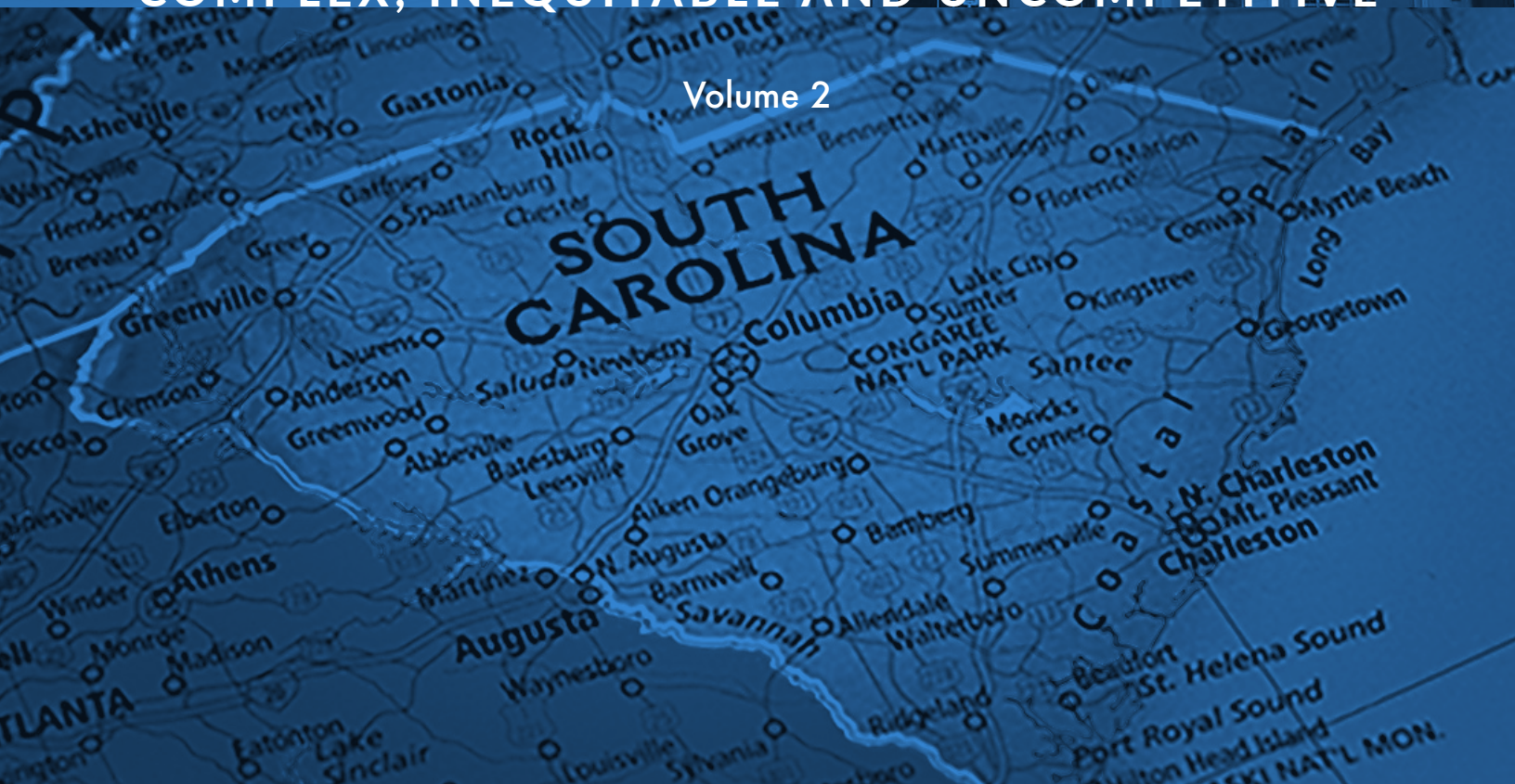




# A DEEP DIVE ON SOUTH CAROLINA'S PROPERTY TAX SYSTEM

COMPLEX, INEQUITABLE AND UNCOMPETITIVE

Volume 2



A Deep Dive on  
South Carolina's  
Property Tax System  
Complex, Inequitable and Uncompetitive  
Volume 2



© 2020 Lincoln Institute of Land Policy

113 Brattle Street  
Cambridge, MA 02138  
(617) 661-3016  
[Lincolnst.edu](http://Lincolnst.edu)

A Deep Dive on  
South Carolina's  
Property Tax System  
Complex, Inequitable and Uncompetitive  
Volume 2<sup>1</sup>

---

<sup>1</sup> Volume 1 summarizes the chapters in Volume 2. Volume 1 also includes key findings, the executive summary, and policy options. Some material, such as the definitions section, appears in both volumes.

## DEFINITIONS

**Ad Valorem Tax**— (Latin for "toward value") A tax imposed on properties in proportion to their values. The most common are the ad valorem taxes imposed on real and personal property.

**Appraised Value**—The estimate of the value of a property before application of any fractional assessment ratio.

**Assessable Transfer of Interest (ATI)** —A transfer of an existing interest in real property that subjects the real property to reappraisal. For purposes of this definition, an existing interest in real property includes a life estate interest.

**Assessed Property Value**—The amount of a property's value that is subject to be taxed, as determined by the assessor. To determine the assessed value, the property tax value (PTV) is multiplied by the appropriate assessment ratio as noted below.

- Owner-occupied and agricultural properties are assessed at 4 percent of their appraised value.
- Commercial and non-owner-occupied residential properties are assessed at 6 percent of their appraised value.
- Manufacturing properties are assessed at 10.5 percent of the appraised value (determined by the S.C. Department of Revenue).

**Assessment**—The official act of discovering, listing, and appraising property, usually by an assessor.

**Assessment Ratio**—The ratio applied to the appraised value of property depending on the use of the property. Assessment ratio qualifications are set forth by state law. Real property (excluding manufacturing and utility property) is assessed in South Carolina at either a 4 percent or 6 percent ratio.

**Capped Value**--See Property Tax Value.

**Coefficient of Dispersion (COD)**—The coefficient of dispersion is commonly used to measure horizontal uniformity. It calculates the variation in appraisal/sales ratios around the measure of central tendency by computing the variation of each parcel's appraisal/sales ratio from the median ratio and then expressing it as a percent of the median ratio.

**Fair Market Value (FMV)** —Value as defined by §12-37-930 which states that "All property must be valued for taxation at its true value in money, which in all cases is the price that the property would bring following reasonable exposure to the market, where both the seller and the buyer are willing, are not acting under compulsion, and are reasonably well informed of the uses and purposes for which it is adapted and for which it is capable of being used."

**Horizontal Equity**— Horizontal equity is the principle that people in similar circumstances should be treated the same by the tax system. In the context of the property tax, horizontal equity means that people with properties of similar value should pay similar property taxes. For example, in the context of horizontal equity, if two houses are each valued at \$100,000, they should pay the same property tax, regardless if one is owner-occupied and the other is non-owner-occupied. (See discussion of Coefficient of Dispersion)

**Market Value**—The amount that property can reasonably be expected to sell for on the open market with a willing buyer and a willing seller.

**Millage Rate**—The number of mills levied in order to meet the budget of a school district, county, city, or other political subdivision. One mill equals 1/1000 of a dollar or 1/10 of a cent. If the tax rate is 501 mills, multiply .501 by the assessed value to determine the amount of property tax due.

**O & M Exemption**—The removal of the school operation portion of a primary homeowner’s property tax bill. O & M is shorthand for “operations and maintenance.”

**Owner-occupied**—In South Carolina, often used interchangeably with “primary residence.” Otherwise, this term means “used as a dwelling by the owner.” Outside of South Carolina, “owner-occupied” is not synonymous with “primary residence” or the legal term for primary residence which is “domicile.”

