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SEP 15 2003

Opinion Number 03-0297

Ms. Pam C. Jones, CLA
Assessor, Parish of Lincoln
P.O. Box 1218
Ruston, LA 71273-1218

4 Assessors
119 Taxation
La. R.S. 47:1707
Article 7, Section 21 of the Louisiana Constitution

Machinery, equipment, and inventory of nursery are
exempt from ad valorem taxation.

Dear Ms. Jones:

As the Assessor for Lincoln Parish, you question if machinery, equipment, furniture, and the inventory of a nursery is subject to state ad valorem taxes. In short, we believe that they are exempt from ad valorem taxation.

Article 7, Section 21 of the Louisiana Constitution exempts agricultural products including machinery and other implements used exclusively for agricultural purpose, while owned by the producer from ad valorem taxation. Although the constitution does not specifically define agricultural products, La. R.S. 47:1707 does. It defines agricultural machinery and other implements used exclusively for agricultural purposes as both agricultural and horticultural implements employed in the cultivation, production, and harvest of crops. It is, therefore, our opinion that nursery machinery, equipment, and inventory, as long as they are used exclusively for agricultural purposes and are in the possession of the original producer, are exempt from ad valorem taxation.¹ As to the furniture, we question what type and/or how such furniture is used in the cultivation or production of crops. We simply cannot make a conclusion regarding furniture without more information.

We trust that this adequately responds to your request. If you have any questions or comments, please do not hesitate to contact our office. With kindest regards,

Yours very truly,

RICHARD P. IEYOUB
Attorney General

BY:

TINA VICARI GRANT
Assistant Attorney General

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¹ See Attorney General Opinion No. 94-83.