

1980 S.C. Op. Atty. Gen. 39 (S.C.A.G.), 1980 S.C. Op. Atty. Gen. No. 80-16, 1980 WL 81900

Office of the Attorney General

State of South Carolina

Opinion No. 80-16

February 4, 1980

***1 SUBJECT: Taxation and revenue, Property Tax—Tangible Personal Property of Physicians.**

A physician is liable for the ad valorem tax on all tangible personal property possessed and used by him in his practice as of December 31 next preceding the taxable year.

TO: Honorable Walter S. Richburg
Clarendon County Auditor

QUESTION:

Is a physician liable for ad valorem taxation on personal property possessed and used by him in his practice?

APPLICABLE LAW:

[Sections 12–37–710](#) and [12–37–900](#), [Code of Laws of South Carolina](#), 1976, as amended.

DISCUSSION:

Section 12–17–710, entitled ‘Return and assessment of personal property,’ reads in part:

‘Every person of full age and of sound mind shall annually list for taxation the following personal property, to wit: (1) All the tangible personal property in the State owned or controlled by him; * * *.’

[Section 12–37–900](#) requires a person to list, ‘* * * all real and personal property possessed by him or under his control, on the thirty-first day of December next preceding * * *.’ the taxable year.

There are no general statutory exemptions contained in the Code which would exempt tangible personal property possessed and used by a physician in his practice from ad valorem taxation.

CONCLUSION:

A physician is liable for the ad valorem tax on all tangible personal property possessed and used by him in his practice as of December 31 next preceding the taxable year.

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