

ATASCOSA COUNTY JUDGES REPORT

I have said a number of times how much I dislike the state property tax system. This is coming under significant review in this state legislative system and I intend to work with our legislators on a solution. I do want to explain that whenever I criticize the system I am NOT intending to criticize the Atascosa Central Appraisal District, its employees or its board members. I think they try very hard to do a good job as it is spelled out in the state statutes that govern the system. I just happen to think it is a poorly designed taxation system and has essentially failed to do what it is designed to do and that is to assess a fair tax. I submit that property tax is the most subjective, the least objective and the most expensive tax to levy and collect.

The state constitution says – **“All property types must be taxed “equally and uniformly.”** I submit that all of our problems exist around the legislation requiring adjusted appraisals.

Further, the state requiring Schools to be financed by local property tax highlights the problematic nature of pushing school finance off on local property tax rolls. I ask, “Why should the value of property around the schools have anything to do with the money available to each school child?” By 1993 there had been a number of lawsuits by schools in poorer neighborhoods about this unfairness. This was the bursting of the bubble with the well – intended bill by Peveto in 1979 which created the current property tax appraisal system. The state responded with ROBIN HOOD. They thought we could fix it by taking from the richer school districts and giving to the poorer. This was the first band aid of many trying to fix the fact that the state was in violation of the state constitution provision - **Article 7 of the [Texas Constitution](#) states, in part, "it shall be the duty of the Legislature of the State to establish and make suitable provision for the support and maintenance of an efficient system of public free schools"** It does not say to use property tax. The first step to fix this mess is to totally abolish property tax as a funding mechanism in any way for the public schools. I believe it is fundamentally flawed and cannot be fixed.

There is no other way. The Governor and the legislature are about to throw more money (and we know it needs it) at the school system but I fear they will not do the difficult thing and find another funding source and fix the root of the problem. I will write more on this.

Thanks for listening.

We want you to be proud of your County Government.