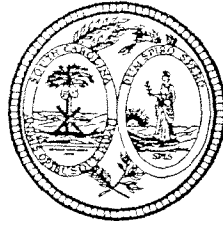


1806 *Attorney*



The State of South Carolina  
OFFICE OF THE ATTORNEY GENERAL

HENRY McMASTER  
ATTORNEY GENERAL

October 15, 2004

The Honorable Johnny C. Allen  
Horry County Treasurer  
Post Office Box 1237  
Conway, South Carolina 29526

Dear Mr. Allen:

In a letter to this office you questioned whether you, as County Treasurer for Horry County, are considered as holding a state position or a county position.

Numerous opinions of this office have construed the office of County Treasurer as being a county office. See: Ops. Atty. Gen. dated August 8, 1984; February 10, 1984; April 14, 1982. Indeed, an opinion of this office dated April 1, 1993 specifically stated that "...a county treasurer is unquestionable a county officer." Such opinions are consistent with State statutory provisions that refer to a county treasurer as a "county officer". See, e.g., S.C. Code Ann. Section 12-21-10 (2000) ("County treasurers and other county officers designated by the department shall assist in such administration...."); S.C. Code Ann. Section 8-15-65 (Supp. 2003) ("The General Assembly shall appropriate annually salary supplements for the following county officers:...treasurers."); S.C. Code Ann. Section 4-11-10 (2003) ("The time for the commencement of the terms of office of the various county officers is the first Tuesday in January next after their election, except that the terms of the county auditors and county treasurers shall commence the first day of July next following their election."). Consistent with such, it is the opinion of this office that a county treasurer is a county officer.

The Honorable Johnny C. Allen

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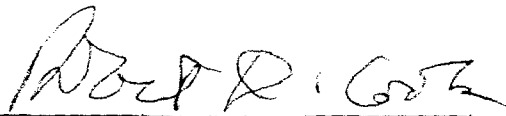
If there is anything further, please advise.

Sincerely,



Charles H. Richardson  
Senior Assistant Attorney General

REVIEWED AND APPROVED BY:



Robert D. Cook  
Assistant Deputy Attorney General