

1978 WL 34965 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

June 28, 1978

*1 The Honorable Irene K. Rudnick
S. C. House of Representatives
State House
Post Office Box 11867
Columbia, South Carolina 29211

Dear Representative Rudnick:

This is in response to your request concerning the validity of an initiative proposing a local ordinance to preclude the spot reassessment of property. It is the opinion of this office that such an ordinance would conflict with certain provisions of both the South Carolina Code and Constitution and, therefore, would not be valid.

Although §§ 4-9-1210, *et seq.*, and §§ 5-17-10, *et seq.*, of the South Carolina Code authorize, respectively, county and municipal initiatives, the subject matter of the ordinance proposed in your letter is not consonant with various statutory and constitutional mandates of this State. [Article X, § 3A of the South Carolina Constitution](#) provides that '[a]ll property subject to taxation shall be taxed in proportion to its value'; this is amplified by Article III, § 29, which states that the taxes 'shall be laid upon the actual value of the property taxed, as the same shall be ascertained by an assessment for the purpose of laying such tax.' (Emphasis added.) An ordinance prohibiting or limiting spot reassessments would interfere with this ascertainment of actual value. Moreover, such an ordinance would disrupt the equality and uniformity of assessment classifications required by [Article X, § 1 of the South Carolina Constitution](#) and Title 12, Chapter 43, particularly [§ 12-43-220, of the South Carolina Code](#). Finally, [Article X, § 4 of the Constitution](#) authorizes the General Assembly to 'provide for the assessment of all property for taxation, whether for state, county, school, municipal or any other political subdivision'; this pre-emptive grant of power would prevent a political subdivision from enacting inconsistent legislation in the same area.

Sincerely,

Karen LeCraft Henderson
Senior Assistant Attorney General

1978 WL 34965 (S.C.A.G.)

End of Document

© 2017 Thomson Reuters. No claim to original U.S. Government Works.