**Personal Property**—All things other than real estate which have value such as cars, trucks, boats, motorcycles, and airplanes. Also, items used in a business such as furniture, fixtures, and equipment.

**Price Related Differential (PRD)**—A statistic used to measure vertical uniformity of appraisals. It is calculated by dividing the mean appraisal/sales ratio by the aggregate ratio for an entire group of properties.

**Primary residence**—That particular locality where a person is legally deemed to have his or her true home or place of abode. A person always has one, and only one, primary residence. Primary residence is synonymous with the legal term “domicile.”

**Property Tax Value (PTV) or Capped Value**—“Each political subdivision shall value real property by a method in which the value of each parcel of real property, adjusted for improvements and losses, does not increase more than fifteen percent every five years unless an assessable transfer of interest occurs.” Property Tax Value, according to §12-37-3155 means fair market value as it may be adjusted downward to reflect the limit imposed pursuant to Section 12-37-3140(B).

**Reassessment**—Process required by state law to determine the change in market value of property over a certain period of time in order to provide equity among taxpayers. Reassessment is a revaluation of real estate. Presently South Carolina state law requires each county to reassess every five years.

**Real Property**—All land and the buildings, structures, and improvements on that land.

**Sales Ratio Study**—A study of the relationship between appraised values and sales values. These studies focus on the level and uniformity of appraisals.

**Tax Bill Number**—A “Bill Number” identifies an individual tax bill issued for each Tax Year. The “Bill Number” is used to link the billing and payment records for each tax bill. The “Bill Number” appears twice on a tax bill: on the third line of the information listed at the top right corner of the bill, and at the left side of the third line down from the perforation (detach line) at the bottom of the bill.

**Tax Year**—The year that the tax bill is received, payable by January 15 of the next year.

**TMS (Tax Map System), TMS**—The “TMS” number links ownership and map location information. This information is maintained by the county assessor’s office. This includes “tax maps” that show all the

parcels of land in the county, each labeled with its own TMS number that links to current ownership information for each parcel.

**Vertical Equity**—Vertical equity, in the context of the property tax, means that high- and low-valued properties should be appraised in the same relationship to actual sales prices. To the extent appraisal/sales ratios for high- and low-valued properties are not the same, vertical equity is undermined. (See discussion of Price Related Differential.)



## References

- Allendale County School District. 2018. Financial Statements and Supplementary Information for the Fiscal Year Ended, June 30, 2018. [https://core-docs.s3.amazonaws.com/documents/asset/uploaded\\_file/408894/FY\\_2017-2018\\_Financial\\_Audit\\_Report.pdf](https://core-docs.s3.amazonaws.com/documents/asset/uploaded_file/408894/FY_2017-2018_Financial_Audit_Report.pdf).
- Almy, Richard, Alan Dornfest, and Daphne Kenyon. 2008. *Fundamentals of Tax Policy*. Kansas City, MO: International Association of Assessing Officers.
- Arsen, David, Tanner Delpier, and Jesse Nagel. 2019. "Michigan School Finance at the Crossroads: A Quarter Century of State Control." Michigan State University College of Education.
- Baker, Karen and Steve Hinze. 1998. History of Limited Market Value. Minnesota House of Representatives Research Department Information Brief (December). <https://www.house.leg.state.mn.us/hrd/pubs/limitmv.pdf>.
- Baker, Karen and Steve Hinze. 2009. Limited Market Value. Minnesota House Research Short Subjects (February). <https://www.house.leg.state.mn.us/hrd/pubs/ss/sslmtmv.pdf>.
- Baker, Kevin. 2018. "Confusion over South Carolina ATI Exemption." Marvin F. Poer and Company. June. [www.mfpoer.com/resources/poerreport.html](http://www.mfpoer.com/resources/poerreport.html).
- Ballotpedia. "Idaho Property Valuation Initiative, INIT 1 (1978)." [https://ballotpedia.org/Idaho\\_Residential\\_Tax\\_Exemption\\_Initiative,\\_Initiative\\_1\\_\(1982\)](https://ballotpedia.org/Idaho_Residential_Tax_Exemption_Initiative,_Initiative_1_(1982)).
- Ballotpedia. "Idaho Residential Tax Exemption Initiative, Initiative 1 (1982)."
- Ballotpedia. "Oregon Continuation of Tax Reduction Program, Measure 5 (May 1980)." [https://ballotpedia.org/Oregon\\_Continuation\\_of\\_Tax\\_Reduction\\_Program,\\_Measure\\_5\\_\(May\\_1980\)](https://ballotpedia.org/Oregon_Continuation_of_Tax_Reduction_Program,_Measure_5_(May_1980)).
- Bell, Michael E., and John H. Bowman. 1991. "Gauging Assessment Uniformity: A Comparison of Measures." *Property Tax Journal* 10 (4), December.
- Bell, Michael E., and John H. Bowman. 2008. "Consistency of Land Values: Comparison of Three General Approaches to Valuing Land Where There Are Few Vacant Land Sales." Working Paper WP08MB1. Cambridge, MA: Lincoln Institute of Land Policy.
- Bell, Michael E., and Daniel Muhammad. 2013. "Properties Exempt from Paying Real Property Taxes in the District of Columbia." Prepared for the District of Columbia Tax Revision Commission. Final Report. (July 15).
- Bell, Michael E. 2015. "Properties Exempt from Paying Property Taxes in Connecticut." *Connecticut Tax Panel, Vol. 3*. Hartford, Connecticut: State of Connecticut General Assembly.
- Benson, Adam. 2016. "Health Care Nonprofits Close in on New Payment Deal." *IndexJournal.com*. (July 1).
- Bird, Richard M., Robert D. Ebel, and Christine I. Wallich, eds. 1995. "Decentralization of the Socialist State: intergovernmental Finance in Transition Economies." *Regional and Sectoral Studies*. Washington, DC: The World Bank.



- Bowman, John H., and John L Mikesell. 1981. "Revenue Diversification Within Metropolitan Areas: Effects on Disparities and Central City-Suburban Fiscal Relations." *Review of Regional Studies* 8(3), 66–78.
- Bowman, John H., Daphne A. Kenyon, Adam Langley, and Bethany P. Paquin. 2009. *Property Tax Circuit Breakers: Fair and Cost-Effective Relief for Taxpayers*. Cambridge, MA: Lincoln Institute of Land Policy.
- Bowman, Woods. 2002. "Institutional Property-Tax Exemption in Theory and Practice." Working Paper. Cambridge, MA: Lincoln Institute of Land Policy.
- Bowman, Woods. 2003. "Reexamining the Property Tax Exemption." *Land Lines*. Cambridge, MA: Lincoln Institute of Land Policy.
- Boyd, Donald, and William F. Fox. 2008. *Selected Issues in South Carolina's Tax and Education System*.
- Brunori, David. 2013. *Local Tax Policy: A Federalist Perspective*. Washington, DC: Urban Institute Press.
- Card, David, and Alan B. Krueger. 1992. "Does School Quality Matter? Returns to Education and the Characteristics of Public Schools in the United States." *Journal of Political Economy*, 100.
- Chapman, Jeffrey. 2018. "Arizona." In Lincoln Institute of Land Policy—State-by-State Property Tax at a Glance. 2019. <https://www.lincolnst.edu/research-data/data-toolkits/significant-features-property-tax/state-state-property-tax-glance>.
- Charleston County Government. 2018. Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 2018. <https://www.charlestoncounty.org/departments/finance/files/FY18Cafr/CAFR2018.pdf>.
- Charleston County School District. 2018. Financial Statements and Supplementary Information – Year Ended June 30, 2018. <https://www.ccsdschools.com/cms/lib/SC50000504/Centricity/domain/104/budgets%20and%20audits/audits/Charleston%20County%20Schools%20Financial%20Statements%20-%20FINAL.pdf>.
- Cherry, Jaclyn Fabean. 2017. "Property Tax Exemption for Charitable Nonprofit Organizations: A Uniform Possibility." *Wake Forest Journal of Business and Intellectual Property Law* 18 (1), Fall.
- Chikhliker, Tushar V. 2016. "Economic Development Fundamentals Seminar: Property Tax Basics and Incentives." Powerpoint. Nexsen Pruet. April 8. [https://www.nexsenpruet.com/uploads/1417/doc/TVC\\_Property\\_tax\\_BASICS\\_AND\\_incentives\\_-\\_2\\_19\\_16.pdf](https://www.nexsenpruet.com/uploads/1417/doc/TVC_Property_tax_BASICS_AND_incentives_-_2_19_16.pdf).
- City Club of Portland. 2002. "Tax Reform in Oregon." Portland State University. [https://pdxscholar.library.pdx.edu/cgi/viewcontent.cgi?article=1506&context=oscdl\\_cityclub](https://pdxscholar.library.pdx.edu/cgi/viewcontent.cgi?article=1506&context=oscdl_cityclub).
- City Club of Portland. 1980. "A Review of Property Taxation in Oregon and Report on State Measure No. 5 Continues Tax Reduction Program." Portland State University. [https://pdxscholar.library.pdx.edu/cgi/viewcontent.cgi?article=1342&context=oscdl\\_cityclub](https://pdxscholar.library.pdx.edu/cgi/viewcontent.cgi?article=1342&context=oscdl_cityclub).
- Clover School District (York 2). 2018. Comprehensive Annual Financial Report for the Year Ended June 30, 2018.

