

ORDINANCE NO. 2024.04.23

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MAYPEARL, TEXAS AUTHORIZING AN EXEMPTION FROM CITY AD VALOREM TAXES FOR PROPERTIES CONTAINING QUALIFYING CHILD-CARE FACILITIES FOR TAX YEAR 2024 AND EACH TAX YEAR THEREAFTER; PROVIDING FOR SEVERABILITY; PROVIDING FOR A SAVINGS CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Maypearl, Texas is a Type A General Law Municipality governed by Texas Local Government Code Chapter 22; and

WHEREAS, by approval of Texas Proposition 2 on the November 7, 2023 ballot for the Constitutional Amendment Election, Article VIII of the Texas Constitution has been amended to add a new Section 1-r to permit the Legislature of the State of Texas to allow the governing body of a municipality to exempt from ad valorem taxation all or part, but not less than 50 percent, of the appraised value of real property used to operate a child-care facility; and

WHEREAS, as a result of such Constitutional amendment, Senate Bill 1145, which the Texas Legislature passed and the Governor signed into law during the regular session of the 88th Texas Legislature, has added a new Section 11.36 to Subchapter B of Chapter 11 of the Texas Tax Code regarding a local property tax exemption for qualifying child-care facilities; and

WHEREAS, Section 11.36(c) of the Texas Tax Code authorizes the governing body of a municipality to adopt an exemption from taxation a percentage of the appraised value of a qualifying child-care facility, as defined under the Texas Tax Code; and

WHEREAS, the City Council for the City of Maypearl, Texas finds that an ad valorem tax exemption of 100 percent 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; and

WHEREAS, City Council hereby desires to adopt a 100 percent tax exemption of the appraised value of qualifying facilities, as defined under the Texas Tax Code, beginning with the 2024 tax year, and for each tax year thereafter.

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

SECTION 1. The recitals contained in the preamble of this ordinance are incorporated herein by reference.

SECTION 2. That an ad valorem tax exemption, as authorized by Texas Tax Code Section 11.36, is hereby authorized and adopted entitling qualifying persons to an exemption from City of Maypearl ad valorem taxes in the amount of 100 percent (100%) of the appraised value of:

- (A) the real property the person owns and operates as a qualifying child-care facility, as said term is defined by Texas Tax Code Section 11.36 (a)(2), as amended; 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, as said term is defined by Texas Tax Code Section 11.36 (a)(2), as amended.

SECTION 3. As set forth in Texas Tax Code Section 11.36 (g), a person cannot claim the child-care facility exemption granted in Section 2 herein 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 granted in Section 2 herein shall apply to City of Maypearl taxes levied for tax year 2024 beginning January 1, 2024, and for each tax year thereafter.

SECTION 5. If any provision, section, subsection, sentence, clause, or phrase of this Ordinance, or the application of same to any person or set of circumstances is for any reason held to be unconstitutional, void or invalid, the validity of the remaining portions of this Ordinance or their application to other persons or sets of circumstances shall not be affected thereby, no portion hereof or provision or regulation contained herein shall become inoperative or fail by reason of any unconstitutionality, voidness or invalidity of any other portion hereof, and all provisions of this Ordinance are declared to be severable for that purpose.

SECTION 6. All ordinances of the City of Maypearl in conflict with the provisions of this ordinance be, and the same are hereby repealed and all other ordinances of the City not in conflict with the provisions of this ordinance shall remain in full force and effect.

SECTION 7. This ordinance will take effect immediately from and after its adoption as provided by law.

PASSED AND APPROVED this the 23rd day of April, 2024.

CITY OF MAYPEARL, TEXAS



Chance Lynch, Mayor

ATTEST:



Danell Winter, City Secretary

APPROVED AS TO FORM:

A handwritten signature in blue ink, reading "Nicole A. Corr". The signature is fluid and cursive, with the first name "Nicole" and last name "Corr" clearly distinguishable. It is positioned above a horizontal line.

Nicole A. Corr, City Attorney

Application for Child-Care Facility Property Tax Exemption

Form 50-844

2024

Tax Year

165010

Appraisal District Account Number (if known)

Appraisal District's Name

GENERAL INFORMATION: This application applies to property that is owned or leased by a child-care facility that meets the qualifications for exemption pursuant to Tax Code Section 11.36.

FILING INSTRUCTIONS: Applicants must file this application and all supporting documents with the appraisal district office in each county in which the property is located. Do not file this document with the Texas Comptroller of Public Accounts.

SECTION 1: Property Owner/Applicant

Did the applicant own the property that is the subject of this application on Jan. 1 of the tax year? ☒ Yes ☐ No

☒ Individual ☐ Partnership ☐ Corporation ☐ Other (specify):

Mary Graf

Name of Property Owner

01055663

Driver's License, Personal I.D. Certificate
Social Security Number or Federal Tax I.D. Number*

221 Main , Maypearl, TX 76064

Physical Address, City, State, ZIP Code

972-921-7372

Primary Phone Number (area code and number)

littleangelsofmaypearl@hotmail.com

Email Address**

458 Tight Wad, Grandview TX 76050

Mailing Address, City, State, ZIP Code (if different from the physical address provided above)

SECTION 2: Authorized Representative

If you are an individual property owner filing this application, skip to Section 3; all other applicants filing on the property owner's behalf are required to complete Section 2.

