

1978 S.C. Op. Atty. Gen. 7 (S.C.A.G.), 1978 S.C. Op. Atty. Gen. No. 78-2, 1978 WL 22491

Office of the Attorney General

State of South Carolina

Opinion No. 78-2

January 3, 1978

**\*1** The governing body of Barnwell County is without authority to exempt property from taxation or to otherwise enlarge or limit an exemption granted by the General Assembly.

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### QUESTION

Does the governing body of Barnwell County have authority to extend the five year exemption period provided for manufacturers when a manufacturer fails to apply or receive the same?

### APPLICABLE LAWS

[Article 10, Section 3 of the Constitution](#), as amended, and Act 68, Acts of 1967.

### DISCUSSION

The above provision provides for an exemption in subsection 'g' and the language is as follows:

'There shall be exempt from ad valorem taxation:

(g) all new manufacturing establishments located in any of the counties of this State after July 1, 1977, for five years from the time of establishment and all additions to the existing manufacturing establishments located in any of the counties of this State for five years from the time each such addition is made if the cost of such addition is fifty thousand dollars or more. Such additions shall include additional machinery and equipment installed in the plant. Provided, however, that the exemptions authorized in this item for manufacturing establishments, and additions thereto shall not include exemptions from school taxes or municipal taxes but shall include only county taxes. Provided, further, that all manufacturing establishments and all additions to existing manufacturing establishments exempt under existing statutes shall be allowed their exemptions provided for by statute until such exemptions expire;'

The section further provides that:

'In addition to the exemptions listed in this section, the General Assembly may provide for exemptions from the property tax, by general laws applicable uniformly to property throughout the State and in all political subdivisions, but only with the approval of two-thirds of the members of each House.'

'All exemptions not specifically provided for or authorized in this article shall be repealed March 1, 1978.'

It is thus evident that the right to exempt property is specifically prescribed by the Constitution or conferred upon the General Assembly. The savings clause of the constitutional provision applies to Act 68, Acts of 1967 and those manufacturers entitled to the exemption thereunder. Under the language of the Act the exemption is 'for five years from the date of such establishment.'

#### CONCLUSION

The governing body of Barnwell County is without authority to exempt property from taxation or to otherwise enlarge or limit an exemption granted by the General Assembly.

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