

1973 WL 27633 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

October 30, 1973

\*1 The Farmers Home Administration is exempt from taxation by the provisions of Section 65-1522(17) of the South Carolina Code of Laws.

George Warren, Jr., Esq.  
County Attorney  
Post Office Box 27  
Hampton, South Carolina 29924

Dear Mr. Warren:

Recently you contacted this office for information and advice relative to the taxation of houses owned by the Farmers Home Administration. Because we have had numerous inquiries regarding this matter, we discussed it with representatives of the Farmers Home Administration and are issuing this opinion.

The Farmers Home Administration is organized as a part of the Department of Agriculture of the United States and is exempt from ad valorem taxes by the provisions of Section 65-1522 of the South Carolina Code of Laws, 1962, which provides in part: 'The following property shall be exempt from taxation, to wit:

(17) \* \* \* All property owned exclusively by the United States \* \* \*.'

This office has consistently advised that the liability for ad valorem tax on taxable property generally is upon the owner of the property as of December 31 preceding the tax year. We have further stated that without specific authority providing for the proration of taxes, the entire tax liability is that of the owner as of this date. See 1967-1968 OAG No. 2508, p. 193.

Proration of taxes is provided for in Orangeburg, Chesterfield, Kershaw, Richland and Charleston Counties where property is transferred to the United States. Sections 65-1575, 65-1576, 65-1580 and 65-1582 of the South Carolina Code of Laws, 1962. In all other counties property transferred to the United States after December 31 and before September 30, the date generally considered to be the date when property taxes by law become charged specifically against the property, cannot be charged with tax for the year as the exemption statute is in force. [Myrtle Beach v. Holliday](#), 203 S. C. 25, 26 S. E. 2d 12. Property acquired by the United States after September 30 from an individual owner is taxable for the entire year to the individual.

This office understands that the Farmers Home Administration has satisfied or will satisfy taxes charged to previous owners of homes so as to release tax liens against the homes. No further comment, therefore, will be made on the question of enforcement of liens.

If this does not furnish you with a basis to resolve the questions relating to taxation of Farmers Home Administration's property, please advise.

Yours very truly,

G. Lewis Argoe, Jr.  
Assistant Attorney General

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