

STATE OF TEXAS § RESOLUTION
COUNTY OF BEXAR §

**CONDEMNS THE HYPOCRISY OF SPECIAL SESSION TAX GIMMICKS WHILE CALLING FOR
MEANINGFUL TAX RELIEF AS PROPOSED BY SPEAKER STRAUS**

WHEREAS, the Bexar County Commissioners Court is outraged by the hypocrisy of some state leaders blaming higher appraisals on county and municipal governments when SB1 mandates a 13.81 percent appraisal and tax increase over the next two years. Specifically, the state budget requires school property tax hikes on page III-5 from SB1 in the Formula Funding paragraph of Rider 3, stating "Property values, and the estimates of local tax collections on which they are based, shall be increased by 7.04 percent for tax year 2017 and by 6.77 percent for tax year 2018;" and

WHEREAS, county property taxes as a share of Texans' personal income have remained essentially flat for decades; and

WHEREAS, the Bexar County property tax bill went down approximately \$16 between 2011 and 2015 while the average school tax bill in Bexar County went up \$14.77 during that same period; and

WHEREAS, the State does not adequately or appropriately fund public education, using rising local property values to reduce its funding obligation to school districts in Bexar County and across the state, leading to increased property tax burdens; and

WHEREAS, the reduction in the State's funding of schools has allowed the State to shift general fund revenue paid by taxpayers for use in education to other State priorities, resulting in both a lack of transparency in taxation and an overreliance on local property taxes; and

WHEREAS, more than half of the average taxpayer's property tax burden is due to school taxes while, on average, only 12 percent of a Bexar County resident's property tax burden is due to Bexar County taxes; and

WHEREAS, the Texas Supreme Court described the current public education funding system in the State of Texas ("the State"), as "Byzantine, undeniably imperfect, with immense room for improvement;" and

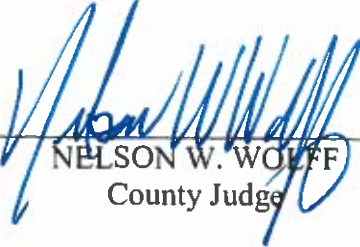
WHEREAS, the court is concerned that vilifying school districts as the cause of taxpayer increases is counter-productive to economic development in the state of Texas because the Information Technology Economy requires greater resources for education not less; and

WHEREAS, Bexar County supports a revision to the current public education funding system utilized by the State to ensure that the State adequately and fairly funds public education, including real tax relief proposals by leaders like Speaker Joe Straus by using the state's "Rainy Day Fund";

NOW THEREFORE, BE IT RESOLVED that the Commissioners Court of Bexar County, Texas calls on the people of Bexar County to call Gov. Abbott and Lt. Gov. Patrick and other Texas Legislators to protest the 13.81 percent hidden tax in SB1 and the Bexar County Commissioners Court does hereby petition the Texas Legislature to take action during the upcoming special session of the 85th


Legislature to support and pass legislation ensuring adequate and fair funding to all public independent school districts as a way to achieve meaningful property tax relief.

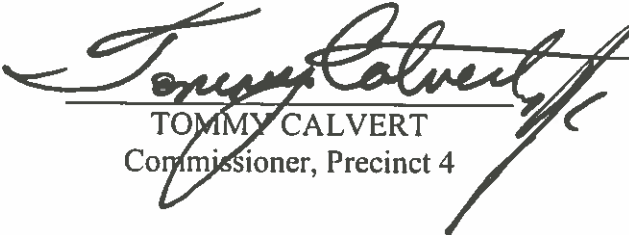
PASSED AND APPROVED by the Bexar County Commissioners Court on this the 11th day of July, 2017.


NELSON W. WOLFF
County Judge


SERGIO "CHICO" RODRIGUEZ
Commissioner, Precinct 1


PAUL ELIZONDO
Commissioner, Precinct 2


KEVIN A. WOLFF
Commissioner, Precinct 3


TOMMY CALVERT
Commissioner, Precinct 4