

1978 WL 35048 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

August 18, 1978

*1 T. W. Hunter, Esquire
County Attorney
Office of the County Council
P. O. Box 156
Newberry, South Carolina 29108

Dear Mr. Hunter:

You have requested an opinion of this office on whether the Newberry County Auditor should levy taxes to cover a school bond issue which is under challenge in a lawsuit. The action does not seek to enjoin the levy of such taxation. [§ 4-15-150, 1976 Code of Laws of South Carolina](#), provides in part that ‘there shall be levied annually by the county auditor . . . a tax . . . sufficient to pay the principal and interest of such bonds . . .’ This section appears to make the duty to levy a mandatory duty. Similarly, in 20 CJS Counties § 279, page 1214-1215, it is stated that such duty is mandatory. Accordingly, it is the opinion of this office that absent a court decree enjoining the levy or countermanding instructions from the County Board of Education, the auditor must levy the taxes necessary to meet the bond issue.

Sincerely yours,

Kenneth P. Woodington
Assistant Attorney General

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