

1975 S.C. Op. Atty. Gen. 223 (S.C.A.G.), 1975 S.C. Op. Atty. Gen. No. 4158, 1975 WL 22453

Office of the Attorney General

State of South Carolina

Opinion No. 4158

October 15, 1975

*1 (1) Armed Forces personnel and disabled veterans are exempt from personal property taxes on their vehicles.

(2) A veteran who has been classified as permanently and totally disabled by the Armed Forces should be granted a homestead exemption.

TO: Mrs. Laura J. Cone
Allendale County Auditor

QUESTION

(1) Are Armed Forces personnel exempt from personal property taxes on one automobile? (2) Are disabled veterans exempt from personal property taxes on one vehicle? (3) Should a person who has a total and permanent disability discharge from the Armed Forces receive the homestead exemption from real property taxes?

STATUTES INVOLVED

As to question (1), The Soldiers' and Sailors' Relief Act, 50 U.S.C.A. 574; as to question (2), Section 65-1522(13) of the South Carolina Code; as to question (3), Section 65-1522.10 of the South Carolina Code.

DISCUSSION

Armed Forces personnel are effectively exempted from all personal property taxes when they are present in the taxing locale solely by reason of compliance with military or naval orders. See [United States v. Sullivan](#), 270 F. Supp. 236; [Dameron v. Brodhead](#), 345 U. S. 322, 73 S. Ct. 721. There is no limit on the number of vehicles. Enclosed is a copy of an opinion of this office dated October 17, 1974, which relates to the Act.

Disabled veterans are exempt from property taxes on all personal motor vehicles owned by them, but only for which special license tags have been issued by the State Highway Department. Such tags, issued under Sections 46-61 to 46-64 of the Code, are available only to a disabled veteran 'who is entitled to compensation for the loss, or loss of use of one or both legs or arms, or the permanent impairment of vision in both eyes to a degree as to constitute virtual blindness and is also entitled to a special monthly statutory award by reason thereof'. Enclosed is a copy of an opinion of this office on this point dated September 16, 1971.

The third question you have asked is a novel one. The homestead law provides that the exemption is available 'when such persons * * * have been classified as totally and permanently disabled by a state or federal agency having the function of so classifying persons * * *.' The homeowner you describe is one who has been classified as totally and permanently disabled by the Armed Forces. The question therefore is whether the Armed Forces is a federal agency having the function of so classifying persons. We have concluded that they are such a federal agency. It has been held that most usual signification of the word 'function' is the fulfillment or discharge of a set duty or requirement; exercise of a faculty; that power of acting in a specific way. See [In Re Cromwells Estate](#), 95 N.Y.S. 2d 878, 880. The word function has been held to mean to

perform, execute and administer. [McNamara v. Powell](#), 52 N.Y.S. 2d 515, 551. Functions have been held synonymous with duties. [Stale v. Hyde](#), 121 Ind. 20, 22 N. E. 644. The Armed Forces are vested with the power and charged with the duty of determining when servicemen are totally and permanently disabled. Such a classification is therefore within their functions as agencies of the federal government.

CONCLUSIONS

*2 (1) Armed Forces personnel may be shielded from local and personal property taxes by the Soldiers' and Sailors' Relief Act. (2) Certain disabled veterans are exempt from property taxes on all of their personal motor vehicles. (3) A veteran who has been classified as permanently and totally disabled by the Armed Forces should be granted a homestead exemption if he meets the other requirements of the exemption statute.

John C. von Lehe
Assistant Attorney General

1975 S.C. Op. Atty. Gen. 223 (S.C.A.G.), 1975 S.C. Op. Atty. Gen. No. 4158, 1975 WL 22453

End of Document

© 2018 Thomson Reuters. No claim to original U.S. Government Works.