

1977 S.C. Op. Atty. Gen. 336 (S.C.A.G.), 1977 S.C. Op. Atty. Gen. No. 77-408, 1977 WL 24743

Office of the Attorney General

State of South Carolina

Opinion No. 77-408

December 28, 1977

\*1 When a tract of land is subdivided into lots, and streets, sidewalks, water, sewage, etc., are put in place for the benefit of such lots, it is not proper to tax comparable lots at different values because some have been sold and others have not and the ownership thereof is not the same.

TO: Supervisor-Reassessment  
Property Tax Division

#### QUESTION

You have inquired:

When a tract of land is subdivided into lots and streets, sidewalks, water, sewage, etc., are put in place for the benefit of such lots, is it proper to tax comparable lots at different values because some have been sold and others have not and the ownership thereof is not the same?

#### DISCUSSION

Article 10, Section 1, as amended, provides in part that:

‘The General Assembly may provide for the ad valorem taxation by the State or any of its subdivisions of all real and personal property. The assessment of all property shall be equal and uniform in the following classification:’ (Emphasis added)

Section 12–37–930 of the 1976 Code defines the value of the property for tax purposes and Article 3, Section 29 requires the taxes to be ‘laid upon the actual value of the property taxes.’

The lots when of similar value should be assessed (valued) the same and a failure to so tax would offend the above constitutional provisions, and, additionally, deny equal protection of laws.

#### CONCLUSION

When a tract of land is subdivided into lots and streets, sidewalks, water, sewage, etc., are put in place for the benefit of such lots, it is not proper to tax comparable lots at different values because some have been sold and others have not and the ownership thereof is not the same.

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