

1979 WL 43520 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

August 14, 1979

***1 SUBJECT: Property Tax Exemptions—1979 Tax Year**

The exemption provided by § 12-37-220 applies for the 1979 tax year without any requirement for an application. The property is exempt by operation of law and cannot be lawfully taxed.

Mr. James L. Brodie
Supervisor-Reassessment

QUESTION:

Is property exempt from taxation by Act 621, Acts of 1978, for the 1979 tax year when no application for such exemption is made?

APPLICABLE LAW:

§§ 12-37-220 and 12-3-145; Joint Resolution S. 577.

DISCUSSION:

Certain property is exempt from taxation by § 12-37-220. As a condition precedent thereto an application for the exemption must be made to the South Carolina Tax Commission in accordance with § 12-3-145. For the 1979 tax year the application to the Tax Commission and approval by the Tax Commission is suspended by Joint Resolution S. 577. The language is that:

‘Notwithstanding the provisions of [Section 12-3-145 of the 1976 Code](#) all classes of property exempted from ad valorem taxation pursuant to Section 12-37-220 shall be tax exempt through December 31, 1979, whether or not such property has been specifically approved for exemption by the Tax Commission pursuant to [Section 12-3-145](#). Beginning with the tax year 1980 the provisions of [Section 12-3-145](#) shall apply and applications for exemption for that tax year and thereafter shall be made pursuant to that section.’

Under such the property is exempt for the 1979 tax year whether or not an application has been made to the Commission. We do not know of any other statutory requirement for the application and the property is thus exempt by operation of law.

CONCLUSION:

The exemption provided by § 12-37-220 applies for the 1979 tax year without any requirement for an application. The property is exempt by operation of law and cannot be lawfully taxed.

Joe L. Allen, Jr.

Deputy Attorney General

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