

# resolutions

are operated on a block schedule are unable to complete the semester and exams before the holiday break. Further, an earlier starting date allows for increased instructional time prior to students taking high stakes federal and state testing. Community and parent frustration with the holiday break schedule is evident. Determining the local school calendar should be a core function of the locally elected school board of trustees.

*History: adopted 2012*

## 31. State graduation rate

**Belief:** SCSBA believes in meaningful statewide efforts directed at improving South Carolina's graduation rate that are based on proven, research-based methods to ensure students complete high school. SCSBA believes that state accountability and reporting measures and the state's compulsory attendance laws should be consistent. SCSBA supports the continued full funding of the state Education and Economic Development Act.

**Rationale:** South Carolina's public schools have made great strides to improve student achievement under the Education Accountability Act of 1998. South Carolina's graduation requirements, including the number of credits and assessments, remain among the highest in the nation. However, a significant concern remains: far too many students do not complete high school on time. South Carolina should annually set ambitious targets for improving graduation rates. State lawmakers took a major step in 2005 to address the graduation rate with the passage of the Education and Economic Development Act (EEDA), which requires high schools to provide multiple career pathways for students.

*History: adopted 2006; revised 2007, 2009, 2010*

## 32. Tax reform/relief

**Belief:** SCSBA believes the state should conduct an immediate review of the property tax relief plan enacted in 2006 to determine necessary changes that support high quality public schools and preserve local districts' ability to meet their operational and school facility needs.

Changes should include, but not be limited to:

- ensuring that local district funds are held harmless or replaced with a stable, predictable, funding source that will fully and equitably fund the public schools;
- amending the state constitution to increase the general obligation debt limit from eight to at least 12 percent; and,
- ~~authorizing boards of education to raise local revenue, to include levying a one percent sales and use tax for certain non-recurring educational purposes.~~

SCSBA opposes state-driven sales, residential and personal property

AUTHORIZING ACCESS TO A MECHANISM THAT PROVIDES ALL DISTRICTS AN EQUAL ABILITY TO FUND CAPITAL IMPROVEMENT PROJECTS THROUGH USE OF A ONE PERCENT SALES AND USE TAX



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THE SCSBA DOES NOT CONSIDER THE CURRENT LIMITATIONS ON DISTRICTS TO FUND CAPITAL IMPROVEMENTS USING A ONE CENT SALES AND USE TAX TO BE FAIR AND EQUITABLE TO ALL DISTRICTS. THE SCSBA SUPPORTS STATEWIDE LEGISLATION TO REMOVE THESE KIND OF RESTRICTIONS AND ALLOW THE DISTRICTS TO PERFORM A ONE PERCENT SALES AND USE TAX.

IN ADDITION, A LOCAL OPTION SALES AND USE TAX IS PRESENTLY AVAILABLE TO ONLY A LIMITED NUMBER OF SCHOOL DISTRICTS.

tax relief without adequate study of, or provision for, replacement of locally collected property taxes and consideration of implications at the local school district level. SCSBA supports sales tax exempt status for all local school districts.

SCSBA believes that a review of components of the state's tax structure, as well as any new tax relief measures must be done in conjunction with comprehensive tax reform in South Carolina.

**Rationale:** With the passage of the property tax relief act (Act 388) in 2006, the General Assembly significantly impaired the ability of local school boards to raise operational millage. Act 388 removed owner occupied homes from being taxed for school operations purposes and put in place a hard cap on a local board's ability to raise millage on the remaining classes of property. Locally funded programs and community-driven school initiatives have suffered. It now becomes the Legislature's responsibility to provide every district the funding necessary to meet the operational and programmatic requirements in state law and at the local level. Districts need more funding tools to address operational and capital needs at the local level. The funding of technology, school construction or other special non-recurring needs for school districts is a continuing concern. Current funding options, i.e. referenda or budgeted operations costs, do not lend themselves to addressing this concern. Special legislation is needed to assist willing school communities in funding special needs. Article X of the South Carolina Constitution limits school districts' bonded debt to eight percent of the assessed valuation of property subject to taxation in the school district. In order to exceed the eight percent limit, a school district must hold a referendum. The eight percent limit became effective in 1982 and significantly affected a district's ability to sell bonds. SCSBA believes that at least 12 percent would give districts increased flexibility and reduce the need for many to go to referendum, which can be costly and time consuming.

South Carolina's tax code over the years has become a disjointed, unbalanced structure that caters to special interests and is not supportive of local governments, including school districts. Comprehensive tax reform is long overdue.

*History: adopted 2006, revised 2007, 2008, 2009, 2010, 2012*

## 33 Teacher salaries

**Belief:** SCSBA believes in raising teacher pay to the national average for teacher salaries and establishing a salary structure that would be appropriate considering differentiated responsibilities so as to compensate teacher leaders in relation to skills and performance.

**Rationale:** In the state's quest to improve student achievement, we must not overlook the importance of qualified, effective teachers in