

1975 WL 29075 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

August 15, 1975

*1 Act 1136, Acts of 1970, provides the authority for the budget and revenue needs of Orangeburg County School District 5.

TO: C. Walker Limehouse, Esq.
Attorney at Law

QUESTION

What is the procedure for levying ad valorem property taxes for School District 5 of Orangeburg County?

STATUTE INVOLVED

Section 21-3714, as amended by Act No. 1136, Acts of 1970.

DISCUSSION

The above Act provides as follows:

‘Section 21-3714. Annually, at such time as may be required by the county board of education, not later than April thirtieth, each school district board of trustees shall submit to the county board a proposed budget for the ensuing school year, which shall be subject to approval by the county board. Upon the board's approval of the budget, the board shall notify the county auditor of the amount to be raised by taxation to operate the schools in the district for the year and the county auditor shall thereupon levy and the county treasurer collect a tax upon the taxable property of the district sufficient to raise the needed amount.’

This Act specifically provides the authority and method for determining the budget and revenue needs for the school districts of Orangeburg County. It appears that this section is distinguished from the provisions of Section 21-911 since that section refers to ‘additional county taxes.’ The school district taxes are a separate and distinct tax from a county tax even though collected by the same county authority. [Bowaters Carolina Corp. v. Smith, 257 S. C. 563, 186 S. E. 2d 761.](#)

CONCLUSION

It is therefore the opinion of this office that Act No. 1136, Acts of 1970, provides the authority and method for determining the budget and revenue needs for School District 5 of Orangeburg County. The district's board of trustees must submit to the county board of education a proposed budget which must be approved by the board. Upon approval, the county auditor is notified of the amounts to be raised by taxation and the auditor is thereupon directed to levy the tax and the treasurer is further directed to collect the tax.

Joe L. Allen, Jr.

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