

1981 S.C. Op. Atty. Gen. 16 (S.C.A.G.), 1981 S.C. Op. Atty. Gen. No. 81-12, 1981 WL 96539

Office of the Attorney General

State of South Carolina

Opinion No. 81-12

February 19, 1981

***1 SUBJECT: Property Tax—Homestead Exemption—Does Auditor Have Authority to Sign Application for Exemption**

The County Auditor should not sign the homestead exemption application for other persons.

TO: Honorable Jasper B. Davis
Abbeville County Auditor

QUESTION:

Does the county auditor have authority to sign the application for the homestead exemption for persons who cannot write?

APPLICABLE LAW:

[§§ 12–37–250](#) and [12–37–255](#), [1976 Code](#) of Laws.

DISCUSSION:

[Section 12–37–250](#) provides for the exemption and further states:

‘The exemption shall not, however, be granted unless such persons or their agents make written application therefor * * *.’

The signature is required upon the application. [Section 12–37–255](#) provides an in lieu of certification for renewal, however, the signature of the applicant is also required on the certification. There are different methods by which the signature may be affixed: ‘The signature may be written by hand, or printed, or stamped, or typewritten, or engraved, or photographed, or cut from one instrument and attached to another.’ [Smith v. Greenville County](#), 188 S.C. 349, 199 S.E. 416.

The signature may likewise be affixed by mark.

‘While the general practice is to have a witness to the signature of one who signs by mark, I know of no law which requires it, but regard it as more of a matter of convenient proof than anything else.’ [Matheson v. Caribo](#), 117 S.C. 291, 109 S.E. 102.

‘Signature may be initials, or by mark, facsimile, print, or typing * * *.’ 11 Am.Jur.2d, [Bills and Notes](#), § 210, p. 239.

It would thus appear that the persons would be able to affix their signature to the application by mark or some other acceptable method.

It is further doubtful that the auditor could act as agent for the applicant. The auditor's duties are statutorily provided and there is no authority for the auditor to act in this capacity.

Additionally, there may be conflict between the duties as auditor and those as agent for the applicant. Under such, there could be no agency representative. 3 Am.Jur.2d, Agency, § 233, et seq.

CONCLUSION:

The county auditor should not sign the homestead exemption application for other persons.

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