



ALAN WILSON
ATTORNEY GENERAL

May 05, 2025

Lavar Youmans
County Administrator
200 Jackson Ave. E.
Hampton, SC 29924

Dear Mr. Youmans:

Attorney General Alan Wilson has referred your letter to the Opinions section. Your letter requests an expedited opinion addressing the following:

On behalf of the Hampton County Council, the governing body of Hampton County, South Carolina- I respectfully submit this formal request for an opinion from your office concerning the appropriate interpretation and legal application of Act No. 184 of 2020, which consolidated Hampton County School Districts No. 1 and No. 2 into a single unified Hampton County School District governed by an elected Board of Trustees.

Background and Legal Context

Section 5(8) of Act No. 184 states in part:

“Beginning in 2025, in order to obtain funds for school purposes, the board of trustees is authorized to impose an annual tax levy upon approval of the county governing body ...”

This provision has prompted differing interpretations as to whether, beginning in Fiscal Year 2025- 2026, the Hampton County School Board may independently impose a millage rate for school operations, or whether the Hampton County Council retains discretionary authority to approve, modify, or deny the proposed rate.

...

Law/Analysis

This Office is issuing an expedited opinion, and it should be read in the context of this Office's prior opinions and other applicable law. It is this Office's opinion that section 5 of 2020 Act No. 184 (the "2020 Act") assigns the Hampton County Council approval authority over both the annual tax levy and millage increases of no more than two mills. Section 5(B) reads:

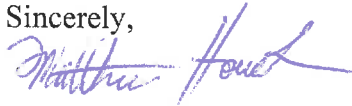
(B) Beginning in 2025, in order to obtain funds for school purposes the board of trustees is authorized to impose an annual tax levy upon approval of the county governing body, exclusive of any millage imposed for bond debt service. Upon certification to the county auditor of the tax levy to be imposed, the auditor shall levy and the county treasurer shall collect the millage so certified upon all taxable property in the district. Upon approval of the county governing body, the consolidated school district may raise its millage by no more than two mills over that levied for the previous year, in addition to any millage needed to adjust for the EFA inflation factor and sufficient to meet the requirements of Section 59-21-1030. An increase above this two mills for operations may be levied only after a majority of the registered electors of the district vote in favor of the millage increase in a referendum called by the county governing body and conducted by the county election commission at the same time as the general election. To the extent the provisions of this section relating to increases in school millages conflict with the provisions of Section 6-1-320, relating to the millage rate increase limitation, the provisions of Section 6-1-320 control.

Id. (emphasis added). The plain language of the 2020 Act states the "the board of trustees is authorized to impose an annual tax levy," but that authority is contingent upon the approval of "the county governing body." Similarly, while "the consolidated school district may raise its millage by no more than two mills," that is again contingent upon the approval of "the county governing body." In both instances, the county governing body refers to the county council. Therefore, Hampton County Council is vested with approval authority over the tax levy and increases to millage of no more than two mills above the millage in the prior year. Moreover, the 2020 Act authorizes Hampton County Council to call for a referendum to be submitted to the electors of the district for millage increases above two mills.

This Office recently issued an opinion on local legislation regarding the Clarendon County School District and Clarendon County Council's role in approving the school district's budget and millage which we attach for reference. See Op. S.C. Att'y Gen., ___ WL ___ (April 15, 2025). The relevant local legislation, 2021 Act No. 106, § 5, expressly stated "the consolidated school district" was authorized to increase its millage by no more than two mills or to call for a referendum for increases above two mills. In contrast, the express language of 2020 Act authorizes the board or

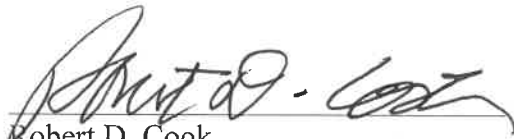
trustees or the consolidated school district such powers, but only “upon approval.” It is clear that the General Assembly intended for Hampton County Council to hold discretionary authority to approve or reject the proposed millage submitted by the school district board of trustees. Hodges v. Rainey, 341 S.C. 79, 85, 533 S.E.2d 578, 581 (2000) (Where a statute’s language is plain and unambiguous, “the text of a statute is considered the best evidence of the legislative intent or will.”).

Sincerely,



Matthew Houck
Assistant Attorney General

REVIEWED AND APPROVED BY:



Robert D. Cook
Solicitor General