

1979 WL 43141 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

October 29, 1979

***1 SUBJECT: Property Tax—Homestead Exemption—Joint Ownership With Right of Survivorship**

A deed granting a joint life estate and a separate life estate to the survivor will not satisfy the ownership requirements for the homestead exemption unless the same was in effect on or before December 31, 1971.

Honorable W. S. Richbourg
Clarendon County Auditor

QUESTION:

Does a deed that grants realty jointly for life to husband and wife with life estate to the survivor satisfy the ownership requirements for the homestead exemption?

APPLICABLE LAW:

[§ 12-37-250, 1976 Code](#) of Laws.

DISCUSSION:

The conditions for the exemption require ownership of a ‘complete fee simple or life estate’ to the dwelling place. The deed here involved creates a life estate jointly and then to the survivor and was executed September 13, 1979. The section limits the exemption to life estates that were created by deed to those in effect on or before December 31, 1971. The language is that:

‘The provisions of this section shall apply to life estates created by will and also to life estates otherwise created which were in effect on or before December 31, 1971.’ [§ 12-37-250](#).

CONCLUSION:

A deed granting a joint life estate and a separate life estate to the survivor will not satisfy the ownership requirements for the homestead exemption unless the same was in effect on or before December 31, 1971.

Joe L. Allen, Jr.
Deputy Attorney General

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