

UNDERSTANDING PROPERTY TYPES

An Explainer about Real and Personal Property

As the chief tax appraiser of Emanuel County, I am pleased to present this comprehensive guide on the distinction between real and personal property. This document is designed to provide you with clear and concise information to help you identify which type/s/ of property you own and, thus, how they are assessed and taxed within our jurisdiction as well as their respective appeals processes. Proper knowledge of these distinctions is crucial for property owners to ensure accurate assessments and fair taxation. I encourage you to review this guide if you're unsure about your property type and reach out to my office with any questions or concerns. Your understanding and cooperation are vital in maintaining a transparent and equitable property tax system for all residents.

Real property refers to land and anything permanently attached to it. This includes not only the physical land itself but also structures and improvements attached to the land.

Examples include: land; buildings like homes, commercial spaces, and factories; permanent structures such as sheds and barns; and fixtures that are attached to the property like plumbing and electrical systems.

Three characteristics of real property are: immobility (or inability to be moved from one location to another), permanence, and its subjection to legal procedures like deeding when ownership changes.

Personal property, on the other hand, is defined as movable items that are not permanently attached to or associated with a piece of land. This type of property can be either tangible or intangible.

Furniture, vehicles, electronics, clothing, and machinery are all forms of tangible personal property. Stocks, bonds, patents, and copyrights are types of intangible personal property.

Opposite of real property, personal property can be moved between locations and is not intended to be permanent fixtures. Its legal considerations are also different in that personal property can typically be transferred from one owner to another by a simple bill of sale rather than a deed.

I hope this guide has provided valuable insights to help you discern the distinctions between real and personal property. Should you have any further questions or require additional assistance, please do not hesitate to contact the Emanuel County Tax Assessor's Office. Thank you for your attention and cooperation.

Darryl Gray