

1980 S.C. Op. Atty. Gen. 150 (S.C.A.G.), 1980 S.C. Op. Atty. Gen. No. 80-97, 1980 WL 81979

Office of the Attorney General

State of South Carolina

Opinion No. 80-97

September 30, 1980

***1 SUBJECT: Property Tax—Classification of Boat Used As a Residence As Real or Personal Property.**

A boat that is the residence of a person is to be taxed as personal property unless an application for residential classification is made.

TO: Honorable Mary Ann Gray
Beaufort County Auditor

QUESTION:

A person's residence is maintained on a boat, however, the application for the residential classification is not made. Is the boat to be taxed as personal or real property?

APPLICABLE LAW:

[§§ 12-43-220\(c\), \(e\) and \(f\)](#) and [12-43-230\(b\)](#), 1976 Code of Laws.

DISCUSSION:

It is assumed for purposes of this opinion that the boat is not affixed to realty and retains its character as personal property. Under such an assumption, is the same to be taxed as real property? We do not find any provision that directs that such personal property be taxed as real property.

[Section 12-43-230\(b\)](#) does provide that mobile homes and improvements by lessees are to be taxed as realty. The inclusion within the definition of real property of mobile homes and improvements to realty necessarily excludes the other classes of personal property.

'Indeed it is a general principle of interpretation that the mention of one thing implies the exclusion of another; expression unius est exclusio alterius.' 73 Am.Jur.2d, Statutes, § 211. See also 'inclusio unius est exclusio alterius'. The inclusion of one is the exclusion of another. Black's Law Dictionary.

The boat is thus personal property and is to be taxed as such. This opinion does not conflict with the opinion of January 3, 1977 which provides that a boat that is the legal residence of a person is to be taxed at 4% when application is made therefor. [Section 12-43-220\(c\)](#) taxes a legal residence at 4% of its fair market value and the same is not dependent upon the residence being real or personal property.

A condition precedent for such classification and taxation is an application therefor. Here no application was made, and because of such, the boat cannot be taxed at 4%.

CONCLUSION:

A boat that is the residence of a person is to be taxed as personal property unless an application for residential classification is made.

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