

## A Conservative Approach to Lowering Property Taxes

*By Judge Travis Ransom*

The purpose of taxes is simple: fund the essential functions of government while doing the least possible harm to the economy—and treat taxpayers fairly. Property taxes in Texas often miss that mark. Taxing someone *more* for improving their land discourages investment, growth, and development.

A sales tax—also called a consumption tax—is a more conservative, common-sense alternative. Texans are already familiar with it. The state collects 6.25%, and most cities collect an additional 2%, bringing the total to 8.25% almost everywhere you shop. Sales tax applies to everyone equally when they choose to spend money, and essential items such as groceries, certain medical products, and agricultural supplies are exempt.

As more shopping shifts online, the **point-of-delivery** rule becomes even more important. When something is delivered to your home in Texas, the local portion of the sales tax goes to that local government—if it has a sales tax. Right now, Cass County does not. That means every online purchase delivered outside an incorporated city sends 6.25% to the state and **zero** to the county.

The county has proposed a **1.75% sales tax**, which would bring the total tax on online purchases and qualifying transactions in eligible areas to 8%—still below the 8.25% Texans pay in most cities. Emergency Services District 3 already collects the full 2% local tax, and that would not change. The state cap is 8.25%, and the county cannot implement any new tax without voter approval.

Unfortunately, many voters see the three-letter word “TAX” and immediately vote no. And because the county sends out the property tax statements for all taxing entities, we are often viewed as “the bad guy,” even though the county receives the smallest share after school districts and cities. In reality, we’ve **lowered our tax rate** as valuations increased, **reduced debt**, and **increased funding for county roads by more than 20%**. The state has not increased its contribution to county roads since **1954**.

With more than **960 miles** of county roads and a road-and-bridge budget just over **\$3 million**, commissioners face an impossible task. Road construction costs have outpaced inflation for years, and the county is limited to **3.5% annual revenue growth** from property taxes. Under the current system, things will not improve.

A sales tax helps stabilize county revenue, reduce pressure on property taxpayers, and protect the county from economic swings—especially when property values fall. Other rural counties have already adopted this model. One East Texas county reports its sales tax effectively lowers the property tax rate by **five cents per \$100 valuation**—real relief for homeowners, ranchers, and landowners.

If Cass County adopts a sales tax, even modest early revenues will grow as more people shop online instead of driving to larger cities. Every dollar kept here is a dollar invested in **local roads, local services, and local taxpayers**—not sent to Austin.

This measure is an opportunity to lower our dependence on property taxes, strengthen our financial footing, and keep more of our own money working here at home. If you have questions about the proposal, please contact my office—I'm always happy to visit with you.

Cass County strives to be the example rural Texas County for innovation, transparency, and accessibility. Our citizens deserve nothing less.