**Local Resolution Sample:**

**Opposition to Unfunded Mandates**

**WHEREAS,** Texas counties are responsible for the operation and management of many and various governmental programs as required or authorized by state law; and

**WHEREAS,** Texas counties represent a great value for governmental service, with Victoria County representing less than 18 percent of a Victoria, Texas, resident’s annual property tax bill; and

 **WHEREAS,** some county government programs are fully or partially supported with funds disbursed by the State of Texas pursuant to the state appropriations process; and

**WHEREAS,** the State of Texas, acting through the Texas Legislature or through a state agency or executive order, may enact laws or promulgate rules that have the effect of imposing mandatory financial obligations upon Texas counties and local property tax payers; and

**WHEREAS,** the State of Texas, through the Texas Legislature or through a state agency or executive order, mandates that counties implement certain governmental programs or perform certain duties and obligations including financial commitments by a county to expend county funds in connection therewith; and

**WHEREAS,** every unfunded mandate results in a mandatory increase in property taxes, which has the effect of costing local property taxpayers billions of dollars annually; and

**WHEREAS**, during each Regular Session of the Texas Legislature, all state funds that support county programs are reviewed through the state appropriation process and by other state budgetary review systems; and

**WHEREAS,** the aforementioned review process may result in a reduction, or cessation, of state financial support of county government programs causing an unforeseeable disruption and reduction of the county budget and operations; and

**WHEREAS,** Texas counties cannot achieve reliable financial planning and the necessary bond ratings sufficient to support county-related obligations when the state mandates a new program that is not fully funded or under conditions where the state reduces or fully withdraws prior funding and disbursement for county government programs;

**NOW, THEREFORE, BE IT RESOLVED** that Victoria County, for the foregoing reasons, believes it is in the best interest of all Texas taxpayers to support the passage of legislation in the form of an amendment to the Constitution of the State of Texas that would expressly prohibit the imposition of a mandatory governmental program on Texas counties, whether by an act of the Texas Legislature or a state agency or by executive order, unless the State of Texas has fully funded and disbursed all necessary funds to enable Texas counties to operate said governmental program.