THE STATE OF SOUTH CAROLINA
In The Supreme Court

South Carolina Public Interest Foundation, Jim Mann, David Dial, Rachel Moore, Terri Meyerring, Carl Meyerring, Doug Muzik, Bruce Burrell, India Lancaster, John Wagner, Gwen McPhail, Lillian Lusk, and Linda Love, on behalf of all others similarly situated, Appellants-Respondents,

v.

Oconee County, Respondent-Appellant.

Appellate Case No. 2025-000790

Appeal from Oconee County
R. Lawton McIntosh, Circuit Court Judge

Opinion No. 28352
Heard June 16, 2026 – Filed September 9, 2026

AFFIRMED AS MODIFIED

James G. Carpenter, of Carpenter Law Firm, PC, of Greenville, for Appellants-Respondents.

William W. Wilkins and Lane Whittaker Davis, of Wilkins Davis Law Firm, and David Curry Dill, of Maynard Nexsen PC, all of Greenville, for Respondent-Appellant.

Frank Paul Calamita III, of Aqualaw PLC, of Richmond, VA, for the South Carolina Water Quality Association Amicus Curiae.

JUSTICE JAMES: The plaintiffs filed this action in Oconee County seeking an injunction blocking Oconee County's implementation of an ordinance authorizing the issuance of $25 million in general revenue bonds for the purpose of "designing, acquiring, constructing, installing, equipping, or rehabilitating various capital projects, including wastewater improvements and related equipment" in the southernmost portion of Oconee County. The plaintiffs claim the ordinance violates article X, section 12 of the South Carolina Constitution. The County contends (1) the plaintiffs do not have standing to bring this action, (2) the action was not timely commenced, and (3) the ordinance is constitutional. The County moved to dismiss. The circuit court ruled in favor of the plaintiffs on the County's first two contentions but granted the motion to dismiss, ruling the ordinance is constitutional. The plaintiffs appealed and the County cross appealed.

We affirm the circuit court as modified and hold the plaintiffs' action is barred by the twenty-day statute of limitations set forth in South Carolina Code section 11-15-30 (2011). Consequently, we need not address standing or the constitutionality of the ordinance.

I.

Oconee County Ordinance 2023-13 authorizes the issuance of $25 million in general revenue bonds to fund the third and final phase of a sewer and wastewater treatment project to be located in and serve the southernmost tip of Oconee County, specifically where Interstate 85 passes through the county. Section 11 of the ordinance provides for an ad valorem tax to be levied and collected annually on all taxable property in the county. The money collected would go into a sinking fund to be used for repayment of the debt. The ordinance was adopted on September 5, 2023.

Section 11-15-10 of the South Carolina Code provides that when a county issues the type of bonds issued in this case, the county "shall make a full record of the proceedings connected with such bond issue, and a copy of the record of such proceedings shall be filed and indexed in the office of the clerk of court of the county in a special book to be furnished therefor." S.C. Code Ann. § 11-15-10 (2011). On November 8, 2023, the Oconee County Clerk of Court filed a certificate confirming the filing of "a true, correct, and full record of proceedings in connection with" the bonds. This action was commenced over four months later on March 17, 2024.

II.

Article X, section 12 of the South Carolina Constitution provides:

> No law shall be enacted permitting the incurring of bonded indebtedness by any county for sewage disposal or treatment, fire protection, street lighting, garbage collection and disposal, water service or any other service or facility benefitting only a particular geographical section of the county unless a special assessment, tax or service charge in an amount designed to provide debt service on bonded indebtedness or revenue bonds incurred for such purposes shall be imposed upon the area or persons receiving the benefit therefrom.

S.C. Const. art. X, § 12. The plaintiffs claim the ordinance violates this provision because the ordinance permits the incurring of bonded indebtedness for sewage disposal or treatment benefiting only the southernmost portion of Oconee County, while also providing in section 11 that there shall be levied and collected annually an ad valorem tax on all taxable property in the county.

Section 11-15-30 of the South Carolina Code provides:

> No action shall be commenced on account of the issuance of any such bonds after the expiration of twenty days from the date of the filing and indexing of such records as prescribed by §§ 11-15-10 and 11-15-20, and such bonds so issued, when in the hands of a bona fide purchaser for value, shall be incontestable, but the period within which such actions may be commenced shall not begin to run until such records have been filed as herein prescribed.

S.C. Code Ann. § 11-15-30.

The Oconee County Clerk of Court's November 8, 2023, certificate evidenced the filing and indexing of a "full record of the proceedings connected with such bond issue" as required by section 11-15-10.

III.

The plaintiffs contend the twenty-day limitations period does not apply because they did not bring this action "on account of the issuance of" the bonds. They claim they brought the action to contest how the bond proceeds would be used. In its cross appeal (actually the assertion of additional sustaining grounds), the County contends the action is time barred. We agree with the County.

