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THE STATE OF SOUTH CAROLINA
OFFICE OF THE ATTORNEY GENERAL
COLUMBIA

OPINION NO. _____

April 16, 1993

SUBJECT: Taxation and Revenue - County Board of Assessment Appeals

SYLLABUS: There is no general statutory provision that would allow a county governing body to pay per diem to a member of the County Board of Assessment Appeals when that member travels outside the county and incurs expenses.

TO: Honorable James H. Hodges
Member, House of Representatives

FROM: Ronald W. Urban *RWU*
Deputy Attorney General

QUESTION: Is there general statutory authority that would allow a county governing body to pay per diem to a member of the County Board of Assessment Appeals when that member travels outside the county and incurs expenses?

APPLICABLE LAW: Act 259, Acts of 1967; Act 569, Acts of 1971; and Act 1269, Acts of 1974.

DISCUSSION:

There is no general statutory provision relating to the compensation of members of County Boards of Assessment Appeals. Similarly, there is no general statutory provision that would allow a county governing body to pay per diem to a member of such board when that member travels outside the county and incurs expenses.¹

¹An unpublished Attorney General's Opinion issued to the Honorable Thomas C. Alexander on August 28, 1989, reached this same conclusion. There it was determined the Oconee County Council did not have the authority to increase the per diem paid to members of that County's Board of Assessment Appeals.

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Rather, such compensation, like the Boards themselves, is the product of special legislation. Thus, the method and amount of compensation varies. For example, compensation in Darlington County is set by Act 259, Acts of 1967, at \$20.00 per meeting; in Georgetown County, Act 569, Acts of 1971, sets compensation at \$25.00 per day, plus 7 cents per mile; while in Horry County, Act 1269, Acts of 1974, leaves the matter of compensation to the County delegation.

Special legislation, such as the foregoing, remains in effect until either changed by county ordinance or repealed by general law. Graham v. Creel, 289 S.C. 165, 345 S.E.2d 717 (1986). Although some county governing bodies may have enacted such ordinances, there has been no repeal by the General Assembly.² Thus, as stated, there is no general statutory authority that would allow a county governing body to pay a per diem to a member of a Board of Assessment Appeals.

CONCLUSION:

There is no general statutory provision that would allow a county governing body to pay per diem to a member of the County Board of Assessment Appeals when that member travels outside the county and incurs expenses.

RWU:wcg

²Any such repeal would have to make direct reference to the special legislation in question or express an explicitly implied intent that such legislation be repealed. Westview Baptist Church v. Rembert, 286 S.C. 30, 331 S.E.2d 382 (S.C. App. 1985).