

1979 S.C. Op. Atty. Gen. 84 (S.C.A.G.), 1979 S.C. Op. Atty. Gen. No. 79-67, 1979 WL 29072

Office of the Attorney General

State of South Carolina

Opinion No. 79-67

May 16, 1979

***1 SUBJECT: Property Tax—Homestead Exemption—Disability, Date for Eligibility.**

A person is totally and permanently disabled for purposes of the homestead exemption when the effective date of the declaration precedes the beginning of the tax year for which the exemption is claimed.

TO: Honorable John E. Roberts, Jr.
Chester County Auditor

QUESTION:

A person was in March 1979 declared to be totally and permanently disabled as of a date that was on or preceded December 31, 1978. Does such person satisfy the disability requirements for the homestead exemption?

APPLICABLE LAW:

[§ 12-37-250, 1976 Code](#) of Laws.

DISCUSSION:

The statute provides in part that:

‘The first twelve thousand dollars of the fair market value of the dwelling place of persons shall be exempt from county, municipal, school and special assessment real property taxes when such persons have * * * been classified as totally and permanently disabled * * * preceding the tax year in which the exemption herein is claimed * * *.’

In the instant question the effective date of the classification is in the preceding tax year, notwithstanding the fact that notice thereof was not given until the current year. Under such circumstances the person would satisfy the disability declaration necessary for the exemption.

CONCLUSION:

A person is totally and permanently disabled for purposes of the homestead exemption when the effective date of the declaration precedes the beginning of the tax year for which the exemption is claimed.

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