

## Making Taxing Decisions Local

On February 21 the state Senate passed and sent to the House [S960](#) with its associated enabling bill, [S1028](#). At first blush S960 appears to be a mechanism that allows voters within a taxing jurisdiction to decide if they wish to keep in place the current procedures and mechanism for assessing property value for taxation or if they wish to place a cap of 15% increased assessment valuation over a five year period. The relative merit of the two models will, I'm certain, be the topic for reports and commentary, but S960 goes beyond its apparent intent.

S960 places the property tax debate where it belongs, at the local level. In that regard S960 is a conservative response to past trends of shifting local decisions to state level actions. I've often wondered, if the general assembly truly believed South Carolinian's tax burdens were excessive why not reduce the burden through a state level tax, such as the income tax. By moving the property tax debate to the appropriate local jurisdiction the Senate has at least established the seedbed for increased civic participation in our towns and counties.

S960 also provides a departure from the norm of one-size-fits-all legislative solutions. By amending the constitution to provide for uniform application of property tax within a jurisdiction rather than within the state, the Senate has acknowledged that efficiencies may be gained by allowing our counties and cities to work within their existing advantages and constraints and to derive outcome suited to their citizens. This is a good thing. Citizens should hold local elected officials responsible and responsive to their needs and aspiration. State government clearly has more to do than run the affairs of local main streets.

Finally, S960 provides a meaningful setting to see an initiative/referendum model in action. Voter initiatives are messy things; they stir up passions and stimulate debate. I, for one, will be pleased to see this hands-on democracy in action. It may be too early to hope the property tax models presented in S960 will stimulate large voter turnout and increase civic and civil debate, but the Bill is a move in that direction.

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