

REPORT OF THE PROPERTY TAX SUBCOMMITTEE

(G.R. Smith, Clyburn, Merrill, Bales, & Clemmons- Staff Contact: Kenzie Riddle)

SENATE BILL 379

S. 379 -- Senator Courson: A BILL TO AMEND SECTION 12-4-520 OF THE 1976 CODE, RELATING TO COUNTY TAX OFFICIALS, TO REDUCE THE OBLIGATION THAT THE DEPARTMENT OF REVENUE SHALL ANNUALLY EXAMINE RECORDS OF ASSESSORS, AUDITORS, TREASURERS, AND TAX COLLECTORS TO A PERMISSIVE AUTHORITY TO ANNUALLY EXAMINE THESE RECORDS; TO AMEND SECTION 12-4-530, RELATING TO INVESTIGATION AND PROSECUTION OF VIOLATIONS, TO REDUCE THE OBLIGATION THAT THE DEPARTMENT SHALL INITIATE COMPLAINTS, INVESTIGATIONS, AND PROSECUTIONS OF VIOLATIONS TO A PERMISSIVE AUTHORITY; TO AMEND SECTION 12-37-30, RELATING TO THE ASSESSMENT OF MULTIPLE TAXES TO BE LEVIED ON THE SAME ASSESSMENT, TO CHANGE THE DESIGNATION OF STATE TAXES TO COUNTY TAXES; TO AMEND SECTION 21-37-266, RELATING TO THE HOMESTEAD EXEMPTION FOR DWELLINGS HELD IN TRUST, TO REQUIRE A COPY OF THE TRUST AGREEMENT BE PROVIDED; TO AMEND SECTION 12-37-290, RELATING TO THE GENERAL HOMESTEAD EXEMPTION, TO CHANGE THE HOMESTEAD EXEMPTION FROM PROPERTY TAXES FROM THE FIRST TEN THOUSAND DOLLARS TO THE FIRST FIFTY THOUSAND DOLLARS OF THE VALUE OF THE PRIMARY RESIDENCE OF A HOMEOWNER WHO IS SIXTY-FIVE YEARS OF AGE OR OLDER TO CONFORM WITH OTHER SECTIONS OF THE CODE, AND TO TRANSFER FROM THE COMPTROLLER GENERAL TO THE DEPARTMENT OF REVENUE THE AUTHORITY TO PROMULGATE RULES AND FORMS, AND THE OBLIGATION TO REIMBURSE THE STATE AGENCY OF VOCATIONAL REHABILITATION FOR EXPENSES INCURRED IN EVALUATING DISABILITY UNDER THE REQUIREMENTS OF THIS SECTION; TO AMEND SECTION 12-37-450, RELATING TO THE BUSINESS INVENTORY TAX EXEMPTION, TO REMOVE THE REQUIREMENT THAT THE AMOUNT OF REIMBURSEMENT ATTRIBUTED TO DEBT SERVICE BE REDISTRIBUTED TO OTHER SEPARATE MILLAGES ONCE THE DEBT IS PAID, TO REQUIRE THE REIMBURSEMENT BE REDISTRIBUTED PROPORTIONATELY TO THE SEPARATE MILLAGES LEVIED BY THE POLITICAL SUBDIVISIONS, TO STRIKE THE REQUIREMENT THAT THE REDISTRIBUTION BE ATTRIBUTED TO THE MILLAGE RATES IN THE YEAR 1987, AND TO REQUIRE THE ATTRIBUTION OF THE CURRENT TAX YEAR MILLAGE RATES; TO AMEND SECTION 12-37-710, RELATING TO THE RETURN AND ASSESSMENT OF PERSONAL PROPERTY, TO STRIKE "OF FULL AGE AND OF SOUND MIND" AS A QUALIFIER FOR EVERY PERSON WHO MUST LIST PERSONAL PROPERTY FOR TAXATION; TO AMEND SECTION 12-37-715, RELATING TO THE FREQUENCY OF AD VALOREM TAXATION ON PERSONAL PROPERTY, TO ALLOW NEWLY ACQUIRED VEHICLES TO BE TAXED MORE THAN ONCE IN A TAX YEAR; TO AMEND SECTION 12-37-760, RELATING TO STATEMENTS OF PERSONAL PROPERTY FOR TAXATION WHERE A PERSON REFUSES OR NEGLECTS TO DELIVER A STATEMENT OF PERSONAL PROPERTY, TO ELIMINATE THE OBLIGATION AND TO ALLOW THE PERMISSIVE AUTHORITY FOR THE COUNTY AUDITOR TO ASCERTAIN AND RETURN A LIST OF THAT PERSON'S PERSONAL PROPERTY AND TO ALLOW THAT HE MAY DENOTE REASONS FOR THE REFUSAL; TO REPEAL SECTION 12-37-850, RELATING TO THE REMOVAL OF THE JURISDICTION OF THE COURTS TO HEAR MATTERS ORIGINATED FROM THE TAXPAYER CONCERNING ALLEGATIONS OF FALSE RETURNS, TAX EVASION, OR FRAUD; TO AMEND SECTION 12-37-890, RELATING TO PERSONAL PROPERTY RETURNS FOR TAXATION PURPOSES, TO STRIKE LANGUAGE LISTING ANIMALS AND VEHICLES AND

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REPLACE WITH DESIGNATION OF PROPERTY USED IN ANY BUSINESS TO BE RETURNED TO THE COUNTY IN WHICH IT IS SITUATED FOR TAXATION PURPOSES, AND TO REMOVE THE REQUIREMENT THAT ALL BANKERS' CAPITAL OR PERSONAL ASSETS RELATED TO THE BANKING BUSINESS BE RETURNED TO THE COUNTY WHERE THE BANKING HOUSE IS LOCATED FOR TAXATION PURPOSES; TO AMEND SECTION 12-37-900, RELATING TO PERSONAL PROPERTY TAX RETURNS, TO STRIKE THE DESIGNATED DATES OF THE REQUIRED ANNUAL RETURNS OF PERSONAL AND REAL PROPERTY TO THE COUNTY AUDITOR AND TO STRIKE THE AUTHORITY OF THE COUNTY LEGISLATIVE DELEGATION TO WAIVE THE PENALTIES OF FAILURE TO MAKE THIS STATEMENT; TO AMEND SECTION 12-37-940, RELATING TO VALUATION OF ARTICLES OF PERSONAL PROPERTY, TO STRIKE THE REQUIREMENT THAT MONEY AND BANK BILLS BE VALUED AT PAR VALUE AND THAT CREDITS BE VALUED AT THE FACE VALUE OF THE CONTRACT UNLESS THE PRINCIPAL BE PAYABLE AT A FUTURE TIME WITHOUT INTEREST AND CONTRACTS FOR THE DELIVERY OF SPECIFIC ARTICLES BE VALUED AT THE USUAL SELLING PRICE OF SUCH ITEMS; TO AMEND SECTION 12-37-970, RELATING TO THE ASSESSMENT AND RETURN OF MERCHANTS' INVENTORIES, TO REMOVE MERCHANTS' INVENTORIES FROM THE REQUIRED ASSESSMENT OF PERSONAL PROPERTY FOR TAXATION PURPOSES; TO AMEND SECTION 12-37-2420, RELATING TO PROPERTY TAX RETURNS FOR AIRLINE COMPANIES, TO CHANGE THE DATE OF FILING FROM APRIL FIFTEENTH TO APRIL THIRTIETH, AND TO STRIKE LANGUAGE DESIGNATING THE FILING DEADLINES FOR AIRLINES IN YEAR 1976; TO AMEND SECTION 12-37-2610, RELATING TO TAX YEAR OF MOTOR VEHICLES, TO REMOVE REFERENCES TO VEHICLE LICENSE AND REPLACE WITH VEHICLE REGISTRATIONS, TO REMOVE REFERENCES AND PROCEDURES FOR TWO-YEAR VEHICLE LICENSES, TO PROVIDE AN EXCEPTION FOR TRANSFER OF THE LICENSE FROM ONE VEHICLE TO ANOTHER, AND TO PROVIDE THAT NOTICES OF SALES BY DEALERS MUST BE MADE TO THE DEPARTMENT OF MOTOR VEHICLES RATHER THAN THE DEPARTMENT OF REVENUE; TO AMEND SECTION 12-37-2630, RELATING TO MOTOR VEHICLE TAXES, TO REQUIRE THAT AN OWNER OF A VEHICLE SHALL MAKE A PROPERTY TAX RETURN TO THE AUDITOR WITHIN FORTY-FIVE DAYS OF THE VEHICLE BECOMING TAXABLE IN A COUNTY; TO AMEND SECTION 12-37-2660, RELATING TO MOTOR VEHICLE LICENSE REGISTRATIONS, TO REDUCE THE TIME THE DEPARTMENT OF MOTOR VEHICLES MUST PROVIDE A LIST OF LICENSE REGISTRATION APPLICATIONS TO THE COUNTY AUDITOR FROM NINETY TO SIXTY DAYS AND TO UPDATE THE REQUIRED FORM OF THE LISTINGS; TO AMEND SECTION 12-37-2725, RELATING TO THE TRANSFER OF THE TITLE OF A VEHICLE TO ANOTHER STATE, TO CHANGE THE LOCATION OF THE RETURN OF THE LICENSE PLATE AND VEHICLE REGISTRATION FROM THE COUNTY AUDITOR TO THE DEPARTMENT OF MOTOR VEHICLES, AND TO DELINEATE THE PROCESS FOR OBTAINING A TAX REFUND FOR THE PORTION OF THE TAX YEAR REMAINING; TO REPEAL SECTION 12-37-2735, RELATING TO THE ESTABLISHMENT OF THE PERSONAL PROPERTY TAX RELIEF FUND; TO REPEAL SECTION 12-39-10, RELATING TO THE APPOINTMENT OF THE COUNTY AUDITOR; TO AMEND SECTION 12-39-40, RELATING TO THE APPOINTMENT OF A DEPUTY AUDITOR, TO REQUIRE THE APPOINTMENT TO BE FILED WITH THE STATE TREASURER INSTEAD OF THE COMPTROLLER GENERAL; TO AMEND SECTION 12-39-60, RELATING TO THE COUNTY AUDITOR, TO CHANGE THE DEADLINE FOR RECEIVING TAX RETURNS FROM APRIL FIFTEENTH TO APRIL THIRTIETH AND TO REDUCE THE REQUIREMENT OF PUBLIC NOTICE FOR A LOCATION TO RECEIVE RETURNS TO A PERMISSIVE AUTHORITY FOR THE PROVIDING OF THIS NOTICE; TO AMEND SECTION 12-39-120, RELATING TO THE POWER OF THE COUNTY AUDITOR TO ENTER INTO BUILDINGS THAT ARE NOT DWELLINGS TO DETERMINE VALUE, TO CHANGE THE DETERMINATION FROM THE VALUE OF ANY BUILDING TO THE VALUE OF ANY TAXABLE PERSONAL PROPERTY; TO AMEND SECTION 12-39-160, RELATING TO SPECIAL LEVIES, TO CHANGE THE REQUIREMENT THAT THE COUNTY AUDITOR REPORT THE AMOUNT OF PROPERTIES SUBJECT TO SPECIAL LEVIES TO THE COUNTY SUPERINTENDENT, BOARDS OF EDUCATION, AND BOARDS OF TRUSTEES, TO A PERMISSIVE AUTHORITY TO PROVIDE THE INFORMATION; TO AMEND SECTION 12-39-190, RELATING TO THE REPORTING OF REAL AND PERSONAL PROPERTY TAXES, TO ELIMINATE THE REQUIREMENT THAT THE REPORTING BE IN A NUMBER OF COLUMNS SPECIFIED BY THE DEPARTMENT OF REVENUE; TO AMEND

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SECTION 12-39-200, RELATING TO FORMS THE DEPARTMENT OF REVENUE MAY PRESCRIBE, TO ALLOW THE DEPARTMENT TO DETERMINE THE TYPES OF ACCEPTABLE FORMAT REQUIRED; TO AMEND SECTION 12-39-220, RELATING TO OMISSION OF NEW PROPERTY FROM THE COUNTY DUPLICATE, TO REQUIRE THE COUNTY AUDITOR TO IMMEDIATELY NOTIFY THE COUNTY ASSESSOR, TO ELIMINATE THE SPECIFICATION OF A TWENTY PERCENT PENALTY FOR UNPAID TAXES TO REPLACE WITH ALL APPLICABLE PENALTIES, AND TO ELIMINATE DUPLICATE LANGUAGE IN THE CODE; TO AMEND SECTION 12-39-260, RELATING TO THE COUNTY AUDITOR'S RECORDS, TO REDUCE THE REQUIREMENT THAT AUDITORS KEEP RECORDS OF ALL SALES OR CONVEYANCES OF REAL PROPERTY TO A PERMISSIVE AUTHORITY TO KEEP THESE RECORDS; TO AMEND SECTION 12-39-270, RELATING TO THE COUNTY AUDITOR'S ABATEMENT BOOK, TO REMOVE THE PROVISION THAT REQUIRES THE ABATEMENT ALLOWED IN ANNUAL SETTLEMENTS BETWEEN THE AUDITOR AND THE TREASURER TO BE ACCORDING TO THE RECORD IN THE ABATEMENT BOOK; TO AMEND SECTION 12-43-220, RELATING TO COUNTY EQUALIZATION AND REASSESSMENT, TO REQUIRE THAT IN ORDER TO PROVE ELIGIBILITY FOR THE FOUR PERCENT HOME ASSESSMENT RATIO, THE OWNER-OCCUPANT MUST PROVIDE PROOF THAT ALL MOTOR VEHICLES REGISTERED IN HIS NAME WERE REGISTERED AT THAT SAME ADDRESS; TO REPEAL SECTION 12-45-10, RELATING TO THE APPOINTMENT OF COUNTY TREASURERS; TO AMEND SECTION 12-45-35, RELATING TO THE APPOINTMENT OF DEPUTY COUNTY TREASURERS, TO CHANGE THE REQUIREMENT OF THE FILING OF THE APPOINTMENT WITH THE DEPARTMENT OF REVENUE TO THE FILING WITH THE STATE TREASURER; TO AMEND SECTION 12-45-70, RELATING TO COLLECTION OF TAXES, TO CHANGE THE REQUIREMENT THAT THE OFFICIAL CHARGED WITH COLLECTING TAXES SHALL SEND A LIST OF TAXES PAID TO THE DEPARTMENT OF MOTOR VEHICLES INSTEAD OF THE DEPARTMENT OF PUBLIC SAFETY AND THAT THE DEPARTMENT OF MOTOR VEHICLES MAY ACCEPT THIS CERTIFICATION INSTEAD OF A TAX RECEIPT; TO AMEND SECTION 12-45-90, RELATING TO THE FORMS OF PAYMENT FOR TAXES, TO STRIKE FROM THE ACCEPTABLE FORMS OF PAYMENT, JURY CERTIFICATES, CIRCUIT COURT WITNESS PER DIEMS, AND COUNTY CLAIMS; TO AMEND SECTION 12-45-120, RELATING TO DELINQUENT TAXATION, TO REPLACE THE DESIGNATION OF CHATTEL TAX WITH THE TERM PERSONAL TAX; TO AMEND SECTION 12-45-180, RELATING TO THE COLLECTION OF DELINQUENT TAXES, TO ADD THE OFFICE AUTHORIZED TO COLLECT DELINQUENT TAXES AS AN OFFICE AUTHORIZED TO WAIVE PENALTIES IN CASES OF IMPROPER MAILING OR ERROR; TO AMEND SECTION 12-45-185, RELATING TO THE WAIVER OF PENALTIES FOR DELINQUENT TAXES, TO ALLOW THE COUNTY TREASURER TO NOTIFY THE COUNTY AUDITOR OF SUCH WAIVERS; TO AMEND SECTION 12-45-260, RELATING TO THE MONTHLY FINANCIAL REPORT OF THE COUNTY TREASURER TO THE COUNTY SUPERVISOR, TO ELIMINATE THE REQUIREMENT THAT THE TREASURER MUST REPORT TO THE COUNTY SUPERVISOR ON THE FIFTEENTH OF EACH MONTH AND TO ALLOW THE TREASURER TO REPORT MONTHLY; TO AMEND SECTION 12-45-300, RELATING TO THE AUDITOR'S LIST OF DELINQUENT TAXES, TO STRIKE THE REQUIREMENT THAT THE AUDITOR MUST MAKE MARGINAL NOTATIONS AS TO THE REASONS THE TAXES WERE NOT COLLECTABLE, AND TO ELIMINATE THE REQUIREMENT THAT THE TREASURER MUST SIGN AND SWEAR TO THE LIST BEFORE THE AUDITOR; TO AMEND SECTION 12-45-420, RELATING TO THE WAIVER OF PENALTIES DUE TO ERRORS BY THE COUNTY BY A COMMITTEE MADE UP OF THE COUNTY AUDITOR, TREASURER, AND ASSESSOR, TO REQUIRE THAT THE WAIVER MUST BE BY MAJORITY VOTE OF THE COMMITTEE; TO AMEND SECTION 12-49-10, RELATING TO LIENS AND SUITS FOR THE COLLECTION OF TAXES, TO CHANGE THE DESIGNATION OF DEBTS PAYABLE TO THE STATE TO DEBTS PAYABLE TO THE COUNTY; TO AMEND SECTION 12-49-20, RELATING TO LIENS IN THE COLLECTION OF DELINQUENT TAXES, TO MOVE THE AUTHORITY OF THE COUNTY SHERIFF TO COLLECT DELINQUENT TAXES TO THE COUNTY TAX COLLECTOR; TO AMEND SECTION 12-49-85, RELATING TO UNCOLLECTABLE PROPERTY TAX FOR DERELICT MOBILE HOMES, TO CHANGE THE AUTHORITY FROM THE COUNTY AUDITOR TO THE COUNTY ASSESSOR TO DETERMINE THE REMOVAL AND DISPOSAL OF A MOBILE HOME AND TO INCLUDE THE REQUIREMENT THAT THE ASSESSOR REMOVE THE DERELICT HOME FROM HIS RECORDS AND THE AUDITOR TO REMOVE THE DERELICT HOME

