

1972 S.C. Op. Atty. Gen. 12 (S.C.A.G.), 1972 S.C. Op. Atty. Gen. No. 3233, 1972 WL 20381

Office of the Attorney General

State of South Carolina

Opinion No. 3233

January 1, 1972

**\*1 Property owned by school districts is exempt from taxation only when it is actually occupied by a school.**

Director

Office of Tax Equalization for York County

You have requested the opinion of this office on whether an apartment building owned by a school district, but rented to school teachers is exempt from county property taxes.

Section 4 of Article 10 of the South Carolina Constitution provides that the property of schools is exempt from taxation, however, the Constitution limits this exemption by stating:

‘Provided, that as to real estate this exemption shall not extend beyond the buildings and premises actually occupied by such schools \* \* \*.’

The case of *Wofford College Trustees v. Spartanburg*, 201 S. C. 351, 23 S. E. 2d 9 (1942) held that this constitutional limitation prevented the legislature from exempting property of a college which was not actually occupied by it.

It is, therefore, the opinion of this office that the property in question cannot be exempt from taxation because it is not occupied by the school.

John C. von Lehe

Assistant Attorney General

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