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

DATE: February 11, 1999

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


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SC Revenue Ruling # 97-18 is hereby withdrawn.