<https://www.clover.k12.sc.us/site/handlers/filedownload.ashx?moduleinstanceid=11773&dataid=30508&FileName=CLOVER%20NO%202%20CAFR%20YE%202018.pdf>.

Coleman, James S., Campbell, Ernest Q., Hobson, Carol J., McPartland, James, Mood, Alexander M., Weinfeld, Frederic D., York, Robert L. 1966. "Equality of Educational Opportunity." U.S. Government Printing Office: Washington, DC.

Commonwealth of Massachusetts. "Watershed PILOT Law and Funding." <https://www.mass.gov/service-details/watershed-pilot-law-and-funding>.

Connecticut Conference of Municipalities. 2017. *This Report is Different: Securing the Future: Service Sharing and Revenue Diversification for Connecticut Municipalities*. Connecticut Conference of Municipalities.

Conrad, Zachary. 2010. "State Education Finance and Governance Profile: South Carolina." *Peabody Journal of Education* 85(1): 93–96.

Cordes, Joseph J., Robert D. Ebel, and Jane G. Gravelle, eds. 2005. *The Encyclopedia of Taxation and Tax Policy*. Washington, DC: Urban Institute Press.

Cordes, Joseph J. 2005. "Horizontal Equity" and "Vertical Equity" in Cordes, Joseph J., Robert D. Ebel, and Jane G. Gravelle, eds. 2005. *The Encyclopedia of Taxation and Tax Policy*. Washington, DC: Urban Institute Press.

CoreLogic, Inc. 2019. "Real estate data, 2018." September 2019.

Cranney, Joseph. 2018. "S.C.'s Universities and Hospitals Are Exempt from Taxes. Should They Pay Up?" *PostandCourier.com*. (May 28). [https://www.postandcourier.com/news/s-c-s-universities-and-hospitals-are-exempt-from-taxes/article\\_45a26a3c-555a-11e8-b48c-eb7bd48a0c11.html](https://www.postandcourier.com/news/s-c-s-universities-and-hospitals-are-exempt-from-taxes/article_45a26a3c-555a-11e8-b48c-eb7bd48a0c11.html).

Doerring, Erik. 2016. "South Carolina Property Tax Incentives: The Special Source Revenue Credit." Blog, Burr Forman McNair. <https://www.jdsupra.com/legalnews/south-carolina-property-tax-incentives-87635/>.

Dornfest, Alan. 2006. Property Tax Limitations and Initiatives — 1978–present. [https://tax.idaho.gov/pubs/EPB00107\\_01-01-1998.pdf](https://tax.idaho.gov/pubs/EPB00107_01-01-1998.pdf)

Dornfest, Alan S., AAS; Jennifer Rearich, MAS; T. Dougland Brydon III; and Richard Almy. 2019. "State and Provincial Property Tax Policies and Administrative Practices (PTAPP): 2017 Findings and Report." *Journal of Property Tax Assessment & Administration* 16 (1).

Ebel, Robert, ed. 1990. *A Fiscal Agenda for Nevada: Revenue Options for State and Local Governments in the 1990s*. Reno, NV: University of Nevada Press.

Eckert, Joseph, ed., and Robert J. Gloudemans and Richard R. Almy (Senior technical editors). 1990. *Property Tax Appraisal and Assessment Administration*. Chicago, IL: International Association of Assessing Officers.

Edgefield County Government. Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 2018. <https://edgefieldcounty.sc.gov/wp-content/uploads/2019/03/CAFR-FY-2018-1.pdf>.

Evans, William N., Robert M. Schwab, and Kathryn L. Wagner. 2019. "The Great Recession and Public Education." *Education Finance and Policy*. 14 (2), Spring: 298-326.

- Fisher, Ronald C. 2016. *State and Local Public Finance, Fourth Edition*. New York, NY: Routledge.
- Florence County Government. 2018. Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 2018. <https://s3.amazonaws.com/files.florenceco.org/public/Finance/2018%20CAFR.pdf>.
- Florence County School District Four. 2017. Financial Statements - Year Ended June 30, 2017. [http://www.florence4.k12.sc.us/uploads/1/1/5/1/115180831/fcsd4\\_-\\_financial\\_statements\\_final\\_2017\\_%7Bsis0564fc72ec41%7D.pdf](http://www.florence4.k12.sc.us/uploads/1/1/5/1/115180831/fcsd4_-_financial_statements_final_2017_%7Bsis0564fc72ec41%7D.pdf).
- Florence County School District No. 2. 2018. Basic Financial Statements, Required Supplementary Information, and Other Supplementary Financial Information – Year Ended June 30, 2018. <https://www.fsd2.org/site/handlers/filedownload.ashx?moduleinstanceid=328&dataid=1882&FileName=Audit2018.pdf>.
- Florence County School District No. 5. 2017. Basic Financial Statements and Supplemental Information. [http://images.pcmac.org/Uploads/FlorenceSD5/FlorenceSD5/Departments/DocumentsCategories/Documents/FSD5%20Financial%20Stmt%202017\\_%7BSIS5BFBB54AD656%7D.pdf](http://images.pcmac.org/Uploads/FlorenceSD5/FlorenceSD5/Departments/DocumentsCategories/Documents/FSD5%20Financial%20Stmt%202017_%7BSIS5BFBB54AD656%7D.pdf).
- Florence County School District Three. 2018. Financial Statements for the Fiscal Year Ended June 30, 2018. <http://www.florence3.k12.sc.us/common/pages/DisplayFile.aspx?itemId=20164222>.
- Florence School District One. 2018. Annual Financial Report for the Year Ended June 30, 2018. <https://drive.google.com/file/d/1rh4qgeOOWo1XkQKEz3iuuh0NdVFDDqaC/view>.
- Flynn, Lawrence. 2017. “What You Need to Know About Tax Increment Financing (TIFs).” Presented at the Southeastern Symposium for Public Finance. (April). <https://www.popeflynn.com/wp-content/uploads/2017/01/Symposium-Presentation-on-TIFs-LEF.pdf>.
- Fort Mill School District Four (York 4). 2018. Comprehensive Annual Financial Statement for the Fiscal Year Ended June 30, 2018. <https://drive.google.com/drive/folders/OB-lAbitDBRzzUWVObHZkeVFLYjg>.
- Gorte, Ross W., and M. Lynne Corn. 2012. “Compensating State and Local Governments for the Tax-Exempt Status of Federal Lands: What is Fair and Consistent?” R42439. Washington, DC: Congressional Research Service. (March 22).
- Governmental Accounting Standards Board. 2015. Tax Abatement Disclosures. [https://gasb.org/jsp/GASB/Document\\_C/DocumentPage?cid=1176166283745&acceptedDisclaimer=true](https://gasb.org/jsp/GASB/Document_C/DocumentPage?cid=1176166283745&acceptedDisclaimer=true).
- Greenville County Government. Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 2018. [https://www.greenvillecounty.org/FinanceDivision/PDFFinancialReport2018/cafr\\_complete.pdf](https://www.greenvillecounty.org/FinanceDivision/PDFFinancialReport2018/cafr_complete.pdf).
- Hanushek, Eric A. 2011. “The Economic Value of Higher Teacher Quality.” *Economics of Education Review* 30 (3): 466-479.
- Hanushek, Eric A. 2015. “Economics of Education.” *International Encyclopedia of the Social and Behavioral Sciences* 7 (2).
- Hanushek, Eric A., and Steven G. Rivkin. 2007. “Pay, Working Conditions, and Teacher Quality.” *Future of Children* 17 (1): 69-96.
- Haveman, Mark and Terri A. Sexton. 2008. *Property Tax Assessment Limits: Lessons from Thirty Years of Experience*. Cambridge, MA: Lincoln Institute of Land Policy.

