

## **RESOLUTION FOR ELLIS PROPERTY TAX RELIEF**

WHEREAS, the coronavirus COVID-19 has been recognized globally as a dangerous contagious respiratory virus; and

WHEREAS, President Trump has declared a national emergency to combat the COVID-19 pandemic; and

WHEREAS, Governor Abbott has declared a public health disaster in Texas to battle the outbreak and spread of COVID-19 throughout our state; and

WHEREAS, financial markets throughout the world have plummeted and established record economic losses in the trillions of dollars; and

WHEREAS, dramatic emergency efforts to contain COVID-19 throughout the United States and Texas, as well as internationally have resulted in a significant downward spiral of business, trade, and commerce in numerous segments of our economy; and

WHEREAS, oil and gas prices have declined to some of the lowest prices in recent history, thereby creating further economic downturn to our Texas economy; and

WHEREAS, small, medium, and large size businesses throughout Ellis County, regionally, and nationally are contemplating business closures, have been forced to close or limit operations, are significantly reducing expenses, postponing major purchases and capital outlays, and actively considering major layoffs of workers, reductions in staff, and salary cuts in reaction to the economic devastation fueled by the COVID-19; and

WHEREAS, under the totality of circumstances many residents possess justifiable fears concerning whether they will be able to pay their home mortgages, keep their jobs, and pay their bills; and

WHEREAS, our local tax appraisal valuations on homes, ranches, land, acreage, property, and commercial business buildings in Ellis County as determined on January 1, 2019 were significantly higher than in prior years; and

WHEREAS, governmental officials anticipate that such state-mandated local property tax valuations as determined on January 1, 2020 will set new record highs, with the average property valuation for taxation purposes in Ellis County exceeding a 10% increase (and in many instances substantially exceeding a 10% increase) over the same valuations set on January 1, 2019; and

WHEREAS, the actual fair market value of property in a true economic sense on the date of this Resolution, and for the foreseeable future is substantially less than tax appraisal valuations set on January 1, 2020; and

WHEREAS, the increased property tax burden resulting from the heightened property valuations will harshly impact and compound the financial hardship to the citizens, taxpayers, and property owners within the county; and

WHEREAS, the perfect storm of the COVID-19 pandemic, the dangerous downturn in the economy at all levels, and the alarmingly ill-timed record high property tax appraisal valuations collectively pose a danger to the health, welfare, and safety of the residents of Ellis County;

**NOW THEREFORE**, be it resolved that the Ellis County Commissioners Court hereby recommends, respectfully requests, strongly urges, and fully supports all state governmental officials, representatives, senators, and directors of the Ellis Appraisal District in taking immediate action to **FREEZE** all property tax appraisal valuations in Ellis County at levels set on January 1, 2019 and not in any way implement or utilize the significantly increased property tax appraisal valuations as determined on January 1, 2020; and

**FURTHER**, be it resolved that the Ellis County Commissioners Court hereby recommends, respectfully requests, strongly urges, and fully supports the Ellis County Judge in immediately working with stakeholders at all pertinent local, county, regional, and state levels for purposes of attempting to accomplish the preceding **FREEZE** resolution; and

**FURTHER**, be it resolved that the Ellis County Commissioners Court hereby recommends, respectfully requests, strongly urges, and fully supports the directors of the Ellis Appraisal District and the Chief Appraiser in taking immediate action to stop and withhold the mailing of over ten thousand written notices of current property tax valuations until April 30, 2020 so as to provide all such state governmental officials, representatives, senators, and directors of the Ellis Appraisal District with sufficient time to consider taking action in furtherance of this **FREEZE** resolution.