

**Testimony Before the Tax Realignment Commission**  
**Re: Uniform Millage**

Gentlemen, thank you for your time. I will be brief.

My name is Bob Davis. For the past 12 years I've served as the Chief Financial Officer for Richland School District Two. Prior to my service in Richland Two, I served for six years as the Senior Executive Assistant, Division of Business at the State Department of Education. My comments today are my own. I am not speaking for my Superintendent, Dr. Brochu, or for the Richland Two Board of Trustees. I offer these personal observations after almost two decades as a practitioner in the field of public school finance.

As you labor to consider measures to revise our state's tax structure, to hopefully bring some sanity and some degree of uniformity to it, one area that I would urge you to take a look at is taxes levied at the local level to fund public K-12 education.

The amount of millage levied by each of the 85 school districts in South Carolina to fund public K-12 education varies greatly across our state. The number of mills levied for operations ranges from 306 mills in Hampton #2 down to 94 mills in Georgetown.

The value of a mill in each of the districts also varies greatly. One mill costs the property owner of a non-owner occupied \$100,000 house anywhere in our state just \$6 a mill. That one mill, however, raises revenue that ranges from Greenwood #51 receiving \$7,999 to Charleston where one mill brings in \$2,741,235.

Obviously, these are huge funding disparities. This disparity could be rectified, or certainly reduced, by the General Assembly imposing a uniform levy. Revenue raised by such a levy should be placed in a general education fund to be equitably distributed across our state.

The benefits from such a measure would be enormous. Providing equitable funding is just one of those benefits. Providing a measure of fairness to tax payers across our state is another. A third is that it would go a long ways toward leveling the playing field for economic development across our entire state.

Gentlemen, I strongly urge you consider this matter in your deliberations. I will be happy to answer any questions.