

1977 WL 37020 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

August 3, 1977

*1 The endorsement required under § 12-37-100 is for identification only and the absence of an endorsement will not affect the validity of a deed.

Barnwell County Tax Assessor

You have inquired: 'Can the Assessor's Office refuse to endorse a deed if the description of the property is so ambiguous that it could not be distinguished from another parcel? Also, if a deed is recorded without the endorsement of the Assessor's Office as required in Act 208 of 1975, would the deed be a legal instrument conveying title?'

Section 12-37-100 states:

When any deed is recorded it shall be presented to the county assessor's office and have the endorsement of such office showing that the property has been identified and located on the records of the assessor's office.

Section 12-37-100 is intended to be an aid to the assessor in maintaining a current listing of property for taxation. Section 12-37-90(a) requires the assessor to maintain, among other things, a continuous record of *recorded* deed sales transactions. Together we read these as authority for the assessor to require the submission of a deed for identification of the property, however, we doubt that the same allows the assessor to refuse an endorsement. It is our opinion that he must take such information and use it to show upon his records a transfer of ownership. Any doubts as to the property transferred would require further investigation.

It is our opinion that the validity of the deed would not be affected if the endorsement is not made by the assessor. The requirements necessary for recording are found in Section 30-5-30 and the requirements essential for transfers are found in Chapter 7 of Title 27 of the 1976 Code of Laws.

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