ALAN WILSON
ATTORNEY GENERAL

February 27, 2019

The Honorable Glenn G. Reese
South Carolina Senate
PO Box 142
Columbia, SC 29202

Dear Senator Reese:

You have requested an opinion from this Office on behalf of a constituent regarding the Mayo Area Fire District ("Mayo District"), a special purpose district with elected commissioners. Your request presents various questions regarding the Mayo District's increase of the tax millage rate as well as its commissioners serving as volunteer firemen. We address each of the questions below.

LAW/ANALYSIS:

I. Establishment of Mayo Area Fire District

The South Carolina Legislature provided for the creation of the Mayo District in 1969 Act No. 247, which was entitled "An Act To Provide For A Referendum As To The Creation Of The Mayo Area Fire District in Spartanburg County And To Provide For Its Creation In The Event Of A Favorable Vote. . . ." Pursuant to this legislation, a board of fire control was created and was granted certain powers, including the power to levy taxes. Id. However, the Legislature limited the millage rate at which these taxes could be levied:

> The Auditor and Treasurer of Spartanburg County are hereby directed to levy and collect a tax of not more than four mills, to be determined by the board of fire control, upon all taxable property of the district for the purpose of defraying the expenses incurred by the board. All monies collected from this levy shall be credited to the fire district.

Id. It appears that the millage rate has been increased several times by referendum, although the most recent millage referendum in 2018 failed to pass.[1]

Our Office has opined in the past that a political subdivision cannot increase millage beyond a statutory cap established by the General Assembly unless the General Assembly provides for that cap to be raised. See Op. S.C. Att'y Gen., 2001 WL 564582 (April 27, 2001). In the context of school district millage our

[1] See Mayo Area Fire Department website, located at http://mayoareafd.org/history.php; GoUpstate.com, "Mayo Fire District 'hoping for the best' after tax referendum fails," located at www.goupstate.com/news/20181107/mayo-fire-district-hoping-for-best-after-tax-referendum-fails.

Office also has opined that a "referendum cannot vest the District with more authority than that allowed by the provisions of the enabling legislation creating the District's fiscal autonomy. In other words, no matter how the question is phrased, the District remains subject to the limitations on its authority provided for in [the underlying legislation]." Id.

II. Special Purpose District's Millage Rate Increase

We will begin with a general discussion of how a special purpose district can increase an annual millage rate for operations[2] because many of the questions appear to involve this issue. A "special purpose district" is defined as "any district created by an act of the General Assembly or pursuant to general law and which provides any local governmental service or function including, but not limited to, fire protection, sewerage treatment, water distribution, and recreation. . . ." S.C. Code Ann. § 4-8-10 (1976 Code, as amended). The Mayo District meets the definition of a "special purpose district" since it was created by an act of the General Assembly and it provides fire protection services, a governmental function. See Act No. 247, 1969 S.C. Acts 277, 277-79.

This Office has opined that a special purpose district is restricted in increasing a millage rate:

> As a general matter, local governing bodies, including special purpose districts, have somewhat limited authority to increase the millage rate imposed for operating expenses. Certain statutory provisions provide the only procedure by which special purpose districts may increase the millage rates which may be imposed.

Op. S.C. Atty. Gen., 2003 WL 21040134, at *1 (Feb. 12, 2003).

Section 6-1-320 establishes conditions and limitations on special purpose districts increasing a millage rate for operating expenses, as shown by its title, "Millage rate increase limitation; exceptions." S.C. Code Ann. § 6-1-320 (1976 Code, as amended. It applies to a "local governing body," which is defined as "the governing body of a county, municipality, or special purpose district. . ." S.C. Code Ann. § 6-1-300(3) (1976 Code, as amended) (emphasis added). Pursuant to section 6-1-320(A), the general rule is that a local governing body can increase the millage rate for general operating purposes above the rate charged in the preceding tax year only to the extent of the average increase in the consumer price index plus the percentage increase in population, with certain exceptions discussed below. See Section 6-1-320(A) (1976 Code, as amended).

Our Office has stated regarding section 6-1-320 that "[l]ocal governing bodies must comply with the millage cap set by S.C. Code Ann. § 6-1-320(A) unless a specific exception to the millage cap applies." Op. S.C. Atty. Gen., 2014 WL 3640923, at *6 (July 9, 2014). We reasoned that:

> This interpretation comports with the presumed intent of the Legislature upon enactment of the provision, which, we believe, is clearly to limit a local governing body's ability to increase property taxes. In effect, this limitation protects the taxpayer from large increases in property taxes while still providing a consistent source of income for local governing bodies.

