

1972 S.C. Op. Atty. Gen. 33 (S.C.A.G.), 1972 S.C. Op. Atty. Gen. No. 3248, 1972 WL 20395

Office of the Attorney General

State of South Carolina

Opinion No. 3248

January 17, 1972

**\*1 It is doubtful that a mobile home located on land belonging to another would constitute real property but if the same would constitute real property, it would not qualify for the homestead exemption because the occupant thereof would not be owner of fee simple title to the homestead.**

Auditor

Bamberg County

Reference is made to your letter of January 13, 1972, wherein you request the opinion of this office of whether a mobile home that is owned by a person over sixty-five years of age who has been a resident of the State for at least one year, qualifies for the homestead exemption when the land on which the mobile home is located belongs to another person.

The exemption is found in Senate Bill 651 [now § 65-1522.1 of the Code] in part as follows:

‘The first five thousand dollars of the fair market value of the dwelling place of persons shall be exempt from county, school and special assessment real estate property taxes when such persons \* \* \* hold complete fee simple title to the dwelling place. \* \* \*.’

Under the circumstances as outlined in your letter, the mobile home probably retains its character as personal property, however, if the same has been so annexed to the land as to become a part thereof, title to the same would be held in the owner of the land rather than the owner of the mobile home. In either event, the same would not qualify for if it is personal property, the exemption would not apply because it relates specifically to real estate taxes, and if it is real property, then title thereto would be vested in another person.

For your convenience, I am enclosing a copy of the Act.

Joe L. Allen, Jr.

Assistant Attorney General

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