

1979 WL 43215 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

December 19, 1979

\*1 Richard C. Moore, Esquire  
Simpsonville City Attorney  
P. O. Box 10084  
Greenville, South Carolina 29603

Dear Mr. Simpson:

In response to your request for an opinion from this Office as to whether or not the City of Simpsonville, which purchased a piece of real property for public use on October 24, 1979, is required to pay the taxes due on it through December 31, 1979, my opinion is that it is. Because the property was purchased after the statutory period for the assessment of property taxes had occurred, the tax liability is a choate one which passes with the property to the purchaser, irrespective of any tax-exempt status which the latter may have. If the property had been purchased before the statutory period for the assessment of taxes had occurred, then the City would not be liable for the payment thereof. See, [Town of Myrtle Beach v. Holliday](#), 203 S. C. 25, 26 S. E. 2d 12 (1943).

With kind regards,

Karen LeCraft Henderson  
Senior Assistant Attorney General

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