

## Session 107 - (1987-1988)

### **S 0944 General Bill, By J.M. Waddell, Giese, J.C. Hayes, Leatherman and I.E. Lourie**

A Bill to amend Chapter 51 of Title 12 of the Code of Laws of South Carolina, 1976, relating to the collection of property taxes, by adding Sections 12-51-15, 12-51-180, 12-51-190, 12-51-200, 12-51-210, 12-51-220, 12-51-230, 12-51-240, 12-51-250, 12-51-260, 12-51-270, 12-51-280, and 12-51-290 so as to provide definitions, to authorize the delinquent tax collector to employ or appoint others to assist in the collection of taxes, to provide a form for tax executions, to define the duties of the delinquent tax collector, to authorize the sale of real or personal property without referring to heirs, the estate, or successors of a deceased taxpayer or a taxpayer no longer in existence, to allow a defaulting taxpayer to have the tax sale suspended if he offers satisfactory evidence that he has paid the taxes or that the taxes have been improperly assessed and within twenty days takes action provided by law to correct the assessment and prosecute the action to a successful conclusion, provide for cases where bids at a tax sale do not equal taxes, assessments, penalties, and costs, and to establish a first lien in favor of a tax sale purchaser for the purchase price and the value of improvements if the purchaser is dispossessed because of a defective title; to amend Section 12-47-70, relating to abatement or refund of incorrect property taxes, so as to increase to five years the period during which a claim for abatement or refund may be made; to amend Section 12-51-40, relating to the duties of the delinquent taxes by the close of business on the last business day before the day of the sale; to amend Sections 12-51-50 and 12-51-60, relating to the duties of the delinquent tax collector with respect to tax sales, so as to make grammatical changes and delete unnecessary language; to amend Section 12-51-70, relating to defaulting bidders at tax sales, so as to provide that a defaulting bidder is liable for costs of advertising the property and a penalty equal to ten percent of the bid and to make the amount of the costs and penalty a first lien on all property of the defaulting bidder; to amend Section 12-51-80, relating to the duties of the treasurer with respect to the proceeds of tax sales, so as to require the treasurer to invest the proceeds until claimed and distributed; to amend Section 12-51-100, relating to redemption of property, so as to provide for proof of payments when the tax sale receipt is lost or destroyed; to amend Section 12-51-170, relating to contracting for the collection of municipal taxes, so as to conform the language to other provisions of this Act; to redesignate Section 12-45-70, relating to property tax due dates, as Section 12-51-25 and incorporate in it the definitions added by this Act, and to redesignate Section 12-45-180, relating to penalties, as Section 12-51-35, and to provide for alternate due dates when due dates fall on holidays or weekends.

<b>12/07/87</b>	<b>Senate</b>	<b>Prefiled</b>
<b>12/07/87</b>	<b>Senate</b>	<b>Referred to Committee on Finance</b>
<b>01/12/88</b>	<b>Senate</b>	<b>Introduced and read first time SJ-229</b>
<b>01/12/88</b>	<b>Senate</b>	<b>Referred to Committee on Finance SJ-230</b>
<b>03/16/88</b>	<b>Senate</b>	<b>Committee report: Favorable with amendment Finance SJ-6</b>
<b>03/17/88</b>	<b>Senate</b>	<b>Amended SJ-32</b>
<b>03/17/88</b>	<b>Senate</b>	<b>Read second time SJ-33</b>
<b>03/22/88</b>	<b>Senate</b>	<b>Read third time and sent to House SJ-35</b>
<b>03/23/88</b>	<b>House</b>	<b>Introduced and read first time HJ-2234</b>
<b>03/23/88</b>	<b>House</b>	<b>Referred to Committee on Ways and Means HJ-2236</b>