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State of South Carolina  
Department of Revenue  
301 Gervais Street, P.O. Box 125, Columbia, South Carolina 29214

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SC REVENUE RULING # 98-6

**SUBJECT:** Taxes Due on Mobile Home Moved Out of County  
(Property Tax)

**EFFECTIVE DATE:** Applies to all periods open under the statute.

**SUPERSEDES:** All previous documents and any oral directives in conflict  
herewith.

**REFERENCES:** S. C. Code Ann. Section 31-17-360 (Supp. 1997)  
S. C. Code Ann. Section 12-37-250 (Supp. 1997)  
S. C. Code Ann. Section 12-37-251 (Supp. 1997)  
S. C. Code Ann. Section 12-43-220(c) (Supp. 1997)

**AUTHORITY:** S. C. Code Ann. Section 12-4-320 (Supp. 1997)  
SC Revenue Procedure #97-8

**SCOPE:** A Revenue Ruling is the Department of Revenue's official  
advisory opinion of how laws administered by the  
Department are to be applied to a specific issue or a specific  
set of facts, and is provided as guidance for all persons or a  
particular group. It is valid and remains in effect until  
superseded or modified by a change in the statute or  
regulations or a subsequent court decision, Revenue Ruling or  
Revenue Procedure.

**Questions:**

Property taxes, on a mobile home that is to be removed beyond the boundaries of the county in which it is located, must, prior to the move, be paid in full for the entire calendar year in which the move occurs. See S. C. Code Ann. Section 31-17-360 (Supp.

1997).<sup>1</sup> When the move occurs during the calendar year and prior to December 31 of the tax year, will the owner of the mobile home still qualify for:

(1) the 4% legal residence assessment ratio if the mobile home is owned and occupied by the taxpayer as the taxpayer's domicile at the time of the move [see S. C. Code Ann. 12-43-220(c) (Supp. 1997) and Revenue Ruling #97-4];

(2) \$100,000.00 property tax relief exemption under S. C. Code Ann. Section 12-37-251 (Supp. 1997); and,

(3) if applicable, the homestead exemption under S. C. Code Ann. Section 12-37-250 (Supp. 1997)?

**Conclusion:**

If a taxpayer owns and occupies a mobile home in South Carolina as the taxpayer's domicile, i.e., legal residence, and moves the mobile home out of the county in which it is located, and into another county within South Carolina, the taxpayer will qualify, at the time of the move, for the 4% legal residence assessment ratio for the entire tax year [see S. C. Code Ann. 12-43-220(c)]; for property tax relief of \$100,000.00 from school operation levies [see S. C. Code Ann. Section 12-37-251 (Supp. 1997)]; and, if applicable, for the homestead exemption [see S. C. Code Ann. Section 12-37-250 (Supp. 1997), provided the requirements of that section are met].

If, once moved into another county in South Carolina, the mobile home is sold, rented to another, or is no longer used as the taxpayer's legal residence, the mobile home will no longer qualify for the 4% legal residence assessment ratio, will no longer qualify for the \$100,000.00 property tax relief from school operation levies, and will no longer qualify for the homestead exemption, and additional taxes may be owed.

If the mobile home is no longer used as a legal residence and such occurs in the year of the move, the property is then taxed at 6% for the year and additional taxes are owed to

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<sup>1</sup>There is no statute in South Carolina apportioning the year for these property taxes. The mobile home, if owned and occupied as a legal residence, will be taxed at 4% for the entire tax year. If the property loses its eligibility during the tax year for the 4% assessment ratio, it is taxed at 6% for the entire tax year. See Atkinson Dredging Company v. Thomas, 266 S.C. 361, 223 S.E.2d 592, 594 (1976); Op. Atty. Gen., No. 2180, p. 313, October 24, 1966; Op. Atty. Gen., No. 2508, p. 193, September 12, 1968.

the old county. The county assessor in the former county must be notified. See the notification and penalty provisions discussed below.

If, in a year subsequent to the move, the mobile home is no longer used as a legal residence, the taxpayer must notify the county assessor of the new county who will assess the mobile home at 6%.

