

1977 S.C. Op. Atty. Gen. 135 (S.C.A.G.), 1977 S.C. Op. Atty. Gen. No. 77-169, 1977 WL 24511

Office of the Attorney General

State of South Carolina

Opinion No. 77-169

June 1, 1977

*1 Section 3(b) of Act 208 (Section 65–1605.2(b) of the Code), which declare mobile homes to be real property, has application only to property taxes.

TO: Mrs. Pearl S. Kirby
Clerk of Court of Union County

QUESTION

What effect does Section 3(b) of Act 208 have on the duties of Clerks of Court?

STATUTE

Section 65–1605.2(b) of the 1962 Code.

DISCUSSION

Clerks of Court are required to issue ‘certificates of liens’ under certain circumstances. See Section 15–1740 of the 1962 Code. The section refers to liens ‘of record in (the Clerk’s) office.’ You have expressed concern over a relatively recent change in the law pertaining to mobile homes. It is assumed that your concern is with the provisions of Act 208 which treats property taxes. Section 3(b) of Act 208, (Section 65–1605.2(b) of the 1962 Code) provides:

‘For the purposes of this Act all mobile homes in this State shall be considered real property and shall be classified and assessed for ad valorem taxation in accordance with the provisions * * * this Act.’

The declaration that mobile homes be treated as real property is specifically confined to ‘for the purposes of this Act.’ It does not in our opinion affect other provisions such as Section 15–1740 of the Code.

CONCLUSION

Section 3(b) of Act 208 (Section 65–1605.2(b) of the Code), which declares mobile homes to be real property, has application only to property taxes.

John C. von Lehe
Assistant Attorney General

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