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FROM THE DUPLICATE LIST; TO AMEND SECTION 12-49-910, RELATING TO THE SEIZURE OF PROPERTY SUBJECT TO A TAX LIEN BY THE SHERIFF OR COUNTY TAX COLLECTOR, TO REMOVE THE AUTHORITY OF THE SHERIFF TO LEVY AND SEIZE PROPERTY OF A DEFAULTING TAXPAYER; TO AMEND SECTION 12-49-920, RELATING TO THE SEIZURE OF PROPERTY FOR TAX DEFAULT BY THE COUNTY SHERIFF OR THE COUNTY TAX COLLECTOR, TO REMOVE THE AUTHORITY OF THE SHERIFF TO POSSESS THE SEIZED PROPERTY; TO AMEND SECTION 12-49-930, RELATING TO THE REMOVAL OR DESTRUCTION OF PERSONAL PROPERTY SUBJECT TO A TAX LIEN, TO REMOVE THE REFERENCE TO THE COUNTY SHERIFF; TO AMEND SECTION 12-49-940, RELATING TO THE DISPOSAL OF PERSONAL PROPERTY SEIZED DUE TO A TAX LIEN BY THE COUNTY SHERIFF OR TAX COLLECTOR, TO REMOVE THE AUTHORITY OF THE COUNTY SHERIFF TO ADVERTISE FOR THE SALE OF THE PROPERTY; TO AMEND SECTION 12-49-950, RELATING TO BIDDING ON PERSONAL PROPERTY SUBJECT TO A TAX LIEN BY THE FORFEITED LAND COMMISSION, TO ALLOW BIDS TO BE MADE ON BEHALF OF THE FORFEITED LAND COMMISSION; TO AMEND SECTION 12-49-960, RELATING TO THE SALE OF PROPERTY SUBJECT TO A TAX SALE, TO REMOVE THE AUTHORITY OF THE COUNTY SHERIFF; TO AMEND SECTION 12-49-1110, RELATING TO THE RIGHTS OF REAL PROPERTY MORTGAGES, TO CHANGE THE DEFINITION OF "TAX TITLE" FROM "A DEED FOR REAL PROPERTY AND A BILL OF SALE FOR PERSONAL PROPERTY" TO "A DEED FOR REAL PROPERTY OR A BILL OF SALE FOR PERSONAL PROPERTY"; TO AMEND SECTION 12-49-1150, RELATING TO THE NOTICE TO A MORTGAGEE OF A TAX SALE, TO INCLUDE IN THE INFORMATION PROVIDED THE TAX MAP NUMBER OF THE PROPERTY; TO AMEND SECTION 12-49-1220, RELATING TO THE PROCEDURES FOR PROVIDING NOTICE OF TAX SALE OF MOBILE OR MANUFACTURED HOMES, TO SPECIFY THE FORMS OF LIENHOLDERS PROVIDED TO TAX COLLECTORS FOR NOTICE TO BE THOSE PROVIDED BY THE DEPARTMENT RESPONSIBLE FOR THE REGISTRATION OF MANUFACTURED HOMES; TO AMEND SECTION 12-49-1270, RELATING TO THE RIGHTS OF THE LIENHOLDER IN A TAX SALE AND THE RIGHTS AND REMEDIES THAT ARE NOT AFFECTED BY COMPLIANCE OF THE INFORMATION PROVISIONS, TO CHANGE THE INFORMATION PROVIDED FROM THE AUDITOR TO THE ASSESSOR; TO AMEND SECTION 12-51-40, RELATING TO PROPERTY TAXES AND THE TREATMENT OF MOBILE HOMES AS PERSONAL PROPERTY, TO REMOVE THE REQUIREMENT OF WRITTEN NOTICE OF THE HOMES ANNEXATION TO THE LAND BY THE HOMEOWNER TO THE AUDITOR TO REQUIRE COMPLIANCE WITH DE-TITLING PROVISIONS OF THE MANUFACTURED HOUSING LAW AND TO ALLOW A COUNTY TO CONTRACT IN THE COLLECTION OF DELINQUENT TAXES; TO AMEND SECTION 12-51-55, RELATING TO THE BID ON PROPERTY SOLD FOR AD VALOREM TAXES, TO REMOVE THE PROVISIONS FOR THE APPLICATIONS OF THE FUNDS FOR WHEN THE PROPERTY IS NOT REDEEMED; TO AMEND SECTION 12-51-80, RELATING TO THE SETTLEMENT BY THE TREASURER, TO INCREASE THE TIME OF SETTLEMENT TO THE POLITICAL SUBDIVISIONS FROM THIRTY DAYS TO FORTY-FIVE DAYS AFTER THE TAX SALE; TO REPEAL SECTION 12-59-30, RELATING TO THE SUFFICIENCY OF DEEDS OF LANDS FORFEITED TO THE STATE COMMISSIONS IN YEAR 1939; TO AMEND SECTION 12-59-40, RELATING TO FORFEITED LAND COMMISSIONS, TO INCLUDE LANDS FORFEITED TO COUNTY TAX COLLECTORS IN LANDS AUTHORIZED FOR SALE AND TO REMOVE THE STATE AS HOLDER OF PROPERTY HELD AND SOLD BY THE FORFEITED LAND COMMISSION; TO AMEND SECTION 12-59-50, RELATING TO THE FORFEITED LAND COMMISSION, TO REMOVE THE REFERENCE TO DELINQUENT STATE TAXES SUBJECT TO THESE PROVISIONS; TO AMEND SECTION 12-59-70, RELATING TO FORFEITED LAND COMMISSION SALES, TO REMOVE REFERENCE TO THE SHERIFF SUBMITTING TITLE TO THE COMMISSION AND TO REFERENCE THE COUNTY TAX COLLECTOR SUBMITTING TITLE TO THE COMMISSION; TO AMEND SECTION 12-59-80, RELATING TO THE FORFEITED LAND COMMISSION, TO DESIGNATE THE PROCEDURE FOR ACCEPTING BIDS FOR THE SALE OF FORFEITED PROPERTY; TO AMEND SECTION 12-59-90, RELATING TO FORFEITED LANDS TAX SALES, TO REMOVE THE AUTHORITY OF THE COUNTY SHERIFF TO EXECUTE DEEDS AND CONVEYANCES FOR FORFEITED LANDS AND TO AUTHORIZE THE COUNTY TAX COLLECTOR TO EXECUTE THE DEEDS AND CONVEYANCES; TO AMEND SECTION 12-59-100, RELATING TO THE TURNING OVER OF PROCEEDS OF A DELINQUENT TAX SALE BY THE FORFEITED LANDS COMMISSION TO THE COUNTY TREASURER AND THE TREASURER TO

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DEPOSIT THESE FUNDS INTO THE COUNTY GENERAL FUND, TO DELETE THE PROVISION THAT THE TREASURER DO SO AT THE CLOSE OF THE FISCAL YEAR AND TO STRIKE REFERENCES TO THE STATE INTERESTS IN THESE PROCEEDS; TO REPEAL SECTION 12-59-110, RELATING TO FEES AND COSTS OF THE SHERIFF FOR SERVICES PROVIDED TO THE FORFEITED LANDS COMMISSION IN REGARD TO DELINQUENT TAX SEIZURES; TO AMEND SECTION 12-59-120, RELATING TO THE FORFEITED LANDS COMMISSION, TO REPLACE REFERENCE TO THE COUNTY SHERIFFS WITH THE COUNTY TAX COLLECTOR REGARDING THE ALLOWING OF AGENTS OF THE COMMISSION ACCESS TO EXECUTIONS ISSUED FOR THE COLLECTION OF TAXES; AND TO AMEND SECTION 12-60-1760, RELATING TO PROPERTY TAX PROTESTS, TO REPLACE THE COUNTY AUDITOR WITH THE COUNTY IN REGARD TO WHO IS OBLIGATED TO RATABLY APPORTION FEES, EXPENSES, DAMAGES, AND COSTS RESULTING IN DEFENDING A COURT ACTION, AND TO REPLACE THE COUNTY AUDITOR OR TREASURER WITH THE COUNTY AS TO WHO MAY CAUSE A MUNICIPALITY TO BE MADE A PARTY TO ANY ACTION INVOLVING A MUNICIPAL LEVY.

Summary of Bill:

This bill makes numerous changes to sections in Title 12 relating to property taxes in order to conform the Code to current practices, to remove outdated references, and to update sections of the Code to reflect recent legislative amendments.

Estimated Fiscal Impact:

The Department of Motor Vehicles indicates that the bill will have a minimal impact on other funds for reprogramming costs, which can be absorbed by the department. The Department of Revenue has not indicated that the bill will have an expenditure impact. Based upon contact with local officials, the bill makes technical changes to conform to current practices and is not expected to impact local expenditures. The impact, if any, on local property tax revenues is expected to be a reduction of less than \$100,000 statewide due to simplification of the refund process.

Subcommittee Recommendation:

Favorable with Amendment

HOUSE
AMENDMENT

THIS AMENDMENT
ADOPTED

GOOD/MELTON
MAY 18, 2015

CLERK OF THE HOUSE

THE *Property Tax Subcommittee* PROPOSES THE
FOLLOWING AMENDMENT No. TO S. 379
(COUNCIL\BBM\379C005.BBM.DG15):

REFERENCE IS TO THE BILL AS INTRODUCED.

**AMEND THE BILL, AS AND IF AMENDED, PAGE 21,
SECTION 28, BY STRIKING SECTION 12-39-220
AND INSERTING:**

**/ “SECTION 12-39-220. IF THE COUNTY
~~AUDITOR~~ ASSESSOR SHALL AT ANY TIME
DISCOVER THAT ANY REAL ESTATE OR NEW
STRUCTURE, ADDITION, OR IMPROVEMENT DULY
RETURNED AND APPRAISED FOR TAXATION, HAS
BEEN OMITTED FROM THE DUPLICATE, HE SHALL
IMMEDIATELY APPRAISE IT AND NOTIFY THE**

AUDITOR. UPON RECEIVING NOTIFICATION FROM THE ASSESSOR, THE AUDITOR SHALL CHARGE IT ON THE DUPLICATE WITH THE TAXES OF THE CURRENT YEAR AND THE SIMPLE TAXES OF EACH PRECEDING YEAR IT MAY HAVE ESCAPED TAXATION SUBJECT TO THE LIMITATIONS CONTAINED IN THIS SECTION. AND IF THE OWNER OF ANY REAL ESTATE OR NEW STRUCTURE, ADDITION, OR IMPROVEMENT THEREON, SUBJECT TO TAXATION, HAS NOT RETURNED OR REPORTED IT FOR TAXATION, ACCORDING TO THE REQUIREMENTS OF THIS CHAPTER, AND IT HAS NOT BEEN APPRAISED FOR TAXATION, THE ~~AUDITOR~~ ASSESSOR SHALL, UPON DISCOVERY THEREOF, APPRAISE IT AND, UPON ~~MAKING RETURN OF SUCH APPRAISEMENT,~~ NOTIFICATION FROM THE ASSESSOR, THE AUDITOR SHALL CHARGE IT UPON THE DUPLICATE, WITH THE TAXES OF THE THEN CURRENT YEAR AND THE TAXES OF EACH PRECEDING YEAR IT MAY HAVE ESCAPED TAXATION, ~~WITH TWENTY PER CENT PENALTY~~ AND ALL APPLICABLE PENALTIES UPON

SUCH TAXES OF PRECEDING YEARS SUBJECT TO THE LIMITATIONS CONTAINED IN THIS SECTION.
~~AND IF ANY REAL ESTATE SHALL HAVE BEEN OMITTED IN ANY RETURN, THE AUDITOR OF THE COUNTY SHALL APPRAISE IT IMMEDIATELY FOR TAXATION, FILE SUCH APPRAISEMENT IN HIS OFFICE AND CHARGE IT WITH THE TAXES OF THE CURRENT YEAR AND THE SIMPLE TAXES OF PRECEDING YEARS IT MAY HAVE ESCAPED TAXATION.~~ **THE ADJUSTMENTS DETERMINED BY THE ASSESSOR MAY NOT EXTEND BACK MORE THAN THREE PRIOR YEARS FROM THE YEAR THE ADJUSTMENTS ARE DETERMINED BUT IN NO EVENT BACK TO A PRIOR YEAR BEFORE THE YEAR THE ADDITION ON IMPROVEMENT WAS MADE. THE TERM IMPROVEMENT FOR PURPOSES OF THIS SECTION MEANS A CHANGE TO ANY REAL ESTATE OR STRUCTURE WHICH BETTERS THE VALUE THEREOF WHILE NOT CONSTITUTING REGULAR MAINTENANCE.**” /

AMEND THE BILL FURTHER, AS AND IF AMENDED, BY ADDING AN APPROPRIATELY NUMBERED SECTION TO READ:

/ SECTION __. SECTION 12-37-250 OF THE 1976 CODE IS AMENDED TO READ:

“SECTION 12-37-250. (A)(1) THE FIRST FIFTY THOUSAND DOLLARS OF THE FAIR MARKET VALUE OF THE DWELLING PLACE OF A PERSON IS EXEMPT FROM COUNTY, MUNICIPAL, SCHOOL, AND SPECIAL ASSESSMENT REAL ESTATE PROPERTY TAXES WHEN THE PERSON:

(I) HAS BEEN A RESIDENT OF THIS STATE FOR AT LEAST ONE YEAR AND HAS REACHED THE AGE OF SIXTY-FIVE YEARS ON OR BEFORE DECEMBER THIRTY-FIRST;

(II) HAS BEEN CLASSIFIED AS TOTALLY AND PERMANENTLY DISABLED BY A STATE OR FEDERAL AGENCY HAVING THE FUNCTION OF CLASSIFYING PERSONS; OR

(III) IS LEGALLY BLIND AS DEFINED IN SECTION 43-25-20, PRECEDING THE TAX YEAR IN WHICH THE EXEMPTION IS CLAIMED AND HOLDS COMPLETE FEE SIMPLE TITLE OR A LIFE ESTATE TO THE DWELLING PLACE. A PERSON CLAIMING TO BE TOTALLY AND PERMANENTLY DISABLED, BUT WHO HAS NOT BEEN CLASSIFIED BY ONE OF THE AGENCIES, MAY APPLY TO THE STATE AGENCY OF VOCATIONAL REHABILITATION. THE AGENCY SHALL MAKE AN EVALUATION OF THE PERSON USING ITS OWN STANDARDS.

