

1976 S.C. Op. Atty. Gen. 49 (S.C.A.G.), 1976 S.C. Op. Atty. Gen. No. 4249, 1976 WL 22869

Office of the Attorney General

State of South Carolina

Opinion No. 4249

February 6, 1976

***1 Property of the Baptist Hospital is exempt from ad valorem taxation when owned by the Hospital and used for purposes of the Hospital.**

Member

House of Representatives

District No. 77

You have asked what property of the Baptist Hospital in Columbia is exempt from property taxation.

We have, in an earlier opinion, concluded that certain hospitals, although charging for services rendered, qualified for the exemption afforded by Article 10, Section 4 of the Constitution. A copy of that opinion is appended for review. Additionally, the General Assembly, in Section 65-1523(1), has exempted from the tax:

‘Baptist Hospitals.—The South Carolina Baptist Hospitals in the cities of Columbia and Easley, with all houses, furniture, and property of every kind belonging to such hospitals and used for the purpose of such hospitals shall be exempt from State, county, school, municipal and special taxes.’

The exemption, therefore, extends to property ‘belonging to the hospital and used for the purposes’ of the hospital. These two conditions must be satisfied before the exemption can be granted.

‘Under statutory or constitutional provisions exempting from taxation property of, or belonging to, charitable and benevolent institutions, it is necessary, to the exemption of particular property, that the ownership and use of it combine * * *.’ 84 C.J.S., *Taxation*, Section 282(a), page 548.

The statute does not require that the use be exclusive, however, the primary or dominant use of the property must be for hospital purposes.

‘The correct rule is stated in the syllabus in the case of *State v. Martin*, supra: ‘Under section 1, art. 10, Const., the exemption from taxation depends on its use. To warrant such exemption for a purpose there stated, the use must be primary and immediate, not secondary or remote. * * *.’ *Central Realty Co. v. Martin*, 126 W. Va. 915, 30 S. E. 2d 720. See also 84 C.J.S., *Taxation*, Section 282(a)(1), page 552.

It is therefore necessary that these conditions be met for the exemption which requires a review of all related and pertinent facts.

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