

## Session 123 - (2019-2020)

### S 0433 General Bill, By Cromer

#### Summary: Tax collection

A BILL TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING CHAPTER 52 TO TITLE 12 SO AS TO PROVIDE DEFINITIONS; TO PROVIDE THAT EACH COUNTY SHALL DESIGNATE A TAX COLLECTOR FOR THE COLLECTION OF PROPERTY TAXES AND PREPARE A TAX COLLECTION NOTICE; TO PROVIDE FOR CERTAIN PENALTIES; TO PROVIDE FOR A DELINQUENT TAX SALE IN CERTAIN INSTANCES; TO PROVIDE THAT A PROPERTY ADVERTISED FOR SALE MUST BE SOLD AT PUBLIC AUCTION; TO PROVIDE FOR AN INITIAL BID TO BE PLACED ON BEHALF OF THE FORFEITED LAND COMMISSION AND PROVIDE A PROCEDURE TO VOID A BID IN THE CASE OF CONTAMINATED PROPERTY; TO PROVIDE FOR CERTAIN CANCELLATIONS OF BIDS WHEN THE SUCCESSFUL BIDDER FAILS TO REMIT THE FULL AMOUNT OF THE BID; TO PROVIDE FOR REQUIREMENTS FOR PROVIDING A RECEIPT TO A SUCCESSFUL BIDDER; TO PROVIDE FOR REQUIREMENTS FOR A SUCCESSFUL BIDDER WHO ASSIGNS HIS INTERESTS; TO PROVIDE FOR A NOTICE REQUIREMENT BEFORE THE END OF THE REDEMPTION PERIOD TO THE DEFAULTING TAXPAYER; TO PROVIDE THAT THERE IS NO REDEMPTION PERIOD FOR PERSONAL PROPERTY; TO PROVIDE THAT IF A PROPERTY IS REDEEMED THEN THE TAX COLLECTOR SHALL CANCEL THE SALE; TO PROVIDE FOR THE REDEMPTION OF MOBILE HOMES; TO PROVIDE THAT IN ORDER FOR AN OWNER OF A MOBILE HOME TO REDEEM HIS PROPERTY, THE MOBILE HOME MAY NOT BE REMOVED FROM ITS LOCATION; TO PROVIDE FOR THE ADOPTION OF CERTAIN PROVISIONS RELATING TO CERTAIN NOTICES TO MORTGAGEES; TO PROVIDE FOR THE VOID OF A TAX SALE IN CERTAIN INSTANCES; TO PROVIDE FOR CERTAIN OVERAGES FROM A TAX SALE AND PROVIDE NOTICE OF THE OVERAGES; TO PROVIDE THAT THE TAX COLLECTOR SHALL MAINTAIN PROOF THAT THE LAW GOVERNING TAX SALES HAS BEEN COMPLIED WITH; TO PROVIDE THAT A MUNICIPALITY MAY CONTRACT WITH A COUNTY FOR THE COLLECTION OF MUNICIPAL TAXES BY THE COUNTY; TO PROVIDE WHO MAY BRING AN ACTION TO SET ASIDE A TAX SALE; TO PROVIDE THAT THE EXISTENCE AND PRIORITY OF CERTAIN EASEMENTS ARE NOT AFFECTED BY THIS CHAPTER; AND TO REPEAL CHAPTER 51, TITLE 12 RELATING TO THE PROCEDURE FOR THE COLLECTION OF PROPERTY TAXES.

**01/24/19 Senate Introduced and read first time (Senate Journal-page 17)**

**01/24/19 Senate Referred to Committee on Finance (Senate Journal-page 17)**