

1973 WL 27770 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

August 21, 1973

***1 Re: Calvin Richardson**

Mr. F. G. Scurry
Assistant Director of Resource Development
Land Resources Conservation Commission
1400 Lady Street
P. O. Box 11708
Columbia, South Carolina 29211

Dear Mr. Scurry:

You have requested that this office advise you as to whether on Calvin Richardson, who was injured while performing works of improvement on Lynches Lake-Camp Branch Watershed, could have monies collected as a result of a tax levy imposed upon the Watershed Conservation District. The Lynches Lake-Camp Branch Watershed Conservation District was established in Florence County pursuant to Act No. 1007 of the Joint Acts and Resolutions of 1960. The Watershed District was designated as a governmental subdivision of the State, and the public body corporate and politic for the purpose of constructing, reconstructing, repairing, enlarging, improving, operating and maintaining such works of improvement as may be necessary for any of the operations authorized by this Act. It was additionally empowered to levy an annual tax on the real property within the district for payment of the cost and expenses of organizing the Watershed Conservation District or for carrying out any authorized purpose of such district.

It has been the established law of this State, that no tax shall be levied, except in pursuance of law, which shall distinctly state the object of the same, to which object the tax shall be applied. In the instant situation, the only statutory provision from which it could be construed that the tax levy in question is authorized is the provision found in Section 9(d) of the aforementioned act which authorized the district to levy an annual tax upon the real property within the district . . . for carrying out any authorized purpose of the district. This construction would have to be based upon the elementary rule of statutory construction being that the words used in a statute should be given their plain and ordinary meaning. [Ashley v. Ware Shoals Manufacturing Company](#), 210 S.C. 273, 43 S.E.2d 390. The plain meaning of the words in question, clearly do not include any provision for the collection of a tax levy for purposes of paying monies to an employee injured upon the project. While the statute authorizes a levy of an annual tax upon the real property in the district, the levy is made subject to the limitations imposed within the statute which restrict the purposes to construction, operation, and maintenance of works of improvement. (Section 12) The payment of funds to an employee injured on the project under these circumstances would put him into the category of receiving workmen's compensation payments, which payments exist solely pursuant to statute and do not exist except under those circumstances as provided in the workmen's compensation law, which is in derogation of the common law. [March Banks v. Duke Power Company](#), 190 S.C. 336, 2 S.E.2d 825; [Young v. Hyman Motors](#), 199 S.C. 233, 19 S.E.2d 109.

***2** It is therefore the opinion of this office, that absent specific statutory authorization a tax levy cannot be imposed upon the Lynches Lake-Camp Branch Watershed for purposes of making payments to an employee who was injured while performing works upon the said project. I trust that this has been sufficient an answer of the question which you pose, if we may be of any further assistance please do not hesitate to call or write me.

Very truly yours,

Timothy G. Quinn

Senior Assistant Attorney General

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