

1983 WL 181986 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

August 31, 1983

***1 SUBJECT: Taxation and Revenue—Treasurer of McCormick County Is Collector of Delinquent Taxes.**

The Treasurer is the designated officer in McCormick County to seize and levy upon property of a delinquent taxpayer and to sell the same for the unpaid taxes.

Frank E. Harrison, Esquire
McCormick County Attorney

QUESTION:

Does Act 102, Acts of 1973, control for the collection of delinquent taxes in McCormick County?

APPLICABLE LAW:

Act 102, Acts of 1973; Act 393, Acts of 1944; [§ 12-49-410](#), et seq., 1976 Code of Laws.

DISCUSSION:

Under the general law the duty to collect delinquent taxes is devolved upon the county sheriffs. [§ 12-49-410](#), et seq. In McCormick County those duties were transferred to the tax collector by Act 393, Acts of 1944. In 1973 by Act 102, the duties were moved to the county treasurer. The specific language is that:

‘All the powers and duties of the tax collector for McCormick County contained in Article 28 of Chapter 20 of Title 65 of the 1962 Code are devolved upon the Treasurer of McCormick County.’

The tax collector, under the 1944 Act, was directed to ‘seize and take exclusive possession’ of the tax defaulter's property and to ‘sell’ the same for the taxes.

The Home Rule Act, Act 283, Acts of 1975, does not return the duties to the county sheriff. The Act provides in part that: ‘All operations, agencies and offices of county government, appropriations and laws related thereto in effect on the date the change in form becomes effective shall remain in full force and effect until otherwise implemented by ordinance of the council pursuant to this act. Provided, however, that county councils shall not enact ordinances in conflict with existing law relating to their respective counties and all such laws shall remain in full force and effect until repealed by the General Assembly, or until January 1, 1980 * * *.’

Settled rules of statutory construction control when considering this Act. All provisions of it are to be considered and given effect.

‘In determining the meaning of a statute, it is the duty of the Supreme Court to give force and effect to all parts of the statute.’ [State ex rel. McLeod v. Nessler](#), 233 S.C. 371, 256 S.E.2d 419.

Under such, all the quoted language must be given effect. The 1975 Act therefore remains in force and effect until amended or modified by the county council. If such were not the case, then the language that 'all operations, agencies and offices * * * and laws related thereto in effect * * * shall remain in full force and effect * * *' would be meaning-less.

Act 102, Acts of 1973, provides that the Treasurer of McCormick County is the proper officer to collect delinquent taxes. The Act is controlling and in effect.

CONCLUSION:

The Treasurer is the designated officer in McCormick County to seize and levy upon property of a delinquent taxpayer and to sell the same for the unpaid taxes.¹

*2 Joe L. Allen, Jr.
Chief Deputy Attorney General

Footnotes

- ¹ Because every presumption is to be made in favor of the constitutionality of legislative enactments, [Univ. of South Carolina v. Mehlman](#), 245 S.C. 180, 139 S.E.2d 771 (1964), we do not address the constitutionality of Act 102.
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