



ALAN WILSON
ATTORNEY GENERAL

November 20, 2025

Patricia Pringle
Clarendon County Auditor
411 Sunset Drive
Manning, SC 29102

Dear Auditor Pringle:

Attorney General Alan Wilson referred your letter to the Opinions section for a response. You are seeking clarification on an opinion dated October 13, 2025, regarding the correct assessment rate for pickup trucks. Op. S.C. Att'y Gen., 2025 WL 2967408 (Oct. 13, 2025). Specifically, you ask:

1. Should County Auditors assess pickup trucks, not used in a business, that have a [net vehicle weight] over 9,001 lbs. or a [gross vehicle weight]/[gross vehicle weight rating] over 11,001 lbs. at the 10.5% assessment ratio as directed by SCDOR or at the 6% assessment ratio per [the October 13, 2025, opinion] to Representative Fawn Pedalino?
2. Should County Auditors use the weight of pickup trucks determined by the manufacturer for the correct assessment ratio or the weight declared by the taxpayer that they put on their SCDMV application?
3. If it is determined that County Auditors have been using the wrong assessment ratio of 10.5% to classify pickup trucks, based on their weight as directed by SCDOR to use, are we required to refund taxpayers for the prior years that we taxed them at the 10.5% assessment ratio?

Law/Analysis

At your request, the Office has reviewed the October 13, 2025, opinion. You have not pointed out any errors of law in the opinion, and we are aware of no changes in law which would alter the analysis in that opinion. Thus, the Office does not believe the October 13, 2025, opinion is clearly erroneous and the position of the Office remains consistent with the October 13, 2025, opinion. It is the policy of this Office that where a prior opinion governs, this Office will not issue a new opinion and will presume that the prior opinion is correct unless the prior opinion is clearly

erroneous or the applicable law has changed. Op. S.C. Att’y Gen., 1986 WL 289899 at *1 (Oct. 3, 1986) (citing Op. S.C. Att’y Gen., 1984 WL 249796 (April 9, 1984) and Op. S.C. Att’y Gen., 1986 WL 289657 (March 21, 1986)).

As general rule, under Section 1(8)(A) of Article X of the South Carolina Constitution, personal property is taxed on an assessment rate of 10.5%; however, Section (1)(8)(B)(1) provides a lower assessment rate of 6% for personal motor vehicles. S.C. Const. art. X § 1(8). You ask about the assessment rate for pickup trucks with a net vehicle weight over 9,001 lbs. or a gross vehicle weight/gross vehicle weight rating over 11,001 lbs. Section 12-37-2645 lays out criteria to determine whether a vehicle qualifies as a personal motor vehicle under Article X § 1(8)(B)(1) of the South Carolina Constitution. Section 12-37-2645 states:

[F]or defining those motor vehicles subject to the assessment ratios provided in Section 1(8)(B)(a)¹ of Article X of the Constitution of this State, the definition of ‘private passenger motor vehicle’ provided in Section 56-3-630 applies except that in the case of pickup trucks, the **empty weight** and **gross weight** limits provided in that definition are increased respectively to nine thousand pounds or less and eleven thousand pounds or less and the definition is deemed to include motorcycles.

S.C. Code Ann. § 12-37-2645 (2014) (emphasis added). As a result, we then turn to Section 56-3-630 which reads:

The Department of Motor Vehicles shall classify as a private passenger motor vehicle every motor vehicle which is designed, used, and maintained for the transportation of ten or fewer persons and trucks having an **empty weight** of nine thousand pounds or less and a **gross weight** of eleven thousand pounds or less

§ 56-3-630 (Supp. 2025) (emphasis added). “Gross weight” is defined, for the purposes of Section 56-3-630, as “the weight of a vehicle without load plus the weight of any load on it.” S.C. Code Ann. § 56-3-20(19) (Supp. 2025). This contrasts with the definition of “Gross vehicle weight rating” found in Section 56-1-2030(16). S.C. Code Ann. § 56-1-2030(16) (“‘Gross vehicle weight rating’ means the weight or the value specified by the manufacturer as the maximum loaded weight of a single or a combination vehicle.”).

