

1980 WL 120694 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

March 4, 1980

*1 Honorable Larry A. Martin
Member
House of Representatives
State House
Columbia, South Carolina

Dear Representative Martin:

You have requested an opinion from this Office as to the requirements of [Section 4-9-30\(5\), CODE OF LAWS OF SOUTH CAROLINA](#), 1976, as amended. In my opinion, irrespective of the method used to create a special tax district thereunder, a referendum must be held before taxes can be levied and general obligation bonds issued. The same referendum can present the issues of the creation of the special tax district, the services which it is to provide, the maximum level of taxes to be imposed and the amount of general obligation bonds, if any, to be issued.

I am enclosing herewith copies of earlier opinions which discuss the referendum requirements of [Section 4-9-30\(5\) of the Code](#).

With kind regards,

Karen LeCraft Henderson
Senior Assistant Attorney General

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