117-1700 Definitions

117-1700.1. Property Defined.

117-1700.2. Definition of “Power Driven” Farm Machinery and Equipment

117-1700.3. Definition of Utility

117-1700.4. Definition of Transportation Companies

117-1700.5. Definition of Facility

117-1700.6. Definition of Parsonage

117-1700.7. Definition of Plant Site

117-1700 Definitions.

This section provides general definitions to be used in administering property taxes.

117-1700.1. Property Defined.

Section 1: Purpose: Section 12-43-230(c) that the Tax Commission shall provide by regulation a definition for real and personal property. This regulation is therefore adopted pursuant to this section so as to provide for a definition to be used by the Tax Commission and other assessing officials in connection with the assessment of property.

Section 2: For the purpose of classifying property for taxation, land, buildings and items of property devoted primarily to the general use of the land and buildings, and all other property which according to custom has been considered to be real property, are defined as real property; and all other items of property are defined as personal property. The following items are hereby classified as real property for purposes of taxation:

Land Improvements - Real: Retaining walls, piling and mats for general improvement of site, private roads, walks, paved areas, culverts, bridges, viaducts, subways and tunnels, fencing, reservoirs, dykes, dams, ditches and canals, drainage, storm and sanitary sewers, water lines for drinking, sanitary and fire protection.

Fixed river, lake or tidewater wharves and docks.

Permanent standard gauge railroad trackage, bridges and trestles.

Walls forming storage yards and fire protection dykes.

Buildings - Real: Structural and other improvement to buildings, including their foundations, walls, floors, roof, insulation, stairways, partitions, loading and unloading platforms and canopies, areaways, systems for heating and air conditioning, ventilating, sanitation, fixed fire protection, lighting, plumbing, and drinking water, building elevators and escalators.

Listed below are miscellaneous items which are identified as to their classification as to whether they are real or personal property. This list is not intended to be all inclusive.
Air Conditioning - Building air conditioning, including refrigeration equipment, for comfort of occupants - Real
Air Conditioning - Window units and Package units - Personal Property
Air Conditioning - for special process to maintain controlled temperature and humidity - Personal Property
Aircraft - Personal Property
Aluminum pot lines - Personal Property
Ash handling system, pit and superstructure (See Boilers)
Asphalt mixing plant - Personal Property
Auto-Call and telephone system - Personal
Automobile - Personal
Bins - permanently affixed bins for storage - Real
Boats - Personal
Boilers - for service of building - Real
Boilers - for service of building and manufacture with primary use for manufacture - Personal
Booths for welding - Personal
Bucket Elevators - Open or enclosed (including casing) - Personal
Bulkheads - making additional land area to be assessed with as part of the improved land
Building - special constructed building - Real
Cistern - Real
Coal handling systems (see Boilers)
Cold storage - built-in cold storage rooms - Real
Cold storage refrigeration equipment - Personal
Control Booth - Personal
Conveyor or housing, structure or tunnels - Real
Conveyor unit including belt and drives - Personal
Coolers - portable walk-in coolers - Personal
Cooling towers - primary use of manufacture - Personal
Cooling towers - primary use for building - Real
Crane-moving crane - Personal
Crane runways including supporting columns or structure - Inside or outside of building - Real
Crane runways - bolted to or hung on tresses - Personal
Dock levelers - Personal
Drying rooms structure - Real
Drying rooms heating systems - Personal
Dust Catchers - Personal
Farm Equipment - Personal
Fire alarm system - Personal
Fire walls - masonry - Real
Foundations for machinery & equipment - Personal
Furniture & fixtures of commercial establishments and professional - Personal
Gasoline tanks - see tanks
Greenhouse - Real
Greenhouse - Benches & heating system - Personal
Gravel Plant - machinery & equipment - Personal
Hoist Pits - see pits
Houses and sheds - portable or on skids - Personal
Inventory of merchants - Personal
Kilns - lumber drying kiln structure - Real
Kilns - concrete block drying kiln structure - Real
Kilns - circular down draft (Beehive) - Real
Kilns - heating or drying system - Personal
Laundry steam generating equipment - Personal
Lighting - Yard lighting - Real
Lighting - special purpose - Personal
Lighting - service stations (Except bldg.) - Personal
Mixers and mixing houses - Personal
Mobile Homes - Real
Monorail Crane runways - Personal
Motors, outboard and inboard boat - Personal
Moveable structures - Personal
Ore bridge foundation - Real
Ovens - processing - Personal
Piping - process piping above or below ground - Personal
Pits for equipment or processing - Personal
Power lines and auxiliary equipment - Personal
Pumps and Motors - Personal
Pump House (Including sub-structure) - Real
Racks and shelving (Portable or removable) - Personal
Ready-mix concrete plant - Personal
Recreational Vehicles - Personal
Refrigeration Equipment (See Air Conditioning) - Personal
Sanitary System - Real
Scale houses - Real
Scales - Truck or Railroad Scales including Pit - Real
Scales - Dormat Scales - Personal
Silos - all storage silos - Real
Silos - containing a manufacturing process - Personal
Spray Ponds - masonry reservoir - Real
Spray Pond piping and equipment - Primary use classification
Sprinkler System - Real
Stacks - mounted on boilers (see boilers)
Stacks, chimneys - concrete or masonry - Real
Stacks, steel - supported individually and servicing heating boilers - Real
Stacks, steel servicing personal property units or a process - Personal
Steam electric generating plant & equipment - Personal
Stone crushing plant - machinery & equipment - Personal
Storage bins, small portable - Personal
Storage facilities permanent, of masonry or wood - Real
Storage vaults and doors including bank vaults and doors - Real
Substation Building - Real
Substation - Equipment - Personal
Tanks - all storage tanks above or below ground - Real
Tanks - used as a manufacturing process - Personal
Tanks - underground gasoline tanks at service station - Personal
Tipple Structure - Personal
Towers - Transmission - Personal
Towers - TV or Radio broadcasting - Personal
Trucks - Personal
Tunnels - Real
Tunnels - waste heat or processing - Personal
Unit Heaters - Real
Unloader Runway - Real
Vaults, bank - Real
Ventilating - Real
Ventilating system for manufacturing equipment - Personal
Water lines - for process above or below ground - Personal
Water pumping station - building and structure - Real
Water pumps and motors - Personal
Water treating and softening plant building and structure - Real
Water treating and softening equipment - Personal
Wells, pumps, motors and equipment - Personal
Wiring - Power wiring - Personal