Pickup trucks with an **empty weight** over 9,000 pounds or a **gross weight** over 11,000 pounds do not meet the qualifications of Section 56-3-630 and therefore, pursuant to Section 12-

¹ While § 12-37-2645 refers to “Section 1(8)(B)(a) of Article X,” the correct constitutional reference is Article X § 1(8)(B)(1). Given both address the lowered assessment rate for personal motor vehicles, it appears this is simply a typographical error and that § 12-37-2645 is meant to reference Article X § 1(8)(B)(1). The remainder of this opinion is subject to this assumption.

37-2645, are not eligible for the reduced personal motor vehicle assessment in South Carolina Constitution Article X § 1(8)(B)(1).

In contrast, as stated in this Office's October 13, 2025, opinion, assuming that the vehicle is designed, used, and maintained for the transportation of ten or fewer persons, a pickup truck owned and operated by an individual with an **empty weight** of 9,000 pounds or less and a **gross weight** of 11,000 pounds or less qualifies for tax assessment purposes as a personal motor vehicle. This is because, pursuant to Section 56-3-630, the truck qualifies as a private passenger motor vehicle, and under Section 12-37-2645, the truck should therefore be assessed at the reduced rate for a personal motor vehicle under South Carolina Constitution Article X § 1(8)(B)(1).

In light of these requirements, we consider the process of classifying and assessing vehicles. "The method of personal property valuation for tax purposes is prescribed by state law in several provisions." Robert Standard Cahill, Petitioner, No. 25-ALJ-17-0030-CC, 2025 WL 2713198, at *3 (Sept. 16, 2025) (citing S.C. Code Ann. § 12-39-340 (2014)). "First, when determining the value of a motor vehicle . . . , the auditor is required to apply values published in guides by the South Carolina Department of Revenue." Id. (citing S.C. Code Ann. §§ 12-4-560 and 12-37-2680). "The statutes make clear that an auditor must follow the values determined from the assessment guides provided by the South Carolina Department of Revenue." Allen N. Blackmon, Petitioner, No. 14-ALJ-17-0469-CC, 2015 WL 1530367, at *3 (Mar. 26, 2015). Section 12-4-560 reads, "The Department shall prepare appropriate manuals, guides, and other aids for the equitable assessment of all properties and prepare suitable forms for an adequate listing and description of property by groups and classes." In Regulation 117-1840.2, the Department of Revenue states:

Section 12-4-560 of the South Carolina Code of Laws provides, in part, that the Department of Revenue shall prepare appropriate manuals, guides, and other aids for the equitable assessment of all properties.

Under this authority, the use of the department's assessment guides is mandatory by county auditors for the assessment of personal property such as automobiles, trucks, and other similar items, unless otherwise directed by the department. In accordance with Code Section 12-37-930, in preparing the assessment guides for vehicles, the fair market value for vehicles must be based on values derived from a nationally recognized publication of vehicle valuations, except that the value may not exceed ninety-five percent of the prior year's value. The county auditor must use the assessment guides exactly as furnished, except in unusual and extenuating circumstances or where a piece of property is not listed in the guide.

S.C. Code of Regs. § 117.1840.2(a). Thus, it appears that auditors are required to use the Department of Revenue's property values.

We recognize that the Office's October 13, 2025, opinion conflicts with the position of the South Carolina Department of Revenue regarding which weight should be used to determine the assessment rate for pickup trucks.

In South Carolina Department of Revenue Advisory Bulletin #01-9, the Department states, "In its assessment guides, the Department will use the empty weight and the gross vehicle weight of a truck provided by the manufacturer of the truck."² The "gross vehicle weight . . . provided by the manufacturer" is the vehicle's *gross vehicle weight rating*. See S.C. Code Ann. § 56-1-2030(16) ("Gross vehicle weight rating" means the weight or the value specified by the manufacturer as the maximum loaded weight of a single or a combination vehicle.').

