

1975 S.C. Op. Atty. Gen. 221 (S.C.A.G.), 1975 S.C. Op. Atty. Gen. No. 4156, 1975 WL 22451

Office of the Attorney General

State of South Carolina

Opinion No. 4156

October 9, 1975

*1 House Bill 2418 that is being considered by the General Assembly provides for bonding limitation for each separate tax district.

TO: William F. Able, Esq.
Richland County Attorney

QUESTION

A Bill is being considered by the General Assembly that amends the present constitutional provisions relating to finance, (Article 10), and you request the opinion of this office concerning the limitation upon bonded indebtedness that states, 'counties, municipalities, school districts, special purpose district, and any other political subdivision may incur (bonded) indebtedness upon the approval of the governing body only when such indebtedness does not exceed the total amount of taxes and licenses collected locally in the four preceding fiscal years for the political subdivision incurring the indebtedness. * * *.' You advise that several millage levies are paid equally by all taxpayers in Richland County for purposes such as: 'County (general fund), Charity Patient Care, Hospital Operational Fund, School Equalization, Richland County Library, County Bond Service, Airport Bonds, Midlands TEC, and Riverbanks Park Bonds,' and request the opinion of this office of whether the proceeds of such levies constitute 'taxes * * * collected * * * locally * * * for political subdivisions'.

STATUTE INVOLVED

Section 15—House Bill 2418 (pending).

DISCUSSION

The limitation is for each separate political entity although the same may overlap into or include the geographical area of other political entities.

'A county and a consolidated school district comprising all the area in the county are separate and distinct corporate entities of coincidental and coextensive areas, and are separately subject to the constitutional debt limitation.' [Tindall v. Byars](#), 217 S. C. 1, 59 S. E. 2d 337.

Likewise, a tax levied by a school district is not a county tax, nor is the county tax that is levied for educational purposes a school district tax. [Bowers Carolina Corp. v. Smith](#), 257 S. C. 563, 186 S. E. 2d 761. It is therefore necessary to determine whether the taxes enumerated in your letter are levied by the county or by a special district.

CONCLUSION

It is however the opinion of this office that the language in the Bill provides a limitation for each separate tax district measured by the taxes collected by the district for the preceding four years.

Joe L. Allen, Jr.
Assistant Attorney General

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