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Eliminating School District Maintenance and Operations Property Taxes

Key Points

- Local property taxes in Texas have been growing faster than the average taxpayer's ability to pay for them.
- This rising burden on Texans has contributed to a housing affordability crisis, especially for those at the lower end of the income ladder.
- Effectively limiting state government spending with the state's new spending limit and using surplus funds to reduce school district M&O property taxes could provide relief.
- Texans could see substantial relief by combining this buydown approach with other local jurisdictions limiting spending and using their own surplus dollars to reduce their property taxes.

Executive Summary

In the last two decades, local property taxes in Texas have grown far faster than the average taxpayer's ability to pay for them. Moreover, high property taxes are aggravating the housing affordability crisis by increasing the overall out-of-pocket cost of keeping a property. Therefore, we propose a buydown plan for property tax relief. Our simulation shows that the state can limit spending and use the resulting surplus state taxes collected to buy down school district maintenance and operations (M&O) property taxes until they are eliminated over the next decade. If, in addition, all local governments in Texas were to also limit spending and use the resulting surplus funds to reduce their property taxes, Texans could have substantial tax relief to mitigate this affordability crisis.

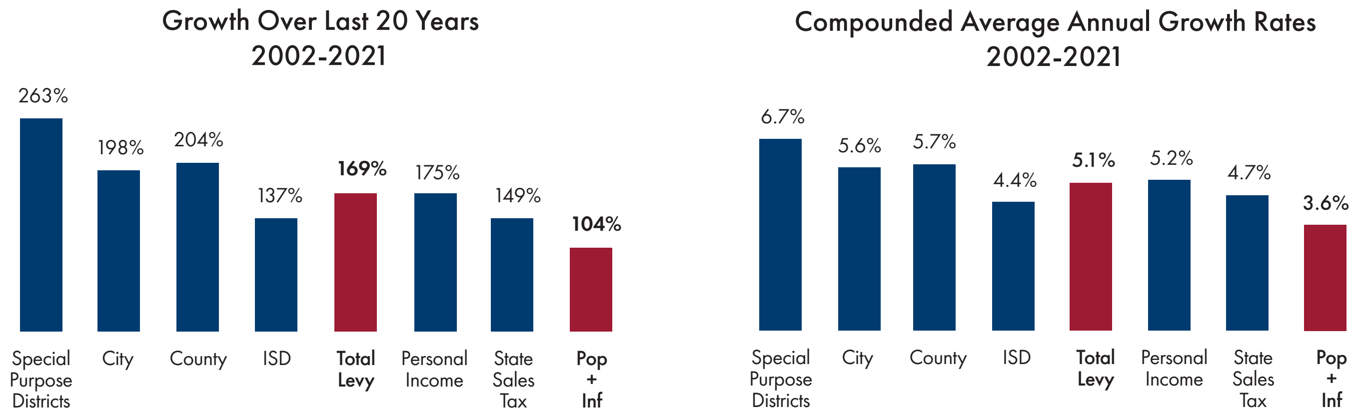
Introduction

Texas' total local property tax levy has nearly tripled in the last 20 years (Texas Comptroller of Public Accounts, n.d.-a). Adjusting for the state's population growth, these tax collections per capita have doubled for the same period. The growth in these taxes has also far outpaced inflation. This disequilibrium heavily burdens Texans when buying and holding their property. As of July 2021, more than 3 out of 4 Texans agreed that "property taxes are a major burden for them and their family," and that burden has increased substantially since then (Muir, 2021). Moreover, between July 27 and August 8, 2022, nearly half of Texans reported that they risked eviction or foreclosure in the next two months (Census Bureau, n.d.-a). In addition, between 2016 and 2020, the Texas homeownership rate of 62.3% was below the U.S. rate (64.4%) by 2.1 percentage points (Census Bureau, n.d.-b). Over the same period, the median monthly cost of owning a home was 2% higher in Texas ($1,654) than in the U.S. ($1,621; Census Bureau, n.d.-b). Low property taxes are important because they can positively influence business location decisions (Enami et al., 2018; Brueckner & Saavedra, 2001; Drucker et al., 2020) foster new businesses (Bartik, 1989), support employment and population growth (Mark et al., 2000; Dye et al., 2001), reduce housing abandonment (White, 1986; Shan, 2010), and subsequently lower tax collection delinquency rates (Fu, 2022). We propose a plan to use state surplus General Revenue funds to reduce and eventually eliminate school district M&O property taxes. Pairing this plan with limited spending by local governments and them using surplus dollars to reduce their M&O property taxes could dramatically lower property taxes in Texas.

