

1983 WL 181715 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

January 18, 1983

***1 SUBJECT: Property Tax—Authority of a County to Waive or Exempt From Taxation.**

A town council is without authority to exempt property from taxation or to waive payment of a tax.

G. Larry Inabinet, Esq.
Attorney for Town of Williston

QUESTION:

Does the Town Council of Williston have authority to exempt or waive payment of property taxes?

APPLICABLE LAW:

[Article X, §§ 3 and 6 of the South Carolina Constitution.](#)

DISCUSSION:

[Article X, § 6](#) provides in part that:

‘The General Assembly may vest the power of assessing and collecting taxes in all the political subdivisions of the State. Property tax levies shall be uniform in respect to persons and property within the jurisdiction of the body imposing such taxes; * * *.’

[Article X, § 3](#) sets forth certain property tax exemptions and further provides:

‘In addition to the exemptions listed in this section, the General Assembly may provide for exemptions from property tax by general laws applicable uniformly to property throughout the state and in all political subdivisions * * *.’

The authority to tax and exempt is therefore vested in the General Assembly. There are no statutory provisions that authorize the Town Council of Williston to waive the tax.

CONCLUSION:

A town council is without authority to exempt property from taxation or to waive payment of a tax.

Joe L. Allen, Jr.
Deputy Attorney General

1983 WL 181715 (S.C.A.G.)