CHAPTER 49

Enforced Collection of Taxes Generally

ARTICLE 1

Liens and Suits Generally

**SECTION 12‑49‑10.** Taxes, assessments and penalties constitute a debt due State and a first lien upon property; enforcement.

All taxes, assessments and penalties legally assessed shall be considered and held as a debt payable to the county by the person against whom they shall be charged and such taxes, assessments and penalties shall be a first lien in all cases whatsoever upon the property taxed, the lien to attach at the beginning of the fiscal year during which the tax is levied. Such taxes shall be first paid out of assets of any estate of deceased persons or held in trust as assignee or trustee or the proceeds of any property held on execution or attachment. The county treasurer may enforce such lien by execution against such property or, if it cannot be levied on, he may proceed by action at law against the person holding such property.

HISTORY: 1962 Code Section 65‑2701; 1952 Code Section 65‑2701; 1942 Code Section 2569; 1932 Code Section 2569; Civ. C. ‘22 Section 338; Civ. C. ‘12 Section 290; Civ. C. ‘02 Section 263; G. S. 170; R. S. 220; 1881 (17) 987; 2015 Act No. 87 (S.379), Section 42, eff June 11, 2015.

Effect of Amendment

2015 Act No. 87, Section 42, substituted “payable to the county” for “payable to the State”.

**SECTION 12‑49‑20.** Time when lien attaches; procedure when property is about to be removed from jurisdiction.

As of December thirty‑first a first lien shall attach to all real and personal property for taxes to be paid during the ensuing year, and in case such property is about to be removed from the State by bankruptcy proceedings or otherwise or is about to be taken from the jurisdiction of the county before taxes are due in the county and payable for any year, the treasurer of such county shall immediately issue his execution on such property and the tax collector of the county shall proceed to collect the taxes due on such property.

HISTORY: 1962 Code Section 65‑2702; 1952 Code Section 65‑2702; 1942 Code Section 2571; 1932 Code Section 2571; 1924 (33) 944; 1957 (50) 261; 1959 (51) 350; 2015 Act No. 87 (S.379), Section 43, eff June 11, 2015.

Effect of Amendment

2015 Act No. 87, Section 43, amended the section by substituting “tax collector of the county” for “sheriff of the county”.

**SECTION 12‑49‑30.** Lien attaches to personal property subsequently acquired.

The lien for unpaid taxes on personal property shall also attach to any personal property subsequently acquired by the delinquent taxpayer.

HISTORY: 1962 Code Section 65‑2702.1; 1957 (50) 546.

**SECTION 12‑49‑40.** Property liable for distress and sale for delinquent taxes.

All personal property subject to taxation shall be liable to distress and sale for the payment of taxes, in the manner provided in this title, and all real property returned delinquent by the county treasurer upon which the taxes shall not be paid by distress or otherwise shall be seized and sold as provided in this title. The distress and sale of personal property shall not be a condition precedent to seizure and sale of any real property under this title.

HISTORY: 1962 Code Section 65‑2703; 1952 Code Section 65‑2703; 1942 Code Sections 2570, 2785; 1932 Code Sections 2570, 2833; Civ. C. ‘22 Sections 339, 508; Civ. C. ‘12 Sections 291, 457; Civ. C. ‘02 Section 409; G. S. 280; R. S. 336; 1887 (19) 862; 1888 (20) 41; 1889 (20) 334; 1890 (20) 675; 1902 (23) 1132; 1909 (26) 76.

**SECTION 12‑49‑50.** Chattel tax may be recovered by distress or suit.

If any chattel tax shall be unpaid at the time fixed for the payment thereof or returned delinquent, as authorized by this title, the county treasurer may not only distrain property for the payment thereof, but may recover the tax, with the penalties thereon, by action at law, proceedings in attachment or other means authorized by law to be used by private individuals in the collection of debts, which action or other proceedings shall be prosecuted in the name of such treasurer and if he shall die or go out of office before the termination of such action or proceeding or the final collection of the money, or any judgment or order therein, his successor or successors may, from time to time, be substituted as plaintiffs therein.

HISTORY: 1962 Code Section 65‑2704; 1952 Code Section 65‑2704; 1942 Code Section 2786; 1932 Code Section 2834; Civ. C. ‘22 Section 509; Civ. C. ‘12 Section 458; Civ. C. ‘02 Section 410; G. S. 281; R. S. 337; 1881 (17) 1029.

