

1983 WL 181803 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

March 17, 1983

***1 SUBJECT: Taxation and Revenue—Reimbursement to Political Subdivisions for the Homestead Exemption**

If the value of the homestead is not settled before the tax duplicate is prepared and furnished the treasurer, the same should be entered on the tax duplicate for the year in which the value is settled. In such cases, the claim for reimbursement from the Comptroller General's office for the taxes not collected because of a homestead exemption should be filed on or before April 1st following the year of such entry.

Mr. Michael L. Horton
Assistant Comptroller General

QUESTION:

Section 12-37-250 provides a homestead exemption to certain persons. Section 12-37-270 provides for the reimbursement to the political subdivisions of the amount of tax not collected because of the exemption. Because of appeals made by some of those persons, the value of the homestead in those instances is not settled. Section 12-37-270 provides that the political subdivision is to furnish the Comptroller General's office the amount of such taxes not collected because of the exemption by April 1st of the year following. Extension can be granted not exceeding sixty days. Your inquiry is whether your office can process the untimely claims.

APPLICABLE LAW:

§§ 12-37-250, 12-37-270, 12-39-150 and 12-39-220 of the 1976 South Carolina Code of Laws.

DISCUSSION:

In an opinion of October 25, 1982, this office advised that there was no tax liability for the owners of property when the value of the same was under appeal. The tax liability would be determined when the property tax value was settled. [Section 12-39-150](#) provides in part that the tax duplicate set forth the value of the property as 'equalized'. The tax duplicate is the treasurer's authority to collect a tax. Obviously, there can be no value equalized until the value is settled by the officers and boards created for that purpose. It is thus seen that no tax is payable upon the homestead until the value is ascertained.

[Section 12-39-220](#) provides in part that:

'If the county auditor shall at any time discover that any real estate, * * * duly returned and appraised for taxation, has been omitted from the duplicate, he shall immediately charge it on the duplicate with the taxes of the current year and the simple taxes of each preceding year it may have escaped taxation.'

The statutes contemplate that the value of taxable property will be settled before the tax duplicate is prepared. Here, however, this is not the case. Because of such, that property should be entered on the duplicate of the year in which the value is settled.

CONCLUSION:

If the value of the homestead is not settled before the tax duplicate is prepared and furnished the treasurer, the same should be entered on the tax duplicate for the year in which the value is settled. In such cases, the claim for reimbursement from the Comptroller General's office for the taxes not collected because of a homestead exemption should be filed on or before April 1st following the year of such entry.

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