

## How to Apply – Property Tax Relief Webinar Q&A

### Implementation Questions

1. **Why have some counties been approved while others haven't?** The original legislation was a “**local-option**” tax, meaning cities/counties have the option to approve it in their respective community. If they approve it, it must be between 50-100%
2. **Would you be able to clarify if the property tax exemption covers only the County property tax or does it also include the school district and Mud / City tax portion as well?** The law pertains to city and county taxes only, once those municipalities have approved the tax exemption. School district taxes are not included in it.
3. **Does the city AND county both have to approve for it to be applicable?**  
**Example: Arlington is approved but not Tarrant County.** No, just the city OR county must have approved it for you to receive relief. Whichever passes it is the one you will receive relief from; your Central Appraisal District will know if the City/County has approved it!
4. **How do I get my city on the list? What if my local officials have zero information on this and don't know what they're doing?** If your city/county has not approved Property Tax Relief (PTR), go to our [Resources](#) page to learn more about how you can advocate for your community to approve it! If your city/county HAS approved it and is NOT on the list, please email [jwestjohn@childrenatrisk.org](mailto:jwestjohn@childrenatrisk.org) to let him know!
5. **Will we receive an update when other municipalities join the approved list?** We will be updating our Approval List on <https://childcaresetaxrelief.com/how-to-apply/> regularly as we hear more cities/counties approving it. Check back on it every couple of weeks or reach out to Jacob at [jwestjohn@childrenatrisk.org](mailto:jwestjohn@childrenatrisk.org)
6. **What if the county misses the April 30 deadline to approve tax exemption?** If your City/County misses the April 30 deadline, there are opportunities for them to work with their Central Appraisal District to enact an extension to apply, such as El Paso County. For more information, please contact Jacob at [jwestjohn@childrenatrisk.org](mailto:jwestjohn@childrenatrisk.org)

### Application Questions

1. **Can we apply today?** Yes! If it has been passed in your city or county, you can!
2. **Is it Form 50-845 and not 50-855? Form 50-844 is the Child Care Provider Exemption Application; Form 50-845 is the landlord affidavit.**
3. **If your program is in a City and a County offering the exemptions, do you just fill out one form to qualify for both the City and County exemptions?** You only need to fill one form out to qualify for both.
4. **So, the answers in Section 1 (Form 50-844) pertain to the property owner. Not me if I lease?** We're not sure; please contact your Central Appraisal District to confirm whose information should go in Section 1 of Form 50-844 if you're renting.
5. **Clarification of Section 5 Question 3 (Form 50-844) please?** It's asking if any of the children you serve are related to the owner of the child care facility.
6. **Will centers need to fill this form out each year to get the exemption?** No; it is a one-time application unless your Central Appraisal District requests differently. Always check with your local Central Appraisal District!
7. **If a child care center encompasses multiple parcels (ex. adjacent parcel that is used as a playground), should a separate application (50-844) be completed for each parcel?** That's a great question; please contact your Central Appraisal District for more information.

## Documentation Questions

1. **Do we need to submit forms to our city and our county?** No, you will submit your documents to your Central Appraisal District.
2. **Can we send CCS enrollments authorizations of each child as supporting documentation?** We recommend submitting the proof we suggested in the Webinar or on our website [here](#). If that's not possible, contact your Central Appraisal District to verify if the above documentation is allowed.
3. **How many months/years do we need to go back for documentation for CCS?** Ask your Central Appraisal District to see what they would like, but we believe it should be your most recent report.
4. **I will use my Food Program attendance info and enrollment for my enrollment number. Is that okay?** Check with your Central Appraisal District for specific documentation requirements; it can vary, and they have the final say in whether the above documentation is approved.



5. **So, we just gather all the docs and submit it to the district's mailing address? Do we address it to a specific department?** Contact your Central Appraisal District and ask them what mailing address they would like it submitted to.