**SECTION 12‑49‑60.** Payment out of real estate sales proceeds.

When any real estate shall be sold under any writ, order or proceeding in any court, the court shall, on motion of any person interested in such real estate or in the purchase or proceeds of the sale thereof, order all taxes, assessments and penalties charged thereon to be paid out of the proceeds of such sale as a lien prior to all others.

HISTORY: 1962 Code Section 65‑2705; 1952 Code Section 65‑2705; 1942 Code Section 2569; 1932 Code Section 2569; Civ. C. ‘22 Section 338; Civ. C. ‘12 Section 290; Civ. C. ‘02 Section 263; G. S. 170; R. S. 220; 1881 (17) 987.

**SECTION 12‑49‑85.** Uncollectible property tax, assessment, or penalty.

(A) If the person officially charged with the collection of ad valorem taxes on real or personal property for a county determines that the tax, assessment, or penalty is uncollectible, he shall record that determination and the reason for it on a list he maintains. At least annually he shall provide the list to the county auditor, who may remove a particular determination from the duplicate list, but the auditor shall record the removal and the reason for it as prescribed by the department.

(B) The reasons for removal of a tax, assessment, or penalty from the duplicate list may include, but are not limited to:

(1) insufficient property of the person charged with the uncollectible tax, assessment, or penalty to collect it;

(2) collection of the tax, assessment, or penalty has been enjoined by a competent court.

(C) Subject to the provisions of Section 12‑54‑85(E), the auditor and the person officially charged with the collection of ad valorem taxes shall review the list annually. If it is later determined that the tax, assessment, or penalty was improperly removed from the duplicate list or is collectible, it must be returned to the duplicate list for collection, with all penalties and interest accruing.

(D) Upon receipt of proof satisfactory to the county assessor that a derelict mobile home, as defined in Section 6‑1‑150, has been removed and disposed of in accordance with Section 6‑1‑150, the county auditor shall remove the derelict mobile home permanently from his records and the county auditor from the current duplicate. Upon this removal, any unpaid taxes, uniform service charges, assessments, penalties, costs of collection, and any other amounts billed on the tax notice, which are due as a result of the value of the derelict mobile home, are waived. All costs of removal and disposal are the responsibility of the owner of the derelict mobile home, and may be waived only by order of the magistrates court or if a local governing body has a program that covers removal and disposal costs.

HISTORY: 1998 Act No. 442, Section 4A; 2006 Act No. 386, Section 55.U, eff June 14, 2006; 2007 Act No. 45, Section 2, eff June 4, 2007; 2015 Act No. 87 (S.379), Section 44, eff June 11, 2015.

Effect of Amendment

2015 Act No. 87, Section 44, in (D), substituted “proof satisfactory to the county assessor” for “proof satisfactory to the county auditor”, and substituted “from his records and the county auditor from the current duplicate” for “from the duplicate list”.

**SECTION 12‑49‑90.** Collection of taxes imposed by other states; collection in other states of taxes due South Carolina.

The courts of this State shall recognize and enforce liabilities for taxation lawfully imposed by other states which extend like comity to this State. The South Carolina Department of Revenue, with the assistance of the Attorney General, is hereby empowered to bring suit in the courts of other states to collect taxes legally due this State. The officials of other states which extend a like comity to this State are empowered to sue for the collection of such taxes in the courts of this State. A certificate by the Secretary of State that such officers have authority to collect the tax shall be conclusive evidence of such authority.

HISTORY: 1962 Code Section 65‑2708; 1963 (53) 226; 1993 Act No. 181, Section 228.

ARTICLE 7

Alternate Method of Sale of Personalty

**SECTION 12‑49‑910.** Levy on personalty subject to tax lien; service of process.

The tax collector may levy upon and seize the personal property of a defaulting taxpayer by serving personally upon the delinquent taxpayer and the owner of such personal property, if it has been sold or transferred subject to the tax lien, a written notice that the specific personal property of the defaulting taxpayer has been seized pursuant to the direction and provisions of the particular delinquent tax execution. A description of such personal property as entered on the return of the taxpayer shall be a sufficient description of the personal property so seized. If the delinquent taxpayer or owner of such personal property is absent from the county or cannot be found therein, then service of such notice upon the agent, tenant, servant or employee of such delinquent taxpayer or owner of such personal property or other person in the custody, possession or control of it shall be sufficient. If the delinquent taxpayer or owner of such personal property cannot be found and there is no person in the custody, possession or control of it, such service shall be made by posting such notice on the building or at the place where said personal property is located.

