

1979 WL 42735 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

January 4, 1979

**\*1 SUBJECT: Property Tax—Ownership Requirement for the Exemption of the Residence of Widows of Persons Who Were Paralegic or Disabled Veterans**

(a) The widow of a paralegic person must own a fee or life estate in the property to qualify for the exemptions provided by Section 2 B(2) of Act 621, Acts of 1978.

(b) The exemption provided by Section 2 B(1) of Act 621, Acts of 1978, is granted when the widow of the qualified disabled veteran resides in the residence and remains unmarried. There is no requirement that she own the residence in fee or for life as a condition for the exemption.

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QUESTION:

Must the residence of the widow of a person granted the exemption provided by Section 12-37-220(1) and (2) (Section 2 B(1) and (2) of Act 621, Acts of 1978) be owned by such widow in order to qualify for the exemption?

APPLICABLE LAW:

Section 2 B(1) and (2) of Act 621, Acts of 1978, that amends [Section 12-37-220 of the 1976 Code](#) of Laws.

DISCUSSION:

The two provisions exempt from ad valorem taxation:

(1) ‘The dwelling house, in which he resides, and lot not to exceed one acre belonging to any veteran who is one hundred percent permanently and totally disabled from a service-connected disability shall be exempt from county and school taxes provided such veteran shall file a certificate signed by the county service officer of such total and permanent disability with the State Tax Commission. This exemption shall be allowed to the widow of any such veteran as long as she does not remarry and resides in the exempt house.’

(2) ‘The dwelling house, in which he has residence, and lot not to exceed one acre belonging to any paralegic, so long as such property is owned and occupied by the person or his widow, so long as she does not remarry and resides in the exempt house, shall be exempt from county, school and municipal taxes provided that such paralegic shall furnish satisfactory proof of his disability.’

The disabled veteran or the paralegic person must own the property to qualify for the exemption because the statute expresses such by the use of the term ‘belonging’. The phrase ‘belonging to’ is not defined, however, the same must connote ownership of the property.

'Belonging to connotes title or ownership.' [People v. Crouch](#), 77 Ill. App. 2d 290, 222 N. E. 2d 46. See also [Words and Phrases](#), Vol. 5.

[Black's Law Dictionary, Revised Fourth Edition](#), defines 'Belong' as:

'To appertain to; to be the property of. Property 'belonging' to a person has two general meanings: (1) ownership; [People ex rel. Gill v. Lake Forest University](#), 367 Ill. 103, 10 N. E. 2d 667, 671; and (2) less than ownership, i.e., less than an unqualified and absolute title, such as the absolute right of user. [City and County of San Francisco v. McGovern](#), 28 Cal. App. 491, 152 P. 980, 984.'

The exemption provisions must also be construed in conjunction with Section 12-37-610 that designates the person liable for payment of the tax. (For cases see [17 South Carolina Digest, Statutes, Key 223](#).) The person liable for the tax as prescribed by Section 12-37-610 is the owner of the fee or of a life estate.

\*2 The disabled veteran or the paraplegic person must, therefore, own the fee or a life estate to the property in order for the exemption to be granted.

Under the laws of this State, title to the property would, upon death of the veteran or paraplegic person, vest in the heirs or devisees. The language relating to the widow of the paraplegic person is clear and she must also own the property in fee or for life as a condition for the exemption.

All that is required of the widow of the disabled veteran is that she not 'remarry' and that she 'reside' in the house. The term 'reside' does not require ownership of the property in fee or for life. The language of this provision is likewise clear insofar as the ownership requirement for the widow in that none are expressed. The General Assembly used the terms 'reside' and 'belonging' when conferring the exemption to the veteran, however, there is no condition that the property 'belong' to the widow. In our construction of the provision, we are bound to the language used:

'In construing a statute, the language should be given its ordinary and popular significance without resort to subtle and forced construction for the purpose of limiting its operation. A court can neither legislate nor construe a statute which is clear.' [Investors Premium Corporation v. The South Carolina Tax Commission](#), 260 S. C. 13, 193 S. E. 2d 642.

#### CONCLUSION:

(a) The widow of a paraplegic person must own a fee or life estate in the property to qualify for the exemptions provided by Section 2 B(2) of Act 621, Acts of 1978.

(b) The exemption provided by Section 2 B(1) of Act 621, Acts of 1978, is granted when the widow of the qualified disabled veteran resides in the residence and remains unmarried. There is no requirement that she own the residence in fee or for life as a condition for the exemption.

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