

ORDINANCE NO. 2024-106

AN ORDINANCE OF THE CITY COUNCIL FOR THE CITY OF GRAND SALINE, TEXAS ESTABLISHING AN EXEMPTION FOR AD VALOREM TAX OF ONE HUNDRED PERCENT (100%) OF THE APPRAISED VALUE FOR ALL OR PART OF REAL PROPERTY USED AS A QUALIFIED CHILD CARE FACILITY IN ACCORDANCE WITH TEXAS TAX CODE SECTION 11.36; PROVIDING A SEVERABILITY CLAUSE; PROVIDING A REPEALER CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Texas Tax Code Section 11.36 was recently amended to authorize taxing units to establish an ad valorem tax exemption that exempts up to one hundred percent (100%) of the appraised value of all or part of real property that is being used for the operation of a qualifying child care facility; and

WHEREAS, the City desires to implement the aforementioned tax exemption and grant same to qualifying child care facilities.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL FOR THE CITY OF GRAND SALINE, TEXAS AS FOLLOWS:

**I.
Tax Exemption Established**

The City of Grand Saline, by the passage of this Ordinance, hereby adopts a one hundred percent (100%) tax exemption of ad valorem taxes concerning the appraised value of all or part of real property that is used for the operation of qualifying child care facilities, with said tax exemption commencing with the 2024 tax year that began on January 1, 2024.

**II.
Severability**

Should any clause, section, phrase or provision of this Ordinance be declared illegal, unconstitutional or unenforceable by any court of competent jurisdiction, any such finding shall not affect the remaining sections of this Ordinance.

**III.
Repealer**

Any Ordinance, Resolution or other measure of the City of Grand Saline in conflict with the regulations contained within this Ordinance are hereby repealed to the extent of said conflict.

**IV.
Effective Date**

The exemption found herein shall become effective commencing with the 2024 tax year, which began on January 1, 2024.


PASSED AND APPROVED on this 16TH day of April, 2024.

APPROVED BY:



Ridge Tardy, Mayor

ATTEST:



Beverley Pearson, City Secretary