HISTORY: 1962 Code Section 65‑2821; 1952 Code Section 65‑2821; 1944 (43) 1328; 2015 Act No. 87 (S.379), Section 45, eff June 11, 2015.

Effect of Amendment

2015 Act No. 87, Section 45, amended the section by removing the sheriff from tax sale collection process.

**SECTION 12‑49‑920.** Possession gained and lien effected by service of process.

Upon such service being made, the specific personal property of the defaulting taxpayer described in such notice of levy and seizure shall be conclusively deemed and taken to be in the exclusive possession of the tax collector and the sum due on the particular delinquent tax execution shall constitute a first lien upon the specific personal property described in such notice.

HISTORY: 1962 Code Section 65‑2822; 1952 Code Section 65‑2822; 1944 (43) 1328; 2015 Act No. 87 (S.379), Section 46, eff June 11, 2015.

Effect of Amendment

2015 Act No. 87, Section 46, amended the section by removing the sheriff from tax sale collection process.

**SECTION 12‑49‑930.** Removal of or interference with seized property.

Any person who shall remove, secrete, destroy or otherwise injure such personal property or molest, disturb or interfere with the tax collector’s possession of such personal property shall be held liable as for a conversion and be guilty of disposing of property under a lien.

HISTORY: 1962 Code Section 65‑2823; 1952 Code Section 65‑2823; 1944 (43) 1328; 2015 Act No. 87 (S.379), Section 47, eff June 11, 2015.

Effect of Amendment

2015 Act No. 87, Section 47, amended the section by removing the sheriff from tax sale collection process.

**SECTION 12‑49‑940.** Advertisement and sale of seized property.

Unless the amount due on the delinquent tax execution shall be sooner paid, the tax collector shall, after having such personal property so seized under the delinquent tax execution advertised for sale for two weeks in a newspaper printed and circulated in the county, sell such personal property at public auction to the highest bidder for cash.

HISTORY: 1962 Code Section 65‑2824; 1952 Code Section 65‑2824; 1944 (43) 1328; 2015 Act No. 87 (S.379), Section 48, eff June 11, 2015.

Effect of Amendment

2015 Act No. 87, Section 48, amended the section by removing the sheriff from tax sale collection process.

**SECTION 12‑49‑950.** Mandatory bid by Forfeited Land Commission; determination of amount of bid.

If, on the sale of such personal property, there is no bid for as much as the tax and costs then due on the delinquent tax execution, the personal property must be bid in on behalf of the forfeited land commission of the county for the amount equal to the amount of all unpaid property taxes, assessments, and charges billed on the property tax bill, and all costs which may be incurred by a taxing entity as a result of the tax delinquency including taxes levied for the year in which the redemption period begins. An assessment for purposes of this section includes, but is not limited to, amounts owed a special taxing district created pursuant to Section 4‑9‑30, and a district created pursuant to Chapter 19 of this title and amounts owed pursuant to Chapter 15, Title 6.

HISTORY: 1962 Code Section 65‑2825; 1952 Code Section 65‑2825; 1944 (43) 1328; 2005 Act No. 145, Section 50; 2015 Act No. 87 (S.379), Section 49, eff June 11, 2015.

Effect of Amendment

2015 Act No. 87, Section 49, substituted “must be bid in on behalf of the forfeited land commission” for “must be bid in by the Forfeited Land Commission”.

**SECTION 12‑49‑960.** Delivery of possession to purchaser.

Upon the payment of the purchase money for such personal property, the tax collector shall deliver possession of it to the successful purchaser.

HISTORY: 1962 Code Section 65‑2826; 1952 Code Section 65‑2826; 1944 (43) 1328; 2015 Act No. 87 (S.379), Section 50, eff June 11, 2015.

Effect of Amendment

2015 Act No. 87, Section 50, amended the section by removing the sheriff from tax sale collection process.

**SECTION 12‑49‑970.** Article constitutes alternative remedy.

This article shall not be construed to repeal existing tax laws, but shall be deemed and taken to be an alternative remedy for the enforcement and collection of delinquent taxes.

