

1974 WL 27189 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

April 5, 1974

**\*1 RE: No. 208—Municipal**

W. J. McLeod, Esquire  
Attorney at Law  
P. O. Drawer 230  
Walterboro, South Carolina

Dear Mr. McLeod:

In your letter dated April 3, 1974, you indicated, as City Attorney, that the City Council of Walterboro, South Carolina, is contemplating the construction of capital improvements in the downtown area. The Council desires to know whether or not it can levy special taxes or assessments pursuant to Section 47-699.103 of the South Carolina Code of Laws in order to pay for that construction.

Because you must have an answer by Monday, April 8, 1974, and we have received your letter only today, we necessarily have been unable to give this matter extensive review. At any rate, we are not convinced that the aforementioned statute alone would provide the Council with the authority it needs to undertake the proposed project in downtown Walterboro. Heretofore, when a municipality has sought to construct capital improvements of the type which the Council proposes to build in the downtown area of Walterboro and to have those improvements paid for by a special assessment, such has been specifically authorized by statute. See, e.g., 58 STAT. Act No. 770 at 1522 (1973). It is doubtful, however, that such a statute could now be lawfully enacted. See S.C.CONST. Art. 8, § 12 (Cumulative Supplement).

Kind personal regards,

C. Tolbert Goolsby, Jr.  
Deputy Attorney General

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