compliance with all requirements of any applicable laws and regulations of the state and the city, including but not limited to, Section 11.36 of the Texas Tax Code, and subject to the limitations and regulations therein, one hundred percent (100%) of the appraised value of (i) real property a person owns and operates as a qualifying child-care facility, or (ii) the portion of the real property that a person owns and leases to a person who uses the property as a qualifying child-care facility, for the tax year 2024, and for each year thereafter, shall be exempt from ad valorem taxes levied by the city.”

Section 4. Savings/Repealing Clause. All provisions of any ordinance in conflict with this Ordinance are hereby repealed to the extent they are in conflict; but such repeal shall not abate any pending prosecution for violation of the repealed ordinance, nor shall the repeal prevent a prosecution from being commenced for any violation if occurring prior to the repeal of the ordinance. Any remaining portions of said ordinances shall remain in full force and effect.

Section 5. Severability Clause. Should any section, subsection, sentence, clause, phrase of this Ordinance be declared unconstitutional or invalid by a court of competent jurisdiction, it is expressly provided that any and all remaining portions of this Ordinance shall remain in full force and effect. The City hereby declares that it would have passed this Ordinance, and each section, subsection, sentence, clause or phrase thereof irrespective of the fact that any one or more sections, subsections, sentences, clauses and phrases be declared unconstitutional or invalid.

Section 6. Open Meeting. That it is hereby found and determined that the meeting at which this Ordinance was passed was open to the public as required by law, and that public notice of the time, place and purpose of said meeting was given, all as required by Section 551.041 of the Texas Government Code.

Section 7. Effective Date. This Ordinance shall become effective immediately upon its adoption and its publication as required by law, except that the exemption adopted by this Ordinance applies to the tax year beginning January 1, 2024.

On motion by Mayor Pro Tem Crawley, seconded by Council Member Courtright, the above and foregoing ordinance was PASSED and APPROVED on this the 15th day of April, 2024 by the following vote:

Ayes: Hander, Courtright, Thorne, Gott, Massey, Crawley and Thomas

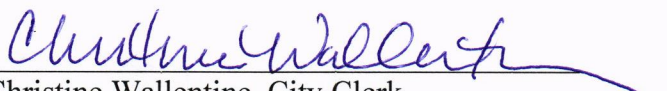
Nays:

Abstentions:



Janet Gott, Mayor

ATTEST:



Christine Wallentine, City Clerk