

AN ORDINANCE ADOPTING AN EXEMPTION FROM AD VALOREM TAXES FOR QUALIFYING CHILD-CARE FACILITIES; PROVIDING A SAVINGS CLAUSE; PROVIDING FOR THE REPEAL OF CONFLICTING PROVISIONS; PROVIDING FOR A SEVERABILITY CLAUSE; PROVIDING FOR PUBLICATION AND AN EFFECTIVE DATE.

WHEREAS, Section 11.36 of the Texas Tax Code, as added by S.B. 1145 of the 88th Texas Legislature regular session (2023), authorizes a municipality to adopt 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, it is in the public interest to adopt an exemption of one-hundred (100) percent of the appraised value of all or a portion of real property used to operate a qualifying child-care facility;

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

SECTION I. That the City Council, as authorized by Section 11.36 of the Texas Tax Code, does hereby adopt an exemption entitling qualifying persons to an exemption from taxation by the City of one hundred (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 II. That, pursuant to Section 11.36(g) of the Texas Tax Code, a person cannot claim the child-care facility exemption of 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 III. That the exemption adopted by this ordinance applies to the tax year beginning January 1, 2025.

SECTION IV. That all ordinances or resolutions or parts of ordinances or resolutions in conflict with the provisions of this ordinance are hereby repealed to the extent of such conflict.

SECTION V. That should any section or part of any section or paragraph of this ordinance be declared invalid or unconstitutional for any reason, it shall not invalidate or impair the validity, force or effect of any other section or sections or part of a section or paragraph of this ordinance.

SECTION VI. That the Code of Ordinances of the City of Killeen, Texas, as amended, shall remain in full force and effect, save and except as amended by this ordinance.

SECTION VII. That this ordinance shall be effective after its passage and publication according to law.

PASSED AND APPROVED at a regular meeting of the City Council of the City of Killeen, Texas, this 25th day of June, 2024, at which meeting a quorum was present, held in accordance with the provisions of V.T.C.A., Government Code, §551.001 et seq.

APPROVED:

Debbie Nash-King, MAYOR

APPROVED AS TO FORM:

ATTEST:

Holli C. Clements
CITY ATTORNEY

Laura Calcote
CITY SECRETARY