

**REPORT OF THE
GENERAL GOVERNMENT,
PERSONNEL & BENEFITS SUBCOMMITTEE**

(Battle, Herbkersman, J.H. Neal, Pitts & Whitmire - Staff Contact: Kara Brurok)

SENATE BILL 1176

S. 1176 -- Senators Courson, Land and Ford: A BILL TO AMEND SECTION 12-4-520, 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

THE BELOW CONSTITUTED SUMMARY IS PREPARED BY THE STAFF OF THE SC HOUSE OF REPRESENTATIVES AND IS NOT THE EXPRESSION OF THE LEGISLATION'S SPONSOR(S) OR THE HOUSE OF REPRESENTATIVES. IT IS STRICTLY FOR THE INTERNAL USE AND BENEFITS OF MEMBERS OF THE HOUSE OF REPRESENTATIVES AND IS NOT TO BE CONSTRUCTED BY A COURT OF LAW AS AN EXPRESSION OF LEGISLATIVE INTENT.

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 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 AMEND SECTION 12-39-10, RELATING TO THE APPOINTMENT OF THE COUNTY AUDITOR, TO ELIMINATE THE FOUR YEAR TERM OF THE AUDITOR AND TO REQUIRE HIM TO TAKE THE OATH OF OFFICE BEFORE ENTERING INTO OFFICE; TO AMEND SECTION 12-39-40, RELATING TO 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

THE BELOW CONSTITUTED SUMMARY IS PREPARED BY THE STAFF OF THE SC HOUSE OF REPRESENTATIVES AND IS NOT THE EXPRESSION OF THE LEGISLATION'S SPONSOR(S) OR THE HOUSE OF REPRESENTATIVES. IT IS STRICTLY FOR THE INTERNAL USE AND BENEFITS OF MEMBERS OF THE HOUSE OF REPRESENTATIVES AND IS NOT TO BE CONSTRUCTED BY A COURT OF LAW AS AN EXPRESSION OF LEGISLATIVE INTENT.

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 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 AMEND SECTION 12-45-10, RELATING TO THE APPOINTMENT OF COUNTY TREASURERS, TO CHANGE THE OBLIGATION OF THE GOVERNOR TO APPOINT COUNTY TREASURERS TO MAKE IT A PERMISSIVE AUTHORITY TO DO SO; 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 12-45-40, RELATING TO THE PUBLICATION AND NOTICE OF CERTAIN TAX RATES, TO CHANGE THE OBLIGATION TO PUBLISH IN ONE NEWSPAPER TO REQUIRE PUBLICATION IN EITHER THE PRINT MEDIA OR ELECTRONICALLY, OR BOTH, AND TO REMOVE THE REQUIREMENT THAT THE PUBLICATION STATE THE RATE PERCENT OF THE STATE LEVY; 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 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

THE BELOW CONSTITUTED SUMMARY IS PREPARED BY THE STAFF OF THE SC HOUSE OF REPRESENTATIVES AND IS NOT THE EXPRESSION OF THE LEGISLATION'S SPONSOR(S) OR THE HOUSE OF REPRESENTATIVES. IT IS STRICTLY FOR THE INTERNAL USE AND BENEFITS OF MEMBERS OF THE HOUSE OF REPRESENTATIVES AND IS NOT TO BE CONSTRUCTED BY A COURT OF LAW AS AN EXPRESSION OF LEGISLATIVE INTENT.

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 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 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 TO 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

THE BELOW CONSTITUTED SUMMARY IS PREPARED BY THE STAFF OF THE SC HOUSE OF REPRESENTATIVES AND IS NOT THE EXPRESSION OF THE LEGISLATION'S SPONSOR(S) OR THE HOUSE OF REPRESENTATIVES. IT IS STRICTLY FOR THE INTERNAL USE AND BENEFITS OF MEMBERS OF THE HOUSE OF REPRESENTATIVES AND IS NOT TO BE CONSTRUCTED BY A COURT OF LAW AS AN EXPRESSION OF LEGISLATIVE INTENT.

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 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 deletes obsolete language and references to offices that no longer perform certain functions. This bill also attempts to correct language in the Code to match current practices.

