

1977 S.C. Op. Atty. Gen. 221 (S.C.A.G.), 1977 S.C. Op. Atty. Gen. No. 77-291, 1977 WL 24631

Office of the Attorney General

State of South Carolina

Opinion No. 77-291

September 15, 1977

*1 Leo H. Hill, Esquire
City Attorney
Greer, South Carolina

Dear Mr. Hill:

In response to your request for opinions from this Office, I shall respond to them in the order posed as follows:

1. In my opinion, the Taylors Fire and Sewer District cannot constitutionally impose two different tax millages within its service area. This is so, notwithstanding the language of Act No. 1414 of 1970 which authorizes any special purpose district in Greenville County to add contiguous areas to its service area, to furnish the new area all or any portion of services furnished to the existing district and to charge therefor 'an amount commensurate to the services rendered.' 56 STAT. 3060 (1970). That legislation further provides:

Once the new area is included in a particular district, the residents of the area shall be entitled to all of the benefits and services rendered to the residents of the district and shall be taxed as other property lying within the district. 56 STAT. 3060, § 2 (1970). [Emphasis added.]

I am also enclosing for your convenience a copy of an opinion of Deputy Attorney General Joe L. Allen, Jr., dated April 5, 1977, and directed to Assistant Greenville County Attorney Glen S. Baldwin, that any tax levied by the Berea Public Service District must be equal and uniform upon all taxable property within the District. Applying the reasoning therein to the Taylors Fire and Sewer District matter, I think that the latter's tax levy must be equal and uniform within its territory.

2. I cannot find any legislation which created two districts and, therefore, I think that there is only one special service district involved herein, i.e., the Taylors Fire and Sewer District. See, 50 STAT. 2375 (1958); 55 STAT. 3588 (1968).

3. If two separate special purpose districts exist whose service areas are identical, two different tax millages can constitutionally be imposed so long as each is uniformly imposed within its service area.

With kind regards,

Karen LeCraft Henderson
Assistant Attorney General

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