[2] We do not address the issue of taxes levied to meet bond obligations in this opinion.

Id. at *6.

Our determination in the July 9, 2014 opinion was partly based on a 2010 opinion in which we analyzed the exceptions listed in section 6-1-320(B). In the 2010 opinion, we considered both the plain language and the intent of the Legislature in enacting section 6-1-320(B) and we concluded:

> Section 6-1-320(B) provides a very narrow listing of exceptions to the general rule prohibiting local governing bodies from increasing their millage rates. By providing such a narrow list, we presume the Legislature intended to prohibit governing bodies from increasing property taxes except for in limited circumstances. . .
>
> Reading section 6-1-320(B) as a whole and keeping in mind that if any doubt exist with regard to this provision that it should be resolved in favor of the taxpayer, we believe the Legislature intended to limit a local governing body's ability to exceed the millage rate cap under section 6-1-320(A) to the year in which the exception applies. Therefore, if the Commission [a local governing body] wishes to exceed the millage rate allowed pursuant to section 6-1-320(A), it must establish the applicability of one of the exceptions in subsection (B) for that particular year. Moreover, in the case of deficiency [in section 6-1-320(B)(1)], the Legislature makes clear that the excess millage levied to cure the deficiency is further limited in that it may only be imposed until the deficiency is cured.

Op. S.C. Atty. Gen., 2010 WL 4391632 at *2, 3 (Oct. 26, 2010).

We further opined that in order to exceed the millage rate cap for an additional year, a local governing body "must reestablish that one of the exceptions under section 6-1-320(B) is applicable" and approve the increase by a two-thirds vote. Id. at *3.

Section 6-1-320(B) provides a list of seven specific exceptions to section 6-1-320(A), allowing a local governing body to increase the millage rate in an amount greater than that permitted by section 6-1-320(A)[3] upon a two-thirds vote of the local governing body. The statute is too lengthy to quote in full here. However, one of the enumerate exceptions is intended to deal with revenue deficiencies and reads in relevant part:

> (B) Notwithstanding the limitation upon millage rate increases contained in subsection (A), the millage rate limitation may be suspended and the millage rate may be increased upon a two-thirds vote of the membership of the local governing body for the following purposes:
>
> (1) the deficiency of the preceding year;
>
> . . .

[3] See S.C. Code Ann. § 6-1-320(C) (1976 Code, as amended) ("The millage increase permitted by subsection [6-1-320] (B) is in addition to the increases from the previous year permitted pursuant to subsection (A) and shall be an additional millage levy above that permitted by subsection (A). . . .").

> If a tax is levied to pay for items (1) through (5) above, then the amount of tax for each taxpayer must be listed on the tax statement as a separate surcharge, for each aforementioned applicable item, and not be included with a general millage increase. Each separate surcharge must have an explanation of the reason for the surcharge. The surcharge must be continued only for the years necessary to pay for the deficiency, for the catastrophic event, or for compliance with the court order or decree.

S.C. Code Ann. § 6-1-320(B) (1976 Code, as amended).[4] Several of the questions in the request letter concern this specific provision for offsetting a prior year's deficit. Id. Offsetting a prior year's deficit is required by the South Carolina Constitution:

> (b) Each political subdivision of the State as defined in Section 14 of this article and each school district of this State shall prepare and maintain annual budgets which provide for sufficient income to meet its estimated expenses for each year. Whenever it shall happen that the ordinary expenses of a political subdivision for any year shall exceed the income of such political subdivision, the governing body of such political subdivision shall provide for levying a tax in the ensuing year sufficient, with other sources of income, to pay the deficiency of the preceding year together with the estimated expenses for such ensuing year. The General Assembly shall establish procedures to insure that the provisions of this section are enforced.

S.C. Const. art. X, § 7.

The State Constitution includes special purpose districts in its definition of a "political subdivision":

> (1) For the purposes of this section, the term "political subdivisions" shall mean the counties of the State, the incorporated municipalities of the State, and special purpose districts, including special purpose districts which are located in more than one county or which are comprised of one or more counties. The term does not include regional planning agencies which are expressly forbidden to incur general obligation debt.

