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CHAPTER 59.

 FORFEITED LANDS

ARTICLE 1.

 GENERAL PROVISIONS

**SECTION 12‑59‑10.** Creation and membership of county forfeited land commissions.

A forfeited land commission is created in each of the counties of this State, consisting of the county treasurer, county auditor and clerk of court, all acting ex officio, who shall serve without compensation. The chairman of the governing body of any county may also serve on the forfeited land commission when officially designated so to do by the county legislative delegation and in such case he shall have equal authority with other members of the commission and shall serve without compensation. In all counties having a register of deeds such register shall be a member of the forfeited land commission for that county in lieu of the clerk of court.

**SECTION 12‑59‑20.** Organization of Commission; compensation of secretary; quorum.

The forfeited land commissions for the several counties shall organize by electing one of their number chairman and may elect a secretary whose duties they shall prescribe and whose compensation they shall fix, subject to the approval of the county legislative delegation. But in no case shall such compensation exceed five per cent of the money received for the sale of lands made by the commission, such compensation and other necessary expenses to be paid by vouchers drawn on the county treasurer and paid by the county treasurer from the ordinary county fund of the county and signed by all members of the commission for such county. A majority of each commission shall constitute a quorum for the transaction of other business.

**SECTION 12‑59‑30.** Transfer of titles from State to commissions; power to sell and dispose of lands; validity of certain deeds.

The Secretary of State and the former commissioners of the Sinking Fund having been divested of all their title to vacant lands and lands purchased by the land commissions of the State and the former Sinking Fund commissioners of the State at delinquent tax sales, the forfeited land commissions of the several counties have been vested with title to the same, with full power to sell and dispose of the same in the same manner as other lands belonging to the forfeited land commissions of the several counties.

Deeds of forfeited land commissions to vacant lands in the State not actually in public use on June 2, 1939, the title to which was then in the Secretary of State and the commissioners of the Sinking Fund, are declared to be good and sufficient deeds to such property.

**SECTION 12‑59‑40.** Sale of forfeited lands; method and terms of sale.

The forfeited land commissions created in this article for each of the counties of the State shall effect the sale of lands forfeited and bid in for the various forfeited land commissions of the State by the county auditors of the several counties of the State in pursuance of Section 12‑51‑55. All lands deeded to the forfeited land commission of any county shall be held by it as assets of the county and State and sold to the best interest of the county and State. It shall sell and dispose of such lands in such a manner and upon such terms and conditions as to it may appear to be for the best interest of its county, but the terms of sale shall not in any case provide for a longer term than ten years for the full payment of the purchase price of such property and shall be secured by a first real estate mortgage upon the property sold.

**SECTION 12‑59‑50.** Sale by former owner of forfeited lands; application to commission for approval of sale.

The owner of any property which has been sold for delinquent State and county taxes and which has been bid in by the forfeited land commission may sell all or any part of such property so bid in by the forfeited land commission upon securing the approval, in writing, of the forfeited land commission, if such land has not theretofore been sold by such commission and application for such approval be made to the commission by the owner within five years from the day following the expiration of the period allowed by law to owners to redeem property sold for taxes.

**SECTION 12‑59‑60.** Sale by former owner of forfeited land; old tax shall be paid on sale of whole tract; seventy‑five per cent on sale of part.

The forfeited land commission shall not give its approval for the sale of the entire lot or tract unless the owner pays all taxes which may at any time be due thereon. In case the owner petitions the commission to sell a part thereof and the commission shall deem it advisable to permit such sale, the owner shall pay to the forfeited land commission from the proceeds of the sale of such part or portion of the property involved not less than seventy‑five per cent of the entire sale price, unless a smaller amount is sufficient to pay all taxes due, and upon such payment the commission shall release the lien for taxes on the property so sold.

**SECTION 12‑59‑70.** Sale by former owner of forfeited land; commission may convey such property.

Should the title have been made by the sheriff to the forfeited land commission and not theretofore been sold, the forfeited land commission may, if it approve the application of the owner to sell a portion of the property so bid in as provided in this article, execute and deliver to the owner or anyone whom he may designate a deed upon payment of the amount as provided in Section 12‑59‑60.

**SECTION 12‑59‑80.** Commission may assign its bids.

The forfeited land commission may assign its bids at any time before title deed being made pursuant to sale, provided the consideration to be paid for such assignments shall not be less than the amount of taxes, penalties and costs for which the property was sold.

**SECTION 12‑59‑90.** Execution of deeds and validation of certain deeds.

All deeds for lands sold under the authority of Section 12‑59‑40 shall be made by the forfeited land commission of the county holding title thereto or by a majority of the members thereof and all conveyances heretofore made to and by the several forfeited land commissions, or by a majority of the members thereof, are declared valid and of full force and effect and to have been made in accordance with the provisions of this section. The forfeited land commission of any county, or a majority of the members thereof, may require the sheriff or other officer authorized by law to execute a deed to any land which may be bid in by the county auditor to convey such land to any purchaser to whom it may be sold by such forfeited land commission, or a majority of the members thereof, after such land has been bid in by the county auditor and before it has been conveyed to the forfeited land commission, and all conveyances of real property heretofore made by the sheriff or other officer authorized by law to execute such conveyances pursuant to authority and direction of any forfeited land commission, or a majority of the members thereof, are declared valid and effectual to convey title according to their respective terms, notwithstanding that they may have been made by the sheriff or other officer pursuant to authority or direction of only a majority of the members of any such commission.

