

1974 WL 27823 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

June 24, 1974

\*1 An Act designated as H. B. 3120 and approved May 24, 1974, exempts the property of Hospital Service, Inc. from taxation for the 1974 tax year if the corporation meets the conditions for the exemption.

Honorable W. A. Jeter  
Richland County Auditor  
Richland County Court House  
Columbia, South Carolina 29201

Dear Mr. Jeter:

Reference is made to your request for the opinion of this office of whether the property of Hospital Services, Inc. that is situate in Richland County is exempt from property taxation for 1974. The property is for subsequent years unquestionably exempt by reason of the provisions of H. B. 3120 that provide as follows:

'The property owned by Hospital Services, Inc. in Richland County shall be exempt from all county, municipal and school taxes so long as such corporation is engaged entirely in nonprofit service or business.

'This act shall take effect upon approval by the Governor.'

The act was approved on May 24, 1974, and it is assumed for purpose of this opinion that all conditions for the exemption have been met and we here review only the question of whether this act applies for the 1974 tax year. The following is therefore applicable:

'Whether or not property is exempt from taxes for the year is to be determined as of its taxable status date, which ordinarily is when the assessment is levied and the tax is due or becomes a lien on the property.' 84 C.J.S., Taxation, Section 237, page 455.

'Since the word 'taxation' ordinarily includes a determination of the rate of levy and the imposition of the levy, as an essential part of the sovereign power and process \* \* \* it follows that property will not ordinarily be deemed as taxed until the tax has been levied. \* \* \*' Rayle Electric Membership Corporation v. Cook, 195 Ga. 734, 25 S. E. 2d 574.

Such is also the accepted law in this State. Our court in the case of Town of Myrtle Beach v. Holliday, 203 S. C. 25, 26 S. E. 2d 12, quotes from 61 C.J. 406 as follows:

'For the purpose of determining whether or not property is exempt from taxation for any year, its status in jurisdiction where all taxable property is required to be assessed at a particular date is to be taken as of that date, so that when a constitutional or statutory provision exempting property from taxation goes into operation on a certain day in the year before the taxes for that year have been assessed, or before the day when by law they become a fixed charge on the property, the exempted property is free from taxes for the current year \* \* \*.'

Assuming the other conditions of the statute to be satisfied, it is the opinion of this office that the property is exempt from the taxes enumerated unless the same were assessed and constituted a fixed charge on the property before May 24, 1974.

Yours very truly,

Joe L. Allen, Jr.  
Assistant Attorney General

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