Advisory Bulletin #01-9 was issued prior to the codification of S.C. Code Ann. § 12-37-2645. See Act No. 333, 2006 S.C. Acts 2661. Prior to the adoption of Section 12-37-2645, the method for determining whether a vehicle qualified for the reduced personal motor vehicle assessment rate was not codified. Once enacted, Section 12-37-2645 provided that the analysis for the personal motor vehicle assessment rate was identical to the private passenger motor vehicle analysis in Section 56-3-630. The analysis in both Section 12-37-2645 and Section 56-3-630 specifically references **empty weight** and **gross weight**. See S.C. Code Ann. §§ 12-37-2645 and 56-3-630. Thus, since the codification of Section 12-37-2645, the Department of Revenue's position, as laid out in Advisory Bulletin #01-9, has been in conflict with the plain language of the statutory scheme.

An agency's interpretation of its own statutes and regulations is generally given deference by both this Office and the courts. See Op. S.C. Att'y Gen., 1985 WL 258985 at *2 (Sept. 12, 1985); Brown v. Bi-Lo, Inc., 354 S.C. 436, 440, 581 S.E.2d 836, 838 (2003) (recognizing courts "generally gives deference to an administrative agency's interpretation of an applicable statute or its own regulation"). "[T]he construction of a statute by the agency charged with its administration will be accorded the most respectful consideration and will not be overruled absent compelling reasons." Brown v. S.C. Dep't of Health & Env'tl. Control, 348 S.C. 507, 515, 560 S.E.2d 410, 414 (2002); see also Kiawah Dev. Partners, II v. S.C. Dep't of Health & Env't Control, 411 S.C. 16, 34, 766 S.E.2d 707, 718 (2014) ("[T]he deference doctrine properly stated provides that where an agency charged with administering a statute or regulation has interpreted the statute or regulation, courts . . . will defer to the agency's interpretation absent compelling reasons . . ."). While courts typically defer to the agency's interpretation of an applicable statute, they will reject its

² Advisory Bulletin #01-9 lists weight limits of 7,000 pounds and 9,000 pounds. At the time Advisory Bulletin #01-9 was issued, Section 56-3-630 also had weight limits of 7,000 pounds and 9,000 pounds. See Act No. 52, 2001 S.C. Act 150. Subsequently, Section 12-37-2645 was enacted, which created an exception for trucks and increased the weight limits to 9,000 pounds and 11,000 pounds. See Act No. 333, 2006 S.C. Acts 2661. In the same year, Section 56-3-630 was amended to increase the weight limits to 9,000 pounds and 11,000 pounds. See Act No. 398, 2006 S.C. Act 3779. It is our understanding that weight limits of 9,000 pounds and 11,000 pounds are currently used.

interpretation where the plain language of the statute is contrary to the agency's interpretation. Brown, 354 S.C. at 440, 581 S.E.2d at 838; see e.g., Jack's Custom Cycles, Inc. v. S.C. Dep't of Revenue, 439 S.C. 35, 885 S.E.2d 433 (Ct. App. 2023), reh'g denied (Apr. 26, 2023). An administrative construction "affords no basis for the perpetuation of a patently erroneous application of the statute." Monroe v. Livingston, 251 S.C. 214, 217, 161 S.E.2d 243, 244 (1968).

