

1979 S.C. Op. Atty. Gen. 225 (S.C.A.G.), 1979 S.C. Op. Atty. Gen. No. 79-140, 1979 WL 29142

Office of the Attorney General

State of South Carolina

Opinion No. 79-140

December 27, 1979

**\*1 SUBJECT: Property Tax—Refund of Tax Paid By Reason of Non-Value Error.**

Section 12-47-70 does not require that the taxes be paid under protest as a condition for the refund.

TO: Roy McBee Smith, Esq.  
Spartanburg County Attorney

QUESTION:

Must taxes be paid under protest in order to claim a refund under § 12-47-70, et seq.?

APPLICABLE LAW:

[§ 12-47-70, 1976 Code](#) of Laws.

DISCUSSION:

The section provides in part that:

‘An incorrect property tax assessment or collection by a county, municipality or other political subdivision shall be abated or refunded \* \* \* when a claim for the abatement or refund is made within one year from the date of such assessment or collection.’ (Emphasis added)

We find no requirement that the tax be paid under protest. The section merely provides an additional remedy to recover incorrectly paid taxes. [Bank of Johnston v. Prince](#), 136 S.C. 439, 134 S.E. 387.

CONCLUSION:

[Section 12-47-70](#) does not require that the taxes be paid under protest as a condition for the refund.

Joe L. Allen, Jr.  
Deputy Attorney General

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