

1977 WL 37397 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

July 14, 1977

*1 Saluda County Council
Saluda County Courthouse
Saluda, South Carolina 29138

Gentlemen:

Through your county attorney, Billy C. Coleman, Esq., you have requested an opinion from this Office as to whether or not the Saluda County Council can authorize a levy of additional tax millage upon Saluda School District No. 1 in order that that District might raise \$165,000.00 necessary to rebuild Hollywood School. In my opinion, it cannot.

Section 4-9-70, CODE OF LAWS OF SOUTH CAROLINA, 1976, provides in part as follows:

The provisions of this chapter shall not be construed to devolve any additional powers upon county councils with regard to public school education, and all school districts, boards of trustees and county boards of education shall continue to perform their statutory functions in matters related thereto as prescribed in the general law of the State; provided, however, that except as otherwise provided for in this section the county council shall determine by ordinance the method of establishing the school tax millage except in those cases where boards of trustees of the districts or the county board of education established such millage at the time one of the alternate forms of government provided for in this chapter becomes effective. . . .

At the time that the council form of government became effective in Saluda County, the board of trustees of School District No. 1 established the school tax millage therefor. See, § 21-3962, CODE OF LAWS OF SOUTH CAROLINA, 1962, as amended. In view of the language of Code Section 4-9-70, therefore, the board of trustees of School District No. 1 is the body authorized to establish (and, thus, to raise) the tax millage for that District.

With kind regards,

Karen LeCraft Henderson
Assistant Attorney General

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