continued

Figure 1

Increase Growth Rates in Taxes and Economic Measures Over the Last 20 Years



Note. Data are from *Property Tax Survey Data and Reports,* Texas Comptroller of Public Accounts, n.d.-a (https://comptroller.texas.gov/taxes/property-tax/reports/index.php), Population is from *Building Permits Survey,* Census Bureau, n.d. (https://www.census.gov/construction/bps/data_visualizations/), and Personal Income is from *Personal Income by State,* Bureau of Economic Analysis, n.d. (https://www.bea.gov/data/income-saving/personal-income-by-state).

Property Taxes in Texas

Property taxes are the largest source of revenue (around 80%) for local governments in Texas (Loughead et al., 2022). They are collected from taxpayers based on the holdings of real estate, such as housing, buildings, land, and commercial property. The total property tax levy is calculated using the following formula:

*Property Tax Levy = Taxable Value * (M&O tax rate + I&S tax rate)*

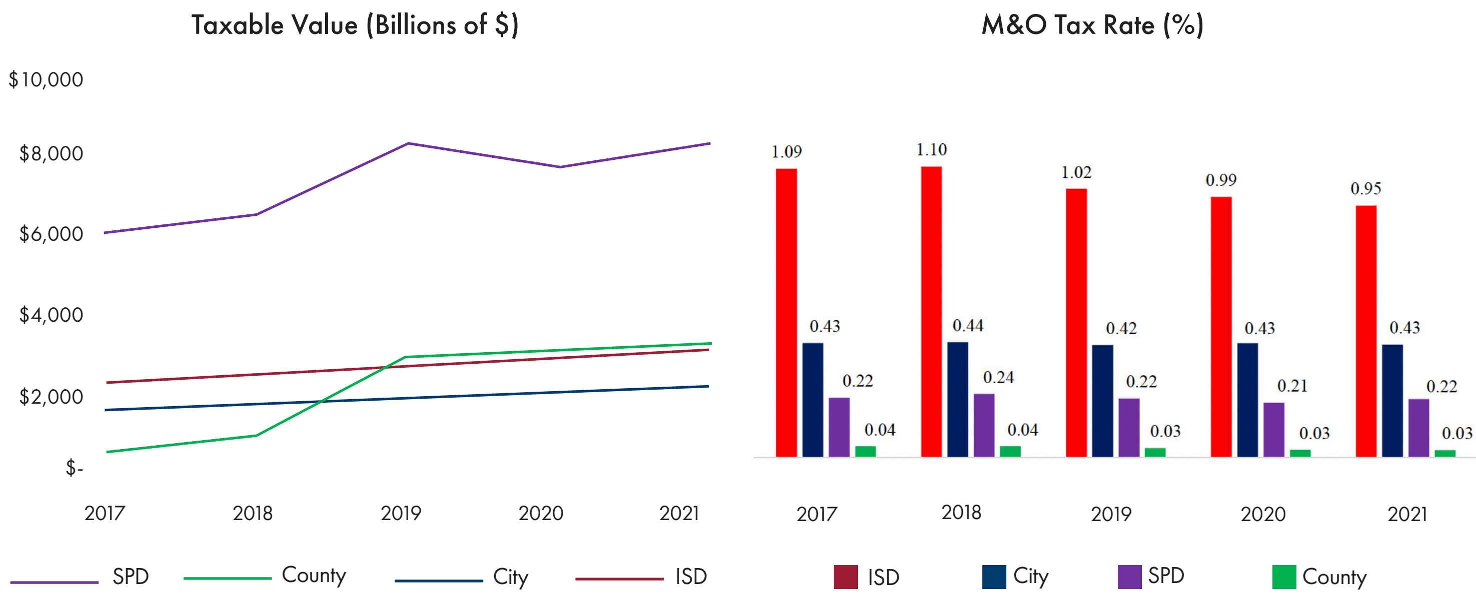
The property tax levy consists of two components: taxable value and rates. The taxable value is computed from the property's appraised value minus deductions or exemptions, when applicable. The rates are assigned depending on the type of expenses. The M&O tax rate is used to cover the maintenance and operations of public services like schools, roads, police, and fire protection. The I&S tax rate pays interest and capital for any bond debt issued for the construction of schools or other facilities. Local taxing units such as counties, cities, special purpose districts (SPDs), and independent school districts (ISDs) decide, through their budget process, the property tax rate they want to charge to fund schools and other public services in their jurisdiction. Both rates are multiplied by the property's taxable value to get the total property tax levy (Texas Comptroller of Public Accounts, 2020a).

