

1978 S.C. Op. Atty. Gen. 109 (S.C.A.G.), 1978 S.C. Op. Atty. Gen. No. 78-80, 1978 WL 22561

Office of the Attorney General

State of South Carolina

Opinion No. 78-80

May 4, 1978

***1 SUBJECT: Property Tax—Agricultural Classification—Size of Parcel Does Not Control Classification.**

There is no minimum size requirement to be satisfied before land can be classified as agricultural for tax purposes.

TO: Honorable David S. Taylor
Senator
Laurens County

QUESTION:

Does the size of a parcel of land determine whether the land may be classified and taxed as agricultural land?

STATUTE:

[§ 12-43-220\(d\), 1976 Code of Laws of South Carolina.](#)

DISCUSSION:

The statute provides that the use of the land be for agricultural purposes before it can be so classified. We do not find a minimum size requirement for the classification, however, the Tax Commission has promulgated and adopted some rules and regulations that define agricultural lands. These regulations should be used to determine whether land may be classified as agricultural lands for tax purposes and the regulations control without size limitation.

CONCLUSION:

There is no minimum size requirement to be satisfied before land can be classified as agricultural for tax purposes.

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