(2) THE EXEMPTION INCLUDES THE DWELLING PLACE WHEN JOINTLY OWNED IN COMPLETE FEE SIMPLE OR LIFE ESTATE BY HUSBAND AND WIFE, AND EITHER HAS REACHED SIXTY-FIVE YEARS OF AGE, OR IS TOTALLY AND PERMANENTLY DISABLED, OR LEGALLY BLIND PURSUANT TO THIS SECTION, BEFORE JANUARY FIRST OF THE TAX YEAR IN WHICH THE EXEMPTION IS CLAIMED, AND EITHER HAS BEEN A RESIDENT OF THE STATE FOR ONE YEAR.

(3) THE EXEMPTION MUST NOT BE GRANTED FOR THE TAX YEAR IN WHICH IT IS CLAIMED UNLESS THE PERSON OR HIS AGENT MAKES WRITTEN APPLICATION FOR THE EXEMPTION BEFORE JULY SIXTEENTH

OF THAT TAX YEAR. IF THE PERSON OR HIS AGENT MAKES WRITTEN APPLICATION FOR THE EXEMPTION AFTER JULY FIFTEENTH, THE EXEMPTION MUST NOT BE GRANTED EXCEPT FOR THE SUCCEEDING TAX YEAR FOR A PERSON QUALIFYING PURSUANT TO THIS SECTION WHEN THE APPLICATION IS MADE. HOWEVER, IF APPLICATION IS MADE AFTER JULY FIFTEENTH OF THAT TAX YEAR BUT BEFORE THE FIRST PENALTY DATE ON PROPERTY TAXES FOR THAT TAX YEAR BY A PERSON QUALIFYING PURSUANT TO THIS SECTION WHEN THE APPLICATION IS MADE, THE TAXES DUE FOR THAT TAX YEAR MUST BE REDUCED TO REFLECT THE EXEMPTION PROVIDED IN THIS SECTION.

(4)(A) THE APPLICATION FOR THE EXEMPTION MUST BE MADE TO THE ASSESSOR OR AUDITOR OF THE COUNTY AND TO THE GOVERNING BODY OF THE MUNICIPALITY IN WHICH THE DWELLING PLACE IS LOCATED UPON FORMS PROVIDED BY THE COUNTY AND MUNICIPALITY AND APPROVED BY THE DEPARTMENT. A FAILURE TO APPLY CONSTITUTES A WAIVER OF THE EXEMPTION FOR THAT YEAR. THE ASSESSOR OR AUDITOR, AS DIRECTED BY THE DEPARTMENT, SHALL NOTIFY THE MUNICIPALITY OF ALL APPLICATIONS FOR A HOMESTEAD EXEMPTION WITHIN THE MUNICIPALITY AND THE INFORMATION NECESSARY TO CALCULATE THE AMOUNT OF THE EXEMPTION.

(B) THE APPLICATION REQUIRED MAY BE:

(I) MADE IN PERSON AT THE ASSESSOR'S OR AUDITOR'S OFFICE;

(II) BY MAIL, WHEN ACCOMPANIED BY A COPY OF DOCUMENTATION OF AGE, OR DISABILITY, OR LEGAL BLINDNESS; OR

(III) BY INTERNET IN THOSE INSTANCES WHERE THE ASSESSOR OR AUDITOR HAS ACCESS TO OFFICIAL RECORDS DOCUMENTING THE APPROPRIATE ELIGIBILITY STANDARD.

THE DEPARTMENT SHALL ASSIST ASSESSORS OR AUDITORS WITH COMPLIANCE WITH THE PROVISIONS OF THIS SUBITEM AND BY MEANS OF THE APPROVAL REQUIRED PURSUANT TO SUBITEM (A) OF THIS ITEM ENSURE UNIFORM APPLICATION PROCEDURES.

(5) 'DWELLING PLACE' MEANS THE PERMANENT HOME AND LEGAL RESIDENCE OF THE APPLICANT.

(B) IF A PERSON WOULD BE ENTITLED TO A HOMESTEAD TAX EXEMPTION PURSUANT TO THIS SECTION EXCEPT THAT HE DOES NOT OWN THE REAL PROPERTY ON WHICH HIS DWELLING PLACE IS LOCATED AND HIS DWELLING PLACE IS A MOBILE HOME OWNED BY HIM BUT LOCATED ON PROPERTY LEASED FROM ANOTHER, THE MOBILE HOME IS EXEMPT FROM PERSONAL PROPERTY TAXES TO THE SAME EXTENT AND OBTAINED IN ACCORDANCE WITH THE SAME PROCEDURES AS IS PROVIDED FOR IN THIS SECTION FOR AN EXEMPTION FROM REAL PROPERTY TAXES; PROVIDED, HOWEVER, THAT A PERSON MAY NOT RECEIVE THE EXEMPTION FROM BOTH REAL AND PERSONAL PROPERTY TAXES IN THE SAME YEAR.

(C) IF A DWELLING HOUSE AND LEGAL RESIDENCE IS LOCATED ON LEASED OR RENTED PROPERTY AND THE DWELLING HOUSE IS OWNED AND OCCUPIED BY THE OWNER EVEN THOUGH AT THE END OF THE LEASE PERIOD THE LESSOR BECOMES OWNER OF THE RESIDENCE, THE OWNER LESSEE QUALIFIES FOR AND IS ENTITLED TO A HOMESTEAD EXEMPTION IN THE SAME MANNER AS THOUGH HE OWNED A FEE SIMPLE OR LIFE ESTATE INTEREST IN THE LEASED PROPERTY ON WHICH HIS DWELLING HOUSE IS LOCATED.

(D) WHEN A PERSON WHO WAS ENTITLED TO A HOMESTEAD TAX EXEMPTION PURSUANT TO THIS SECTION DIES OR ANY PERSON WHO WAS NOT SIXTY-FIVE YEARS OF AGE OR OLDER, BLIND, OR DISABLED ON OR BEFORE DECEMBER THIRTY-FIRST PRECEDING THE APPLICATION PERIOD, BUT WAS AT LEAST SIXTY-FIVE YEARS OF AGE, BLIND, OR DISABLED AT THE TIME OF HIS DEATH AND WAS OTHERWISE ENTITLED DIES AND THE SURVIVING SPOUSE ACQUIRES COMPLETE FEE SIMPLE TITLE OR A LIFE ESTATE TO THE DWELLING PLACE WITHIN NINE MONTHS AFTER THE DEATH OF THE SPOUSE, THE DWELLING PLACE IS EXEMPT FROM REAL PROPERTY TAXES TO THE SAME EXTENT AND OBTAINED IN ACCORDANCE WITH THE SAME PROCEDURES AS ARE PROVIDED FOR IN

THIS SECTION FOR AN EXEMPTION FROM REAL PROPERTY TAXES, SO LONG AS THE SPOUSE REMAINS UNMARRIED AND THE DWELLING PLACE IS UTILIZED AS THE PERMANENT HOME AND LEGAL RESIDENCE OF THE SPOUSE. A SURVIVING SPOUSE WHO DISPOSES OF THE DWELLING PLACE AND ACQUIRES ANOTHER RESIDENCE IN THIS STATE FOR USE AS A DWELLING PLACE MAY APPLY FOR AND RECEIVE THE EXEMPTION ON THE NEWLY ACQUIRED DWELLING PLACE. THE SPOUSE SHALL INFORM THE COUNTY ASSESSOR OR AUDITOR OF THE CHANGE IN ADDRESS OF THE DWELLING PLACE.

(E) THE TERM 'PERMANENTLY AND TOTALLY DISABLED' AS USED IN THIS SECTION MEANS THE INABILITY TO PERFORM SUBSTANTIAL GAINFUL EMPLOYMENT BY REASON OF A MEDICALLY DETERMINABLE IMPAIRMENT, EITHER PHYSICAL OR MENTAL, THAT HAS LASTED OR IS EXPECTED TO LAST FOR A CONTINUOUS PERIOD OF TWELVE MONTHS OR MORE OR RESULT IN DEATH.

(F) THE DEPARTMENT SHALL REIMBURSE FROM FUNDS APPROPRIATED FOR HOMESTEAD REIMBURSEMENT THE STATE AGENCY OF VOCATIONAL REHABILITATION FOR THE ACTUAL EXPENSES INCURRED IN MAKING DECISIONS RELATIVE TO DISABILITY.

(G) THE DEPARTMENT SHALL DEVELOP ADVISORY OPINIONS AS MAY BE NECESSARY TO CARRY OUT THE PROVISIONS OF THIS SECTION.

(H) NOTHING IN THIS SECTION INTENDS TO CAUSE THE REASSESSMENT OF A PERSON'S PROPERTY.

(I) THE PROVISIONS OF THIS SECTION APPLY TO LIFE ESTATES CREATED BY WILL AND ALSO TO LIFE ESTATES OTHERWISE CREATED.

(J) THE HOMESTEAD TAX EXEMPTION MUST BE GRANTED IN THE AMOUNT IN THIS PARAGRAPH TO A PERSON WHO OWNS A DWELLING IN PART IN FEE OR IN PART FOR LIFE WHEN THE PERSON SATISFIES THE OTHER CONDITIONS OF THE EXEMPTION. THE AMOUNT OF THE EXEMPTION MUST BE DETERMINED BY MULTIPLYING THE PERCENTAGE OF THE FEE OR LIFE ESTATE OWNED BY THE PERSON BY THE FULL EXEMPTION. FOR PURPOSES OF THE CALCULATION REQUIRED BY THIS

PARAGRAPH, A PERCENTAGE OF OWNERSHIP LESS THAN FIVE PERCENT IS CONSIDERED TO BE FIVE PERCENT. THE EXEMPTION MAY NOT EXCEED THE VALUE OF THE INTEREST OWNED BY THE PERSON.” /

**RENUMBER SECTIONS TO CONFORM.
AMEND TITLE TO CONFORM.**



SOUTH CAROLINA REVENUE AND FISCAL AFFAIRS OFFICE
STATEMENT OF ESTIMATED FISCAL IMPACT
 (803)734-0640 • RFA.SC.GOV/IMPACTS

Bill Number: S. 0379
 Author: Courson
 Requestor: Senate Finance
 Date: February 24, 2015
 Subject: County tax officials
 RFA Analyst(s): Jolliff, Shealy, and Wren

Estimate of Fiscal Impact

	FY 2015-16	FY 2016-17
State Expenditure		
General Fund	N/A	N/A
Other and Federal	Minimal	N/A
Full-Time Equivalent Position(s)	0.00	0.00
State Revenue		
General Fund	N/A	N/A
Other and Federal	N/A	N/A
Local Expenditure	N/A	N/A
Local Revenue	(Less than \$100,000)	N/A

Fiscal Impact Summary

The Department of Motor Vehicles indicates that the bill will have a minimal impact on Other Funds for reprogramming costs, which can be absorbed by the department. The Department of Revenue has not indicated that the bill will have an expenditure impact. Based upon contact with local officials, the bill makes technical changes to conform to current practices and is not expected to impact local expenditures. The impact, if any, on local property tax revenues is expected to be a reduction of less than \$100,000 statewide due to simplification of the refund process.

Explanation of Fiscal Impact

State Expenditure

Department of Motor Vehicles. The department has indicated that this bill will have a minimal expenditure impact on Other Funds for reprogramming costs, which can be absorbed by the department.

Department of Revenue. The Department of Revenue has not indicated that the bill will have an expenditure impact.

State Revenue

N/A

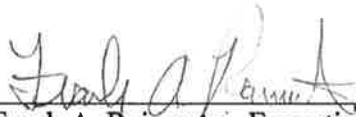
Local Expenditure

Based upon contact with local officials, the bill makes technical changes to conform to current practices and is not expected to impact local expenditures.

Local Revenue

The bill makes numerous changes to sections in Title 12 relating to property taxes to conform the Code to current practices, to remove outdated references, and to update sections of the Code to reflect recent legislative amendments.

Section 19 of the bill amends Section 12-37-2725 to allow Form 5051 issued by the Department of Motor Vehicles to substitute for the license plate and registration certificate when applying for a prorated property tax refund on a vehicle when the owner moves out of state. The impact, if any, on local property tax revenues is expected to be a reduction of less than \$100,000 statewide due to simplification of the refund process. We do not anticipate a local revenue impact from the other technical changes in the bill.



Frank A. Rainwater, Executive Director

South Carolina General Assembly
121st Session, 2015-2016

S. 379

STATUS INFORMATION

General Bill

Sponsors: Senator Courson

Document Path: l:\s-res\jec\001coun.ls.jec.docx

Companion/Similar bill(s): 3181

Introduced in the Senate on January 28, 2015

Introduced in the House on March 17, 2015

Currently residing in the House Committee on **Ways and Means**

Summary: County tax officials

HISTORY OF LEGISLATIVE ACTIONS

<u>Date</u>	<u>Body</u>	<u>Action Description with journal page number</u>
1/28/2015	Senate	Introduced and read first time (Senate Journal-page 13)
1/28/2015	Senate	Referred to Committee on Finance (Senate Journal-page 13)
2/25/2015	Senate	Committee report: Favorable Finance (Senate Journal-page 16)
3/3/2015	Senate	Read second time (Senate Journal-page 10)
3/3/2015	Senate	Roll call Ayes-39 Nays-1 (Senate Journal-page 10)
3/5/2015	Senate	Read third time and sent to House (Senate Journal-page 28)
3/17/2015	House	Introduced and read first time (House Journal-page 35)
3/17/2015	House	Referred to Committee on Ways and Means (House Journal-page 35)

View the latest [legislative information](#) at the website

VERSIONS OF THIS BILL

[1/28/2015](#)

[2/25/2015](#)

1 ~~Indicates Matter Stricken~~
2 Indicates New Matter
3
4 COMMITTEE REPORT
5 February 25, 2015
6

7 **S. 379**

8
9 Introduced by Senator Courson

10
11 S. Printed 2/25/15--S.
12 Read the first time January 28, 2015.
13

14
15 **THE COMMITTEE ON FINANCE**

16 To whom was referred a Bill (S. 379) to amend Section 12-4-520
17 of the 1976 Code, relating to county tax officials, to reduce the
18 obligation that the Department of Revenue shall annually examine
19 records, etc., respectfully

20 **REPORT:**

21 That they have duly and carefully considered the same and
22 recommend that the same do pass:
23

24 HUGH K. LEATHERMAN, SR. for Committee.
25

26
27 **STATEMENT OF ESTIMATED FISCAL IMPACT**

28 **Fiscal Impact Summary**

29 The Department of Motor Vehicles indicates that the bill will
30 have a minimal impact on other funds for reprogramming costs,
31 which can be absorbed by the department. The Department of
32 Revenue has not indicated that the bill will have an expenditure
33 impact. Based upon contact with local officials, the bill makes
34 technical changes to conform to current practices and is not
35 expected to impact local expenditures. The impact, if any, on local
36 property tax revenues is expected to be a reduction of less than
37 \$100,000 statewide due to simplification of the refund process.

1 **Explanation of Fiscal Impact**

2 **State Expenditure**

3 **Department of Motor Vehicles.**

4 The department has indicated that his bill will have a minimal
5 expenditure impact on other funds for reprogramming costs, which
6 can be absorbed by the department.

7 **Department of Revenue.**

8 The Department of Revenue has not indicated that the bill will
9 have an expenditure impact.

10 **Local Expenditure**

11 Based upon contact with local officials, the bill makes technical
12 changes to conform to current practices and is not expected to
13 impact local expenditures.

