

1982 S.C. Op. Atty. Gen. 68 (S.C.A.G.), 1982 S.C. Op. Atty. Gen. No. 82-68, 1982 WL 155037

Office of the Attorney General

State of South Carolina

Opinion No. 82-68

November 9, 1982

***1 SUBJECT: Fees for Fire Protection Services Rendered Property Exempt from Ad Valorem Taxation**

Section 12–37–235 applies to real property exempt from ad valorem taxation by § 12–37–220, except property of the State and its political subdivisions that are exempt from ad valorem taxation and real property of public libraries.

TO: Hubbard W. McDonald, Jr., Esq.

QUESTION:

Upon what property may the fees provided by Section 12–37–235 be levied?

APPLICABLE LAW:

§§ 12–37–235 and 12–37–220, 1976 Code of Laws.

DISCUSSION:

The section was enacted in 1978 as a part of Act 621. The language set forth in the Act provides in part that:

‘Each county and municipality in this State may charge the owners of all real property exempt from ad valorem taxation under the provisions of items (2), except property of the State, counties, municipalities, school districts and other political subdivisions where such property is used exclusively for public purposes, (3) except public libraries, and (4) of [Section 12–37–220 of the 1976 Code](#), which is located within their respective boundaries, reasonable fees for fire protection; provided, that no fees may be charged by a county for protection or service provided to such owners by a municipality.’

The above was set forth as Section 3 in the Act. Section 2 of the Act amended [§ 12–37–220](#). The rule of construction here governing is that stated in [Greenville Enterprise v. Jennings](#), 210 S.C. 163, 41 S.E.2d 868.

‘All rules for statutory construction are servient to the one that the legislative intent must prevail if it can be reasonably discovered in the language used, which must be construed in light of intended purpose.’

It is here obvious that the intended purpose was to allow counties and municipalities to charge owners of exempt real property reasonable fees for fire protection. The exceptions are property of the State, counties, municipalities, school districts, other political subdivisions when used exclusively for public purposes and public libraries.

CONCLUSION:

[Section 12–37–235](#) applies to real property exempt from ad valorem taxation by [§ 12–37–220](#), except property of the State and its political subdivisions that are exempt from ad valorem taxation and real property of public libraries.

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