Hedges, Larry Vernon, and William Stock. 1983. "The Effects of Class Size: An Examination of Rival Hypotheses." *American Educational Research Journal* 20 (1): 63-85.

Hedges, Larry Vernon, Richard D. Laine, and Rob Greenwald. 1994. "Does Money Matter? A Meta-Analysis of Studies of the Effects of Differential School Inputs on Student Outcomes." *Educational Researcher* 23 (3): 5-14.

Hoover, Katie. 2017. "PILT (Payments in Lieu of Taxes): Somewhat Simplified." RL31392. Washington, DC: Congressional Research Service. (October 5).

Horry County Government. Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 2018. <https://www.horrycounty.org/portals/0/docs/finance/CAFR2018final.pdf>.

Horry County Schools. 2018. Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 2018. [https://www.horrycountyschools.net/site/handlers/filedownload.ashx?moduleinstanceid=310&dataid=47975&FileName=HCS\\_FY18\\_CAFR\\_Final.pdf](https://www.horrycountyschools.net/site/handlers/filedownload.ashx?moduleinstanceid=310&dataid=47975&FileName=HCS_FY18_CAFR_Final.pdf).

IAAO (International Association of Assessing Officers). 2016. *Standard on Assessment Appeal*. Chicago, IL: International Association of Assessing Officers. [https://www.iaao.org/wcm/Resources/Publications\\_access/Technical\\_Standards/wcm/Resources\\_Content/Pubs/Technical\\_Standards.aspx?hkey=9c330567-135b-4adc-a772-00008232ab90](https://www.iaao.org/wcm/Resources/Publications_access/Technical_Standards/wcm/Resources_Content/Pubs/Technical_Standards.aspx?hkey=9c330567-135b-4adc-a772-00008232ab90).

IAAO (International Association of Assessing Officers). 2010. *Standard on Property Tax Policy*. Chicago, IL: International Association of Assessing Officers. [https://www.iaao.org/wcm/Resources/Publications\\_access/Technical\\_Standards/wcm/Resources\\_Content/Pubs/Technical\\_Standards.aspx?hkey=9c330567-135b-4adc-a772-00008232ab90](https://www.iaao.org/wcm/Resources/Publications_access/Technical_Standards/wcm/Resources_Content/Pubs/Technical_Standards.aspx?hkey=9c330567-135b-4adc-a772-00008232ab90).

IAAO (International Association of Assessing Officers). 2013. *Standard on Ratio Studies*. Kansas City, MO: International Association of Assessing Officers. (April). [https://www.iaao.org/wcm/Resources/Publications\\_access/Technical\\_Standards/wcm/Resources\\_Content/Pubs/Technical\\_Standards.aspx?hkey=9c330567-135b-4adc-a772-00008232ab90](https://www.iaao.org/wcm/Resources/Publications_access/Technical_Standards/wcm/Resources_Content/Pubs/Technical_Standards.aspx?hkey=9c330567-135b-4adc-a772-00008232ab90).

IAAO (International Association of Assessing Officers). 2014. *Guidance on International Mass Appraisal and Related Tax Policy*. Kansas City, MO: International Association of Assessing Officers. (January). [https://www.iaao.org/wcm/Resources/Publications\\_access/Technical\\_Standards/wcm/Resources\\_Content/Pubs/Technical\\_Standards.aspx?hkey=9c330567-135b-4adc-a772-00008232ab90](https://www.iaao.org/wcm/Resources/Publications_access/Technical_Standards/wcm/Resources_Content/Pubs/Technical_Standards.aspx?hkey=9c330567-135b-4adc-a772-00008232ab90).

Keisler, Jonathan. 2016. "Property Tax Base Erosion: A South Carolina Study." *All Dissertations* 1723. [https://tigerprints.clemson.edu/all\\_dissertations/1723](https://tigerprints.clemson.edu/all_dissertations/1723).

Kenyon, Daphne A., Adam Langley, Bethany Paquin, and Robert Wassmer. Forthcoming. "The Effects of Property Tax Abatements on School District Property Tax Bases and Rates." *Economic Development Quarterly*.

Kenyon, Daphne A., Adam H. Langley, and Bethany P. Paquin. 2012. *Rethinking Property Tax Incentives for Business*. Cambridge, MA: Lincoln Institute of Land Policy.

Kenyon, Daphne A., and Adam H. Langley. 2010. *Payments in Lieu of Taxes: Balancing Municipal and Nonprofit Interests*. Cambridge, MA: Lincoln Institute of Land Policy.

- Kenyon, Daphne A., and Adam H. Langley. 2011. "The Property Tax Exemption for Nonprofits and Revenue Implications for Cities." Washington, DC: The Urban Institute.  
[www.urban.org/sites/default/files/publication/26756/412460-The-Property-Tax-Exemption-for-Nonprofits-and-Revenue-Implications-for-Cities.PDF](http://www.urban.org/sites/default/files/publication/26756/412460-The-Property-Tax-Exemption-for-Nonprofits-and-Revenue-Implications-for-Cities.PDF).
- Kenyon, Daphne A., and Adam H. Langley. 2016. "Nonprofit PILOTs (Payments in Lieu of Taxes)." Policy Brief. Cambridge, MA: Lincoln Institute of Land Policy.  
[www.lincolninst.edu/sites/default/files/pubfiles/nonprofit-pilots-policy-brief-v2.pdf](http://www.lincolninst.edu/sites/default/files/pubfiles/nonprofit-pilots-policy-brief-v2.pdf).
- Kenyon, Daphne A. 2005. *The Property Tax-School Funding Dilemma*. Cambridge, MA: Lincoln Institute of Land Policy.
- Kenyon, Daphne A. 2013. "Real Property Tax Classification in Washington, DC." Washington, DC: Tax Revision Commission.
- Klinger, Scott. 2017. "South Carolina and GASB Statement No. 77." Good Jobs First. (September 20).  
<https://www.goodjobsfirst.org/sites/default/files/docs/pdfs/SC%209-17.pdf>.
- Kreisman, Daniel, and Matthew P. Steinberg. 2019. "The Effect of Increased Funding on Student Achievement: Evidence from Texas' Small District Adjustment." *Journal of Public Economics* 176 (C): 118-141.
- Kuttner, Robert. 1980. "Idaho Tax Shift Spurs Tax Rebellion" in Dean C. Tipps and Lee Webb (1980). *State and Local Tax Revolt: New Directions for the '80s*  
<https://books.google.com/books?id=2zIIItdLFbEC&pg=PA101&lpg=PA101&dq=idaho+1%25+initiative+1979&source=bl&ots=pIRE1s3MBb&sig=ACfU3U2XRKNK7BIBqaGC0vVEOdMVmNCX1w&hl=en&sa=X&ved=2ahUKewiskbayvcfmAhXJY98KHflvAzIQ6AEwA3oECAoQAQ#v=onepage&q=idaho%201%25%20initiative%201979&f=false>
- Langley, Adam H., Daphne A. Kenyon, and Patricia C. Bailin. "Payments in Lieu of Taxes by Nonprofits: Which Nonprofits Make PILOTs and Which Localities Receive Them." Working Paper WP12AL1. Cambridge, MA: Lincoln Institute of Land Policy.
- LaFaive, Michael D., and Jack McHugh. 2014. "Happy Anniversary Proposal A." Mackinac Center for Public Policy. (March 14).
- Leachman, Michael, Kathleen Masterson, and Eric Figueroa. 2017. "A Punishing Decade for School Funding." Washington, DC: Center on Budget and Policy Priorities.
- Lincoln Institute of Land Policy. 2019. State-by-State Property Tax at a Glance.  
<https://www.lincolninst.edu/research-data/data-toolkits/significant-features-property-tax/state-state-property-tax-glance>.
- Lincoln Institute of Land Policy. 2019. Significant Features of the Property Tax.  
<https://www.lincolninst.edu/research-data/data-toolkits/significant-features-property-tax>.
- Lincoln Institute of Land Policy and Minnesota Center for Fiscal Excellence. 2019. *50-State Property Tax Comparison Study*, various years, with selected July 2019 corrections and updates from Minnesota Center for Fiscal Excellence staff.
- Lindares, Tom. 2011. Recent History of Oregon's Property Tax System. Coos County Watchdog. December. [http://www.cooscountywatchdog.com/uploads/8/7/3/0/8730508/2011-12\\_recent\\_history\\_of\\_or\\_property\\_tax\\_system\\_1.pdf](http://www.cooscountywatchdog.com/uploads/8/7/3/0/8730508/2011-12_recent_history_of_or_property_tax_system_1.pdf).



