

1975 S.C. Op. Atty. Gen. 180 (S.C.A.G.), 1975 S.C. Op. Atty. Gen. No. 4100, 1975 WL 22396

Office of the Attorney General

State of South Carolina

Opinion No. 4100

August 29, 1975

*1 All property tax valuation notices forwarded by Richland County for the 1976 and subsequent tax years should conform to Act 208, Acts of 1975, and statutory requirements is special act were repealed.

TO: William F. Able, Esquire
Richland County Attorney

QUESTION

Act 1269, Acts of 1972, provides as follows:

‘When any property in Richland County is reassessed, the change in tax resulting from such reassessment shall not be applied to such property until the tax year following such reassessment, except that when any property is reassessed during the months of November and December, the change in assessment shall not take effect until the second January following such assessment. Notices thereof shall be mailed to owner of record as of December thirty-first of the preceding year.’

Act 208, Acts of 1975, provides for a state-wide system of taxation and classification of property beginning with the 1976 tax year. You advise that, if a notice is sent under the 1972 Act, the assessment will not be effective until the 1976 or subsequent tax year and request the opinion of this office of the following:

1. Would notices showing appraised values only be legal?
2. Does County Council have authority to change or rescind the Act requiring notices or reassessment to be sent a year before the reassessments become effective for tax purposes, and the Act providing that reassessments made during the months of November and December not become effective until the second January following such reassessment?
3. Does County Council have authority to provide for the mailing of notices of the reappraisals made during 1975, including those made during November and December, after classification of all properties in Richland County is completed in 1976?
4. Does the State Tax Commission have a suggested real estate appraisal and assessment form for use?

STATUTES INVOLVED

Act 1269, Acts of 1972; Act 208, Acts of 1975; Article 10, Section 1 of the Constitution.

DISCUSSION

The Constitution, in Article 10, Section 1, provides in part that:

‘The General Assembly shall provide by law for a uniform and equal ratio of assessment and taxation, and shall prescribe regulations to secure a just valuation for taxation of all property, real, personal and possessory * * *.’

Our Supreme Court, in considering the above-quoted language and Article 10, Section 13 that provides for a single assessment, stated:

‘The quoted provisions of the Constitution are persuasive that the assessment of property for taxation is a function of the State government rather than one of a local government.’ [Thorne v. Seabrook](#), 264 S. C. 503, 216 S. E. 2d 177.

The language of the title to the 1975 Act clearly reflects that this was the purpose of the Act as it provides in part as follows:

‘An Act To Provide For The Classification Of Property. Uniform Assessment Ratios And A Statewide Property Equalization Program For All Counties In The State * * *.’

*2 The 1975 Act is complete in itself as to the classification of property, the values upon which the property is to be taxed, the county officer clothed with authority to make the assessment and the requirements of notice of the valuation and assessment. Section 4 of the Act vests in the assessor exclusive jurisdiction for the valuation of the property and Section 13 provides for the notice. The 1975 Act therefore operates to repeal the 1972 Act.

‘When the later of two acts covers the whole subject matter of the earlier one, not purporting to amend it, and plainly shows that it was intended to be a substitute for the earlier act, such later act will operate as repeal of the earlier one, though the two acts are not repugnant.’ [Independence Ins. Co. v. Independent Life & Acc. Ins. Co.](#), 218 S. C. 22, 61 S. E. 2d 399. See also 17 S.C.D., [Statutes](#), Key 161.

OPINION

It is the opinion of this office that all notices of property fair market and assessed values for tax purposes for the 1976 and subsequent years should conform and be issued pursuant to the requirements of Section 13 of Act 208, Acts of 1975. It is felt that because of the opinion herein expressed no reply is needed to the specific questions. We, however, enclose a copy of an opinion of this office of August 22, 1975 relating to amendments or modification of a state-wide law by county councils.

The opinion heretofore expressed is fortified by the fact that the provisions of Section 13 are substantially the same as those found in Section 65–1851 of the Code, a state-wide law. Act 1269, Acts of 1972, was probably, therefore, unconstitutional under the rationale set forth in the case of [Thorne v. Seabrook](#), supra.

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