Growth in Property Taxes Over Time

Figure 1 shows that the total property tax levy collected in Texas has almost tripled (up 169%) over the past 20 years. From the property tax levy formula above, mathematically an increase in the total levy can be explained by a rise in taxable value or in property tax rates. There can be two factors that cause an expansion in taxable value. The first is a rise in the price or the market value of the property. The second is an increase in the quantity of immovable property subject to the tax, thereby an expansion of the base of property taxes collected. On this basis, population and inflation can be used as proxies to track quantity and prices, respectively. For example, the property tax rates are established to fund spending by local governments, such as on education by school districts, which is calculated using a complex school finance formula determined by the Legislature. Reasonably, public school spending should go hand in hand with the cost of providing education (price) and the number of students enrolled in schools (quantity). Similarly, population growth and inflation should capture these dynamics over time. But most importantly, population growth plus inflation is a reasonable way to measure the average taxpayer's ability to pay for responsible spending (Ginn, 2021a).

Figure 1 also shows that property tax levies over the last 20 years have all surpassed the population growth plus inflation benchmark, and all except ISDs have grown faster

Figure 2
Evolution of Taxable Values and M&O Tax Rates



Note. Data are from *Property Tax Rates and Levies,* Texas Comptroller of Public Accounts, n.d.-a (https://comptroller.texas.gov/taxes/property-tax/rates/index.php).

than personal income growth across the state, which is mathematically just the additional productivity growth above population growth plus inflation. When looking at the compounded average annual growth rates, we find that the total property tax levy collected has increased by 5.1% over the same period, whereas population growth plus inflation has only increased by 3.6%. Also, except for ISDs, property tax levies increased faster than state sales tax collections, which better track individuals' economic activity (Ginn, 2021b).

Deconstructing Property Taxes

To evaluate what is triggering the growth in property tax levies, we decomposed property tax collections into the two components described above. **Figure 2** presents the evolution of taxable property values and M&O property tax rates over the last five years.

The taxable value has risen substantially in response to increased demand fueled by domestic migration (Lambert, 2022), low-interest rates, supply-chain disruptions, and COVID-19 spending programs (Coulter et al., 2022). Meanwhile, M&O tax rates for each jurisdiction have been relatively stable, except for the decline in the ISD M&O rate over the previous five years. As a result, property taxes in Texas remain above average compared to other states.

According to the Tax Foundation, Texas ranks 38th for the property tax burden on businesses (Fritts & Walczak, 2022). Texas has declined six positions in that ranking since 2015. The Tax Foundation's index for property taxes ranks the Lone Star State 11th highest for property tax collections per capita. Another component of the index measuring the percentage of property taxes paid in relation to the owner-occupied housing value ranks Texas 6th highest in the nation for its burden on homeowners (Cammenga, 2022). In addition, and contrary to popular opinion, property taxes in Texas are regressive. The Texas Comptroller of Public Accounts' (2020b) estimates for fiscal year 2023 show that the lowest income quintile will pay 6.9% of their total income in property taxes compared with 1.9% for the highest income quintile.

