

## Session 116 - (2005-2006)

### **S\*0490 (Rat #0238, Act #0238 of 2006) General Bill, By Land**

**Summary:** Collection of delinquent ad valorem property tax by municipalities

AN ACT TO AMEND SECTION 5-7-300, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE COLLECTION OF DELINQUENT AD VALOREM PROPERTY TAX BY A MUNICIPALITY, SO AS TO MAKE THE LIEN FOR MUNICIPAL TAXES IN A MUNICIPALITY WHICH SEPARATELY COLLECTS PROPERTY TAX A FIRST LIEN ON THE PROPERTY CONTINUING UNTIL THE DEBT IS DISCHARGED IN FULL; TO AMEND SECTION 12-51-130, AS AMENDED, RELATING TO THE EXECUTION AND DELIVERY OF A TAX TITLE, SO AS TO PROVIDE THAT, IF THE TAX SALE OF AN ITEM PRODUCES MORE CASH THAN THE FULL AMOUNT DUE, THE OVERAGE MUST BE APPLIED TO ANY OUTSTANDING MUNICIPAL TAX LIENS ON THE PROPERTY; TO AMEND SECTION 12-51-90, AS AMENDED, RELATING TO REDEMPTION OF REAL PROPERTY FOLLOWING ITS SALE FOR DELINQUENT TAXES, SO AS TO PROVIDE THAT THE TAX DEED IS INCONTESTABLE TWELVE MONTHS AFTER ISSUE; TO AMEND SECTION 12-51-160, RELATING TO TAX DEEDS, SO AS TO CONFORM THE TIME AFTER WHICH THE DEED IS INCONTESTABLE TO THE TIME PROVIDED IN THE AMENDMENT TO SECTION 12-51-90 CONTAINED IN THIS ACT; AND BY ADDING ARTICLE 9 TO CHAPTER 49 OF TITLE 12 SO AS TO PROVIDE THE RIGHTS OF REAL PROPERTY MORTGAGES IN THE ENFORCED COLLECTION OF PROPERTY TAXES ON THE MORTGAGED REAL PROPERTY. - ratified title

<b>02/15/05</b>	<b>Senate</b>	<b>Introduced and read first time SJ-5</b>
<b>02/15/05</b>	<b>Senate</b>	<b>Referred to Committee on Finance SJ-5</b>
<b>03/09/05</b>	<b>Senate</b>	<b>Committee report: Favorable Finance SJ-24</b>
<b>03/10/05</b>	<b>Senate</b>	<b>Read second time SJ-19</b>
<b>03/10/05</b>		<b>Scrivener's error corrected</b>
<b>03/15/05</b>	<b>Senate</b>	<b>Read third time and sent to House SJ-19</b>
<b>03/15/05</b>	<b>House</b>	<b>Introduced and read first time HJ-106</b>
<b>03/15/05</b>	<b>House</b>	<b>Referred to Committee on Ways and Means HJ-106</b>
<b>05/26/05</b>	<b>House</b>	<b>Recalled from Committee on Ways and Means HJ-45</b>
<b>06/01/05</b>	<b>House</b>	<b>Requests for debate-Rep(s). Sandifer, Tripp, Loftis, GR Smith, Whitmire, J Brown, Clemmons, and Kirsh HJ-22</b>
<b>01/11/06</b>	<b>House</b>	<b>Debate adjourned until Tuesday, January 24, 2006 HJ-24</b>
<b>01/24/06</b>	<b>House</b>	<b>Debate adjourned until Wednesday, January 25, 2006 HJ-24</b>
<b>01/25/06</b>	<b>House</b>	<b>Debate adjourned until Tuesday, January 31, 2006 HJ-43</b>
<b>01/31/06</b>	<b>House</b>	<b>Amended HJ-25</b>
<b>01/31/06</b>	<b>House</b>	<b>Read second time HJ-27</b>
<b>01/31/06</b>	<b>House</b>	<b>Roll call Yeas-102 Nays-6 HJ-27</b>
<b>02/01/06</b>	<b>House</b>	<b>Reconsider vote whereby read second time HJ-48</b>
<b>02/01/06</b>	<b>House</b>	<b>Amended HJ-52</b>
<b>02/01/06</b>	<b>House</b>	<b>Read second time HJ-56</b>
<b>02/01/06</b>	<b>House</b>	<b>Roll call Yeas-100 Nays-7 HJ-56</b>
<b>02/01/06</b>		<b>Scrivener's error corrected</b>
<b>02/02/06</b>	<b>House</b>	<b>Debate adjourned until Tuesday, February 7, 2006 HJ-37</b>
<b>02/09/06</b>	<b>House</b>	<b>Amended HJ-29</b>
<b>02/09/06</b>	<b>House</b>	<b>Read third time and returned to Senate with amendments HJ-31</b>
<b>02/15/06</b>	<b>Senate</b>	<b>House amendment amended SJ-38</b>
<b>02/15/06</b>	<b>Senate</b>	<b>Returned to House with amendments SJ-38</b>
<b>02/16/06</b>		<b>Scrivener's error corrected</b>
<b>02/21/06</b>	<b>House</b>	<b>Concurred in Senate amendment and enrolled HJ-123</b>
<b>03/14/06</b>		<b>Ratified R 238</b>
<b>03/15/06</b>		<b>Signed By Governor</b>
<b>03/21/06</b>		<b>Copies available</b>
<b>03/21/06</b>		<b>Effective date 03/15/06</b>
<b>04/05/06</b>		<b>Act No. 238</b>