

1979 S.C. Op. Atty. Gen. 163 (S.C.A.G.), 1979 S.C. Op. Atty. Gen. No. 79-115, 1979 WL 29118

Office of the Attorney General

State of South Carolina

Opinion No. 79-115

September 24, 1979

***1 SUBJECT: Property Tax—Extension of Time for Payment of Taxes For the Discount for Timely Payment of Taxes.**

Section 12–1–20 is authority to extend the time for the assessment of property for tax purposes when such is necessary. An extension of the assessment dates necessarily includes an extension of time for timely payment and the granting of discounts allowed by Act 202, Acts of 1973.

TO: Mr. Ernest W. Cooler
Assistant Comptroller General

QUESTION:

Discounts are allowed by Act 202, Acts of 1973, for payment of property taxes in Aiken County when such payments are made during the month of October. For the 1979 tax year the tax cannot be paid by the prescribed dates because the records are not complete. Is there authority to extend the time to pay the taxes and grant the discount?

APPLICABLE LAW:

Act 202, Acts of 1973, and [§ 12–1–20, 1976 Code](#) of Laws.

DISCUSSION:

The Act provides:

‘Section 65–1987.1. The taxpayers of Aiken County shall be given the following discount for the payment of taxes during the month of October: October first through October fifteenth, inclusive, two per cent; October sixteenth through October thirty-first, inclusive, one per cent.’

The tax duplicate will not be complete for payment of the taxes within the provided dates. The dates, however, may be extended pursuant to [§ 12–1–20 of the 1976 Code](#) that provides:

‘The Comptroller General, with the approval of the Governor, may extend the time for the performance of the duties imposed upon the county officers for the assessment and collection of taxes, and, when such assessment and collection of taxes are necessarily delayed, the Comptroller General may postpone the time within which the penalties imposed by law shall attach.’

The inability to pay the taxes is in no way caused by the taxpayer. [Section 12–1–20](#) grants authority to extend the time for assessment and when such is done it necessarily includes the right to extend the time for granting the discounts. To deny the discounts under such circumstances would constitute a penalty. Added interest was held to be a penalty when

no opportunity for earlier payment was available to the taxpayer. [Colonial Life and Accident Insurance Co. v. South Carolina Tax Commission](#), 248 S.C. 334, 149 S.E.2d 777.

CONCLUSION:

[Section 12-1-20](#) is authority to extend the time for the assessment of property for tax purposes when such is necessary. An extension of the assessment dates necessarily includes an extension of time for timely payment and the granting of discounts allowed by Act 202, Acts of 1973.

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