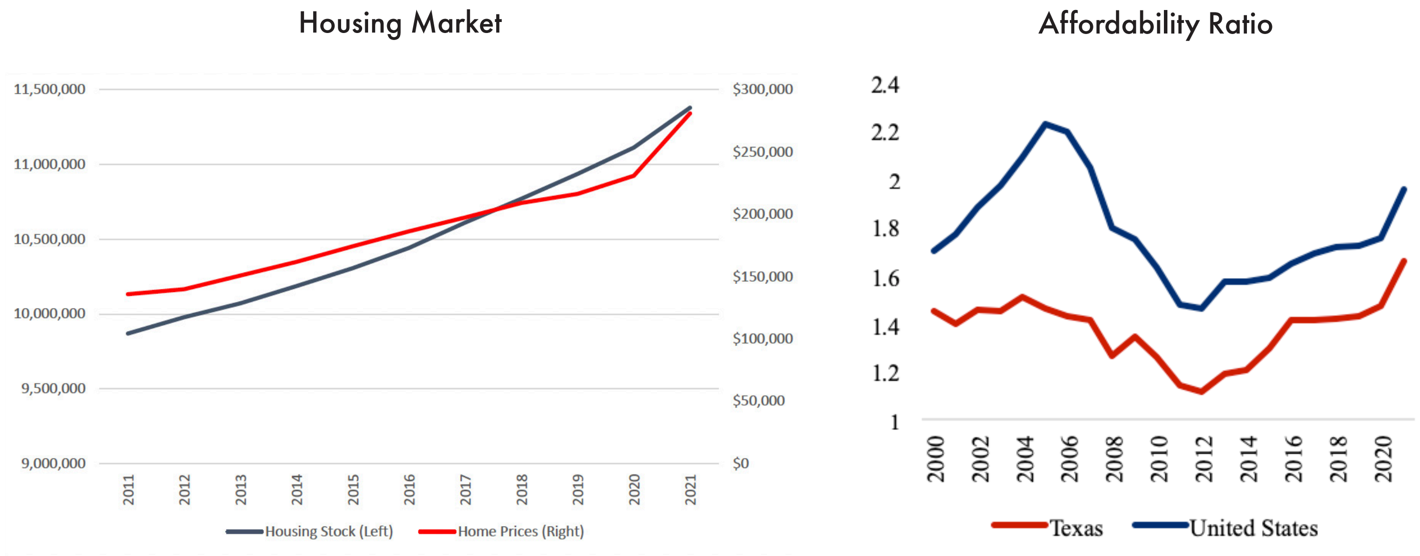
Given the large and rising burden of property taxes in Texas, there is room for substantial improvement through property tax relief. Texas could do more to become more competitive and attractive than other states in the property tax arena (Ginn, 2018; Ginn et al., 2021c).

Housing Affordability Crisis

The main asset that the average Texan has is a home, even though a Texan cannot technically own a home because they will rent from the government as long as there is a

Figure 3

Housing Market in Texas and Affordability Ratios in Texas and U.S.



Note. Housing stock is from *Building Permits Survey,* Census Bureau, n.d. (https://www.census.gov/construction/bps/data_visualizations/), home prices, which reflect the typical value for homes in the 35th to 65th percentile range, are from *Housing Data,* Zillow, n.d. (https://www.zillow.com/research/data/), personal income is from *Personal Income by State,* Bureau of Economic Analysis, n.d. (https://www.bea.gov/data/income-saving/personal-income-by-state).

property tax. Consequently, housing market dynamics affect property tax collections. Even though housing units have increased over the last few years, the supply has not been able to keep up with the demand. As a result, **Figure 3** illustrates how housing prices have dramatically increased over the last decade, thereby reducing affordability in recent years.

