

1976 S.C. Op. Atty. Gen. 10 (S.C.A.G.), 1976 S.C. Op. Atty. Gen. No. 4229, 1976 WL 22850

Office of the Attorney General

State of South Carolina

Opinion No. 4229

January 12, 1976

**\*1 Records maintained in the Tax Assessor's office of Dillon County of the number of acres or lots owned by individuals, the appraised value of such acreage or lots, and the taxes levied thereon are public records within the intent and meaning of the Freedom of Information Act and should be made available for inspection and review in accordance with the Act.**

Dillon County Tax Assessor

You have asked whether the Tax Assessor of Dillon should release or make available records of his office that reflect the acreage or lots owned by individuals, the appraised value of the same and the annual taxes paid thereon.

The Article, in Section 1-20.2, provides in part as follows:

'Except as otherwise specifically provided by laws now in effect, or laws hereafter enacted to provide otherwise, all public records, as defined in Section 1-20.1, shall be open to inspection and copying during the regular business hours of the custodian of the records. \* \* \*.'

Public records are defined in the preceding Section as:

'Public records' means the records of meetings of all public agencies and *includes all other records which by law are required to be kept or maintained by any public agency, and includes all documents containing information relating to the conduct of the public's business prepared, owned, used or retained by any public agency*, regardless of physical form or characteristics. Records such as income tax returns, medical records, scholastic records, adoption records and other records which by law are required to be closed to the public shall not be deemed to be made open to the public under the provisions of this article, nor shall the definition of public records include those records concerning which it is shown that the public interest is best served by not disclosing them to the public. *Provided, however*, nothing herein shall authorize the disclosure of records of the Board of Bank Control pertaining to applications and surveys for charters and branches of banks and savings and loan associations; or surveys and examinations of such institutions required to be made by law.' (Emphasis added)

It is assumed for purposes of this opinion that the records referred to are required to be kept and maintained by your office or that the same are necessary for the orderly operation of the office, and this office knows of no statute that makes the same confidential or privileged.

It is the opinion of this office that records maintained in the Tax Assessor's office of Dillon County of the number of acres or lots owned by individuals, the appraised value of such acreage or lots and the taxes levied thereon are public records within the intent and meaning of the Freedom of Information Act and should be made available for inspection and review in accordance with the Act.

Joe L. Allen, Jr.

Deputy Attorney General

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