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Office of the Attorney General

T. TRAVIS MEDLOCK
ATTORNEY GENERAL

REMBERT C. DENNIS BUILDING
POST OFFICE BOX 11549
COLUMBIA, S.C. 29211
TELEPHONE 803-758-3970

August 7, 1985

Wesley L. Brown, Esquire
Cherokee County Attorney
Post Office Box 936
Gaffney, South Carolina 29342

Dear Mr. Brown:

This letter is to clarify several points made in our opinion to you dated August 2, 1985, concerning proposed expenditures by Cherokee County to attract industry and a proposed merger of two positions within Cherokee County. The reference to the new provisions in Article X, Section 3(g) on page 4 of the opinion creates the appearance that adoption of the exemption by counties is optional, as for municipalities. The exemption for counties is not new and is mandatory. If for some reason Article X, Section 3(g) should not be viewed as self-executing, the provisions of Section 12-37-220(7), Code of Laws of South Carolina (1984 Cum. Supp.), would effect the exemption. We apologize for any confusion this may have caused.

Additional research into the position of Delinquent Tax Collector makes it more doubtful that such could be merged with the position of Director of Civil Defense and Disaster Preparedness. By Act No. 49, 1973 Acts and Joint Resolutions, the position of Tax Collector for Cherokee County was created, to collect delinquent taxes, though the position was not denominated "Delinquent Tax Collector." Had this position not been created by the General Assembly, the duty of collecting delinquent taxes would have continued with the Sheriff of Cherokee County. See Section 12-49-410 et seq. of the Code. Thus, the position of Tax Collector for Cherokee County was an exception to the general law. Should the position of Tax Collector as created by the General Assembly be abolished by Cherokee County Council, the duties exercised by that office would revert to the Sheriff. While this Office is unsure of how the position you refer to as

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"Delinquent Tax Collector" was created, we wished to provide this additional information if the position is the Tax Collector created by Act No. 49 of 1973.

We hope that this clarification and additional information will be beneficial. Please advise if we may assist you again.


Sincerely,

Patricia D. Petway

Patricia D. Petway
Assistant Attorney General

PDP:djg

REVIEWED AND APPROVED BY:



Robert D. Cook
Executive Assistant for Opinions