- McGiverin, Jennifer, David Gilman, and Chris Tillitski. 1989. "A Meta-Analysis of the Relation between Class Size and Achievement." *The Elementary School Journal* 90 (1): 47-56.
- McNair, Burr Forman. 2017. "South Carolina FILOT Taxpayers Now Required to File a New Property Tax Return with the County Auditor." (April 12). <https://www.jdsupra.com/legalnews/south-carolina-filot-taxpayers-now-93619/>.
- Meghir, Costas, and Steven G. Rivkin. 2010. "Econometric Methods for Research in Education." Working Paper 16003. Cambridge, MA: National Bureau of Economic Research.
- Melo, Frederick. 2016. "St. Paul Right-of-Way Fees are Taxes, Minnesota Supreme Court Rules." *Pioneer Press*. (August 24).
- Merriman, David. 2018. *Improving Tax Increment Financing (TIF) for Economic Development*. Cambridge, MA: Lincoln Institute of Land Policy.
- Merriman, David, Di Qiao, and Tianshu Zhao. 2018. "Evidence about State-by-State Use of Tax Increment Financing." *State Tax Notes*: 1011.
- Michigan Department of Treasury. School Finance Reform in Michigan – Proposal A: Retrospective. *Office of Revenue and Tax Analysis*. [https://www.michigan.gov/documents/propa\\_3172\\_7.pdf](https://www.michigan.gov/documents/propa_3172_7.pdf).
- Michigan House Fiscal Agency. 2013. Memo: Payments in Lieu of Taxes (PILT) Funding Changes. (January 30). [https://www.house.mi.gov/hfa/Archives/PDF/GeneralGovernment/PILT\\_Memo\\_FY2013.pdf](https://www.house.mi.gov/hfa/Archives/PDF/GeneralGovernment/PILT_Memo_FY2013.pdf).
- Minnesota Department of Revenue. 2009. Limited Market Value Report: 2008 Assessment Year Taxes Payable 2009. (March). [https://www.revenue.state.mn.us/sites/default/files/2011-11/research\\_reports\\_content\\_2009\\_lmv.pdf](https://www.revenue.state.mn.us/sites/default/files/2011-11/research_reports_content_2009_lmv.pdf).
- Minnesota Department of Revenue. 2000. Limited Market Value Report: 1999 Assessment Year Taxes Payable 2000. (February). [https://www.revenue.state.mn.us/sites/default/files/2011-11/research\\_reports\\_content\\_limited\\_market\\_value\\_1999.pdf](https://www.revenue.state.mn.us/sites/default/files/2011-11/research_reports_content_limited_market_value_1999.pdf).
- Minnesota Tax Study Commission. 1986. *Final Report of the Minnesota Tax Study Commission, Vol. 1: Findings and Recommendations*. St. Paul, MN: Butterworths Legal Publishers.
- Montana Department of Revenue. 2011. Property Tax Biennial Report. [https://www.lincolnst.edu/sites/default/files/gwipp/upload/sources/Montana/2010/MT\\_sourcedoc\\_08-10BiennialReport\\_PropertyTaxes.pdf](https://www.lincolnst.edu/sites/default/files/gwipp/upload/sources/Montana/2010/MT_sourcedoc_08-10BiennialReport_PropertyTaxes.pdf).
- Municipal Association of South Carolina. 2017. "Tax Increment Financing in South Carolina." *Uptown*. (July). <https://www.masc.sc/Pages/newsroom/uptown/July%202017/Tax-Increment-Financing-in-South-Carolina.aspx>.
- Musgrave, Richard A. 2005. "Fairness in Taxation" in Cordes, Joseph J., Robert D. Ebel, and Jane G. Gravelle, eds. 2005. *The Encyclopedia of Taxation and Tax Policy*. Washington, DC: Urban Institute Press.
- New York State Department of Taxation and Finance. 1996. "Compensating Local Governments for Loss of Tax Base Due to State Ownership of Land." (September). <https://www.tax.ny.gov/research/property/reports/landcomp/section4.htm>.

