

## **RESOLUTION IN SUPPORT OF ELIMINATING THE PROPERTY TAX**

WHEREAS, a property tax has been levied by various governments on Texans since before its independence from Mexico; and

WHEREAS, Texas constitutionally eliminated all forms of its state-level property tax in 1982, demonstrating that property taxes can be fully phased out without imposing an income tax or increasing the overall tax burden on Texans; and

WHEREAS, under the current local property tax system, a Texas property owner never truly owns their property and instead is subjected to perpetual rent to the government based primarily on subjective valuations of appraisal review boards and tax rates established by local taxing entities with little direct feedback from those whom the tax is being imposed upon; and

WHEREAS, the property tax is immoral and regressive, ultimately impacting low-income, fixed-income, and younger Texans the most due to the cost of property taxes compounding over time; and

WHEREAS, from 1998 to 2024, the total property tax burden on Texans across jurisdictions increased by 364%, far outpacing combined population growth plus inflation of only 149%; and

WHEREAS, Texas ranks 9th highest nationally in effective property tax rates at 1.245% (well above the national average of 0.888%), while other fast-growing states without a personal income tax, such as Tennessee at 0.49% and Florida at 0.91%, rank far lower; and

WHEREAS, even after major legislative relief efforts since 2019—statewide property tax levies continued to rise, increasing from \$66.5 billion in 2019 to \$89.5 billion in 2025 (+36.4% overall, including +3.2% in 2025 alone), as non-school entities often offset school-focused savings; and

WHEREAS, unchecked local government spending by cities, counties, and special districts have grown far faster than population plus inflation, directly fueling higher property tax levies and offsetting state relief efforts; and

WHEREAS, unsustainable increases in state appropriations—rising more than 42% in state funds from 2021 to 2025—have consumed record budget surpluses that could and should have been dedicated to buying down and ultimately eliminating school property taxes; and

WHEREAS, the 2024 Republican Party of Texas Platform explicitly calls for axing the property tax through Plank 75 (“Ax the Property Tax”), supporting replacement of the property tax system for businesses and individuals with an alternative other than the income tax, requiring voter approval to increase the overall tax burden, and demanding the Legislature immediately develop and implement a transition plan that is a net tax cut; and through Plank 76 (“Property Tax Relief”), supporting incremental steps toward ultimate abolition, including phasing out

“Robin Hood” purchase-price valuation, limits on ISD tax increases, closing loopholes, and no property taxes on private properties; and

WHEREAS, local government spending by cities, counties, and special districts has grown significantly faster than sustainable levels (e.g., 57% faster than population plus inflation from 2013–2022), serving as the primary driver of persistent property tax increases and undermining state-level relief efforts; and

WHEREAS, state appropriations under sustained Republican control have expanded dramatically (e.g., from \$118 billion in 2003 to \$338.5 billion in all funds in 2025, with a 42% increase in state funds from 2021–2025 alone), outpacing inflation and population growth and diverting surpluses that should prioritize property tax elimination rather than new spending; and

WHEREAS, on Saturday, February 7, 2026, the State Republican Executive Committee (SREC) of the Republican Party of Texas unanimously adopted a resolution regarding property taxes and excessive state spending, endorsing Governor Abbott’s Five-Step overhaul plan while calling for the complete phase-out of local property taxes—prioritizing the elimination of school M&O taxes through freezes and surplus buy-downs, dedicating 90% or more of state surpluses to relief, and implementing structural voter-empowered reforms to rein in spending and secure lasting taxpayer relief; and

WHEREAS, property tax elimination (“Ax the Property Tax”) was among the final fifteen issues considered by delegates at the 2024 Republican Party of Texas State Convention for inclusion in the top eight Legislative Priorities for the 89th Session, receiving 79.62% support in weighted delegate votes and finishing 9th out of 15, underscoring its high grassroots priority even though it did not ultimately rank in the final eight selected; and

WHEREAS, Republican primary ballot propositions since 2019 have demonstrated overwhelming grassroots support for eliminating or phasing out property taxes, including nearly 76% approval in 2022 and 78% approval in 2024 for eliminating all property taxes, reflecting consistent strong majorities among Republican primary voters; and

THEREFORE, BE IT RESOLVED that the Republican Party of Texas strongly supports and calls for the complete elimination of the local property tax system, beginning with immediately requiring all increases of local property revenue, including new bond debt obligations, be approved by two-thirds of local voters and empowering local voters to petition to rollback existing rates. This should be followed by the freeze and phase-out of school M&O property taxes for all property owners using state surpluses and spending cuts, and the enactment of other comprehensive structural reforms including capping local spending increases to the lesser of population growth plus inflation or 3.5%, and appraisal predictability, prohibiting any loopholes, carve-outs, or dilutions that would allow continued growth in the property tax burden; and that the Republican Party of Texas call upon all Republican legislators to prioritize and advance legislation achieving full elimination and these reforms, support the convening of special sessions if necessary to secure passage, decline influence from special interests and

their PACs that benefit from high property taxes, and work to hold accountable any who obstruct or dilute this grassroots priority;

THEREFORE, BE IT FURTHER RESOLVED that the Republican Party of Texas make the elimination of property taxes a top Legislative Priority ahead of the 90th Legislative Session, consistent with the Party's platform opposition to the property tax (Plank 75 and Plank 76 of the 2024 RPT Platform) and its commitment to limited government, fiscal responsibility, and securing true property ownership for Texans; and that the Republican Party of Texas call upon all Republican legislators to prioritize and advance legislation achieving full elimination and the associated reforms.

THEREFORE, LET IT BE RESOLVED, that a copy of this resolution be sent to the \_\_\_\_\_ County/Senate District # \_\_\_\_\_ Convention Resolutions Committee from Precinct # \_\_\_\_\_ with the recommendation that it be passed and sent to the State Convention Platform Committee of the Republican Party of Texas.