S.C. Const. art. X, § 14 (emphasis added).

The Legislature has also provided other means for special purpose districts to increase the millage rate, such as with the approval of the county council or by a referendum. For instance, Section 6-11-271 is titled "Millage levy for special purpose district" and provides alternate methods for special purpose districts to increase a millage rate under specific, limited conditions. S.C. Code Ann. § 6-11-271 (1976 Code, as amended). The statute applies to "any special purpose district or public service authority, however named, created prior to March 7, 1973, by or pursuant to an act of the General Assembly of this State." S.C. Code Ann. § 6-11-271(A) (1976 Code, as amended).

Section 6-11-271(E) provides for county council approval, stating:

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[4] Act 388 is referred to in the questions submitted. We presume that Act 388 is Act 388 of the 2006 Acts, which amended section 6-1-320. 2006 Act. No. 388, Pt. II, §2.A. Although subsection (A) of section 6-1-320 has been amended numerous times since 2006, the language of subsection (B)(1) has not changed since the 2006 Act.

> (1) All special purpose districts located wholly within a single county and within which taxes are authorized to be levied for maintenance and operation in accordance with the provisions of subsections (B) or (C) of this section, or otherwise, are authorized to modify their respective millage limitations, provided the same is first approved by the governing body of the district and by the governing body of the county in which the district is located by resolutions duly adopted. Any increase in millage effectuated pursuant to this subsection is effective for only one year.
>
> (2) Any millage increase levied pursuant to the provisions of item (1) of this subsection must be levied and collected by the appropriate county auditor and county treasurer.

S.C. Code Ann. § 6-11-271(E) (1976 Code, as amended).

Similarly, section 6-11-275 provides:

> All special purpose districts totally located within a county, which were in existence prior to March 7, 1973, and which have the statutory authority to annually levy taxes for maintenance and operation are authorized to increase their respective millage limitations upon the written approval of the governing body of the county in which they are located. Any increase above the statutory limitation must be approved each year.
>
> Any such millage increase shall be levied and collected by the appropriate county auditor and county treasurer.

S.C. Code Ann. § 6-11-275 (1976 Code, as amended).

Sections 6-11-271(D) and 6-11-273 provide for special purpose districts increasing a millage rate with the approval of the voters in a referendum. Section 6-11-271(D) states:

> Notwithstanding any other provision of law, any special purpose district within which taxes are authorized to be levied for maintenance and operation in accordance with the provisions of subsections (B) or (C) of this section, or otherwise, may request the commissioners of election of the county in which the special purpose district is located to conduct a referendum to propose a modification in the tax millage of the district. Upon receipt of such request, the commissioners of election shall schedule and conduct the requested referendum on a date specified by the governing body of the district. If approved by referendum, such modification in tax millage shall remain effective until changed in a manner provided by law.

S.C. Code Ann. § 6-11-271(D) (1976 Code, as amended).

Section 6-11-273, which is generally entitled "Tax levy referendums," has similar language to section 6-11-271(D), stating:

> Notwithstanding any other provision of law, any special purpose district created by an act of the General Assembly which is authorized to levy taxes for the operation of the district

> may request the commissioners of election of the county in which the district is located to conduct a referendum to propose a change in the tax millage of the district. Upon receipt of such request the commissioners of election shall schedule and conduct the requested referendum on a date specified by the governing body of the district.
>
> If a majority of the qualified electors of the district voting in the referendum vote in favor of the proposed tax millage change, the governing body of the district shall by resolution adopt the new millage rate which shall thereupon have the full force and effect of law.

S.C. Code Ann. § 6-11-273 (1976 Code, as amended).

If the millage rate increase is approved in the referendum, it becomes effective and can only be changed as permitted by law. See Id. at *4 ("if the millage rate is approved, the plain language of the statute [section 6-11-271(D)] directs that the rate becomes effective and can only be changed as permitted by law. . . ."); Op. S.C. Atty. Gen., 2000 WL 1803617 (Oct. 16, 2000) at *3 ("Under Section 6-11-271(D) that increase in the millage rate should remain in effect 'until changed in a manner provided by law,' which would quite probably be another referendum.")