HISTORY: 1962 Code Section 65‑2827; 1952 Code Section 65‑2827; 1944 (43) 1328.

ARTICLE 9

Rights of Real Property Mortgagees

**SECTION 12‑49‑1110.** Definitions.

For purposes of this article:

(1) “Auditor” means the officer charged by law with the assessment of ad valorem taxes and assessments and with the mailing of tax notices.

(2) “Collateral” means the mobile or manufactured home in which a lienholder holds a security interest.

(3) “Collateral list” means a written list, including all supplements, that a lienholder provides to a tax collector pursuant to this article, listing the lienholder’s collateral that, according to the United States Postal Zip Codes shown in the lienholder’s records as the mailing address where the collateral is situate, is located within a county of this State.

(4) “Department” means the South Carolina Department of Motor Vehicles.

(5) “Lien” means a mortgage or a security interest.

(6) “Lienholder” means the owner, holder, or servicing agent of a lien affecting a mobile or manufactured home as security for the payment of money.

(7) “Mobile home” or “manufactured home” is as defined as provided in Sections 12‑43‑230(b) and 40‑29‑20(9).

(8) “Mortgage” means a mortgage, deed of trust, or other written instrument covering or affecting real property as security for the payment of money.

(9) “Mortgagee” means the mortgagee identified in a mortgage of record or any holder or assignee of the mortgage.

(10) “Mortgagee list” means a written list, including all supplements, that a mortgagee provides to a tax collector pursuant to this article, showing the current name and address of the mortgagee/holder of the mortgages listed on it within a county of this State.

(11) “Office of the register of deeds” means the office in each county where real property deeds and mortgages are recorded.

(12) “Security interest” means an interest created by a security agreement or other written instrument covering a mobile or manufactured home for the payment of money.

(13) “Tax collector” means the officer charged by law with the collection of delinquent ad valorem taxes, assessments, penalties, and costs.

(14) “Tax title” means a deed for real property or a bill of sale for personal property.

(15) “The most current” means the latest in time.

HISTORY: 2006 Act No. 238, Section 4, eff March 15, 2006; 2006 Act No. 386, Section 49.B, eff June 14, 2006; 2015 Act No. 87 (S.379), Section 51, eff June 11, 2015.

Effect of Amendment

2015 Act No. 87, Section 51, in (14), substituted “or a bill of sale” for “and a bill of sale”.

**SECTION 12‑49‑1120.** Notice to mortgagee of tax sale.

When real property is levied upon for taxes by the tax collector, the tax collector shall give at least forty‑five days’ written notice prior to the sale of the real property to a mortgagee contained on the mortgagee list filed with the tax collector as provided in Section 12‑49‑1150. The period of forty‑five days shall begin to run from the time the notice is personally delivered or from the date of its mailing when delivered by certified mail as provided in this article. The notice must contain a description of the real property levied upon, including the tax map number assigned by the county, the name of the owner, the year or years for which the taxes were assessed, and a statement of the amount of the taxes with the accrued costs. The notice must be delivered to the mortgagees either personally or by certified mail with return receipt requested at the address(es) shown on the most current mortgagee list for a particular mortgagee. If delivered personally, the tax collector shall obtain a signed receipt from the mortgagee. Although a separate notice must be prepared for each parcel of real property to be sold, a tax collector may enclose in the same package or envelope multiple notices to be given to the same mortgagee at the same address.

HISTORY: 2006 Act No. 238, Section 4, eff March 15, 2006.

**SECTION 12‑49‑1130.** Form of notice.

The form of notice required pursuant to Section 12‑49‑1120 must be substantially as follows:

DELINQUENT TAXES

Notice to Holder of Mortgage

Notice is given to \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ as the holder of a certain mortgage recorded in the office of the\_\_\_\_\_\_\_\_\_\_ in Book \_\_\_\_\_\_\_ at Page \_\_\_\_\_\_\_, of the County of \_\_\_\_\_\_\_\_\_\_, State of South Carolina, that there are now due and unpaid taxes for the year 20\_\_\_ amounting to $\_\_\_\_\_\_\_\_\_\_, with accrued cost of $\_\_\_\_\_\_\_\_\_\_, for which a tax execution has been issued and levy made upon the following described real property owned by \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ and embraced within the mortgage, and that the real property will be sold unless such taxes are paid within forty‑five (45) days from the delivery of this notice as provided by law.

|  |  |  |
| --- | --- | --- |
|  |  |  |
|  | Description of the Real Property Levied Upon |  |
|  |  |  |
|  |  |  |
|  | Tax Map No. |  |
|  | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |  |
|  | Tax Collector |  |
|  | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |  |
|  | Address |  |
|  | Date:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | |

HISTORY: 2006 Act No. 238, Section 4, eff March 15, 2006.

