

1981 S.C. Op. Atty. Gen. 71 (S.C.A.G.), 1981 S.C. Op. Atty. Gen. No. 81-47, 1981 WL 96573

Office of the Attorney General

State of South Carolina

Opinion No. 81-47

May 22, 1981

***1 SUBJECT: Property Tax**

Act 599, Acts of 1971, providing for the payment of taxes in Richland County, is not subject to the provisions of § 15-1-20.

TO: Honorable William H. Linder
Richland County Treasurer

QUESTION:

Is Act 599, Acts of 1971, providing for the payment of taxes in Richland County, subject to the provisions of § 15-1-20?

APPLICABLE LAW:

[Section 15-1-20, 1976 Code](#) of Laws and Act 599, Acts of 1971.

DISCUSSION:

[Section 15-1-20](#) is entitled 'Computation of Time'. It states:

'The time within which an act is to be done shall be computed by excluding the first day and including the last; provided, however, that if the last day of the period so computed is a Saturday, a Sunday, or a legal holiday, such day shall be excluded and the time period shall run until the end of the next day which is not a Saturday, a Sunday, or a legal holiday.'

'Compute' has been defined as meaning to 'determine by calculation; to assess, and is synonymous with 'calculate', 'count', 'estimate', and 'reckon'.' 15A C.J.S., [Computation](#), p. 313. By using the word 'computed' and the phrase '* * * excluding the first day and including the last * * *', it is evident that the General Assembly intended that [§ 15-1-20](#) apply to those acts which must be done within a stated number of days, weeks, or months. In construing an unambiguous statute such as this, the South Carolina Supreme Court has stated:

'The intention of the legislature is, of course, the primary guideline followed in interpreting a statute, and an unambiguous statute, * * *, will be given effect according to the clear meaning of its language.' [Helfrich v. Brasington Sand & Gravel Co.](#), 268 S.C. 236, 233 S.E. 2d 291.

The language of [§ 15-1-20](#) is clear. It indicates that the statute contemplates an application to those situations where a counting of time is necessary to determine a deadline in which an act must be done.

Act 599, Acts of 1971 does not provide for such a counting. A computation of days is not necessary as specific deadlines are laid down within the Act itself. Act 599 states in part that:

'All taxes in Richland County shall be payable between the fifteenth day of September and the thirty-first day of January after their assessment in each year, the provisions of Section 65-1965 of 1962 Code to the contrary notwithstanding, and the

percentage of penalty added to delinquent taxes shall be as follows: when the taxes shall not be paid on or before the thirty-first day of January, the penalty added shall be five per cent thereon; and if such taxes, assessments and penalties are not paid on or before the fifteenth day of April next thereafter, an additional penalty of seven per cent thereon shall be added, and the county treasurer shall issue his tax execution for such taxes, assessments and penalties against the property of the defaulting taxpayer according to law; * * *.'

The above language is clear as to when taxes are due and penalties attach for nonpayment in Richland County. No computation is involved and, therefore, § 15-1-20 does not apply.

CONCLUSION:

*2 Act 599, Acts of 1971, providing for the payment of taxes in Richland County, is not subject to the provisions of § 15-1-20.

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