Chapter 4: Deals with the SC DOR and its general powers and duties with respect to property taxes.
Chapter 37: Deals with assessment of property taxes.
Chapter 39: Deals with county auditors.
Chapter 43: Deals with county equalization and reassessment.
Chapter 45: Deals with the county treasurers and collection of taxes.
Chapter 49: Deals with enforced collection of taxes.
Chapter 51: Deals with alternate procedure for collection of property taxes.
Chapter 59: Deals with forfeited lands.
Chapter 60: Revenue Procedures Act

Introduced: 4/26/2012

Received by Ways and Means: 4/26/2012

Estimated Fiscal Impact: No impact to State revenues. The impact, if any, on local revenues is expected to be minimal with a reduction of less than \$100,000 statewide due to a simplification of the refund process.

Subcommittee Recommendation: Favorable

Full Committee Recommendation: Pending

Other Notes/Comments:

Statement of Estimated Local Revenue Impact

Date: May 11, 2012

Bill Number: S. 1176

(as amended April 25, 2012 by
the Senate)

Authors: Courson and Land

Committee Requesting Impact: House Ways and Means

Bill Summary

A bill to amend Section 12-4-520, 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...(see printed bill text for full summary).

REVENUE IMPACT¹¹

This bill is not expected to impact State revenues. The impact, if any, on local revenues is expected to be minimal with a reduction of less than \$100,000 statewide due to a simplification of the refund process.

Explanation of Amendment (April 25, 2012)

The bill as amended makes additional technical changes relating to property taxes to conform the Code to current practices and to remove outdated references. The changes do not alter the original fiscal impact of the bill as outlined below.

Explanation of Bill as Introduced

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 car when the owner moves out of State. The impact, if any, on local 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
Chief Economist

Analyst: Jolliff

¹¹ This statement meets the requirement of Section 2-7-71 for a state revenue impact by the BEA, or Section 2-7-76 for a local revenue impact or Section 6-1-85(B) for an estimate of the shift in local property tax incidence by the Office of Economic Research.

South Carolina General Assembly
119th Session, 2011-2012

S. 1176

STATUS INFORMATION

General Bill

Sponsors: Senators Courson, Land and Ford

Document Path: 1:\s-res\jec\002titl.rem.jec.docx

Companion/Similar bill(s): 4816

Introduced in the Senate on February 2, 2012

Introduced in the House on April 26, 2012

Last Amended on April 24, 2012

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

Summary: Department of Revenue

HISTORY OF LEGISLATIVE ACTIONS

Date	Body	Action Description with journal page number
2/2/2012	Senate	Introduced and read first time (<u>Senate Journal-page 4</u>)
2/2/2012	Senate	Referred to Committee on Finance (<u>Senate Journal-page 4</u>)
4/11/2012	Senate	Committee report: Favorable with amendment Finance (<u>Senate Journal-page 10</u>)
4/24/2012	Senate	Committee Amendment Adopted (<u>Senate Journal-page 24</u>)
4/24/2012	Senate	Amended (<u>Senate Journal-page 24</u>)
4/24/2012	Senate	Read second time (<u>Senate Journal-page 24</u>)
4/24/2012	Senate	Roll call Ayes-41 Nays-0 (<u>Senate Journal-page 24</u>)
4/25/2012		Scrivener's error corrected
4/25/2012	Senate	Read third time and returned to House with amendments (<u>Senate Journal-page 23</u>)
4/26/2012	House	Introduced and read first time (<u>House Journal-page 14</u>)
4/26/2012	House	Referred to Committee on Ways and Means (<u>House Journal-page 14</u>)

View the latest legislative information at the LPITS web site

VERSIONS OF THIS BILL

2/2/2012

4/11/2012

4/24/2012

4/25/2012

1 ~~Indicates Matter Stricken~~

2 Indicates New Matter

3

4 COMMITTEE AMENDMENT ADOPTED AND AMENDED

5 April 24, 2012

6

7

S. 1176

8

9 Introduced by Senators Courson, Land and Ford

10

11 S. Printed 4/24/12--S.

[SEC 4/25/12 12:41 PM]

12 Read the first time February 2, 2012.

13

[1176-1]

