

1981 S.C. Op. Atty. Gen. 93 (S.C.A.G.), 1981 S.C. Op. Atty. Gen. No. 81-68, 1981 WL 96594

Office of the Attorney General

State of South Carolina

Opinion No. 81-68

July 17, 1981

***1 SUBJECT: Property Tax—Exemption of Property of a Regional Housing Authority**

The property of a regional housing authority, when used as legislatively prescribed, is exempt from property taxation.

To: Mr. James L. Brodie
Supervisor-Reassessment
South Carolina Tax Commission

QUESTION:

Is the property of a regional housing authority exempt from property taxation?

APPLICABLE LAW:

[Article X, § 3\(a\) of the South Carolina Constitution](#); §§ 12–37–220A(1), [31–3–910](#) and [31–3–30 of the 1976 Code](#) of Laws.

DISCUSSION:

[Section 31–3–910](#) provides authority for the creation of regional housing authorities. When created there is a public body, corporate and politic, to be known as a regional housing authority. [Section 31–3–30](#) provides that:

‘It is hereby declared as a matter of legislative determination that (1) in order to promote and protect the health, safety, morals and welfare of the public, it is necessary in the public interest to provide for the creation of public corporate bodies to be known as housing authorities and to confer upon and vest in such housing authorities all powers necessary or appropriate in order that they may engage in low-cost housing and slum clearance projects and (b) the powers herein conferred upon the housing authorities, including the power to acquire property, to remove unsanitary or substandard conditions, to construct and operate housing accommodations and to borrow, expend, lend and repay moneys for the purposes herein set forth, are public objects essential to the public interest.’

It is thus legislatively declared that the activities of the authority are ‘public objects essential to public interest’.

The [Constitution, Article X, § 3\(a\)](#), and [§ 12–37–220A\(1\)](#) provide exemption for the property of the State, counties, etc., when used exclusively for a public purpose. The authority is given certain powers and duties and if the property is used for such purposes, its use is by legislative declaration for a public purpose.

CONCLUSION:

It is thus the opinion of this office that the property of a regional housing authority, when used as legislatively prescribed, is exempt from property taxation.

Joe L. Allen, Jr.
Deputy Attorney General

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