

1973 S.C. Op. Atty. Gen. 273 (S.C.A.G.), 1973 S.C. Op. Atty. Gen. No. 3603, 1973 WL 21058

Office of the Attorney General

State of South Carolina

Opinion No. 3603

August 20, 1973

***1 A municipality must levy its tax on the same property assessment as is reflected upon the County Auditor's books and cannot tax the said property at a percentage of value that is greater than that used for the county taxes.**

City Tax Collector

City of York, S. C.

You ask the opinion of this office of whether the City of York may levy millage on the assessed value of real property that is determined by the application of a 5.5% ratio to the market value of the property when the County applies a 2% ratio to the fair market value of the property to determine the assessed or tax value of such property.

The Constitution, in Article 10, Section 13, provides as follows:

‘The General Assembly shall provide for the assessment of all property for taxation; and State, county, township, school, municipal and all other taxes shall be levied on the same assessment which shall be that made for State taxes; and the taxes for the subdivisions of the State shall be levied and collected by the respective fiscal authorities thereof.’

Section 65–1504 provides that the municipal authorities shall copy the records in the Auditor's office of purposes of municipal taxation and Section 65–1503 statutorily provides that the municipal taxes shall be levied on the same assessment made for State taxes. Similar assessments that are referred to in your letter and made by municipalities have been held to be in conflict with Article 10, Section 13 of the Constitution. *Breedin v. Manning*, 171 S. C. 295, 172 S. E. 120 and all taxes must be levied on the same valuation. *Southern Railway v. Kay*, 62 S. C. 29, 39 S. E. 785.

The ordinance referred to in your letter would therefore, in all probability, be unconstitutional.

Joe L. Allen, Jr.

Assistant Attorney General

South Carolina Tax Commission

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