

THE STATE OF SOUTH CAROLINA  
OFFICE OF THE ATTORNEY GENERAL  
COLUMBIA

OPINION NO. \_\_\_\_\_

March 14, 1989

SUBJECT: Taxation and Revenue - Tax limitation in years of reassessment.

SYLLABUS: When the maximum millage a political entity may levy is set by state law, that maximum millage must be adjusted in years of reassessment to reflect changes in the value of taxable property from the preceding year.

TO: Honorable Dill Blackwell  
Member, House of Representatives  
District No. 17 - Greenville County

FROM: Joe L. Allen, Jr. *JL*  
Chief Deputy Attorney General

QUESTION: The Legislature fixes by statute the upper limit of the millage which may be levied by the school district of Greenville County. The present limit is 80 mills. The school trustees may levy any or all the 80 mills without further action by the Legislature. As a result of reappraisal of property in the district under Act 208, 76.3 mills will produce the same revenue after reappraisal as did 80 mills before reappraisal (without regard to new growth). What is the new upper limit which may be levied by the trustees without further action of the Legislature? Is it 80 mills or 76.3 mills?

APPLICABLE LAW: Section 12-43-280, Code of Laws of South Carolina, 1976 and Act 269, Acts of 1987.

DISCUSSION:

The 1987 Act provides that:

"The board of trustees of the school district of Greenville County may levy for the general operation of the school district a tax in an amount not to exceed eighty mills."

The question is whether the 80 mills is to be adjusted to reflect changes in property valuations caused by reassessment. Section 12-43-280 provides in part that:

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"Upon completion of an equalization and reassessment program as required by this article, the total ad valorem tax, for any county, school district, municipality, or any other political subdivision, may not exceed the total ad valorem tax of the county, school district, municipality, or any other political subdivision for the year immediately prior to completion by more than one percent, if the increase in total taxes was caused by the equalization and reassessment provided by this article. . . ."

It is settled that all statutes relating to the same subject must be considered together and if possible, effect given all. (For cases See 17 S.C.D., Statutes, Key 223.)

While there is an apparent conflict between the Act and Section 12-43-280, the same is not irreconcilable.

"Statutes in apparent conflict which address similar subject matter must be read together and reconciled if possible so as to give meaning to each and to avoid absurd result." Powell v. Red Carpet Lounge, 280 S.C. 142, 311 S.E.2d 719.

The obvious purpose of Section 12-43-280 is to preclude a windfall in taxes that could be occasioned in reassessment years. The obvious purpose of the 1987 Act was to give the district authority to levy an 80 mill tax provided also that the same did not result in a windfall.

The property value increased over the preceding year and to maintain the same millage levy would result in a windfall and constitute a violation of Section 12-43-280. In order that this be avoided, then the 80 mill levy in a year of reassessment must be adjusted to reflect the value changes.

CONCLUSION:

When the maximum millage a political entity may levy is set by state law, that maximum millage must be adjusted in years of reassessment to reflect changes in the value of taxable property from the preceding year.

JLAJr:wcg