

1976 WL 30801 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

July 1, 1976

\*1 The purpose of the tax increase authorized by Section 12(C), Act No. 208 Acts of 1975, must be set forth in the tax notice.

Honorable Pauline S. Koger  
Charleston County Auditor

### QUESTION

You refer to Section 12(C) of Act No. 208, Acts of 1975 and request the opinion of this office of whether the notice of the tax increase authorized by the section must be stated on the notice.

### STATUTE INVOLVED

Act No. 208, Acts of 1975, Section 12(C) that provides:

The limitations set forth in Sections 12A and 12B, shall not prohibit any county, school district, municipality or any other political subdivision from increasing the millage on all taxable property for the purpose of obtaining additional monies for increased or new services provided for the taxpayers of the county, school district, municipality or any other political subdivision. In the event of an increase of this nature, the tax notice shall state the purpose of such increase so as to distinguish between a millage change made pursuant to Section 12A or 12B and a millage change made under this section.' (Emphasis added)

### DISCUSSION

The language of the statute is that the tax notice 'shall state the purpose' for the tax levy for increased or new services furnished by the county. The verb 'shall' is generally imperative or mandatory. Black's law Dictionary, Revised Fourth Edition. See also [Carolina Music Co. v. Query](#), 192 S. C. 308, 6 S. E. 2d 473.

We find nothing in this statute that would indicate a legislative intent for any discretion, therefore, the notice must set forth the purpose of the tax increase. It should, however, be noted that the statute generally does not prescribe the form of the notice, therefore, the same may be comprised of one or more sheets.

### CONCLUSION

The purpose of the tax increase authorized by Section 12(C), Act No. 208, Acts of 1975, must be set forth in the tax notice.

Joe L. Allen, Jr.  
Deputy Attorney General

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