14 **Local Revenue**

15 The bill makes numerous changes to sections in Title 12 relating
16 to property taxes to conform the Code to current practices, to
17 remove outdated references, and to update sections of the Code to
18 reflect recent legislative amendments.

19 Section 19 of the bill amends Section 12-37-2725 to allow Form
20 5051 issued by the Department of Motor Vehicles to substitute for
21 the license plate and registration certificate when applying for a
22 prorated property tax refund on a vehicle when the owner moves out
23 of state. The impact, if any, on local property tax revenues is
24 expected to be a reduction of less than \$100,000 statewide due to
25 simplification of the refund process. We do not anticipate a local
26 revenue impact from the other technical changes in the bill.

27

28 Frank A. Rainwater, Executive Director

29 Revenue and Fiscal Affairs Office

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A BILL

11 TO AMEND SECTION 12-4-520 OF THE 1976 CODE,
12 RELATING TO COUNTY TAX OFFICIALS, TO REDUCE THE
13 OBLIGATION THAT THE DEPARTMENT OF REVENUE
14 SHALL ANNUALLY EXAMINE RECORDS OF ASSESSORS,
15 AUDITORS, TREASURERS, AND TAX COLLECTORS TO A
16 PERMISSIVE AUTHORITY TO ANNUALLY EXAMINE
17 THESE RECORDS; TO AMEND SECTION 12-4-530,
18 RELATING TO INVESTIGATION AND PROSECUTION OF
19 VIOLATIONS, TO REDUCE THE OBLIGATION THAT THE
20 DEPARTMENT SHALL INITIATE COMPLAINTS,
21 INVESTIGATIONS, AND PROSECUTIONS OF VIOLATIONS
22 TO A PERMISSIVE AUTHORITY; TO AMEND SECTION
23 12-37-30, RELATING TO THE ASSESSMENT OF MULTIPLE
24 TAXES TO BE LEVIED ON THE SAME ASSESSMENT, TO
25 CHANGE THE DESIGNATION OF STATE TAXES TO
26 COUNTY TAXES; TO AMEND SECTION 21-37-266,
27 RELATING TO THE HOMESTEAD EXEMPTION FOR
28 DWELLINGS HELD IN TRUST, TO REQUIRE A COPY OF THE
29 TRUST AGREEMENT BE PROVIDED; TO AMEND SECTION
30 12-37-290, RELATING TO THE GENERAL HOMESTEAD
31 EXEMPTION, TO CHANGE THE HOMESTEAD EXEMPTION
32 FROM PROPERTY TAXES FROM THE FIRST TEN
33 THOUSAND DOLLARS TO THE FIRST FIFTY THOUSAND
34 DOLLARS OF THE VALUE OF THE PRIMARY RESIDENCE
35 OF A HOMEOWNER WHO IS SIXTY-FIVE YEARS OF AGE
36 OR OLDER TO CONFORM WITH OTHER SECTIONS OF THE
37 CODE, AND TO TRANSFER FROM THE COMPTROLLER
38 GENERAL TO THE DEPARTMENT OF REVENUE THE
39 AUTHORITY TO PROMULGATE RULES AND FORMS, AND
40 THE OBLIGATION TO REIMBURSE THE STATE AGENCY
41 OF VOCATIONAL REHABILITATION FOR EXPENSES
42 INCURRED IN EVALUATING DISABILITY UNDER THE

1 REQUIREMENTS OF THIS SECTION; TO AMEND SECTION
2 12-37-450, RELATING TO THE BUSINESS INVENTORY TAX
3 EXEMPTION, TO REMOVE THE REQUIREMENT THAT THE
4 AMOUNT OF REIMBURSEMENT ATTRIBUTED TO DEBT
5 SERVICE BE REDISTRIBUTED TO OTHER SEPARATE
6 MILLAGES ONCE THE DEBT IS PAID, TO REQUIRE THE
7 REIMBURSEMENT BE REDISTRIBUTED
8 PROPORTIONATELY TO THE SEPARATE MILLAGES
9 LEVIED BY THE POLITICAL SUBDIVISIONS, TO STRIKE
10 THE REQUIREMENT THAT THE REDISTRIBUTION BE
11 ATTRIBUTED TO THE MILLAGE RATES IN THE YEAR 1987,
12 AND TO REQUIRE THE ATTRIBUTION OF THE CURRENT
13 TAX YEAR MILLAGE RATES; TO AMEND SECTION
14 12-37-710, RELATING TO THE RETURN AND ASSESSMENT
15 OF PERSONAL PROPERTY, TO STRIKE "OF FULL AGE AND
16 OF SOUND MIND" AS A QUALIFIER FOR EVERY PERSON
17 WHO MUST LIST PERSONAL PROPERTY FOR TAXATION;
18 TO AMEND SECTION 12-37-715, RELATING TO THE
19 FREQUENCY OF AD VALOREM TAXATION ON PERSONAL
20 PROPERTY, TO ALLOW NEWLY ACQUIRED VEHICLES TO
21 BE TAXED MORE THAN ONCE IN A TAX YEAR; TO AMEND
22 SECTION 12-37-760, RELATING TO STATEMENTS OF
23 PERSONAL PROPERTY FOR TAXATION WHERE A PERSON
24 REFUSES OR NEGLECTS TO DELIVER A STATEMENT OF
25 PERSONAL PROPERTY, TO ELIMINATE THE OBLIGATION
26 AND TO ALLOW THE PERMISSIVE AUTHORITY FOR THE
27 COUNTY AUDITOR TO ASCERTAIN AND RETURN A LIST
28 OF THAT PERSON'S PERSONAL PROPERTY AND TO
29 ALLOW THAT HE MAY DENOTE REASONS FOR THE
30 REFUSAL; TO REPEAL SECTION 12-37-850, RELATING TO
31 THE REMOVAL OF THE JURISDICTION OF THE COURTS TO
32 HEAR MATTERS ORIGINATED FROM THE TAXPAYER
33 CONCERNING ALLEGATIONS OF FALSE RETURNS, TAX
34 EVASION, OR FRAUD; TO AMEND SECTION 12-37-890,
35 RELATING TO PERSONAL PROPERTY RETURNS FOR
36 TAXATION PURPOSES, TO STRIKE LANGUAGE LISTING
37 ANIMALS AND VEHICLES AND REPLACE WITH
38 DESIGNATION OF PROPERTY USED IN ANY BUSINESS TO
39 BE RETURNED TO THE COUNTY IN WHICH IT IS SITUATED
40 FOR TAXATION PURPOSES, AND TO REMOVE THE
41 REQUIREMENT THAT ALL BANKERS' CAPITAL OR
42 PERSONAL ASSETS RELATED TO THE BANKING
43 BUSINESS BE RETURNED TO THE COUNTY WHERE THE

1 BANKING HOUSE IS LOCATED FOR TAXATION PURPOSES;
2 TO AMEND SECTION 12-37-900, RELATING TO PERSONAL
3 PROPERTY TAX RETURNS, TO STRIKE THE DESIGNATED
4 DATES OF THE REQUIRED ANNUAL RETURNS OF
5 PERSONAL AND REAL PROPERTY TO THE COUNTY
6 AUDITOR AND TO STRIKE THE AUTHORITY OF THE
7 COUNTY LEGISLATIVE DELEGATION TO WAIVE THE
8 PENALTIES OF FAILURE TO MAKE THIS STATEMENT; TO
9 AMEND SECTION 12-37-940, RELATING TO VALUATION OF
10 ARTICLES OF PERSONAL PROPERTY, TO STRIKE THE
11 REQUIREMENT THAT MONEY AND BANK BILLS BE
12 VALUED AT PAR VALUE AND THAT CREDITS BE VALUED
13 AT THE FACE VALUE OF THE CONTRACT UNLESS THE
14 PRINCIPAL BE PAYABLE AT A FUTURE TIME WITHOUT
15 INTEREST AND CONTRACTS FOR THE DELIVERY OF
16 SPECIFIC ARTICLES BE VALUED AT THE USUAL SELLING
17 PRICE OF SUCH ITEMS; TO AMEND SECTION 12-37-970,
18 RELATING TO THE ASSESSMENT AND RETURN OF
19 MERCHANTS' INVENTORIES, TO REMOVE MERCHANTS'
20 INVENTORIES FROM THE REQUIRED ASSESSMENT OF
21 PERSONAL PROPERTY FOR TAXATION PURPOSES; TO
22 AMEND SECTION 12-37-2420, RELATING TO PROPERTY
23 TAX RETURNS FOR AIRLINE COMPANIES, TO CHANGE
24 THE DATE OF FILING FROM APRIL FIFTEENTH TO APRIL
25 THIRTIETH, AND TO STRIKE LANGUAGE DESIGNATING
26 THE FILING DEADLINES FOR AIRLINES IN YEAR 1976; TO
27 AMEND SECTION 12-37-2610, RELATING TO TAX YEAR OF
28 MOTOR VEHICLES, TO REMOVE REFERENCES TO
29 VEHICLE LICENSE AND REPLACE WITH VEHICLE
30 REGISTRATIONS, TO REMOVE REFERENCES AND
31 PROCEDURES FOR TWO-YEAR VEHICLE LICENSES, TO
32 PROVIDE AN EXCEPTION FOR TRANSFER OF THE
33 LICENSE FROM ONE VEHICLE TO ANOTHER, AND TO
34 PROVIDE THAT NOTICES OF SALES BY DEALERS MUST
35 BE MADE TO THE DEPARTMENT OF MOTOR VEHICLES
36 RATHER THAN THE DEPARTMENT OF REVENUE; TO
37 AMEND SECTION 12-37-2630, RELATING TO MOTOR
38 VEHICLE TAXES, TO REQUIRE THAT AN OWNER OF A
39 VEHICLE SHALL MAKE A PROPERTY TAX RETURN TO
40 THE AUDITOR WITHIN FORTY-FIVE DAYS OF THE
41 VEHICLE BECOMING TAXABLE IN A COUNTY; TO AMEND
42 SECTION 12-37-2660, RELATING TO MOTOR VEHICLE
43 LICENSE REGISTRATIONS, TO REDUCE THE TIME THE

1 DEPARTMENT OF MOTOR VEHICLES MUST PROVIDE A
2 LIST OF LICENSE REGISTRATION APPLICATIONS TO THE
3 COUNTY AUDITOR FROM NINETY TO SIXTY DAYS AND
4 TO UPDATE THE REQUIRED FORM OF THE LISTINGS; TO
5 AMEND SECTION 12-37-2725, RELATING TO THE
6 TRANSFER OF THE TITLE OF A VEHICLE TO ANOTHER
7 STATE, TO CHANGE THE LOCATION OF THE RETURN OF
8 THE LICENSE PLATE AND VEHICLE REGISTRATION FROM
9 THE COUNTY AUDITOR TO THE DEPARTMENT OF MOTOR
10 VEHICLES, AND TO DELINEATE THE PROCESS FOR
11 OBTAINING A TAX REFUND FOR THE PORTION OF THE
12 TAX YEAR REMAINING; TO REPEAL SECTION 12-37-2735,
13 RELATING TO THE ESTABLISHMENT OF THE PERSONAL
14 PROPERTY TAX RELIEF FUND; TO REPEAL SECTION
15 12-39-10, RELATING TO THE APPOINTMENT OF THE
16 COUNTY AUDITOR; TO AMEND SECTION 12-39-40,
17 RELATING TO THE APPOINTMENT OF A DEPUTY
18 AUDITOR, TO REQUIRE THE APPOINTMENT TO BE FILED
19 WITH THE STATE TREASURER INSTEAD OF THE
20 COMPTROLLER GENERAL; TO AMEND SECTION 12-39-60,
21 RELATING TO THE COUNTY AUDITOR, TO CHANGE THE
22 DEADLINE FOR RECEIVING TAX RETURNS FROM APRIL
23 FIFTEENTH TO APRIL THIRTIETH AND TO REDUCE THE
24 REQUIREMENT OF PUBLIC NOTICE FOR A LOCATION TO
25 RECEIVE RETURNS TO A PERMISSIVE AUTHORITY FOR
26 THE PROVIDING OF THIS NOTICE; TO AMEND SECTION
27 12-39-120, RELATING TO THE POWER OF THE COUNTY
28 AUDITOR TO ENTER INTO BUILDINGS THAT ARE NOT
29 DWELLINGS TO DETERMINE VALUE, TO CHANGE THE
30 DETERMINATION FROM THE VALUE OF ANY BUILDING
31 TO THE VALUE OF ANY TAXABLE PERSONAL PROPERTY;
32 TO AMEND SECTION 12-39-160, RELATING TO SPECIAL
33 LEVIES, TO CHANGE THE REQUIREMENT THAT THE
34 COUNTY AUDITOR REPORT THE AMOUNT OF
35 PROPERTIES SUBJECT TO SPECIAL LEVIES TO THE
36 COUNTY SUPERINTENDENT, BOARDS OF EDUCATION,
37 AND BOARDS OF TRUSTEES, TO A PERMISSIVE
38 AUTHORITY TO PROVIDE THE INFORMATION; TO AMEND
39 SECTION 12-39-190, RELATING TO THE REPORTING OF
40 REAL AND PERSONAL PROPERTY TAXES, TO ELIMINATE
41 THE REQUIREMENT THAT THE REPORTING BE IN A
42 NUMBER OF COLUMNS SPECIFIED BY THE DEPARTMENT
43 OF REVENUE; TO AMEND SECTION 12-39-200, RELATING

1 TO FORMS THE DEPARTMENT OF REVENUE MAY
2 PRESCRIBE, TO ALLOW THE DEPARTMENT TO
3 DETERMINE THE TYPES OF ACCEPTABLE FORMAT
4 REQUIRED; TO AMEND SECTION 12-39-220, RELATING TO
5 OMISSION OF NEW PROPERTY FROM THE COUNTY
6 DUPLICATE, TO REQUIRE THE COUNTY AUDITOR TO
7 IMMEDIATELY NOTIFY THE COUNTY ASSESSOR, TO
8 ELIMINATE THE SPECIFICATION OF A TWENTY PERCENT
9 PENALTY FOR UNPAID TAXES TO REPLACE WITH ALL
10 APPLICABLE PENALTIES, AND TO ELIMINATE
11 DUPLICATE LANGUAGE IN THE CODE; TO AMEND
12 SECTION 12-39-260, RELATING TO THE COUNTY
13 AUDITOR'S RECORDS, TO REDUCE THE REQUIREMENT
14 THAT AUDITORS KEEP RECORDS OF ALL SALES OR
15 CONVEYANCES OF REAL PROPERTY TO A PERMISSIVE
16 AUTHORITY TO KEEP THESE RECORDS; TO AMEND
17 SECTION 12-39-270, RELATING TO THE COUNTY
18 AUDITOR'S ABATEMENT BOOK, TO REMOVE THE
19 PROVISION THAT REQUIRES THE ABATEMENT ALLOWED
20 IN ANNUAL SETTLEMENTS BETWEEN THE AUDITOR AND
21 THE TREASURER TO BE ACCORDING TO THE RECORD IN
22 THE ABATEMENT BOOK; TO AMEND SECTION 12-43-220,
23 RELATING TO COUNTY EQUALIZATION AND
24 REASSESSMENT, TO REQUIRE THAT IN ORDER TO PROVE
25 ELIGIBILITY FOR THE FOUR PERCENT HOME
26 ASSESSMENT RATIO, THE OWNER-OCCUPANT MUST
27 PROVIDE PROOF THAT ALL MOTOR VEHICLES
28 REGISTERED IN HIS NAME WERE REGISTERED AT THAT
29 SAME ADDRESS; TO REPEAL SECTION 12-45-10,
30 RELATING TO THE APPOINTMENT OF COUNTY
31 TREASURERS; TO AMEND SECTION 12-45-35, RELATING
32 TO THE APPOINTMENT OF DEPUTY COUNTY
33 TREASURERS, TO CHANGE THE REQUIREMENT OF THE
34 FILING OF THE APPOINTMENT WITH THE DEPARTMENT
35 OF REVENUE TO THE FILING WITH THE STATE
36 TREASURER; TO AMEND SECTION 12-45-70, RELATING TO
37 COLLECTION OF TAXES, TO CHANGE THE REQUIREMENT
38 THAT THE OFFICIAL CHARGED WITH COLLECTING
39 TAXES SHALL SEND A LIST OF TAXES PAID TO THE
40 DEPARTMENT OF MOTOR VEHICLES INSTEAD OF THE
41 DEPARTMENT OF PUBLIC SAFETY AND THAT THE
42 DEPARTMENT OF MOTOR VEHICLES MAY ACCEPT THIS
43 CERTIFICATION INSTEAD OF A TAX RECEIPT; TO AMEND

