

1978 WL 34721 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

February 23, 1978

*1 Honorable Larry L. Koon
Member
House of Representatives
District No. 87
Route 7
Box 72-P
Lexington, South Carolina 29072

Dear Representative Koon:

You have requested an opinion from this Office as to whether or not the Lexington County Council (Council) is authorized to enact an ordinance exempting Lexington County community centers from taxation. In my opinion, it is not so authorized.

[Article X, Section 3 of the South Carolina Constitution of 1895](#), as amended, sets forth the property which is exempt from taxation. Subdivision (d) of that Section exempts the property of all charitable foundations used exclusively for charitable and public purposes. If the Lexington County community centers come within the purview of subdivision (d), then they are exempt from taxation by virtue of the Constitutional provision and a county ordinance exempting them would not be necessary. On the other hand, if they do not qualify for that exemption, they can be exempted only pursuant to the following provision of [Article X, Section 3 of the State Constitution](#):

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.

With kind regards,

Karen LeCraft Henderson
Assistant Attorney General

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