The cardinal rule of statutory construction is to ascertain and effectuate the intent of the legislature. CFRE, LLC v. Greenville Cnty. Assessor, 395 S.C. 67, 74, 716 S.E.2d 877, 881 (2011). "Words in a statute must be given their plain and ordinary meaning without resorting to subtle or forced construction to limit or expand the statute's application." Epstein v. Coastal Timber Co., 393 S.C. 276, 285, 711 S.E.2d 912, 917 (2011). Courts have a policy of strictly construing tax exemption statutes against taxpayers; however, "[t]his rule of strict construction simply means that constitutional and statutory language will not be strained or liberally construed in the taxpayer's favor." CFRE, LLC, 395 S.C. at 74, 716 S.E.2d at 881 (quoting Se. Kusan, Inc. v. S.C. Tax Comm'n, 276 S.C. 487, 489, 280 S.E.2d 57, 58 (1981)). "It does not mean that we will search for an interpretation in SCDOR's favor where the plain and unambiguous language leaves no room for construction." Id.

Regarding which weight should be used to classify and assess pickup trucks, the relevant statutes exclusively refer to **gross weight** and **empty weight**. See S.C. Code Ann. §§ 12-37-2645 and 56-3-630. The term *gross vehicle weight rating*, or an equivalent term, is not used in South Carolina Constitution Article X § 1(8)(B)(1), S.C. Code Section 12-37-2645, or S.C. Code Section 56-3-630. With regards to the assessment of personal motor vehicles, the first time a vehicle's *gross vehicle weight rating* is considered is in South Carolina Department of Revenue Advisory Bulletin #01-9. Thus, it seems patently erroneous and contrary to the plain language of the statute to utilize a vehicle's *gross vehicle weight rating* when classifying and assessing the vehicle.

Both you and the Department of Revenue have raised concerns with using a vehicle's **gross weight**. First, because the **gross weight** of a vehicle fluctuates between owners based on use, this could create situations where the same model pickup truck is assessed differently because it is used differently by two owners, i.e., one model pickup truck may have different gross weights based on the load it regularly carries. This may occur but appears to be permissible under the statutory scheme. The Department of Revenue expressed concerns that this outcome may violate Sections 12-43-210, which requires that "[a]ll property must be assessed uniformly and equitably throughout the State." S.C. Code Ann. § 12-43-210 (2014). Uniformity of assessment requires similarity of the taxed property. If the General Assembly has created two classes of property, e.g., pickup trucks over the weight limit and pickup trucks under the weight limit, it does not threaten uniformity to assess those classifications differently. Uniformity would only be threatened if two pickup trucks which are classified the same are then assessed differently. There may be policy considerations which cut against creating or defining the two classes of truck as the General Assembly has, but those policy considerations do not prohibit the General Assembly from creating those two classes.

Secondly, there are concerns regarding the accuracy of information provided by taxpayers when reporting a vehicle's **gross weight** to the auditor. In contrast to **gross weight**, which is variable and can only be provided by the individual who knows how a pickup truck is regularly used, the *gross vehicle weight rating* is static and can be provided by the vehicle's manufacturer. The manufacturer is not impacted by the assessment of the truck, so the manufacturer may be seen as a more objective source of information. Whether manufacturers are more credible sources of information or not, the General Assembly has elected to use a truck's **gross weight**. Neither county auditors nor the Department of Revenue have the authority to modify the approach laid out in statute. However, this does not prevent the General Assembly from modifying the statute to consider *gross vehicle weight rating*.

Turning then to your questions. Your first question references *net vehicle weight* and *gross vehicle weight rating*. As discussed above, neither term is used in South Carolina Constitution Article X § 1(8)(B)(1), S.C. Code Section 12-37-2645, or S.C. Code Section 56-3-630. Thus, it is the opinion of the Office that these terms do not have any relevance when determining whether a motor vehicle qualifies for the 6% personal motor vehicle assessment rate. Sections 12-37-2645 and 56-3-630 reference **empty weight** and **gross weight**. "Gross weight" is defined, for the purposes of Section 56-3-630, as "the weight of a vehicle without load plus the weight of any load on it." S.C. Code Ann. § 56-3-20(19) (Supp. 2025). Therefore, when determining if a motor vehicle qualifies for the 6% personal motor vehicle assessment rate, a county auditor must consider whether the vehicle has an **empty weight** of 9,000 pounds or less or a **gross weight** of 11,000 pounds or less.

