

ORDINANCE NO. 2025-18

ADOPTING A LOCAL PROPERTY TAX EXEMPTION FOR QUALIFYING CHILD-CARE FACILITIES

AN ORDINANCE OF THE CITY OF BASTROP, TEXAS, ADOPTING A LOCAL PROPERTY TAX EXEMPTION FOR QUALIFYING CHILD-CARE FACILITIES, AS DEFINED BY TEXAS TAX CODE 11.36, AND AMENDING CHAPTER 11 "TAXATION" OF THE CODE OF ORDINANCES OF THE CITY OF BASTROP, TEXAS BY ADDING ARTICLE 11.05 "CHILD-CARE FACILITY EXEMPTION"; PROVIDING FOR SEVERABILITY; REPEALING CONFLICTING ORDINANCES; AND PROVIDING AN EFFECTIVE DATE

WHEREAS, the City of Bastrop, Texas (the "City") is a home rule municipality located in Bastrop County, Texas; 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, as defined under the Texas Tax Code; and

WHEREAS, Section 11.369(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 Texas Tax Code; and

WHEREAS, the City Council of the City hereby desires to adopt a fifty percent (50%) 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 2025 tax year; and

WHEREAS, the City finds that this Ordinance was passed and approved at a meeting of the City Council of the City of Bastrop held in strict compliance with the Texas Open Meetings Act at which a quorum of the City Council Members was present and voting.

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

Section 1. Findings of Fact. The facts and recitations set forth in the preamble of this Ordinance are hereby found to be true and correct.

Section 2. Adoption of Exemption. The City Council here by adopts the exemption, as authorized and described in Texas Tax Code Section 11.36, of 50% of the City's ad valorem property taxes for real property

used for qualifying child-care facilities, as defined therein.

- Section 3.** Enactment. Chapter 11, "Taxation" of the City of Bastrop Code of Ordinances is hereby amended so to add Article 11.05 in accordance with Attachment A, which is attached hereto and incorporated into this Ordinance for all intents and purposes.
- Section 4.** Codification. The City Secretary is hereby directed to record and publish the attached rules, regulations and policies in the City's Code of Ordinances as authorized by Section 52.001 of the Texas Local Government Code.
- Section 5.** Passage. Pursuant to Section 3.12 of the City Charter, the Council determined that the first reading of this Ordinance is sufficient for adequate consideration by an affirmative vote of five or more members of the City Council during the first reading and the Ordinance was passed by the affirmative vote of four or more members of the City Council; therefore, this Ordinance is adopted and enacted without further readings. In the event a second reading is necessary, this Ordinance is adopted and enacted upon the affirmative vote of four or more members of the City Council upon a second reading.
- Section 6.** Severability. If any clause or provision of this Ordinance shall be deemed to be unenforceable for any reason, such unenforceable clause or provision shall be severed from the remaining portion of the Ordinance, which shall continue to have full force and effect.
- Section 7.** Repeal. This Ordinance shall be and is hereby cumulative of all other ordinances of the City of Bastrop, Texas, and this Ordinance shall not operate to repeal or affect any of such other ordinances except insofar as the provisions thereof might be inconsistent or in conflict with the provisions of this Ordinance, in which event such conflicting provisions, if any, in such other Ordinances, are hereby repealed.
- Section 8.** Effective Date. This Ordinance shall take effect immediately after its final passage and any publication in accordance with the requirements of the City of Bastrop and the laws of the State of Texas, except that the exemption adopted by this Ordinance applies to the tax year beginning January 1, 2025.

READ & ACKNOWLEDGED on First Reading by the City Council of the City of Bastrop, on this, the 25th day of February 2025.

PASSED & APPROVED on Second Reading by the City Council of the City of Bastrop, on this, the 11th day of March 2025.


APPROVED:

by: 
John Kirkland, Mayor Pro-Tem

ATTEST:


Victoria Psencik, Assistant City Secretary

APPROVED AS TO FORM:


City Attorney



ATTACHMENT A

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

Article 11.05 CHILD-CARE FACILITY EXEMPTION

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.