1
2
3
4
5
6
7
8

A BILL

9
10
11 TO AMEND SECTION 12-4-520, RELATING TO COUNTY
12 TAX OFFICIALS, TO REDUCE THE OBLIGATION THAT
13 THE DEPARTMENT OF REVENUE SHALL ANNUALLY
14 EXAMINE RECORDS OF ASSESSORS, AUDITORS,
15 TREASURERS, AND TAX COLLECTORS TO A PERMISSIVE
16 AUTHORITY TO ANNUALLY EXAMINE THESE RECORDS;
17 TO AMEND SECTION 12-4-530, RELATING TO
18 INVESTIGATION AND PROSECUTION OF VIOLATIONS, TO
19 REDUCE THE OBLIGATION THAT THE DEPARTMENT
20 SHALL INITIATE COMPLAINTS, INVESTIGATIONS, AND
21 PROSECUTIONS OF VIOLATIONS TO A PERMISSIVE
22 AUTHORITY; TO AMEND SECTION 12-37-30, RELATING
23 TO THE ASSESSMENT OF MULTIPLE TAXES TO BE
24 LEVIED ON THE SAME ASSESSMENT, TO CHANGE THE
25 DESIGNATION OF STATE TAXES TO COUNTY TAXES; TO
26 AMEND SECTION 21-37-266, RELATING TO THE
27 HOMESTEAD EXEMPTION FOR DWELLINGS HELD IN
28 TRUST, TO REQUIRE A COPY OF THE TRUST
29 AGREEMENT BE PROVIDED; TO AMEND SECTION 12-37-
30 290, 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
12 1987, AND TO REQUIRE THE ATTRIBUTION OF THE
13 CURRENT TAX YEAR MILLAGE RATES; TO AMEND
14 SECTION 12-37-710, RELATING TO THE RETURN AND
15 ASSESSMENT OF PERSONAL PROPERTY, TO STRIKE "OF
16 FULL AGE AND OF SOUND MIND" AS A QUALIFIER FOR
17 EVERY PERSON WHO MUST LIST PERSONAL PROPERTY
18 FOR TAXATION; TO AMEND SECTION 12-37-715,
19 RELATING TO THE FREQUENCY OF AD VALOREM
20 TAXATION ON PERSONAL PROPERTY, TO ALLOW
21 NEWLY ACQUIRED VEHICLES TO BE TAXED MORE
22 THAN ONCE IN A TAX YEAR; TO AMEND SECTION 12-37-
23 760, RELATING TO STATEMENTS OF PERSONAL
24 PROPERTY FOR TAXATION WHERE A PERSON REFUSES
25 OR NEGLECTS TO DELIVER A STATEMENT OF
26 PERSONAL PROPERTY, TO ELIMINATE THE OBLIGATION
27 AND TO ALLOW THE PERMISSIVE AUTHORITY FOR THE
28 COUNTY AUDITOR TO ASCERTAIN AND RETURN A LIST
29 OF THAT PERSON'S PERSONAL PROPERTY AND TO
30 ALLOW THAT HE MAY DENOTE REASONS FOR THE
31 REFUSAL; TO REPEAL SECTION 12-37-850, RELATING TO
32 THE REMOVAL OF THE JURISDICTION OF THE COURTS
33 TO HEAR MATTERS ORIGINATED FROM THE TAXPAYER
34 CONCERNING ALLEGATIONS OF FALSE RETURNS, TAX
35 EVASION, OR FRAUD; TO AMEND SECTION 12-37-890,
36 RELATING TO PERSONAL PROPERTY RETURNS FOR
37 TAXATION PURPOSES, TO STRIKE LANGUAGE LISTING
38 ANIMALS AND VEHICLES AND REPLACE WITH
39 DESIGNATION OF PROPERTY USED IN ANY BUSINESS TO
40 BE RETURNED TO THE COUNTY IN WHICH IT IS
41 SITUATED FOR TAXATION PURPOSES, AND TO REMOVE
42 THE REQUIREMENT THAT ALL BANKERS' CAPITAL OR
43 PERSONAL ASSETS RELATED TO THE BANKING