**SECTION 12‑49‑1140.** Record of notice.

The tax collector shall keep a record of each notice given under Section 12‑49‑1120 that contains the date the notice was delivered, the method of delivery, the address where the notice was delivered, and the name of the addressee of the notice.

HISTORY: 2006 Act No. 238, Section 4, eff March 15, 2006.

**SECTION 12‑49‑1150.** Mortgagee list.

To entitle a mortgagee to the notice required by Section 12‑49‑1120, a list of each mortgage located in the county as to which the notice is desired must be filed by the mortgagee with the tax collector of the county in which the real property covered by a mortgage lies on or before the fifteenth day of March of each year, on which must be shown the name and address of the mortgagee, the name of each mortgagor, and the book and page of the record where each mortgage listed is recorded and the tax map number.

HISTORY: 2006 Act No. 238, Section 4, eff March 15, 2006; 2015 Act No. 87 (S.379), Section 52, eff June 11, 2015.

Effect of Amendment

2015 Act No. 87, Section 52, inserted “and the tax map number”.

**SECTION 12‑49‑1160.** Form of mortgagee list.

The form of the mortgagee list for real property must be substantially as follows:

|  |  |  |  |
| --- | --- | --- | --- |
|  |  |  |  |
|  | Mortgagee List For |  | County |
|  | Mortgagee/Holder: |  |  |
|  | Address for Notice: |  |  |
|  |  |  |  |
|  | Date: |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
|  |  |  |  |
| Name of Owner(s) | Tax Map | Book | Page |
| or Mortgagor(s) | Number | of Record | Number |

HISTORY: 2006 Act No. 238, Section 4, eff March 15, 2006.

**SECTION 12‑49‑1170.** How mortgagee list may be provided to tax collector; proof.

The mortgagee list may be provided to the tax collector through any medium acceptable to the sender and the receiver. This medium may include, but not be limited to: United States mail, hand delivery, express delivery, or e‑mail. The sender shall maintain sufficient proof that the mortgagee list and any supplement were provided to the tax collector.

HISTORY: 2006 Act No. 238, Section 4, eff March 15, 2006.

**SECTION 12‑49‑1180.** Effect of chapter on rights of mortgagee.

(A) The rights, interest, and security of a mortgagee complying with the provisions of Section 12‑49‑1150 are not affected by a tax sale and a deed of conveyance, unless the provisions of Section 12‑49‑1120 are complied with.

(B) Except as specifically provided in this article, the rights and remedies of a mortgagee granted elsewhere in this title are not affected by whether or not the mortgagee provides a mortgagee list of real property pursuant to Section 12‑49‑1150.

HISTORY: 2006 Act No. 238, Section 4, eff March 15, 2006.

**SECTION 12‑49‑1190.** Tax sale of mobile or manufactured home; service of notice.

When a mobile or manufactured home is levied upon for taxes by the tax collector, the tax collector shall give at least forty‑five days’ written notice before the date of the tax sale to lienholders by following the procedures provided in Section 12‑49‑1220, except as otherwise provided in Section 12‑49‑1220(D). The period of forty‑ five days begins to run from the time the notice is delivered personally or from the date of its mailing. The notice must contain a description of the mobile or manufactured home levied upon, including the year, make or model, size and serial number, the name of the owner, the address and zip code where the mobile or manufactured home is located, the year or years for which the taxes were assessed, and a statement of the amount of the taxes with the accrued costs. The notice must be delivered to the lienholders, either personally or by certified mail with return receipt requested, at the addresses obtained by the tax collector by following the procedures provided for in Section 12‑49‑1220. If delivered personally, the tax collector shall obtain a signed receipt from the lienholder. Although a separate notice must be prepared for each mobile or manufactured home to be sold, a tax collector may enclose in the same package or envelope multiple notices to be given to the same lienholder at the same address.

