

1974 WL 27627 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

February 11, 1974

*1 Where property is conveyed by properly executed deed prior to December 31 of the tax year and the deed is not recorded until a later date, the grantee on such a deed is the owner of the property on December 31 for purposes of the homestead exemption.

Mrs. Pauline S. Koger
Charleston County Auditor
Post Office Box 614
Charleston, South Carolina 29402

Dear Mrs. Koger:

Reference is made to your letter of January 30, 1974, and to the inquiry of whether it is necessary that a deed be recorded prior to December 31, 1973, before an applicant could qualify for the homestead exemption. It is understood that property was conveyed to the applicant sometime prior to December 31, however, that the deed was not presented for recordation until after January 1 and the question is whether the person applying for the homestead exemption was the owner of the property on December 31, which ownership is a condition precedent for the exemption.

The deed was valid to convey title between the parties on the date that the same was executed, whether recorded then or at some subsequent date. The purpose of recording the deed is to protect the grantee from subsequent purchasers for value or innocent creditors.

'As between parties thereto, it is not necessary to the validity of any instrument contemplated by this section that it be recorded, since recording becomes material only where there are double conveyances by the same person.' [Epps v. McGallum Realty Co.](#), 139 S. C. 481, 138 S. E. 297.

The applicant under the facts as herein stated was the legal owner of the property on December 31, 1973, and is liable for payment of the property taxes for the current year and has therefore met the requirements for the homestead exemption.

With best wishes, I am

Yours very truly,

Joe L. Allen, Jr.
Assistant Attorney General

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