

1981 S.C. Op. Atty. Gen. 103 (S.C.A.G.), 1981 S.C. Op. Atty. Gen. No. 81-80, 1981 WL 96606

Office of the Attorney General

State of South Carolina

Opinion No. 81-80

September 21, 1981

**\*1 SUBJECT: Property Tax**

[Article X, Section 3 of the South Carolina Constitution](#) repealed the reduction of county and municipal taxes in Aiken County that was provided for by Act 1020, Acts of 1964.

TO: Mr. James L. Brodie  
Supervisor-Reassessment  
Property Tax Division  
South Carolina Tax Commission

**QUESTION:**

Was Act 1020, Acts of 1964 repealed by [Article X, Section 3 of the South Carolina Constitution](#)?

**APPLICABLE LAW:**

[Article X, Section 3 of the South Carolina Constitution](#) and Act 1020, Acts of 1964.

**DISCUSSION:**

Act 1020, Acts of 1964 states in part that:

‘\* \* \*. For any property in Aiken County destroyed by fire, storm, or other losses caused by natural forces prior to October first of any calendar year, the county and municipal taxes of the owner shall be reduced in such proportion as the assessed value of the property lost bears to the total tax assessment of the owner for that particular year. \* \* \*.’

[Article X, Section 3 of the Constitution](#) provides in part that:

‘All exemptions not specifically provided for or authorized in this article shall be repealed March 1, 1978.’

[Article X, Section 3](#) does not specifically provide for the reduction created by Act 1020. However, before concluding that the Act has been repealed, it must first be determined if a reduction is equivalent to an exemption.

Although there is little authority directly on point in this State, other jurisdictions have addressed this issue. In general, they have concluded that partial or total reductions in value are equivalent to exemptions in that they have the same end result, freedom ‘from the burden of maintaining the government’. [State v. Armstrong](#), 17 Utah 166, 53 P. 981, [Hoffman v. Lehnhausen](#), 48 Ill. 2d 323, 269 N.E. 2d 465, and [Elk Grove Engineering Co. v. Korzen](#), 55 Ill. 2d 393, 304 N.E. 2d 65.

It appears that the reduction equates to an exemption, thus Act 1020, Acts of 1964 is repealed by [Article X, Section 3](#) as of March 1, 1978.

CONCLUSION:

[Article X, Section 3 of the South Carolina Constitution](#) repealed the reduction of county and municipal taxes in Aiken County that was provided for by Act 1020, Acts of 1964.

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