

**ORDER ADOPTING A PROPERTY TAX EXEMPTION FOR
QUALIFYING CHILD-CARE FACILITIES**

Whereas, during its 88th Regular Legislative Session, the Texas Legislature passed Senate Bill 1145 (“SB 1145”) and Senate Joint Resolution 64 (“SJR 64”); and

Whereas, SJR 64 proposed an amendment to the Texas Constitution to authorize cities and counties to provide property tax relief by approving an exemption for eligible child-care facilities of no less than 50 percent of the appraised value on all or part of the property used to operate a qualifying child-care facility, and this proposition (“Proposition 2”) was approved by Texas voters during the November 7, 2023 Constitutional Amendment Election; and

Whereas, the approval of Proposition 2 resulted in the addition of Section 1-r to Article VIII of the Texas Constitution on November 7, 2023; and

Whereas, SB 1145 is the enabling legislation for Section 1-r of Article VIII of the Texas Constitution and became effective January 1, 2024; and

Whereas, the Sabine County community is approaching the expiration of federal funding that has allowed many child-care providers to stay open and retain staff during the COVID-19 pandemic; and

Whereas, child-care providers, early childhood educators, and working families will experience increased instability as federal relief funding expires later this year; and

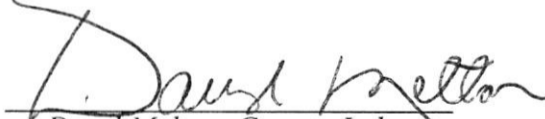
Whereas, offering tax relief for child-care centers will support continued access to quality child-care for Sabine County families.

Now, Therefore, Be It Ordered: that the Sabine County Commissioners Court, as authorized by Texas Tax Code Section 11.36, hereby adopts an exemption, to be effective in tax year 2024, entitling qualified persons to an exemption from taxation by the County of Sabine ____ percent of the appraised value of:

- (1) the real property the person owns and operates as a qualifying child-care facility; or
- (2) 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.

Passed and approved on this 8th day of April, 2024.

SABINE COUNTY COMMISSIONERS COURT


Daryl Melton, County Judge

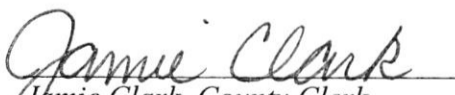
Not Present
Brent Cox, Commissioner, Precinct 1


Keith Nabours, Commissioner, Precinct 2


Stanley Jacks, Commissioner, Precinct 3


James Lowe, Commissioner, Precinct 4

Attest:


Jamie Clark, County Clerk

