



WALTER G. QUERY  
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COMMISSIONERS

State of South Carolina  
**South Carolina Tax Commission**  
COLUMBIA

INCOME TAX DIVISION  
LICENSE TAX DIVISION  
PROPERTY TAX DIVISION  
INHERITANCE TAX DIVISION

February 1, 1933.

Commission of Public Works,  
Greer, South Carolina.

Gentlemen:

We are in receipt of your wire of January  
31st.

Cities or towns or other local sub-divi-  
sions of the State are not required to affix documentary  
stamps to documents executed by them. However, documents  
given by individuals to cities, towns or local sub-divi-  
sions of the State are required to be stamped.

In a case of foreclosure by cities or towns  
the deeds conveying real property to them would be sub-  
ject to the South Carolina documentary stamp tax, the amount  
of tax to be included in the cost of the sale. There will  
be no tax on personal property whether purchased by the city  
outright or as a result of foreclosure proceedings.

Yours very truly,

SOUTH CAROLINA TAX COMMISSION

LICENSE TAX DIVISION

*R. A. Little*  
R. A. Little, Director.

RAL:ee