

1980 S.C. Op. Atty. Gen. 155 (S.C.A.G.), 1980 S.C. Op. Atty. Gen. No. 80-104, 1980 WL 81986

Office of the Attorney General

State of South Carolina

Opinion No. 80-104

November 21, 1980

***1 SUBJECT: Property Tax—Nonexempt Status of Certain property of the Farmers Home Administration**

A house and lot, title to which is acquired by the Farmers Home Administration under a foreclosure, is subject to taxation by [7 U.S.C.A. § 1984](#).

TO: Honorable Pete C. Edwards
Greenwood County Assessor

QUESTION:

Is property acquired by the Farmers Home Administration by foreclosure of a mortgage subject to taxation?

APPLICABLE LAW:

[42 U.S.C.A § 1490h](#); [12 U.S.C.A § 1723a\(c\)\(1\)](#); [7 U.S.C.A. § 1984](#).

DISCUSSION:

It is doubtful that an opinion can be expressed that is applicable to all property acquired by agencies of the United States. The property of the Federal Government is immune from taxation by a state or its political subdivisions unless the immunity has been waived.

‘Unless Congress consents the veto, all property belonging to the United States, devoted to public uses, is immune from State taxation.’ 84 C.J.S. [Taxation](#), § 198.

Congress has in many cases waived the immunity. In example, [42 U.S.C.A. 1490h](#) that relates to farm housing, provides in part that:

‘All property subject to a lien held by the United States or the title to which is acquired or held by the Secretary under this subchapter other than property used for administrative purposes shall be subject to taxation by a State, Commonwealth, territory, possession, district, and local political subdivisions in the same manner and to the same extent as other property is taxed: * * *.’

In reference to the National Mortgage Association there is provided in [12 U.S.C.A. § 1723a\(c\)\(1\)](#) that:

‘* * * any real property of the Association shall be subject to State, territorial, county, municipal, or local taxation to the same extent according to its value as other real property is taxed.’

Regarding property, title to which is acquired by the Secretary of Agriculture, [7 U.S.C.A. § 1984](#) provides:

‘All property subject to a lien held by the United States or the title to which is acquired or held by the Secretary under this chapter other than property used for administrative purposes shall be subject to taxation by State, territory, district, and local political subdivisions in the same manner and to the same extent as other property is taxed: * * *.’

CONCLUSION:

A house and lot, title to which is acquired by the Farmers Home Administration under a foreclosure, is subject to taxation by [7 U.S.C.A. § 1984](#).

The opinion here stated is not in conflict with that set forth in an opinion of October 31, 1973, O.A.G. 3654, page 340. The section that previously exempted such property, 65–1522(17), 12–37–220(11), was repealed by Article X, Section 3 as of March 1, 1978.

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