1983 S.C. Op. Atty. Gen. 112 (S.C.A.G.), 1983 S.C. Op. Atty. Gen. No. 83-71, 1983 WL 142740

Office of the Attorney General

State of South Carolina
Opinion No. 83-71
September 20, 1983

***1 SUBJECT: Taxation and Revenue—Property Tax—Plat Recordation**

The plat required for the subdivision property tax classification provided by § 12–43–224 is to be recorded in the office of the Register of Mesne Conveyance in those counties with such an office. In other counties, the plat is to be recorded in the office of the Clerk of Court.

TO: Mr. Jimmy McCollum
Pickens County Assessor

QUESTION:

Section 12–43–224 provides for a subdivision lot classification for property tax purposes. One condition for the classification is the recording of a plat of the subdivision 'with the appropriate county official'. Your inquiry is the identity of the 'appropriate county official'.

APPLICABLE LAW:

§§ 4–27–180(2)(3), 12–43–224, 30–5–230 and 30–5–240, Code of Laws of South Carolina, 1976.

DISCUSSION:

As stated, § 12–43–224 requires as a condition for the classification that the plat be recorded with the appropriate county official. Section 4–27–180 is a part of 'The County Planning Act'. The purpose of the act was to assist and aid the orderly development of counties. Whether your county has adopted such is not known, however, § 4–27–180 requires preliminary approval of subdivisions. The section refers to the recordation of the plat but, like 12–43–224, does not designate the place for recordation. The place of recordation is set forth, however, in §§ 30–5–230 and 30–5–240. The same is in the Clerk of Court's office or the office of the Register of Mesne Conveyance.

CONCLUSION:

The plat required for the subdivision classification provided by § 12–43–224 is to be recorded in the office of the Register of Mesne Conveyance in those counties with such an office. In other counties, the plat is to be recorded in the office of the Clerk of Court.

Joe L. Allen, Jr.
Chief Deputy Attorney General

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