

1974 WL 27716 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

April 16, 1974

*1 Property owned by Clemson University in the Town of Ridgeland and leased to private persons is subject to property taxation.

Mr. Michael L. Horton
Mapping Office Supervisor
Jasper County Tax Assessor
Ridgeland, South Carolina 29936

Dear Mr. Horton:

Reference is made to your letter of April 11, 1974, and to the request therein for the opinion of this office of whether certain land in the Town of Ridgeland and owned by Clemson University that is leased to an individual is subject to taxation.

Clemson University is a body politic and corporate under the laws of the State of South Carolina, having been so designated by the General Assembly by an act thereof now codified as Section 22-205 of the Code.

Section 65-1522 of the South Carolina Code of Laws provides in part as follows:

'The following property shall be exempt from taxation, to wit:

(4) Colleges, etc.—All incorporated public colleges, academies and institutions of learning, with the funds provided for their support and the grounds and the buildings actually occupied by them and not used with a view of pecuniary profit; but this provision shall not extend to leasehold estates held by others under the authority of any college, academy or other institution of learning.'

Article 10, Section 4 of the Constitution exempts from property taxation the property of all schools, colleges and institutions of learning, however, limits the real estate exemption to the buildings and premises actually occupied by the schools, colleges or institutions of learning.

Based upon the information furnished, it is therefore the opinion of this office that the property is not exempt from property taxation because of the forementioned provisions.

Yours truly,

Joe L. Allen, Jr.
Assistant Attorney General

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