
State of South Carolina
Department of Revenue
301 Gervais Street, P.O. Box 125, Columbia, South Carolina 29214

SC INFORMATION LETTER 99-4

SUBJECT: ADMINISTRATIVE PRONOUNCEMENT
Eligibility Requirements for the Homestead Exemption
Under S.C. Code Ann. Section 12-37-250 in Light of
S.C. Code Ann. Section 12-37-252

DATE: February 11, 1999

SUPERSEDES: All previous documents and any oral directives in conflict herewith.

REFERENCES: S. C. Code Ann. Section 12-37-250 (Supp. 1998)
S. C. Code Ann. Section 12-37-252 (Supp. 1998)
S. C. Code Ann. Section 12-43-220(c) (Supp. 1998)

AUTHORITY: S. C. Code Ann. Section 12-4-320 (Supp. 1998)
SC Revenue Procedure #97-8

SCOPE: An Information Letter is a document issued for the purpose of disseminating general information or information concerning an administrative pronouncement.

Information Letters issued to disseminate general information have no precedential value and do not represent the official position of the Department. Information Letters designated as administrative pronouncements are official advisory opinions of the Department.

SC Revenue Ruling # 97-18 is hereby withdrawn.