117-1700.2. Definition of “Power Driven” Farm Machinery and Equipment.

Article X, Section 1 of the South Carolina Constitution and Section 12-43-220(b) of the South Carolina Code of Laws provides for a separate classification for all power driven machinery and equipment, except for motor vehicles registered with the Department of Public Safety, if the machinery and equipment is owned by a farmer and is used on agricultural land that qualifies
under Section 12-43-220(d) of the Code. Such machinery and equipment is taxed at an assessment ratio of five percent.

For purposes of administering this provision “power driven” farm machinery and equipment is defined as follows: The word “power” means “to supply with power and especially motive power.” All machinery and equipment that is self-propelled, such as tractors and self-propelled combines would fit into the meaning of “power driven,” as would any other self-propelled machinery and equipment. Other types of equipment that operate by the power take-off on a tractor or by electrical or some other motive power would fall within the meaning of “power driven.” This machinery and equipment includes (1) corn pickers, (2) cotton pickers (3) forage harvesters and blowers, (4) manure spreaders, (5) pickup hay balers, (6) planters, (7) windrowers, (8) conveyor systems, (9) milking machines, (10) processing, grading, and sorting equipment.

117-1700.3. Definition of Utility.

The word “utilities” is hereby defined to include but not necessarily be limited to (1) water companies; (2) power companies, whether hydroelectric, steam, atomic, or other kinds for the transmission of power; (3) electric light companies; (4) electric cooperatives; (6) telephone and telegraph companies. Utilities engaged in the transportation for hire of persons or property are classified separately.

117-1700.4. Definition of Transportation Companies.

“Transportation companies” are hereby defined to include but not necessarily be limited to (1) Railroad companies; (2) Pipeline companies; and (3) Express companies.

117-1700.5. Definition of Facility.

A “facility” is generally a single physical location, where a taxpayer’s business is conducted or where its services or industrial operations are performed. Where two or more distinct and separate economic activities are performed at a single physical location, each separate economic activity will be treated as a separate facility when: (1) each activity has its own separate and dedicated personnel; (2) separate reports can be prepared on the numbers of employees, their wages and salaries, sales, or receipts and expenses; (3) and employment and output are significant as to the activity. For purposes of item (2) above, it is irrelevant if separate reports are actually prepared, so long as separate reports can be prepared, this criteria is met.

117-1700.6. Definition of Parsonage.

This rule is adopted pursuant to the authority conferred by Sections 12-4-320(1) and 12-4-560 of the South Carolina Code of Laws, as amended, to further define a parsonage that is exempt from property taxation.
A parsonage is a church owned residence that is provided for its pastor, minister and associate ministers, whether ordained or not, and all such residences shall be exempt from all property taxation.

117-1700.7. Definition of Plant Site.

A plant site shall consist of all land contiguous to a plant which is related to the overall manufacturing operation. It shall include all land on which personal property is located including but not limited to the following: parking lots, manufacturing areas, buildings, landscaping, piping, railroad siding, docking, water sheds, ditching, pollution control facilities, pumping stations, wells, roads, water tanks, areas for ingress and egress, water storage facilities, and all other lands directly related to manufacturing. When possible, a plant site will be one contiguous parcel using legal and or natural boundaries.