

1976 WL 30802 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

July 19, 1976

*1 An instrument that grants a right to use real property (time sharing)?? fee simple in remainder (after a number of years) does not subject the owner of?? to use to a tax, the same being upon the owner of the fee.

Honorable Jack Q. Gerrald
Horry County Auditor

QUESTION

An instrument purports to convey an interest in real property for certain periods of the year (times sharing) and the question is the person liable for taxes on the property.

STATUTE INVOLVED

Section 65-1611, South Carolina Code of Laws of 1962.

DISCUSSION

The instrument grants a separate 'estate' (right to use) the property for a specified time period for a number of years with a vested remainder at the end of the term to the grantee (purchaser) in common and in proportion with the owners of other time periods in fee simple absolute. Section 65-1611 provides that:

'Every person shall be liable to pay taxes and assessments on the real estate of which he may stand seized in fee or for life, in dower or as husband in right of his wife or may have the care of as guardian, executor, trustee or committee.'

Under such circumstances, the fee simple title to the property is not changed by the instrument until the end of the term, therefore, the owner of the fee is the person liable for the tax.

CONCLUSION

The owner of the fee is the person liable for the tax and the instrument here considered does not convey or grant a fee until the end of the term for years.

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