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

1 AMEND SECTION 12-37-2660, RELATING TO MOTOR
2 VEHICLE LICENSE REGISTRATIONS, TO REDUCE THE
3 TIME THE DEPARTMENT OF MOTOR VEHICLES MUST
4 PROVIDE A LIST OF LICENSE REGISTRATION
5 APPLICATIONS TO THE COUNTY AUDITOR FROM
6 NINETY TO SIXTY DAYS AND TO UPDATE THE
7 REQUIRED FORM OF THE LISTINGS; TO AMEND SECTION
8 12-37-2725, RELATING TO THE TRANSFER OF THE TITLE
9 OF A VEHICLE TO ANOTHER STATE, TO CHANGE THE
10 LOCATION OF THE RETURN OF THE LICENSE PLATE AND
11 VEHICLE REGISTRATION FROM THE COUNTY AUDITOR
12 TO THE DEPARTMENT OF MOTOR VEHICLES, AND TO
13 DELINEATE THE PROCESS FOR OBTAINING A TAX
14 REFUND FOR THE PORTION OF THE TAX YEAR
15 REMAINING; TO REPEAL SECTION 12-37-2735, RELATING
16 TO THE ESTABLISHMENT OF THE PERSONAL PROPERTY
17 TAX RELIEF FUND; TO AMEND SECTION 12-39-10,
18 RELATING TO THE APPOINTMENT OF THE COUNTY
19 AUDITOR, TO ELIMINATE THE FOUR YEAR TERM OF THE
20 AUDITOR AND TO REQUIRE HIM TO TAKE THE OATH OF
21 OFFICE BEFORE ENTERING INTO OFFICE; TO AMEND
22 SECTION 12-39-40, RELATING TO APPOINTMENT OF A
23 DEPUTY AUDITOR, TO REQUIRE THE APPOINTMENT TO
24 BE FILED WITH THE STATE TREASURER INSTEAD OF
25 THE COMPTROLLER GENERAL; TO AMEND SECTION 12-
26 39-60, RELATING TO THE COUNTY AUDITOR, TO
27 CHANGE THE DEADLINE FOR RECEIVING TAX RETURNS
28 FROM APRIL FIFTEENTH TO APRIL THIRTIETH AND TO
29 REDUCE THE REQUIREMENT OF PUBLIC NOTICE FOR A
30 LOCATION TO RECEIVE RETURNS TO A PERMISSIVE
31 AUTHORITY FOR THE PROVIDING OF THIS NOTICE; TO
32 AMEND SECTION 12-39-120, RELATING TO THE POWER
33 OF THE COUNTY AUDITOR TO ENTER INTO BUILDINGS
34 THAT ARE NOT DWELLINGS TO DETERMINE VALUE, TO
35 CHANGE THE DETERMINATION FROM THE VALUE OF
36 ANY BUILDING TO THE VALUE OF ANY TAXABLE
37 PERSONAL PROPERTY; TO AMEND SECTION 12-39-160,
38 RELATING TO SPECIAL LEVIES, TO CHANGE THE
39 REQUIREMENT THAT THE COUNTY AUDITOR REPORT
40 THE AMOUNT OF PROPERTIES SUBJECT TO SPECIAL
41 LEVIES TO THE COUNTY SUPERINTENDENT, BOARDS OF
42 EDUCATION, AND BOARDS OF TRUSTEES, TO A
43 PERMISSIVE AUTHORITY TO PROVIDE THE

