

1975 S.C. Op. Atty. Gen. 262 (S.C.A.G.), 1975 S.C. Op. Atty. Gen. No. 4220, 1975 WL 22517

Office of the Attorney General

State of South Carolina

Opinion No. 4220

December 22, 1975

*1 Property leased to the City of Anderson on which it operates a municipal parking lot is not exempt from ad valorem taxation to the owners of the property, however, the same would be exempt if owned by the City.

TO: J. Calhoun Pruitt, Jr., Esq.
Attorney at Law

QUESTION

You advise that:

'The City of Anderson is currently leasing from private land owners certain areas for the purpose of providing public parking. The city runs these areas and does make charges for the parking provided. The city, under the terms of its leases with the private land owners, has agreed to pay the applicable county taxes on the land. Our question is twofold:

(1) Is there any authority for the waiver exemption or forgiveness by the County of County taxes due on this land?

(2) Would your answer to the above question be different if the City owned the parking lots in fee, instead of owning a lease hold interest?'

CONSTITUTIONAL PROVISIONS AND STATUTES INVOLVED

Article 10, Section 4 of the South Carolina Constitution, and Section 65-1522(20)(21)(22) and (23), South Carolina Code of Laws.

DISCUSSION

Article 10, Section 4 of the Constitution exempts from taxation '* * * all * * * township and municipal property used exclusively for public purposes and not for revenue * * *.' Section 65-1522(20)(21)(22) and (23) exempts the property of municipalities when devoted to certain uses, all of which are public. It is likewise settled that a municipal parking lot is a public purpose.

'A parking lot serves a public purpose to as great, if not greater, degree than many of the purposes upheld by the Court in the Cathcart case. (*Cathcart v. City of Columbia*, 170 S. C. 362, 170 S. E. 435.) We have no hesitancy in concluding that the proposed undertaking is for a public purpose (off-street parking facility).' [Sammons v. City of Beaufort](#), 225 S. C. 490, 83 S. E. 2d 153.

Here however the property in not that of the City of Anderson, a necessary condition for the exemption. The tax in the liability of the owner of the property. Section 65-1611.

CONCLUSION

It is the opinion of this office that the property leased to the City of Anderson on which it operates a municipal parking lot is not exempt from ad valorem taxation to the owners of the property, however, the same would be exempt if owned by the City.

Joe L. Allen, Jr.
Deputy Attorney General

1975 S.C. Op. Atty. Gen. 262 (S.C.A.G.), 1975 S.C. Op. Atty. Gen. No. 4220, 1975 WL 22517

End of Document

© 2018 Thomson Reuters. No claim to original U.S. Government Works.