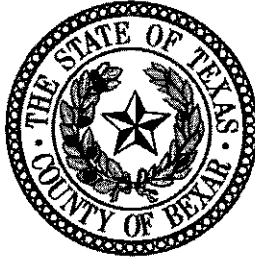


STATE OF TEXAS §  
COUNTY OF BEXAR §



## RESOLUTION

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

**WHEREAS**, appraisal caps or revenue caps would diminish local control and tie the hands of county officials by limiting their ability to provide essential services to address the needs of their citizens, 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 Bexar County's ability to provide services, and;

**WHEREAS**, artificial appraisal caps and 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**, Bexar County has difficulty meeting the demands of under-funded and unfunded state and federal mandates, and;

**WHEREAS**, the demands on county budgets continue to increase, 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**, 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 Bexar County Commissioners Court:

1. **OPPOSES EFFORTS BY THE TEXAS LEGISLATURE TO LIMIT LOCAL CONTROL AND OPPOSE EFFORTS TO IMPOSE REVENUE CAPS OR APPRAISAL CAPS UPON TEXAS COUNTIES.**

**PASSED AND APPROVED** by Bexar County Commissioners Court in San Antonio, Texas, on this 10<sup>th</sup> day of January, 2017, in Bexar County, Texas.

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**NELSON W. WOLFF**  
County Judge

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**SERGIO "CHICO" RODRIGUEZ**  
Commissioner Precinct 1

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**PAUL ELIZONDO**  
Commissioner Precinct 2

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**KEVIN WOLFF**  
Commissioner Precinct 3

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**TOMMY CALVERT**  
Commissioner Precinct 4