

1976 WL 30723 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

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*1 Documentary stamps are not required upon deeds of property to a municipality in connection with a slum clearance and redevelopment program as the same constitutes a public purpose within the meaning of the exemption provisions of Section 65-689.

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QUESTION

Are documentary stamps required upon deeds to the City of ?? in connection with a slum clearance plan?

STATUTE

Section 65-689, Code of Laws of South Carolina, 1962, as amended.

DISCUSSION

Attention is called to section 65-689 of the South Carolina Code, as amended. This section provides for the documentary stamp tax upon deeds and also provides an exemption for property conveyed to the State of South Carolina or any of its political subdivisions and departments for public purposes. A municipality clearly is a political subdivision of the State and is entitled to the exemption.

Generally, slum clearance benefits the public and constitutes a public purpose. Therefore, we believe that the exemption in this section applies to deeds of property to the City. See [McNulty v. Owens](#), 188 S. C. 377, 199 S. E. 425, and [Edens v. City of Columbia](#), 228 S. C. 564, 91 S. E. 2d 280. Also Section 5 of Article XIV of the Constitution allows certain areas to exercise the power of eminent domain solely to accomplish slum clearance and redevelopment.

CONCLUSION

Documentary stamps are not required upon deeds of property to a municipality in connection with a slum clearance and redevelopment program as the same constitutes a public purpose within the meaning of the exemption provisions of Section 65-689.

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