

1973 S.C. Op. Atty. Gen. 39 (S.C.A.G.), 1973 S.C. Op. Atty. Gen. No. 3464, 1973 WL 20928

Office of the Attorney General

State of South Carolina

Opinion No. 3464

January 24, 1973

***1 A condominium unit may qualify for the homestead exemption when the other requirements thereof are satisfied.**

Attorneys At Law,
Columbia, S. C.

Reference is made to your letter of December 22, 1972, wherein you request the opinion of this office of whether a condominium unit that is deeded out of a horizontal property regime can qualify for the Homestead Exemption when the other conditions of the exemption statute are satisfied.

The statute, Section 57-497, provides that the apartments may be purchased and owned as if it were solely and entirely independent of the other apartments in the property of which it formed a part. A condominium is a system of separate ownership of individual units in a multiple unit building. *Susskind v. 1136 Tenants Corp.*, 251 N. Y. 2d 321, 43 Misc. 2d 588.

Under such circumstances, it is therefore the opinion of this office that a condominium unit can qualify as the homestead for purposes of the Homestead Exemption when the owner thereof satisfied the other requirements of the exemption statute.

Joe L. Allen, Jr.
Assistant Attorney General

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