

ORDINANCE NO. 2024-00036

AN ORDINANCE AMENDING CHAPTER 18, “TAXATION”, OF THE CODE OF ORDINANCES OF THE CITY OF LUBBOCK, TEXAS BY ADDING ARTICLE 18.05 TO PROVIDE FOR AN EXEMPTION FROM PROPERTY TAXATION FOR AS PROVIDED IN SECTION 11.36 OF THE TEXAS TAX CODE; PROVIDING A PENALTY CLAUSE; PROVIDING A SAVINGS CLAUSE; AND PROVIDING FOR PUBLICATION.

WHEREAS, the City Council of the City of Lubbock, Texas finds and determines that it is in the best interest of the health, safety, and welfare of the citizens of the City of Lubbock to make the following amendment to Chapter 18 of the Code of Ordinances of the City of Lubbock; **NOW THEREFORE**,

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LUBBOCK:

SECTION 1. THAT the Code of Ordinances, City of Lubbock, Texas, is hereby amended by adding an article, to be numbered 18.05, which said article reads as follows:

**ARTICLE 18.05
QUALIFYING CHILD-CARE FACILITY PROPERTIES EXEMPTION**

§ 18.05.001 Qualifying Child-care Facility Property Exemption Adopted.

- (a) The City Council adopts an exemption, as authorized by Texas Tax Code Section 11.36, as may be amended, 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 qualifying 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.
- (b) The term “qualifying child-care facility” and “child-care facility” shall have the meaning as defined in Texas Tax Code Section 11.36(a), as may be amended.
- (c) In accordance with Texas Tax Code Section 11.36(d), to qualify for the exemption authorized by this section, the property must be:
 - (1) except as provided by Subsection (e), used exclusively to provide developmental and educational services for children attending the child-care facility; and
 - (2) reasonably necessary for the operation of the child-care facility.

§ 18.05.002 Exceptions and Administration.

- (a) 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 as a principal residence.
- (b) Any exemption of qualifying property shall be in accordance with the terms and provisions of Texas Tax Code Section 11.36, as amended. A person claiming an exemption of qualifying property shall make the necessary application and provide all documentation as required by Texas Tax Code Section 11.36, as amended.

SECTION 2. THAT, the exemption adopted by this ordinance applies to the tax year beginning January 1, 2024.

SECTION 3. THAT, unless otherwise provided herein, a violation of any provision of this Ordinance shall be deemed a misdemeanor punishable as provided by Section 1.01.004 of the Code of Ordinances of the City of Lubbock.

SECTION 4. THAT should any paragraph, section, sentence, phrase, clause or word of this Ordinance be declared unconstitutional or invalid for any reason, the remainder of this Ordinance shall not be affected thereby.

SECTION 5. THAT the City Secretary of the City of Lubbock is hereby authorized and directed to cause publication of the descriptive caption of this Ordinance as an alternative method provided by law.

SECTION 6. THAT this Ordinance shall become effective, except as may otherwise be provided herein, from and after its publication as provided by law.

AND IT IS SO ORDERED.

Passed by the City Council on first reading this 5th day of March, 2024.

Passed by the City Council on second reading this 26th day of March, 2024.

/s/ Tray Payne
TRAY PAYNE, MAYOR

ATTEST:

/s/ Courtney Paz
Courtney Paz, City Secretary

APPROVED AS TO CONTENT:

/s/ D. Blu Kostelich
D. Blu Kostelich, Chief Financial Officer

APPROVED AS TO FORM:

/s/ Amy L. Sims
Amy L. Sims, Deputy City Attorney