

1976 WL 30823 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

October 11, 1976

*1 Section 65-1962 provides the form and manner for notice of property taxes due and no reference is made to notices being mailed the property owner or to the political entity that is to absorb the costs of such notices.

Mrs. Pauline S. Koger
Charleston County Auditor

STATEMENT

The property taxes levied by municipalities and other taxing entities in Charleston County are billed and collected by the County Treasurer and then remitted to the taxing entity. In compliance with Section 12(a), 12(b) and 12(c) of Act 208, Acts of 1975, as amended, it was necessary to notify property owners of tax increases by various taxing entities which notice was or is to be done by a printed leaflet or pamphlet.

QUESTION

What political entity is to bear the cost of these leaflets or pamphlets?

STATUTES INVOLVED

Sections 65-1503, 65-1504, 65-1962 and Act 208, Acts of 1975.

DISCUSSION

All taxes are to be levied upon the same assessment. (Section 65-1503, Article 10, Section 13 of the Constitution). The municipalities may copy the auditor's records for tax purposes. (Section 65-1504). All taxes in Charleston County are levied by agreement, however, and collected by the Treasurer and whether the collection costs or any portion thereof are to be borne by the municipalities or the other taxing entities is subject to the terms of the agreement. Attention is however called to Section 65-1962 that provides:

'Immediately upon the receipt of the tax duplicate for the year from the county auditor, the county treasurer shall cause a notice to be inserted in one newspaper in his county stating the rate per cent of the levy for State purposes and the rate per cent for all other purposes on the duplicates for the current fiscal year and, if any special levies have been made on the property of the school or other district not affecting an entire county, the total rate of levies shall also be stated in such notice.'

This is the only statutory notice required, however, we understand that the custom in Charleston County has been to send individual notices for taxes which undoubtedly aids the collection and results in a tax saving. We have not found any statutory provision relating to the payment of the costs of the notices and it therefore appears that the governing body of Charleston County should determine whether the custom is to be continued and, if so, the source of the payment of the costs thereof.

CONCLUSION

Section 65-1962 provides notice of taxes due by property owners in Charleston County.

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