ATASCOSA COUNTY JUDGES REPORT

As I have said in this column, I ask the question, "Why should the value of real estate around a school have anything to do with the money available for the schools' operation?" I want to finish my comments on the unfairness of property tax but I must each time declare that I respect all of the local appraisal district employees and officials and board members. They work hard to follow the state law and do a good job. They are not the problem.

As I said, I think we first must totally abolish property tax as a funding mechanism for education. Completely! Not one penny or the flawed system will rise up again. It has before. Education was intended by the framers of the state constitution (as I have pointed out) to be centrally funded by the state. If we did this every child in Texas could have the same dollars available for their education and we would finally have fairness in allocation. So how do we do that? My preference is an expanded sales tax, but there is conversation about a VAT tax that is interesting. I hate the idea of a state income tax but there is nothing worse, to me, than property tax. Consumption taxing was a philosophy of the American Constitution framers and there is much that can be read about their thoughts. Consumption taxing (sales or VAT) is basing taxes on the economy.

The key is total central funding from Austin for schools. Some of our dubiously motivated legislators want to stop spending at the State level but transfer it to the local entities. Now, extreme right – wingers want to stop the ability of the local entities to pay for all of those shoved off costs (unfunded mandates). But that is another story. The summation is this, that property taxes are inherently unfair. They create an inequitable revenue stream for education. There are always ripple effectl problems associated with changing. But I submit these are all fixable IF we had legislators with the will and the intestinal fortitude to make the difficult decisions. Unfortunately, such legislators are in short supply.

To close here is a favorite and <u>unrelated quote</u> from Winston Churchill – "Passing a tax to raise incomes is like a person standing in a bucket with two handles and thinking you can lift yourself up."

Thanks for listening.

We want you to be proud of your County Government.