

1976 WL 30928 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

March 23, 1976

*1 Two or more adjoining lots may comprise a legal residence for purposes residential classification for tax purposes when the same are in fact a part of the residence of the applicant, are occupied by the applicant, are owned in total or in fee or for life and when the total area of the legal residence if five acres or less.

Mr. Robert W. Ragin
Charleston County Tax Assessor

QUESTION

You advise that several property owners have requested a residential classification for land presently listed as a separate lot, however, contiguous to that lot on which the residence is situate and request is made for the opinion of this office of whether the separate lots may be so classified and, if so, whether ownership of the two lots must be identical.

STATUTE INVOLVED

Act 208, Acts of 1975.

DISCUSSION

The Act provides in Section 2(c) for the residential classification by the following language:

'The legal residence and not more than five acres contiguous thereto when owned totally or in part in fee, or by life estate and occupied by the owner of such interest shall be taxed on an assessment equal to not less than two and one-half percent or not more than four percent for a period of four years of the fair market value of such property as determined by the governing body of the county concerned; * * *.'

The conditions of the classification are therefore that the property be the occupied legal residence of the applicant who must own the same totally or in part in fee or by life estate. We know of no statute that precludes the legal residence from being comprised of more than one lot; the only limitation being that of five acres. The questions to be determined are (a) whether the separate lot is a part of the legal residence of the applicant, (b) whether it is occupied by the applicant, (c) whether it is owned totally or in part in fee or for life by the applicant and (d) whether the total area of the residence is five acres or less. If these questions are affirmatively answered the conditions of the statute providing for the classification are satisfied.

CONCLUSIONS

Two or more adjoining lots may comprise a legal residence for purposes of a residential classification for tax purposes when the same are in fact a part of the legal residence of the applicant, are occupied by the applicant, are owned in total or in part in fee or for life and when the total area of the legal residence is five acres or less.

Joe L. Allen, Jr.
Deputy Attorney General

1976 WL 30928 (S.C.A.G.)

End of Document

© 2016 Thomson Reuters. No claim to original U.S. Government Works.