

1976 S.C. Op. Atty. Gen. 14 (S.C.A.G.), 1976 S.C. Op. Atty. Gen. No. 4231, 1976 WL 22852

Office of the Attorney General

State of South Carolina

Opinion No. 4231

January 13, 1976

***1 A mobile home used as a person's dwelling place may qualify for the homestead exemption, notwithstanding that it may be registered and licensed with the South Carolina Highway Department.**

York County Auditor

You inform that a person uses a mobile home as his year-round place of dwelling and that it is usually at one of three locations, one of which is in York County. This mobile home is stated to be registered with the South Carolina Highway Department and can be towed on the highways.

Section 65–1643 states that a person shall pay taxes on real property in the county where the real property is located and taxes on personal property not used in a business in the county where the owner resides. If the mobile home is taxable to York it must be a part of the real property in York County or the place of residence of the owner must be in York.

Act No. 305 of the 1975 General Assembly provides that a mobile home when placed on a lot not owned by the owner of the home will qualify for the homestead exemption if it is the dwelling place and legal residence of the owner as set forth and qualified in Section 65–1522.1 of the Code.

In the case of *Phillips v. South Carolina Tax Commission*, 195 S. C. 472, 12 S. E. 2d 13, our court defined ‘residence’. It stated that a person's intention as manifested by his acts are to be examined in regard to the question of residence.

From the facts as given, you apparently consider the mobile home to be the owner's dwelling place. If the question of residence can be met in regard to taxation of the mobile home in York County and if it is in fact his dwelling place, we would conclude that it would qualify for the homestead exemption. The fact that it is registered with the Highway Department should make no difference if these criteria are met.

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