



Paul Brawley

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Richland County Auditor Contends County Council Exceeded the Tax Cap; Seeks Opinion of Attorney General

COLUMBIA, SC—Richland County Auditor Paul Brawley has requested an opinion from State Attorney General Henry McMaster asking whether Richland County Council can lawfully set a millage rate that raises county taxes above the millage cap prescribed in Act 388.

ACT 388, passed by the General Assembly in 2006, instituted a statewide penny sales tax to allow owner occupied residential property to receive a credit for school operating taxes, while capping local governing authority's ability to raise millage rates (taxes) above the Consumer Price Index (CPI) plus growth.

In a 7 to 4 vote on Oct. 6th Richland County Council passed a county budget that requires taxes be raised in excess of the millage cap in an effort to provide greater funding to Richland School District 2. The county auditor did an extensive presentation to council outlining the millage amounts for all county funded agencies and stated that the vote violated the cap prescribed in Act 388. Council had previously approved the auditor's millage calculations within the cap for Richland School District 2 and all other millage agencies in a prior reading of the budget during the summer.

Brawley contends that the council's approval of a higher millage rate for the residents and businesses in Richland School District 2 will raise taxes on commercial properties, cars and boats to levels that exceed the cap under state law.

"Aside from being an awful time to increase taxes on the citizens in Richland County, the council's vote to increase taxes beyond the cap is a violation of Act 388 and is something the auditor's office rejects," said Brawley. "So we have sought an opinion from the Attorney General as to whether the council's vote was a lawful one."

Brawley says his office has requested an expedited opinion from the Attorney General and anticipates a response before tax bills are printed at the end of October.

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