

1975 S.C. Op. Atty. Gen. 16 (S.C.A.G.), 1975 S.C. Op. Atty. Gen. No. 3934, 1975 WL 22232

Office of the Attorney General

State of South Carolina

Opinion No. 3934

January 16, 1975

\*1 The South Carolina Tax Commission has no statutory authority to equalize tax assessments between counties so as to cause property of a single district comprised in part by an area of both counties to be taxed in two separate assessments.

Honorable Robert C. Wasson  
Chairman  
South Carolina Tax Commission  
Post Office Box 125  
Columbia, South Carolina 29214

Dear Mr. Wasson:

The Tax Commission has been requested by the Richland County Legislative Delegation to ‘order the Treasurer and Auditor of Richland County to set the ratio of assessment of real property, which is locally assessed for the 1974 tax year in Richland County School District No. 6, at 4% for special school and school debt services.’ The Commission requests the opinion of this office of whether there is statutory authority that empowers the Commission to issue such an order.

It is the understanding of this office that the boundary of the district extends into both Richland and Lexington Counties and that property located therein is subject to taxation for school purposes. The class of property referred to is taxed in Richland County on an assessment equal to 8.3% of fair market value while similar property in the same class and located in Lexington County is taxed on an assessment equal to 4% of fair market value. Property, therefore, within the same class is not uniformly and equally taxed and this office, in an opinion dated January 2, 1975, advised that such taxation was not constitutionally permitted.

It is nonetheless the opinion of this office that the Tax Commission is without the authority to issue the order requested by the delegation. It is our understanding that the assessment placed on the property in Richland County for other property taxes would not be altered and the result would be that the property would have two tax assessments for the same period. We believe this to be in conflict with the provisions of Article 10, Section 13 of the Constitution and Section 65–1503 of the Code. The constitutional article provides as follows:

‘The General Assembly shall provide for the assessment of all property for taxation; and State, county, township, school, municipal and all other taxes shall be levied on the same assessment which shall be that made for State taxes; \* \* \*.’

The constitutional provision has been reviewed by our courts and the following quotations are applicable:

‘It therefore appears from the provisions of the Constitution and from the decided cases that only one assessment of property shall be made for all taxable purposes, and that it is the duty of municipal authorities to adopt the assessment as placed upon the books of the county auditors.’ [Breedin v. Town of Manning](#), 168 S. C. 69, 167 S. E. 2.

‘All acts permitting the town to adopt a method of tax assessments by which the taxes for town purposes are different from the auditor's books are hereby declared to be unconstitutional, null, and void.’ [Breedin v. Town of Manning](#), 171 S. C. 295, 172 S. E. 120.

\*2 We recognize that there is no State property tax, however, would not conclude that such negates the aforementioned constitutional requirement for one assessment. The same property, in the opinion of this writer, cannot be taxed on a different proportion of value by two different taxing authorities for the same tax period. Therefore the Commission cannot order an assessment equal to 4% of fair market value for school tax purposes.

Yours very truly,

Joe L. Allen, Jr.  
Assistant Attorney General

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