

1982 S.C. Op. Atty. Gen. 7 (S.C.A.G.), 1982 S.C. Op. Atty. Gen. No. 82-2, 1982 WL 154972

Office of the Attorney General

State of South Carolina

Opinion No. 82-2

January 14, 1982

***1 SUBJECT: Property Taxation—Uniformity of Exemptions**

The General Assembly may not exempt property of one class from taxation in one county and subject the property of the same class to taxation in another county.

TO: Honorable L. H. Siau, Jr.
Georgetown County Auditor

QUESTION:

May the General Assembly exclude certain counties from the application of an exemption of property from ad valorem taxation?

APPLICABLE LAW:

[Article X, § 3 of the South Carolina Constitution.](#)

DISCUSSION:

[Article X, § 3](#) provides in part that:

'In addition to the exemptions listed in this section, the General Assembly may provide for exemption from the property tax by general laws applicable uniformly to property throughout the State and in all political subdivisions * * *.'

Considered herein is property of a class located in the various counties of the State. The above provision precludes the exemption in one county and the taxation by another. The requirement is that the exemption be uniform throughout the State.

CONCLUSION:

The General Assembly may not exempt property of one class from taxation in one county and subject the property of the same class to taxation in another county.

Joe L. Allen, Jr.
Deputy Attorney General

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