Additionally, section 6-1-320(G) provides for a referendum as a means for fire districts in existence on January 1, 2014 and serving less than seven hundred homes to increase the tax millage rate for general operating purposes. S.C. Code Ann. § 6-1-320(G) (1976 Code, as amended). In this instance, Mayo District is a fire district established prior to January 1, 2014; however our Office does not have any information on the number of homes contained in the District.[5]

III. Questions Presented

We will now answer each of the questions presented in relation to the Mayo District.

1) Does Act 388 allow, or is there any other statute that would allow, an SPD/FD with elected commissioners to file a deficit above their allowed millage?

We presume that Act 388 refers to Act 388 of the 2006 Acts, which amended Section 6-1-320. This Office has stated repeatedly that in enacting section 6-1-320, the Legislature intended to limit governing bodies from increasing property taxes. See Ops. S.C. Att'y. Gen., 2017 WL 569539 (Jan. 20, 2017); 2014 WL 3640923 (July 9, 2014); 2010 WL 4391632 (October 26, 2010). We have emphasized "that tax increases and new taxes are disfavored as evidenced by clear intent by our General Assembly." 2017 WL 569539 (citing S.C. Code Ann. §§ 6-1-320, 6-1-310).

With respect to deficits, the South Carolina Constitution requires that political subdivisions prepare balanced budgets and that any deficits be remedied "in the ensuing year":

> (b) Each political subdivision of the State as defined in Section 14 of this article and each school district of this State shall prepare and maintain annual budgets which provide for sufficient income to meet its estimated expenses for each year. Whenever it shall happen

[5] The town of Mayo had a population of 1,592 as of the 2010 census. See http://www.city-data.com/city/Mayo-South-Carolina.html.

> that the ordinary expenses of a political subdivision for any year shall exceed the income of such political subdivision, the governing body of such political subdivision shall provide for levying a tax in the ensuing year sufficient, with other sources of income, to pay the deficiency of the preceding year together with the estimated expenses for such ensuing year. The General Assembly shall establish procedures to insure that the provisions of this section are enforced.

S.C. Const. art. X, § 7(b). Accordingly, while the framers of the Constitution anticipated that deficits would occur from time to time in the budgets of political subdivisions, Section 7 of Article X nevertheless requires that any budget "prepared and maintained" by political subdivision such as an SPD/FD "provide for sufficient income to meet its estimated expenses." Id.; see also S.C. Const. art X, §14 (defining political subdivisions to include special purpose districts). As discussed above, Section 6-1-320 addresses the setting of millage rates under various circumstances, and the only reference to deficits is the provision for remedying a deficit in the following year. See discussion, supra & § 6-1-320(B)(1). For that reason, it is the opinion of this Office that there is no fair reading of Section 6-1-320 which relieves any political subdivision of the balanced budget mandate of the South Carolina Constitution. Cf. Op. S.C. Att'y Gen., 2016 WL 1711848 (April 14, 2016) (discussing operation of Section 6-1-320).

2) Can they budget a deficit year after year?

As discussed throughout this opinion, the South Carolina Constitution requires that political subdivisions, such as the Mayo District, maintain a balanced budget and pay any deficit in the next fiscal year. S.C. Const. art. X, § 14. In a prior opinion, we have explained:

> [i]t is a well-recognized principle of law that an act which is forbidden to be done directly cannot be accomplished indirectly. Ops. S.C. Atty. Gen., 2000 WL 1803581 (November 13, 2000): 1990 WL 599265 (July 31, 1990) (citing State ex rel. Edwards v. Osborne, 193 S.C. 158, 7 S.E.2d 526 (1940): Lurey v. City of Lainens, 265 S.C.217. 217 S.E.2d 226 (1975): West brook v. Hayes, 253 S.C. 244, 169 S.E.2d 775 (1969)). As the State Supreme Court cautioned in Richardson v. Blalock, 118 S.C. 438. 110 S.F. 678 (1922). "[t]hat which cannot be done directly cannot be done indirectly." As this Office previously stated, "the purpose of this rule is to prevent circumvention of the law by ruse or artifice." Op. S.C. Atty. Gen.. 2003 Wl. 21471505 (June 10, 2003).

Op. S.C. Atty. Gen., 2014 WL 3965780, at *2 (Aug. 5, 2014).

Consistent with our prior opinion, we believe that a court would conclude that a special purpose district cannot circumvent the constitutional requirement of having a balanced budget by running a deficit every year.

