

1979 WL 42941 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

April 18, 1979

*1 Chief R. L. White
Piedmont Park Fire District
Route 12
State Park Road
Greenville, South Carolina 29609

Dear Chief White:

In response to your request for an opinion from this Office as to the constitutionality of certain provisions in Act No. 1840 of 1972 [57 STAT. 3658 (1972)], my opinion is that Section 4 and the language of Section 5 authorizing a reduced tax levy for the industrial subdistricts of Piedmont Park Fire District are unconstitutional.

Recently, the South Carolina Supreme Court reaffirmed the well-settled principle of State constitutional law that all taxes within a single taxing district must be uniform. In [Celanese Corporation, et al. v. Strange, et al.](#), 272 S.C. 399, 252 S.E.2d 137 (1979), the Court invalidated a statute authorizing any special purpose district in Greenville County to take in areas contiguous thereto and to assess that added area an amount commensurate with the services received. Because annexed areas did not necessarily receive all of the services provided by a special purpose district, the tax paid in those annexed areas could be different from that paid in areas receiving one (or more) of the services of the district; and, in the case of the district involved therein, the preexisting area was taxed at fifty mills and the annexed area was taxed at twenty-five mills. The Court said that:

On its face Act No. 1414 authorizes the imposition of a non-uniform tax. This is violative of Article X Section 1 and Section 5. [252 S.E.2d at 139](#).

Similarly, Section 4 of Act No. 1840 provides that the industrial subdistricts of Piedmont Park Fire District are not to be taxed for the payment of any district bonds and Section 5 of that Act provides that the industrial subdistricts are to be taxed at 'the lesser of fifteen mills, or one-half the tax rate imposed . . . , in the territory annexed . . . , exclusive of the territory within the industrial subdistricts.' This language on its face authorizes the imposition of a non-uniform tax and is, therefore, violative of Article X, Sections 1 and 5 under the holding of [Celanese Corporation](#). See also, [Distin v. Bolding](#), 240 S.C. 545, 126 S.E.2d 649 (1962); [Ashmore v. Greater Greenville Sewer District](#), 211 S.C. 77, 44 S.E.2d 88 (1947).

With kind regards,

Karen LeCraft Henderson
Senior Assistant Attorney General

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