

RESOLUTION

**Include Senior Citizens in the Recently Enacted Property Tax Reduction
and any future Legislation that reduces property taxes**

A RESOLUTION TO: correct legislation enacted during the recent Special Session that reduced property taxes for the general population, but did not include reductions for senior citizens and disabled citizens.

WHEREAS: There has been a gradual shift in the mix of various taxes imposed on Texas citizens during the last 20 to 30 years, which, along with numerous tax exemptions provided to business entities, has resulted in a disproportionate tax burden being imposed on home owners; and,

WHEREAS: The Texas Legislature recognized the heavy property tax burden had reached the point of being so out of balance in the state's tax mix that they acted to reduce property taxes as a matter of fairness to homeowners; and,

WHEREAS: Senior and disabled citizens were largely excluded from the reduction in property taxes, but they were not excluded from paying the accompanying increases in other forms of taxation, which means that seniors and the disabled not only did not enjoy tax reductions given to all other homeowners, but they also, in effect, will pay more in other taxes to subsidize the tax reductions given to others, now, therefore, be it

RESOLVED: That the 11th Texas Silver-Haired Legislature encourage and strongly recommend that the 80th Texas Legislature promptly enact laws during the first month of the 2007 regular session that will ensure senior and disabled citizens will be included along with the general population in the recent and any future property tax reduction.

PASSED AND APPROVED this 11th day of September, 2006, by the General Committee.

Maurice Osborn, Chair

PASSED AND APPROVED this 12th day of September, 2006, by the Texas Silver-Haired Legislature.

Charlotte Parks, Speaker

ATTEST:

Carlos Higgins, Secretary