

1974 WL 27790 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

May 28, 1974

*1 Notice is required by Section 15 of Act 541, Acts of 1969, when real property is valued for the first time or the value increased by a sum greater than \$100.00.

Honorable Lionel West
Lancaster County Tax Assessor
Post Office Drawer 730
Lancaster, South Carolina 29720

Dear Mr. West:

Reference is made to your letter of May 27, 1974, and to the request for the opinion of this office concerning the requirement to give written notice to property owners when the valuation and assessment of the property of such owners is increased by a sum greater than One Hundred Dollars. Such notice is required by the provisions of Section 15 of Act 541, Acts of 1969, however, the Lancaster County Board of Commissioners entered into a contract with Allied Appraisal Company whereby the Company was to appraise or reappraise certain real property in the County. Under the terms of the contract, the Company was to advise the property owners of the appraisals and to hear such owners on questions relating to valuation. Your inquiry is whether this notice satisfies the requirement of Section 15 of Act 541. The language of the Section provides in part as follows:

'Whenever the valuation and assessment of any property is fixed by the tax assessor at a sum greater by one hundred dollars * * * the tax assessor shall * * * give written notice thereof * * *. The owner * * * may appeal to the Lancaster County Board of Assessment Appeals * * *.' (Emphasis added)

The language of this statute is mandatory and the notice must be given by your office. We do not find any lawful authority delegating this duty to the Company and, in the absence of the same, such notice should be given by your office.

Yours very truly,

Joe L. Allen, Jr.
Assistant Attorney General

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