

1972 WL 26130 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

January 17, 1972

*1 Payment of municipal taxes are required as a condition to obtaining proper licensing of a motor vehicle and when false statements have been submitted to obtain such a license the drivers license of the owner of the automobile is subject to suspension as well as the owner subject to prosecution for a misdemeanor.

Honorable D. Leonard Hutto
Mayor
Town of Branchville
Branchville, South Carolina 29432

Dear Mayor Hutto:

Your letter of January 11, 1972 to Mr. McLeod, has been handed this writer for attention and reply.

You indicate that there is a large number of automobile owners in the Town of Branchville that obtained their 1972 licenses without paying the municipal taxes on the automobiles to the Town of Branchville. You further request the advice of this office as to the legal procedure that the Town may report to in order to collect the taxes.

This office would recommend initially that you confer with your Town attorney on the question and follow his advice thereon.

It is the understanding of this office that the population of the Town of Branchville is 1,011 and the authority for the property tax is provided for in Section 47-241 and Section 47-253 provides in part as follows:

‘* * *. The taxes so levied and also such penalties which constitute a lien upon the property upon which the tax is levied until paid, paramount to all other liens except the lien for county and state taxes. * * *.’

You indicated in the letter that the county taxes have been paid on the automobile and if such is the case, then the Town has a first lien on the automobile and execution can be made thereon and the automobile sold for the delinquent taxes.

In addition to the above, Section 46-17.1 provides in part as follows:

‘No vehicle shall be registered and licensed by the Highway Department unless a signed statement accompanies the application certifying that all county and municipal taxes legally due by the applicant on the vehicle concerned have been paid * * *. Any person falsely certifying as required in this section shall have his driver's license suspended for a period of six months.’

The driver's license of the owner of the automobile or of the person applying for the license is subject to suspension for falsely certifying that municipal taxes were paid.

In addition to the above, the General Assembly, by Act No. 130, Acts of 1971, made it a misdemeanor for a person to use the 406 form without first paying municipal taxes that had become due and payable. We enclose a copy of an opinion of this office of December 2, 1971, relating to that Act.

We trust the opinions herein set forth will be of some benefit, and with best wishes, I am

Yours very truly,

Joe L. Allen, Jr.
Assistant Attorney General

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