1 INFORMATION; TO AMEND SECTION 12-39-190,
2 RELATING TO THE REPORTING OF REAL AND PERSONAL
3 PROPERTY TAXES, TO ELIMINATE THE REQUIREMENT
4 THAT THE REPORTING BE IN A NUMBER OF COLUMNS
5 SPECIFIED BY THE DEPARTMENT OF REVENUE; TO
6 AMEND SECTION 12-39-200, RELATING TO FORMS THE
7 DEPARTMENT OF REVENUE MAY PRESCRIBE, TO
8 ALLOW THE DEPARTMENT TO DETERMINE THE TYPES
9 OF ACCEPTABLE FORMAT REQUIRED; TO AMEND
10 SECTION 12-39-220, RELATING TO OMISSION OF NEW
11 PROPERTY FROM THE COUNTY DUPLICATE, TO
12 REQUIRE THE COUNTY AUDITOR TO IMMEDIATELY
13 NOTIFY THE COUNTY ASSESSOR, TO ELIMINATE THE
14 SPECIFICATION OF A TWENTY PERCENT PENALTY FOR
15 UNPAID TAXES TO REPLACE WITH ALL APPLICABLE
16 PENALTIES, AND TO ELIMINATE DUPLICATE LANGUAGE
17 IN THE CODE; TO AMEND SECTION 12-39-260, RELATING
18 TO THE COUNTY AUDITOR'S RECORDS, TO REDUCE THE
19 REQUIREMENT THAT AUDITORS KEEP RECORDS OF ALL
20 SALES OR CONVEYANCES OF REAL PROPERTY TO A
21 PERMISSIVE AUTHORITY TO KEEP THESE RECORDS; TO
22 AMEND SECTION 12-39-270, RELATING TO THE COUNTY
23 AUDITOR'S ABATEMENT BOOK, TO REMOVE THE
24 PROVISION THAT REQUIRES THE ABATEMENT
25 ALLOWED IN ANNUAL SETTLEMENTS BETWEEN THE
26 AUDITOR AND THE TREASURER TO BE ACCORDING TO
27 THE RECORD IN THE ABATEMENT BOOK; TO AMEND
28 SECTION 12-43-220, RELATING TO COUNTY
29 EQUALIZATION AND REASSESSMENT, TO REQUIRE
30 THAT IN ORDER TO PROVE ELIGIBILITY FOR THE FOUR
31 PERCENT HOME ASSESSMENT RATIO, THE OWNER-
32 OCCUPANT MUST PROVIDE PROOF THAT ALL MOTOR
33 VEHICLES REGISTERED IN HIS NAME WERE
34 REGISTERED AT THAT SAME ADDRESS; TO AMEND
35 SECTION 12-45-10, RELATING TO THE APPOINTMENT OF
36 COUNTY TREASURERS, TO CHANGE THE OBLIGATION
37 OF THE GOVERNOR TO APPOINT COUNTY TREASURERS
38 TO MAKE IT A PERMISSIVE AUTHORITY TO DO SO; TO
39 AMEND SECTION 12-45-35, RELATING TO THE
40 APPOINTMENT OF DEPUTY COUNTY TREASURERS, TO
41 CHANGE THE REQUIREMENT OF THE FILING OF THE
42 APPOINTMENT WITH THE DEPARTMENT OF REVENUE
43 TO THE FILING WITH THE STATE TREASURER; TO

