

1975 S.C. Op. Atty. Gen. 19 (S.C.A.G.), 1975 S.C. Op. Atty. Gen. No. 3939, 1975 WL 22237

Office of the Attorney General

State of South Carolina

Opinion No. 3939

January 22, 1975

*1 Notice of an increased valuation of property for ad valorem tax purposes must be given the owner.

Honorable Kenneth F. Williams
Oconee County Auditor
Post Office Box 134
Walhalla, South Carolina 29691

Dear Mr. Williams:

Reference is made to your letter of January 15, 1975, and to the request for the opinion of this office concerning the assessment of property in your county. You advise that a reappraisal program of property in the county is to be completed and placed on the tax rolls during 1975 and that tentatively plans are to send the appraisal, the assessment and the notice of the tax levy in one document. You ask whether this procedure would satisfy the requirements of law.

Section 65-1851 of the Code requires notice when the valuation of a parcel of property is increased by more than \$100.00 and, additionally, where property values have been increased for property tax purposes due process of law would require notice.

'Under general rules, persons whose assessment is changed by a reviewing board or officer is entitled to notice and a hearing as a matter of due process of law where the assessment is increased, or property omitted by the regular assessing officers is assessed.' 84 C.J.S., Taxation, Section 531, page 1028.

It is the opinion of this office that notice must be given to the property owner prior to the date of the notice of the tax levy so that he may have the opportunity to protest and be heard in the event exception is taken to the valuation.

Yours very truly,

Joe L. Allen, Jr.
Assistant Attorney General

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