

THE STATE OF SOUTH CAROLINA  
OFFICE OF THE ATTORNEY GENERAL  
COLUMBIA

OPINION NO. \_\_\_\_\_

August 7, 1989

SUBJECT: Taxation & Revenue - Homestead Exemption  
Application - When to File.

SYLLABUS: A person who meets the qualifications for the homestead exemption may make application for the same from July sixteenth preceding the year for which the exemption is claimed through July fifteenth of the year in which the same is claimed.

TO: Honorable Kenneth S. Holt  
Auditor of Horry County

FROM: Joe L. Allen, Jr. *JLA*  
Chief Deputy Attorney General

QUESTION: When may a person file an application for the homestead exemption?

APPLICABLE LAW: Section 12-37-250, South Carolina Code of Laws, 1976, as amended by Senate Bill 307, R-166.

DISCUSSION:

Section 12-37-250 provided in part that:

"The exemption may not be granted unless such persons or their agents make written application therefor on or before July fifteenth of the tax year in which the exemption is claimed."

Effective May 30, 1989, the above was amended by Senate Bill 307, Ratification Number 166 to read:

"The exemption must not be granted for the tax year in which it is claimed unless the person or his agent makes written application for the exemption before July sixteenth of that tax year. If the person or his agent makes written application for the exemption after July fifteenth, the exemption must not

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be granted except for the succeeding tax year for a person qualifying under this section when the application is made."

The question is thus whether only a person who met the qualifications on or before December thirty-first preceding the tax year can file after July fifteenth, or whether any person who meets the qualifications at the time of applying can file the application after July fifteenth for the exemption for the next tax year.

To conclude that only those persons who met the qualifications on December thirty-first of the preceding tax year would create two separate classes of persons and dates to file for the application for the succeeding tax year. We would not import this intent to the General Assembly in the absence of clearly stated language to that effect. This is particularly applicable in this instance as the purpose of the act is to make it easier for persons who are blind, disabled or over sixty-five years of age to obtain the exemption.

This conclusion is further supported by the title to the act. It provides in part that the bill's purpose is:

". . . to provide for the exemption to be granted for the succeeding tax year if application is made after July fifteenth and if the person qualifies under this section when the application is made. \* \* \* ."

Resort to such is an accepted aid in determining legislative intent. (For cases, see 17 S.C.D., Statutes, Key 211.)

CONCLUSION:

A person who meets the qualifications for the homestead exemption may make application for the same from July sixteenth preceding the year for which the exemption is claimed through July fifteenth of the year in which the same is claimed.

JLAJR/jws