1979 WL 43439 (S.C.A.G.)

Office of the Attorney General

State of South Carolina
June 29, 1979

***1 SUBJECT: Property Taxes**
Property of the South Carolina Regional Housing Authority #3 is exempt from county and municipal ad valorem taxation.

Ms. Vera R. Benton
Orangeburg County Tax Assessor

QUESTION:

Is property owned by the South Carolina Regional Housing Authority #3 exempt from county taxation?

AUTHORITIES:

Article X, Section 3 of the South Carolina Constitution; §§ 12-37-220, 31-3-570 and 31-3-1150, 1976 South Carolina Code of Laws.

DISCUSSION:

Prior to March 1, 1978, it is clear that all property of a regional housing authority was exempt from payment of county taxes. In 1978, Article X, § 3 provided for a repeal of existing exemptions and added new exempting provisions. Also, authority for the General Assembly to enact exemptions was included.

Section 31-3-570 of the 1976 Code of Laws was incorporated as a part of the law relating to regional housing authorities (§ 31-3-1150) and provides for an exemption from tax and a payment in lieu of taxes. Whether it was repealed by the above need not be discussed because it is our opinion that the exemption continues under both the Constitution and statutes of South Carolina. Section 12-37-220B(11) states that nonprofit housing is exempt when provided for the aged. Article X, § 3(a) however exempts property of the State, counties, municipalities, school districts and other political subdivisions if used for public purposes. Section 12-37-220(1) exempts such property with similar language and states that the Tax Commission shall determine whether the exemption applies. Section 31-3-570 declares all property of the housing authorities to be public property used for essential public and governmental purposes.

This office, therefore, advises that the property is exempt under the above sections.

CONCLUSION:

Property of the South Curolina Regional Housing Authority #3 is exempt from county and municipal ad valorem taxation.

G. Lewis Argoe, Jr.

Senior Assistant Attorney General

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