

1976 WL 30926 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

March 17, 1976

*1 A building which has been completed and which is ready for use is taxable although the manufacturing operation to be carried on therein has not begun.

Mr. Terry L. Ray
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QUESTION

Are completed building taxable when the manufacturing establishment of which such are a part is not complete and not operating because proper licenses have not been issued by other governmental regulatory authorities?

STATUTE

Section 65-1620, as amended by Act No. 888 of the 1962 General Assembly.

DISCUSSION

All buildings except those expressly exempted are taxable in the county where situated. If the buildings are a part of or constitute a manufacturing establishment or plant, the Tax Commission must make the assessment under Section 65-64(17) of the Code; otherwise, the County is required to make the assessment.

Section 65-1620 of the Code, as amended by Act No. 888 of the 1962 General Assembly, states in part:

* * *. No new structure shall be listed or assessed until it is completed and fit for the use for which it is intended.'

It is our opinion that a completed building is taxable although the plant which it is a part of is not in operation. The above statute specifically relates to 'structures' rather than manufacturing plants. Generally, the word has been defined to include a building. It also means any construction joined together in some manner. The word 'complete' means finished; nothing substantial remaining to be done; brought to an end. See [Black's Law Dictionary](#) and [Webster's New Collegiate Dictionary](#). The term 'fit for the use for which it is intended' in our opinion relates to the structure. In the case of [Standard Motor Car Co. v. St. Amant](#), 134 So. 279, 18 La. App. 298, the term 'fit for purpose intended' was held to mean the ordinary general use rather than for use in any particular calling or business.

It is our conclusion therefore that buildings which have been completed and which are ready for use are taxable although the manufacturing operation in which the buildings are to be used has not begun. Especially this conclusion applies to general purpose buildings; i. e., warehouses and offices, that may be a part of a manufacturing plant.

CONCLUSION

A building which is complete is not exempt from taxation by Section 65-1620 because the manufacturing plant which it is to be a part of is not complete.

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