

1977 WL 37048 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

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\*1 In the absence of a statutory or treaty provision, the personal property of Iranian students that attend The Citadel is taxable, provided the property attains a taxable situs in this State.

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#### QUESTION

Are the automobiles or other personal property of Iranian students that attend The Citadel subject to property taxation?

#### STATUTES INVOLVED

Article 10, Section 3A of the Constitution and Section 12–37–710 of the 1976 Code of Laws.

#### DISCUSSION

Section 3A of Article 10 of the Constitution provides that:

‘All property subject to taxation shall be taxed in proportion to its value.’ (Emphasis added)

Section 12–37–710 of the Code provides in part that:

‘Every person of full age and of sound mind shall annually list for taxation the following personal property to wit:

(1) All the tangible personal property in this State owned or controlled by him.’ (Emphasis added)

It follows, therefore, that unless such property has been exempted from taxation it would be taxable. See [Atkinson Dredging Co. v. Thomas](#), 266 S. C. 361, 223 S. E. 2d 592. We have found no exemption, none has been called to our attention and we are not aware of any treaty provision that would preclude the taxation.

#### CONCLUSION

In the absence of a statutory or treaty provision, the personal property of Iranian students that attend The Citadel is taxable, provided the property attains a taxable situs in this State.

Joe L. Allen, Jr.  
Deputy Attorney General

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