

1977 WL 37055 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

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*1 A municipality may require building permits by ordinance, however, such are not required by statute.

Mr. Terry L. Ray
Barnwell County Tax Assessor

QUESTIONS

Do building permits issued by municipalities have to meet the minimum requirements of the Tax Commission, and can a municipality exempt a person from obtaining such a permit that would be required to obtain one under county jurisdiction?

STATUTE

Section 12-43-240, 1976 Code of Laws.

DISCUSSION

P-REG-9 of the Tax Commission states in part:

'Under the authority provided for by Act 208 of 1975 and Section 65-64(6) of the 1962 Code of Laws, building permits shall be issued for the entire county of each county in the state by the proper authorities designated by the county and a copy of the building permits shall be furnished to the Assessor within ten (10) days after issuance. * * *.'

Section 12-43-240 of the 1976 Code of Laws requires that the county permit conform to the regulation. (A copy of P-REG-9 is attached to this opinion.) There is no statutory requirement however for a municipality either to provide for a permit and the regulation does not set forth content requirements, if such are required. It relates solely to county permits.

A municipality may or may not require permits as such are provided by local ordinance and not by statute. As long as equal protection requirements are not violated, an exemption might be in order. It may be possible for a municipality to accept a copy of the county permit in lieu of a municipal permit.

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