CHAPTER 73

School Taxes

**SECTION 59‑73‑10.** Additional county taxes shall be determined by electorate.

 Before any additional tax is levied in any county for school purposes, the question of levying such tax shall first be submitted to the qualified electors of such county as provided by law.

HISTORY: 1962 Code Section 21‑911; 1952 Code Section 21‑911; 1942 Code Section 5426; 1933 (38) 567; 1934 (38) 1340, 1442; 1935 (39) 133; 1937 (40) 113, 220; 1938 (40) 1649.

LIBRARY REFERENCES

Schools 103(2).

Westlaw Key Number Search: 345k103(2).

C.J.S. Schools and School Districts Sections 572 to 582.

Attorney General’s Opinions

The General Assembly may fix millage for taxes in school districts as it desires; however, the school district must conduct a referendum if it desires to increase the amount established by the General Assembly. 1976‑77 Op Atty Gen, No 77‑104, p 94.

**SECTION 59‑73‑20.** School districts declared tax districts.

 The school districts of the several counties of the State are hereby made and declared to be the divisions of the counties for taxation for all school purposes.

HISTORY: 1962 Code Section 21‑912; 1952 Code Section 21‑912; 1942 Code Section 5329; 1932 Code Section 5355; Civ. C. ‘22 Section 2602; Civ. C. ‘12 Section 1741; Civ. C. ‘02 Section 1207; 1896 (22) 162.

LIBRARY REFERENCES

Schools 98.1.

Westlaw Key Number Search: 345k98.1.

C.J.S. Schools and School Districts Sections 557, 571.

NOTES OF DECISIONS

In general 1

1. In general

Stated in Gallishaw v. Jackson (S.C. 1914) 99 S.C. 342, 83 S.E. 454.

**SECTION 59‑73‑30.** Levy of annual school district tax.

 The voters or electors of any school district who return real or personal property for taxation may levy and collect an annual tax to supplement any special or other tax for like purposes in the manner herein provided.

HISTORY: 1962 Code Section 21‑913; 1952 Code Section 21‑913; 1942 Code Section 5330; 1932 Code Section 5356; Civ. C. ‘22 Section 2603; Civ. C. ‘12 Section 1742; Civ. C. ‘02 Section 1208; 1896 (22) 162; 1900 (23) 364; 1903 (24) 64; 1906 (25) 111; 1907 (25) 631; 1910 (26) 742; 1915 (29) 100; 1917 (30) 382; 1920 (31) 727, 1084; 1923 (33) 773; 1924 (33) 988; 1925 (34) 157; 1930 (36) 1126; 1934 (38) 1591.

CROSS REFERENCES

General exemptions from property tax, see Section 12‑37‑220.

LIBRARY REFERENCES

Schools 103.

Westlaw Key Number Search: 345k103.

C.J.S. Schools and School Districts Sections 586, 595, 601 to 602, 607.

Attorney General’s Opinions

A county may not impose a charge or fee to collect school taxes without legislative authority therefor. 1980 Op Atty Gen, No 80‑86, p 135.

**SECTION 59‑73‑40.** Petition for and notice of election.

 Upon the written petition or request of at least one third of the resident electors and a like proportion of the resident freeholders of the age of twenty‑one years being filed with the county board of education, asking for the same and stating the rate of tax levy proposed, which shall not exceed fifteen mills, the county board of education shall order the board of trustees of such school district to hold an election at some place within the district, after giving notice of the time and place thereof for at least two weeks in some newspaper published within the county and by posting notice thereof in at least three public places within such school district for such length of time, unless there be no newspaper published within the county, in which event the posting of the notices as above shall suffice.

HISTORY: 1962 Code Section 21‑914; 1952 Code Section 21‑914; 1942 Code Section 5330; 1932 Code Section 5356; Civ. C. ‘22 Section 2603; Civ. C. ‘12 Section 1742; Civ. C. ‘02 Section 1208; 1896 (22) 162; 1900 (23) 364; 1903 (24) 64; 1906 (25) 111; 1907 (25) 631; 1910 (26) 742; 1915 (29) 100; 1917 (30) 382; 1920 (31) 727, 1084; 1923 (33) 773; 1924 (33) 988; 1925 (34) 157; 1930 (36) 1126; 1934 (38) 1591.

CROSS REFERENCES

Taxpayer designating school to receive tax money, see Section 59‑73‑90.

LIBRARY REFERENCES

Schools 103(2).

Westlaw Key Number Search: 345k103(2).

C.J.S. Schools and School Districts Sections 572 to 582.