4) Does the SPD/FD with elected commissioners have the authority to take CPI plus growth when the local governing body has voted not to allow CPI plus growth?

Under section 6-1-320(A), the South Carolina Legislature generally permits a special purpose district to increase a millage rate for operations in a given year based on the average increase in the consumer price index ("CPI") and the percentage increase in population, with some exceptions. S.C. Code Ann. § 6-1-320(A), supra. That law is discussed more fully above. See discussion, supra. However, that provision

should not be read to permit a special purpose district to increase millage beyond the statutory cap established by the General Assembly in the legislation creating the SPD. See, e.g., Ops. S.C. Att'y Gen., 2001 WL 564582 (April 27, 2001), 1991 WL 632960 (May 8, 1991).

6) Does the SPD/FD have the authority to ask for a Referendum to raise the millage without the local governing body's approval?

We assume that Spartanburg County Council is the "local governing body" referred to in the question and we answer the question on that basis. As discussed above, Sections 6-11-271(D) and 6-11-273 establish the authority of a special purpose district to ask for a referendum to increase the millage rate without the involvement of a county council. See discussion supra.

However, we reiterate that these general provisions should not be read to permit a special purpose district to increase millage beyond the statutory cap established by the General Assembly in the legislation creating the SPD. See, Op. S.C. Att'y Gen., 2001 WL 564582 (April 27, 2001). Our Office has opined in the past in the context of school district millage that a "referendum cannot vest the District with more authority than that allowed by the provisions of the enabling legislation creating the District's fiscal autonomy. In other words, no matter how the question is phrased, the District remains subject to the limitations on its authority provided for in [the creating legislation]." Id. The reasoning and conclusion of that 2001 opinion apply with equal force here. See id.

5) What authorities do the SPD/FD elected commissioners have as far as tax collections are concerned?

The elected commissioners of a special purpose district generally have the taxing powers given to such a political subdivision either by general law or by the creating legislation as discussed at length earlier in this opinion. See discussion, supra. Of course, these powers come with the duty to exercise them consistent with the balanced budget requirement of the South Carolina constitution and other applicable law. See, e.g., S.C. Const. Art. X §7(b).

7) Does the county auditor have the authority to allow deficit spending other than a one (1) time emergency situation?

Our Office has stated that "[w]e believe a court would determine a county auditor is only responsible for his or her statutory duties and those duties prescribed by the Department of Revenue." Op. S.C. Atty. Gen., 2017 WL 6548005, at *2 (Dec. 5, 2017) (citing S.C. Code Ann. §§ 12-39-15 et seq; 4-15-150; 12-43-285; 12-39-150; 12-39-190; 12-39-200)). In the enabling legislation, the Legislature provided that the governing body of the Mayo District and not the auditor, determined the amount of the tax millage rate. See 1969 Act No. 247 ("The Auditor and Treasurer of Spartanburg County are hereby directed to levy and collect a tax. . .to be determined by the board of fire control. . . .").

Furthermore, we have concluded that one of the duties of a county auditor includes "billing millage set by a governing body." Op. S.C. Atty. Gen., 2017 WL 6548005, at *2, supra (citing S.C. Code Ann. § 6-1-320, supra; S.C. Code Ann. § 12-43-285 (1976 Code, as amended)). Our conclusion was based upon S.C. Code Ann. § 6-1-320, supra ("a local governing body may increase the millage rate imposed for general

operating purposes. . . .") and S.C. Code Ann. § 12-43-285 (1976 Code, as amended) (the governing body of a political subdivision is required to "certify in writing to the county auditor that the millage rate levied is in compliance with laws limiting the millage rate imposed by that political subdivision"). We believe the quoted language is dispositive of your question here, but we invite a follow-up request for additional discussion or clarification if you believe that would be helpful.

3) Can an elected commissioner of an SPD/FD work as a volunteer fireman in any position when emergency calls come in? This seems to be a conflict of interest.

