

1973 S.C. Op. Atty. Gen. 45 (S.C.A.G.), 1973 S.C. Op. Atty. Gen. No. 3469, 1973 WL 20933

Office of the Attorney General

State of South Carolina

Opinion No. 3469

February 2, 1973

**\*1 In Richland County, the reassessment of real property on which notices thereof were mailed in November and December are first applicable for the tax year beginning the second January after the mailing of such notices.**

Richland County Attorney

A request is made for the opinion of this office concerning the date that real property is to be taxed at a 'reassessed' value in Richland County and you call attention to Act No. 1269, Acts of 1972, that provides:

'When any property in Richland County is reassessed, the change in tax resulting from such reassessment shall not be applied to such property until the tax year following such reassessment, except that when any property is reassessed during the months of November and December, the change in assessment shall not take effect until the second January following such assessment. Notices thereof shall be mailed to owner of record as of December thirty-first of the preceding year.'

The Act also repeals Act No. 1200, Acts of 1970, which is further evidence of legislative intent that the tax base of the reassessed property not be changed until subsequent tax years.

We enclose a copy of an opinion of December 6, 1971, to the Honorable Bob Jeter, Auditor of Richland County, which we believe is applicable to the question here presented. An assessment of property is:

'An official estimate of the sums which are to constitute the basis of an apportionment of the tax between individual subjects of taxation within the district.' *84 C.J.S., Taxation, See. 390, p. 746.*

The reassessment is the same, however, before it can be complete notice must be given the property owner when the 'reassessment' results in an increase in the valuation. (See Section 65-1851, where it is specifically provided that the required notice is to be given by the county assessor).

This statute satisfies the due process requirement of the Constitution, hence the 'reassessment' is not complete until the notice is given.

'Statutory provisions prescribing notice and hearing are mandatory, and observance of such requirements is a condition precedent to liability for tax imposed.' *84 C.J.S., Taxation, See. 420, p. 818.*

It is therefore the opinion of this office that the 'reassessment' of the property referred to in your letter is effective, because of the 1972 Act, for the 1974 tax year.

Joe L. Allen, Jr.  
Assistant Attorney General

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