

1976 S.C. Op. Atty. Gen. 269 (S.C.A.G.), 1976 S.C. Op. Atty. Gen. No. 4417, 1976 WL 23034

Office of the Attorney General

State of South Carolina

Opinion No. 4417

August 9, 1976

*1 A separate tax notice to taxpayers notifying them of a millage change for increased or new school district services complies with the statutory notice requirements.

TO: Charles W. Knowlton
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QUESTION:

Does a separate tax notice of a millage increase for school district purposes sent with but separate from a general tax notice comply with statutory notice requirements?

AUTHORITIES:

1976 Act R281, Section 12C; 84 CJS, Taxation, § 363, Requisites and Validity of Levy, Statement of Purpose of Tax.

DISCUSSION:

Section 12C, 1976 Act R281 (signed by the Governor on June 4, 1975), provides that taxpayers be notified of a millage change for increased or new services by school districts in order to distinguish such changes from others resulting from reassessment (Section 12A) and from new assessment for additions or improvements (Section 12B). In notices stating the purpose of a tax, '[a] substantial compliance with such requirements is sufficient, and it is enough if reasonable certainty and particularity is used in setting forth the purpose of the tax, and . . . informalities in stating such purpose do not affect its validity.' 84 CJS, Taxation, § 363.

CONCLUSION:

A separate tax notice stating the purpose of a millage change meets the statutory requirements for such notices.

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