



OFFICE OF THE COUNTY ASSESSOR

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Agricultural Structure Exemption

South Carolina Code of Laws Section 12-37-220(B)(14) was amended in June 2022 and states: all farm buildings and agricultural structures owned by a producer in this State used to house livestock, poultry, crops, farm equipment, or farm supplies and all farm machinery and equipment including self-propelled farm machinery and equipment except for motor vehicles licensed for use on the highways. For the purpose of this section 'self-propelled farm machinery and equipment' means farm machinery or equipment which contains within itself the means for its own locomotion. For purposes of this item, farm equipment includes greenhouses;'

This amendment to § 12-37-220(B)(14) exempts:

- All farm buildings and agricultural structures.
- Owned by a producer in this State.
- Used to house livestock, poultry, crops, farm equipment or farm supplies.

If you feel that you qualify for this exemption, you may file an appeal with our office. Based upon the information submitted, our office will determine if a physical inspection is needed or further documents are needed to qualify. A copy of your filed *Schedule F (Form 1040) Profit and Loss from Farming* may be requested.