

1973 S.C. Op. Atty. Gen. 305 (S.C.A.G.), 1973 S.C. Op. Atty. Gen. No. 3630, 1973 WL 21082

Office of the Attorney General

State of South Carolina

Opinion No. 3630

September 26, 1973

**\*1 Ad valorem tax cannot be charged upon a mobile home owned and occupied by a nonresident serviceman solely because utilities are attached.**

Acting Assistant Attorney General  
Tax Division  
United States Department of Justice

This office has received your letter of September 12, 1973, regarding the recent attempt by Port Royal, South Carolina, to collect ad valorem taxes on mobile homes occupied by nonresident servicemen.

We have reviewed the Department of Justice's position as set out in the letter and agree that the Soldier's and Sailor's Civil Relief Act provides that ad valorem tax cannot be collected on a mobile home owned and occupied by a nonresident serviceman if the mobile home is not placed on a permanent foundation. Further, we are of the opinion that connecting utilities to a mobile home does not cause the mobile home to lose its identity as personal property.

I am sending a copy of this letter to the City Manager of Port Royal, South Carolina, to advise him of this opinion. We hope that the City of Port Royal will amend its position and we shall notify you of any change brought to the attention of this office.

G. Lewis Argoe, Jr.  
Assistant Attorney General

1973 S.C. Op. Atty. Gen. 305 (S.C.A.G.), 1973 S.C. Op. Atty. Gen. No. 3630, 1973 WL 21082

---

End of Document

© 2021 Thomson Reuters. No claim to original U.S. Government Works.