

1981 S.C. Op. Atty. Gen. 42 (S.C.A.G.), 1981 S.C. Op. Atty. Gen. No. 81-25, 1981 WL 96551

Office of the Attorney General

State of South Carolina

Opinion No. 81-25

March 23, 1981

***1 SUBJECT: Taxation—Right to Levy for Fire District Created Under § 6–11–10, et seq.**

When the Board of Commissioners of Belvedere Fire District adopts a budget that is approved by the county administrator a tax sufficient to meet the budget needs above other revenue is to be levied and collected.

TO: Honorable Ryan C. Shealy

Senator

District No. 8, Office No. 4

QUESTION:

Does the Belvedere Fire District have authority to levy property taxes?

APPLICABLE LAW:

[§ 6–11–10, et seq., 1976 Code](#) of Laws.

DISCUSSION:

As understood, the Belvedere Fire District was organized under the provisions of Article 1 of Chapter 11 of Title 6 of the Code, § 6–11–10, et seq. Section 6–11–260 provides in part that:

‘To meet the expenses of operation and maintenance and the sinking fund and interest charges on a bond issue when the income derived from the works is not sufficient to meet such charges, the board of commissioners of any * * * fire protection * * * district shall each year before the levying of taxes make up an estimate or budget for such district * * * and submit it to the county supervisor for approval and adoption. * * *.’

Section 6–11–270 provides that:

‘After approval thereof by the county supervisor, taxes shall be levied to meet such expenses upon all assessable property in the district and upon collection of them by the county treasurer they shall be disbursed only upon approval of the board of commissioners of the said * * * fire protection * * * district, by an order on the county treasurer drawn by the supervisor of the county in which the said district is located. All taxes so levied for such district shall be kept separate on the assessment roll from other levies and moneys so collected shall be kept in a separate fund for the district.’

It is thus necessary that the Board of Commissioners of the District adopt the budget and that it be approved by the county supervisor. The position of county supervisor no longer exists in Aiken County. While there may be some doubt it is the view of this office that the county administrator is the officer that must now approve the budget.

CONCLUSION:

When the Board of Commissioners of the Belvedere Fire District adopts a budget that is approved by the county administrator a tax sufficient to meet the budget needs above other revenue is to be levied and collected.

Joe h. Allen, Jr.
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