



CITY COUNCIL - ADDENDUM AGENDA

Monday, July 15, 2024 at 6:00 PM

City Hall – Council Chambers, 200 North Fifth, Crockett, TX 75835

Dr. Ianthia Fisher, Mayor

Dennis Ivey, Council Member
Darrell Jones, Council Member
NaTrenia Hicks Council Member
Elbert Johnson, Council Member
Mike Marsh, Mayor Pro Tem

John Angerstein, City Administrator
Mitzi Stefka, City Secretary
William Pemberton, City Attorney
Clayton Smith, Police Chief
Jason Frizzell, Fire Chief

Notice is hereby given of a meeting of the City Council of Crockett to be held on **MONDAY, JULY 15, 2024 at 6:00 PM** at City Hall – Council Chambers, 200 North Fifth, Crockett, Texas, for the purpose of considering the following agenda items. All agenda items are subject to action.

BUSINESS

1. CONSIDER AND APPROVE REMOVING FROM THE TABLE A RESOLUTION OF THE CITY OF CROCKETT, TEXAS FOR THE EXEMPTION OF MUNICIPAL PROPERTY TAXES FOR THE RENAISSANCE TREEHOUSE ACADEMY, A QUALIFYING CHILD-CARE-FACILITY UNDER THE TEX. TAX CODE ANN. 11.36 (2024)
2. CONSIDER AND APPROVE A RESOLUTION OF THE CITY OF CROCKETT, TEXAS FOR THE EXEMPTION OF MUNICIPAL PROPERTY TAXES FOR THE RENAISSANCE TREEHOUSE ACADEMY, A QUALIFYING CHILD-CARE-FACILITY UNDER THE TEX. TAX CODE ANN. 11.36 (2024)

In compliance with the Americans with Disabilities Act, the City of Crockett will provide for reasonable accommodations for persons attending City Council meetings. To better serve you, requests should be received 24 hours prior to the meetings. Please contact Mitzi Stefka, City Secretary, at 936-544-5156.

CERTIFICATION

I certify that a copy of the July 15, 2024 ADDENDUM agenda of items to be considered by the Crockett City Council was posted for viewing at Crockett City Hall on July 12, 2024 at 5:00 PM.

Mitzi Stefka, City Secretary

I certify that the agenda items to be considered by the City Council was removed from the City Hall window on the ____ day of _____, 2024. _____ Title _____

STATE OF TEXAS *
CITY OF CROCKETT *
CITY COUNCIL *

RESOLUTION OF THE CITY OF CROCKETT, TEXAS
FOR EXEMPTION FROM MUNICIPAL PROPERTY TAXES

WHEREAS, Renaissance Treehouse Academy, L.L.C. is a qualifying child-care-facility under the provisions of TEX. TAX CODE ANN. § 11.36 (2024); and

WHEREAS, TEX. TAX CODE ANN. § 11.36 (2024) authorizes the governing body of a municipality to adopt an exemption from taxation by the municipality of all or part of the appraised value of real property owned and operated by a person as a qualifying child-care-facility or to adopt an exemption to the portion of the real property the person owns and leases to a person who uses the property to operate a qualifying child care facility; and

WHEREAS, Renaissance Treehouse Academy, L.L.C. uses the entirety of the real property described in deed from First National Bank of Huntsville, Trustee of J. Patrick Walker IRA to Renaissance Treehouse Academy, L.L.C., dated December 14, 2011, recorded as Instrument No. 1107849 of the Official Public Records of Real Property of Houston County, Texas, to operate as a qualifying child-care-facility;

NOW, THEREFORE, the City Council of the City of Crockett, Texas, RESOLVES to grant and does hereby GRANT, to Renaissance Treehouse Academy, L.L.C. an exemption equal to One Hundred percent (100%) of the appraised value of the above described real property for so long as the real property is used in its entirety as a qualifying child-care-facility.

APPROVED this _____ day of _____, 2024.

DR. IANTHIA FISHER, MAYOR

ATTEST:

MITZI STEFKA, CITY SECRETARY

ACCOUNT

Item 2.

Parcel ID	34385
Legal Description	RENAISSANCE MEDICAL PARK
Additional Legal Information	LOT 5
Additional Legal Information 2	1.969 AC
Additional Legal Information 3	
Geographic ID	06270-00050-00000-000000
Description	Real Estate
Agent	
Category Code	F1 - REAL COMMERCIAL
Total Acres	1.9690

OWNER

Owner ID	R36097
Name	RENAISSANCE TREEHOUSE ACADEMY LLC
Care of	
Mailing Address	103 LAZY LANE CROCKETT TX 75835
% Ownership	1.000000
Exemptions	

LOCATION

Location	301 RENAISSANCE WAY CROCKETT TX 75835
Map ID	

VALUES

VALUES SHOWN ARE 2024 PRELIMINARY VALUES AND ARE SUBJECT TO CHANGE BEFORE CERTIFICATION



Item 2.

Improvement Hs	0
Improvement Nhs	965,450
New Improvement Hs	0
New Improvement Nhs	0
Land Hs	0
Land Nhs	28,550
Market Value	994,000
Land Market Value	0
Ag/Timber Value	0
Market Taxable	994,000
Homestead Cap Loss	0
Circuit Breaker Limitation	0
Appraised Value	994,000

IMPROVEMENT BUILDING

Sequence	Type	Class	Condition	% Good	Year Built	Sqft	Total Value
1	COM	ESM2	CAV	0.820	2012	9017	818950
2	COM	CNF2	CAV	0.820	2012	1197	21590
3	COM	CNF2	CAV	0.820	2012	81	1460
4	COM	CNF2	CAV	0.820	2012	80	1440
5	COM	CNF2	CAV	0.820	2012	463	8350
6	COM	PVC1	CAV	0.820	2012	20055	68410
7	COM	PVC2	CAV	0.820	2012	7500	31000
8	FLC	PLAY		0.950	0	3	14250

LAND

Sequence	Type	Description	Acres	Sqft	Eff Front	Eff Depth	Market Value	Prod. Value
1			1.9690	0.00	0.00	0.00	28550	0

TAXING JURISDICTIONS



Item 2.