HISTORY: 2006 Act No. 386, Section 49.A, eff June 14, 2006.

**SECTION 12‑49‑1200.** Form of notice.

(A) Except as provided in subsection (B), the form of the notice required by Section 12‑49‑1190 must be substantially as follows:

“DELINQUENT TAXES

NOTICE TO LIENHOLDER

Notice is given to \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ as the holder of a certain lien on the mobile or manufactured home below described, that there are now due and unpaid taxes for the year(s) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ in the amount of $\_\_\_\_\_\_\_\_\_\_\_ with accrued costs of $ \_\_\_\_\_\_\_\_\_\_\_ for which a tax execution has been issued and levy made upon the described home owned by \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_. The home will be sold unless the taxes are paid within forty‑five days from delivery of this notice as provided by law.

Description of Mobile or Manufactured Home Levied Upon

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Make or Model of Mobile or Manufactured Home

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Year of Home and Full Serial Number

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Owner’s Name and Address

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Tax Collector

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Address

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Date \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_.”

(B) For liens created before January 1, 1995, the form of the notice required by Section 12‑49‑1190 must be substantially as follows:

“DELINQUENT TAXES

NOTICE TO LIENHOLDER

Notice is given to \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ as the holder of a certain lien on the mobile or manufactured home below described, that there are now due and unpaid taxes for the year(s) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ in the amount of $\_\_\_\_\_\_\_\_\_\_\_ with accrued costs of $ \_\_\_\_\_\_\_\_\_\_\_ for which a tax execution has been issued and levy made upon the described home owned by \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_. The home will be sold unless the taxes are paid within forty‑five days from delivery of this notice as provided by law.

Description of Collateral

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

VIN Number

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Owner’s Name and Address

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Tax Collector

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Address

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Date \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_.”

HISTORY: 2006 Act No. 386, Section 49.A, eff June 14, 2006.

**SECTION 12‑49‑1210.** Records of notice; contents.

The tax collector shall keep a record of each notice given pursuant to Section 12‑49‑1190 which must contain the date the notice was delivered, the method of delivery, the address to which the notice was delivered, and the name of the addressee of the notice.

HISTORY: 2006 Act No. 386, Section 49.A, eff June 14, 2006.

**SECTION 12‑49‑1220.** Procedures for providing notice of levy and sale.

(A) In providing the notice of levy and sale required in Section 12‑49‑1190 relating to mobile or manufactured homes, the tax collector shall comply with the procedures provided for in subsections (B) or (C) and (D). This section does not require the tax collector to send more than one notice of levy to a single lienholder at the same mailing address that is revealed multiple times by compliance with the different procedures provided for in this section. If a single lienholder’s name at different mailing addresses is revealed or would have been revealed by compliance with the procedures provided pursuant to this section, notice of levy must be sent to the lienholder at all these mailing addresses.

(B) For liens created before January 1, 1995, the tax collector shall provide the notice of levy and sale to the lienholders contained on the certificate of title issued by the department. To obtain the name and address of the lienholders, the tax collector shall either: (a) forward to the department a form provided below requesting the name and address of all lienholders shown on the certificate of title or (b) obtain from official department records the names and addresses of all lienholders shown on the certificate of title, to include the information listed on the form below. The delinquent tax collector may not sell the property without either a return of this form or official department records if records reflect the existence of a lienholder.

To the Department of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_:

I have been instructed by the county treasurer to levy and sell the following personal property:

Please provide me with the lienholders’ name and address as shown on the certificate of title:

NAME: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

ADDRESS: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

DESCRIPTION OF COLLATERAL:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

VIN NUMBER:\_\_\_\_\_\_\_\_\_\_\_\_\_

LIENHOLDER: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

LIENHOLDERS’ ADDRESS: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_.

(C) For liens created on or after January 1, 1995, the tax collector shall provide the notice of levy and sale to the lienholders identified on the forms provided to the county department responsible for registering manufactured housing pursuant to the licensing and moving permit procedures provided for in Chapter 17, Title 31 or official department records if the records reflect the existence of a lienholder.

