

1983 S.C. Op. Atty. Gen. 64 (S.C.A.G.), 1983 S.C. Op. Atty. Gen. No. 83-43, 1983 WL 142714

Office of the Attorney General

State of South Carolina

Opinion No. 83-43

July 20, 1983

***1 SUBJECT: Taxation and Revenue—Renewal of Agricultural Land Classification for the 1983 Tax Year.**

Joint Resolution S. 490 renews agricultural land classification for the 1983 tax year only; provided such lands were classified and taxed for such purposes in the 1982 tax year and the agricultural use continues.

TO: Mr. James L. Brodie
Supervisor—Reassessment
Property Tax Division

QUESTION I:

Does Joint Resolution S.490 renew all agricultural land classifications for the 1983 tax year?

QUESTION II:

Would the Resolution be effective for tax years before and after 1983?

APPLICABLE LAW:

[Section 12-43-220\(d\) of the 1976 Code](#) of Laws and Joint Resolution S.490.

DISCUSSION—QUESTION I:

Lands used for agricultural purposes are separately classified and taxed upon a valuation determined by the agricultural use. An application for the classification is required, however, which expires at intervals from one to five years, the time dependent upon action of the various county governing bodies. The application is required by [§ 12-43-220\(d\)\(3\)](#) and further provides that a failure to apply constitutes a waiver of the special assessment for that year.

The language of the Resolution is that:

‘Notwithstanding the provisions of the proviso at the end of item (d) of [Section 12-43-220 of the 1976 Code](#), agricultural tax assessments for land still used for agricultural purposes are renewed for the same period of time for which they were initially made.’

Under the express language of the Resolution, lands that were classified and taxed as agricultural for the 1982 tax year will be similarly classified and taxed for the 1983 tax year with or without application by the owner thereof. The term of the renewal is for the same time period that expired at the end of the 1982 tax year. The use necessarily must be for agricultural purposes.

CONCLUSION I:

Joint Resolution S.490 renews agricultural land classification for the 1983 tax year when such lands were classified and taxed for such purposes in the 1982 tax year.

DISCUSSION—QUESTION II:

In this State, a joint resolution has historically been interpreted to have the same effect and force of law as an act. The difference between the two is that a joint resolution is a temporary measure. See South Carolina Legislative Manual, 1983 at page 156. Under such interpretation, the resolution terminates at some specified time or upon the occurrence of certain events. The General Assembly has here called the legislation a joint resolution. For it to be a temporary measure, the construction necessarily is that it be applicable only to those agricultural lands that were so classified in 1982 and for which a required application for 1983 was not made. The time of the renewal is for the same number of years for which the classification that expired in 1982 was made. If this construction were not applied, then the resolution would not be temporary.

*2 Additionally, the resolution is not retrospective in its effect and application. The general rule is that: 'A cardinal rule of statutory construction is that an act will not be given retrospective effect in absence of a very clear provision.' [Independence Ins. Co. v. Independent Life & Acc. Ins. Co.](#), 218 S.C. 22, 61 S.E.2d 399. For other cases, see 17 S.C.D., [Statutes](#), Key 263, et seq.

The resolution therefore does not apply to years prior to 1983 and to years subsequent to 1983 for which a required application is not made.

CONCLUSION II:

Joint Resolution S. 490 renews agricultural classification for the 1983 tax year only provided such lands were classified and taxed for such purposes in the 1982 tax year and the agricultural use is continued.

Joe L. Allen, Jr.
Chief Deputy Attorney General

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