**SECTION 12‑59‑100.** Disposition of proceeds of sales; apportionment between State and county.

The proceeds of any such sales shall be turned over by such forfeited land commission to the county treasurer. And the county treasurer shall, at the close of his fiscal year, divide such funds, after deducting the expense warrants as drawn on him by the forfeited land commission of his county, between the county and State in proportion to their respective interests, the county’s part to be placed in the general county fund and the State’s part to be turned over to the State Budget and Control Board to be applied to reduction of the State debt. If any tract of land is sold for less than the taxes and penalties due thereon the proceeds of such sale shall be divided between the State and county in the proportion of the amount of taxes and penalties due each of them.

**SECTION 12‑59‑110.** Fees and costs of sheriff on purchase by commission.

When delinquent lands are bought in and held by the forfeited land commission the sheriff of the county shall receive for his services the following compensation, and no more: For serving warrant and taking exclusive possession of property, one dollar and mileage at the rate of five cents per mile for each mile actually traveled and for issuing a deed to the forfeited land commission, one dollar and cost of advertising as provided for by law, to be paid out of ordinary county funds on warrant of the governing body of the county or such officers in each county as may be authorized to issue such warrants.

**SECTION 12‑59‑120.** Commission shall have access to tax records.

Any agent of the forfeited land commission of the respective counties shall be allowed free access by the auditors, the treasurers and sheriffs to all executions issued for the collection of taxes by the county treasurer and returned “nulla bona” for any reason or “double entry,” or which are not collected for any reason, to the tax books, and to all records in their respective offices relating to tax matters.

**SECTION 12‑59‑130.** Municipal forfeited land commissions.

When any municipal corporation desires to set up and put in operation a commission for the purpose of buying lands sold under tax executions for taxes or assessments due such corporation, its town council may designate one or more, not exceeding three, of the officers of such municipal corporation, by resolution duly passed and entered upon the minutes of any regular meeting of such body, as the forfeited land commission of the municipality. The person or persons so designated and their respective successors in office shall ex officio constitute the forfeited land commission of such municipality. The commission shall receive such compensation for its services as may be fixed by the municipality. Every forfeited land commission set up and established under the terms of this section shall bid in lands sold under tax execution for delinquent taxes or assessments due to the municipality unless such lands bring the amount of taxes and costs thereon, take title thereto, look after the preservation thereof, rent them and collect the rents and sell them and make and execute good and sufficient deeds of conveyance therefor.

Wherever applicable, even by analogy, the law governing the duties conferred upon forfeited land commissions of the several counties of the State shall govern and are devolved upon forfeited land commissions created under the provisions of this section.

ARTICLE 3.

 TITLES TO LANDS FORFEITED PRIOR TO DECEMBER 24, 1887 RENOUNCED

**SECTION 12‑59‑310.** Title of State by forfeiture prior to 1887 renounced.

The State of South Carolina renounces all title by forfeiture for nonpayment of taxes to each and every parcel of land in the several counties of the State listed on the forfeited land record on December 24, 1887 and will treat them hereafter as the lands of the former owner, his heirs or assigns. But this renunciation of title is upon the reservation and condition that the State may hereafter collect by suit at law or other legal method from such lands a sum equal to the aggregate amount of all annual assessments for taxes with the penalties that might and would have been assessed and charged against such lands in case they had never been declared delinquent and forfeited. The retention of the possession and use of such lands for ninety days after December 24, 1887 by such former owner, his heirs or assigns shall be sufficient evidence of his acquiescence in and acceptance of the reservations and conditions of such renunciation of title.

**SECTION 12‑59‑320.** State Budget and Control Board shall hear petition for relief.

The State Budget and Control Board may hear and determine upon satisfactory proof the petition of any taxpayer praying relief on ground that all such taxes described in Section 12‑59‑310 have been paid or that portions of such taxes have been paid and an offer to pay the balance, accompanied by the sum admitted to be owing. The State Budget and Control Board shall grant such relief in the premises as may be just.

**SECTION 12‑59‑330.** Lien against such formerly forfeited lands.

To secure the entire debt due the State for prior taxes or other dues accrued to the State against such formerly forfeited lands, to and including the levy of 1886, or for any other purpose whatsoever, and for the levy of 1887, and for all subsequent levies as they may have accrued or shall accrue upon each parcel of such land and the costs and penalties due thereon, the State shall have a prior and preferred lien upon such lands, to be enforced and asserted in any court of competent jurisdiction by the State Budget and Control Board in such cases, at such time and to such extent as it may deem most advantageous to the interests of the State. The proceeds of any sale ordered by the court in such suit shall be applied first to the payment to the State Budget and Control Board of the taxes, costs and penalties charged against the property and next to the payment of the taxed costs in the suit and expenses of sale and the surplus, if any there be, shall be paid over to the former owners or parties in interest as their interest may appear.