If the taxpayer is moving the mobile home out of South Carolina, the mobile home will be taxed at the time of the move at 6% for the entire calendar year and will not be eligible for the 4% legal residence assessment ratio, will not be eligible for the \$100,000.00 property tax relief from school operation levies, and will not be eligible for the homestead exemption, even if the taxpayer intends to own and occupy the mobile home as his legal residence in the other state.

**Statute.**

S. C. Code Ann. Section 31-17-360 (Supp. 1997) provides in part:

If the mobile home is to be relocated, the owner, rental agent, or person in possession, prior to relocation, shall obtain a moving permit from the licensing agent. Before issuing a moving permit, the licensing agent shall require a certificate from the county treasurer that there are no unpaid taxes due on the mobile home and either a copy of the certificate of title to the mobile home, or a copy of the application for a certificate of title submitted to the Department of Public Safety. If the mobile home is to be removed beyond the boundaries of the county, any taxes that have been assessed for that calendar year must be paid in full, and if taxes have not yet been assessed for the calendar year in which the move is being made, the assessor shall provide the county auditor with an assessment and the auditor shall apply the previous year's millage. The county treasurer shall collect the taxes before issuing the requisite certificate to the licensing agent, and upon payment of any taxes, give the permit applicant a receipt showing that all taxes have been paid. . . .

**Discussion:**

**Legal Residence:**

In Revenue Ruling 97-4, the Department of Revenue determined that in order for a taxpayer to be eligible for the 4% legal residence assessment ratio pursuant to S. C. Code Ann. Section 12-43-220(c) (Supp. 1997), the taxpayer had to make application to the

county assessor where the property was located and show that the taxpayer owned and occupied the residence in South Carolina as a legal residence and was an owner-occupant domiciliary at the end of the applicable tax year.

**Homestead Exemption:**

In Revenue Ruling 97-18, the Department of Revenue determined eligibility for the homestead exemption under S. C. Code Ann. Section 12-37-250 (Supp. 1997) to be inextricably linked to Section 12-43-220(c). Thus, to be eligible for the homestead exemption, the property for which the exemption is sought must, during each tax year for which the homestead exemption is sought be located in South Carolina, and:

- a.) be owned and occupied as the permanent home and legal residence of the applicant;
- b.) be owned by the applicant, or jointly by the applicant and his spouse, in complete fee simple, partially in fee, by life estate, or in part for life;<sup>2</sup> and
- c.) be occupied as the applicant’s permanent home and legal residence as of December 31 of each tax year for which the exemption is sought.

Additionally, a taxpayer who claims the homestead exemption must also, on or before December 31 of the year preceding the tax year in which the exemption is first claimed, have been a resident of the State of South Carolina for at least one year, and:

- (1) have reached the age of sixty-five years, or
- (2) have been classified as totally and permanently disabled by a state or federal agency having the function of classifying persons, or
- (3) be legally blind as defined in S. C. Code Ann. Section 43-25-20.

**Property Tax Relief:**

The \$100,000.00 property tax relief from school operation levies under S. C. Code Ann. Section 12-37-251 (Supp. 1997) is based on the fair market value of property classified pursuant to Section 12-43-220(c). Thus, property tax relief is also inextricably linked to S. C. Code Ann. Section 12-43-220(c) (Supp. 1997).

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<sup>2</sup>When the dwelling is owned in part in fee or in part for life the amount of the exemption must be determined by multiplying the percentage of the fee or life estate owned by the person by the full exemption. For purposes of this calculation, a percentage of ownership less than five percent is considered to be five percent. The exemption may not exceed the value of the interest owned by the person.

## **Mobile Home:**

In the case of a mobile home that is being moved outside the boundaries of the county in which it is located, S. C. Code Ann. Section 31-17-360 (Supp. 1997) requires that property taxes on that mobile home be determined for the year in which the move occurs and be paid in advance for that calendar year, prior to the move. Because the taxes must be paid in advance for the calendar year, the status of the taxpayer and of the mobile home must, of necessity, be determined as of the date of the move.