NOTES OF DECISIONS

In general 1

1. In general

Applied in Welch v. Getzen (S.C. 1910) 85 S.C. 156, 67 S.E. 294.

**SECTION 59‑73‑50.** Voting at and conduct of election.

 At such election only such electors as return real or personal property for taxation and who exhibit their tax receipts and registration certificates, as required in general elections, shall be allowed to vote. At such election the board of trustees shall act as managers, and the election shall be conducted as is provided by law for the conduct of general elections. At the election each elector favoring the proposed levy shall cast a ballot containing the word “Yes” printed or written thereon, and each elector opposed to said levy shall cast a ballot containing the word “No” printed or written thereon.

HISTORY: 1962 Code Section 21‑917; 1952 Code Section 21‑917; 1942 Code Section 5330; 1932 Code Section 5356; Civ. C. ‘22 Section 2603, Civ. C. ‘12 Section 1742; Civ. C. ‘02 Section 1208; 1896 (22) 162; 1900 (23) 364; 1903 (24) 64; 1906 (25) 111; 1907 (25) 631; 1910 (26) 742; 1915 (29) 100; 1917 (30) 382; 1920 (31) 727, 1084; 1923 (33) 773; 1924 (33) 988; 1925 (34) 157; 1930 (36) 1126; 1934 (38) 1591.

CROSS REFERENCES

Taxpayer designating school to receive tax money, see Section 59‑73‑90.

LIBRARY REFERENCES

Schools 103(2).

Westlaw Key Number Search: 345k103(2).

C.J.S. Schools and School Districts Sections 572 to 582.

NOTES OF DECISIONS

In general 1

1. In general

A special school district election on the question of whether a special levy should be made against the property in the district under this section [Code 1962 Section 21‑917], held without requiring the voters to produce tax receipts, is void. State v. Cooper (S.C. 1921) 116 S.C. 216, 107 S.E. 924. Education 296

**SECTION 59‑73‑60.** Levy of tax; increase, decrease or repeal of tax.

 Within ten days after such election, if the majority of those voting shall vote for such levy, the board of trustees shall furnish the county auditor with a statement of the amount so levied, and the auditor shall enter the same in the tax duplicates, and he shall annually, each year thereafter, enter such amount in the tax duplicates until the same is increased, by the taxpayers, at an election called for that purpose, or is decreased in a manner provided by law, and he is notified that the same has been increased, decreased or repealed; and if increased or decreased, he shall annually enter it as so increased or decreased. Such election shall be called and notice given in the same way and manner as is herein provided for the calling of elections to make the levy and the giving of the notice that it has been made, and the county treasurer shall collect the same as other county and State taxes. Any tax which may be levied, increased, decreased or repealed after October first in any year shall not take effect until the next succeeding year.

HISTORY: 1962 Code Section 21‑918; 1952 Code Section 21‑918; 1942 Code Section 5330; 1932 Code Section 5356; Civ. C. ‘22 Section 2603; Civ. C. ‘12 Section 1742; Civ. C. ‘02 Section 1208; 1896 (22) 162; 1900 (23) 364; 1903 (24) 64; 1906 (25) 111; 1907 (25) 631; 1910 (26) 742; 1915 (29) 100; 1917 (30) 382; 1920 (31) 727, 1084; 1923 (33) 773; 1924 (33) 988; 1925 (34) 157; 1930 (36) 1126; 1934 (38) 1591.

LIBRARY REFERENCES

Schools 103(1).

Westlaw Key Number Search: 345k103(1).

C.J.S. Schools and School Districts Sections 586 to 587, 595 to 597, 599 to 611.

Attorney General’s Opinions

It is our opinion that the General Assembly must approve legislation to exempt persons qualifying for the homestead exemption from school taxes. Without legislation, school boards cannot exempt persons from school taxes. 1979 Op Atty Gen, No 79‑48, p 66.

**SECTION 59‑73‑70.** Levy constitutes a lien.

 A levy made pursuant to Section 59‑73‑60 shall be a lien on the property in such school district, which shall be subject thereto in case of default of payment.

HISTORY: 1962 Code Section 21‑922; 1952 Code Section 21‑922; 1942 Code Section 5330; 1932 Code Section 5356; Civ. C. ‘22 Section 2603; Civ. C. ‘12 Section 1742; Civ. C. ‘02 Section 1208; 1896 (22) 162; 1900 (23) 364; 1903 (24) 64; 1906 (25) 111; 1907 (25) 631; 1910 (26) 742; 1915 (29) 100; 1917 (30) 382; 1920 (31) 727, 1084; 1923 (33) 773; 1924 (33) 988; 1925 (34) 157; 1930 (36) 1126; 1934 (38) 1591.

