

1973 S.C. Op. Atty. Gen. 235 (S.C.A.G.), 1973 S.C. Op. Atty. Gen. No. 3579, 1973 WL 21036

Office of the Attorney General

State of South Carolina

Opinion No. 3579

July 23, 1973

***1 Commercial fishermen's boats and equipment, tour boats and equipment and other commercial boats and vessels which are depreciated according to a schedule satisfactory to the South Carolina Tax Commission are to be returned to and valued by the South Carolina Tax Commission beginning with the 1974 tax year. (Senate Bill 178, Ratification No. 471)**

Charleston County Auditor

Reference is made to your request for the opinion of this office of whether (a) commercial fishermen's boats and equipment; (b) tour boats and equipment; and (c) other commercial boats and vessels which are depreciated according to a schedule satisfactory to the South Carolina Tax Commission are to be returned to and valued by the South Carolina Tax Commission for property tax purposes.

The General Assembly in 1973 amended the provisions of Act 1051, Acts of 1964, codified as Section 65–1647.1, to provide that the above property be returned and valued by the South Carolina Tax Commission. (See Senate Bill 178, Ratification No. 471.) The Act is effective upon approval by the Governor (June 11, 1973), however, it is understood by this office that the owners of the above described property were required to file tax returns and list the above described property with your office on or before March 1, 1973.

It is doubtful that the General Assembly intended in the 1973 Act to require these property owners to file another tax return with the Tax Commission for the purpose of assessing this property and such would conform to the accepted rule that a statute is not to be construed as retrospective in application unless expressly made so by the Act.

‘A cardinal rule of statutory construction is that an act will not be given retrospective effect in absence of a very clear provision.’ *Independence Ins. Co. v. Independent Life and Acc. Ins. Co.*, 218 S.C. 22, 61 S.E. 2d 399. See also 17 S.C.D. Statutes, Section 263.

It is therefore the opinion of this office that the above Act would not apply to the property described herein that has been returned to your office, however, that the same would apply to such property for the tax years subsequent to 1973.

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South Carolina Tax Commission

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