### **Mobile Home Moved from one County in SC to another SC County**

#### **1. Mobile Home Occupied as Legal Residence and Moved to another County where also Occupied as a Legal Residence.**

If the taxpayer moves a mobile home which he owns and is occupying as his legal residence to another county within South Carolina with the intent to continue to own and occupy the home as the taxpayer's domicile, i.e., legal residence, the property will qualify, at the time of the move, for the 4% legal residence assessment ratio for the entire year. The property will also qualify for the \$100,000.00 property tax relief from school operation levies under S. C. Code Ann. Section 12-37-251 (Supp. 1997).

If the taxpayer and the property meet the eligibility requirements of Section 12-37-250, the taxpayer may also qualify for the homestead exemption at the time of the move.

#### **2. Mobile Home Occupied as Legal Residence but Moved to another County within SC where it is no Longer Occupied as a Legal Residence.**

A mobile home which is owned and occupied as a taxpayer's legal residence will usually be assessed at 4% for the entire year at the time of the move. However, if the taxpayer knows the mobile home will not be used as his legal residence after the move, the mobile home should be assessed at the 6% assessment ratio for the entire year.<sup>3</sup> In such a case

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<sup>3</sup>If a mobile home is repossessed by a dealer during the tax year and moved outside of the county, the mobile home will be assessed at the 6% assessment ratio for the entire calendar year and the taxes paid in advance of the move since the reposessor will not own and occupy the mobile home as a legal residence, once it is moved. The extent of the liability on the mobile home being moved are the taxes, interest, and penalties that may have accrued up to the time of the move, as well as the taxes due for the year of the move. In future years the mobile home will not be subject to property taxes as long as it is part of the dealer's inventory. S.C. Code Ann. Section

the taxpayer will not be eligible for the \$100,000.00 property tax relief from school operation levies, nor, if previously applicable, the homestead exemption.

If the mobile home which has previously been owned and occupied as a legal residence is taxed at the 4% assessment ratio at the time the mobile home is moved into another county in South Carolina, and is then sold, rented to another, or is no longer occupied as the taxpayer's legal residence, the mobile home will no longer qualify for the 4% legal residence assessment ratio, will no longer qualify for the \$100,000.00 property tax relief from school operation levies and will no longer qualify for the homestead exemption.

If such change occurred during the calendar year for which the taxpayer paid taxes in advance at a 4% legal residence assessment ratio because of the move to the current county, the taxpayer must notify the county assessor of the county from which the mobile home was moved and pay the additional taxes owed for the tax year based on a 6% assessment ratio for the entire year to that county. In computing the amount of additional taxes owed based on the 6% assessment ratio, such taxes are computed without consideration of the \$100,000.00 property tax exemption, and, if previously applicable, the homestead exemption, since those benefits are lost for the entire tax year once the mobile home is no longer used as a legal residence. There are penalties for the failure to notify the county assessor of the change in circumstances. See the penalty discussion below.

The taxpayer must also notify the county assessor in which the mobile home is currently located so that assessor can correctly assess future taxes owed on the mobile home at the 6% assessment ratio.

If the mobile home is sold, rented to another, or is no longer used as the taxpayer's legal residence and such change occurs in a year subsequent to the year of the move, only the county assessor where the mobile home is then located needs to be notified of the change. See the penalty provisions, discussed below, that are applicable for the failure to give this required notification. The county assessor in the county where the mobile home is now located should ensure that taxes are correctly assessed on the mobile home.

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12-37-220(B)(30).

If a mobile home is bought during the calendar year and repossessed in the same calendar year, there are no property taxes due on the mobile home for the year of repossession since the mobile home was not on the tax rolls of the county as of December 31 of the year prior to the tax year.

