

Bond Case Briefs

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Town of Hilton Head Island v. Beaufort County

Supreme Court of South Carolina - June 24, 2026 - S.E.2d - 2026 WL 1813194

Town and town residents brought action against county challenging county ordinance imposing a law enforcement service charge and user fee on real property within town, claiming that the service fee was an invalid service or user fee under statute governing authority of local governments to assess taxes and fees.

The Circuit Court upheld ordinance. Town and residents appealed.

The Supreme Court held that service fee was statutorily valid.

County's law enforcement service charge and user fee on real property within town was a valid service or user fee under statute governing authority of local governments to assess taxes and fees, where county sheriff's office responded to every call for policing service in town while only responding to, at most, 12% of calls for policing service in other municipalities, county kept revenue collected from service fee in a separate fund, county used revenue from service fee only to compensate sheriff's office for policing services provided to town, service fee did not exceed cost of policing services, and service fee was uniformly applied to all town residents.