1 SECTION 12-45-90, RELATING TO THE FORMS OF
2 PAYMENT FOR TAXES, TO STRIKE FROM THE
3 ACCEPTABLE FORMS OF PAYMENT, JURY CERTIFICATES,
4 CIRCUIT COURT WITNESS PER DIEMS, AND COUNTY
5 CLAIMS; TO AMEND SECTION 12-45-120, RELATING TO
6 DELINQUENT TAXATION, TO REPLACE THE
7 DESIGNATION OF CHATTEL TAX WITH THE TERM
8 PERSONAL TAX; TO AMEND SECTION 12-45-180,
9 RELATING TO THE COLLECTION OF DELINQUENT TAXES,
10 TO ADD THE OFFICE AUTHORIZED TO COLLECT
11 DELINQUENT TAXES AS AN OFFICE AUTHORIZED TO
12 WAIVE PENALTIES IN CASES OF IMPROPER MAILING OR
13 ERROR; TO AMEND SECTION 12-45-185, RELATING TO THE
14 WAIVER OF PENALTIES FOR DELINQUENT TAXES, TO
15 ALLOW THE COUNTY TREASURER TO NOTIFY THE
16 COUNTY AUDITOR OF SUCH WAIVERS; TO AMEND
17 SECTION 12-45-260, RELATING TO THE MONTHLY
18 FINANCIAL REPORT OF THE COUNTY TREASURER TO
19 THE COUNTY SUPERVISOR, TO ELIMINATE THE
20 REQUIREMENT THAT THE TREASURER MUST REPORT TO
21 THE COUNTY SUPERVISOR ON THE FIFTEENTH OF EACH
22 MONTH AND TO ALLOW THE TREASURER TO REPORT
23 MONTHLY; TO AMEND SECTION 12-45-300, RELATING TO
24 THE AUDITOR'S LIST OF DELINQUENT TAXES, TO STRIKE
25 THE REQUIREMENT THAT THE AUDITOR MUST MAKE
26 MARGINAL NOTATIONS AS TO THE REASONS THE TAXES
27 WERE NOT COLLECTABLE, AND TO ELIMINATE THE
28 REQUIREMENT THAT THE TREASURER MUST SIGN AND
29 SWEAR TO THE LIST BEFORE THE AUDITOR; TO AMEND
30 SECTION 12-45-420, RELATING TO THE WAIVER OF
31 PENALTIES DUE TO ERRORS BY THE COUNTY BY A
32 COMMITTEE MADE UP OF THE COUNTY AUDITOR,
33 TREASURER, AND ASSESSOR, TO REQUIRE THAT THE
34 WAIVER MUST BE BY MAJORITY VOTE OF THE
35 COMMITTEE; TO AMEND SECTION 12-49-10, RELATING TO
36 LIENS AND SUITS FOR THE COLLECTION OF TAXES, TO
37 CHANGE THE DESIGNATION OF DEBTS PAYABLE TO THE
38 STATE TO DEBTS PAYABLE TO THE COUNTY; TO AMEND
39 SECTION 12-49-20, RELATING TO LIENS IN THE
40 COLLECTION OF DELINQUENT TAXES, TO MOVE THE
41 AUTHORITY OF THE COUNTY SHERIFF TO COLLECT
42 DELINQUENT TAXES TO THE COUNTY TAX COLLECTOR;
43 TO AMEND SECTION 12-49-85, RELATING TO

1 UNCOLLECTABLE PROPERTY TAX FOR DERELICT
2 MOBILE HOMES, TO CHANGE THE AUTHORITY FROM THE
3 COUNTY AUDITOR TO THE COUNTY ASSESSOR TO
4 DETERMINE THE REMOVAL AND DISPOSAL OF A MOBILE
5 HOME AND TO INCLUDE THE REQUIREMENT THAT THE
6 ASSESSOR REMOVE THE DERELICT HOME FROM HIS
7 RECORDS AND THE AUDITOR TO REMOVE THE DERELICT
8 HOME FROM THE DUPLICATE LIST; TO AMEND SECTION
9 12-49-910, RELATING TO THE SEIZURE OF PROPERTY
10 SUBJECT TO A TAX LIEN BY THE SHERIFF OR COUNTY
11 TAX COLLECTOR, TO REMOVE THE AUTHORITY OF THE
12 SHERIFF TO LEVY AND SEIZE PROPERTY OF A
13 DEFAULTING TAXPAYER; TO AMEND SECTION 12-49-920,
14 RELATING TO THE SEIZURE OF PROPERTY FOR TAX
15 DEFAULT BY THE COUNTY SHERIFF OR THE COUNTY
16 TAX COLLECTOR, TO REMOVE THE AUTHORITY OF THE
17 SHERIFF TO POSSESS THE SEIZED PROPERTY; TO AMEND
18 SECTION 12-49-930, RELATING TO THE REMOVAL OR
19 DESTRUCTION OF PERSONAL PROPERTY SUBJECT TO A
20 TAX LIEN, TO REMOVE THE REFERENCE TO THE COUNTY
21 SHERIFF; TO AMEND SECTION 12-49-940, RELATING TO
22 THE DISPOSAL OF PERSONAL PROPERTY SEIZED DUE TO
23 A TAX LIEN BY THE COUNTY SHERIFF OR TAX
24 COLLECTOR, TO REMOVE THE AUTHORITY OF THE
25 COUNTY SHERIFF TO ADVERTISE FOR THE SALE OF THE
26 PROPERTY; TO AMEND SECTION 12-49-950, RELATING TO
27 BIDDING ON PERSONAL PROPERTY SUBJECT TO A TAX
28 LIEN BY THE FORFEITED LAND COMMISSION, TO ALLOW
29 BIDS TO BE MADE ON BEHALF OF THE FORFEITED LAND
30 COMMISSION; TO AMEND SECTION 12-49-960, RELATING
31 TO THE SALE OF PROPERTY SUBJECT TO A TAX SALE, TO
32 REMOVE THE AUTHORITY OF THE COUNTY SHERIFF; TO
33 AMEND SECTION 12-49-1110, RELATING TO THE RIGHTS
34 OF REAL PROPERTY MORTGAGES, TO CHANGE THE
35 DEFINITION OF "TAX TITLE" FROM "A DEED FOR REAL
36 PROPERTY AND A BILL OF SALE FOR PERSONAL
37 PROPERTY" TO "A DEED FOR REAL PROPERTY OR A BILL
38 OF SALE FOR PERSONAL PROPERTY"; TO AMEND
39 SECTION 12-49-1150, RELATING TO THE NOTICE TO A
40 MORTGAGEE OF A TAX SALE, TO INCLUDE IN THE
41 INFORMATION PROVIDED THE TAX MAP NUMBER OF
42 THE PROPERTY; TO AMEND SECTION 12-49-1220,
43 RELATING TO THE PROCEDURES FOR PROVIDING

1 NOTICE OF TAX SALE OF MOBILE OR MANUFACTURED
2 HOMES, TO SPECIFY THE FORMS OF LIENHOLDERS
3 PROVIDED TO TAX COLLECTORS FOR NOTICE TO BE
4 THOSE PROVIDED BY THE DEPARTMENT RESPONSIBLE
5 FOR THE REGISTRATION OF MANUFACTURED HOMES;
6 TO AMEND SECTION 12-49-1270, RELATING TO THE
7 RIGHTS OF THE LIENHOLDER IN A TAX SALE AND THE
8 RIGHTS AND REMEDIES THAT ARE NOT AFFECTED BY
9 COMPLIANCE OF THE INFORMATION PROVISIONS, TO
10 CHANGE THE INFORMATION PROVIDED FROM THE
11 AUDITOR TO THE ASSESSOR; TO AMEND SECTION
12 12-51-40, RELATING TO PROPERTY TAXES AND THE
13 TREATMENT OF MOBILE HOMES AS PERSONAL
14 PROPERTY, TO REMOVE THE REQUIREMENT OF WRITTEN
15 NOTICE OF THE HOMES ANNEXATION TO THE LAND BY
16 THE HOMEOWNER TO THE AUDITOR TO REQUIRE
17 COMPLIANCE WITH DE-TITLING PROVISIONS OF THE
18 MANUFACTURED HOUSING LAW AND TO ALLOW A
19 COUNTY TO CONTRACT IN THE COLLECTION OF
20 DELINQUENT TAXES; TO AMEND SECTION 12-51-55,
21 RELATING TO THE BID ON PROPERTY SOLD FOR AD
22 VALOREM TAXES, TO REMOVE THE PROVISIONS FOR
23 THE APPLICATIONS OF THE FUNDS FOR WHEN THE
24 PROPERTY IS NOT REDEEMED; TO AMEND SECTION
25 12-51-80, RELATING TO THE SETTLEMENT BY THE
26 TREASURER, TO INCREASE THE TIME OF SETTLEMENT
27 TO THE POLITICAL SUBDIVISIONS FROM THIRTY DAYS
28 TO FORTY-FIVE DAYS AFTER THE TAX SALE; TO REPEAL
29 SECTION 12-59-30, RELATING TO THE SUFFICIENCY OF
30 DEEDS OF LANDS FORFEITED TO THE STATE
31 COMMISSIONS IN YEAR 1939; TO AMEND SECTION
32 12-59-40, RELATING TO FORFEITED LAND COMMISSIONS,
33 TO INCLUDE LANDS FORFEITED TO COUNTY TAX
34 COLLECTORS IN LANDS AUTHORIZED FOR SALE AND TO
35 REMOVE THE STATE AS HOLDER OF PROPERTY HELD
36 AND SOLD BY THE FORFEITED LAND COMMISSION; TO
37 AMEND SECTION 12-59-50, RELATING TO THE FORFEITED
38 LAND COMMISSION, TO REMOVE THE REFERENCE TO
39 DELINQUENT STATE TAXES SUBJECT TO THESE
40 PROVISIONS; TO AMEND SECTION 12-59-70, RELATING TO
41 FORFEITED LAND COMMISSION SALES, TO REMOVE
42 REFERENCE TO THE SHERIFF SUBMITTING TITLE TO THE
43 COMMISSION AND TO REFERENCE THE COUNTY TAX

1 COLLECTOR SUBMITTING TITLE TO THE COMMISSION;
2 TO AMEND SECTION 12-59-80, RELATING TO THE
3 FORFEITED LAND COMMISSION, TO DESIGNATE THE
4 PROCEDURE FOR ACCEPTING BIDS FOR THE SALE OF
5 FORFEITED PROPERTY; TO AMEND SECTION 12-59-90,
6 RELATING TO FORFEITED LANDS TAX SALES, TO
7 REMOVE THE AUTHORITY OF THE COUNTY SHERIFF TO
8 EXECUTE DEEDS AND CONVEYANCES FOR FORFEITED
9 LANDS AND TO AUTHORIZE THE COUNTY TAX
10 COLLECTOR TO EXECUTE THE DEEDS AND
11 CONVEYANCES; TO AMEND SECTION 12-59-100,
12 RELATING TO THE TURNING OVER OF PROCEEDS OF A
13 DELINQUENT TAX SALE BY THE FORFEITED LANDS
14 COMMISSION TO THE COUNTY TREASURER AND THE
15 TREASURER TO DEPOSIT THESE FUNDS INTO THE
16 COUNTY GENERAL FUND, TO DELETE THE PROVISION
17 THAT THE TREASURER DO SO AT THE CLOSE OF THE
18 FISCAL YEAR AND TO STRIKE REFERENCES TO THE
19 STATE INTERESTS IN THESE PROCEEDS; TO REPEAL
20 SECTION 12-59-110, RELATING TO FEES AND COSTS OF
21 THE SHERIFF FOR SERVICES PROVIDED TO THE
22 FORFEITED LANDS COMMISSION IN REGARD TO
23 DELINQUENT TAX SEIZURES; TO AMEND SECTION
24 12-59-120, RELATING TO THE FORFEITED LANDS
25 COMMISSION, TO REPLACE REFERENCE TO THE COUNTY
26 SHERIFFS WITH THE COUNTY TAX COLLECTOR
27 REGARDING THE ALLOWING OF AGENTS OF THE
28 COMMISSION ACCESS TO EXECUTIONS ISSUED FOR THE
29 COLLECTION OF TAXES; AND TO AMEND SECTION
30 12-60-1760, RELATING TO PROPERTY TAX PROTESTS, TO
31 REPLACE THE COUNTY AUDITOR WITH THE COUNTY IN
32 REGARD TO WHO IS OBLIGATED TO RATABLY
33 APPORTION FEES, EXPENSES, DAMAGES, AND COSTS
34 RESULTING IN DEFENDING A COURT ACTION, AND TO
35 REPLACE THE COUNTY AUDITOR OR TREASURER WITH
36 THE COUNTY AS TO WHO MAY CAUSE A MUNICIPALITY
37 TO BE MADE A PARTY TO ANY ACTION INVOLVING A
38 MUNICIPAL LEVY.

39

40 Be it enacted by the General Assembly of the State of South
41 Carolina:

42

1 SECTION 1. Section 12-4-520(4) of the 1976 Code is amended to
2 read:

3
4 “(4) as often as annually, ~~shall~~ may examine the books, papers,
5 and accounts of assessors, auditors, treasurers, and tax collectors, to
6 protect the interests of the State, counties, and other political
7 subdivisions and to render these officers aid or instruction. The
8 department does not have jurisdiction over personnel or equipment
9 purchases of political subdivisions;”

10
11 SECTION 2. Section 12-4-530 of the 1976 Code is amended to
12 read:

13
14 “Section 12-4-530. The department ~~shall~~ may:
15 (1) examine cases in which the laws of this State relating to the
16 valuation, assessment, or taxation of property is complained of, or
17 discovered to have been evaded or violated in any manner;
18 (2) require the Attorney General or circuit solicitor to assist in
19 the commencement and prosecutions of actions and proceedings for
20 penalties, forfeitures, removals, and punishment for violation of the
21 laws of this State in respect to the assessment and taxation of
22 property;
23 (3) direct proceedings, actions, and prosecutions to be instituted
24 to enforce the laws relating to penalties, liabilities, and punishment
25 of public officers and officers and agents of corporations for failure
26 or neglect to comply with the provisions of the laws of this State
27 governing the assessment and taxation of property and the rules of
28 the department; and
29 (4) cause complaints to be made against assessors, county
30 boards of tax appeal, or other assessing and taxing officers to the
31 proper authority for their removal from office for official
32 misconduct or neglect of duty.”

33
34 SECTION 3. Section 12-37-30 of the 1976 Code is amended to
35 read:

36
37 “Section 12-37-30. Taxes for township, school, municipal and all
38 other purposes provided for or allowed by law shall be levied on the
39 same assessment, which shall be that made for ~~State~~ county taxes.”

40
41 SECTION 4. Section 12-37-266(A) of the 1976 Code is amended
42 to read:

43

1 “(A) If a trustee holds legal title to a dwelling that is the legal
2 residence of a beneficiary sixty-five years of age or older, or totally
3 and permanently disabled, or blind, and the beneficiary uses the
4 dwelling, the dwelling is exempt from property taxation in the
5 amount and manner as dwellings are exempt pursuant to Section
6 12-37-250, if the beneficiary meets the other conditions required for
7 the exemption. A copy of the trust agreement must be provided to
8 certify this exemption. The trustee may apply in person or by mail
9 to the county auditor for the exemption on a form approved by the
10 department. Further application is not necessary while the property
11 for which the initial application was made continues to meet the
12 eligibility requirements. The trustee shall notify the county auditor
13 of a change in classification within six months of the change. If the
14 trustee fails to notify the county auditor within six months, a penalty
15 must be imposed equal to one hundred percent of the tax paid, plus
16 interest on that amount at the rate of one-half of one percent a month.
17 In no case may the penalty be less than thirty dollars or more than
18 the current year’s taxes. This penalty and any interest are considered
19 ad valorem taxes due on the property for purposes of collection and
20 enforcement.”