1 AMEND SECTION 12-45-40, RELATING TO THE
2 PUBLICATION AND NOTICE OF CERTAIN TAX RATES, TO
3 CHANGE THE OBLIGATION TO PUBLISH IN ONE
4 NEWSPAPER TO REQUIRE PUBLICATION IN EITHER THE
5 PRINT MEDIA OR ELECTRONICALLY, OR BOTH, AND TO
6 REMOVE THE REQUIREMENT THAT THE PUBLICATION
7 STATE THE RATE PERCENT OF THE STATE LEVY; TO
8 AMEND SECTION 12-45-70, RELATING TO COLLECTION
9 OF TAXES, TO CHANGE THE REQUIREMENT THAT THE
10 OFFICIAL CHARGED WITH COLLECTING TAXES SHALL
11 SEND A LIST OF TAXES PAID TO THE DEPARTMENT OF
12 MOTOR VEHICLES INSTEAD OF THE DEPARTMENT OF
13 PUBLIC SAFETY AND THAT THE DEPARTMENT OF
14 MOTOR VEHICLES MAY ACCEPT THIS CERTIFICATION
15 INSTEAD OF A TAX RECEIPT; TO AMEND SECTION 12-45-
16 90, RELATING TO THE FORMS OF PAYMENT FOR TAXES,
17 TO STRIKE FROM THE ACCEPTABLE FORMS OF
18 PAYMENT, JURY CERTIFICATES, CIRCUIT COURT
19 WITNESS PER DIEMS, AND COUNTY CLAIMS; TO AMEND
20 SECTION 12-45-120, RELATING TO DELINQUENT
21 TAXATION, TO REPLACE THE DESIGNATION OF
22 CHATTEL TAX WITH THE TERM PERSONAL TAX; TO
23 AMEND SECTION 12-45-180, RELATING TO THE
24 COLLECTION OF DELINQUENT TAXES, TO ADD THE
25 OFFICE AUTHORIZED TO COLLECT DELINQUENT TAXES
26 AS AN OFFICE AUTHORIZED TO WAIVE PENALTIES IN
27 CASES OF IMPROPER MAILING OR ERROR; TO AMEND
28 SECTION 12-45-185, RELATING TO THE WAIVER OF
29 PENALTIES FOR DELINQUENT TAXES, TO ALLOW THE
30 COUNTY TREASURER TO NOTIFY THE COUNTY
31 AUDITOR OF SUCH WAIVERS; TO AMEND SECTION 12-45-
32 260, RELATING TO THE MONTHLY FINANCIAL REPORT
33 OF COUNTY TREASURER TO THE COUNTY SUPERVISOR,
34 TO ELIMINATE THE REQUIREMENT THAT THE
35 TREASURER MUST REPORT TO THE COUNTY
36 SUPERVISOR ON THE FIFTEENTH OF EACH MONTH AND
37 TO ALLOW THE TREASURER TO REPORT MONTHLY; TO
38 AMEND SECTION 12-45-300, RELATING TO THE
39 AUDITOR'S LIST OF DELINQUENT TAXES, TO STRIKE
40 THE REQUIREMENT THAT THE AUDITOR MUST MAKE
41 MARGINAL NOTATIONS AS TO THE REASONS THE
42 TAXES WERE NOT COLLECTABLE, AND TO ELIMINATE
43 THE REQUIREMENT THAT THE TREASURER MUST SIGN

1 AND SWEAR TO THE LIST BEFORE THE AUDITOR; TO
2 AMEND SECTION 12-45-420, RELATING TO THE WAIVER
3 OF PENALTIES DUE TO ERRORS BY THE COUNTY BY A
4 COMMITTEE MADE UP OF THE COUNTY AUDITOR,
5 TREASURER, AND ASSESSOR, TO REQUIRE THAT THE
6 WAIVER MUST BE BY MAJORITY VOTE OF THE
7 COMMITTEE; TO AMEND SECTION 12-49-10, RELATING
8 TO LIENS AND SUITS FOR THE COLLECTION OF TAXES,
9 TO CHANGE THE DESIGNATION OF DEBTS PAYABLE TO
10 THE STATE TO DEBTS PAYABLE TO THE COUNTY; TO
11 AMEND SECTION 12-49-20, RELATING TO LIENS IN THE
12 COLLECTION OF DELINQUENT TAXES, TO MOVE THE
13 AUTHORITY OF THE COUNTY SHERIFF TO COLLECT
14 DELINQUENT TAXES TO THE COUNTY TAX COLLECTOR;
15 TO AMEND SECTION 12-49-85, RELATING TO
16 UNCOLLECTABLE PROPERTY TAX FOR DERELICT
17 MOBILE HOMES, TO CHANGE THE AUTHORITY FROM
18 THE COUNTY AUDITOR TO THE COUNTY ASSESSOR TO
19 DETERMINE THE REMOVAL AND DISPOSAL OF A
20 MOBILE HOME AND TO INCLUDE THE REQUIREMENT
21 THAT THE ASSESSOR REMOVE THE DERELICT HOME
22 FROM HIS RECORDS AND THE AUDITOR TO REMOVE
23 THE DERELICT HOME FROM THE DUPLICATE LIST; TO
24 AMEND SECTION 12-49-910, RELATING TO THE SEIZURE
25 OF PROPERTY SUBJECT TO A TAX LIEN BY THE SHERIFF
26 OR COUNTY TAX COLLECTOR, TO REMOVE THE
27 AUTHORITY OF THE SHERIFF TO LEVY AND SEIZE
28 PROPERTY OF A DEFAULTING TAXPAYER; TO AMEND
29 SECTION 12-49-920, RELATING TO THE SEIZURE OF
30 PROPERTY FOR TAX DEFAULT BY THE COUNTY SHERIFF
31 OR THE COUNTY TAX COLLECTOR, TO REMOVE THE
32 AUTHORITY OF THE SHERIFF TO POSSESS THE SEIZED
33 PROPERTY; TO AMEND SECTION 12-49-930, RELATING TO
34 THE REMOVAL OR DESTRUCTION OF PERSONAL
35 PROPERTY SUBJECT TO A TAX LIEN, TO REMOVE THE
36 REFERENCE TO THE COUNTY SHERIFF; TO AMEND
37 SECTION 12-49-940, RELATING TO THE DISPOSAL OF
38 PERSONAL PROPERTY SEIZED DUE TO A TAX LIEN BY
39 THE COUNTY SHERIFF OR TAX COLLECTOR, TO
40 REMOVE THE AUTHORITY OF THE COUNTY SHERIFF TO
41 ADVERTISE FOR THE SALE OF THE PROPERTY; TO
42 AMEND SECTION 12-49-950, RELATING TO BIDDING ON
43 PERSONAL PROPERTY SUBJECT TO A TAX LIEN BY THE

