

1975 S.C. Op. Atty. Gen. 104 (S.C.A.G.), 1975 S.C. Op. Atty. Gen. No. 4032, 1975 WL 22329

Office of the Attorney General

State of South Carolina

Opinion No. 4032

May 29, 1975

*1 The Lancaster County homestead exemption for disabled veterans was left unaltered by the general Homestead Exemption Act.

D. Glenn Yarborough, Esq.
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Dear Mr. Yarborough:

This is in reply to a request for an opinion of this office which we received from Lionel West, Lancaster County Assessor. The question presented was whether totally disabled veterans in Lancaster County were required to comply with the provisions of Section 65–1522.1 of the Code in order to obtain a homestead exemption. That section, which is the general homestead law, exempts the ‘first ten thousand dollars of the fair market value of the dwelling place’ and requires persons seeking the exemption or their agents to make application by May first of the tax year.

Section 65–1584.1 provides as follows:

‘Exemption of homestead of totally disabled veterans in Lancaster County.—In Lancaster County the homestead of all disabled veterans of World War I, World War II, and the Korean Conflict, classified as one hundred per cent disabled, shall be exempt from all county taxes.’

Some question has arisen over whether the general homestead law takes precedence over the exemption for Lancaster County. We have concluded that it does not and that the Lancaster exemption has in no way been altered by the general law.

The Lancaster exemption exempts the entire homestead and is not limited to the first ten thousand dollars of value as is the general statute. There is, therefore, no identity of the subject matter, which if it existed might work an implied repeal of the County Act. See 73 Am. Jur. 2d, Statutes, Section 402. Also and more importantly, the County Act was amended by the Legislature in 1972 to include in the County definition of disabled veterans those injured in the Viet Nam Conflict. This indicates legislative intent not to repeal the County Act.

Very truly yours,

John C. von Leho
Assistant Attorney General

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