

1979 S.C. Op. Atty. Gen. 21 (S.C.A.G.), 1979 S.C. Op. Atty. Gen. No. 79-10, 1979 WL 29016

Office of the Attorney General

State of South Carolina

Opinion No. 79-10

January 22, 1979

***1 SUBJECT: Property Tax—Homestead Exemption—Proof of necessary ownership.**

An applicant for the homestead exemption should present clear and uncontradicted evidence that the conditions of the exemption are met, otherwise, the same should be denied.

TO: Honorable W. S. Richbourg
Clarendon County Auditor

QUESTION:

Persons have applied for the homestead exemption and furnished evidence of age under a birth certificate in one name, voter registration certificate with a different name, and also a deed with a different name. Are such persons entitled to this exemption?

APPLICABLE LAW:

[§§ 12-37-250](#) and [12-37-610](#) of the 1976 South Carolina Code of Laws.

DISCUSSION:

The exemption (homestead) is granted by [§ 12-37-250](#) to certain persons who are either sixty-five years of age or older, totally and permanently disabled or totally blind. It is necessary that such persons own a complete fee simple title or a life estate to the property before the exemption is granted. [Section 12-37-610](#) identifies the person liable for payment of taxes on realty and as related to the homestead requires that the taxes be paid by the person owning the fee or life estate. It is necessary that a person make application for the exemption and when the evidence to establish age, disability, blindness and ownership conflict, the exemption is not to be granted.

‘Constitutional and statutory language creating exemption from taxation will not be strained or liberally construed in favor of taxpayer claiming an exemption, and he must clearly bring himself within the language on which he relies.’ [Textile Hall Corp. v. Hill](#), 215 S. C. 262, 54 S. E. 2d 809. For other cases see [17 S. C. D., Taxation](#), Sec. 204(2), et seq.

It is thus necessary for the applicant for the exemption to prove by clear evidence that the requirements for the exemption are satisfied. Unless the conflicting evidence is clarified, the exemption should be denied.

CONCLUSION:

An applicant for the homestead exemption should present clear and uncontradicted evidence that the conditions of the exemption are met, otherwise, the same should be denied.

Joe L. Allen, Jr.

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