

<http://www.elliscountypress.com/>

# For Texans, a 'Proposition 13' moment

Property tax appraisals are starting to go out across Texas.  
April 30th, 2008

*Property tax appraisals are starting to go out across Texas, with the reaction of homeowners seemingly covering the spectrum between irritation and rage.*

*As Foundation Senior Fellow William Murchison points out in this week's commentary, the steady rise in property taxes raises fundamental questions -- both about the propriety of relying on property taxes to fund government, as well as the very functions of government those taxes are funding.*

**By William Murchison**

Oh, look, it's our friend the postman, bearing to our doorsteps the fragrant tidings of springtime: such as how much we will soon owe the county or the school district in property taxes!

It goes with the robins and the roses – the bad news of what property ownership costs in a society that leans heavily, for the satisfaction of public wants, upon the owners of homes and businesses. Which is why I read with more than academic interest my Texas Public Policy Foundation colleague Talmadge Heflin's well-reasoned argument, on the TPPF website, for substitution of the sales tax for the exactions of the property tax.

Could it happen? Few enough of us have the prophetic insight to say. What we might possibly say is, things can't go on much longer with property taxes the way they are soaring: not just here in Texas but throughout the rest of the country, as states slough off their responsibilities upon counties and communities. States like Florida, Minnesota, North Dakota – even New York – are aboil with indignation over the steady rise of the property tax.

Concern with, and resentment of, too-general reliance on property taxes for the financing of local government may be reaching the anxiety level at which Californians, just 30 years ago, snapped, passing Proposition 13 and sending notice to the taxing authorities that the patience of put-upon property owners is easy to overestimate.

Proposition 13 declared that "the maximum amount of any ad valorem or real property tax shall not exceed One percent (1 percent) of the full cash value of such property." Not that expression of the people's sovereign will was going to stop in their tracks those parties determined to enlarge the role of government. What "Prop 13" did do was roll back California property taxes by an average 57 percent and advise the taxing authorities to exploit other victims besides the California property owner. So there!

Texas' property tax burden – our rates, as Heflin notes worriedly, are the 14th highest among the 50 states – has a semi-benevolent explanation. This is to say, we've no income tax; nor have Texans, if it comes to that, as large an inclination toward big government programs as the majority of Americans seem to.

Heflin, it seems to me, rightly takes aim at the burdens inflicted on property owners by the state's undue reliance on property taxes. Case in point: the egregious scheme known as "Robin Hood," whose nominal purpose is the evening out of public school spending across the state. Taxpayers in "property wealthy" districts have had to fork over to "property poor" districts for no better reason than that state lawmakers couldn't or wouldn't come across with the funds to meet educational obligations.

A consequential point emerges here. What if the Legislature took with full seriousness its obligation to spend state revenue in ways that conduce most to the general good, starting from the premise that not every problem has, or even deserves, a government solution?

What if state government kept a closer watch both on expenditures and performance, so as to make sure that reliance on government didn't become an unseemly habit, and that, wherever government's duty to the people was unquestioned (as with education) the job got done with maximum efficiency?

Wouldn't it be fascinating, for instance, to look at how all those Robin Hood dollars have gotten spent, and what the educational results have been?



William Murchison

Maybe, if state government regarded with a combination of fear and respect its role as steward of the people's money, and correspondingly kept taxpayers' burdens as light as possible – well, maybe, the likes of Brother Heflin wouldn't have to spend valuable time proposing reinvention of the tax system. Talk about a deal – finally – for the taxpayer!

*William Murchison is a Senior Fellow at the Texas Public Policy Foundation.*

---

CONTACT INFORMATION:

David Guenthner  
Director of Media and Government Relations  
Texas Public Policy Foundation  
900 Congress Avenue, Suite 400  
Austin, TX 78701  
(512) 472-2700  
[dguenthner@texaspolicy.com](mailto:dguenthner@texaspolicy.com)