



The State of South Carolina  
OFFICE OF THE ATTORNEY GENERAL

HENRY McMASTER  
ATTORNEY GENERAL

September 16, 2004

The Honorable Ronald P. Townsend  
Member, House of Representatives  
2328 Wright School Road  
Anderson, South Carolina 29621

Dear Representative Townsend:

In a letter to this office you questioned whether the Anderson County Council is authorized to adopt an ordinance requiring that the Anderson County Auditor send two separate tax notices to Anderson County residents, one for county operations and one for school operations.

S.C. Code Ann. Section 12-43-350 (2000) provides that

Affected political subdivisions must use a tax bill for real property which contains standard information as follows:

- (1) tax year;
- (2) tax map number;
- (3) property location;
- (4) appraised value, taxable;
- (5) tax amount;
- (6) state homestead tax exemption, if applicable;
- (7) state property tax relief, if applicable;
- (8) local option sales tax credit, if applicable;
- (9) any applicable fees;
- (10) total tax due;
- (11) tax due with penalties and applicable dates;
- (12) prior year amount paid-only required to be shown if assessment is unchanged from prior year, except during reassessment years, in which case all properties must show the prior year tax amount.

The information required pursuant to this section must be contained in a "boxed" area measuring at least three inches square placed on the right side of the tax bill.

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When interpreting the meaning of a statute, certain basic principles must be observed. The cardinal rule of statutory interpretation is to ascertain and give effect to legislative intent. State v. Martin, 293 S.C. 46, 358 S.E.2d 697 (1987). Typically, legislative intent is determined by applying the words used by the General Assembly in their usual and ordinary significance. Martin v. Nationwide Mutual Insurance Company, 256 S.C. 577, 183 S.E.2d 451 (1971). Resort to subtle or forced construction for the purpose of limiting or expanding the operation of a statute should not be undertaken. Walton v. Walton, 282 S.C. 165, 318 S.E.2d 14 (1984). Courts must apply the clear and unambiguous terms of a statute according to their literal meaning. State v. Blackmon, 304 S.C. 270, 403 S.E.2d 660 (1991). Statutes should be given a reasonable and practical construction which is consistent with the policy and purpose expressed therein. Jones v. South Carolina State Highway Department, 247 S.C. 132, 146 S.E.2d 166 (1966).

Moreover, as determined in a prior opinion of this office dated December 5, 1990

Counties and municipalities are political subdivisions of the State and have only such powers as have been given to them by the State, such as by legislative enactment... Such political subdivisions may exercise only those powers expressly given by the State Constitution or statutes, or such powers necessarily implied therefrom, or those powers essential to the declared purposes and objects of the political subdivision... In so doing, however, political subdivisions cannot adopt an ordinance repugnant to the State Constitution or laws, which ordinance would be void.

Consistent with the requirement of Section 12-43-350 for "a tax bill" which, in my opinion, necessitates a construction that only a single tax bill be issued, it does not appear that a county council would be authorized to require that the Auditor sent two separate tax notices to county residents, one for school operations and one for county operations.

With kind regards, I am,

Very truly yours,



Charles H. Richardson  
Senior Assistant Attorney General

REVIEWED AND APPROVED BY:



Robert D. Cook  
Assistant Deputy Attorney General