

1973 S.C. Op. Atty. Gen. 290 (S.C.A.G.), 1973 S.C. Op. Atty. Gen. No. 3618, 1973 WL 21072

Office of the Attorney General

State of South Carolina

Opinion No. 3618

September 10, 1973

***1 Real property situate in two taxing districts is taxed proportionately in each district.**

Lexington County Attorney

This is in reply to your request for the opinion of this office on the question of the proper assessment of real estate which is situated in two school districts.

As a general rule, real property and interests therein are taxable in the district where actually situated and not elsewhere; and where land is located in more than one taxing district, each district or unit is entitled to tax that portion within its own limits on a proportionate valuation. See 84 *C.J.S.*, *Taxation*, Section 315. The general rules regulating the valuation of property for assessment of taxes apply to school districts. See 79 *C.J.S.*, *Schools and School Districts*, Section 384(4).

The property should, therefore, be assessed based on the proportion of its value located in each school district.

John C. von Lehe

Assistant Attorney General

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