1974 S.C. Op. Atty. Gen. 314 (S.C.A.G.), 1974 S.C. Op. Atty. Gen. No. 3884, 1974 WL 21382

Office of the Attorney General

State of South Carolina
Opinion No. 3884
November 12, 1974

***1 A motor vehicle is subject to taxation by a municipality if the same had a tax situs therein on the date prescribed by statute therefor, notwithstanding the removal of the motor vehicle from the municipality during the tax year.**

Attorney at Law
Gainesville, Florida

Your letter of November 1, 1974, concerning the tax levy by the City of North Augusta, has been handed this writer for attention and reply. You advise that you changed your domicile from the City of North Augusta to Gainesville, Florida, in the early part of 1973 and that North Augusta has levied a property tax on your automobile for 1973. You inquire as to the legal authority for such.

Enclosed is a copy of Section 47–241 and Section 47–253 of our Code of Laws, which give the City the right to impose the tax and which create a lien for such taxes on the property subject to taxation.

We do not have available the ordinance for the City that levied the tax and cannot therefore comment on the same.

The City is, however, required by Article 10, Section 13 of the Constitution to levy taxes on the same assessment made for State taxes and Section 65–1504 provides that:
'All persons charged with the assessment or collection of taxes for municipal purposes may copy from the county auditor's books the assessment of valuation thereon found and may use it as the basis for the assessment of taxes for municipal purposes. But nothing contained in this section shall prevent municipal authorities from assessing and collecting taxes upon property not upon the auditor's books.'

Generally, property must be returned for taxation as of December 31 preceding the tax year. Section 65–1644 provides for such and enclosed also is a copy of this Section. The State has the settled authority to provide for such.
'It is well settled that a Legislature of a state has the power to fix the time at which property within its jurisdiction may be assessed. 51 Am. Jur., Taxation, Section 441, 84 C.J.S., Taxation, 60 * * *.' *Hazelwood v. Pitsenbarger*, 149 W. Va. 485, 141 S. E. 2d 314.

Section 65–1643 provides in part that:
'All other personal property shall be returned for taxation and taxed at the place where the owner thereof shall reside at the time of listing the same, if the owner resides in this State; if not, at the residence of the person having it in charge.'

Since you were a legal resident of North Augusta on December 31, 1972, the motor vehicle is subject to taxation for the 1973 tax year, notwithstanding the fact that you moved from the State shortly thereafter. Our State statutes do not prorate the tax, therefore, the total levy is due.

Joe L. Allen, Jr.

Assistant Attorney General

1974 S.C. Op. Atty. Gen. 314 (S.C.A.G.), 1974 S.C. Op. Atty. Gen. No. 3884, 1974 WL 21382

End of Document