Please indicate the basis for your authority to represent the property owner in filing this application:

☐ Officer of the company ☐ General Partner of the company ☐ Attorney for property owner

☐ Agent for tax matters appointed under Tax Code Section 1111 with completed and signed Form 50-167

☒ Other and explain basis: Owner

Provide the following information for the individual with the legal authority to act for the property owner in this matter:

Mary Graf

Name of Authorized Representative

01055663

Driver's License, Personal I.D. Certificate, or Social Security Number*

Owner

9729217372

Primary Phone Number (area code and number)

littleangelsofmaypearl@hotmail.com

Email Address**

Title of Authorized Representative

458 Tight Wad, Grandview, TX 76050

Mailing Address, City, State, ZIP Code

SECTION 3: Property Description

Provide the descriptive information requested below for the property that is the subject of this application:

221 Main, Maypearl, TX 76064

Physical Address (i.e. street address, not P.O. Box), City, State, ZIP Code

165010

Appraisal District Account Number (if known)

Legal Description:

SECTION 4 Child-Care Facility Information

Name of Child-Care Facility

Owner/Operator

Primary Phone Number (area code and number)

Email Address**

Mailing Address, City, State, ZIP Code

SECTION 5 Property Use

1. Is the child-care facility licensed by the Health and Human Services Commission? ☒ Yes ☐ No
If yes, please provide the license number: 1620833
2. What services are provided by the child-care facility?

Childcare M-F 6-6

3. Are any of the children related by blood, marriage or adoption to the owner or operator of the child-care facility? Yes ☐ No ☐
4. Does the child-care facility owner or operator participate in the Texas Workforce Commission's Texas Rising Star Program? ☒ Yes ☐ No
5. Do 20 percent of the total number of children enrolled receive subsidized childcare services provided through the child-care services program administered by the Texas Workforce Commission? ☒ Yes ☐ No
6. Is the property currently receiving an exemption under Tax Code Section 11.13, or is any part of the property leased to another person for use as a principal residence? Yes ☐ No ☒

SECTION 6 Certification and Signature

If you make a false statement on this form, you could be found guilty of a Class A misdemeanor or a state jail felony under Penal Code Section 37.10.

I, **Mary Graf**

, swear or affirm the following:

Printed Name of Property Owner or Authorized Representative

- that each fact contained in this application is true and correct;
- that the property described in this application meets the qualifications under Texas law for the child-care facility exemption claimed;
- that I have read and understand the Notice Regarding Penalties for Making or Filing an Application Containing a False Statement.

sign
here

Signature of Property Owner or Authorized Representative

01/30/2024

Date

- * If the property owner is a company or other legal entity (not an individual), it must provide the entity's Federal Tax I.D. Number. Disclosure of your social security number (SSN) may be required and is authorized by law for tax administration and identification of any individual affected by applicable law. Authority: 42 U.S.C. § 405(c)(2)(C)(i); Tax Code Section 11.43(f). Except as authorized by Tax Code Section 11.48(b), a driver's license number, personal identification certificate number, or social security number provided in this application for an exemption filed with your county appraisal district is confidential and not open to public inspection under Tax Code Section 11.48(a).

** An email address of a member of the public could be confidential under Government Code Section 552.137; however, by including the email address on this form, you are affirmatively consenting to its release under the Public Information Act.



**Texas
Rising Star**

**Having met the Texas Rising Star
High Quality Child Care Standards,**

Little Angels of Maypearl, LLC

Is hereby a

Three-Star certified program.

May 01 2023

Texas Rising Star

Alice Ausbon

Apr 30 2026

Expiration Date



three out of four star certification

Signature

North Central Texas WDB - 04

Local Workforce Development Board

Provider Attendance Summary

Provider: Little Angels of Maypearl LLC

Date Range: 01/30/23 to 01/30/24

Contract Type: All Children

Case Number	Age	DOB	Days Present	Days Absent	Days PD	
9971667	2Y 11M	02/18/20	71	0		0
9971667	5Y 8M	05/12/17	71	0		0
2601652	0Y 6M	07/06/22	66	0		0
13467365	0Y 8M	05/02/22	32	0		0
19405621	1Y 8M	05/26/21	70	0		0
2136094	5Y 5M	08/22/17	61	0		0
12458280	0Y 3M	10/06/22	65	0		0
12458280	6Y 10M	03/25/16	62	0		0
12458280	4Y 2M	11/27/18	62	0		0
15010787	3Y 5M	08/19/19	58	0		0
12182836	1Y 3M	10/26/21	30	0		0
15448901	5Y 5M	08/19/17	65	0		0
15448901	1Y 5M	08/06/21	59	0		0
2601652	7Y 6M	07/13/15	23	0		0
2601652	3Y 2M	11/10/19	49	0		0
15088824	0Y 6M	07/10/22	67	0		0
19390555	4Y 9M	04/07/18	19	0		0