

1977 WL 37011 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

April 12, 1977

\*1 The Jasper County Board of Assessors is charged by Section 3(g) of Act 1351, Acts of 1968, with the duty of hearing and determining appeals from actions of the assessor and such duty is not affected by Act 208, Acts of 1975, or Act 618, Acts of 1976.

Mr. Paul D. Gill, Jr.  
Jasper County Tax Assessor

### QUESTION

Does Act 208, Acts of 1975, as amended by Act 618, Acts of 1976, affect the duty of Jasper County Board of Assessors relating to the hearing of appeals from actions of the Assessor's office?

### STATUTES INVOLVED

Section 3(g) of Act 1351, Acts of 1968, Act 208, Acts of 1975 and Act 618, Acts of 1976.

### DISCUSSION

The 1968 Act provides that:

'In performance of its duties the Board of Assessors shall:

(g) Act as a county board of tax equalization in addition to its prescribed duties as a board of assessors, and hear and determine appeals of actions of the tax assessor.'

We find nothing in Act 208, Acts of 1975 or Act 618, Acts of 1976 that is in conflict with the above provision.

There being no conflict, there is no repeal of this provision of the 1968 Act. See cases collected in 17 S.C.D., Statutes, Key 158, et seq.

### CONCLUSION

The Jasper County Board of Assessors is charged by Section 3(g) of Act 1351, Acts of 1968 with the duty of hearing and determining appeals from actions of the assessor and such duty is not affected by Act 208, Acts of 1975 or Act 618, Acts of 1976.

Joe L. Allen, Jr.  
Deputy Attorney General

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