

117-1700 Definitions

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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.

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