

Chapter 44 TAXATION

ARTICLE I. IN GENERAL

Sec. 44-30. Tax exemption for child-care facilities.

There is hereby exempted from all ad valorem taxes hereafter levied by the city a portion of the appraised value of qualifying child-care facilities, as defined under Chapter 11 of the Texas Tax Code, as periodically amended. Effective January 1, 2024, the amount of the aforesaid exemption shall be equal to 100 percent of the appraised value of qualifying child-care facilities for the tax year 2024 and for each year thereafter.

Secs. 44-30~~1~~ – 44-74. – Reserved.
