

1983 WL 181930 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

July 5, 1983

\*1 Honorable Roy D. Bates  
Columbia City Attorney  
Post Office Box 147  
Columbia, South Carolina 29217

Dear Mr. Bates:

Your letter of June 7, 1983, is being forwarded to the South Carolina Tax Commission for attention and reply. Section 12-37-220(A)(1) provides for the exemption of governmentally-owned lands when used exclusively for public purposes. (See also Article 10, Section 3(a).) The statute, however, further imposes upon the Tax Commission and the county tax assessor the duty to determine if the use of the property is for such purposes.

‘\* \* \* it shall be the duty of the Tax Commission and county assessor to determine whether such property is used exclusively for public purposes.’

The requirements for exclusive use were judicially considered in [Charleston County Aviation Authority v. Wasson](#), 277 S. C. 480, 289 S. E. 2d 416. Other cases are now pending in the Supreme Court that involve the issue.

The Tax Commission will, in accordance with its policy, investigate and hear the matter if such is necessary.

With best wishes, I am  
Yours truly,

Joe L. Allen, Jr.  
Chief Deputy Attorney General

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