21
22 SECTION 5. Section 12-37-290 of the 1976 Code is amended to
23 read:

24
25 “Section 12-37-290. The first ~~ten~~ fifty thousand dollars of the
26 fair market value of the dwelling place of persons shall be exempt
27 from county, school and special assessment real estate property
28 taxes when such persons have been residents of this State for at least
29 one year, have each reached the age of sixty-five years on or before
30 December thirty-first or any person who has been classified as
31 totally and permanently disabled by a ~~State or Federal~~ state or
32 federal agency having the function of so classifying persons or any
33 person who is legally blind as defined in Section 43-25-20,
34 preceding the tax year in which the exemption herein is claimed and
35 hold complete fee simple title or a life estate to the dwelling place.
36 Any person claiming to be totally and permanently disabled, but
37 who has not been so classified by one of such agencies, may apply
38 to the State Agency of Vocational Rehabilitation. The agency shall
39 make an evaluation of such person using its own standards. The
40 exemption shall include the dwelling place when jointly owned in
41 complete fee simple or life estate by husband and wife and either
42 has reached sixty-five years of age, or is totally and permanently
43 disabled, on or before December thirty-first preceding the tax year

1 in which the exemption is claimed and either has been a resident of
2 the State for one year. The exemption shall not, however, be granted
3 unless such persons or their agents make written application therefor
4 on or before May first of the tax year in which the exemption is
5 claimed and shall also pay all real property taxes due by such
6 persons before the date prescribed by statute for the imposition
7 thereon of a late penalty or interest charge. The application for the
8 exemption shall be made to the auditor of the county in which the
9 dwelling place is located upon forms, provided by the county and
10 approved by the ~~Comptroller General~~ department, and a failure to
11 so apply shall constitute a waiver of the exemption for that year. The
12 term 'dwelling place' as used herein shall mean the permanent home
13 and legal residence of the applicant.

14 The term 'permanently and totally disabled' as used herein shall
15 mean the inability to perform substantial gainful employment by
16 reason of a medically determinable impairment, either physical or
17 mental, which has lasted or is expected to last for a continuous
18 period of twelve months or more or result in death.

19 The ~~Comptroller General~~ department shall reimburse the State
20 Agency of Vocational Rehabilitation for the actual expenses
21 incurred in making decisions relative to disability from funds
22 appropriated for homestead reimbursement.

23 The ~~Comptroller General~~ department shall promulgate such rules
24 and regulations as may be necessary to carry out the provisions
25 herein.

26 Nothing herein shall be construed as an intent to cause the
27 reassessment of any person's property.

28 The provisions of this section shall apply to life estates created by
29 will and also to life estates otherwise created which were in effect
30 on or before December 31, 1971."

31

32 SECTION 6. Section 12-37-450(A) of the 1976 Code is amended
33 to read:

34

35 "Section 12-37-450. (A) A county and municipality must be
36 reimbursed for the revenue lost as a result of the business inventory
37 tax exemption based on the 1987 tax year millage and 1987 tax year
38 assessed value of inventories in the county and municipality. ~~If an~~
39 ~~amount of reimbursement to a political subdivision within a county~~
40 ~~is attributable to a separate millage for debt service for any purpose,~~
41 ~~the appropriate~~ The reimbursement amount must be redistributed
42 proportionately ~~when the debt is paid to the other~~ separate millages
43 levied by the political subdivision within the county for the 1987

1 current tax year millage. There is credited annually, as provided in
2 Section 11-11-150, to the Trust Fund for Tax Relief whatever
3 amount is necessary to reimburse fully all counties and
4 municipalities the required amount. The department shall make
5 remittances of this reimbursement to a county and municipality in
6 four equal payments.”

7
8 SECTION 7. Section 12-37-710 of the 1976 Code is amended to
9 read:

10
11 “Section 12-37-710. Every person ~~of full age and of sound mind~~
12 shall annually list for taxation the following personal property, to
13 wit:

14 (1) ~~All~~ all the tangible personal property in the State owned or
15 controlled by him;

16 (2) ~~All~~ all the tangible property owned by him or by any other
17 resident of this State and under his control which may be
18 temporarily out of the State but is intended to be brought into the
19 State;

20 (3) ~~All~~ all tangible personal property owned or controlled by
21 him which may have been sent out of the State for sale and not yet
22 sold; and

23 (4) ~~All~~ all the moneys, credits, investments in bonds, stocks,
24 joint-stock companies or otherwise, owned or controlled by him,
25 whether in or out of this State.”

26
27 SECTION 8. Section 12-37-715 of the 1976 Code is amended to
28 read:

29
30 “Section 12-37-715. Notwithstanding any other provision of
31 law, no personal property may be taxed for ad valorem purposes
32 more than once in any tax year, except as provided for by the
33 provisions of Section 56-3-210.”

34
35 SECTION 9. Section 12-37-760 of the 1976 Code is amended to
36 read:

37
38 “Section 12-37-760. If any person shall refuse or neglect to
39 make out and deliver to the auditor a statement of personal property,
40 as provided in this chapter, or shall refuse or neglect to make and
41 subscribe an oath as to the truth of such statement, or any part
42 thereof, or in case of sickness or absence of such person the auditor
43 shall proceed to ascertain, as near as may be, and make up and return

1 a statement of the personal property, and the value thereof, with
2 which such person shall be charged for taxation, according to the
3 provisions of this chapter. To enable such auditor to make up such
4 statement, he may examine any person under oath and ascertain,
5 from general reputation and his own knowledge of facts, the
6 character and value of the personal property of the person thus
7 absent or sick or refusing or neglecting to list or swear. The auditor
8 ~~shall~~ may return the lists so made up by him endorsed 'Refused to
9 List,' 'Refused to Swear,' 'Absent', or 'Sick, as the case may be,
10 and in his return, in tabular form, ~~shall~~ may write such words
11 opposite the names of each of the persons so refusing or neglecting
12 to list or swear or absent or sick."

13

14 SECTION 10. Section 12-37-850 of the 1976 Code is repealed.

15

16 SECTION 11. Section 12-37-890 of the 1976 Code is amended to
17 read:

18

19 "Section 12-37-890. All ~~horses, neat cattle, mules, asses, sheep,~~
20 ~~hogs, dogs, wagons, carts and other vehicles~~ property used in any
21 business, furniture, and supplies used in hotels, restaurants and other
22 houses of public resort, personal property used in or in connection
23 with storehouses, manufactories, warehouses, or other places of
24 business, all personal property ~~on farms~~ and merchants' and
25 manufacturers' stock and capital shall be returned for taxation and
26 taxed in the county, city, and town in which it is situated. All
27 ~~bankers' capital and personal assets pertaining to their banking~~
28 ~~business shall be returned for taxation and taxed in the county, city~~
29 ~~or town in which the banking house is located.~~ All shares of stock
30 in incorporated banks located in this State shall be returned for
31 taxation and taxed in the county, city, or town in which the bank is
32 located. All property of deceased persons shall be returned for
33 taxation and taxed in the county where administration may be
34 legally granted, until distribution thereof and payment may be made
35 to the parties entitled thereto. All other personal property shall be
36 returned for taxation and taxed at the place where the owner thereof
37 shall reside at the time of listing the same, if the owner ~~reside~~ resides
38 in this State; if not, at the residence of the person having it in charge.
39 And all real estate shall be taxed in the county, city, ward, or town
40 where it is located. The owners of real property situate partly within
41 and partly without any incorporated town or city shall list the part in
42 the town or city separately from the part outside the incorporated
43 limits thereof."

1
2 SECTION 12. Section 12-37-900 of the 1976 Code, as last
3 amended by Act 313 of 2008, is further amended to read:

4
5 “Section 12-37-900. Every person required by law to list
6 property shall, annually, between the first day of January and the
7 first day of March, make out and deliver to the ~~auditor~~ assessor of
8 the county in which the property is by law to be returned for taxation
9 a statement, verified by his oath, of all the real estate which has been
10 sold or transferred since the last listing of property for which he was
11 responsible and to whom, and of all real ~~and personal~~ property
12 possessed by him, or under his control, on the thirty-first day of
13 December next preceding, either as owner, agent, parent, spouse,
14 guardian, executor, administrator, trustee, receiver, officer, partner,
15 factor, or holder with the value thereof, on such thirty-first day of
16 December, at the place of return, estimating according to the rules
17 prescribed by law, ~~except that the returns of corn, cotton, wheat,~~
18 ~~oats, rice, peas, and long forage, made on the day specified by law,~~
19 ~~shall be the amounts actually on hand in the hands of the producer~~
20 ~~thereof on the first day of August, immediately preceding the date~~
21 ~~of such return. But any county upon the written approval of a~~
22 ~~majority of the county legislative delegation, including the senator,~~
23 ~~may waive penalties for failing to make such statement or may~~
24 ~~provide that such statement shall be made every fourth year. This~~
25 ~~section shall not repeal or alter any prior law or laws applying to~~
26 ~~particular counties which allow or provide for returns of real~~
27 ~~property more frequently than every four years.~~

28 A manufacturer not under a fee agreement is not required to return
29 personal property for ad valorem tax purposes if the property
30 remains in this State at a manufacturing facility that has not been
31 operational for one fiscal year and the personal property has not
32 been used in operations for one fiscal year. The personal property is
33 not required to be returned until the personal property becomes
34 operational in a manufacturing process or until the property has not
35 been returned for ad valorem tax purposes for four years, whichever
36 is earlier. A manufacturer must continue to list the personal property
37 annually and designate on the listing that the personal property is
38 not subject to tax pursuant to this section.”

39
40 SECTION 13. Section 12-37-940 of the 1976 Code is amended to
41 read:

42

1 “Section 12-37-940. The following articles of personal property
2 shall be valued for taxation, as follows, to wit: ~~Money, bank bills~~
3 ~~and other bills lawfully circulating as money, at the par value~~
4 ~~thereof; credits, at the amount payable on the face of the contract,~~
5 ~~instrument or account, unless the principal be payable at a future~~
6 ~~time without interest and then at the sum payable, less the lawful~~
7 ~~interest thereon, for any term of credit not exceeding one year;~~
8 ~~contracts for the delivery of specific articles, at the usual selling~~
9 ~~price of such articles at the time of listing;~~ leasehold estates held for
10 any definite term, at the yearly value thereof to the lessee; annuities,
11 at the yearly value thereof to the owner at the time of listing; and
12 leasehold estates held on perpetual lease or for a term certain
13 renewable forever at the option of the lessee, at the full value of the
14 land.”

15
16 SECTION 14. The first paragraph of Section 12-37-970 of the
17 1976 Code is amended to read:

18
19 “Section 12-37-970. The assessment for property taxation of
20 ~~merchants’ inventories,~~ equipment, furniture and fixtures, and
21 manufacturers’ real and tangible personal property, and the
22 machinery, equipment, furniture, and fixtures of all other taxpayers
23 required to file returns with the South Carolina Department of
24 Revenue for purposes of assessment for property taxation, must be
25 determined by the department from property tax returns submitted
26 by the taxpayers to the department on or before the last day of the
27 fourth month after the close of the accounting period regularly
28 employed by the taxpayer for income tax purposes in accordance
29 with Chapter 7 of this title. The department by regulation shall
30 prescribe the form of return required by this section, the information
31 to be contained in it, and the manner in which the returns must be
32 submitted. Every taxpayer required to make return to the department
33 of property for assessment for property taxation must make the
34 return to the department not less than once each calendar year.
35 Whenever by a change of accounting period, or otherwise, more
36 than one accounting period ends within any one calendar year, the
37 taxpayer must make one such return within the prescribed time for
38 filing following the end of each of the accounting periods and the
39 department shall determine the assessment from the return setting
40 forth the greatest value.”

41
42 SECTION 15. Section 12-37-2420 of the 1976 Code is amended
43 to read:

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“Section 12-37-2420. All airline companies operating in the State shall make an annual property tax return on or before the ~~15th~~ thirtieth day of April in each year for the preceding calendar or fiscal year of their flight equipment to the department. Each type and model of flight equipment shall be separately returned, valued and apportioned as herein provided.

~~Provided, however, that the first report of airline companies shall be filed on or before October 15, 1976 and any tax due shall be paid by December 31, 1976.”~~

SECTION 16. Section 12-37-2610 of the 1976 Code is amended to read:

“Section 12-37-2610. The tax year for licensed motor vehicles begins with the last day of the month in which a license registration required by Section 56-3-110 is issued and ends on the last day of the month in which the license registration expires or is due to expire, ~~unless the license is for a period of two years. In that case the tax year for motor vehicles for the first year of the two year licensing period begins with the last day of the month in which a license required by law is issued and ends on the last day of the month on the next anniversary of the issue date of the license. For the second year of the two year licensing period the tax year for motor vehicles begins with the last day of the month on the anniversary of the issue date of the license and ends on that last day of the month in which the license expires or is due to expire.~~ No license registration may be issued for motor vehicles until the ad valorem tax is paid for the year for which the license registration is to be issued. Motor vehicles registered under the International Registration Plan may pay ad valorem property taxes on a semiannual basis. The provisions of this section do not apply to the transfer of motor vehicle registrations as specified in Section 12-37-2675 or to sales of motor vehicles by a licensed motor vehicle dealer that do not involve the transfer of a license plate. Notice of the sales must be furnished to the ~~department~~ Department of Motor Vehicles by the dealer, along with other documents necessary for the registration and licensing of the vehicle concerned. The notice must be received by the ~~department~~ Department of Motor Vehicles as a prerequisite to the registration and licensing of the vehicle and must include the name and address of the purchaser, the vehicle identification number, and the year and model of the vehicle. The notice must be an original and one copy, and the copy must be

1 provided by the department to the auditor of the county in which the
2 vehicle is taxable. All ad valorem taxes on a vehicle are due and
3 payable one hundred twenty days from the date of purchase. The
4 notice and the time in which to pay the tax applies to motor vehicles
5 that are serviced and delivered by a licensed motor vehicle dealer
6 for the benefit of an out-of-state dealer.”

7

8 SECTION 17. Section 12-37-2630 of the 1976 Code is amended
9 to read:

10

11 “Section 12-37-2630. When a motor vehicle is first taxable in a
12 county the owner or person having control of the vehicle shall make
13 a property tax return of it within forty-five days, as referenced in
14 Section 56-3-210, and prior to applying for a license. The return
15 shall be made to the auditor of the county in which the owner or
16 person having control of the motor vehicles resides. If the motor
17 vehicle is used in a business the return shall be made to the auditor
18 of the county in which the motor vehicle is situated, that being the
19 county and city of principal use of the vehicle. The return shall be
20 signed under oath and shall set forth the county, school district,
21 special or tax district, and municipality in which the vehicle is
22 principally used.”

23

24 SECTION 18. Section 12-37-2660 of the 1976 Code is amended
25 to read:

26

27 “Section 12-37-2660. The Department of Motor Vehicles shall
28 furnish to the auditor of each county a listing of license registration
29 applications to be mailed to the owners of motor vehicles in the
30 respective counties. The listings must be furnished to the auditor as
31 soon as possible but not later than ~~ninety~~ sixty days before the
32 expiration of the registration. Listings must be in the form of
33 ~~computer tapes or printouts~~ electronic media. The Department of
34 Motor Vehicles shall provide notice to the respective counties each
35 month for all vehicles that are licensed the second year of the
36 two-year licensing period. This listing must contain an updating of
37 the prior year’s list to denote vehicles in which the license or
38 registration is transferred or canceled.”