Of course, the opinions of this Office do not have the authority of a court and do not direct parties to take, cease, or refrain from any particular action. Further, the opinions of this office are not binding on a court. Charleston County Sch. Dist. v. Harrell, 393 S.C. 552, 560-561, 713 S.E.2d 604, 609 (2011); Op. S.C. Att'y Gen., 2014 WL 1398584 at *12 (March 25, 2014).

Your second question asks, "Should County Auditors use the weight of pickup trucks determined by the manufacturer for the correct assessment ratio or the weight declared by the taxpayer that they put on their SCDMV application?" The "weight of pickup trucks determined by the manufacturer" which you reference is the vehicle's *gross vehicle weight rating*. See S.C. Code Ann. § 56-1-2030(19). As is described above, in accordance with Section 12-37-2645 and Section 56-3-630, county auditors should use the **empty weight** and **gross weight**, as defined in Section 56-3-20(19), not the vehicle's *gross vehicle weight rating*.

Your question draws a distinction between weight information provided by the taxpayer and weight information from the vehicle manufacturer. As discussed above, there may be policy reasons which support using a vehicle's *gross vehicle weight rating* when classifying and assessing the vehicle, but such a change would need to be enacted by the General Assembly.

Finally, you ask whether County Auditors who have assessed and collected taxes on a pickup truck at the 10.5% assessment rate instead of the 6% assessment rate because the pickup

Patricia Pringle
Page 7
November 20, 2025

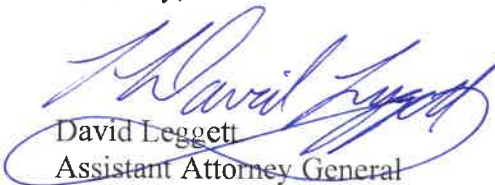
truck was assessed based on its gross vehicle weight rating not its gross weight should issue taxpayers a refund. The Office can render an opinion on general questions of law but cannot make factual determinations. Op. S.C. Att’y Gen., 2003 WL 21040130 at *1 (Feb. 19, 2003) (“Because this Office does not have the authority of a court or other fact-finding body, we are not able to adjudicate or investigate factual questions.” (quoting Op. S.C. Att’y Gen., Oct. 10, 1985, at *2 and Sept. 3, 1999, at *2)). Analysis of your final question would require finding of facts that will have to be answered on a case-by-case basis for each individual who claims that they were taxed incorrectly; therefore, the Office cannot offer an opinion regarding this question.

Conclusion

When determining if a motor vehicle qualifies for the 6% personal motor vehicle assessment rate, a county auditor should consider whether the vehicle has an **empty weight** of 9,000 pounds or less and a **gross weight** 11,000 pounds or less. *Net vehicle weight* and *gross vehicle weight rating* are not used in Section 1(8)(B)(1) of Article X of the South Carolina Constitution, S.C. Code Section 12-37-2645, or S.C. Code Section 56-3-630, and therefore have no relevance when determining whether a motor vehicle qualifies for the 6% personal motor vehicle assessment rate. There may be policy considerations which support the use of *gross vehicle weight rating* instead of gross vehicle weight when registering and taxing a vehicle, but any changes to the current statutory scheme must be enacted by the General Assembly.

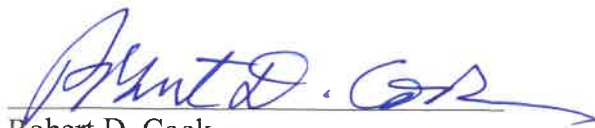
Finally, determining the proper remedy for any erroneous taxes which were previously paid requires factual findings which are beyond the authority of the Office. Thus, the Office cannot offer an opinion regarding whether refunds may be appropriate. You may wish to consult your county attorney regarding this matter.

Sincerely,



David Leggett
Assistant Attorney General

REVIEWED AND APPROVED BY:



Robert D. Cook
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