

1976 WL 30892 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

December 13, 1976

*1 Mr. Gerald W. Burnett
Deputy Comptroller General

QUESTION

Where property is partially or totally exempt from taxation, is it necessary that the Comptroller General's office issue an abatement for the exemption?

DISCUSSION

We know of no statutory requirement that the Comptroller General's office issue the abatement. The constitutional or statute provision that provides for the exemption is sufficient authority for an entry upon a county's tax books for the exemption. No abatement is needed, consequently, the Comptroller General's office has no statutory requirement to issue the abatement.

OPINION

The Comptroller General's office is not required to issue an abatement as a condition precedent to a tax exemption granted by the Constitution or by statutory law.

Joe L. Allen, Jr.
Deputy Attorney General

1976 WL 30892 (S.C.A.G.)