

RESOLUTION BY THE BURNET COUNTY COMMISSIONERS COURT

Authorization for Tax Exemption under Texas Property Code 11.36

Whereas, Texas is experiencing issues concerning adequate numbers child care facilities. The lack of such facilities has a negative impact upon early childhood education opportunities for children, the ability for parents to partake in employment opportunities, and the ability for economic growth to occur.

Whereas, on November 7, 2023, to combat these issues, the voters of the State of Texas approved Proposition 2, allowing cities and/or counties the ability to create a tax exemption on a portion or all of a property's appraised value of real estate if used to operate a child-care facility.

Whereas, Texas Property Code 11.36 was modified to allow cities and counties to exempt property tax value of at least 50% up to 100% for that taxing entity on real estate that is utilized to operate a child care facility.

Whereas, Texas Property Code 11.36 specifically outlines the qualifications for such facilities. Further, upon adoption, applications and determinations on whether a piece of property meets the requirements of this outlined exemption will be the responsibility of the local county tax appraisal office.

Now, Therefore, the Burnet County Commissioners Court enters into the following Resolution:

I. Resolution

The Burnet County Commissioners Court hereby approves a tax exemption for properties utilized as a child-care facility according to Texas Property Code 11.36 beginning in the 2024 tax year and continuing thereafter. Any qualifying property shall be exempt from _____% (50% to 100%) of county property taxes. The Burnet County Tax Appraisal Office shall administer all applications made for this exemption and determine whether qualification and standards outline by Texas Property Code 11.36 are met.

This Resolution is hereby adopted by the Burnet County Commissioners Court on this ____ day of _____, 2024.

James Oakley
Burnet County Judge

Jim Luther
Burnet County Commissioner Pct. 1

Damon Beierle
Burnet County Commissioner Pct. 2

Billy Wall
Burnet County Commissioner Pct. 3

Joe Don Dockery
Burnet County Commissioner Pct. 4

ATTEST:

Vicinta Stafford
Burnet County Clerk