

ATTACHMENT A

- CODE OF ORDINANCES
Chapter 11 - TAXATION
Article 11.05 CHILD-CARE FACILITY EXEMPTION

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Sec. 11.05.001 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 the V.T.C.A, Tax Code § 11.36, and subject to the limitations and regulations therein, fifty (50) percent 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 2025, and for each year thereafter, shall be exempt from ad valorem taxes levied by the city.