(D)(1) In addition to complying with the procedures provided in either subsection (B) or (C), for tax years beginning January 1, 2007, and after that time, the tax collector shall send the notice of levy and sale required by this article to the lienholders at the addresses shown on the most current collateral list provided by the lienholders holding a lien on the mobile or manufactured home to the tax collector pursuant to Section 12‑49‑1230. If a lienholder’s most current collateral list, including any supplement, fails to disclose to the tax collector the lienholder’s lien on a home that is to be sold, the lienholder is not entitled to notice pursuant to this subsection. If the collateral lists of two or more lienholders show the same mobile or manufactured home as their collateral, all the lienholders must be notified of the tax sale.

(2) If a lienholder provides the tax collector with a supplemental collateral list as described in Section 12‑49‑1230(B) after July first of any given year and the tax collector intends to sell a mobile or manufactured home shown on that supplemental list for which the lienholder could not be identified properly by the tax collector’s compliance with the procedures provided in subsections (B) or (C) and (D)(1), the tax collector shall give a newly identified lienholder or to a lienholder at the newly identified address, or both, the notice required by this subsection.

(a) If there are sixty‑five or more days between the receipt by the tax collector of the supplemental collateral list and the date of the scheduled tax sale, the tax collector shall deliver to the newly identified lienholder or at the newly identified address, or both, the notice required by Section 12‑49‑1190 in the same manner and under the same timelines as provided in that section.

(b) If there are fewer than sixty‑five days, but at least forty‑five days between the receipt by the tax collector of the supplemental collateral list and the date of the scheduled tax sale, the tax collector shall deliver to the newly identified lienholder or at the newly identified address, or both, the notice required by Section 12‑49‑1190 in the same manner as required pursuant to that section, except that the notice must be given no fewer than twenty days before the date of the scheduled tax sale.

(c) If the tax sale has already occurred by the time the tax collector receives the supplemental collateral list, or if there are fewer than forty‑five days between the receipt by the tax collector of the supplemental collateral list and the date of the scheduled tax sale, the tax collector is not required to deliver to the newly identified lienholder or at the newly identified address, or both, a notice pursuant to subsection (D)(2). Except to the extent that they are entitled to receive notice pursuant to subsections (B) or (C) and (D)(1), the only notice the newly identified lienholders, or known lienholders at a newly identified address, are entitled to receive pursuant to this subitem is a notice of their right of redemption pursuant to the provisions of Chapter 51, Title 12.

HISTORY: 2006 Act No. 386, Section 49.A, eff June 14, 2006; 2015 Act No. 87 (S.379), Section 53, eff June 11, 2015.

Effect of Amendment

2015 Act No. 87, Section 53, in (C), substituted “to the county department responsible for registering manufactured housing” for “to the county auditor”.

**SECTION 12‑49‑1230.** Collateral lists and supplements.

(A) By July first of each year, each lienholder may provide a written collateral list to the tax collector of each county in which the lienholder’s collateral is located. The collateral list sent to a particular county must be derived by a lienholder sorting its accounts by United States Postal Zip Codes and by sorting those zip codes by the counties that have geographical areas covered by those zip codes. The zip codes used must be those shown in the lienholder’s records as the mailing addresses where the collateral is situate. For those zip codes covering geographical areas that extend into multiple counties, the collateral list sent to all counties sharing the same zip codes must contain the information required by Section 12‑49‑1250.

(B) Any collateral list provided by a lienholder to a tax collector after July first and no later than December thirty‑first of any year is considered a supplemental collateral list for purposes of the lienholder’s right to receive notice of a tax levy and sale pursuant to Section 12‑49‑1190 for that same calendar year.

(C) A lienholder is not required to provide to the tax collector a collateral list annually or periodically. If a particular lienholder does not provide a collateral list to the tax collector in a timely manner for the year in which the tax collector intends to sell real property on which that lienholder holds a lien, the tax collector may rely on the most current information obtained pursuant to Section 12‑49‑1190 including, but not limited to, a collateral list from a previous year.

HISTORY: 2006 Act No. 386, Section 49.A, eff June 14, 2006.

**SECTION 12‑49‑1240.** Form of collateral list and supplement.

The form of the collateral list and a supplement for mobile or manufactured homes must be substantially as follows:

Collateral List For \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ County

Lienholder: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Address for Notice: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Name(s) of Owner(s): Address of Home: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Other Address of Owner(s): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Zip Code: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Year of Home: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Make/Model: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Size of Home: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Full Serial Number: \_\_\_\_\_\_\_\_\_\_\_\_.

HISTORY: 2006 Act No. 386, Section 49.A, eff June 14, 2006.

