

1977 WL 37432 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

September 21, 1977

*1 Mr. Sol E. Abrams
Chairman
Greenville County Election Commission
1-A Courthouse Annex
Greenville, SC 29601

Dear Mr. Abrams:

You have requested two opinions concerning special service districts which make non-uniform property assessments within the respective districts. The first issue concerns the status of an individual, elected to the Taylors Fire and Sewer District Commission, who lives in an area of the District which is assessed only for fire protection. My opinion is that such an individual is legally eligible for election to the Commission. The reason for this conclusion has been set out in a letter from this Office to Representative Howard dated April 28, 1977, a copy of which is attached.

The second issue concerns the validity of non-uniform property assessments within a special service district. In my opinion, a district is without authority to make non-uniform assessments. Such assessments are subject to a legal challenge by a taxpayer of the district as being ultra vires. The reasons for this conclusion have been set out in two letters from this Office, one to the Greenville County Assistant Attorney dated April 5, 1977, and one to the City Attorney of Greer, South Carolina, dated September 15, 1977. A copy of each letter is attached.

As an alternative, the County may consider replacing the two existing special service districts with new districts which would make uniform assessments throughout each district. The applicable statutory sections for accomplishing this include §§ 4-9-30(5), 4-9-80, and 6-11-410 et seq., CODE OF LAWS OF SOUTH CAROLINA, 1976. If you should desire additional assistance in this matter, please let me know.

Sincerely yours,

Karen LeCraft Henderson
Assistant Attorney General

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