

Proposition 2: Eligibility Requirements

- The facility must be in a municipality that passed the tax relief such as the City of Dallas and Dallas County.
- The property must be operating as a qualifying child-care facility.
- The facility must be participating in the Texas Rising Star program.
- At least 20% of enrollment in the facility must be children on TWC scholarships.
- 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).

Proposition 2: How to Apply

- Play this video to see how to download the exemption form on the Texas Comptroller's website: [Comptroller.texas.gov](https://comptroller.texas.gov)

The screenshot shows the Texas Comptroller's website with the 'TAXES' menu open. The website header includes the logo 'COMPTROLLER.TEXAS.GOV' and the name 'Glenn Hegar, Texas Comptroller of Public Accounts'. The navigation bar has links for HOME, TAXES, TRANSPARENCY, ECONOMY, PURCHASING, PROGRAMS, and ABOUT. The 'TAXES' dropdown menu is divided into several sections: 'Taxes Home' (listing Texas Taxes like Sales Tax, Franchise Tax, Motor Vehicle Taxes, Property Tax Assistance, All Taxes and Fees, and Tax Information by Topic); 'Taxpayer Resources' (listing Penalty Waivers, Exempt Organizations, General Information Letters and Private Letter Rulings, Refund Information, Publications, Frequently Asked Questions, Tax Training Resources, Other Tax-Related Sites, and Audit); 'File and Pay' (listing File and Pay, About Webfile, eSystems/Webfile Login, Webfile Videos, EDI Filing, Forms, Make Account Changes, and Virtual Field Office); and 'Tax Rules and Laws' (listing Rules by Subject Matter, Search Texas Laws, Texas Tax Code, Rules - Texas Administrative Code, State Tax Automated Research (STAR) System, and Practitioners' Corner). Below the menu, there are sections for 'Webfile reports in processing 350 see details', 'File & Pay' (listing Tax Forms, TEXNET - Electronic Payment Network, Due Dates), 'Register' (listing Sales Tax Permit Application, Ag Timber Exemptions, Centralized Master Bidders List (CMBL), International Fuel Tax Agreement (IFTA) License, Texas Direct Deposit, eSystems/Webfile), 'Webfile' (listing File and Pay Electronically, Webfile Help Videos, Videos en Español), 'Lookup' (listing Unclaimed Property, Franchise Tax Account Status, Look up Sales Tax Rates, Electronic State Business Daily (ESBD), Proposed Rule Summaries, Sales Taxpayer Search, State Payments Issued, Tax Exempt Entity Search), 'New E-Cigarette Law', 'Franchise Tax - New Filing Requirements for 2024', 'High Call Volume', and 'The Latest Hours and Locations for Walk-in Taxpayer Service'. Social media icons for Facebook, X, YouTube, Instagram, and LinkedIn are visible on the right side of the page.

1. Go to Taxes tab
2. Go to Property Tax Assistance
3. Under “Resources,” click “[Property Tax Forms](#)”
4. Open “Exemption Forms”
5. Download
 - [50-844, Application for Child-Care Facility Property Tax Exemption \(PDF\)](#)
 - [50-845, Child-Care Facility Exemption Affidavit \(PDF\)](#) (For property owner)

Tax Exemption Document: Comptroller Form 50-844

Application for Child-Care Facility Property Tax Exemption

Form 50-844

Dallas Central Appraisal District

2024

Tax Year

Go to Dallascad.org and look up 17 digit account number by address or owner name

Appraisal District's 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*

Fill in details about property

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: _____

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.

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)

Legal description [Go to Dallascad.org](http://Dallascad.org), input your account number, and the legal description will be on the top right side of the screen.

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: _____

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

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 an individual affected by applicable law. Authority: 42 U.S.C. § 405(a)(2)(C)(i); Tax Code Section 11.42(f). Except as authorized by Tax Code



Proposition 2: How to Apply

- Submit form by **April 30th, 2024** to the **Dallas Central Appraisal District**
 - Dallas Central Appraisal District
2949 North Stemmons Freeway
Dallas, Texas 75247
 - Customer Service: 214-631-0910
- Once the child-care exemption is granted, an application does not need to be filed annually unless the property's ownership changes or qualifications for the exemption change.



Proposition 2: How to Apply

DOCUMENTATION:

Applicants must include the following documents with the application:

- Documentation that the child-care facility participates in the Texas Workforce Commission's Texas Rising Star Program -
 - Use a picture of your TRS star level certificate or if entry level, your provider agreement
- Documentation showing that at least 20 percent of children enrolled in the child-care facility receive subsidized child-care services provided through the child-care services program administered by the Texas Workforce Commission.
 - Log into the attendance system and screen shot or take a picture of the list of children receiving subsidies
 - Submit your current total enrollment and/or class rosters
- For a property owner leasing the property to a qualifying child-care facility, Form 50-845, Child-Care Facility Exemption Affidavit certifying that the property owner has provided to the child-care facility a disclosure.



Prop 2 tax exemption

- The chief appraiser may request additional information to evaluate this application.
- Property owner must comply within 30 days of the request or the application will be denied.
- The chief appraiser may extend this deadline for a single period not to exceed 15 days for good cause shown.



**FOR ANY ADDITIONAL INFORMATION:
rubin05@sbcglobal.net
(214)727-6677**



Dallas County Commission
on Child Care