

1978 WL 35264 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

December 11, 1978

\*1 Mr. John Hamilton  
Director  
S. C. Aeronautics Commission  
P. O. Box 1769  
Columbia, South Carolina 29202

Dear John:

Reference is made to letter to you dated October 13, 1978, from John S. Yodice, Washington Counsel for the Aircraft Owners and Pilots Association. The letter from Mr. Yodice requests an advisory opinion concerning possible property tax relief for privately-owned public-use airports. Mr. Yodice states his hope that more states can be persuaded to exempt at least the runways, taxiways and other public-use areas on these airports. The question raised by Mr. Yodice's letter is whether an exemption requires an amendment of the South Carolina Constitution.

I enclose herewith copy of [Article X, Section 3, of the South Carolina Constitution](#), as amended, and refer your attention to the third paragraph from the end of said [Section 3](#), to the effect that the General Assembly may provide for exemptions from the property tax, by general laws applicable uniformly to property throughout the State, but only with the approval of two-thirds of the members of each House. This provision of the South Carolina Constitution is applicable to the situation referred to in Mr. Yodice's letter and it is, therefore, unnecessary to have further amendment of our Constitution in order to obtain the property tax relief for the airports in question. Legislation by the General Assembly, upon two-thirds vote, would be necessary to grant such exemptions.

I am sending copy of this letter and copy of [Article X, Section 3](#), to Mr. Yodice, as response to his letter to you of October 13, 1978.

Yours very truly,

Victor S. Evans  
Deputy Attorney General

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