



ALAN WILSON
ATTORNEY GENERAL

June 22, 2026

The Honorable David Cadd
Beaufort County Auditor
100 Ribaut Rd. Rm 165
Beaufort, SC 29902

Dear Auditor Cadd:

Attorney General Alan Wilson referred your letter to the Opinions section for a response. You seek our opinion on who has the duty and authority to calculate interest given with a refund of overpayments of taxes on real and personal property. Specifically, you ask the following questions regarding South Carolina Code Sections 12-60-2550(C) and 12-60-2930(B):

1. With the laws referenced above that are in the assessors' and auditors' Protest, Appeal, and Refund procedures, is it a reasonable assumption that each office is required to calculate its own interest payments with each of its overpayment refunds?
2. Under any circumstances, does the law stipulate that one of the two offices, assessors or auditors, shall calculate interest of the other office?
3. Can the county council add an additional task for the auditor to calculate interest on overpayment refunds for real property, for the assessor's office, based on the prior auditor's having done this task?

Law/Analysis

We begin with a response to your second question. The South Carolina Revenue Procedures Act, codified in Chapter 60 of Title 12 is designed to provide South Carolinians "a straightforward procedure" to settle disputes concerning property taxes as well as disputes with the Department of Revenue.¹ S.C. Code Ann. § 12-60-20 (2014). Article 9 of Chapter 60 governs property tax protests, appeals, and refunds. §§ 12-60-1710 through 12-60-2940 (2014 & Supp. 2025). The statutes at issue are contained within Subarticles 9 and 13 of Article 9 and address the procedures applicable for real and personal property valued by county officials. S.C. Code Ann. §§ 12-60-2510 through 12-60-2560 (2014) (Subarticle 9, real property valued by county assessor); 12-60-2910 through 12-60-2940 (2014) (Subarticle 13, personal property valued by county auditor).

¹ This opinion only addresses property taxes levied at the county level.

For real property, if a protest or appeal is reasonably expected to remain unresolved at the end of the tax year, the county assessor will notify the auditor to adjust the tax assessment to eighty percent of the protested assessment. § 12-60-2550(A). Although the tax bill is adjusted, it must be paid on time. Id. Once the protest or appeal is finalized, the tax assessment will be corrected and the taxpayer may owe additional taxes or be owed a refund, depending on whether the corrected assessment is more or less than the adjusted assessment. § 12-60-2550(B) and (C). The statute offers the following instruction in the event the taxpayer has overpaid:

After final review of the protest or appeal, if the property tax assessment is less than the adjusted property tax assessment, a corrected property tax assessment must be made and entered. The overpayment of tax must be refunded together with interest determined in accordance with Section 12-54-25.

12-60-2550(C).

For personal property, the statute does not provide for a reduced tax assessment while the protest or appeal is pending. S.C. Code Ann. § 12-60-2930 (2014).² However, after final review of the protest or appeal, a corrected tax assessment must be made and entered into the county tax records. Id. If the taxpayer overpaid, the refund must be accompanied with interest calculated pursuant to Section 12-54-25. Id.

Neither Section 12-60-2550 nor Section 12-60-2930 identify the person or specific office responsible for calculating the interest to a taxpayer with the refund of any overpayment. Section 12-54-25, the statute that provides direction on the calculation of interest, also provides no guidance on this issue. S.C. Code Ann. § 12-54-25 (2014). The Department of Revenue is statutorily authorized to prescribe rules, procedures, and instructions for property tax protests, appeals, and refunds. S.C. Code Ann. § 12-60-1720. Additionally, all assessors, auditors and taxpayers are required to abide by any rules, regulations, or procedures the Department of Revenue prescribes. Id. It is our understanding that the Department of Revenue has not issued any rules, regulations, or procedures that specify who is responsible for calculating the interest that must be paid to a taxpayer owed a refund under Section 12-60-2550 or 12-60-2930. However, it is also our understanding that the Department of Revenue has resources available to county officials needing help calculating interest.

We have studied the Subarticles containing these statutes as well as the overarching Article concerning procedures for all property tax protests, appeals, and refunds. We have also reviewed Revenue Procedures Act and the Chapters of Title 12 that address the roles of the county auditor

² Although Section 12-60-2930 does not direct that the property tax assessment be adjusted during the pendency of a protest, it does reference “the adjusted property tax assessment.” Despite the use of the term, there is no indication a taxpayer challenging a personal property tax assessment made by the county assessor is entitled to pay a reduced bill during the pendency of the appeal or protest.

and county assessor. Our review of these statutes has not provided any clarity on the question of who the General Assembly intended to be responsible for calculating interest to be paid to a taxpayer with a refund of overpayment of property taxes to a county.

Having concluded Sections 12-60-2550 and 12-60-2930 do not specify who is responsible for calculating the interest to be paid a taxpayer with a refund, we turn back to your initial question. You ask whether it is reasonable to assume the assessor, who values real property, must calculate the interest due to the taxpayer under Section 12-60-2550(C) and the auditor, who values personal property, must calculate the interest due to a taxpayer under Section 12-60-2930(B). Who should be responsible for calculating the interest is certainly debatable and your assumption is a fair one. Given the lack of legislative direction, however, this is a question of policy rather than a question of law and therefore not a proper subject of an opinion of this office. Op. S.C. Atty Gen., 1989 WL 508567 at *5 (July 17, 1989) (noting this office answers questions of law, not questions of policy); 1974 WL 27585 (January 8, 1974) (declining to answer question that is a matter of policy rather than a question of law).

