

1976 S.C. Op. Atty. Gen. 427 (S.C.A.G.), 1976 S.C. Op. Atty. Gen. No. 4554, 1976 WL 23170

Office of the Attorney General

State of South Carolina

Opinion No. 4554

December 23, 1976

***1 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.**

Deputy Comptroller General

You have asked the following 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?

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.

Joe L. Allen, Jr.

Deputy Attorney General

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