"The primary rule of statutory construction is to ascertain and give effect to the intent of the General Assembly." *Amisub of S.C., Inc. v. S.C. Dep't of Health & Env't Control*, 407 S.C. 583, 597, 757 S.E.2d 408, 416 (2014) (citing *Town of Mt. Pleasant v. Roberts*, 393 S.C. 332, 342, 713 S.E.2d 278, 283 (2011)). "Where the statute's language is plain, unambiguous, and conveys a clear, definite meaning, the rules of statutory interpretation are not needed and the court has no right to impose another meaning." *Town of Mt. Pleasant*, 393 S.C. at 342, 713 S.E.2d at 283 (citing *Gay v. Ariail*, 381 S.C. 341, 345, 673 S.E.2d 418, 420 (2009)).

A.

Two South Carolina appellate decisions reference the language in section 11-15-30. *Morgan v. Feagin*, 230 S.C. 315, 95 S.E.2d 621 (1956), involved a challenge to the validity of school bonds after approval from voters in a special election. The applicable statute of limitations required such an action to be brought within thirty days from the date of the filing with the clerk of court of a certified copy of the school board trustees' resolution declaring the results of the election. *Id.* at 317, 95 S.E.2d at 622. Referencing the prevalence and necessity of several short statutes of limitations, including the predecessor to section 11-15-30, we observed:

> Similar short statutes of limitation, applicable to actions which question the proceedings upon the issuance of municipal and other bonds have been of force in this State for many years, apparently without challenge heretofore. **Code of 1952, Sec. 1-645, twenty days**; Sec. 21-976, thirty days; and Sec. 47-842, thirty days. The practical necessity of them is obvious. Purchasers of bonds could hardly be found if the bonds were subject in their hands to attack for alleged illegality in the proceedings upon the issuance of them. Furthermore, it is within common knowledge that sales of bonds are frequently timed to take advantage of a favorable market, which might well be hindered by long delay.

Id. (emphasis added).

Citing *Morgan*, the County argues that ignoring the time bar of section 11-15-30 would jeopardize the ability of the County and other local government bodies to effectively use bonded indebtedness to finance public services. The County argues the uncertainty resulting from protracted legal battles ensuing after closure of the twenty-day contestability period would chill prospective bond purchasers and impede local governments from availing themselves of favorable bond markets.

In *Berry v. McLeod*, the court of appeals held the twenty-day limitations period in section 11-15-30 barred a legal malpractice and civil conspiracy suit by town residents against the town's former corporate counsel and bond counsel. 328 S.C. 435, 440, 492 S.E.2d 794, 797 (Ct. App. 1997). The residents alleged counsel committed legal malpractice in handling a town revenue bond (issued to fund construction and installation of a sewer system) by conspiring with a developer to benefit his private development. *Id.* The action was brought more than twenty days after the record required by section 11-15-10 was filed with the Aiken County Clerk of Court, and the residents conceded the bond was incontestable when the suit was brought. *Id.* at 440-41, 492 S.E.2d at 797. The residents alleged counsel misrepresented a large septic system as an existing sewer system, which allowed the town to pass the bond ordinance without holding a referendum. *Id.* at 441, 492 S.E.2d at 797. The residents also alleged counsel misrepresented the true financial ramifications of the bond by misleading town council and the residents about its economic viability and by assuring them connection to the sewer system would be optional. *Id.* The residents claimed damages in the form of excessive, mandatory tap-in and user fees, depreciation to their property resulting from the bond indebtedness and obligations, and the loss of their right to vote on the issue. *Id.*

The trial court dismissed the action, ruling the twenty-day statute of limitations in section 11-15-30 applied. *Id.* at 442-44, 492 S.E.2d at 798-99. The court of appeals noted that according to the plain and ordinary meaning of the statute, if an action is "commenced on account of the issuance" of a bond within the meaning of section 11-15-30, the action must be commenced within twenty days after the documents related to the bond were filed pursuant to section 11-15-10. *Id.* at 443, 492 S.E.2d at 798. The court of appeals explained the suit was undeniably commenced more than twenty days after the filing of the documents, and, therefore, to the extent the causes of action were "commenced on account of the issuance of a bond," the suit was barred. *Id.* The residents acknowledged the incontestability of the bonds themselves but argued they and/or the town suffered damages because of the bond obligations and the economic burden placed on them now that the bonds are incontestable. *Id.*

The court of appeals held that under section 11-15-30 and *Morgan*, the residents were time barred from "attacking the legality of the bond proceedings, which includes attacking the underlying factual basis for the bond or the procedure employed for its passage." *Id.* at 444, 492 S.E.2d at 799. The court concluded its ruling was "consistent with the policy considerations surrounding short statutes of limitation involving bonds, as set forth in *Morgan*."[1] *Id.*

B.

