

1976 S.C. Op. Atty. Gen. 72 (S.C.A.G.), 1976 S.C. Op. Atty. Gen. No. 4260, 1976 WL 22880

Office of the Attorney General

State of South Carolina

Opinion No. 4260

February 11, 1976

\*1 T. H. Rawl, Jr., Esquire  
County Attorney  
204 E. Main Street  
Lexington, South Carolina 29072

Dear Mr. Rawl:

You have inquired as to whether the Lexington County Council may appropriate funds derived from tax levies for donation to the Riverbanks Park Commission for use in the operation of a zoo.

Act No. 1207 of 1970, 56 STATS. AT LARGE 2599, established the Richland-Lexington Riverbanks Park District which is coterminous in area with the territory of Richland and Lexington Counties. This special purpose district was created for the purpose of issuing bonds to establish 'public recreation and zoo facilities,' and is governed by the Riverbanks Park Commission which was created by Act No. 323 and No. 365 of 1969, 56 STATS. AT LARGE 391 and 639.

Article 10, Section 6 of the Constitution of South Carolina of 1895, as amended, states in part:

The General Assembly shall not have power to authorize any county or township to levy a tax or issue bonds for any purpose except for educational purposes, to build and repair public roads, buildings and bridges, to maintain and support prisoners, pay jurors, county officers, and for litigation, quarantine and court expenses and for ordinary County purposes, . . .

The General Assembly has authorized the Lexington County Council to levy taxes for corporate purposes. Act No. 1067 of 1972.

The term 'corporate purposes' has been defined by the South Carolina Supreme Court as including those purposes specifically enumerated in Article 10, Section 6 of the Constitution. See, [Glymph v. Smith](#), 170 S.C. 486, 170 S.E. 913 (1933); [Cothran v. Mallory](#), 211 S.C. 387, 45 S.E.2d 599 (1947).

In [Gould v. Barton](#), 256 S.C. 175, 181 S.E.2d 662 (1971), the South Carolina Supreme Court stated:

We think that a zoological park subserves a public purpose. It is primarily educational and instructive but also has a recreational aspect. Both aspects serve the public interest and welfare. 256 S.C. at 189.

Since a zoological park serves a valid public purpose within the meaning of Article 10, Section 6 of the Constitution, and since the General Assembly has authorized the governing body of Lexington County to levy taxes for corporate and other public purposes, the opinion of this office is that the Lexington County Council is authorized to appropriate funds derived from tax levies for donation to the Riverbanks Park Commission.

Kind regards,

C. Tolbert Goolsby, Jr.

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