LIBRARY REFERENCES

Schools 104.

Westlaw Key Number Search: 345k104.

C.J.S. Schools and School Districts Section 568.

**SECTION 59‑73‑80.** Paying out tax collected.

 The tax so collected shall be paid out by the county treasurer upon warrants drawn by the board of trustees, countersigned by the county superintendent of education. But any surplus of such levy remaining in the hands of the county treasurer at the expiration of any fiscal year shall be paid out as other school funds of the district.

HISTORY: 1962 Code Section 21‑923; 1952 Code Section 21‑923; 1942 Code Section 5330; 1932 Code Section 5356, Civ. C. ‘22 Section 2603; Civ. C. ‘12 Section 1742; Civ. C. ‘02 Section 1208; 1896 (22) 162; 1900 (23) 364; 1903 (24) 64; 1906 (25) 111; 1907 (25) 631; 1910 (26) 742; 1915 (29) 100; 1917 (30) 382; 1920 (31) 727, 1084; 1923 (33) 773; 924 (33) 988; 1925 (34) 157; 1930 (36) 1126; 1934 (38) 1591.

**SECTION 59‑73‑90.** Designation of school by taxpayer.

 Each taxpayer when he pays any tax for school purposes voted under the provisions of Sections 59‑73‑40 and 59‑73‑50 may designate to which school in the school district he wishes the money paid by him to go, and the treasurer shall keep a note of such designation, and the money shall be applied as thus designated. When no designation is made by the taxpayer at the time of such payment the money shall be expended as other school funds in such district.

HISTORY: 1962 Code Section 21‑924; 1952 Code Section 21‑924; 1942 Code Section 5330; 1932 Code Section 5356; Civ. C. ‘22 Section 2603; Civ. C. ‘12 Section 1742; Civ. C. ‘02 Section 1208; 1896 (22) 162; 1900 (23) 364; 1903 (24) 64; 1906 (25) 111; 1907 (25) 631; 1910 (26) 742; 1915 (29) 100; 1917 (30) 382; 1920 (31) 727, 1084; 1923 (33) 773; 1924 (33) 988; 1925 (34) 157; 1930 (36) 1126; 1934 (38) 1591.

LIBRARY REFERENCES

Schools 105.

Westlaw Key Number Search: 345k105.

C.J.S. Schools and School Districts Sections 569 to 570.

**SECTION 59‑73‑100.** Reduction of unnecessarily high special school levies.

 Whenever in any school district in the State where special levies and taxes have been authorized, levied and are being collected the assessed valuation of the property shall have so increased since the authorization of the special levy as to provide an amount of taxes in excess of that contemplated at the time of the authorization of the levy or in excess of the amount collected the first year under such authorization, then, upon the written petition of the trustees of such school district approved by the county board of education and upon the petition of three fourths of the residents subject to such tax, the auditor of the county in which the school district is situate and the tax being collected shall reduce the levy for such school district to such an amount as will produce the total amount of taxes originally intended to be collected.

HISTORY: 1962 Code Section 21‑927; 1952 Code Section 21‑927; 1942 Code Section 5331; 1932 Code Section 5357; Civ. C. ‘22 Section 2604; 1919 (31) 243.

LIBRARY REFERENCES

Schools 101.

Westlaw Key Number Search: 345k101.

C.J.S. Schools and School Districts Sections 565 to 567.

**SECTION 59‑73‑110.** Reduction of special school levies by boards and legislative delegation.

 All existing special tax levies in all counties and school districts within the State may be reduced as deemed advisable by the local boards of trustees and the county boards of education, with the approval of the Senator and at least one half of the members of the House of Representatives of the county in which such reduction is made. But no tax levy for retiring bonds or other indebtedness of such school district shall be so reduced.

HISTORY: 1962 Code Section 21‑928; 1952 Code Section 21‑928; 1942 Code Section 5426; 1933 (38) 567; 1934 (38) 1340, 1442; 1935 (39) 133; 1937 (40) 113, 220; 1938 (40) 1649.

LIBRARY REFERENCES

Schools 101.

Westlaw Key Number Search: 345k101.

C.J.S. Schools and School Districts Sections 565 to 567.

**SECTION 59‑73‑120.** Discontinuance of special school levies when purpose satisfied.

 Whenever the special levy in any school district shall have provided sufficient funds to pay and satisfy the purposes and obligations for which it was authorized, then, upon the written petition of the board of trustees of such school district or upon the written petition of three fourths of the residents in the school district subject to such levy and taxes, the auditor of the county in which the school district is located shall discontinue the assessment authorized.

