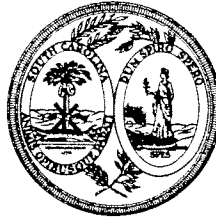


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The State of South Carolina
OFFICE OF THE ATTORNEY GENERAL

CHARLES MOLONY CONDON
ATTORNEY GENERAL

February 20, 1998

Carmen M. Tevis, Staff Counsel
Labor, Commerce and Industry Committee
South Carolina House of Representatives
Post Office Box 11867
Columbia, South Carolina 29211

RE: Informal Opinion

Dear Ms. Tevis:

Attorney General Condon has forwarded your recent opinion request to me for reply. You have asked whether or not county tax assessors are allowed to enter new, non-residential premises for the purpose of assessing the value for property tax collection.

In an opinion dated March 10, 1986, this Office answered a similar question. Specifically, this Office was asked whether a county tax assessor may enter a home for the purpose of appraising the same. This Office interpreted Section 12-37-90 of the Code and concluded that the statute does not confer authority upon the assessors to require or force entry upon premises for the purpose of locating untaxed property or for determining the value of the property. However, a footnote contained the following:

This is not, however, to be interpreted to preclude an assessor from instituting an action to require by judicial order an entry upon property when such is necessary in the performance of his duties. The same is further not to be interpreted to preclude a request for entry and an entry with approval of the owner or person in charge or possession of the property.

Section 12-37-90 has not been amended since the issuance of the March 10th opinion. Therefore, the interpretation thereof found in this opinion is still appropriate.

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Accordingly, the answer to your question would be the same as found in the March 10th opinion: "[a]n assessor cannot require or force entry upon premises for the purpose of appraising the same or for finding untaxed property."

This letter is an informal opinion only. It has been written by a designated assistant attorney general and represents the position of the undersigned attorney as to the specific questions asked. It has not, however, been personally scrutinized by the Attorney General nor officially published in the manner of a formal opinion.

With kindest regards, I remain

Very truly yours,

A handwritten signature in dark ink, appearing to read "Paul M. Koch". The signature is written in a cursive style with a large, stylized initial "P".

Paul M. Koch

Assistant Attorney General