- Nexsen Pruet, LLC. 2010. “Negotiated Fees in Lieu of Taxes and Special Source Revenue Bonds/Credits in South Carolina—2010.” Prepared by April C. Lucas.  
[https://www.nexsenpruet.com/uploads/1168/doc/FIL\\_2010.pdf](https://www.nexsenpruet.com/uploads/1168/doc/FIL_2010.pdf).
- North Dakota Century Code. 2016. Title 57, Chapter 57-02.1 Payments in Lieu of Real Estate Taxes.  
<https://law.justia.com/codes/north-dakota/2016/title-57/chapter-57-02.1/>.
- O’Leary, Mary E. 2018. “New Haven Says Dropping PILOT Funds May be a Civil Rights Issue; Suit Weighed.” *New Haven Register*. (March 12).
- Orangeburg County Consolidated School District Five. 2018. Comprehensive Annual Financial Report – Fiscal Year Ended June 30, 2018.  
[http://images.pcmac.org/Uploads/OrangeburgCSD/OrangeburgCSD/Divisions/DocumentsCategories/Documents/CAFR%20REPORT%202017-18\\_%7BSIS00ABDB8040F0%7D.pdf](http://images.pcmac.org/Uploads/OrangeburgCSD/OrangeburgCSD/Divisions/DocumentsCategories/Documents/CAFR%20REPORT%202017-18_%7BSIS00ABDB8040F0%7D.pdf).
- Orangeburg County Consolidated School District Four. 2018. Annual Financial Report - Year Ended June 30, 2018.  
<https://www.ocsd4sc.net/cms/lib/SC02209599/Centricity/Domain/32/O4%20Financial%20Statements%202018%20-%20Final%20on%20LH.pdf>.
- Orangeburg County Consolidated School District Three. 2018. Annual Financial Report - Year Ended June 30, 2018. <https://4.files.edl.io/bd92/12/13/18/152319-786d7e08-5491-4c0b-9de6-b4d71004c43d.pdf>.
- Orangeburg County Government. County of Orangeburg, South Carolina Basic Financial Statements and Supplementary Information June 30, 2018.  
[https://www.orangeburgcounty.org/Downloads/Financedocs/OBCNTY-FinReport\\_2018.pdf](https://www.orangeburgcounty.org/Downloads/Financedocs/OBCNTY-FinReport_2018.pdf).
- Oregon Department of Revenue. 2009. “A Brief History of Oregon Property Taxation.” 150-303-405-1.  
<https://www.oregon.gov/DOR/programs/gov-research/Documents/303-405-1.pdf>.
- Oregon Legislative Revenue Office. 2007. Oregon’s 2% Surplus Kicker. Research report # 2-07 (January). <https://www.oregonlegislature.gov/lro/Documents/rr02-07.pdf>.
- Paquin, Bethany. 2015. “Chronicle of the 161-Year History of State-Imposed Property Tax Limitations.” Working Paper WP15BP1. Cambridge, MA: Lincoln Institute of Land Policy. (April).
- Paquin, Bethany P. 2015. “State-Imposed Property Tax Limitations: Trends and Outlook.” *State Tax Notes* (August 24).
- Phillips, Andrew, Caroline Sallee, and Muath Ibaid. 2018. “Total State and Local Business Taxes: State-by-State Estimates for Fiscal Year 2017.” Washington, DC: Ernst & Young.
- Picus, Larry. 1979. A Brief Analysis of the Implementation of Idaho's 1% Initiative. Northwest Center for State Educational Policy Studies. <https://eric.ed.gov/?id=ED225247>.
- Pitts, David. 2010. “A Historical Analysis of Property Reform Act of 2006.” *All Dissertations*. 540.  
[https://tigerprints.clemson.edu/all\\_dissertations/540](https://tigerprints.clemson.edu/all_dissertations/540).
- Pope Flynn Group. 2018. “Economic Development Tools and Their Impact on School Districts.” South Carolina Association of School Business Officials. Powerpoint. November 8. <http://scasbo.net/wp-content/uploads/2018/11/Economic-Development-and-Its-Impact-on-Districts.pdf>.



Rice, Jennifer King. 2003. *Teacher Quality: Understanding the Effectiveness of Teacher Attributes*. Economic Policy Institute.

Richland County Government. A Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 2018. <http://www.richlandcountysc.gov/Portals/0/Departments/Finance/CAFR/CAFR%20FY2018.pdf>.

Richland County School District One. 2018. Comprehensive Annual Financial Report. <https://www.richlandone.org/cms/lib/SC02209149/Centricity/Domain/123/CAFR%202018.pdf>.

Richland County School District Two. 2018. Comprehensive Annual Financial Report – Fiscal Year Ended June 30, 2018. <https://www.richland2.org/RichlandDistrict/media/Richland-District/Documents/RCSD2-CAFR-17-18-FINAL-for-website-12-3-18.pdf>.

Rock Hill School District Three (York 3). 2018. Financial Statements – Year Ended June 30, 2018. <https://www.rock-hill.k12.sc.us/site/handlers/filedownload.ashx?moduleinstanceid=6714&dataid=12882&FileName=FY%202018%20Annual%20Financial%20Report.pdf>.

Salamon, Lester M., Stephanie L. Geller, and S. Wojciech Sokolowski. 2011. “Taxing the Tax-Exempt Sector—A Growing Danger for Nonprofit Organizations.” *Communique No. 21*. Baltimore, MD: Johns Hopkins University for Civil Society Studies.

Salazar, John, and Ellen W. Saltzman. 2013. “Act 388 and School Funding in Beaufort County, South Carolina.” <https://beaufortcountysc.gov/archives/school-district/reports/2013-act388-schoolfunding.pdf>.

Saltzman, Ellen W., and Holley H. Ulbrich. 2012. “Act 388 Revisited.” Strom Thurmond Institute of Government and Public Affairs, Clemson University. (November).

Saltzman, Ellen W., and Holley H. Ulbrich. 2017. “Updating Base Student Cost.” Strom Thurmond Institute of Government and Public Affairs, Clemson University. (November).

School District of Edgefield County. 2018. Report on Financial Statements for the Fiscal Year Ended June 30, 2018. <https://ecsd.edgefield.k12.sc.us/common/pages/DisplayFile.aspx?itemId=9664472>.

School District of Greenville County. 2018. Comprehensive Annual Financial Report 2018 – Year Ended June 30, 2018. <https://www.greenville.k12.sc.us/Departments/docs/cafr/2018report.pdf?v=3>.

South Carolina Association of Counties. 2018. “South Carolina Property Tax Rates by County, 2018.” (December).

South Carolina Board of Economic Advisors. Multiple Years. South Carolina General Fund Revenue Collections. <http://rfa.sc.gov/econ/reports/revenue?f=2007&s=2008>.

South Carolina Department of Commerce. 2019a. Business Incentives. (June). [https://www.sccommerce.com/sites/default/files/2019-09/BusinessIncentivesBooklet\\_Web\\_092019.pdf](https://www.sccommerce.com/sites/default/files/2019-09/BusinessIncentivesBooklet_Web_092019.pdf).

South Carolina Department of Commerce. 2019b. Manufacturing Incentives. (June). [https://www.sccommerce.com/sites/default/files/2019-09/ManufacturingIncentivesBooklet\\_Web\\_092019.pdf](https://www.sccommerce.com/sites/default/files/2019-09/ManufacturingIncentivesBooklet_Web_092019.pdf).

South Carolina Department of Commerce. 2019c. Service Incentives. (June). [https://www.sccommerce.com/sites/default/files/2019-09/ServiceIncentivesBooklet\\_Web\\_092019.pdf](https://www.sccommerce.com/sites/default/files/2019-09/ServiceIncentivesBooklet_Web_092019.pdf).

South Carolina Department of Education. South Carolina High School Assessment Program. English Language Arts and Mathematics 2013–14 Operational Test Technical Report. <https://ed.sc.gov/tests/tests-files/assessment-information/2013-14-hsap-technical-report/>.

South Carolina Department of Education. “The South Carolina ACT Testing Program 2018–19.”

South Carolina Department of Revenue. Various years. Assessed Property by County. <https://dor.sc.gov/lgs/reports-assessed-property-by-county>.

South Carolina Department of Revenue. Various years. Tax Collections by County. <https://dor.sc.gov/lgs/reports-tax-collections-by-county>.

South Carolina Department of Revenue. 2015. *South Carolina Property Tax*. [https://dor.sc.gov/resources-site/publications/Publications/Property\\_Tax\\_Guide.pdf](https://dor.sc.gov/resources-site/publications/Publications/Property_Tax_Guide.pdf).

South Carolina Department of Revenue. 2019. SC Information Letter #19-2. January 2. <https://dor.sc.gov/resources-site/lawandpolicy/Advisory%20Opinions/IL19-2.pdf>.

South Carolina Department of Revenue. 2018. South Carolina Tax Incentives for Economic Development. (May). [https://dor.sc.gov/resourcessite/lawandpolicy/Documents/SC\\_TIED\\_Complete.pdf](https://dor.sc.gov/resourcessite/lawandpolicy/Documents/SC_TIED_Complete.pdf).

South Carolina Office of the Attorney General. 2014. Letter from Anita Smith Fair, Assistant Attorney General, to Mark W. Tollison, Greenville County Attorney. (January 15).

South Carolina Revenue and Fiscal Affairs Office. 2018. South Carolina Revenue Sources and Fiscal Impacts.

South Carolina Revenue and Fiscal Affairs Office. 2016. “Property Tax Review & Analysis Requested by House Tax Policy Review Committee.” (September 27).

South Carolina Taxation Realignment Commission. 2010. “Final Report of the South Carolina Taxation Realignment Commission.” (December). <https://www.scstatehouse.gov/CommitteeInfo/HouseTaxPolicyReviewCommittee/August302016Meeting/TRACFinalReport.pdf>.