Entity	Description	Tax Rate	Market Value	Taxable Value
0 1	HOUSTON COUNTY	0.4480000	994,000	994,000
1 0	CITY OF CROCKETT	0.6813000	994,000	994,000
3 4	CROCKETT I.S.D.	0.6692000	994,000	994,000
341S	CROCKETT I.S.D. I&S	0.2100000	994,000	994,000
6 1	HOUSTON CO HOSP DIST	0.1000000	994,000	994,000

ROLL VALUE HISTORY



Year	Improvements	Land Market	Ag/Timber Taxable	Productivity Value	Market Taxable	Hs Cap Loss	Appraised
2024	965,450	28,550	0	0	994,000	0	994,000
2023	965,450	26,580	0	0	992,030	0	992,030
2022	1,000,250	26,580	0	0	1,026,830	0	1,026,830
2021	1,000,490	26,580	0	0	1,027,070	0	1,027,070
2020	1,009,270	19,690	0	0	1,028,960	0	1,028,960

DEED HISTORY



Deed Date	Deed Type	Description	Grantor	Grantee	Volume	Page	Number
12-13-2011	...		WALKER J PATRICK IRA	RENAISSANCE TREEHOUSE ACADEMY LLC	2011	7849	...
12-21-2009	...		HOUSTON COUNTY MEDICAL INVEST	WALKER J PATRICK IRA	2009	4076	...
10-01-2007	...		SMITH SUNNY	CROCKETT RENAISSANCE CORP	2007	7487	...
09-12-2002	...		MCLEAN DOROTHY E	SMITH SUNNY	2003	4256	...
04-29-1969	MCLEAN DOROTHY E	448	225	...

DISCLAIMER : Information provided for research purposes only. Legal descriptions and acreage amounts are for appraisal district use only and should be verified prior to using for legal purpose and or documents. Please contact the Appraisal District to verify all information for accuracy.

TEXAS TAX CODE ANN. 11.36 (2024)

Sec. 11.36. CHILD-CARE FACILITIES. (a) In this section:

(1) "Child-care facility" means a facility licensed by the Health and Human Services Commission to provide assessment, care, training, education, custody, treatment, or supervision for a child who is not related by blood, marriage, or adoption to the owner or operator of the facility, for all or part of the 24-hour day, whether or not the facility is operated for profit or charges for the services it offers.

(2) "Qualifying child-care facility" means a child-care facility:

(A) the owner or operator of which participates in the Texas Workforce Commission's Texas Rising Star Program as described by Section [2308.3155](#), Government Code, for that facility; and

(B) at which at least 20 percent of the total number of children enrolled at the facility receive subsidized child-care services provided through the child-care services program administered by the Texas Workforce Commission.

(b) Subject to Subsection (d), if the governing body of a county or municipality in the manner required by law for official action by the governing body adopts the exemption, a person is entitled to an exemption from taxation by the county or municipality of all or part 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.

(c) The governing body of a county or municipality may adopt the exemption authorized by this section as a percentage of the appraised value of the property. The percentage specified by the governing body may not be less than 50 percent.

(d) To qualify for the exemption authorized by this section, the property must be:

(1) except as provided by Subsection (e), used exclusively to provide developmental and educational services for children attending the child-care facility; and

(2) reasonably necessary for the operation of the child-care facility.

(e) The use of exempt property for functions other than providing developmental and educational services for children attending the child-care facility located on the property does not result in the loss of an exemption authorized by this section if those other functions are incidental to the use of the property for providing those services to those children and benefit:

(1) those children; or

(2) the staff and faculty of the facility.

(f) A person who claims an exemption under Subsection (b)(2) must include with the application for the exemption an affidavit certifying to the chief appraiser for the appraisal district that appraises the property that is the subject of the application that:

(1) the person has provided to the child-care facility to which the property is leased a disclosure document stating the amount by which the taxes on the property are reduced as a result of the exemption and the method the person will implement to ensure that the rent charged for the lease of the property fully reflects that reduction;

(2) the rent charged for the lease of the property reflects the reduction in the amount of taxes on the property resulting from the exemption through a monthly or annual credit against the rent; and

(3) the person does not charge rent for the lease of the property in an amount that exceeds:

(A) for property that consists of space in a commercial property, the rent charged by the person to other tenants of the commercial property for similar space; or

(B) for property other than property described by Paragraph (A), the average rent charged for comparable rental property.

(g) Notwithstanding any other provision of this section, a person may not claim an exemption under Subsection (b)(2) for property:

- (1) for which the person claims an exemption under Section [11.13](#); or
- (2) any part of which is leased by the person to another person for use as a principal residence.

(h) Property is not ineligible for an exemption under this section if a portion of the property is used for functions other than those described by Subsections (d) and (e). However, the exemption does not apply to the value of the portion of the property that is used for those other functions.

(i) Section [25.07](#) does not apply to a leasehold interest in property for which the owner receives an exemption under this section.

(j) The comptroller may adopt rules and forms necessary for the administration of this section.

Added by Acts 2023, 88th Leg., R.S., Ch. 281 (S.B. [1145](#)), Sec. 1, eff. January 1, 2024.