The County contends we considered and rejected an almost identical argument to plaintiffs' in *South Carolina Public Interest Foundation v. Calhoun County*

[1] The court of appeals also held that to the extent the residents' claim for damages may be considered separate from an action "on account of the issuance of" the bond, the action was still barred by the three-year statute of limitations for legal malpractice actions. *Id.* at 444-46, 492 S.E.2d at 799-800.

Council, 432 S.C. 492, 854 S.E.2d 836 (2021). In *Calhoun County Council*, we addressed the thirty-day limitations period set forth in subsection 4-10-330(F) of the Capital Project Sales Tax Act (the Act). *Id.* at 494, 854 S.E.2d at 836. Calhoun County voters approved a referendum imposing a penny tax to fund a list of fifteen projects. *Id.* at 494, 854 S.E.2d at 836-37. Nearly five months later, SCPIF and two taxpayers (together, "SCPIF") filed suit, contending four of the projects were not authorized by the Act. *Id.* at 494, 854 S.E.2d at 837.

Calhoun County Council argued the thirty-day statute of limitations in subsection 4-10-330(F) of the Act had expired and SCPIF's action was time barred. *Id.* Subsection 4-10-330(F) provides:

> Upon receipt of the returns of the referendum, the county governing body must, by resolution, declare the results thereof. In such event, the results of the referendum, as declared by resolution of the county governing body, are not open to question except by a suit or proceeding instituted within thirty days from the date such resolution is adopted.

Id. at 496, 854 S.E.2d at 838 (quoting S.C. Code Ann. § 4-10-330(F)).

SCPIF argued the thirty-day limitations period applied only to procedural challenges, such as those alleging election irregularities. *Id.* at 496, 854 S.E.2d at 837. It argued that the statute of limitations did not apply because its lawsuit pertained to the substance of the referendum—whether the projects fell outside the scope of the Act. *Id.* at 496, 854 S.E.2d at 837-38. We explained subsection 4-10-330(F) contained no express language limiting "the results of the referendum" to only procedural issues, such as a vote count. *Id.* at 497, 854 S.E.2d at 838. We also noted that outside of the subsection pertaining to the statute of limitations, both the title of and the rest of section 4-10-330 address the substance of the referendum. *Id.* We concluded it would be inconsistent for the limitations period to apply only to the vote count when section 4-10-330 addresses which projects are authorized to receive penny tax funds. *Id.* Therefore, we held subsection 4-10-330(F) did not distinguish between procedural and substantive challenges, and SCPIF's claims regarding four of the projects were a direct challenge to the results of the referendum. *Id.* at 499-500, 854 S.E.2d at 839-40. Thus, we held the lawsuit was time barred because it focused on "the results of the referendum." *Id.* at 500, 854 S.E.2d at 840.

C.

In its amicus brief, the South Carolina Water Quality Association (SCWQA) echoes the County's arguments and contends section 11-15-30's time bar is essential to allow public utilities to timely and cost-effectively undertake public water and sewer projects that are critical to protect public health and the environment and support community growth and development. SCWQA maintains section 11-15-30 applies because the use of bond proceeds is clear at the time of the issuance of the bonds and allowing an outside party to challenge the agreed-upon use of the bonds outside the time window undermines the General Assembly's goal of providing bondholders security in their investment in local governments. We agree.

IV.

We hold the plaintiffs' action in this case arose "on account of" the issuance of the general revenue bonds. The words "on account of" plainly mean "because of" the issuance of the bonds. The issuance of the bonds and their subsequent use are inextricably linked, as the ordinance authorizes specific uses of the bond proceeds. Seeking a judgment that the "use" of the bond proceeds is unconstitutional is a challenge to the ordinance itself. As the court of appeals held in *Berry*, the residents in that case were time barred from "attacking the legality of the bond proceedings, which includes attacking the underlying factual basis for the bond or the procedure employed for its passage." *See Berry*, 328 S.C. at 444, 492 S.E.2d at 799. Here, the plaintiffs attack the underlying factual basis for the bonds and, therefore, the twenty-day statute of limitations in section 11-15-30 applies. Because the plaintiffs commenced this action more than twenty days after the County indexed and filed the requisite record of the bond proceedings with the Oconee County Clerk of Court, the plaintiffs' action is time barred.[2] Therefore, we affirm the circuit court as modified.

AFFIRMED AS MODIFIED.

KITTREDGE, C.J., VERDIN, J., Acting Justices Thomas W. Cooper, Jr. and William H. Seals, Jr.

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[2] We need not address the issue of standing or whether the ordinance is constitutional. *See Futch v. McAllister Towing of Georgetown, Inc.*, 335 S.C. 598, 613, 518 S.E.2d 591, 598 (1999) (holding an appellate court need not address remaining issues on appeal when its determination of a prior issue is dispositive).