

1995 WL 117038 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

February 6, 1995

**\*1 SUBJECT: Taxation and Revenue - Costs of Itemization of Increased School Millage on County Tax Bill.**

**SYLLABUS: Edgefield County is responsible for the costs resulting from the itemization of new or increased services on the county tax bill.**

**APPLICABLE LAW: S.C. Code Ann. Section 12-43-290 (Supp. 1993).**

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Edgefield County School District

**QUESTION: Who is responsible for the costs resulting from the itemization of new or increased services on the Edgefield County tax bill?**

**DISCUSSION:**

The question concerns the itemization required by Section 12-43-290 for the costs resulting from increased services provided by the Edgefield County School District. More specifically, who is responsible for paying the costs of itemizing the district's increased millage on the tax notice?

Section 12-43-290 provides that school districts and counties are not prohibited from increasing the millage on all taxable property in a particular county or district for new or increased services provided that:

... If there is an increase of this nature, the tax notice must include a separate itemization of each increased or new service or for the increased cost of existing services and the resulting millage change and must clearly distinguish between a millage change made pursuant to Section 12-43-270 or 12-43-280 and a millage change made pursuant to this section.

While the statute states that taxpayers must be given notice of any increase in millage, it gives no direction as to who must pay the costs of providing such notice. The statute merely provides that "the tax notice" must give this information to the taxpayers.

It is the county's duty to calculate and collect the taxes due by property owners in Edgefield County. S.C. Code Ann. Sections 12-39-150 (1976), 12-39-180 (Supp. 1993), and 12-45-40 (1976). Further, the county has the duty to mail the tax notice. See S.C. Code Ann. Section 12-45-180 (Supp. 1993), and OAG dated April 5, 1994, to the Honorable Mary A. Gray. This tax notice must include school taxes for Edgefield County. See Section 12-43-290.<sup>1</sup>

"In general, the powers and duties of officers are prescribed by the constitution or by statute, or both, and they are measured by the terms and necessary implication of the grant, and must be executed in the manner directed and by the officer specified." 63A Am.Jur.2d, Public Officers and Employees, Section 301. In the present case, the county has the duty to prepare the tax notice, and to include in such notice the school district millage. We find no provision which places responsibility on the school district for the preparation of the tax bill or any costs associated therewith.

It is, therefore, our opinion the county is responsible for any increased costs resulting from the itemization of new or increased services on the county tax bill.

**CONCLUSION:**

Edgefield County is responsible for the costs resulting from the itemization of new or increased services on the county tax bill.

**\*2 Jeffrey M. Nelson**  
Assistant Attorney General

**Footnotes**

- 1 Act. No. 1018, 1968 S.C. Acts 2435, Sec. 3, General and Permanent Laws of South Carolina, further provides that:  
"Section 21-2553. The Board of Trustees of Edgefield County School district shall exercise the authority and assume the responsibilities as is provided by law for trustees generally and in addition shall:

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(3) Annually determine the necessary millage to be levied by the auditor and collected by the treasurer of the county to provide for the school budget which the board has prepared and approved...." (Emphasis added)

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