1973 S.C. Op. Atty. Gen. 27 (S.C.A.G.), 1973 S.C. Op. Atty. Gen. No. 3454, 1973 WL 20918

Office of the Attorney General

State of South Carolina
Opinion No. 3454
January 15, 1973

***1 Taxes imposed by Special Tax Districts are not 'county taxes' within the meaning of a statute that exempts property from 'county taxes'.**

County Auditor

Reference is made to your request for the opinion of this office of whether the taxes levied by the Richland-Lexington Riverbanks Park District, the East Richland County Public Service District and the Richland-Lexington County Airport District are 'county taxes' within the meaning of Section 65–1569. That section exempts any new manufactory locating in Richland County with a capital of not less than one hundred thousand dollars and employing fifteen or more persons for full-time work from all 'county taxes, except for school purposes, for five years * * *.'

In the recent case of *Bowaters Carolina Corp. v. Smith*, 256 S. C. 563, 186 S. E. 2d 761, the court was confronted with the issue of whether property taxes levied by a school district were 'county taxes' within the meaning of a similar exemption statute. The court stated:
'The Constitution of this State recognizes counties, townships and school districts as separate and distinct political subdivisions, and each may be authorized to levy taxes * * *.'

'The fact that all taxes, whether county or school district, are levied by the county auditor and collected and disbursed by the county treasurer is of no relevance in determining the present question. * * * The act of the county officers in administering the tax levied in the school district does not make the tax any less a school district tax.'

Taxes levied by the above districts are therefore not 'county taxes' and the exemption provided by Section 65–1569 to new industries is not applicable to such taxes.

Joe L. Allen, Jr.
Assistant Attorney General

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