

1982 S.C. Op. Atty. Gen. 57 (S.C.A.G.), 1982 S.C. Op. Atty. Gen. No. 82-51, 1982 WL 155020

Office of the Attorney General

State of South Carolina

Opinion No. 82-51

July 22, 1982

***1 SUBJECT: Taxation—Property Tax—Assessment of Exempt Property.**

Property exempt from ad valorem taxes is not required to be assessed.

TO: Mr. Guy A. Pitts, Jr.

Director

Property Tax Division

South Carolina Tax Commission

QUESTION:

Is an assessment required for property exempt from taxation by § 12–37–220?

APPLICABLE LAW:

Section 12–37–90 and Act 437, Acts of 1982.

DISCUSSION:

Section 12–37–90 provides for the office and duties of the county tax assessors. The Section in part provides:

‘All counties shall have a full-time assessor, whose responsibility is appraising and listing all real property, whether exempted or not * * *.’

The 1982 Act provides that:

‘Property exempted from ad valorem taxation by Section 12–37–220 is also exempt from assessment.’

The question may be stated as whether the assessor now has the duty to appraise and list property exempt from taxation.

Appraise is defined in Webster's New Collegiate Dictionary as:

‘To set a value on, as goods; to estimate the amount of (a loss); hence, to judge as to quality, status, etc.’ (For similar judicial definition see 3A Words and Phrases, Appraise.)

The term ‘assessment’ has been defined by our courts to mean valuation.

* * * ‘the value placed upon property for the purposes of taxation by officials appointed for that purpose.’ * * *.’ [Meredith v. Elliott](#), 247 S.C. 335, 147 S.E.2d 244 (1966).

The term assessment, when used in its broadest form, has been defined as:

'* * *. 'An 'assessment,' strictly speaking, is an official estimate of the sums which are to constitute the basis of an apportionment of a tax between the individual subject of taxation within the district. As the word is more commonly employed, an 'assessment' consists in the two processes, listing the persons, property, etc., to be taxed; and of estimating the sums which are to be the guide in an apportionment of the tax between them.' * * *.' [State v. Cheraw & D. R. Co., 54 S.C. 564, 32 S.E. 691 \(1899\)](#).

The General Assembly, by the 1982 Act, Number 437, has clearly repealed the requirement of § 12-37-90 that exempt property be appraised. In the opinion of this office, the term also includes the listing of the exempt property.

CONCLUSION:

There is no requirement to appraise, assess and list property exempt from ad valorem taxation by § 12-37-220.

Ronald W. Urban
Assistant Attorney General

1982 S.C. Op. Atty. Gen. 57 (S.C.A.G.), 1982 S.C. Op. Atty. Gen. No. 82-51, 1982 WL 155020

End of Document

© 2015 Thomson Reuters. No claim to original U.S. Government Works.