

ORDINANCE NO. 2024-19

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF SAN MARCOS, TEXAS APPROVING AND ESTABLISHING AN EXEMPTION FROM THE ASSESSMENT OF THE CITY'S AD VALOREM PROPERTY TAX FOR ELIGIBLE CHILD-CARE FACILITIES PURSUANT TO SECTION 11.36 OF THE TEXAS TAX CODE; DECLARING AN EMERGENCY; AND PROVIDING THAT THIS ORDINANCE SHALL BE EFFECTIVE AFTER ONE READING.

RECITALS:

1. During the 88th Regular Session, the Texas Legislature passed enabling legislation to place a constitutional amendment on the ballot for voters on November 7, 2023, which upon said vote passed with strong bipartisan support, thereby allowing cities and counties to have the option to provide an exemption from ad valorem property taxation of between 50 to 100 percent of the appraised value of all or a part of real property used to operate a commercial child-care facility.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SAN MARCOS, TEXAS:

SECTION 1. In accordance with its statutory authority, the City Council confirms its unanimous vote to approve a 100 percent exemption from the City's ad valorem property tax for eligible child-care facilities pursuant to Section 11.36 of the Texas Tax Code.

SECTION 2. Section 78.081 of the San Marcos City Code is amended to read as follows:

Sec. 78.081. Exemption of child-care facilities from ad valorem taxation.

Eligible child-care facilities having timely requested an exemption are exempt from ad valorem taxation by the city pursuant to Section 11.36 of the Texas Tax Code.

SECTION 3. Remaining sections of Chapter 78 of the San Marcos City Code shall be renumbered accordingly by Municode Corporation.

SECTION 4. If any word, phrase, clause, sentence, or paragraph of this ordinance is held to be unconstitutional or invalid by a court of competent jurisdiction, the other provisions of this ordinance will continue in force if they can be given effect without the invalid portion.

SECTION 5. All ordinances and resolutions or parts of ordinances or resolutions in conflict with this ordinance are repealed.

SECTION 6. The importance of this ordinance creates an emergency and an imperative public necessity such that the provisions of the Charter requiring that ordinances be presented at two separate meetings is hereby waived and this ordinance will take effect upon its adoption on one reading.

PASSED AND APPROVED on first reading on April 16, 2024.

Jane Hughson
Mayor

Attest:

Approved:

Elizabeth Trevino
City Clerk

Samuel J. Aguirre
City Attorney