

## Session 106 - (1985-1986)

### H 3235 General Bill, By R. Schwartz

A Bill to amend Sections 12-45-70, 12-45-180, 12-51-40, 12-51-50, 12-51-60, 12-51-70, 12-51-80, 12-51-90, 12-51-100, 12-51-110, 12-51-120, 12-51-130, 12-51-140, 12-51-150, 12-51-160, 12-51-170, all as amended, Code of Laws of South Carolina, 1976, relating to the duties of the county treasurer and county tax collector and the procedure for the enforced collection of property taxes, so as to, among other things, alter due dates, revoke reduced assessment ratios for delinquent taxes, clarify procedures for tax sales and redemptions, prohibit bidding at tax sales by the tax collector, his employees, and certain relatives of each, increase from eight to ten percent the interest rate on amounts to redeem property, and clarify procedures for notices to mortgagees and assignees, to amend the 1976 Code by adding Sections 12-51-15, 12-51-25, 12-51-42, 12-51-44, 12-51-46, 12-51-48, 12-51-55, 12-51-65, 12-51-125, 12-51-137, 12-51-175, 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 clarify procedures relating to the enforced collection of property taxes, to provide that the method of tax collecting provided in this Act shall supersede local laws relating to delinquent tax collections, and to repeal Section 12-49-300 and Article 7 of Chapter 49 of Title 12, all of the 1976 Code, relating to the collection of property taxes.

**12/23/85 House Prefiled**

**12/23/85 House Referred to Committee on Ways and Means**

**01/14/86 House Introduced and read first time HJ-87**

**01/14/86 House Referred to Committee on Ways and Means HJ-88**