State of Connecticut, Office of Policy and Management. 2019. “Colleges (Private) and General/Free Standing Chronic Disease Hospitals—Payment in Lieu of Taxes (C & H PILOT).” <https://portal.ct.gov/OPM/IGPP-MAIN/Grants/PILOT/Colleges-Private-and-GeneralFree-Standing-Chronic-Disease-Hospitals>.

State of Connecticut, Office of Policy and Management. “State-Owned Property—Payment in Lieu of Taxes.” <https://portal.ct.gov/OPM/IGPP-MAIN/Grants/PILOT/State-Owned-Property--Payment-in-Lieu-of-Taxes>.

Summers, K. 2019. “The Basics of School Funding.” Michigan Senate Finance Agency. (February).

Sumter County Government. Sumter County South Carolina Basic Financial Statements, June 30, 2018. <http://www.sumtercountysc.org/Sumter%20County%20FY%202018%20Basic%20Financial%20Statements.pdf>.

Sumter School District. 2018. Financial and Compliance Report – Year Ended June 30, 2018. <https://drive.google.com/file/d/1ozLb64etlCe0-aj6C2KGLeRt-d-gPLP/view>.

Swords, Peter. 2002. "The Charitable Real Property Tax Exemption as a Tax-Base-Defining Provision." *Property-Tax Exemption for Charities*, ed. Evelyn Brody, 377–382. Washington, DC: Urban Institute Press.

Tennessee Comptroller of the Treasury. Tennessee Property Assessment Glossary. <https://comptroller.tn.gov/office-functions/pa/property-taxes/tennessee-property-assessment-glossary.html>.

Tennessee Comptroller of the Treasury. How to Calculate Your Tax Bill. <https://comptroller.tn.gov/office-functions/pa/property-taxes/how-to-figure-your-tax-bill.html>.

Tennessee Comptroller of the Treasury. Manuals. <https://comptroller.tn.gov/boards/state-board-of-equalization/sboe-resources/rules-and-manuals/manuals.html>.

Tennessee Comptroller of the Treasury. Property Tax Resources. <https://comptroller.tn.gov/officefunctions/pa.html>.

Tennessee Comptroller of the Treasury. Real Estate Assessment Data. [https://assessment.cot.tn.gov/RE\\_Assessment/](https://assessment.cot.tn.gov/RE_Assessment/).

Tennessee Comptroller of the Treasury. Reappraisal Schedules. <https://comptroller.tn.gov/office-functions/pa/tax-resources/assessment-information-for-each-county/reappraisal-schedule.html>.

Tennessee Comptroller of the Treasury. 2019. Notice of Action of State Board of Equalization Adopting 2019 Appraisal Ratios. April 22. <https://comptroller.tn.gov/content/dam/cot/sboe/documents/appraisal-ratios/2019AppraisalRatiosUPDATED.pdf>.

Tennessee Comptroller of the Treasury. 2018. "Tax Year 2018 Real Estate Appraisal Ratio Report." April 11. <https://comptroller.tn.gov/content/dam/cot/pa/documents/manualsandreports/real-estate-appraisal-ratio-reports/TaxYear2018RealEstateAppraisalRatioReport.pdf>.

Tennessee Comptroller of the Treasury. 2018. "2018 Tax Aggregate Report."

Tip Strategies and SRS Community Reuse Organization. 2017. "The Savannah River Site: Economic Impact and Workforce Transition." Savannah River Site Community Reuse Organization.

U.S. Advisory Commission on Intergovernmental Relations. 1981. "Payments in Lieu of Taxes on Federal Real Property." *In Brief*. Washington, DC: Advisory Commission on Intergovernmental Relations.

U.S. Advisory Commission on Intergovernmental Relations. 1991. *Significant Features of Fiscal Federalism, Vol. 1: Budget Processes and Tax Systems*. Washington, DC: Advisory Commission on Intergovernmental Relations. (February).

U.S. Census Bureau. 2005. American Community Survey. [https://factfinder.census.gov/faces/tableservices/jsf/pages/productview.xhtml?pid=ACS\\_05\\_EST\\_GCT2510.ST05&prodType=table](https://factfinder.census.gov/faces/tableservices/jsf/pages/productview.xhtml?pid=ACS_05_EST_GCT2510.ST05&prodType=table).

U.S. Census Bureau. 2018. American Community Survey. [https://data.census.gov/cedsci/table?g=0400000US45&t=Income%20%28Households,%20Families,%20Individuals%29&tid=ACSST1Y2018.S2503&y=2018&hidePreview=false&vintage=2018&cid=S1901\\_C01\\_001E](https://data.census.gov/cedsci/table?g=0400000US45&t=Income%20%28Households,%20Families,%20Individuals%29&tid=ACSST1Y2018.S2503&y=2018&hidePreview=false&vintage=2018&cid=S1901_C01_001E).

U.S. Department of Commerce. Bureau of Economic Analysis. Various years. Employment by Industry. <https://www.bea.gov/data/employment/employment-by-industry>.

U.S. Department of Education. NCES (National Center for Education Statistics). “Common Core of Data (CCD).” <http://nces.ed.gov/ccd/elsi/>.

U.S. Department of Energy. 2003. “DOE O 143.1—Payments in Lieu of Taxes.” <https://www.directives.doe.gov/directives-documents/100-series/0143.1-BOrder/@@images/file>.

U.S. Department of the Interior. Payments in Lieu of Taxes. [www.doi.gov/pilt](http://www.doi.gov/pilt).

U.S. Nuclear Waste Technical Review Board. 2017. “Department of Energy—Managed Spent Nuclear Fuel at the Savannah River Site.” (December). <https://www.nwtrb.gov/docs/default-source/facts-sheets/doe-snf-fact-sheet---srs.pdf?sfvrsn=4>.

Ulbrich, Holley H. 2009. “Assessment Caps and the Point of Sale Provision.” Strom Thurmond Institute of Government and Public Affairs, Clemson University. (September).

Ulbrich, Holley H. 2010. “School District Organization and Governance in South Carolina.” Strom Thurmond Institute of Government and Public Affairs, Clemson University. (March).

Ulbrich, Holley H. 2010. “Taxation in South Carolina: Issues and Challenges.” Strom Thurmond Institute of Government and Public Affairs, Clemson University. (August).

Ulbrich, Holley H. 2014. “South Carolina’s Tax System: Damning with Faint Praise.” (PowerPoint). Strom Thurmond Institute of Government and Public Affairs, Clemson University. Presented January 4.

Ulbrich, Holley H. 2014. “Act 388 and the Minimum Guarantee.” Strom Thurmond Institute of Government and Public Affairs, Clemson University.

Ulbrich, Holley H. 2019. “Education Funding Issues: A Framework for Achievable Reform.” Prepared for the Senate Education Funding Reform Committee.

Ulbrich, Holley H., and Ellen W. Saltzman. 2009. “Financing Education in South Carolina—A Citizen’s Guide.” Strom Thurmond Institute of Government and Public Affairs, Clemson University. (June).

Ulbrich, Holley H., and Ellen W. Saltzman. 2009. “Why Should You Care About the Index of Taxpaying Ability?” Strom Thurmond Institute of Government and Public Affairs, Clemson University. (July).

Ulbrich, Holley H., Ellen W. Saltzman, and Catherine E. Watt. 2009. “Options for Anderson County School Districts.” Strom Thurmond Institute of Government and Public Affairs, Clemson University. (June).

Ullrich, Laura. 2018. “South Carolina.” Lincoln Institute of Land Policy—State-by-State Property Tax at a Glance. 2019. <https://www.lincolninst.edu/research-data/data-toolkits/significant-features-property-tax/state-state-property-tax-glance>.

Ullrich, Laura. 2012. “Act 388: Its Impacts on South Carolina Schools and Communities.”

