

Additional Thoughts:

State could add new Classes (commercial and residential) with higher taxable rates for non-residents (depends on fairness clause in constitution) (Hawaii has this system) No refund system would be needed.

Could just raise the 95 mills for schools to 150 mills and allow residents a refundable tax credit for the tax collected above 80 mills. The receipt issued by the county could state the eligible refund amount.

Reducing property taxes also reduces money collected from out of state taxpayers. Any contemplated reduction should be done as a refund to residents. If we increase the pool of people paying taxes, residents will see some relief or less increases.

Need to look at "tax haven" school districts. There are districts with no school or small school able to operate on less than the 95 mills. The district gets a credit for the amount not expended of the 95 mills. The next year their tax collections are at a rate less than 95 mills. The court ruling was that the school costs should be evenly shared and revenues evenly shared over the students.