

1975 WL 29453 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

January 31, 1975

*1 Under present constitutional and statutory provisions all property in a ?? must be taxed at the same rate for county tax purposes.

Honorable W. A. McElveen, Jr.
Councilman
City of Sumter
Post Office Box 1266
Sumter, South Carolina 29150

Dear Mr. McElveen:

Reference is made to your letter of December 30, 1974 to the Honorable David F. McGinnis, wherein you request advice of whether property in Sumter County could be subjected to different rates of taxation according to the tax district in which the same was situate for purposes of county taxation. Mr. McGinnis has forwarded the matter to this office with the request that we advise.

The South Carolina Constitution, in Article 10, Section 1, and in Article 10, Section 5, requires that the tax and assessment be equal and uniform to the same class of property throughout the county when the taxes are assessed and collected for county purposes. Article 10, Section 5, provides in part as follows:

‘Such taxes to be uniform in respect to persons and property within the jurisdiction of the body imposing the same.’

Equality and uniformity in taxation is a fundamental requirement. [Parker v. Bates, 216 S. C. 52, 56 S. E. 2d 723.](#)

In addition to the above requirement, Section 9 of Act 371, Acts of 1967, an act that created the Sumtor County Commission, provides the powers of the Commission and states in subparagraph (c) that one of its duties is:

‘To provide for a uniform system of ad valorem property tax assessments throughout the county.’

It is therefore the opinion of this office that, under the present constitutional and statutory provisions, the County cannot levy a different rate of tax on property of the same class according to the various county tax districts.

Section 7 of Article 8 of the South Carolina Constitution will, however, provide authority to tax different areas of the County at different rates of taxation related to the nature and level of governmental services provided. The implementation of this constitutional authority, however, must be by legislative act to create the alternative forms of county government, the so-called ‘home rule’ statute, which at present has not been adopted.

Yours very truly,

Joe L. Allen, Jr.
Assistant Attorney General

1975 WL 29453 (S.C.A.G.)

End of Document

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