Moreover, home prices have outpaced the growth of income per capita, making it harder for the average Texan to buy a home. The affordability ratio noted in **Figure 3** helps capture this situation by considering how many years it takes for an average household income to buy a house. The affordability ratio is computed by dividing home prices by household income. It does not consider other financial variables like down payment, mortgage rates, maturity, etc. Even though Texas is below the U.S. average, the affordability ratio was at an all-time high of 1.67 in 2021. This implies that an average household would have to save their total income for 1.67 years to be able to buy a house in Texas.

Regarding the payments of property taxes in Texas, individuals pay 47.8%, and businesses pay 52.2% of the total taxes paid. But the final burden after these payments by businesses and individuals holding or renting property are passed along to individual consumers brings the final tax incidence to 55.3% on homeowners, 23.1% on renters, and 21.6% exported to those in other states (Texas Comptroller of Public Accounts, 2020b). Rents, along with house prices, are at an all-time high. According to Zillow (n.d.), at the beginning of 2014, the average rent was roughly $1,000 for all metro areas in Texas. By mid-2022, rent is above $1,500, and the rental vacancy rate is at a 24-year low of 8.4% (Census Bureau, n.d.-b).

According to the Household Pulse survey, in the first week of August 2022, 1 out of 2 Texans reported that there were not current on rent or mortgage and that eviction or foreclosure in the next two months is either very likely or somewhat likely (Census Bureau, n.d.-a). In the survey, Texas was among the top 4 compared to other states. More than 600,000 people must find another place to live in the next two months or, in the worst-case scenario, might become homeless. Therefore, a property tax relief can alleviate some of the house affordability problems for homeowners and renters. Reducing property taxes to Texans would keep more money in their pockets to pay mortgages or rent and many other goods and services that will allow them to satisfy their desires during a rising affordability crisis in Texas.

Table 1

Example of Surplus GRR Buydown Proposal if Started in 2022–23 (in Millions of Dollars)

	2020–21	2022–23	2024–25	2026–27	2028–29	2030–31	2032–33
GRR Revenue (9.3% increase)	117,581	149,068	162,970	178,168	194,782	212,947	232,805
GRR Spending (6.7% increase)	117,581	122,068	130,271	139,025	148,368	158,338	168,978
GRR Available for Property Tax Cuts		13,500	17,279	7,527	7,298	8,104	8,648
School District M&O Property Taxes	59,284	46,928	30,391	23,436	16,541	8,648	0

Note. Data are from *Property Tax Survey Data and Reports,* Texas Comptroller of Public Accounts, n.d.-a (https://comptroller.texas.gov/taxes/property-tax/reports/index.php), and *The 2022-23 Certification Revenue Estimate Update*, Texas Comptroller of Public Accounts, 2022 (https://comptroller.texas.gov/transparency/reports/certification-revenue-estimate/2022-23-update/).

Recommendation: Eliminate School District M&O Property Taxes Over Time

By building on the buydown plan of school district M&O property taxes in the Foundation's *Lower Taxes, Better Texas* paper (Ginn et al., 2021c) and considering the latest estimated $27 billion surplus in Texas (Texas Comptroller of Public Accounts, 2022), we detail the 10-year buydown plan in **Table 1**.

The plan uses state surplus general revenue-related (GRR) funds to buy down the $59 billion that was collected from the school district M&O property taxes during the 2020–21 biennium. First, we use the average biennial growth of GRR funds of 9.3% over the last decade to project GRR revenue in the future. Second, we estimate the future biennial GRR spending by following the state's new spending limit of a maximum growth rate based on population growth times inflation of 6.7% over the last decade (SB 1336, 2021). Third, we compute the biennial surplus for every biennium and assign 90% of it to property tax relief. Finally, we subtract the available funds from the remaining balance of the school district M&O property taxes.

