

1977 S.C. Op. Atty. Gen. 76 (S.C.A.G.), 1977 S.C. Op. Atty. Gen. No. 77-83, 1977 WL 24425

Office of the Attorney General

State of South Carolina

Opinion No. 77-83

March 21, 1977

*1 Hon. Catherine L. Gibson
Cherokee County Treasurer
P. O. Box 1267
Gaffney, South Carolina 29340

Dear Ms. Gibson:

In response to your request for an opinion from this Office as to whether or not you, as Cherokee County Treasurer, have the authority to collect delinquent taxes in Cherokee County, my opinion is that you do not have such authority. The legislation which abolished the office of tax collector in Cherokee County also specified the official through whom taxes were thenceforth to be collected, to wit:

The Cherokee County Legislative Delegation shall appoint a clerk who shall be responsible for the collection of taxes in the county. He shall be attached to the county treasurer's office for bonding purposes and shall make monthly reports to the treasurer and the county legislative delegation. 58 STAT. Act No. 49, § 2 at 56 (1973).

That Act also specifies that:

The duties and powers of the clerk in regard to the collection of taxes, seizure and sale of property for the nonpayment of taxes, the execution or process of law pertaining to the collection of delinquent taxes and similar matters shall be as otherwise imposed upon county sheriffs under the laws of this State. Id., § 4 at 56.

With kind regards,

Karen LeCraft Henderson
Assistant Attorney General

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