



HENRY McMASTER  
ATTORNEY GENERAL

January 20, 2010

Ms. Judy C. McWaters  
Chester County Office of Veteran Affairs  
Post Office Drawer 580  
Chester, South Carolina 29706

Dear Ms. McWaters:

We received your letter requesting an opinion of this Office as to whether the surviving spouse of a disabled veteran is entitled to a property tax exemption on his or her vehicle if he or she currently holds a special license plate pursuant to section 56-3-1110 of the South Carolina Code.

#### **Law/Analysis**

Section 12-37-220 of the South Carolina Code (2000 & Supp. 2008) provides a list of property tax exemptions and includes an exemption on two private passenger vehicles owned or leased by a disabled veteran.

Two private passenger vehicles owned or leased by any disabled veteran designated by the veteran for which special license tags have been issued by the Department of Motor Vehicles under the provisions of Sections 56-3-1110 to 56-3-1130 or, in lieu of the license, if the veteran has a certificate signed by the county service officer or the Veterans Administration of the total and permanent disability which must be filed with the Department of Motor Vehicles.

S.C. Code Ann. § 12-37-220(B)(3) (Supp. 2008).

This provision clearly allows a property tax exemption for disabled veterans, but does not mention whether or not their surviving spouses would also be entitled to an exemption. Nonetheless, you argue that because other provisions in section 12-37-220 exempting disabled veterans from property taxes on their homes and prisoners of war from property tax on their up to two vehicles specifically apply to surviving spouses, section 12-37-220(B)(3) should be read as affording a

property tax exemption on vehicles owned by the surviving spouse of a disabled veteran. In addition, you argue because a surviving spouse of a disabled veteran is eligible pursuant to section 56-3-1110 of the South Carolina Code (2006 & Supp. 2008) to receive a special license tag, he or she is eligible pursuant to section 12-37-220(B)(3) to receive a property tax exemption on his or her vehicles.

Because section 12-37-220(B)(3) does not specifically address surviving spouses of disabled veterans, we must employ the rules of statutory interpretation to determine whether they may be entitled to the property tax exemption afforded to disabled veterans. The cardinal rule of statutory interpretation is to “ascertain and effectuate the intent of the legislature.” Berkeley County School Dist. v. South Carolina Dept. of Revenue, 383 S.C. 334, 345, 679 S.E.2d 913, 919 (2009) (quotations omitted). In addition, “[t]he words of the statute must be given their plain and ordinary meaning without resorting to subtle or forced construction to limit or expand the statute’s operation.” Id. (quotations omitted). In addition, “[i]n construing statutory language, the statute must be read as a whole, and sections which are part of the same general statutory law must be construed together and each one given effect.” TNS Mills, Inc. v. South Carolina Dep’t of Revenue, 331 S.C. 611, 503 S.E.2d 471(1998). However, our courts also recognize the canon of construction “*expressio unius est exclusio alterius*” or “*inclusio unius est exclusio alterius*” which is “to express or include one thing implies the exclusion of another, or of the alternative.” Hodges v. Rainey, 341 S.C. 79, 86, 533 S.E.2d 578, 582 (2000).

In reading section 12-37-220 as a whole, we recognize that section (B)(1) specifically allows a surviving spouse of a disabled veteran to receive a property tax exemption on his or her house until he or she remarries. In addition, we note that section (B)(29) specifically states that the surviving spouse of a qualified former prisoner of war is eligible for a property tax exemption on his or her vehicle until he or she remarries. Thus, the Legislature specifically addressed the eligibility of a surviving spouse with regard to these two exemptions. However, the Legislature did not see fit to provide the same eligibility to a surviving spouse of a disabled veteran in section 12-37-220(B)(3). Thus, following the canon of *expressio unius est exclusio alterius*, we must presume that the Legislature did not intend for surviving spouses to be eligible to receive a property tax exemption on their vehicles due to their spouse’s status of a disabled veteran.

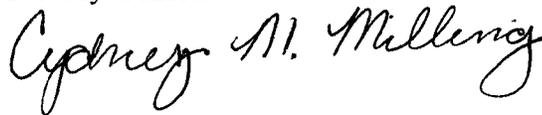
Furthermore, we do not believe surviving spouses of disabled veterans are eligible to receive a property tax exemption on vehicles just because they are eligible to receive a special license tag pursuant to section 56-3-1110. Section 56-3-1110 specifically allows a surviving spouse of a disabled veteran to obtain a special license plate so long as the surviving spouse does not remarry. As a result of obtaining a special license plate, section 56-3-1110 exempts surviving spouses from paying registration fees. However, this provision does not exempt a surviving spouse from paying property taxes on such a vehicle. Moreover, although section 12-37-220(B)(3) partly relies on a veteran’s possession of a special license plate issued under section 56-3-1110 to determine eligibility for the exemption, we do not believe that any rights obtained by a surviving spouse in section 56-3-1110, dealing solely with special license plates and registration fees, creates a right to receive a

Ms. McWaters  
Page 3  
January 20, 2010

property tax exemption under section 12-37-220(B)(3). These two provisions are separate and section 56-3-1110 cannot create a new right under section 12-37-220(B)(3) outside of what is provided for by the Legislature in section 12-37-220(B)(3). Accordingly, we do not believe that the Legislature intended for a surviving spouse of disabled veteran to be eligible to receive a property tax exemption on his or her vehicle, regardless of whether or not he or she holds a special license plate issued pursuant to section 56-3-1110.

Very truly yours,

Henry McMaster  
Attorney General



By: Cydney M. Milling  
Assistant Attorney General

REVIEWED AND APPROVED BY:



Robert D. Cook  
Deputy Attorney General