

**ORDINANCE NO. 739**

**AN ORDINANCE OF THE CITY OF MANOR, TEXAS ESTABLISHING AN EXEMPTION FROM AD VALOREM TAXES FOR QUALIFYING CHILD-CARE FACILITY PROPERTIES; PROVIDING A SEVERABILITY CLAUSE, PROVIDING SAVINGS, EFFECTIVE DATE AND OPEN MEETINGS CLAUSES, AND PROVIDING FOR RELATED MATTERS.**

**WHEREAS**, Texas Tax Code, Section 11.36, as added by S.B. 1145 of the 88<sup>th</sup> 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 qualified child-care facility; and

**WHEREAS**, an exemption, as described in the above recital, of 100 percent of the appraised value of all or a portion of real property used to operate a qualifying child-care facility is in the public interest; and

**WHEREAS**, the City Council of the City of Manor, Texas (the “City Council”) have determined that an exemption from property taxes of 100 percent of the appraised value on all or part of the appraised value of real property used to operate a qualifying child-care facility should be granted.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MANOR, TEXAS, THAT:**

**SECTION 1. Findings.** The above and foregoing recitals are hereby found to be true and correct and are incorporated herein as findings of fact.

**SECTION 2. Tax Exemption.** The City Council hereby 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:

- (1) the real property the person owns and operates as a qualified child-care facility; or
- (2) 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 3. Residence Homestead Exemption.** 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 a principal residence.

**SECTION 4. Year of Applicability.** The exemption adopted by this ordinance applies to the tax year beginning January 1, 2024.

**SECTION 5. Conflicting Ordinances.** All ordinances or parts thereof conflicting or inconsistent with the provisions of this ordinance as adopted herein, are hereby amended to the extent of such conflict. In the event of a conflict or inconsistency between this ordinance and any other code or ordinance of the City of Manor, the terms and provisions of this ordinance shall govern.

**SECTION 6. Savings Clause.** All rights and remedies of the City of Manor are expressly saved as to any and all violations of the provisions of any ordinances affecting taxes and fees which have accrued at the time of the effective date of this ordinance; and, as to such accrued violations and all pending litigation, both civil and criminal, whether pending in court or not, under such ordinances, same shall not be affected by this ordinance but may be prosecuted until final disposition by the courts.

**SECTION 7. Effective Date.** This ordinance shall take effect immediately from and after its passage and publication in accordance with the provisions of the Texas Local Government Code and the City Charter.

**SECTION 8. Severability.** It is hereby declared to be the intention of the City Council that the sections, paragraphs, sentences, clauses and phrases of this ordinance are severable and, if any phrase, sentence, paragraph or section of this ordinance should be declared invalid by the final judgment or decree of any court of competent jurisdiction, such invalidity shall not affect any of the remaining phrases, clauses, sentences, paragraphs and sections of this ordinance, since the same would have been enacted by the City Council without the incorporation of this ordinance of any such invalid phrase, clause, sentence, paragraph or section. If any provision of this ordinance shall be adjudged by a court of competent jurisdiction to be invalid, the invalidity shall not affect other provisions or applications of this ordinance which can be given effect without the invalid provision, and to this end the provisions of this ordinance are declared to be severable.

**SECTION 9. Open Meetings.** It is hereby officially found and determined that the meeting at which this ordinance was considered and passed was open to the public as required and that public notice of the time, place and purpose of said meeting was given as required by the Open Meetings Act, Chapter 551, Texas Government Code, as amended.

*[signatures follow on next page]*

**PASSED AND APPROVED** on this 17<sup>th</sup> day of April 2024.

**THE CITY OF MANOR, TEXAS**

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Dr. Christopher Harvey, Mayor

**Attest:**

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Lluvia T. Almaraz, City Secretary