

1981 S.C. Op. Atty. Gen. 37 (S.C.A.G.), 1981 S.C. Op. Atty. Gen. No. 81-19, 1981 WL 96545

Office of the Attorney General

State of South Carolina

Opinion No. 81-19

March 4, 1981

***1 SUBJECT: Property Tax-Notice of Value Change and Classification Application**

(1) A notice of a value change required by § 12-43-300 that is forwarded in the tax year prior to the time for filing a required application for special classification (residential or agricultural) is adequate when the assessed value is determined by use of a six percent ratio. The notice should adequately explain, however, that the special classification may be available on application and that the assessed value would be reduced.

(2) The renewal applications for residential classification as required by § 12-43-220(c) should be mailed to each property owner whose residence is so classified upon the appraisal records of the assessor's office. With reference to the agricultural classification, there is no statutory requirement that an application be mailed.

TO: Honorable J. Leroy Marlow
Spartanburg County Assessor

QUESTIONS:

1. When giving notice of a value increase, is it necessary to set forth the applicable ratio and the property's assessed value?
2. Is it necessary to mail applications for residential and agricultural classification for 1982 and, if so, to whom?

APPLICABLE LAW:

§§ 12-43-300 and 12-43-220, 1976 Code of Laws.

DISCUSSION:

Question 1. [Section 12-43-300](#) provides in part that:

‘Whenever the market value estimate of assessed value of any property is fixed by the assessor at a sum greater by one hundred dollars or more than the amount returned by the owner or his agent, or whenever any property is valued and assessed for taxation which has not been previously returned or assessed, the assessor shall, on or before the third Monday in June, or as soon thereafter as may be practicable, in the year in which the valuation and assessment is made give written notice thereof to the owner of such property or his agent. The notice shall include the total market value estimate, the assessment ratio, the total new assessment and other pertinent ownership and legal description data shown on the county auditor's records. * * *.’ (Emphasis added)

It is thus seen that the assessment ratio and the new assessed value should be reflected upon the notice. The problem you have is that the notice of reassessment will be forwarded prior to the expiration date for the application for a special property tax classification. No difficulty would be incurred if the applicable assessment ratio was known at the time the notice was mailed.

You request an opinion of whether a notice using the assessment ratio of six percent would be proper if an adequate explanation is given on the notice that other ratios that would result in a different assessed value are available upon application and approval of a special classification. Real property is taxed upon an assessment equal to six percent in the absence of a special classification. In the opinion of this office, such a notice would satisfy the requirements of [§ 12-43-300](#).

*2 'The notice of a change in assessment required by statute to be given to a taxpayer should comply with the statute, but mere irregularities or informalities will not invalidate it.' 84 C.J.S., Taxation, § 532, p. 1028.

The notice would reflect the required information based upon conditions existing at the time of mailing. The explanation given should, however, reflect sufficient information of the other classifications and ratios.

CONCLUSION:

A notice of a value change required by [§ 12-43-300](#) that is forwarded in the tax year prior to the time for filing a required application for special classification (residential or agricultural) is adequate when the assessed value is determined by use of a six percent ratio. The notice should adequately explain, however, that the special classification may be available on application and that the assessed value would be reduced.

Question 2. [Section 12-43-220\(c\)](#) provides for the residential classification and states in part that:

'After the initial application, the assessor shall annually mail an application, approved by the Commission, to the owner at his last indicated mailing address.'

'Owner' is not defined by the statute and thus the inquiry is whether the application is to be mailed only to those persons who have previously applied.

The section further requires that the assessor in addition to mailing the application, publish the application requirements on at least five occasions during January through April.

The intent and purpose of those requirements are to give the qualified person notice to file the application.

The Commission's [Regulation 117-112](#) requires that the appraisal record reflect the present classification. All persons who have therefore qualified their residence for the residential classification are reflected upon such records. It would thus appear that notice to apply should be forwarded to those persons.

CONCLUSION:

The renewal applications for residential classification as required by [§ 12-43-220\(c\)](#) should be mailed to each property owner whose residence is so classified upon the appraisal records of the assessor's office.

With reference to the agricultural classification, there is no statutory requirement that an application be mailed.

Joe L. Allen, Jr.
Deputy Attorney General

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