

1973 S.C. Op. Atty. Gen. 32 (S.C.A.G.), 1973 S.C. Op. Atty. Gen. No. 3459, 1973 WL 20923

Office of the Attorney General

State of South Carolina

Opinion No. 3459

January 18, 1973

***1 The redemption period provided in Section 65–2772 controls in a county unless the county has by affirmative Resolution adopted the provisions of Act No. 378, Acts of 1971, and if such has been done, then the redemption period is eighteen months.**

Tax Collector
Florence County

Reference is made to your letter of December 15, 1972, and to the request for the opinion of this office of whether the provisions of Section 65–2815.8 change the redemption period set out in Section 65–2772. That Section (65–2772) provides the right of redemption within twelve months from the date of the sale of realty for nonpayment of taxes, and the Section 65–2815.8 provides an eighteen months period for the redemption.

The eighteen months redemption period was designated as Section 10 of Act 378, Acts of 1971, and Section 1 of the Act specifically states that:

‘The provisions of this Act shall not be construed to repeal existing property tax laws, but shall be deemed and taken to be an alternative remedy for the prompt enforcement and collection of delinquent property taxes, penalties and costs.’

The Act therefore constitutes an alternative procedure to collect delinquent taxes and requires an affirmative resolution, ordinance or law before the provisions are applicable.

‘Any county or other political subdivisions of the State may resolution, ordinance or law, as applicable, elect to exercise any of the powers granted by this Act as herein prescribed.’

You advise that no such election has been made by Florence County, therefore, the provisions of the 1971 Act are not applicable. The redemption period provided by Section 65–2772 therefore controls.

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