Results

By following this buydown approach and our estimates, the simulation shows that the state will have sufficient surplus funds to eliminate school district M&O property taxes and maintain the elimination while fully funding the state's school finance formulas over the next decade. This includes reducing these property taxes by using half of the currently estimated $27 billion surplus for the 2022–23 biennium, as noted by Gov. Greg Abbott in September 2022 (Blankley, 2022), and then 90% of future general revenue-related (GRR) surplus funds in each biennium thereafter as outlined in HB 90 (2021). This means that state spending on education will increase and eventually replace the M&O portion of each local school district's property taxes in a revenue-neutral way based on the current school finance formulas determined by the Legislature, though there is likely reason to change these formulas for more effective and efficient funding. School districts will hold their total revenue growth to a maximum increase of 2.5% without holding an election and set the M&O property tax rate based on the state's replacement funding. Ideally, property tax cuts should be subjected to the same percentage reduction in every district, even though rate levels might vary in different locations. Nevertheless, property tax rates should converge to zero to the extent that the buydown has been completed. Any constitutional concerns of equal tax revenue for equal effort should be averted given that the amount of replacement funding for each district can be adjusted for each biennium.

If our assumptions and conditions hold with 90% of the state GRR surplus used to reduce these property taxes, Texas would be able to eliminate them in the next decade, specifically in the 2032–33 biennium. A less aggressive option is using 50% of the state GRR surplus and limiting spending to population growth and inflation per biennium, which would extend the elimination of school district M&O property taxes until the next biennium in 2034–35. Any growth variations of GRR funds or spending or property taxes, or other variables will influence this elimination period. By gradually replacing property taxes with more efficient sales taxes that primarily fund GRR, more Texans would be able to boost their savings, afford a new home, and preserve their property while improving their ability to afford housing and other necessities. Economists at Rice University's Baker Institute estimated the economic effects of a similar property tax relief plan and found that each 3.4% decrease in property taxes would expand GDP by 0.7% and create a gain of 183,000 full-time jobs in the first year of the reform (Barro & Diamond, 2018). Therefore, eliminating school district M&O property taxes over time would have a substantially positive influence on the state's economy and Texans' standard of living.

Local Governments

Building on this relief, we recommend that other local governments limit their spending to a maximum of population growth plus inflation and use surplus funds to reduce their own M&O property taxes (Ginn & Quintero, 2022). By combining the state's buydown of school district M&O property taxes and local governments doing the same with theirs, the substantial burden of property taxes on businesses, homeowners, and renters can be reduced so that more Texans can flourish.

Conclusion

Texas has a historic opportunity to cut its burdensome property taxes nearly in half by putting the school district M&O property taxes on a path to elimination. This property tax relief will help Texans boost their savings, afford a new home, and preserve their property. The Foundation's plan uses state GRR surplus to reduce school district M&O property taxes over time until they are eliminated in about a decade. Given the sizeable expected surplus and spending restraint, Texas can substantially cut property taxes so that the housing affordability crisis can be mitigated and people have more opportunities to prosper in the Lone Star State.

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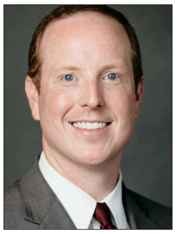

Vance Ginn, Ph.D., is an accomplished economist finding free-market solutions that let people prosper. He is founder and president of Ginn Economic Consulting where he provides high-quality research and trusted insights on how to affect change at the federal, state, and local levels. Vance's experience includes time in public policy, government, and academia. He is chief economist at Pelican Institute for Public Policy and a senior fellow at several think tanks, including at Americans for Tax Reform, Texas Public Policy Foundation (TPPF), and Young Americans for Liberty.

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Daniel has also contributed to public policy research for several organizations including Instituto Juan de Mariana (Spain), Inteligencia Estratégica (Ecuador), Centro de Estudios Económicos y Sociales (Guatemala). In his professional experience, Daniel has been involved in projects of Risk Management for the banking industry, covering the financial markets of Ecuador, Spain, Panama, Portugal, Andorra, Mexico, and Brazil.

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