

1977 S.C. Op. Atty. Gen. 66 (S.C.A.G.), 1977 S.C. Op. Atty. Gen. No. 77-71, 1977 WL 24413

Office of the Attorney General

State of South Carolina

Opinion No. 77-71

March 3, 1977

\*1 W. Jerry Fedder, Esquire  
County Attorney  
P. O. Box 791  
Seneca, South Carolina 29678

Dear Mr. Fedder:

We are of the opinion that a new industry which purchases a pre-existing manufacturing facility in Oconee County that is more than five years of age is not entitled to an exemption from county and local taxes. The exemption contained in Section 65-1567 of the South Carolina Code of Laws only relates to newly erected facilities or new improvements to existing facilities.

Best wishes,

C. Tolbert Goolsby, Jr.

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