

Board of Trustees Lewisville Independent School District

Resolution Regarding Property Tax Relief and Transparency in Taxation

I. Recitals

The Lewisville Independent School District (Lewisville ISD) believes the State of Texas does not adequately or appropriately fund public education in the State of Texas (State).

The Texas Supreme Court described the current public education funding system utilized by the State as “Byzantine, undeniably imperfect, with immense room for improvement.”

Lewisville ISD supports a revision to the current public education funding system utilized by the State to assure that the State adequately and fairly funds public education.

Lewisville ISD is committed to transparency in taxation, budgeting and spending at all levels of government. Lewisville ISD believes the current public education funding system utilized by the State lacks transparency.

Lewisville ISD, on behalf of its taxpayers, advocates that taxes collected in the name of public education must remain and be expended solely on public education and not diverted to other State expenditures.

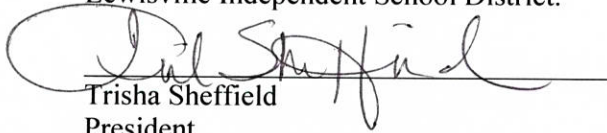
Increases in tax revenues resulting directly from the rise in local property values in Lewisville ISD and other school districts across the State reduces the State’s obligation to fund public education. The reduction in the State’s obligation to fund public education allows the State to shift general fund revenue previously used for public education to other State programs, resulting in both a lack of transparency in taxation and an overreliance on local property taxes.

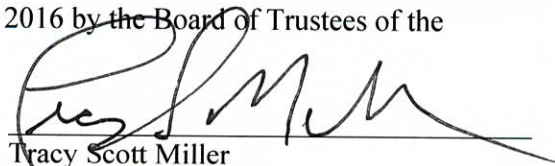
Accordingly to data recently published by the State’s Legislative Budget Board (Fiscal Size-Up, 2016-17 Biennium, May 2016, page 227), the State’s level of funding for Pre-K through 12 public education has declined from \$4,558 per student in 2009 to a projected level of \$3,887 in 2017, a decrease of \$671 per student or 14.7%, without adjusting for inflation.

Lewisville ISD recognizes that increases in property values have resulted in increased property tax burdens on taxpayers in Lewisville ISD and in other communities.


The current public education funding system utilized by the State does not allow tax revenue resulting directly from increases in Lewisville ISD taxpayers’ property values to benefit


PASSED AND APPROVED on this November 14, 2016 by the Board of Trustees of the Lewisville Independent School District.


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Lewisville ISD Board of Trustees



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