

1978 WL 35212 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

November 8, 1978

**\*1 Re: Piedmont Multi-County Mental Retardation Board**

Robert M. Erwin, Jr., Esquire  
Attorney at Law  
Post Office Drawer No. 1207  
Greenweed, South Carolina 29646

Dear Robert:

You have requested that we advise you as to whether or not the Piedmont Multi-County Mental Retardation Board is, in our opinion, a political subdivision of the State of South Carolina. We believe that it is. See generally, 32A WORDS & PHRASES Political Subdivision.

The Board was created pursuant to statute [see, S. C. Code of Laws § 44-21-830 (1976)] for a specific purpose, to wit, to administer county mental retardation services [Ibid. § 44-21-840]; and it is expressly declared to be a 'body corporate'. Ibid. Our own Tax Commission, moreover, regards the Board as a 'political subdivision' within the meaning of [Section 12-7-700\(14\) of the Code](#). See, Letter from C. H. Brooks to James R. Hill, August 8, 1978.

Best wishes,

C. Tolbert Goolsby, Jr.  
Deputy Attorney General

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