**SECTION 12‑49‑1250.** Medium for delivery of collateral list and supplement.

The collateral list and a supplement may be provided to the tax collector through a medium acceptable to the sender and the receiver. The medium may include United States mail, hand delivery, express delivery, or e‑mail, but the sender shall maintain sufficient proof that the collateral list and supplement were provided to the tax collector.

HISTORY: 2006 Act No. 386, Section 49.A, eff June 14, 2006.

**SECTION 12‑49‑1260.** Providing copies of collateral list; use of list.

The collateral lists and supplements must be maintained by the tax collector strictly and only for the purposes provided in this article. A person in the tax collector’s office may not give, release, or provide in any form to any person or entity the original or any photographic or electronic copy of the collateral lists or a list reconstructed from the tax collector’s records which shows the owners of mobile or manufactured homes in a county and the names of the lienholders of these homes. The collateral lists must be used for the purposes only of notifying the lienholders of impending tax sales and the expiration of redemption periods. This section does not prevent a tax collector from integrating information obtained from the collateral lists into the tax collector’s records in the same manner as the tax collector integrates information in his records obtained from other sources. This section does not prevent a tax collector from providing information to a person or entity about the name of the owner and lienholder of a particular mobile or manufactured home.

HISTORY: 2006 Act No. 386, Section 49.A, eff June 14, 2006.

**SECTION 12‑49‑1270.** Rights, interests and security of lienholder.

(A) Except as otherwise provided in Section 12‑49‑1220 or 12‑49‑1290, unless the tax collector complies with the provisions of Sections 12‑49‑1190 and 12‑49‑1220, the rights, interest, and security of a lienholder of a mobile or manufactured home is not affected by a tax sale and a transfer of title made pursuant to the tax sale.

(B) Except as specifically provided in this article, the rights and remedies of a lienholder of a mobile or manufactured home under the terms of the security documents or as otherwise provided in this title are not affected by whether or not a lienholder provides a collateral list to the tax collector or provides information to the assessor about where and to whom tax notices must be sent.

HISTORY: 2006 Act No. 386, Section 49.A, eff June 14, 2006; 2015 Act No. 87 (S.379), Section 54, eff June 11, 2015.

Effect of Amendment

2015 Act No. 87, Section 54, in (B), substituted “provides information to the assessor” for “provides information to the auditor”.

**SECTION 12‑49‑1280.** Circumstances not grounds for voiding tax sale.

Notwithstanding another provision of this article, the following circumstances are not grounds for voiding a tax sale:

(1) The tax collector complied with Section 12‑49‑1220(B) but the return from the department did not provide the name and address of the current lienholder, the lienholder’s most current collateral list that was provided to the tax collector did not reflect accurately the name and address of the lienholder for the mobile or manufactured home, the county had not been provided information about the lienholder and its address pursuant to the licensing and moving permit procedures provided for in Chapter 17, Title 31, and department records did not reflect information about the lienholder and its address.

(2) The mobile or manufactured home appeared on collateral lists of more than one lienholder and, although the tax collector did not notify all the lienholders, he did notify the lienholders that held liens on the mobile or manufactured home at the time the notice was given, and the notice was sent to the correct addresses of the lienholders holding the liens where the owner’s account was being serviced at the time the notice was given.

(3) The lienholder that holds the lien on the mobile or manufactured home at the time the notice was given receives the notice at the correct address of the lienholder where the owner’s account is being serviced, regardless of how the tax collector obtained the correct name and address of the lienholder.

HISTORY: 2006 Act No. 386, Section 49.A, eff June 14, 2006.

**SECTION 12‑49‑1290.** Circumstances not defense to lienholder’s effort to void tax sale.

Notwithstanding the provisions of this article, the following circumstances are not a defense to a lienholder’s effort to void a tax sale:

The lienholder failed to provide the tax collector with a collateral list for one or more years, but the most current collateral list the lienholder did provide the tax collector, including any supplements described in Section 12‑49‑1220(D)(2)(a) and (b), showed that the lienholder held a lien on the particular mobile or manufactured home that was sold by the tax collector at a tax sale, or the county had been provided information about the lienholder and its address pursuant to the licensing and moving permit procedures provided for in Chapter 17, Title 31.

HISTORY: 2006 Act No. 386, Section 49.A, eff June 14, 2006.