University of South Carolina, Aiken. 2011. “The Economic Impact of the Savannah River Site on Five Adjacent Counties in South Carolina and Georgia.” *The O’Connell Center for Executive Development*.

Vermont Agency of Administration. General Payment in Lieu of Taxes (PILOT).  
<https://tax.vermont.gov/municipal-officials/reports/pilot>.

Von Lehe, Jr., John. 2018. "South Carolina Property Tax." *Property Tax Deskbook, Twenty-Third Edition*. Washington, DC: American Bar Association.

Walters, Lawrence C. 2015. "The Taxation of Registered Motor Vehicles in Connecticut," Chapter 6, *Connecticut Tax Panel, Volume 3, Statement of Final Recommendations Accompanied by Staff Study Papers on the Property Tax and Local Revenue Diversification*, Connecticut Tax Panel Final Report.

Wren, David. 2018. "SC Governments Give Businesses Millions in Incentives, But the Math is Fuzzy." *Post and Courier*. (June 30).

York County Assessor's Office. 2019. Real estate data, 2018. July 2019.

York County Government. Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 2018. <https://www.yorkcountygov.com/DocumentCenter/View/3538/Comprehensive-Annual-Financial-Report-2018>.

York School District 1. 2018. Comprehensive Annual Financial Report for the Year Ended June 30, 2018. <https://www.york.k12.sc.us/site/handlers/filedownload.ashx?moduleinstanceid=1658&dataid=4412&FileName=AFS%20-%20YSD1%20-%202018%20-%20F%20with%20LH.pdf>.

Youngman, Joan. 2007. "The Variety of Property Tax Limits: Goals, Consequences, and Alternatives." *State Tax Notes* (November 19): 541-557.  
[https://www.lincolnst.edu/sites/default/files/1311\\_Joan%2520-%2520State%2520Tax%2520Notes%252011-19-07.pdf](https://www.lincolnst.edu/sites/default/files/1311_Joan%2520-%2520State%2520Tax%2520Notes%252011-19-07.pdf)

Youngman, Joan. 2016. *A Good Tax: Legal and Policy Issues for the Property Tax in the United States*. Cambridge, MA: Lincoln Institute of Land Policy.

## Individuals Interviewed

Adkins, Deborah, Real Property Services Manager, Greenville Assessor Office  
Barfield, James, Assessor, Sumter County Assessor's Office  
Berger, Anna, Director of Research and Training, SC Association of Counties  
Boheler, Amy, Auditor, York County Auditor's Office  
Brown, Ryan, Chief Communications Officer, SC Department of Education  
Christ, Brock, Tax Director, Michelin North America  
Cleland, Meredith, Deputy Director, Government Services Division, SC Department of Revenue  
Cone, Thomas, Chief Counsel, SC House of Representatives  
Dawkins, Hunter, Director of Development, Natural Resources Division, Johnson Development Associates  
Epps, James, Superintendent, Fort Mill School District  
Farris, Mark, President & CEO, Greenville Area Development Corporation  
Glennon, Toy, Assessor, Charleston County Assessor's Office  
Hardin, Edgar, Deputy Assessor, York County Assessor's Office  
Hottel, Donald, Director of Research, SC House of Representatives  
Jantzen, Richard, Assessor, York County Assessor's Office  
Johnston, Robert, Chief Strategy Officer, The InterTech Group  
Jolliff, Lisa, Division Manager, Fiscal Analysis, SC Revenue and Fiscal Affairs Office  
Kibler, H. Haskell, Asset Manager, Wilson Kibler Commercial Real Estate  
Kinsey, Bryan, Assistant Director, Tennessee Comptroller's Division of Property Assessments  
Lockwood, David, Executive Vice President and Chief Operating Officer, Colliers International  
Ludwig, Benjamin, Director of Community Relations and Economic Development, Southern Current  
Maybank, Burnet, Tax Attorney, Nexsen Pruet  
McDonald, Elizabeth, Assessor, Richland County Assessor's Office  
McLean, James, Assessor, Orangeburg County Assessor's Office  
Miller, Mary Katherine, Property Tax Specialist, SC Revenue and Fiscal Affairs Office  
Mishoe, Michelle, FILOT Advisor, Property Division, SC Department of Revenue  
Monroe, Cooper, Tax Director, Duke Energy  
Morrell, Real Estate Broker, Stephen Cooley Real Estate Group  
Paradice, William, Local Government Services Supervisor, Property Division, SC Department of Revenue  
Parlock, Paul, Senior Tax Consultant, Dominion Energy  
Phibbs, Bethany, Executive Director, SC Association of School Administrators  
Powell, Allyn, Director of Budget Development, Fiscal Analysis Division, SC Revenue and Fiscal Affairs Office  
Rhodes, Joshua, Deputy General Counsel, SC Association of Counties  
Richardson, Wayne, Deputy Auditor, Richland County Auditor's Office  
Roscoe, Lawrence, Assessor, Horry County Assessor's Office  
Rouse, Harvey, Assessor, Allendale County Assessor's Office  
Ruple, Amelia Furr, Training and Research Coordinator, Local Government Services, SC Department of Revenue  
Russell, Jean, External Tax Policy Advocate, AT&T  
Smith, Sandra, Executive Director, SC Association of School Business Officials  
Smoak, Nancy, Lower State Property Field Supervisor, Property Division, SC Department of Revenue  
Sosebee, Jane, South Carolina President, AT&T

Spinks, Steven, Chief Executive Officer, The Spinx Company  
Stokes, Lisa T., Special Projects Coordinator, Local Government Services, SC Department of Revenue  
Swenson, David, Director, York County Economic Development  
Tecklenburg, Peter, Auditor, Charleston Auditor's Office  
Turkopuls, Senior Research Associate, SC Association of Counties  
Ulbrich, Holley, Professor Emerita of Economics, Clemson University  
Wells, Tigerron, Director of Governmental Affairs, SC Municipal Association  
Williams, William, President & and CEO, Economic Development Partnership  
Winslow, Timothy, Executive Director-Elect, SC Association of Counties  
Yarborough, Jonathan, Director of Governmental Affairs and Economic Development, Dominion Energy



## **Authors**

Alvayay Torrejón, Camila, Graduate Research Assistant, Michigan State University  
Anderson, John E., Baird Family Professor of Economics, University of Nebraska-Lincoln  
Bell, Michael, President, MEB Associates, Inc.; Research Professor, George Washington Institute of  
Public Policy, George Washington University  
Kenyon, Daphne A., Resident Fellow in Tax Policy, Lincoln Institute of Land Policy  
Merriman, David, James J. Stukel Presidential Professor, Department of Public Administration and  
Institute of Government and Public Affairs, University of Illinois  
Munteanu, Semida, Associate Director of Tax Policy and International Initiatives, Lincoln Institute of  
Land Policy  
Paquin, Bethany P., Senior Research Analyst, Lincoln Institute of Land Policy  
Shute, Alannah M., Research Assistant, Lincoln Institute of Land Policy  
Skidmore, Mark, Professor and Morris Chair in State and Local Government Finance and Policy,  
Michigan State University

## Reviewers

Bell, Michael, President, MEB Associates, Inc.; Research Professor, George Washington Institute of Public Policy, George Washington University

Harpel, Ellen, Founder and CEO, Smart Incentives

Langley, Adam, Associate Director of Tax Policy and Data Initiatives, Lincoln Institute of Land Policy

Rakow, Ronald, Fellow, Lincoln Institute of Land Policy; Former Commissioner, City of Boston Assessing Department

Reschovsky, Andrew, Professor Emeritus of Public Affairs and Applied Economics, University of Wisconsin-Madison

Ullrich, Laura, Regional Economist, Federal Reserve Bank of Richmond

Youngman, Joan, Senior Fellow and Chair, Department of Valuation and Taxation, Lincoln Institute of Land Policy