

1973 S.C. Op. Atty. Gen. 38 (S.C.A.G.), 1973 S.C. Op. Atty. Gen. No. 3463, 1973 WL 20927

Office of the Attorney General

State of South Carolina

Opinion No. 3463

January 23, 1973

\*1 Television sets, radios and pianos are household goods and therefore exempt from county property taxes.

Honorable P. D. Gill  
Jasper County Tax Assessor  
Ridgeland, South Carolina 29936

Dear Mr. Gill:

This is in reply to your letter of January 18, 1973, in which you request the opinion of this office on whether or not television sets, radios or pianos are exempt from personal property taxes in South Carolina.

Article 10, Section 4 of the Constitution provides as follows:

‘[T]he General Assembly may by Act exempt from taxation household goods and furniture used in the home of the owner thereof.’

The General Assembly has enacted legislation providing for such an exemption. Section 65–1522(32) provides that the following property shall be exempt:

‘Household Goods Used In Home Of Owner.—All household goods and furniture used in the home of the owner of such goods and furniture, but this exemption shall not apply to household goods and furniture used in hotels, rooming houses, apartments or other places of business.’

The term ‘household goods’ has been held to include such goods as being suitable to the condition and station in life of a person and to the way he lives which are used by him in the household. See [Taylor v. Crowe](#), 122 Ill. App. 518. In [Webb v. Downes](#), 101 N. W. 966, 967; 93 Minn. 457, it was held that the term is wider than the word ‘furniture’ and includes everything about the house that tends to the comfort and accommodation of the household.

It is the opinion of this office that the language of the exemption statute includes such items as television sets, radios and pianos; therefore, the items cannot be assessed for county property tax purposes.

Yours very truly,

John C. von Lehe  
Assistant Attorney General  
South Carolina Tax Commission

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