



TYLER COUNTY COMMISSIONERS COURT

County Courthouse, Room 101 / Woodville, Texas

Thursday, December 22, 2016

Martin Nash
Commissioner, Pct. 1

Rusty Hughes
Commissioner, Pct. 2

Jacques L. Blanchette
County Judge

Mike Marshall
Commissioner, Pct. 3

Jack Walston
Commissioner, Pct. 4

STATE OF TEXAS

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COUNTY OF TYLER

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RESOLUTION

Opposition to Appraisal Caps and Revenue Caps

WHEREAS, the Texas Legislature has previously considered and rejected proposals for additional revenue caps and additional appraisal 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, appraisal caps or 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 appraisal caps or revenue caps will result in a shift of taxes from rapidly appreciating properties to those remaining relatively stable in value and to all non-residential properties; and

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

WHEREAS, undermining a property tax system based upon fair market value is questionable public policy and will result in a distorted, inequitable taxation scheme under which identical homes could be taxed at vastly different amounts; and

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

NOW THEREFORE, BE IT RESOLVED, that the Commissioners Court of Tyler County, Texas does hereby express its opposition to efforts to limit local control and does hereby oppose any attempts to impose revenue caps or appraisal caps upon Texas counties, and the Commissioners Court of Tyler County, Texas expresses its deep appreciation to all legislators who oppose these unsound measures.

PASSED AND APPROVED this ____ day of _____, 2016 by the Tyler County Commissioners Court.

Martin Nash
Commissioner, Pct. 1

James (Rusty) Hughes
Commissioner, Pct. 2

Mike Marshall
Commissioner, Pct. 3

Jack Walston
Commissioner, Pct. 4

Jacques L. Blanchette
County Judge

ATTEST: _____
Donece Gregory, County Clerk