

## Session 113 - (1999-2000)

### H 4932 General Bill, By Robinson

**Summary:** Real Property Tax Liability Act, Assessments, Delinquent sales, redemption period, real estate mortgagee rights

A BILL TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, SO AS TO ENACT THE REAL PROPERTY TAX LIABILITY ACT; TO AMEND CHAPTER 45, TITLE 12, RELATING TO COUNTY TREASURERS, BY ADDING SECTION 12-45-78 SO AS TO PROVIDE THAT A REFUND OF OVERPAYMENT OF REAL PROPERTY TAX RESULTING FROM THE GRANTING OF THE HOMESTEAD EXEMPTION OR RESIDENTIAL CLASSIFICATION MUST BE PAID TO THE OWNER OF RECORD AT THE TIME OF THE EXEMPTION OR CLASSIFICATION; TO AMEND SECTION 12-37-610, AS AMENDED, RELATING TO LIABILITY FOR TAXES ON REAL ESTATE, SO AS TO PROVIDE FOR LIABILITY OF THE OWNER OR CARETAKER OF RECORD AS OF DECEMBER THIRTY-FIRST PRECEDING THE TAX YEAR; TO AMEND SECTION 12-51-40, AS AMENDED, RELATING TO LEVY OF EXECUTION AND SALE OF PROPERTY FOR DELINQUENT TAXES, SO AS TO PROVIDE FOR EXECUTION AGAINST PROPERTY TRANSFERRED BY THE DEFAULTING TAXPAYER AND NOTICE TO THE GRANTEE OF RECORD; TO AMEND SECTION 12-51-50, AS AMENDED, RELATING TO PROCEDURES FOR THE SALE OF PROPERTY OF A DEFAULTING TAXPAYER, SO AS TO PROVIDE FOR SALE OF PROPERTY OF THE DEFAULTING TAXPAYER AND OF A GRANTEE OF THE DEFAULTING TAXPAYER; TO AMEND SECTION 12-51-55, AS AMENDED, RELATING TO A BID SUBMITTED BY THE FORFEITED LAND COMMISSION, SO AS TO PROVIDE THAT A SALE TO THE COMMISSION IS VOIDABLE BY THE COMMISSION UPON LATER DISCOVERY THAT THE PROPERTY IS CONTAMINATED; TO AMEND SECTION 12-51-60, AS AMENDED, RELATING TO PAYMENT BY THE SUCCESSFUL BIDDER, SO AS TO PROVIDE FOR NOTICE TO THE DEFAULTING TAXPAYER AND THE OWNER OF RECORD OF THE ISSUANCE OF THE TAX DEED; TO AMEND SECTION 12-51-90, AS AMENDED, RELATING TO REDEMPTION OF REAL PROPERTY SOLD FOR DELINQUENT TAXES, SO AS TO PROVIDE FOR REDEMPTION BY A LESSEE OF THE PROPERTY, IN ADDITION TO REDEMPTION BY THE DEFAULTING TAXPAYER, A MORTGAGEE, OR A JUDGMENT CREDITOR; TO AMEND SECTION 12-51-120, AS AMENDED, RELATING TO NOTICE OF THE RUNNING OF THE REDEMPTION PERIOD, SO AS TO PROVIDE FOR NOTICE TO THE DEFAULTING TAXPAYER AND A PUBLICLY RECORDED GRANTEE, MORTGAGEE, OR LESSEE; TO AMEND SECTION 12-51-130, AS AMENDED, RELATING TO EXECUTION AND DELIVERY OF A TAX TITLE, SO AS TO PROVIDE THAT THE TAX TITLE INCLUDE THE NAME OF A GRANTEE OF RECORD OF THE PROPERTY AND THAT AN OVERPAYMENT BE PAID WITHIN NINETY DAYS TO THE OWNER OF RECORD; AND TO REPEAL ARTICLE 3, CHAPTER 49, TITLE 12, RELATING TO RIGHTS OF REAL ESTATE MORTGAGEES.

**04/13/00 House Introduced and read first time HJ-11**

**04/13/00 House Referred to Committee on Ways and Means HJ-11**