117-1860 Returns

117-1860.1 Licensed Automotive Vehicles and Airplanes

117-1860 Returns.

These regulations address how and where returns dealing with property taxes are to be filed.

117-1860.1. Licensed Automotive Vehicles and Airplanes.

The return of property to the Department of Revenue for property assessment purposes shall not include licensed automotive vehicles or airplanes. Such licensed automotive vehicles and airplanes shall be returned to local County Authorities for property assessment purposes.

For the purpose of this Rule, “Licensed Automotive Vehicles” means vehicles that are licensed by the South Carolina Highway Department as provided by law.