

1975 WL 29031 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

July 25, 1975

*1 Section #4 of Act #208 of the 1975 General Assembly creates as a county office tax assessor.

Mr. Guy A. Pitts, Jr.
Director
Property Tax Division

QUESTION:

'Section #4 of Act #208 provides that all counties should have a full time Assessor. Several counties in the state are now operating with one person acting as auditor and Assessor.

Since this act provide for a full time Assessor, please advise this office if these counties must set up a separate office and hire a full time Assessor.'

DISCUSSION

Act 208 of 1975 is a general law and Section 4 provides in part that:

'All counties shall have a full-time assessor * * *.'

The term full-time is not defined, however, it obviously means more than part-time. The term as it relates to employment means a normal, complete working period. See Words and ??. Full is defined in Webster's Lew ?? to mean: ???

Additionally, other provisions of the section reflect legislative intent to constitute the assessor a county office and to specifically prescribe the duties of the office.

'It may be stated as a general rule, fairly deducible from the many cases discussing the question, that a position is a public office when it is created by law, with duties cast upon the incumbent which involve an exercise of some portion of the sovereign power, and in the performance of which the public is concerned, and which also are continuing in their nature, and not occasional or intermittent; while a public employment, on the other hand, is a position which lacks one or more of the foregoing elements. Annotations, 93 A.L.R. 333, 140 A.L.R. 1076.' [State ex rel Williamson v. Wannamaker, et al.](#), 213 S. C. 1, 48 S. E. 2d 601.

Because the assessor is a county office, the provisions of Article II, Section 1 of the South Carolina Constitution apply and no other county officer could act as the assessor.

CONCLUSION

It is therefore the opinion of this office that the Act constitutes the assessor as a county office and, further, that the office must be separate from that of other offices.

Joe L. Allen, Jr.
Assistant Attorney General

1975 WL 29031 (S.C.A.G.)

End of Document

© 2018 Thomson Reuters. No claim to original U.S. Government Works.