

1977 S.C. Op. Atty. Gen. 109 (S.C.A.G.), 1977 S.C. Op. Atty. Gen. No. 77-128, 1977 WL 24470

Office of the Attorney General

State of South Carolina

Opinion No. 77-128

April 29, 1977

*1 Livestock and poultry are exempt from property taxation by Section 3 of Act 618, Acts of 1976.

TO: Honorable Gerald W. Burnett
Deputy Comptroller General

QUESTION

Does Act 618, Acts of 1976, exempt poultry and livestock from ad valorem taxation?

ACT INVOLVED

Section 3 of Act 618, Acts of 1976, that amends Section 2(b) of Act 208, Acts of 1975.

DISCUSSION

The Section provides in part that:

‘* * * all livestock and poultry shall be exempt from ad valorem taxation.’

The above provision is a part of an Act adopted to update property taxation in this State and the language of the statute declares the exemption.

CONCLUSION

Livestock and poultry are exempt from property taxation by Section 3 of Act 618, Acts of 1976.

Joe L. Allen, Jr.
Deputy Attorney General

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