HISTORY: 1962 Code Section 21‑935; 1952 Code Section 21‑935; 1942 Code Section 5332; 1932 Code Section 5358; Civ. C. ‘22 Section 2605; 1919 (31) 243; 1927 (35) 200.

LIBRARY REFERENCES

Schools 101.

Westlaw Key Number Search: 345k101.

C.J.S. Schools and School Districts Sections 565 to 567.

**SECTION 59‑73‑130.** Tax levy in Saluda County for benefit of Ridge Spring School District No. 2.

 The county board of education of Aiken County shall notify the auditor of Saluda County in writing, on or before June thirtieth of each year, of the proposed tax levy for that portion of Saluda County involved in the consolidated school district, and the auditor of Saluda County shall levy, and the treasurer shall collect from the taxpayers of the area of Saluda County known as the Ridge Spring School District No. 2, such amount annually as represented in the written request submitted by the county board of education of Aiken County as provided herein. Provided, that such tax levy shall not exceed that levied for that portion of Aiken County involved in the same attendance area for school purposes. Provided, further, that no tax levy for school purposes in Saluda County shall be increased unless approval therefor shall have been first obtained in writing from the legislative delegation of the county, including the Senator.

HISTORY: 1962 Code Section 21‑138; 1953 (48) 342; 1958 (50) 1964, 1978.

LIBRARY REFERENCES

Schools 103.

Westlaw Key Number Search: 345k103.

C.J.S. Schools and School Districts Sections 586, 595, 601 to 602, 607.

**SECTION 59‑73‑140.** Tax levy in Saluda County; collection and credit of taxes.

 The county treasurer of Saluda County is directed to collect the taxes and credit them to the attendance area. These credits are to be reported immediately to the county superintendent of education of Aiken County.

HISTORY: 1962 Code Section 21‑139; 1953 (48) 342; 1958 (50) 1964.

**SECTION 59‑73‑150.** Tax levy in Saluda County; county boards of education may draw on funds; remittance to Aiken County.

 The county boards of education of the respective counties are authorized to draw on these funds for the sole purposes named in Sections 59‑73‑130 to 59‑73‑150, and such funds are to be remitted to the county board of education of Aiken County at the end of the school term and not later than June thirtieth of the current fiscal year.

HISTORY: 1962 Code Section 21‑140; 1953 (48) 342; 1958 (50) 1964.

**SECTION 59‑73‑160.** Tuition fees charged under certain conditions to public school students residing on military base or other federal establishment.

 If the federal government in any year ceases to provide federal impact aid or reduces the amount of federal impact aid to those school districts of this State which provide public school education for children who reside on a military base or on another federal establishment in the district wherein local property taxes are not levied, the governing body of the district in that year shall be authorized to charge a tuition fee to such students who attend schools of the district. The amount of the tuition fee shall be set by the governing body of the district and shall be approved by the State Board of Education.

 The tuition fee per child shall be the same regardless of the school attended and the aggregate amount of the tuition fees charged in any one year shall not exceed the amount of the loss in federal impact aid from the previous year plus or minus a cost‑of‑living adjustment on the amount of impact aid provided in the previous year which shall be equal to the rise or fall in the consumer price index as it existed at the end of the previous year. If tuition fees are imposed in any year and the federal impact aid cut is later reinstated and paid after the tuition fees have been collected, such fees shall be refunded in full.

 The State Board of Education shall be authorized to promulgate regulations necessary to implement the provisions of this section and the appropriate officials of the school district shall be authorized to refuse admittance to any child who has not paid the tuition fee required herein.

 For purposes of this section:

 (a) “Consumer price index” means the average over a twelve‑month period of the consumer price index published monthly by the Bureau of Labor Statistics, United States Department of Labor.

 (b) “Year” means the fiscal year of the school district concerned.

HISTORY: 1982 Act No. 387, Section 1.

LIBRARY REFERENCES

Schools 159.

Westlaw Key Number Search: 345k159.

C.J.S. Schools and School Districts Sections 726 to 733.

United States Supreme Court Annotations

Education, federal impact aid, reductions in state aid, state equalization of per‑pupil expenditures, school district population as a factor, see Zuni Public School Dist. No. 89 v. Department of Educ., 2007, 127 S.Ct. 1534, 550 U.S. 81, 167 L.Ed.2d 449, rehearing denied 127 S.Ct. 2931, 551 U.S. 1110, 168 L.Ed.2d 257.