

Rudy Cruz Jr
Mayor

Ruben Reyes
At Large

Cesar Nevarez
District 1/Mayor Pro-Tem



Alejandro Garcia
District 2

Gina Cordero
District 3

Irene Rojas
District 4

Adriana Rodarte
City Manager

ORDINANCE NO. 657

AN ORDINANCE OF THE CITY OF SOCORRO, TEXAS, APPROVING THE ADOPTION OF AN EXEMPTION FROM AD VALOREM PROPERTY TAXES FOR QUALIFYING CHILD-CARE FACILITY PROPERTIES.

WHEREAS, during the 88th Regular Session, the Texas Legislature passed legislation, S.B. 1145, to place a constitutional amendment on the ballot for voters during the November 2023 election, which if approved, would allow cities and counties to have the option to provide an exemption from ad valorem property taxation of 50% to 100% of the appraised value of all or part of real property used to operate a commercial child-care facility; and

WHEREAS, S.B. 1145, was placed on the November 2023 ballot as Proposition 2, Property Tax Exemption for Childcare Facilities, and subsequently approved by the voters during the November 2023 election to amend the State of Texas Constitution accordingly; and

WHEREAS, S.B. 1145 allows City of Socorro officials to provide property tax relief to qualifying child-care providers serving working families; and

WHEREAS, Texas Tax Code Section 11.36 codifies S.B. 1145 of the 88th Texas Legislature regular session (2023), and provides that eligible, licensed child-care facilities must meet the criteria as described in Section 11.36 of the Texas Tax Code, among other criteria, and if a child-care facility is leasing the facility, the benefit must be passed down to the provider and not retained by the property owner.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SOCORRO, TEXAS, THAT:

Section 1.

- (A) Texas Tax Code Section 11.36, as added by S. B. 1145 of the 88th Texas Legislature regular session (2023), authorizes an exemption from ad valorem (property) taxes on all or part of the appraised value of real property, or a portion thereof, operating as a qualifying child-care facility; and
- (B) An exemption, as described in section (A) above, of one hundred percent (100%) of the appraised value of all or a portion of real property used to operate a qualifying child-care facility is in the public interest.

Section 2. City of Socorro City Council adopts an exemption, as authorized by the Texas Tax Code Section 11.36, entitling qualifying persons to an exemption from taxation by the City of one hundred percent (100%) of the appraised value of:

- (A) the real property the person owns and operates as a qualifying child-care facility;
or
- (B) 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.

Section 3. As set forth in the 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.

Section 4. The exemption adopted by this ordinance applies to the tax year beginning January 1, 2025.

Section 5. Savings/Repealing Clause.

This Ordinance shall be cumulative of all other Ordinances and shall not repeal any of the provisions of such Ordinances except for those instances where there are direct conflicts with the provisions of this Ordinance. Ordinances or parts thereof in force at the time this Ordinance shall take effect and that are inconsistent with this Ordinance are hereby repealed to the extent that they are inconsistent with this Ordinance. Provided however, that any complaint, action, claim or lawsuit which has been initiated or has arisen under or pursuant to such Ordinance on the date of adoption of this Ordinance shall continue to be governed by the provisions of that Ordinance and for that purpose the Ordinance shall remain in full force and effect.

Section 6. Severability Clause.

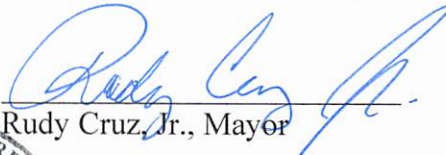
Should any section, subsection, sentence, clause or phrase of this Ordinance be declared unconstitutional or invalid by a court of competent jurisdiction, it is expressly provided that any and all remaining portions of this Ordinance shall remain in full force and effect. The City of Socorro hereby declares that it would have passed this Ordinance, and each section, subsection, sentence, clause or phrase thereof irrespective of the fact that any one or more sections, subsections, sentences clauses and phrases be declared unconstitutional or invalid.

Section 7. Publication/Effective Date


This ordinance shall take effect immediately from and after is passage and publication of the caption, as required by law.

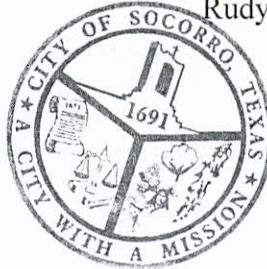
READ, APPROVED, AND ADOPTED this 2nd day of January, 2025.

CITY OF SOCORRO, TEXAS

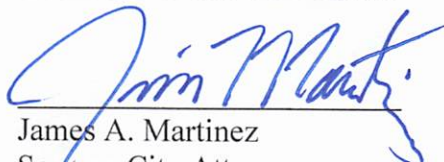

Rudy Cruz, Jr., Mayor

ATTEST:


Olivia Navarro, City Clerk



APPROVED AS TO FORM:


James A. Martinez
Socorro City Attorney

Introduction and First Reading: December 12, 2024

Second Reading and Adoption: January 2, 2025