

1976 S.C. Op. Atty. Gen. No. 4869 (S.C.A.G.), 1976 WL 30411

Office of the Attorney General

State of South Carolina
1976 S.C. Op. Atty. Gen. No. 4869
June 17, 1976

Personal property is included in the exemption provided new manufactories in Clarendon County by Section 1 of Act 954, Acts of 1972.

***1** State Senator District No. 12

You have asked if the exemption afforded by Act 954, Acts of 1972, includes personal property.

Section 1 of Act 954, Acts of 1972, provides:

“ ‘Section 65-1526. All new manufactories in Clarendon County with a capital of not less than ten thousand dollars and all lots and buildings used in connection therewith shall be exempt from all county taxes, except for school purposes, for five years from the time of their establishment.’ ”

Our Supreme Court, in the case of [Duke Power Co. v. Bell](#), 156 S.C. 299, 152 S.E. 865, concluded that real and personal property were both a part of a “manufactory” and thus exempt under the statute there considered. The language of the Pennsylvania Court was more specific:

“Webster defines a ‘manufactory’ to be a building or collection of buildings appropriated to the manufacture of goods. It is something more than a building. It includes not only the building, but the machinery necessary to produce the particular goods manufactured, and the engines and other power required to propel such machinery. A building with only bare walls and a roof would no more be a ‘manufactory’ than would a hotel. Such a building would be a mere shell. [Schott v. Harvey](#), 105 Pa. 222, 227, 51 Am.Rep. 201.” Words and Phrases, Vol. 26, Manufactory.

It is therefore the opinion of this office that personal property is included within the exemption provided by the Act.

Joe L. Allen, Jr.
Deputy Attorney General.

1976 S.C. Op. Atty. Gen. No. 4869 (S.C.A.G.), 1976 WL 30411

End of Document

© 2016 Thomson Reuters. No claim to original U.S. Government Works.