

1979 WL 43121 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

October 19, 1979

***1 SUBJECT: Homestead Exemption—Reimbursement for Municipality**

The homestead exemption for which reimbursement is to be made by the Comptroller General during the calendar year 1980 to the City of Abbeville must be calculated on not more than twelve thousand dollars.

Honorable Gerald W. Burnett
Deputy Comptroller

QUESTION:

The City of Abbeville's fiscal year begins in November and the taxes are payable beginning at that time. The City contends that the payment is for the 1980 tax year and that the reimbursement for the homestead exemption should be at the rate of fifteen thousand dollars rather than twelve thousand dollars. The question is whether such contention is correct.

APPLICABLE LAW:

§ 12-37-250, as amended by Section 15 of Part II of the State Appropriation Act for the State of South Carolina for the fiscal year 1979-1980.

DISCUSSION:

The General Assembly in the Appropriation Act increased the homestead exemption provided by § 12-37-250 from twelve thousand dollars to fifteen thousand dollars. Subsection 'C' of Section 15 of the Act, however, provides:

'Notwithstanding the provisions of Subsection A, the increase from twelve thousand dollars to fifteen thousand dollars on the fair market value of the dwelling place shall be effective for the 1980 tax year.'

It is significant to note that the State's fiscal year is from July 1 through June 30 next. Each county in the State has a similar fiscal year.

'The fiscal year of the county government shall begin on the first day of July of each year and shall end on the thirtieth day of June next following, * * *.' Section 4-9-140.

The analogy is that the City's fiscal year is like the State's and the counties', it encompasses a part of two calendar years. The tax year referred to in the section, however, is that which begins on January 1, 1980. The person who is entitled to exemption must own the homestead on December 31, 1979 in order to qualify for the exemption for 1980. Section 12-37-900 requires the return for property owned on December 31 preceding the year. Further, that date is the date the property's taxable status is determined for purpose of the exemption. [Atkinson Dredging Co. v. Thomas, 266 S.C. 361, 223 S.E.2d 592](#). Additionally, the exemption for 1980 is conditional upon the filing of the application or certificate for exemption by May 1, 1980. None of these acts have occurred nor could they occur before December 31, 1979 or January, 1, 1980.

CONCLUSION:

The homestead exemption for which reimbursements is to be made by the Comptroller General during the calendar year 1980 to the City of Abbeville must be calculated on not more than twelve thousand dollars.

The conclusion above stated is fortified by the fact that no appropriation exists for the payment to the City for the exemption granted for the 1980 tax year. Such funds must be appropriated by the General Assembly in the session that begins in January 1980.

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