

Bond Case Briefs

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Weaver v. Recreation District

Supreme Court of South Carolina - September 2, 2020 - S.E.2d - 2020 WL 5224473

Taxpayer brought declaratory judgment action against special purpose district and others to challenge constitutionality of statute addressing millage levied in certain special purpose districts.

The Circuit Court granted judgment to defendants. Taxpayer appealed.

The Supreme Court held that:

- Statute does not violate constitutional prohibition on taxation without representation;
- Statute is not unconstitutional special legislation; and
- Statute does not violate Home Rule.

The statute addressing the millage levied in certain special purpose districts is not special legislation prohibited by the South Carolina Constitution; the statute affects all special purpose districts with unelected governing bodies throughout the state, so the legislation is applied uniformly to a valid class of entities.

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The statute addressing the millage levied in certain special purpose districts does not violate the Home Rule as set forth in the state constitution and the Home Rule Act; the statute applies to a broad class of districts having similar characteristics, and a county council retains its authority over taxation.