

1978 S.C. Op. Atty. Gen. 140 (S.C.A.G.), 1978 S.C. Op. Atty. Gen. No. 78-109, 1978 WL 22578

Office of the Attorney General

State of South Carolina

Opinion No. 78-109

June 5, 1978

***1 SUBJECT: Property Tax Valuation Of Real Property Vested In The Tax Assessor.**

The tax assessor has the statutory duty of determining the fair market and the assessed (taxable) values of real property in Dorchester county for ad valorem tax purposes, except however, that real property valued and assessed by the Tax Commission.

TO: James A. Bell, Esquire
Dorchester County Attorney

QUESTION:

Does the tax assessor or the auditor through the local board of Dorchester county have the duty to determine the fair market and assessed (taxable) values of real property situate in Dorchester county?

STATUTE:

[Article VIII, Sections 1 and 7 of the Constitution](#), and [Section 12-37-90 of the 1976 Code of Laws](#), as Amended.

DISCUSSION:

[Article VIII, Section 7](#), provides in part that:

‘No laws for a specific county shall be enacted and no county shall be exempted from the general laws applicable to the selected alternative form of government’.

[Section 1](#) of the Article provides:

‘The powers possessed by all counties * * * at the effective date of this Constitution shall continue until changed in a manner provided by law’.

We understand that Dorchester county, pursuant to [Section 12-37-90](#) created the office of tax assessor. The power to value real property, therefore, vests exclusively with the assessor by reason of the statute. The language of the statute in part provides that:

‘All counties shall have a full-time assessor, whose responsibility is appraising and listing all real property * * *’.

‘(h) Be the sole person responsible for the valuation of real property * * *’.

Excluded, however, is certain real property that is assessed and valued by the South Carolina Tax Commission. The statute is clear and in direct conflict with Section 65-1811 of the 1962 Code of Laws which created the Dorchester County Board of Assessors, and Section 65-1850 of the 1962 Code of Laws that provided their powers. [Section 12-37-90](#) is

subsequent legislation and by settled rules control. See cases collected in 17 West's South Carolina Digest, Statutes, Key 159.

CONCLUSION:

The tax assessor has the statutory duty of determining the fair market and the assessed (taxable) values of real property in Dorchester county for ad valorem tax purposes, except however, that real property valued and assessed by the Tax Commission.

Joe L. Allen, Jr.
Deputy Attorney General

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