39

40 SECTION 19. Section 12-37-2725 of the 1976 Code is amended
41 to read:

42

1 “Section 12-37-2725. When the title to a licensed vehicle is
2 transferred, or the owner of the vehicle becomes a legal resident of
3 another state and registers the vehicle in the new state of residence,
4 the license plate and registration certificate may be returned for
5 cancellation. The license plate and registration certificate must be
6 delivered to the ~~auditor of the county of the vehicle’s registration~~
7 ~~and tax payment~~ Department of Motor Vehicles. A request for
8 cancellation must be made in writing to the auditor upon forms
9 approved by the Department of Motor Vehicles. The auditor, upon
10 receipt of the ~~license plate, registration certificate, Form 5051~~ and
11 the request for cancellation, shall order and the treasurer shall issue
12 a credit or refund of property taxes paid by the transferor on the
13 vehicle. The amount of the refund or credit is that proportion of the
14 tax paid that is equal to that proportion of the complete months
15 remaining in that tax year. The auditor, within five days thereafter,
16 shall deliver the ~~license plate, registration certificate, and the written~~
17 request for cancellation to the Department of Motor Vehicles. Upon
18 receipt, the Department of Motor Vehicles shall cancel the license
19 plate and registration certificate and may not reissue the same.”
20

21 SECTION 20. Section 12-37-2735 of the 1976 Code is repealed.
22

23 SECTION 21. Section 12-39-10 of the 1976 Code is repealed.
24

25 SECTION 22. Section 12-39-40(A) of the 1976 Code is amended
26 to read:
27

28 “Section 12-39-40. (A) A county auditor may appoint an
29 employee in his office to be his deputy. The appointment must be
30 filed with the ~~Comptroller General State Treasurer~~ and the
31 governing body of that county. When the appointment is filed, the
32 deputy may act for and on behalf of the county auditor when the
33 auditor is incapacitated by reason of a physical or mental disability
34 or during a temporary absence.”
35

36 SECTION 23. Section 12-39-60 of the 1976 Code is amended to
37 read:
38

39 “Section 12-39-60. The county auditor shall receive the returns
40 and make the assessments provided for in this chapter within the
41 time prescribed by law and for this purpose his office must be kept
42 open to receive the returns of taxpayers from January first to April
43 ~~fifteenth~~ thirtieth of each year, except as otherwise provided, and the

1 returns must be received throughout the period without penalty. He
2 shall, for the purpose of assessing taxes, attend at a convenient point
3 in each township or tax district as many days as may be necessary
4 and for the remainder of the time allowed by law he must be and
5 receive returns at the county seat. He or his assistant ~~shall~~ may give
6 thirty days' public notice of the days upon which he will be at the
7 several places designated.”

8

9 SECTION 24. Section 12-39-120 of the 1976 Code is amended to
10 read:

11

12 “Section 12-39-120. For the purpose of enabling the auditor to
13 determine the value of ~~buildings~~ any taxable personal property and
14 other improvements, he may enter and fully examine all buildings
15 and structures (except dwellings), of whatever kind, which are not
16 by law expressly exempt from taxation.”

17

18 SECTION 25. Section 12-39-160 of the 1976 Code is amended to
19 read:

20

21 “Section 12-39-160. The county auditor, when there is a special
22 levy, ~~shall~~ may, when he has completed the tax duplicates, report to
23 the county superintendent of education, the chairman of the county
24 board of education, and the chairmen of the boards of trustees of the
25 school districts, by school districts, the amount of taxable property
26 subject to such levy.”

27

28 SECTION 26. Section 12-39-190 of the 1976 Code is amended to
29 read:

30

31 “Section 12-39-190. The county auditor shall enter the taxes on
32 the duplicate retained in his own office ~~in the number of columns as~~
33 ~~the department directs~~. On the duplicate for the county treasurer, he
34 shall enter the taxes against each parcel of real and personal property
35 on one or more lines, opposite the name of the owner or owners.”

36

37 SECTION 27. Section 12-39-200 of the 1976 Code is amended to
38 read:

39

40 “Section 12-39-200. In all respects except as otherwise
41 prescribed by Section 12-39-190, the department may prescribe
42 ~~forms~~ the types of acceptable format for county duplicates as may

1 seem most convenient for the public; and county auditors shall
2 conform to those forms.”

3
4 SECTION 28. Section 12-39-220 of the 1976 Code is amended to
5 read:

6
7 “Section 12-39-220. If the county ~~auditor~~ assessor shall at any
8 time discover that any real estate or new structure, addition, or
9 improvement duly returned and appraised for taxation, has been
10 omitted from the duplicate, he shall immediately appraise it and
11 notify the auditor. Upon receiving notification from the assessor, the
12 auditor shall charge it on the duplicate with the taxes of the current
13 year and the simple taxes of each preceding year it may have
14 escaped taxation. And if the owner of any real estate or new
15 structure, addition, or improvement thereon, subject to taxation, has
16 not returned or reported it for taxation, according to the
17 requirements of this chapter, and it has not been appraised for
18 taxation, the ~~auditor~~ assessor shall, upon discovery thereof, appraise
19 it and, upon ~~making return of such appraisement, notification from~~
20 the assessor, the auditor shall charge it upon the duplicate, with the
21 taxes of the then current year and the taxes of each preceding year it
22 may have escaped taxation, ~~with twenty per cent penalty and all~~
23 applicable penalties upon such taxes of preceding years. ~~And if any~~
24 ~~real estate shall have been omitted in any return, the auditor of the~~
25 ~~county shall appraise it immediately for taxation, file such~~
26 ~~appraisement in his office and charge it with the taxes of the current~~
27 ~~year and the simple taxes of preceding years it may have escaped~~
28 ~~taxation.”~~

29
30 SECTION 29. Section 12-39-260(A) of the 1976 Code is
31 amended to read:

32
33 “Section 12-39-260. (A) Each county auditor ~~shall~~ may keep a
34 record of all sales or conveyances of real property made in the
35 county, in which he shall enter, in columns, the names of the
36 purchaser and seller, the quantity of land conveyed and the location
37 and price of such land, and from such record he shall correct the
38 county duplicates annually. For the purpose of carrying out this
39 provision, the clerk of courts or register of deeds of each county
40 shall have the endorsement of the county auditor on each deed of
41 conveyance for real property that the conveyance has been entered
42 in his office before such deed can be placed on record in the
43 recording office, and the county auditor shall be entitled to a fee of

1 twenty-five cents, for his own use, for making such entry and
2 endorsement.”

3
4 SECTION 30. Section 12-39-270 of the 1976 Code is amended to
5 read:

6
7 “Section 12-39-270. The county auditor shall keep as a
8 permanent record in his office a book to be known as the ‘Abatement
9 Book’, in which the county auditor enters separately each abatement
10 of taxes granted and allowed. The abatement book must be kept so
11 as to show in each case, under appropriate columns, the number of
12 the page and the number of the line of the tax duplicate on which
13 the item abated appears, the name of the taxpayer, the amount and
14 kind of tax charged on the duplicate and for what year, the amount
15 abated and date of abatement, in each case. If the tax is on property,
16 the entry must include a description of property and the reason the
17 abatement was applied for and allowed. After the abatement papers
18 are entered, they must be filed in the auditor’s office by consecutive
19 numbering of each and the number on the abatement paper must be
20 entered in the abatement book in which the paper is entered for easy
21 reference. The abatement book must be kept by townships and
22 summed up separately for each fiscal year, with a recapitulation
23 showing at the end of the year the amount of state, county, school,
24 poll, and other tax abated during the fiscal year in the whole county.
25 ~~The abatement allowed in annual settlements between county~~
26 ~~auditor and treasurer must be according to the record in the~~
27 ~~abatement book.”~~

28
29 SECTION 31. Section 12-43-220(c)(2)(iv)(B) of the 1976 Code
30 is amended to read:

31
32 “(B) copies of South Carolina motor vehicle registrations for all
33 motor vehicles registered in the name of the owner-occupant and
34 registered at the same address of the four percent domicile;”

35
36 SECTION 32. Section 12-45-10 of the 1976 Code is repealed.

37
38 SECTION 33. Section 12-45-35(A) of the 1976 Code is amended
39 to read:

40
41 “Section 12-45-35. (A) A county treasurer may appoint an
42 employee in his office to be his deputy. The appointment must be
43 filed with the ~~department~~ State Treasurer and the governing body of

1 that county. When the appointment is filed, the deputy may act for
2 and on behalf of the county treasurer when the treasurer is
3 incapacitated by reason of a physical or mental disability or during
4 a temporary absence.”

5
6 SECTION 34. Section 12-45-70(C) of the 1976 Code is amended
7 to read:

8
9 “(C) The county official charged with the collection of taxes shall
10 send a list of the institutions collecting the taxes to the ~~Department~~
11 ~~of Public Safety~~ Department of Motor Vehicles. Each institution
12 shall certify to the ~~Department of Public Safety~~ Department of
13 Motor Vehicles that the taxes have been paid, and the ~~Department~~
14 ~~of Public Safety~~ Department of Motor Vehicles may accept
15 certification instead of the tax receipt given to the taxpayer if that
16 certification contains the information required in Section
17 12-37-2650.”

18
19 SECTION 35. Section 12-45-90 of the 1976 Code is amended to
20 read:

21
22 “Section 12-45-90. Taxes are payable in the following kinds of
23 funds and no other: silver coin, United States currency, United
24 States postal money orders, and checks subject to collection. A
25 third-party administrator may be used for the collection of taxes
26 through electronic media if there is no cost borne by the county.
27 Other media of payment may be accepted as payment for taxes upon
28 approval of the governing body, and if costs are incurred by the
29 county in the acceptance of a payment media, approval of the county
30 governing body must be obtained. Electronic or other media of
31 payment are subject to collection, and in the absence of an
32 agreement among the taxing entities to share the costs of collection
33 of property taxes, costs must be apportioned among the taxing
34 entities on a pro rata basis. The county governing body may impose
35 a uniform surcharge as a condition of acceptance of a particular
36 medium of payment, not to exceed the cost of accepting charge
37 cards, debit cards, or electronic forms of payment including discount
38 or merchant fees. ~~Jury certificates and per diem of witnesses in the~~
39 ~~circuit court and all county claims which have been approved and~~
40 ~~certificates issued by the governing body of the county are~~
41 ~~receivable for taxes due the county in which the services were~~
42 ~~rendered or the claims approved, not including school taxes.”~~

1 SECTION 36. Section 12-45-120 of the 1976 Code is amended to
2 read:

3
4 “Section 12-45-120. If, after the return of any ~~chattel~~ personal
5 tax by any county treasurer as delinquent, the county treasurer shall
6 know or be informed that the person against whom it is charged
7 resides in some other county in this State or has property or debts
8 due him therein, he shall make out and forward to the treasurer of
9 such other county a certified statement of the name of the person
10 against whom such taxes are charged, the value of the property on
11 which such taxes were levied, the amount of the taxes and penalties
12 assessed thereon and that they are delinquent, and to the aggregate
13 of such taxes and penalties he shall add twenty-five per cent as
14 collection fees. Upon the receipt of such certificate the treasurer of
15 such other county shall collect such delinquent taxes and penalties,
16 with the twenty-five per cent collection fees as provided in this
17 section, for which purpose he shall have all rights, powers and
18 remedies conferred upon the treasurer of the county in which such
19 taxes were assessed and be allowed the same fees for distraint and
20 sale of property as if such taxes had been levied in his own county
21 and, upon collection made, may retain one half of such twenty-five
22 per cent collection fees, and shall transmit the balance collected by
23 him to the treasurer of the county from whom he received such
24 certified statement by mail. But if the treasurer to whom any such
25 statement is sent cannot collect the amount therein named, or any
26 part thereof, he shall return such duplicate, so endorsed, with
27 reasons for such noncollection.”

28
29 SECTION 37. Section 12-45-180(A) of the 1976 Code is
30 amended to read:

31
32 “Section 12-45-180. (A) When the taxes and assessments or
33 any portion of the taxes and assessments charged against any
34 property or person on the duplicate for the current fiscal year are not
35 paid before the sixteenth day of January or thirty days after the
36 mailing of tax notices, whichever occurs later, the county auditor
37 shall add a penalty of three percent on the county duplicate and the
38 county treasurer shall collect the penalty. If the taxes, assessments,
39 and penalty are not paid before the second day of the next February,
40 an additional penalty of seven percent must be added by the county
41 auditor on the county duplicate and collected by the county
42 treasurer. If the taxes, assessments, and penalties are not paid before
43 the seventeenth day of the next March, an additional penalty of five

1 percent must be added by the county auditor on the county duplicate
2 and collected by the county treasurer. If the taxes, assessments, and
3 penalties are not paid before the seventeenth day of March, the
4 county treasurer shall issue his tax execution to the officer
5 authorized and directed to collect delinquent taxes, assessments,
6 penalties, and costs for their collection as provided in Chapter 51 of
7 this title and they must be collected as required by that chapter. The
8 United States postmark is the determining date for mailed payments.
9 If the county treasurer or the office authorized and directed to collect
10 delinquent taxes determines by proper evidence that the mailing of
11 a tax payment was improperly postmarked, and this error results in
12 the imposition of a penalty provided in this subsection, then the
13 penalty imposed may be waived by the county treasurer or the office
14 authorized and directed to collect delinquent taxes.”
15

16 SECTION 38. Section 12-45-185 of the 1976 Code is amended to
17 read:
18

19 “Section 12-45-185. Notwithstanding the provisions of Section
20 12-45-180, the county treasurer may waive the penalties imposed
21 pursuant to that section and notify the county auditor if necessary if
22 the taxpayer provides clear and convincing evidence to the county
23 treasurer that the taxpayer delivered the timely payment to the
24 United States mail or that the taxpayer otherwise timely delivered
25 or caused to be delivered the payment. The request for waiver must
26 be in the form of an application in writing to the county treasurer
27 that includes documentation sufficient for the treasurer to conclude
28 that the taxpayer made timely payment of the taxes. Waiving
29 penalties is within the sole discretion of the county treasurer and the
30 treasurer’s denial of a waiver is not subject to appeal.”
31

32 SECTION 39. Section 12-45-260 of the 1976 Code is amended to
33 read:
34

35 “Section 12-45-260. The county treasurer ~~shall, on the fifteenth~~
36 ~~day of each month,~~ may monthly report to the chief administrative
37 officer of the county the amount of funds received for and on
38 account of the county and the character of the funds.”
39

40 SECTION 40. Section 12-45-300 of the 1976 Code is amended to
41 read:
42

1 "Section 12-45-300. The auditor shall take from the duplicate
2 previously provided to the treasurer for collection a list of all taxes,
3 assessments, and penalties the treasurer has been unable to collect,
4 describing the property as described on the duplicate, ~~and shall note~~
5 ~~on it in a marginal column the reasons assigned by the treasurer why~~
6 ~~the taxes or other charges could not be collected. This list is the~~
7 ~~delinquent list and must be signed and sworn to by the treasurer~~
8 ~~before the auditor, who shall record it in a book to be provided for~~
9 ~~the purpose.~~ In making this list, the delinquencies in each taxing
10 entity must be stated separately. After deducting the amount of
11 taxes, assessments, and penalties returned delinquent, the treasurer
12 shall stand charged with the remainder of the taxes, assessments,
13 and penalties charged on the duplicate."

14
15 SECTION 41. Section 12-45-420 of the 1976 Code is amended to
16 read:

17
18 "Section 12-45-420. Notwithstanding another provision of law a
19 committee composed of the county auditor, county treasurer, and
20 county assessor may, by a majority vote, waive, dismiss, or reduce
21 a penalty levied against real or personal property in the case of an
22 error by the county."

23
24 SECTION 42. Section 12-49-10 of the 1976 Code is amended to
25 read:

26
27 "Section 12-49-10. All taxes, assessments and penalties legally
28 assessed shall be considered and held as a debt payable to the ~~State~~
29 county by the person against whom they shall be charged and such
30 taxes, assessments and penalties shall be a first lien in all cases
31 whatsoever upon the property taxed, the lien to attach at the
32 beginning of the fiscal year during which the tax is levied. Such
33 taxes shall be first paid out of assets of any estate of deceased
34 persons or held in trust as assignee or trustee or the proceeds of any
35 property held on execution or attachment. The county treasurer may
36 enforce such lien by execution against such property or, if it cannot
37 be levied on, he may proceed by action at law against the person
38 holding such property."

