

1973 S.C. Op. Atty. Gen. 52 (S.C.A.G.), 1973 S.C. Op. Atty. Gen. No. 3474, 1973 WL 20938

Office of the Attorney General

State of South Carolina

Opinion No. 3474

February 7, 1973

***1 (1) A municipality cannot use a ratio to fair market value different from that used by the county to assess and tax property.**

(2) A city may exempt the property of manufacturers from taxation provided the conditions of Article 8, Section 8 of the Constitution are satisfied.

Mayor
City of York

Reference is made to the first question presented in your letter of February 1, 1973, and to the question presented in your letter of February 2, 1973. You request the opinion of this office upon the following:

1. 'Can a municipality use the county assessor's appraisal and assessment and then multiply the county assessment by some arbitrary number such as doubling the county assessment?'
2. 'Can a municipality give tax relief, such as a five year abatement to either a new industry, new equipment in existing industry, or plants in a newly annexed area?'

With reference to the first question, the Constitution provides in Article 10, Section 13, that there can be but one assessment for purpose of taxation. A separate assessment for a municipality was held unconstitutional in the case of *Breedin v. Manning*, 168 S. C. 69, 167 S. E. 2. It is therefore the opinion that the assessment outlined in this question would be in violation of this constitutional provision.

With reference to the second question, please be advised that Article 8, Section 8 of the Constitution provides in part that: 'Cities and towns may exempt from taxation, by general or special ordinance, except for school purposes, manufactories established within their limits for five successive years from the time of the establishment of such manufactories: *Provided*, That such ordinance shall be first ratified by a majority of such qualified electors of such city or town as shall vote at an election held for that purpose: * * *.'

This section has been held to be self-executing. *Duke Power Co. v. Bell*, 156 S. C. 299, 152 S. E. 865; *Byrd v. Lawrimore*, 212 S. C. 281, 47 S. E. 2d 728. Likewise, failure to hold the election invalidates the exemption. *Watson v. Orangeburg*, 229 S. C. 367, 93 S. E. 2d 20.

It is therefore the opinion of this office that the city has no authority to exempt property of manufactories from taxation except as provided in Article 8, Section 8 of the Constitution.

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