

1979 S.C. Op. Atty. Gen. 212 (S.C.A.G.), 1979 S.C. Op. Atty. Gen. No. 79-132, 1979 WL 29134

Office of the Attorney General

State of South Carolina

Opinion No. 79-132

November 23, 1979

***1 SUBJECT: Property Taxes**

Machinery and equipment of peach, dairy and poultry farmers, other than self-propelled machinery, are exempt from ad valorem taxes by [§ 12-37-220\(14\) of the South Carolina Code](#) of Laws.

TO: Mr. Guy A. Pitts, Jr.

Director

Property Tax Division

South Carolina Tax Commission

QUESTION:

Are the machinery and equipment of peach farmers, dairy and chicken farmers taxable or exempt?

AUTHORITY:

[Section 12-37-220](#) as amended by Act No. 621, 1978 Acts.

DISCUSSION:

[Section 12-37-220\(14\) of the Code](#) of Laws is the latest authority relating to the exemption of farm machinery and equipment. It provides that there shall be exempt:

‘All farm machinery and equipment except self-propelled farm machinery and equipment and motor vehicles licensed for use on the highways. All self-propelled farm machinery and equipment, excluding motor vehicles licensed for use on the highways, eligible for taxation shall be taxed on its fair market value, provided that fair market value shall be determined by reducing the original cost by an annual depreciation allowance of 20 percent. The full year depreciation shall be allowed in the year of acquisition.

For the purpose of this section the term ‘self-propelled farm machinery and equipment’ shall mean farm machinery and/or equipment which contains within itself the means for its own locomotion.’

The above was enacted in 1978 and effectively amends [§ 12-43-220\(b\)](#) which also relates to farm machinery and equipment. It is our opinion, therefore, that machinery and equipment of peach farmers, dairy and poultry farmers, except self-propelled equipment, are exempt. This would include conveyors, feeders and milking machines. Self-propelled machinery and equipment, under [§ 12-43-220](#), would be taxable at the ratio of 5 percent.

CONCLUSION:

Machinery and equipment of peach, dairy and poultry farmers, other than self-propelled machinery, are exempt from ad valorem taxes by [§ 12-37-220\(14\) of the South Carolina Code](#) of Laws.

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