

1979 S.C. Op. Atty. Gen. 147 (S.C.A.G.), 1979 S.C. Op. Atty. Gen. No. 79-104, 1979 WL 29109

Office of the Attorney General

State of South Carolina

Opinion No. 79-104

August 17, 1979

***1 SUBJECT: Warrant Fees**

The fees for filing and satisfying warrants in Act No. 164 are to be uniformly charged in all counties.

TO: Mr. Frank S. Newman
Director
Warrant Division
South Carolina Tax Commission

QUESTION:

What is the fees for filing and satisfying South Carolina tax liens?

AUTHORITIES:

Act No. 164, 1979 General Assembly; [Article VII, Section 7, South Carolina Constitution](#).

DISCUSSION:

Part I of Act No. 164 of the 1979 Acts adds a section which relates to fees that must be charged by clerks of court and registers of mesne conveyances. The pertinent language here is as follows:

‘Section 8–21–310. Except as otherwise expressly provided, the following fees and costs shall be collected on a uniform basis in each county by clerks of court and registers of mesne conveyances or county treasurers as may be determined by the governing body of the county:

(20) For filing and enrolling and satisfaction of South Carolina and United States Government tax liens:

(a) For filing and enrolling and satisfying executions or warrants for distraint for the South Carolina Employment Security Commission, the South Carolina Tax Commission or any other state agency, where costs of such executions or warrants for distraint are chargeable to the persons against whom such executions or warrants for distraint are issued, two dollars;

(b) For filing and enrolling and satisfying any tax lien of any agency of the United States Government, where the costs of such executions are chargeable to the persons against whom such executions are issued, two dollars.’

It is believed that the fees here provided are uniform charges for all counties. At the beginning of § 8–21–310, the words ‘Except as otherwise expressly provided’ are set forth. It has been held that a general law repeals a special law that is conflict with or inconsistent with the special law. [Dill v. Durham](#), 56 S. C. 423, 35 S. E. 3. However, a statute of a specific nature is not to be repealed without an intention of the General Assembly explicitly stated. [State v. Harrelson](#), 211 S. C.

11, 43 S. E. 2d 593. The law expressly states that its purpose is to create a ‘uniform’ schedule of fees. This acknowledges the intention of the General Assembly to set up a uniform schedule of fees.

Article VII, § 7 of the Constitution states that ‘No laws for a specific county shall be enacted * * *.’ An exclusion of certain counties from § 8–21–310 may be interpreted as the creation of special legislation for the remaining counties which this section forbids. The statute must be construed as to render it constitutional. The proper interpretation, in our opinion, is that the statute applies in all counties.

CONCLUSION:

The fees for filing and satisfying warrants in Act No. 164 are to be uniformly charged in all counties.

G. Lewis Argoe, Jr.
Senior Assistant Attorney General

1979 S.C. Op. Atty. Gen. 147 (S.C.A.G.), 1979 S.C. Op. Atty. Gen. No. 79-104, 1979 WL 29109