

1974 S.C. Op. Atty. Gen. 74 (S.C.A.G.), 1974 S.C. Op. Atty. Gen. No. 3717, 1974 WL 21236

Office of the Attorney General

State of South Carolina

Opinion No. 3717

February 20, 1974

***1 The homestead exemption is to be granted when homestead is owned by two persons and one qualifies under the age requirements and the other under the disability requirements.**

Newberry County Auditor

Reference is made to your letter of February 14, 1974, wherein you request the opinion of this office of whether the homestead exemption is to be granted when the homestead is jointly owned and one of the co-owners qualifies under the age requirement and the other co-owner qualifies under the disability requirement.

The Act provides in part as follows:

‘The first ten thousand dollars of the fair market value of the dwelling place of persons shall be exempt from county, school, and special assessment real estate property taxes when such persons have been residents of this State for at least one year, have each reached the age of sixty-five years on or before December 31 *or* any person who has been classified as totally and permanently disabled by a * * *.’

The use of the disjunctive participle ‘or’ by the General Assembly in this statute denotes that the owners may qualify for the exemption by meeting either the age requirement or the disability requirement.

‘Word ‘or’ in statute exempting telephone lines from which no profit is derived or under which no tolls are charged is used as disjunctive, marking, alternative, generally corresponding to ‘either.’” [*Filer Mut. Tel. Co. v. Idaho State Tax Commission*, 281 P. 2d 478, 76 Idaho 256](#). For other cases, see Vol. 30, Words and Phrases.

It is therefore the opinion of this office that the owners of the above homestead would qualify and meet the requirements for the homestead exemption.

A copy of your letter with the form certifying an applicant to be disabled, the certification being made by the United States Civil Service Commission, is today being forwarded to Mr. Carroll J. Collins of the Vocational Rehabilitation Department for his consideration. The form classifies the person as totally disabled with no reference to permanency. Mr. Collins will, I am sure, advise on this question.

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