39
40 SECTION 43. Section 12-49-20 of the 1976 Code is amended to
41 read:

42

1 “Section 12-49-20. As of December thirty-first a first lien shall
2 attach to all real and personal property for taxes to be paid during
3 the ensuing year, and in case such property is about to be removed
4 from the State by bankruptcy proceedings or otherwise or is about
5 to be taken from the jurisdiction of the county before taxes are due
6 in the county and payable for any year, the treasurer of such county
7 shall immediately issue his execution on such property and the
8 ~~sheriff~~ tax collector of the county shall proceed to collect the taxes
9 due on such property.”

10

11 SECTION 44. Section 12-49-85(D) of the 1976 Code is amended
12 to read:

13

14 “(D) Upon receipt of proof satisfactory to the county ~~auditor~~
15 assessor that a derelict mobile home, as defined in Section 6-1-150,
16 has been removed and disposed of in accordance with Section
17 6-1-150, the county auditor shall remove the derelict mobile home
18 permanently from ~~the duplicate list his records and the county~~
19 auditor from the current duplicate. Upon this removal, any unpaid
20 taxes, uniform service charges, assessments, penalties, costs of
21 collection, and any other amounts billed on the tax notice, which are
22 due as a result of the value of the derelict mobile home, are waived.
23 All costs of removal and disposal are the responsibility of the owner
24 of the derelict mobile home, and may be waived only by order of
25 the magistrates court or if a local governing body has a program that
26 covers removal and disposal costs.”

27

28 SECTION 45. Section 12-49-910 of the 1976 Code is amended to
29 read:

30

31 “Section 12-49-910. The ~~sheriff~~ or tax collector may levy upon
32 and seize the personal property of a defaulting taxpayer by serving
33 personally upon the delinquent taxpayer and the owner of such
34 personal property, if it has been sold or transferred subject to the tax
35 lien, a written notice that the specific personal property of the
36 defaulting taxpayer has been seized pursuant to the direction and
37 provisions of the particular delinquent tax execution. A description
38 of such personal property as entered on the return of the taxpayer
39 shall be a sufficient description of the personal property so seized.
40 If the delinquent taxpayer or owner of such personal property is
41 absent from the county or cannot be found therein, then service of
42 such notice upon the agent, tenant, servant or employee of such
43 delinquent taxpayer or owner of such personal property or other

1 person in the custody, possession or control of it shall be sufficient.
2 If the delinquent taxpayer or owner of such personal property cannot
3 be found and there is no person in the custody, possession or control
4 of it, such service shall be made by posting such notice on the
5 building or at the place where said personal property is located.”

6
7 SECTION 46. Section 12-49-920 of the 1976 Code is amended to
8 read:

9
10 “Section 12-49-920. Upon such service being made, the specific
11 personal property of the defaulting taxpayer described in such notice
12 of levy and seizure shall be conclusively deemed and taken to be in
13 the exclusive possession of the ~~sheriff~~ or tax collector and the sum
14 due on the particular delinquent tax execution shall constitute a first
15 lien upon the specific personal property described in such notice.”

16
17 SECTION 47. Section 12-49-930 of the 1976 Code is amended to
18 read:

19
20 “Section 12-49-930. Any person who shall remove, secrete,
21 destroy or otherwise injure such personal property or molest, disturb
22 or interfere with the ~~sheriff's~~ or tax collector's possession of such
23 personal property shall be held liable as for a conversion and be
24 guilty of disposing of property under a lien.”

25
26 SECTION 48. Section 12-49-940 of the 1976 Code is amended to
27 read:

28
29 “Section 12-49-940. Unless the amount due on the delinquent
30 tax execution shall be sooner paid, the ~~sheriff~~ or tax collector shall,
31 after having such personal property so seized under the delinquent
32 tax execution advertised for sale for two weeks in a newspaper
33 printed and circulated in the county, sell such personal property at
34 public auction to the highest bidder for cash.”

35
36 SECTION 49. Section 12-49-950 of the 1976 Code is amended to
37 read:

38
39 “Section 12-49-950. If, on the sale of such personal property,
40 there is no bid for as much as the tax and costs then due on the
41 delinquent tax execution, the personal property must be bid in by on
42 behalf of the Forfeited Land Commission of the county for the
43 amount equal to the amount of all unpaid property taxes,

1 assessments, and charges billed on the property tax bill, and all costs
2 which may be incurred by a taxing entity as a result of the tax
3 delinquency including taxes levied for the year in which the
4 redemption period begins. An assessment for purposes of this
5 section includes, but is not limited to, amounts owed a special taxing
6 district created pursuant to Section 4-9-30, and a district created
7 pursuant to Chapter 19 of this title and amounts owed pursuant to
8 Chapter 15 of Title 6.”

9

10 SECTION 50. Section 12-49-960 of the 1976 Code is amended to
11 read:

12

13 “Section 12-49-960. Upon the payment of the purchase money
14 for such personal property, the ~~sheriff or~~ tax collector shall deliver
15 possession of it to the successful purchaser.”

16

17 SECTION 51. Section 12-49-1110(14) of the 1976 Code is
18 amended to read:

19

20 “(14) ‘Tax title’ means a deed for real property ~~and~~ or a bill of
21 sale for personal property.”

22

23 SECTION 52. Section 12-49-1150 of the 1976 Code is amended
24 to read:

25

26 “Section 12-49-1150. To entitle a mortgagee to the notice
27 required by Section 12-49-1120, a list of each mortgage located in
28 the county as to which the notice is desired must be filed by the
29 mortgagee with the tax collector of the county in which the real
30 property covered by a mortgage lies on or before the fifteenth day
31 of March of each year, on which must be shown the name and
32 address of the mortgagee, the name of each mortgagor, and the book
33 and page of the record where each mortgage listed is recorded and
34 the tax map number.”

35

36 SECTION 53. Section 12-49-1220(C) of the 1976 Code is
37 amended to read:

38

39 “(C) For liens created on or after January 1, 1995, the tax collector
40 shall provide the notice of levy and sale to the lienholders identified
41 on the forms provided to the county ~~auditor~~ department responsible
42 for registering manufactured housing pursuant to the licensing and
43 moving permit procedures provided for in Chapter 17 of Title 31 or

1 official department records if the records reflect the existence of a
2 lienholder.”

3
4 SECTION 54. Section 12-49-1270(B) of the 1976 Code is
5 amended to read:

6
7 “(B) Except as specifically provided in this article, the rights and
8 remedies of a lienholder of a mobile or manufactured home under
9 the terms of the security documents or as otherwise provided in this
10 title are not affected by whether or not a lienholder provides a
11 collateral list to the tax collector or provides information to the
12 ~~auditor~~ assessor about where and to whom tax notices must be sent.”

13
14 SECTION 55. Section 12-51-40(c) and (e) of the 1976 Code is
15 amended to read:

16
17 “(c) If the ‘certified mail’ notice has been returned, take
18 exclusive physical possession of the property against which the
19 taxes, assessments, penalties, and costs were assessed by posting a
20 notice at one or more conspicuous places on the premises, in the
21 case of real estate, reading: ‘Seized by person officially charged
22 with the collection of delinquent taxes of (name of political
23 subdivision) to be sold for delinquent taxes’, the posting of the
24 notice is equivalent to levying by distress, seizing, and taking
25 exclusive possession of it, or by taking exclusive possession of
26 personalty. In the case of personal property, the person officially
27 charged with the collection of delinquent taxes is not required to
28 move the personal property from where situated at the time of
29 seizure and further, the personal property may not be moved after
30 seized by anyone under penalty of conversion unless delinquent
31 taxes, assessments, penalties, and costs have been paid. Mobile
32 homes are considered to be personal property for the purposes of
33 this section unless the owner ~~gives written notice to the auditor of~~
34 ~~the mobile home’s annexation to the land on which it is situated~~ has
35 de-titled the mobile home according to Section 56-19-510.

36
37 (e) As an alternative, upon approval by the county governing
38 body, a county may use the procedures provided in Chapter 56, Title
39 12 and Section 12-4-580 as the initial step in the collection of
40 delinquent taxes on real and personal property.”

41
42 SECTION 56. Section 12-51-55 of the 1976 Code is amended to
43 read:

1
2
3
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19

“Section 12-51-55. The officer charged with the duty to sell real property and mobile or manufactured housing for nonpayment of ad valorem property taxes shall submit a bid on behalf of the Forfeited Land Commission equal to the amount of all unpaid property taxes, penalties, assessments including, but not limited to, assessments owed to a special taxing district established pursuant to Section 4-9-30, Chapter 19 of Title 4, or an assessment district established pursuant to Chapter 15 of Title 6, and costs including taxes levied for the year in which the redemption period begins. The Forfeited Land Commission is not required to bid on property known or reasonably suspected to be contaminated. If the contamination becomes known after the bid or while the commission holds the title, the title is voidable at the election of the commission. ~~If the property is not redeemed, the excess above the amount of taxes, penalties, assessments, charges, and costs for the year in which the property was sold must be applied first to the taxes becoming due during the redemption period.~~”

20 SECTION 57. Section 12-51-80 of the 1976 Code is amended to
21 read:

22
23 “Section 12-51-80. The treasurer shall make full settlement of tax
24 sale monies, within ~~thirty~~ forty-five days after the sale, to the
25 respective political subdivisions for which the taxes were levied.
26 Proceeds of the sales in excess thereof must be retained by the
27 treasurer as otherwise provided by law.”

28
29 SECTION 58 Section 12-59-30 of the 1976 Code is repealed.

30
31 SECTION 59. Section 12-59-40 of the 1976 Code is amended to
32 read:

33
34 “Section 12-59-40. The forfeited land commissions created in
35 this article for each of the counties of the State shall effect the sale
36 of lands forfeited and bid in for the various forfeited land
37 commissions of the State by the county auditors or the tax collectors
38 of the several counties of the State in pursuance of Section 12-51-55.
39 All lands deeded to the forfeited land commission of any county
40 shall be held by it as assets of the county ~~and State~~ and sold to the
41 best interest of the county ~~and State~~. It shall sell and dispose of such
42 lands in such a manner and upon such terms and conditions as to it
43 may appear to be for the best interest of its county, but the terms of

1 sale shall not in any case provide for a longer term than ten years for
2 the full payment of the purchase price of such property and shall be
3 secured by a first real estate mortgage upon the property sold.”

4
5 SECTION 60. Section 12-59-50 of the 1976 Code is amended to
6 read:

7
8 “Section 12-59-50. The owner of any property which has been
9 sold for delinquent ~~State and~~ county taxes and which has been bid
10 in by the forfeited land commission may sell all or any part of such
11 property so bid in by the forfeited land commission upon securing
12 the approval, in writing, of the forfeited land commission, if such
13 land has not theretofore been sold by such commission and
14 application for such approval be made to the commission by the
15 owner within five years from the day following the expiration of the
16 period allowed by law to owners to redeem property sold for taxes.”

17
18 SECTION 61. Section 12-59-70 of the 1976 Code is amended to
19 read:

20
21 “Section 12-59-70. Should the title have been made by the ~~sheriff~~
22 tax collector to the forfeited land commission and not theretofore
23 been sold, the forfeited land commission may, if it approve the
24 application of the owner to sell a portion of the property so bid in as
25 provided in this article, execute and deliver to the owner or anyone
26 whom he may designate a deed upon payment of the amount as
27 provided in Section 12-59-60.”

28
29 SECTION 62. Section 12-59-80 of the 1976 Code is amended to
30 read:

31
32 “Section 12-59-80. The forfeited land commission may assign its
33 bids at any time before title deed being made pursuant to sale,
34 provided the consideration to be paid for such assignments shall not
35 be less than the amount of taxes, penalties and costs for which the
36 property was sold. The chairman or his designee may accept sealed
37 bids for assignments of the Forfeited Land Commission bids for a
38 designated time period. Assignments not made during this time may
39 then be assigned on a first come, first served basis. A list of available
40 Forfeited Land Commission properties is to be maintained at an
41 assigned location as determined by the county forfeited land
42 commission.”

43

1 SECTION 63. Section 12-59-90 of the 1976 Code is amended to
2 read:

3
4 “Section 12-59-90. All deeds for lands sold under the authority of
5 Section 12-59-40 shall be made by the forfeited land commission of
6 the county holding title thereto or by a majority of the members
7 thereof and all conveyances heretofore made to and by the several
8 forfeited land commissions, or by a majority of the members
9 thereof, are declared valid and of full force and effect and to have
10 been made in accordance with the provisions of this section. The
11 forfeited land commission of any county, or a majority of the
12 members thereof, may require the sheriff tax collector or other
13 officer authorized by law to execute a deed to any land which may
14 be bid in by the county auditor to convey such land to any purchaser
15 to whom it may be sold by such forfeited land commission, or a
16 majority of the members thereof, after such land has been bid in by
17 the county auditor and before it has been conveyed to the forfeited
18 land commission, and all conveyances of real property heretofore
19 made by the sheriff tax collector or other officer authorized by law
20 to execute such conveyances pursuant to authority and direction of
21 any forfeited land commission, or a majority of the members
22 thereof, are declared valid and effectual to convey title according to
23 their respective terms, notwithstanding that they may have been
24 made by the sheriff tax collector or other officer pursuant to
25 authority or direction of only a majority of the members of any such
26 commission.”

27
28 SECTION 64. Section 12-59-100 of the 1976 Code is amended to
29 read:

30
31 “Section 12-59-100. The proceeds of any such sales shall be
32 turned over by such forfeited land commission to the county
33 treasurer. And the county treasurer shall, ~~at the close of his fiscal~~
34 ~~year, divide deposit~~ such funds, after deducting the expense
35 warrants as drawn on him by the forfeited land commission of his
36 county, ~~between the county and State in proportion to their~~
37 ~~respective interests, the county’s part to be placed in into~~ the general
38 county fund ~~and the State’s part to be turned over to the State Budget~~
39 ~~and Control Board to be applied to reduction of the State debt.~~ If any
40 tract of land is sold for less than the taxes and penalties due thereon
41 the proceeds of such sale shall be divided between the ~~State and~~
42 county and taxing entities in the proportion of the amount of taxes
43 and penalties due each of them.”

1
2 SECTION 65. Section 12-59-110 of the 1976 Code is repealed.

3
4 SECTION 66. Section 12-59-120 of the 1976 Code is amended to
5 read:

6
7 “Section 12-59-120. Any agent of the forfeited land commission
8 of the respective counties shall be allowed free access by the
9 auditors, the treasurers and ~~sheriffs~~ tax collectors to all executions
10 issued for the collection of taxes by the county treasurer and
11 returned ‘nulla bona’ for any reason or ‘double entry,’ or which are
12 not collected for any reason, to the tax books, and to all records in
13 their respective offices relating to tax matters.”

14
15 SECTION 67. Section 12-60-1760 of the 1976 Code is amended
16 to read:

17
18 “Section 12-60-1760. (A) The county shall pay the reasonable
19 attorney’s fees, expenses, damages, and costs resulting from
20 defending an action brought against a county officer for performing
21 or attempting to perform a duty imposed on him by this title if the
22 plaintiff prevails in the action and it affects the interest of the county.
23 The county ~~auditor shall~~ may ratably apportion the fees, expenses,
24 damages, and costs among all parties, except the State, interested in
25 the revenue involved in the action.

26 (B) If an action involves only a municipal levy, the municipality
27 shall pay the attorney’s fees, expenses, damages, and costs which
28 may be awarded in the action. In such an action, a the county ~~auditor~~
29 ~~or treasurer~~ may cause a municipality interested in the revenue
30 involved in an action to be made a party to the action. The
31 Administrative Law Judge or the court in which the action is
32 pending shall join the municipality as a party.”

33
34 SECTION 68. This act takes effect upon approval by the
35 Governor.

36 -----XX-----
37