

1977 WL 37344 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

May 20, 1977

*1 Francis K. Sullivan
Executive Secretary
Charleston County Legislative Delegation
Post Office Box 487
Charleston, South Carolina

Dear Mr. Sullivan:

You have requested an opinion from this Office as to whether or not the Charleston County Council can validly grant to the Carolina Low Country Girl Scouts, Inc., an exemption from Charleston County real property taxes. In my opinion, it cannot.

First, I agree with the conclusion of the Charleston County legislative Delegation that special legislation allowing such an exemption would most probably be violative of the language of Article VIII, Section 7 of the South Carolina Constitution of 1895, as amended. Cf., [Thorne v. Seabrook](#), 264 S.C. 503, 216 S.E.2d 177 (1975). Moreover, such legislation would most probably also be violative of the provisions of new Article X, Section 3 of the State Constitution when the ratification of that Article becomes effective. I am aware of no provision of Act No. 283 of 1975, the 'home rule' legislation, that would authorize a county council to grant such an exemption. Finally, I am not certain, that the difference between the Boy Scouts and the Girl Scouts vis a vis tax-exempt status is unconstitutionally discriminatory on the basis of sex. See generally, [Vorchheimer v. Philadelphia School District](#), 45 U.S. Law Week 4378 (April 19, 1977).

With kind regards,

Karen LeCraft Henderson
Assistant Attorney General

1977 WL 37344 (S.C.A.G.)

End of Document

© 2015 Thomson Reuters. No claim to original U.S. Government Works.