

1975 S.C. Op. Atty. Gen. 196 (S.C.A.G.), 1975 S.C. Op. Atty. Gen. No. 4127, 1975 WL 22423

Office of the Attorney General

State of South Carolina

Opinion No. 4127

September 22, 1975

*1 Act 208, Acts of 1975, is effective for the 1976 tax year except where otherwise specifically provided.

TO: Mr. Lawrence R. Braswell
Marion County Tax Assessor

QUESTION

‘What portion of Act No. 208 passed in 1975 must be implemented for 1976 by Marion County?’

STATUTE

Act No. 208, Acts of 1975.

DISCUSSION

The Act, in Section 16, provides:

‘Except as otherwise specifically provided for herein, this Act shall take effect for the tax year 1976.’

The General Assembly has thus provided the tax year in which the Act is to be effective unless otherwise stated. Under such circumstances the language of the Act controls and there is no administrative authority to alter or amend the requirements. Your authority is that conferred by the Act.

‘Assessors can act officially only in pursuance of authority conferred on them by law and within the limits of such authority.’ 84 C.J.S., Taxation, Section 376, page 715.

OPINION

It is therefore the opinion of this office that Act No. 208 is effective for the 1976 tax year, except where otherwise specifically stated, and consequently your office is without authority to postpone or defer the application of the same to tax years subsequent to 1976.

Joe L. Allen, Jr.
Assistant Attorney General

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