

THE STATE OF SOUTH CAROLINA
OFFICE OF THE ATTORNEY GENERAL
COLUMBIA

OPINION NO. 88-57 pg 167 August 10, 1988

SUBJECT: Taxation & Revenue - Redemption Of A Mobile
or Modular Home From A Tax Sale.

SYLLABUS: The official charged with the sale of a
mobile or modular home has no duty to set or
determine rents due the purchaser. The
official, however, should require
satisfactory proof of such payments before
the redemption is complete.

TO: Honorable Michael L. Horton
Senior Assistant Comptroller General

FROM: Joe L. Allen, Jr. *gth*
Chief Deputy Attorney General

QUESTION: What is the responsibility of the official
charged with the duty to execute and sell a mobile or
modular home for nonpayment of taxes for the collection of
rents due the high bidder?

APPLICABLE LAW: House Bill 3107 bearing ratification
number R-763.

DISCUSSION:

The bill provides for the redemption of a mobile or modular
home when the same has been sold for nonpayment of property
taxes. In addition to meeting the conditions set forth in
Sections 12-51-90, 12-51-100 and 12-51-120, the owner must:

" . . . pay rent to the purchaser when he
redeems this property in an amount agreed
upon between the purchaser and the delinquent
taxpayer and in the event the purchaser and
the delinquent taxpayer cannot agree upon the
amount of this rent, the amount of the rent
must be set by the magistrate's court."

In construing this provision, the language should be given
its plain and ordinary meaning.

August 10, 1988

"In construing a statute, the words must be given their plain and ordinary meaning, without resort to subtle or forced construction for the purpose of limiting or expanding its operation." Walton v. Walton, 282 S.C. 165, 318 S.E.2d 14 (For other cases, see 17 S.C.D., Key 188)

Here the language is that the rent must be agreed upon by the defaulting taxpayer and the purchaser. When there is no agreement, the magistrate must set the rent. We find no duty expressed or implied upon the official charged with the sale to set, determine or arbitrate the amount of the rent. The statute requires the payment to the purchaser and not to the official. The duty of the official is to ascertain that such payment has been made and reasonable proof would be a statement by the purchaser acknowledging the receipt of the rental payments.

CONCLUSION:

The official charged with the sale of a mobile or modular home has no duty to set or determine rents due the purchaser. The official, however, should require satisfactory proof of such payments before the redemption is complete.

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