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Cities fight counties over 'dual taxation'

Associated Press

SPARTANBURG — Residents in several South Carolina cities pay taxes for county services they never receive, prompting lawsuits and complaints about "dual taxation."

Towns in at least three South Carolina counties — Greenville, Spartanburg and Horry — have filed lawsuits over the issue, saying it cannot be settled outside of court.

"City taxpayers are paying for services that they do not receive and are paying for services that are rendered exclusively for people outside the incorporated area," Spartanburg City Manager Wayne Bowers said.

In Columbia, for example, city residents pay taxes to help run the Richland County sheriff's department. But deputies don't answer calls within the city limits. Those same residents also pay taxes to support the Columbia Police Department.

The situation is similar in many other cities.

But, counties view it differently. Richland County Council Chairman John Monroe said, historically, city residents have wanted their own government services and "chose this layer of government. They have the benefit of the sheriff's department if they want to use it by law."

"By the Constitution, (the sheriff) should be enforcing the law within the city. The city chose not to have him enforce it in order to have another level of service," Monroe said. "Now, if the people choose to do that, they shouldn't come back to us with their hat in their hands."

Michael Cone, executive director of the S.C. Association of Counties, said the phrases "double taxation" or "dual taxation" are misnomers.

"In the minds of county officials there is no such thing as double taxation," Cone said. "It just doesn't exist."

Columbia Mayor Bob Coble said the legal arguments for charging city residents may have merit but don't make the taxation fair.

"I think what we're looking at is

'I think what we're looking at is the fairness angle.'

Bob Coble
Columbia mayor

the fairness angle. Is it fair to pay for the sheriff's department whether you are required to or not? Something can be legally correct but not fair to the taxpayer," Coble said.

"Just look at Lexington County," said Don Wray, executive director of the S.C. Municipal Association. "What they said is that those municipalities which have 24-hour police protection and are not getting actual police protection from the sheriff should not pay for that service."

Greenville Mayor Bill Workman said the city has tried for 15 years to solve the problem there, where county services are available to all residents but give city residents little or no benefits.

In Spartanburg, the city and county have been trying to resolve double taxation since 1985 but have made little progress, Bowers said.

City and county officials have reached agreement on several projects, such as the parks and recreation operations that the county will take over by July 1993. But the two major stumbling blocks are law enforcement and road maintenance, he said.

"We have done more than any other county in the state to alleviate this tax inequity," said Spartanburg County Council Chairman David Dennis.

In Horry County, a lawsuit filed by several municipalities deals with dual taxation and getting their share of the 1 cent gas tax for local governments.

Conway Mayor Ike Long said the city has been trying to reach agreement with the county for 10 years.

The county uses general tax money to operate its vehicle maintenance and place garbage receptacles around the county.



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North Charleston PSD faces facts

At least the leader of one public service district isn't trying to hold back the inevitable. In response to a constituent's request that the district go on record favoring total annexation by the city of North Charleston, North Charleston District Chairman Miner Crosby noted that while that can't be accomplished in one fell swoop, it is likely to happen in the foreseeable future. Residents of the PSD are right to press for annexation as soon as possible. That may be the only way they'll ever get to vote on the officials who run their local government.

To his credit, Rep. Stephen Gonzales, who once served on the commission, has been trying to find a way to convert the nine-member commission from an appointive to an elective body. The North Charleston PSD is the only local governing body whose members still aren't answerable directly to the voters. Worse still, the majority of those who sit on the commission don't even live in the unincorporated area.

There's an explanation, if not an excuse, for this untenable state of affairs. The North Charleston District also handles sewer service for both the city of North Charleston and the unincorporated area. The city has three appointees and the legislators have the rest. Even though the commissioners are the equivalent of a town council for the unincorporated area, city residents consistently have been given the majority of the seats on the commission.

What that amounts to is taxation with inadequate representation. Ultimately, final budget decisions for the North Charleston PSD and all other local taxing districts still are being made by the legislative delegation, even though the state's home rule law was supposed to have taken the lawmakers out of the picture.

While local lawmakers are told that the home rule law makes it illegal for them to continue passing local budgets, they can't seem to find a legal way — short of statewide legislation — to delegate that authority. There are equally frustrating legal problems in trying to change the way the North Charleston PSD is constituted.

The challenge to Rep. Gonzales and other local lawmakers trying to solve the problem is to come up with a statewide bill that will cure the headaches in Charleston without creating objections from lawmakers in other counties. In truth, Rep. Gonzales believes the unincorporated area of North Charleston is moving so quickly into the city of North Charleston that the commission may soon be out of business anyway.

Meanwhile, he has a bill that would allow — but not require — legislative delegations to transfer their appointment and budgetary powers over special taxing districts to the county councils. Even if the North Charleston problem is resolved through annexation, the

latter part of the bill is important.

It makes far more sense, for example, for Charleston County Council to give final review to the budget of the James Island Public Service District than for state legislators, who know little or nothing about the local tax picture, to do it. There reportedly also is proposed legislation that would allow PSD residents to decide whether they want County Council or their own commissions to control their budgets. That may be too simplistic. As we understand the problem, PSDs as now constituted can't be given that kind of authority.

Special taxing districts were established under legislative control in the days before county government had the power to create such districts and levy special taxes for special services. Now that it has such authority, that's where the oversight should be.

In the case of the North Charleston PSD, it no longer makes economic sense for those residents to remain outside the city. The tax rate on homeowners, for example, is almost twice as much outside as inside the city.

Obviously, as Mr. Crosby says, there must be an orderly transition and provision made for PSD employees. But reality says that the 30,000 residents who remain in the PSD can't long afford to sustain the level of services that were being provided, say, last year, to some 45,000 residents. Mr. Crosby and, presumably, his commission seem to be facing those facts.