

1982 WL 189191 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

March 1, 1982

*1 Robert M. Grissom
County Treasurer
Horry County
Post Office Box 1237
Conway, South Carolina 29526

Dear Mr. Grissom:

You have inquired whether a county auditor has the legal authority to submit a supplemental tax bill for taxes which have already been billed and paid for a past year. In the illustration given in your letter you indicate that the supplemental billing was made because of an error in the prior billing.

We have reviewed the matter with our legal staff at the Tax Commission and with the Motor Vehicle Division of the Highway Department, as well as reviewing the statutes concerning assessment and payment of taxes. In our opinion there is no prohibition against the submission of a supplemental tax bill to correct errors. If the error is in favor of the taxpayer, he would be entitled to a refund. If the error is in favor of the county, it would be entitled to the additional payment.

As to the Highway Department, we are advised that they are not routinely notified of such errors and have never been requested to revoke an automobile registration for non-payment of an amended billing. This would be a matter between the county and the individual taxpayer. We trust these comments are of assistance to you.

Sincerely,

Frank K. Sloan
Deputy Attorney General

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