

1983 S.C. Op. Atty. Gen. 12 (S.C.A.G.), 1983 S.C. Op. Atty. Gen. No. 83-1, 1983 WL 142672

Office of the Attorney General

State of South Carolina

Opinion No. 83-1

January 25, 1983

\*1 The Honorable Richard W. Riley

Governor

State of South Carolina Post Office Box 11450

Columbia, South Carolina 29211

Dear Governor Riley:

You have asked the opinion of this office whether proposed legislation to provide homestead exemptions from property taxes, for persons other those mentioned in [Article X, § 3\(i\) of the Constitution](#), would require a two-thirds vote of the members of each House of the General Assembly for enactment.

[Article X, § 3](#) makes the specific homestead exemptions referred to in Subsection (i); then goes on to provide:

Homestead exemptions from ad valorem taxation not specifically provided for in this section may be provided for by the General Assembly by general law.

In addition to the exemptions listed in this section, the General Assembly may provide for exemptions from the property tax, by general laws applicable uniformly to property throughout the State and in all political subdivisions, but only with the approval of two-thirds of the members of each House.

The first paragraph quoted empowers the General Assembly ‘by general law’ to provide further homestead exemptions, which would require only a majority vote of those present and voting, as with any other general statute.

The second paragraph quoted applies to additional exemptions not previously listed in [Article X, § 3](#). Such that if the General Assembly wishes to exempt any new types of properties from ad valorem taxation, the clear Constitutional intent is that there must be approval of two-thirds of the membership of each House; being a much more strict requirement.

It is the opinion of this office that additional homestead exemptions may be provided by the ordinary statutory process. Any other construction would do violence to the universally applied rule of construction that every provision of the organic law, or of a statute, must be given its intended effect; the rule that specific provisions take precedence over general provisions; and the rule that no provision may be construed as superfluous or meaningless. See generally, 2A, Sutherland, Statutory Construction (4th ed.) §§ 46.06, et seq.

If the Constitutional article were construed to require a two-thirds vote of the membership of each House for additional legislation on homestead exemptions, all of these rules of construction would be violated. To give the first above quoted paragraph effect, it must be applied as written and further homestead exemptions enacted as are all other general laws. In addition, the provision as to homestead exemptions is specific, whereas the second paragraph above quoted applies generally to exemptions not included in [Article X, § 3](#); and the specific provision controls over the general provision. Finally, any other construction would render the first quoted paragraph ineffective and useless; a result that cannot be presumed.

Sincerely,

T. Travis Medlock

Attorney General

1983 S.C. Op. Atty. Gen. 12 (S.C.A.G.), 1983 S.C. Op. Atty. Gen. No. 83-1, 1983 WL 142672

---

End of Document

© 2015 Thomson Reuters. No claim to original U.S. Government Works.