

The State of South Carolina

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Office of the Attorney General

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December 7, 1987

The Honorable Dill Blackwell  
Member, South Carolina House of  
Representatives  
Route 5  
P. O. Box 238  
Travelers Rest, South Carolina 29690

Dear Representative Blackwell:

You have requested the advice of this Office concerning the restrictions on increases in taxation due to reassessment. I assume that your questions are based upon the restriction in §12-43-280 of the Code of Laws of South Carolina, 1976 which provides, in part, as follows:

"...the total ad valorem tax, for any county, school district, municipality or any other political subdivision, shall not exceed the total ad valorem tax of such county, school district, municipality or any other political subdivision for the year immediately prior to such completion by more than one percent, provided, such increase in total taxes was caused by the equalization and reassessment provided by this article".

Because this restriction applies only to increases caused by equalization and reassessment, and because such increases would occur only in a single tax year, a plain reading of §12-43-280 indicates that its restrictions would apply only in the first year in which taxation was based upon the completed equalization and reassessment program. See South Carolina Department of Highways and Public Transportation v. Dickinson, 341 S.E.2d 134 (S.C. 1986). Therefore, the reduction in millage for the Greenville School District which you described as being implemented upon completion of reassessment, would not limit the amount of school tax millage that could be levied in subsequent school years. Future tax increases would only be limited in accordance with other acts of the Legislature.

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If you have any questions, please let me know.

Yours very truly,

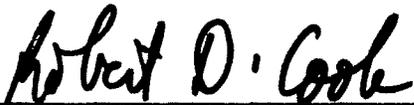


J. Emory Smith, Jr.  
Assistant Attorney General

JESjr/srcj

cc: Joe L Allen, Jr., Chief Deputy Attorney General  
South Carolina Tax Commission

REVIEWED AND APPROVED:



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Robert D. Cook  
Executive Assistant for Opinions