

February 14, 2024

**WHEREAS**, Texas Proposition 2, Property Tax Exemption for Child-Care Facilities Amendment (2023) was on the ballot as a legislatively referred constitutional amendment on November 7, 2023; and

**WHEREAS**, the November 7, 2023, ballot measure was approved by voters to amend the state constitution to allow counties or municipalities to authorize a property tax exemption on all or part of the appraised value of real property used to operate child-care facilities; and

**WHEREAS**, the Texas Tax Code allows the City Council to adopt an optional child-care facilities exemption for a qualifying child-care facility; and

**WHEREAS**, the City Council desires to implement a 50 percent exemption for qualifying child-care facilities as defined in the Texas Tax Code, beginning with the 2024 tax year (fiscal year beginning October 1, 2024).

**Now, Therefore,**

**BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF DALLAS:**

**SECTION 1.** That the exemption for qualifying child-care facilities is set at 50 percent, beginning with the 2024 tax year (fiscal year beginning October 1, 2024).

**SECTION 2.** That this resolution shall take effect immediately from and after its passage in accordance with the provisions of the Charter of the City of Dallas, and it is accordingly so resolved.