

1979 WL 42994 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

May 15, 1979

***1 SUBJECT: Property Tax—Levies of Less Than One-Half Mill**

Where the sum resulting from the computation of the tax on any particular parcel of property requires for its exact expression any fraction less than a half mill, such fraction shall be dropped.

Honorable Pauline S. Koger
Charleston County Auditor

QUESTION:

May the tax levy be in fractions of less than one-half mill?

APPLICABLE LAW:

[§ 12-39-170, 1976 Code](#) of Laws.

DISCUSSION:

The statute provides:

‘The county auditors shall not be required to assess on the taxable property of their counties or of any town, city or incorporated village or school district therein, for any purpose, nor for all purposes added together, any rate of taxation containing or resulting in any fraction other than a decimal fraction, nor in any fraction less than one half of a mill; but if the sum required to be raised for any or all purposes results in a fraction less than one half of a mill such fraction shall be dropped.’

The Court in the case of [Dickson v. Burckmyer](#), 67 S. C. 526, 46 S. E. 343, considered this question and held:

‘The sixth allegation against the tax title is that the aggregate per cent, of taxation was 14 ¼ mills, and the auditor, under section 288 (Code 1902, § 355) of the Revised Statutes of 1892, should have disregarded the fraction of one-fourth of a mill in his computation. This construction of the statute is obviously erroneous. The meaning of the law is that, where the sum resulting from the computation of the tax on any particular parcel of property requires for its exact expression any fraction less than a half mill, such fraction shall be dropped.’

The aggregate per cent of taxation of 14 ¼ mills was upheld by the Court. When the tax levied upon the property requires for its exact expression any fraction of less than one-half mill, that fraction shall be dropped. Under the Court's construction the fraction of less than one-half mill is to be dropped for purpose of the ‘exact expression’ of the tax levied upon the parcel and not for purpose of calculating the amount of the tax.

Section 12-39-180 directs that the auditor determine the sums to be levied upon the various properties within the county. That sum for each property is the proportionate part of the total taxes levied by the taxing authority. It is thus when

the proportionate amount, to be exactly stated, requires a fraction of less than one-half mill, such fraction, not the tax generated thereby, is to be dropped.

CONCLUSION:

Where the sum resulting from the computation of the tax on any particular parcel of property requires for its exact expression any fraction less than a half mill, such fraction shall be dropped.

Joe L. Allen, Jr.
Deputy Attorney General

1979 WL 42994 (S.C.A.G.)

End of Document

© 2017 Thomson Reuters. No claim to original U.S. Government Works.