1972 WL 26146 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

May 30, 1972

 *1 The homestead tax exemption granted by Act 410, Acts of 1971, does not exempt the homestead from taxes levied by townships.

Mrs. Pauline S. Koger
County Auditor
Charleston County Court House
Charleston, South Carolina 29402

Dear Mrs. Koger:
Reference is made to your request for the opinion of this office of whether the Homestead Exemption includes advalorem property taxes levied by the Townships of Folly Beach and Sullivans Island.

The homestead exemption was enacted in 1971 by the provision of Section 29, of Act 410, Acts of 1971 and applies to 'county, school and special assessment real estate property taxes'. The meaning of 'special assessment real estate property taxes' was set out in Section 30 of the act because that section requires the Comptroller General to reimburse the county, school district and special district for the taxes not collected because of the exemption. The act was subsequently amended, however the language above quoted was contained in each amendment and the exemption is therefore applicable to county, school district and special district taxes.

The question therefore is whether the two townships are 'special districts' and in the opinion of this office they are not. The Supreme Court has distinguished a special district from a county or township.
* * * 'but here concerned is a specially created district, a subdivision of the State which is neither a county nor a township, * * *'. Ashmore v. Greater Greenville Sewer District—S. C. 44 S. E. 2d. 88. See also Special District Vol. 39A Words and Phrases.

The townships are, therefore, not special districts within the meaning of the exemption and because of such, the same does not apply to the taxes levied by such townships.
 Yours very truly,

Joe L. Allen, Jr.
Assistant Attorney General
South Carolina Tax Commission

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