### **3. Mobile Home Never Occupied as Legal Residence in Old County but is Moved to another County in South Carolina where it is Occupied as a Legal Residence.**

A mobile home will be taxed at the 6% assessment ratio for the entire year, at the time of the move out of the county, if a taxpayer:

(1) owns a mobile home in one county in South Carolina but has never occupied the mobile home as his legal residence but the taxpayer plans to move the mobile home to another county where it will be owned and occupied as his legal residence, or

(2) purchases a mobile home from another and moves the mobile home from the county in which the seller lives to another county within South Carolina without the buyer first occupying it as his legal residence.

At the time of the move, the taxpayer will not be eligible for the 4% legal residence assessment ratio, will not be eligible for the \$100,000.00 property tax relief from school operation levies, and will not be eligible for the homestead exemption, since the property is not owned and occupied at the time of the move as a legal residence. The seller will not be eligible for the 4% legal residence assessment ratio, for the homestead exemption, or for the \$100,000.00 property tax relief since he no longer owns and occupies the mobile home as his legal residence, i.e., domicile.

Should the taxpayer, subsequently, in the year of the move, own and occupy the mobile home as his legal residence in the new county within South Carolina, he may apply to the county assessor of the county where the mobile home was previously located for a refund of taxes paid at the time of the move, the amount of such refund computed on the difference between a 4% assessment ratio and a 6% assessment ratio taking into consideration the \$100,000.00 property tax relief from school operation levies under Section 12-37-251, and, if applicable, the homestead exemption under Section 12-37-250.<sup>4</sup>

If the purchaser owns and occupies the mobile home as his legal residence for the first time in a year subsequent to the year of the move, the taxpayer must apply to the county

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<sup>4</sup>NOTE: When a person qualifies for a refund pursuant to Sections 12-60-2560 [filing claim for refunds] and 12-43-220(c) [legal residence 4% assessment ratio], the person may also be certified for a homestead tax exemption pursuant to Section 12-37-250, if applicable. However, this refund does not extend beyond the immediate preceding tax year. See S.C. Code Ann. Section 12-37-252 (Supp. 1997).

assessor of the county in which the mobile home is then located to obtain the 4% legal residence assessment ratio, the \$100,000.00 property tax relief from school operation levies, and, if applicable, the homestead exemption.

### **Mobile Home Moved from a County in SC to Another State**

If the taxpayer moves the mobile home he owns and occupies as a legal residence from a county in South Carolina to another state, even with the intent to occupy the mobile home as a legal residence in the new state, the taxpayer and the property are no longer eligible for the 4% legal residence assessment ratio, for the \$100,000.00 property tax relief from school operation levies, and for the homestead exemption, since the property is no longer located in South Carolina, a requirement for these benefits to apply.

At the time of the move, taxes will be paid for the entire year based on a 6% assessment ratio.

### **Application, Notification and Penalties**

#### **Application:**

For a mobile home to be assessed at the 4% legal residence assessment ratio for future years, once moved into a new county in South Carolina, Sections 12-43-220(c)(2)(ii); (iii); (iv) require the owner/occupier domiciliary to personally certify to the county assessor into which the mobile home has been moved, under penalty of perjury, that:

- (1) the property is the owner's legal residence and where the owner is domiciled; and
- (2) neither the owner nor any member of the owner's household (spouse or child claimed or eligible to be claimed as a dependent on the owner-occupant's income tax return) owns any other residence in South Carolina which qualifies for the owner-occupied 4% assessment ratio.

The burden of proof is on the applicant who must provide whatever proof the assessor requires.

**Notification:**

The taxpayer must notify the applicable county assessor of any change in classification (i.e., if the property is sold, rented, or is no longer used as the taxpayer's legal residence) within six months of such change.

**Penalties:**

If the taxpayer fails to notify the assessor within six months, a penalty is imposed equal to one hundred percent of the tax paid, plus interest on that amount at the rate of one-half of one percent a month, but in no case less than thirty dollars nor more than the current year's taxes. See S. C. Code Ann. Section 12-43-220(c)(2)(vi) and (vii).

SOUTH CAROLINA DEPARTMENT OF REVENUE

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Burnet R. Maybank III, Director

Columbia, South Carolina

March 5, 1998