

How to Apply – Property Tax Relief for Child Care Providers

April 2024

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CHILDREN AT RISK – ECE Team



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Agenda

- How did we get here?
- Approved Cities/Counties List
- Eligibility Requirements
- Documentation Needed
- Filling Out the Form
- Where to Submit/Deadlines



All of the following information can be found on our webpage: <https://childcaretaxrelief.com/how-to-apply/>

How did we get here?

88th Texas Legislature Passed SB1145/SJR 54

Makes it permissible for City/County Tax Authority to provide Property Tax Relief to Child Care providers with 20% of enrollment of Child Care Scholarships

Texans Passed Proposition 2

On November 7, 2023, 65% of Texas voters passed Proposition 2.

- 50% of voters most recently voted in Republican Primary
- 75% of voters were over the age of 50

Approval List

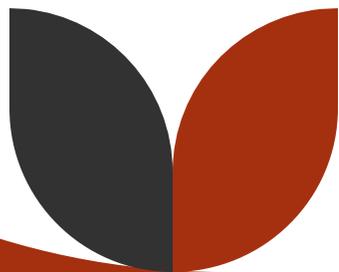
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Approval List: Property Tax Relief

Property Tax Relief (PTR) has been approved in **17** cities/counties -
ALL at 100% relief!

Approved so far...

- City of Austin
- City of Denton
- City of Dallas
- City of Houston
- City of Arlington
- City of San Antonio
- City of Kyle
- City of Weslaco
- Aransas County
- Dallas County
- Bexar County
- El Paso County
- Hays County
- Travis County
- Harris County
- Andrews County
- Jefferson County
- Knox County

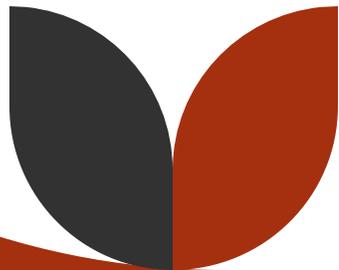


Eligibility Requirements

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Eligibility Requirements

- The child care facility must be in a county or municipality that **approved** the Property Tax Relief
- The child care facility must be participating in the Texas Rising Star program
- At least **20% of enrollment** in the facility must be children participating in the Child Care Services (CCS) Program, the Texas Workforce Commission's scholarship program for child care
- The property must be operating as a qualifying child care facility
- The facility must be **licensed by the Health and Human Services Commission** to provide care, training, supervision, education, assessment, or treatment for a child not related by blood, marriage, or adoption to the owner or operator of the facility
- The property must be used exclusively to provide developmental and educational services for children
- An exemption **cannot** be claimed for property for which the person claims an exemption under §11.13 (Homestead Exemption)



Documentation Needed

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Documentation Needed

- **Child Care Property Tax Exemption Application** (Form 50-844)
- **Texas Rising Star Documentation** - Use a **picture of your TRS star level certificate** or if entry level, your provider agreement.
- **>20% Enrollment Documentation** - Use your **Child Care Subsidies Payment Report** provided to you at each payment cycle as documentation. (For backup/further evidence, log into your attendance system and screen shot or take a picture of the list of children receiving subsidies, and submit your current total enrollment)
- For a property owner **leasing the property** to a qualifying child care facility, fill out the **Child Care Facility Exemption Affidavit** (Form 50-855) certifying that the property owner has provided to the child care facility a disclosure in rent reduction. (If you're the child care program, request your property owner/landlord to submit Form 50-855 before the deadline)



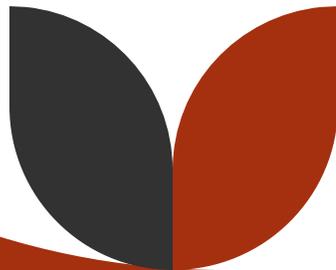
Filling Out the Form

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Finding the Application

- Visit the Texas Comptroller's Website, comptroller.Texas.gov
- Go to the "Taxes" tab
- Find "Property Tax Assistance" tab
- Under "Resources," click "Property Tax Forms"
- Open "Exemption Forms." Scroll down to almost the bottom. The forms are in numerical order
- Look for **Form 50-844, Application for Child-Care Facility Property Tax Exemption**

The screenshot displays the homepage of the Texas Comptroller's Website. The header includes the site name "COMPTROLLER.TEXAS.GOV" and the name "Glenn Hegar, Texas Comptroller of Public Accounts". A navigation menu contains links for HOME, TAXES, TRANSPARENCY, ECONOMY, PURCHASING, PROGRAMS, and ABOUT. A search bar is located below the navigation. The main content area is divided into two columns. The left column features a "Business Center" section with a "web file" logo and an "eSystems Login" button. Below this, it reports "Webfile reports in processing 1,148" with a "see details" link. Further down are sections for "File & Pay" (Tax Forms, TEXNET - Electronic Payment Network, Due Dates) and "Register" (Sales Tax Permit Application). The right column features an "Announcements and Notifications" section with sub-sections for "Permit Renewal Notifications" (Cigarette/Tobacco Retailer Permit Renewal, E-cigarette Retail Permit Renewal), "Fraud Alert: Phishing Emails" (Historically Underutilized Business members have reported receiving suspicious emails. Read more.), "Franchise Tax Filers: Details on Mailing Sent April 2024" (Form 05-212, Texas Notice of Forfeiture of Right to Transact Business), and "Franchise Tax - New Filing Requirements for 2024" (The no tax due threshold is increased to \$2.47 million and certain filing requirements are eliminated. Read more.). A footer contains icons for Contact, Share/Connect, Subscribe, Policies/Rules, and Careers.



Application for Child-Care Facility Property Tax Exemption

Form 50-844

2024

Tax Year

Appraisal District's Name **Appraisal District (Yours)**

Go to your Central Appraisal District website & look up 17-digit account number by address or owner name

Appraisal District Account Number (if known)

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): _____

Name of Property Owner _____ Driver's License, Personal I.D. Certificate, Social Security Number or Federal Tax I.D. Number*

Physical Address, City, State, ZIP Code _____

Primary Phone Number (area code and number) _____ Email Address** _____

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 1.111 with completed and signed Form 50-162

Other and explain basis: _____

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

Name of Authorized Representative _____ Driver's License, Personal I.D. Certificate, or Social Security Number*

Title of Authorized Representative _____ Primary Phone Number (area code and number) _____ Email Address** _____

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:

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

Appraisal District Account Number (if known) _____

Fill in details about property

If someone else is filing on behalf of the property owner, complete this section.

If you are the owner and have completed the above section, skip this section entirely.

Legal Description:

Go to your Central Appraisal District website, input your account number, and the legal description will be on the top right side of the screen.

Legal Description:

Empty box for 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

2. What services are provided by the child-care facility?

Empty box for services provided.

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, _____, swear or affirm the following:

Printed Name of Property Owner or Authorized Representative

- 1. that each fact contained in this application is true and correct;
2. that the property described in this application meets the qualifications under Texas law for the child-care facility exemption claimed;
3. 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 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.

** 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.

Where to Submit/Deadlines

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Where to Submit/Deadlines

- Submit all required documentation to your local Central Appraisal District
 - Call their number and ask what mailing address they'd like applications sent to; this address will vary by Central Appraisal District!
 - **April 30, 2024 DEADLINE** for most counties/municipalities*
- *Some counties/municipalities are offering an extension for the application deadline, such as El Paso County, so please confirm the deadline with your Central Appraisal District



Thank You!

For questions and comments, please contact:

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