

1979 S.C. Op. Atty. Gen. 177 (S.C.A.G.), 1979 S.C. Op. Atty. Gen. No. 79-124, 1979 WL 29126

Office of the Attorney General

State of South Carolina

Opinion No. 79-124

November 1, 1979

***1 SUBJECT: Property Tax—Homestead Exemption—Mobile Trailer Qualifying for Homestead Exemption and the Licensing Requirements Thereof.**

(1) A travel trailer that is thirty-three feet long and eight feet wide is not subject to the licensing requirements of § 31-17-310.

(2) A travel trailer may be the dwelling place of a person otherwise qualified for the homestead exemption, notwithstanding the fact that it may be moved for short periods of time.

(3) A travel trailer that is used as the year-round residence is a mobile home for purposes of property taxation and is to be taxed as real property.

TO: Honorable Pauline S. Koger
Charleston County Auditor

QUESTION:

A person owns a mobile trailer that is thirty-three feet long and eight feet wide. It is the legal residence of the owner and is maintained at a mobile home park except for short periods where it may be moved to the lake. The questions are whether this mobile trailer may qualify for the homestead exemption, and, if so, whether a mobile home license is required therefor.

APPLICABLE LAW:

§§ 31-17-20, 31-17-310 and 12-37-250 of the 1976 Code of Laws.

DISCUSSION:

We dispose first of the question of the mobile home license. Section 31-17-320 requires the license for mobile homes defined by § 31-17-20 as:

‘(a) * * * a manufactured single family dwelling or an integral part over thirty-five feet in length, or over eight feet in width, so constructed that it may be transported from one site to another, temporarily or permanently affixed to real estate, made up of one or more components, and constructed with the same or similar electrical, plumbing, heating and sanitary facilities as on-site constructed housing.’ (Emphasis added)

Here the mobile trailer is less than thirty-five feet in length and the licensing provisions are not by express language applicable.

We next consider the question of whether the mobile trailer (home) qualifies for the homestead exemption. The exemption is for the 'dwelling place' and that has been defined to mean:

'* * * the permanent home and legal residence of the applicant.'

Here you advise that such is the permanent and legal residence of the owner and thus satisfies the conditions of the statute as the person's 'dwelling place'. The fact that the property may be moved for short periods would not affect the exempt status.

An ancillary question of whether the trailer is to be taxed as real property or personal property also exists and we thus treat the same. Section 12-43-230 provides in part that:

'For purposes of this article all mobile homes in this State and all improvements to leased property made by a lessee shall be considered real property and shall be classified and assessed for ad valorem taxation in accordance with the provisions of § 12-43-220. 'Mobile homes' is defined as a portable unit designed and built to be towed on its own chassis, comprised of a frame and wheels, connected to utilities, and designed without a permanent foundation for year-round residential use. * * *.'

*2 Here the only question is whether the mobile home was designed for 'year-round residential use'. That term is not defined, however, the home is in fact used for that purpose. A trailer of this type may have multi-use purposes; in example, year-round, temporary or recreational use.

CONCLUSION:

- (1) A travel trailer that is thirty-three feet long and eight feet wide is not subject to the licensing requirements of § 31-17-310.
- (2) A travel trailer may be the dwelling place of a person otherwise qualified for the homestead exemption, notwithstanding the fact that it may be moved for short periods of time.
- (3) A travel trailer that is used as the year-round residence is a mobile home for purposes of property taxation and is to be taxed as real property.

Joe L. Allen, Jr.
Deputy Attorney General

1979 S.C. Op. Atty. Gen. 177 (S.C.A.G.), 1979 S.C. Op. Atty. Gen. No. 79-124, 1979 WL 29126