Finally, you ask whether county council may require the auditor to calculate the interest due to a real property taxpayer under Section 12-60-2550(C) based on the history of the prior auditor having performed that task. Beaufort County operates under the council-administrator form of government with both the treasurer and the auditor holding elected positions. It is our opinion that county council may not assign an elected county auditor additional duties unless specifically authorized to do so by statute.

Both our courts and this office have addressed disputes between county council and other county elected officials. In an opinion issued to your predecessor, for example, this office advised that the auditor is the only person responsible for duties assigned to him by statute and prescribed by the Department of Revenue and no person may interfere with the auditor's statutory authority. Op. S.C. Atty Gen., 2017 WL 6548005 at *2, 3 (December 5, 2017). In a decision arising from a county auditor's declaratory judgment action challenging the county administrator's authority to suspend three of the auditor's employees, the South Carolina Court of Appeals observed:

As long as there are county-wide elective offices, there will be some tension between the elected officials and the county governing body. Certainly, a county governing body needs an appropriate level of control over county employees to ensure the smooth operation of county offices. However, to give the county governing body too much control over an elected official and his or her employees could force the elected official to place the interests and concerns of the governing body over those of the electorate. Moreover, a county governing body unhappy with the results of an election could use its power to render the duly-elected official largely ineffective. The various provisions of the Home Rule Act, particularly sections 4-9-30(7) and 4-9-650, reflect the General Assembly's striking of a careful balance between the county governing body's interest in the smooth

operation of county offices and the electorate's interest in having its votes given effect.

Eargle v. Horry Cnty., 335 S.C. 425, 431, 517 S.E.2d 3, 6 (Ct. App. 1999), aff'd, 344 S.C. 449, 545 S.E.2d 276 (2001).

Since the adoption of "home rule" legislation, this office has consistently held the opinion that despite the broad authority granted to counties, neither county councils nor any person appointed by them are entitled to alter, expand, or diminish the authority and responsibility the General Assembly has given to other elected officials absent specific legislative authority to do so. Ops. Att'y Gen., 2012 WL 1774920 at *3 (May 7, 2012) (county council may not compel elected treasurer to assign staff to a satellite county office and county administrator may not accomplish the same goal through enforcement of county personnel policies against treasurer's staff); 2004 WL 736933 at *2 (March 10, 2004) ("County Council would improperly diminish the statutory duties of the County Treasurer if it were to create and maintain separate accounts for county funds or disburse funds without the knowledge or consent of the County Treasurer" and absent specific authority permitting such actions, doing so would violate state law); 1984 WL 159823 at *1 (February 10, 1984) ("It has been the long standing opinion of this office that a county governing body cannot alter the duties of the County Treasurer."); 1978 WL 34835 (April 5, 1978) (neither county council nor any person appointed by county council can alter, expand, or diminish the duties of the elected county treasurer absent specific legislation authorizing same); 1976 WL 23048 (August 26, 1976) (concluding neither home rule legislation nor prior legislation empowered Beaufort County Council to expand the duties of the county treasurer).

On at least one occasion, we suggested that county council could provide additional funding to an elected treasurer so that the treasurer could staff a satellite office county council could not otherwise require the treasurer to do. Op. S.C. Att'y Gen., 2012 WL 1774920 at *9 (May 7, 2012). We reasoned that the treasurer could elect to use that funding as council intended, but if the treasurer chose not to staff the satellite office, they could not use the additional funds for any other purpose. Id. Although we do not believe county council can compel an elected county auditor to calculate the interest on a refund of overpaid real property taxes, perhaps all involved can work together toward a workable solution. As we stated in an opinion to another elected official in your county:

The Attorney General's Office does not want to get involved in a dispute between elected officials, especially at the local government level. We encourage cooperation among elected officials and believe a court would do so too. . . . This Office is only issuing a legal opinion based on the current law at this time and the information as provided to us.

Op. S.C. Att'y Gen., 2016 WL 5820154 (September 23, 2016).

The Honorable David Cadd
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Conclusion

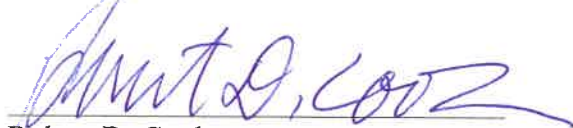
Sections 12-60-2550 and 12-60-2930 provide that following final review of a property tax appeal or protest and tax overpayment must be refunded together with interest, but do not assign the responsibility of calculating interest to one particular individual or office. While the question of who should calculate the interest is debatable, ultimately the responsibility of ensuring the calculation is made rests with the county. Absent legislative or judicial direction, this task cannot be assigned by county council or the county administrator to an elected auditor or treasurer.

Sincerely,



Sabrina C. Todd
Assistant Attorney General

REVIEWED AND APPROVED BY:



Robert D. Cook
Solicitor General Emeritus