

STATE OF TEXAS §
 §
COUNTY OF _____ §

Opposition to Senate Bill 2 and Revenue Caps

WHEREAS, the Texas Legislature has previously considered and rejected proposals for additional revenue caps on counties; and

WHEREAS, 60 percent of the average taxpayer’s property tax burden is due to school taxes while only 14 percent is due to county taxes; and

WHEREAS, revenue caps would diminish local control and tie the hands of county officials and limit their ability to provide essential services to address the needs and emergencies of their citizens; and

WHEREAS, county government is already struggling to meet the demands of under-funded and unfunded state mandates such as indigent health care and indigent defense and federal mandates such as the Help America Vote Act and the Clean Air Act; and

WHEREAS, the demands on county budgets continue to increase including health care, motor fuel, road materials, and all other products and services purchased by counties; and

WHEREAS, artificial revenue caps will result in a shift of taxes from fluctuating properties, such as oil and gas, to those remaining relatively stable in value, such as residential properties; and

WHEREAS, revenue caps will not necessarily result in a reduction of property taxes but will result in a severe impact on county services; and

WHEREAS, Senate Bill 2 also contains many provisions that will undermine a property tax system based upon fair market value and will result in a distorted, inequitable appraisal scheme under which higher value properties will avoid their fair share of the tax burden; and

WHEREAS, it would be inequitable for the Texas Legislature to impose additional revenue caps on local governments without funding, repealing and prohibiting state unfunded mandates;

NOW THEREFORE, BE IT RESOLVED that the Commissioners Court of _____ County, Texas does hereby express its opposition to Senate Bill 2 and its efforts to limit local control and does hereby oppose any attempts to impose additional revenue caps upon Texas counties, and the Commissioners Court of _____ County, Texas expresses its deep appreciation to all legislators who oppose this unsound measure.

Adopted this _____ day of _____, 2017.

County Judge

ATTEST:

County Clerk