



STATE OF TEXAS §

COUNTY OF COMAL §

**RESOLUTION #2010-44**

**OPPOSING APPRAISAL CAPS AND REVENUE CAPS**

WHEREAS, Appraisal caps or revenue caps would diminish local control and tie the hands of county officials and limit their ability to provide essential services to address the needs and emergencies of their citizens; and

WHEREAS, County government is already struggling to meet the demands of under-funded and unfunded state mandates such as indigent health care, indigent defense and federal mandates such as the Help America Vote Act and the Clean Air Act; and

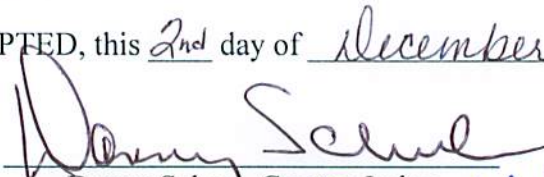
WHEREAS, Artificial appraisal caps or revenue caps will result in a shift of taxes from rapidly appreciating properties to those remaining relatively stable in value; and


WHEREAS, Reducing appraisal caps or revenue caps will not necessarily result in a reduction of property taxes but will result in severe impacts on county services; 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.

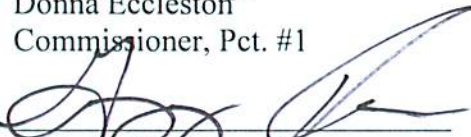
NOW THEREFORE BE IT RESOLVED THAT the Commissioners Court of Comal County, Texas does hereby express its opposition to limitations on local control through appraisal caps and revenue caps.

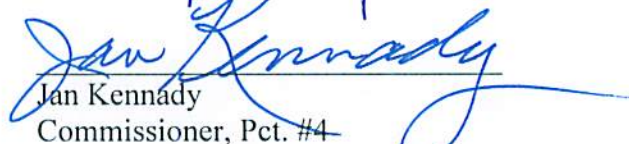
PASSED AND ADOPTED, this 2nd day of December, 2010.

  
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Danny Scheel, County Judge

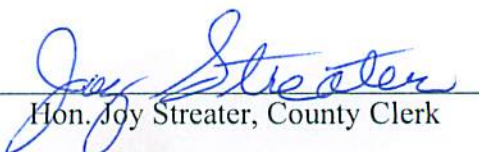
  
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Donna Eccleston  
Commissioner, Pct. #1

  
\_\_\_\_\_  
Jay Millikin  
Commissioner, Pct. #2

  
\_\_\_\_\_  
Gregory Parker  
Commissioner, Pct. #3

  
\_\_\_\_\_  
Jan Kennedy  
Commissioner, Pct. #4



ATTEST:   
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Hon. Joy Streater, County Clerk