

1980 S.C. Op. Atty. Gen. 136 (S.C.A.G.), 1980 S.C. Op. Atty. Gen. No. 80-87, 1980 WL 81969

Office of the Attorney General

State of South Carolina

Opinion No. 80-87

August 6, 1980

**\*1 SUBJECT: Property Tax—Listing of Real Property in Owner's Name.**

Where title to real property passes by will or by statute of descent and distribution and the owners are known, the property should be listed in the owners' names. Where, however, the owners are not known, the property can be listed as that of the heirs of (the decedent).

TO: Mr. Terry L. Ray  
Barnwell County Tax Assessor

QUESTION:

In whose name should property be listed for taxation when title thereto passes by reason of a last will and testament or the statute of descent and distribution?

APPLICABLE LAW:

[§ 12-39-70, 1976 Code](#) of Laws.

DISCUSSION:

The above section requires that property be listed in the name of the owner. The section further provides that 'If the name of the owner \* \* \* shall be unknown, the word 'unknown' shall be entered.' Where title to real property has passed by will or by statute and the devisees or legatees are known, their names should be listed. If, however, such persons are unknown, the word 'unknown' should be entered. With reference hereto our Court in [Koth v. Pallachucola Club](#), 79 S.C. 514, 61 S.E. 77 held: 'It would be unreasonable to require tax officers to unravel complicated inheritances and state on the tax list the Christian and family names of all the heirs of persons deceased. To construe the provisions of the statute on the subject mandatory to that degree would unreasonably embarrass the state in the collection of its revenue.'

In that case the listing of property in the name of the 'Heirs of (the decedent)' was held to be sufficient, the court further stating: 'It is true where the owners are known the names are to be used, but the statute contemplates only such accuracy in giving the names as will so designate the owners as to protect them against surprise or a sacrifice of their property.'

CONCLUSION:

Where title to real property passes by will or by statute of descent and distribution and the owners are known, the property should be listed in the owners' names. Where, however, the owners are not known, the property can be listed as that of the heirs of (the decedent).

Joe L. Allen, Jr.  
Deputy Attorney General

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