

1982 WL 189469 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

October 20, 1982

\*1 The Honorable Thomas L. Moore  
Chairman  
Aiken County Legislative Delegation  
Post Office Box 371  
Clearwater, South Carolina 29822

Dear Senator Moore:

In your letter of October 12, 1982, you requested that this office advise you as to the validity of an alteration of the millage rate for Aiken County Schools by the County Board of Education. Our understanding is that, after approval of the budget, the millage was fixed based upon the amount of the budget and figures for reassessment in Aiken County. According to the information which I have, the reassessment figures were subsequently changed which would have resulted in a shortfall of funds had the millage rate been applied to them. To achieve the same revenue as was projected in the budget, the county board adjusted the millage by seven-tenths (.7) of a mill. This adjustment is the one in question.

The Aiken County Board of Education's act of approving the adjustment appears to come within its duties and powers assuming that the amount of the adjustment and the new level of the millage is consistent with the figures allowed under Acts 503 and 504, Acts and Joint Resolutions of South Carolina, 1982, and Act 208 of 1975, as amended ([Section 12-43-210, et seq., Code of Laws of South Carolina \(1976\)](#), as amended). See also, Act 466, Part II, Section 39 of 1982. Although no opinion is expressed herein as to the validity of the amount of the adjusted millage, the adjustment itself appears to be a proper attempt to fix the tax levy at an amount necessary to cover the approved budget. See, Act 503, Section 6.

If we may be of further assistance, please let us know.

Very truly yours,

J. Emory Smith, Jr.  
Assistant Attorney General

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