

1979 WL 43537 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

August 22, 1979

\*1 Honorable Richard W. Riley  
Governor  
State of South Carolina  
State House  
Columbia, South Carolina 29211

Dear Governor Riley:

In response to your request for an opinion from this Office regarding the constitutionality of an act of the General Assembly amending [Section 12-37-220 of the 1976 South Carolina Code](#) of Laws so as to provide that, in Spartanburg County only, all self-propelled farm machinery and equipment is exempt from ad valorem taxation, my opinion is that such legislation violates [Article X, Section 3 of the South Carolina Constitution](#) which empowers the General Assembly to provide for exemptions from the property tax by 'general laws applicable uniformly to property throughout the State and in all political subdivisions.' [S.C. CONST. art. X, § 3](#). In addition, the legislation is most probably violative of the 'no laws for a specific county' language of [Article VIII, Section 7 of the State Constitution](#).

With kind regards,

Karen LeCraft Henderson  
Senior Assistant Attorney General

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