

1974 S.C. Op. Atty. Gen. 104 (S.C.A.G.), 1974 S.C. Op. Atty. Gen. No. 3740, 1974 WL 21257

Office of the Attorney General

State of South Carolina

Opinion No. 3740

March 22, 1974

\*1 A homestead cannot qualify for the exemption. Less owned by the applicant for the exemption on December 31 of the year in which the exemption is sought.

Mrs. Martha Chapman  
Auditor  
Aiken County  
Aiken County Court House  
Aiken, South Carolina 29801

Dear Mrs. Chapman:

Reference is made to our telephone conversation of today wherein request was made for the opinion of this office concerning the homestead exemption.

The applicant for the exemption acquired the homestead in March 1974 and has now applied for the exemption for the tax year, however, the applicant was not the owner of the homestead on December 31, 1973.

Every person is required to list property for taxation as of December 31 and it is thus on that date that the tax status of the property is determined. It would have been necessary for the applicant to have been the owner of the homestead on December 31 in order to claim the exemption. In actuality, the taxes levied upon the property that constitutes the homestead are against the grantor and not the applicant.

'The State has the power to make the ownership of property subject to taxation relate to any day or period of the year it deems proper \* \* \*. Where statutes have fixed the time for determination of the taxable status of property, it should be taxed to the owner as of such time, as to the owner at the time of listing or assessment.' 84 C.J.S., Taxation, Section 93.

The opinion herein expressed is fortified by the language of the statute that provides for the exemption. The date of determining the qualification of the person claiming the homestead exemption is fixed in the statute as December 31.

With best wishes, I am

Yours very truly,

Joe L. Allen, Jr.  
Assistant Attorney General

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