This Office has described a conflict of interest arising from a master-servant relationship as follows:

> a conflict of interest exists where one office is subordinate to the other, and subject in some degree to the supervisory power of its incumbent, or where the incumbent of one of the offices has the power of appointment as to the other office, or has the power to remove the incumbent of the other or to punish the other. Furthermore, a conflict of interest may be demonstrated by the power to regulate the compensation of the other, or to audit his accounts. Op. S.C. Atty. Gen., May 21, 2004 (quoting Op. S.C. Atty. Gen., January 19, 1994).
>
> Moreover, our Supreme Court in McMahan v. Jones, 94 S.C. 362, 365, 77 S.E. 1022, 1022 (1913) stated:
>
> > '[n]o man in the public service should be permitted to occupy the dual position of master and servant; for, as master, he would be under the temptation of exacting too little of himself, as servant; and, as servant, he would be inclined to demand too much of himself, as master. There would be constant conflict between self-interest and integrity.'
>
> Thus, we recognize if a master-servant conflict exists, a public official is prohibited from serving in both roles.

Op. S.C. Atty. Gen., 2006 WL 2382449 (July 19, 2006).

In a prior opinion, we addressed whether an individual who served as a fire department commissioner could serve as a volunteer firefighter with the same entity. Op. S.C. Atty. Gen., 2007 WL 1302776 (Apr. 5, 2007). We determined that simultaneous service in both positions created a conflict of interest in violation of the common law master-servant principles. Id. at *2. Our conclusion was based on the following analysis:

> In several prior opinions, we considered whether a master-servant conflict was created when a fire department commissioner also serves as a firefighter in the same department. Ops. S.C. Atty. Gen., February 28, 2001; January 23, 2001; October9, 1995; April 20, 1994; January 19, 1994. In these opinions, we considered the fact that the commissioners act in a supervisory capacity over the firefighters, have authority appoint and remove the firefighters, supervise personnel matters, and have authority over the equipment used by the firefighters. Id. Based on these considerations, we concluded a master-servant

> relationship exists between the commissioners and the firefighters. Id. Thus, simultaneous service in both positions creates a conflict of interest in violation of common law master-servant principles. Presuming the fire department commissioners to whom you refer in your letter act in a supervisory capacity over the firefighters, in keeping with our prior opinions, we believe a master-servant conflict would arise prohibiting such individuals from serving in both capacities.

Id. at *2.

In accord with our prior opinions, we believe that it would be a conflict of interest under master-servant principles for an individual to serve as both a fire district commissioner and as a volunteer fireman if the fire district commissioner is acting in some type of supervisory capacity over the firefighters.

Having concluded that the arrangement you describe does present a conflict of interest under master-servant principles, we omit any discussion of the dual office holding prohibition of the South Carolina Constitution. See S.C. Const. art. XVII § 1 A (exempting a "member of a lawfully and regularly organized fire department" from the prohibition).

CONCLUSION:

As more fully discussed above, a special purpose district, such as the Mayo Area Fire District, does have the authority to establish a tax millage rate under specific circumstances and within certain limits. This power is subject to the limits set by law and the mandate of the South Carolina Constitution that political subdivisions, including the Mayo Area Fire District, maintain a balanced budget and make up any deficit in the next fiscal year. S.C. Const. art. X, § 7. Under no circumstances should a political subdivision subvert the plain purpose of this constitutional mandate by deliberately and consistently running a deficit every year. Deficit billing was never meant to be a permanent source of increased income for governing bodies.

In this opinion we have discussed numerous provisions of general law in order to be as responsive as possible to your question. However, we take this opportunity also to note that in the particular case of the Mayo Area Fire District, the statute creating the special purpose district facially establishes a statutory cap of 4 mills and does not provide for a referendum to increase that cap. Act No. 247, 1969 S.C. Acts 277, 277-79. While it appears that referenda on this millage have been conducted in the past, our Office previously has opined that a "referendum cannot vest [a political subdivision] with more authority that that allowed by the provisions of the enabling legislation." Op. S.C. Att'y Gen., 2001 WL 564582 (April 27, 2001). In the absence of some legal authority not presently known to this Office, we observe without opining on the question that this may invite a taxpayer to bring a declaratory judgment action to challenge the validity of assessments exceeding four mills. Cf. S.C. Code Ann. § 15-53-20 (2005) (providing for declaratory judgments).

Finally, we believe that it would be a conflict of interest under master-servant principles for an individual to serve as both a fire district commissioner and as a volunteer fireman if the fire district commissioner is acting in some type of supervisory capacity over the firefighters.

Sincerely,

Elinor V. Lister
Assistant Attorney General

REVIEWED AND APPROVED BY:

Robert D. Cook
Solicitor General