

1976 WL 30930 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

April 12, 1976

*1 Sections 12A, 12B and 12C of Act 208, Acts of 1975, do not prohibit a tax increase or decrease except where levied by reason of a change in ratios, as equalization or reassessment program.

Andrew F. Hodges, Esq.
Deputy Attorney
Charleston County

QUESTION

You present three questions which however are, for the purpose of the opinion, consolidated. The question considered is whether Sections 12A, 12B and 12C of Act 208 prohibit an increase in property taxes when such increase is necessary to fund the same level of services furnished by a county, school district, municipality, or other political subdivision that were furnished in the year preceding a change in the assessment ratios or the completion of an equalization and reassessment program.

STATUTES INVOLVED

Sections 12A, 12B and 12C of Act 208, Acts of 1975, now codified as Sections 65-1605.11, 65-1605.12 and 65-1605.13 of the Code.

DISCUSSION

It may be necessary that a county or other political subdivision, because of inflation, existing contracts or commitments, increase its taxes to furnish the same level of services that were furnished in the year preceding a ratio change or the adoption of an equalization and reassessment program. If such is necessary, does therefore the above referred to sections prohibit the tax increase?

It should be noted that Act 208 was adopted to secure uniform and equal taxation of property by classes throughout the State. It was obvious that in some counties the ratio applied to the fair market value of property to ascertain its tax value would increase while in others it would remain the same or be reduced. The purpose of Section 12A of the Act was to mandate an adjustment in the millage applied to such tax value so that a county would not receive an increase or suffer a loss in revenue solely by reason of the change in the ratios. The section limits any tax increase 'due to the adjustment of assessment ratios as set forth in this Act', however, it does not apply to any tax increase or deduction not caused by the change in ratios.

Section 12B limits any tax increase 'caused by the equalization and reassessment provided by this Act', however, it does not apply to a tax increase or reduction not caused by the equalization or reassessment program provided by the Act. The purpose of this section was to prohibit a tax increase simply by reason of increased values brought about by equalization and reassessment. The section does not relate to increased costs necessary to furnish the same level of services or meet existing contracts or commitments.

Section 12C merely provides an exception to Sections 12A and 12B when the added tax is needed to fund increased or new services, and further requires notice when the increase is for such purposes. The section likewise does not relate to an increase or decrease in taxes necessary to fund the same level of services and relates only to an increase in taxes by reason of a change in ratios, the equalization or reassessment program or for increased or new services.

*2 In reaching the conclusion above stated, we relied upon the following:

The general rule of construction that:

(1) 'Intention of the Legislature is first rule of construction of statutes, and full effect must be given to each section and words must be given their plain meaning.' [McCollum v. Snipes](#), 213 S. C. 254, 49 S. E. 2d 12. See also 17 S. C. D., [Statutes](#), Key 187.

(2) 'A statute should be interpreted both as a whole and in the light of its general scope, terms, and purpose.' [Berry v. Atlantic Greyhound Lines](#), 114 F. 2d 255. See also 17 S. C. D., [Statutes](#), Key. 184.

(3) Article 7, Section 17 of the Constitution that provides:

'The provisions of this Constitution and all laws concerning local government shall be liberally construed in their favor. Powers, duties, and responsibilities granted local government subdivisions by this Constitution and by law shall include those fairly implied and not prohibited by this Constitution.'

(4) The existence of laws that direct a tax levy sufficient to meet certain costs, in example, Richland-Lexington Airport District.

CONCLUSION

It is the opinion of this office that Sections 12A, 12B and 12C of Act 208, Acts of 1975, do not prohibit a tax increase or decrease except where, levied by reason of a change in ratios, an equalization or reassessment program.

Joe L. Allen, Jr.
Deputy Attorney General

1976 WL 30930 (S.C.A.G.)