RESOLUTION OF THE GARLAND INDEPENDENT SCHOOL DISTRICT BOARD OF TRUSTEES REGARDING PROPERTY TAX RELIEF AND TRANSPARENCY IN TAXATION

Whereas, Garland ISD recognizes that increases in property values have resulted in increased property tax burdens on taxpayers in Garland ISD and in other communities, and

Whereas, rising local property values enable the State to reduce its funding to Garland ISD and other school districts across the state, which enables 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, Garland ISD, on behalf of its taxpayers, advocates that taxes collected in the name of public education must remain and be expended solely on PreK-12 public education and not diverted to other State expenditures or priorities; and

Whereas, Garland ISD believes the current public education funding system utilized by the State lacks transparency; and

Whereas, Garland ISD 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; and

Whereas, the current public education funding system utilized by the State does not provide automatic, annual adjustments to the various equalized wealth levels to the rate of inflation and the rate of population growth; and

Whereas, Garland ISD believes public education funding should grow annually by a rate of not less than the rate of inflation and the rate of population growth;

NOW THEREFORE BE IT RESOLVED THAT THE GARLAND ISD PETITIONS THE TEXAS LEGISLATURE TO TAKE ACTION DURING THE NEXT REGULAR SESSION RELATED TO PUBLIC EDUCATION FINANCE TO:

- Assure that, in order to establish transparency and fidelity in taxation at all levels of government, the State shall eliminate the practice of reducing the State's funding obligations to public education because of increased property tax revenues resulting from the growth in property values, a practice which allows the State to divert State funds previously allocated to public education to other priorities;
- 2. Assure that public independent school districts have greater ability and incentive to provide local property tax relief by eliminating the possibility that future increases to a Maintenance and Operations rate previously approved by taxpayers might cause the district to subject voters to the cost of another election to ratify that same rate again;
- 3. Provide automatic annual adjustments to the basic allotment and each of the equalized wealth levels relative to the rates of inflation and population growth in the current or any future public education funding system utilized by the State;
- 4. Provide a consistent and fair balance between local Maintenance & Operations taxes and the State's contribution to public education.

Adopted this 12th day of September, 2017, by the Board of Trustees of the Garland Independent School District.

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Larry Glick President Board of Trustees Garland Independent School District

John Beach

Johnny Beach, Secretary Board of Trustees Garland Independent School District