

1976 S.C. Op. Atty. Gen. 92 (S.C.A.G.), 1976 S.C. Op. Atty. Gen. No. 4276, 1976 WL 22896

Office of the Attorney General

State of South Carolina

Opinion No. 4276

March 2, 1976

*1 The home stead exemption is to be granted the owner of a mobile home when located on property that belongs to another when the lease is month to month or for a longer term provided the other conditions of the statute are satisfied.

TO: Mr. William B. Huggins
Dillon County Tax Assessor

QUESTION

Act 305, Acts of 1975, provides for the Homestead Exemption from personal property taxation of a mobile home when located on property leased from another and you request the opinion of this office of whether the lease has to be for a long term or whether it can be a month to month tenancy.

STATUTES INVOLVED

Sections 65–1522.1, 41–51, 41–53 and 57–306.

DISCUSSION

Section 41–51 of the Code provides that ‘A tenancy for not to exceed one year may be created by oral agreement.’ Section 41–53 provides that all tenancies shall be from month to month unless the agreement provides otherwise, Section 41–52 provides that a parol lease cannot exceed one year and Section 57–306 requires that a lease for more than a year be in writing. It is thus evident that the General Assembly, has provided for leases of real property for terms of greater or less than one year. A lease may be defined for purposes of the exemption as ‘* * * an agreement whereby the relationship of landlord and tenant is created.’ See cases gathered in 24A, Words and Phrases, Lease.

CONCLUSION

The Homestead Exemption therefore is to be granted the owner of a mobile home when located on property that belongs to another when the lease is month to month or for a longer term provided the other conditions of the statute are satisfied.

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Deputy Attorney General

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