

1975 WL 29274 (S.C.A.G.)  
Office of the Attorney General  
State of South Carolina  
September 18, 1975

\*1 Mr. Wortham W. Dibble  
Post Office Box 1244  
Sumter, SC 29150

Dear Mr. Dibble:

I have received your letter in which you ask if county auditors and county treasurers are constitutional officers.

I can find no language in the South Carolina Constitution of 1895, as amended, which provides for county auditors and county treasurers. While there are provisions which, according to the annotations appearing thereunder, allude to duties imposed upon those officials in the collection of taxes, etc., two of those provisions have been deleted from the Constitution. See, SOUTH CAROLINA CONSTITUTION, Art. XI, Section 4; Art. IV, Section 24. The one provision which has remained extant does not, in my opinion, have the effect of making county auditors and county treasurers constitutional officers. See, SOUTH CAROLINA CONSTITUTION, Art. X, Section 13.

With kind regards,

Karen LeCraft Henderson  
Assistant Attorney General

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