

1976 WL 30808 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

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*1 The Charleston County Council may extend upon a showing of reasonable cause for failure to timely file by an applicant the time for the filing of the application for a residential classification for property for the 1976 and subsequent tax years.

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STATEMENT

Section 4 of Act 618, Acts of 1976, provides for the taxation of legal residences on an assessment equal to 4% of the residence's fair market value provided application for such a classification is made on or before May 1 of the tax year. For the 1976 tax year the application is to be made before June 1 and the Act further provides ‘* * * the local taxing authority may extend time for filing upon a showing satisfactory to it that the person had a reasonable cause for not filing on or before May first.’

QUESTION

Does the Act authorize the extension for the 1976 tax year when the date is June 1 and, if so, what is the ‘taxing authority’ in Charleston County that may grant the extension upon a showing of reasonable cause?

DISCUSSION

The Act provides authority to the governing body of Charleston County to extend the time upon a showing of reasonable cause for the 1976 and subsequent tax years. If the application was not made by June 1, 1976, the extended date for that year, it could not have therefore been made before May 1. We find nothing in the Act to reflect legislative intent that the June 1 date for 1976 excludes or limits the power of the ‘taxing authority’ to grant the extension for the 1976 tax year.

The ‘Home Rule Bill’, S. 18, that was ratified June 19, 1975 provides in part as follows:

‘Section 14-3703. Under each of the alternate forms of government listed in Section 14-3702, except the board of commissioners form provided in Article 6, each county government within the authority granted by the Constitution and subject to the general law of this State shall have the following enumerated powers which shall be exercised by the respective governing bodies thereof:

‘(5) To assess property and levy ad valorem property taxes * * *.’

The Act provides that Charleston County is to have Form 3 (Council-Administrator) and thus the Council is the governing body of Charleston County and for purposes of the question presented its taxing authority.

CONCLUSION

The Charleston County Council may extend upon a showing of reasonable cause for failure to timely file by an applicant the time for the filing of the application for a residential classification for property for the 1976 and subsequent tax years.

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