Mark Henry

County Judge
County of Galveston

Galveston County Courthouse
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Office of the Texas Governor
P.O. Box 12428
Austin, Texas 78711

Dear Governor Abbott,

Thank you for your leadership during this COVID-19 Pandemic and the assistance your office has provided to our county during this disaster. Under the current economic circumstances, driven by the pandemic, I am requesting that you suspend the 2020 property reappraisals in Galveston County and freeze the appraisals at the 2019 values. The system for Texas taxpayers to contest their 2020 property appraisals creates an unfair burden on the taxpayer, requiring significant investments of time and resources.

Please accept this as an official request under the following statue granting you such authority:

> Tex. Gov't Code Sec. 418.016. SUSPENSION OF CERTAIN LAWS AND RULES. (a) The governor may suspend the provisions of any regulatory statute prescribing the procedures for conduct of state business or the orders or rules of a state agency if strict compliance with the provisions, orders, or rules would in any way prevent, hinder, or delay necessary action in coping with a disaster.
> ...
> (e) On request of a political subdivision, the governor may waive or suspend a deadline imposed by a statute or the orders or rules of a state agency on the political subdivision, including a deadline relating to a budget or ad valorem tax, if the waiver or suspension is reasonably necessary to cope with a disaster.

Widespread increases in appraised taxpayers property values are based on January 1, 2020, which was before the drastic disruptions in property values due to the COVID-19 pandemic. The related economic problems of widespread massive unemployment, loss in wages due to sickness with COVID-19, and the crash in oil prices are an all-too-real component of this disaster. Asking Texans to pay more in property taxes this year based on pre-disaster property values would "prevent, hinder, or delay necessary action in coping with a disaster." Texans need the government to get out of the way of a robust economic recovery, and sending taxpayers a bigger bill does the opposite.

Therefore, under the authority reference above, as the Galveston County Judge, I request that you freeze Galveston County property assessments at 2019 values and suspend the following statutes:

> Tex. Tax Code Sec. 23.01. APPRAISALS GENERALLY. (a) Except as otherwise provided by this chapter, all taxable property is appraised at its market value as of January 1; AND
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> Tex. Tax Code Sec 25.18. (a) Each appraisal office shall implement the plan for periodic reappraisal of property approved by the board of directors under Section 6.05(i).
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> (b) The plan shall provide for the following reappraisal activities for all real and personal property in the district at least once every three years.

Again, I appreciate all of the hard work you and your team are doing for Texas and hope that you can extend this relief to Galveston County taxpayers. This would be momumental in limiting the financial burden of property tax appraisals on Galveston County and Texas residents.

Respectfully,

Mark Henry
County Judge