## Eligibility Questions

6. **Is it 20% enrollment or what we are licensed for?** It is current enrollment.
7. **Is the enrollment based off an average enrollment for the year or is it based off the enrollment when you apply?** Based on enrollment when you apply.
8. **What can we do if we are not currently at 20% subsidy at the time of application but are later after the deadline to apply for this tax year?** Unfortunately, you will not qualify for the 2024 tax year, but your savings WILL qualify for the following tax year, so apply as soon as you meet eligibility requirements.
9. **Did you say home childcare providers DON'T qualify for this program?** They unfortunately do not. Home child care provider who own their home may be eligible for the Homestead Exemption Act.
10. **Was the 20% CCS enrollment a known requirement when the vote happened last year?** Yes, you can see previous versions of the legislation here.
11. **Is this form only for those in the TRS program, or for all directors?** You must be participating in the TRS program to qualify.
12. **If you are waiting to be TRS certified, are you able to apply? I am waiting on my official visit, but I am complying with the program?** The law states you must be participating in TRS, so if you have your entry-level TRS documentation, that should be enough. As always, your Central Appraisal District has the final say in your approval.
13. **Can I do this next year if I cannot get on TRS this year?** Yes, you can apply as soon as you meet all the qualifications; you will receive relief for the following tax year if it's not before the 2024 deadline.
14. **Are private child care programs eligible?** Yes, if you qualify for the eligibility requirements found here.
15. **Are religious non-profits allowed to apply?** Yes, if you meet all eligibility requirements and are currently paying property taxes.
16. **If your center closed in 2024, would you still qualify for 2024?** Contact your Central Appraisal District for information regarding this.
17. **If I'm opening a new center, will I qualify for this?** See the eligibility requirements here. If you meet all criteria, then yes.



18. **If we open a center mid-year, can we still qualify for tax relief?** Please contact your Central Appraisal District to confirm.
19. **We are a TRS facility. The property is in one of our children's name. We pay all property taxes and insurance. Will this work for us?** Please contact your Central Appraisal District to confirm.

## Renters' Questions

1. **How is rent reduction calculated for a landlord when leasing facility?** Rent reduction is proportionally calculated by the landlord according to the amount of property tax savings they received. Contact your Central Appraisal District for more information.
2. **If I rent and apply for property tax relief, does my landlord have to discount my rent?** Yes, they're legally required to discount your rent proportional to their savings. That is why they must submit Form 50-845.
3. **What should you do if the property owner leasing the property doesn't comply?** Contact your Chief Appraiser or Central Appraisal District if your property owner refuses to comply. They will handle the grievance process.
4. **Is our landlord specifying the amount that they are crediting us monthly/annually on the affidavit or will that information be provided to us by the Central Appraisal District?** The landlord is to specify the amount in rent they reduced for you on the affidavit and submit it to the Chief Appraiser of your Central Appraisal District. In that affidavit, your landlord is **required** to provide a disclosure document to you before submitting it.
5. **If there are other tenants leasing (shopping center) will the child care center be credited?** Yes, you can still receive relief! The property tax exemption will **only** apply to the square footage/property value which is used for child care.
6. **If we are leasing, do we still put our appraisal district account number? Or our landlords?** We're not sure; please contact your Central Appraisal District to confirm which.
7. **We lease our center; we have asked the property manager to complete the affidavit and he is asking us to pay \$2500. He says that he needs to engage a tax attorney to complete it and that all we will save is \$50.00. Please advise what we should do?** Contact your Central Appraisal District and ask them for assistance.

8. **What can I give my landlord, so he understands the program besides form 50-845?** I would encourage them to contact the Central Appraisal District if they're distrustful of the process so they can learn more about it. If they don't want to do that, you can refer them to our website [here](#).

## City/County Approval Questions

1. **Any word on Williamson County approving this?** Please confirm with the Williamson Central Appraisal District.
2. **Has Jefferson County been approved at 100%?** No, we are incorrect on that. Jefferson County has approved it at 50%.
3. **Mesquite is a part of Dallas County but are they not considered?** If your city is in a County which approved PTR, then you can receive relief from County property taxes, but not city property taxes.
4. **In Brazoria County, who can we call? Where do we start?** Contact Jacob at [jwestjohn@childrenatrisk.org](mailto:jwestjohn@childrenatrisk.org) if you're interested in advocating for its approval in Brazoria County.
5. **Any updates on Potter/ Randall Counties?** There are active discussions occurring between our local partners and local officials.

## Misc. Questions

1. **How much will most programs save?** This will vary drastically depending on property size, value, location, etc. Your Central Appraisal District will know more about this.
2. **If we have already paid property taxes for 2024, will CAD refund the taxes paid if they accept the application?** Please contact your Central Appraisal District to confirm.
3. **Do you know anything about triple net leases? We are responsible for all tax payments and repairs, but we do not own the building. Do we still need to get the landlords signature?** Contact your Central Appraisal District to gather more information.
4. **Are there any relief funds for childcare centers that don't qualify with these requirements?** Child Care Relief Funds (CCRF) expired in Sept 2023, and we are still asking our legislators for increased funding for early education. Join us in the advocacy work!



5. **When the legislation was created was there an effort to have the school taxing jurisdictions included ... they are the largest tax burden.** No.
6. **How do we approach the ISDs, the flood control districts, the community colleges and the hospital districts?** PTR only applies to city/county property taxes. Exemptions from these taxes listed above do not currently exist in Texas legislation for Child Care Providers.
7. **Is CCS the same as NCI?** Yes. NCI was the previous name. It's now known as CCS.