1 FORFEITED LAND COMMISSION, TO ALLOW BIDS TO BE
2 MADE ON BEHALF OF THE FORFEITED LAND
3 COMMISSION; TO AMEND SECTION 12-49-960, RELATING
4 TO THE SALE OF PROPERTY SUBJECT TO A TAX SALE,
5 TO REMOVE THE AUTHORITY OF THE COUNTY SHERIFF;
6 TO AMEND SECTION 12-49-1110, RELATING TO THE
7 RIGHTS OF REAL PROPERTY MORTGAGES, TO CHANGE
8 THE DEFINITION OF "TAX TITLE" FROM "A DEED FOR
9 REAL PROPERTY AND A BILL OF SALE FOR PERSONAL
10 PROPERTY" TO "A DEED FOR REAL PROPERTY OR A
11 BILL OF SALE FOR PERSONAL PROPERTY"; TO AMEND
12 SECTION 12-49-1150, RELATING TO THE NOTICE TO
13 MORTGAGEE OF A TAX SALE, TO INCLUDE IN THE
14 INFORMATION PROVIDED THE TAX MAP NUMBER OF
15 THE PROPERTY; TO AMEND SECTION 12-49-1220,
16 RELATING TO THE PROCEDURES FOR PROVIDING
17 NOTICE OF TAX SALE OF MOBILE OR MANUFACTURED
18 HOMES, TO SPECIFY THE FORMS OF LIENHOLDERS
19 PROVIDED TO TAX COLLECTORS FOR NOTICE TO BE
20 THOSE PROVIDED BY THE DEPARTMENT RESPONSIBLE
21 FOR THE REGISTRATION OF MANUFACTURED HOMES;
22 TO AMEND SECTION 12-49-1270, RELATING TO THE
23 RIGHTS OF THE LIENHOLDER IN A TAX SALE AND THE
24 RIGHTS AND REMEDIES THAT ARE NOT AFFECTED BY
25 COMPLIANCE OF THE INFORMATION PROVISIONS, TO
26 CHANGE THE INFORMATION PROVIDED TO THE
27 AUDITOR TO THE ASSESSOR; TO AMEND SECTION 12-51-
28 40, RELATING TO PROPERTY TAXES AND THE
29 TREATMENT OF MOBILE HOMES AS PERSONAL
30 PROPERTY, TO REMOVE THE REQUIREMENT OF
31 WRITTEN NOTICE OF THE HOMES ANNEXATION TO THE
32 LAND BY THE HOMEOWNER TO THE AUDITOR TO
33 REQUIRE COMPLIANCE WITH DE-TITLING PROVISIONS
34 OF THE MANUFACTURED HOUSING LAW AND TO
35 ALLOW A COUNTY TO CONTRACT IN THE COLLECTION
36 OF DELINQUENT TAXES; TO AMEND SECTION 12-51-55,
37 RELATING TO THE BID ON PROPERTY SOLD FOR AD
38 VALOREM TAXES, TO REMOVE THE PROVISIONS FOR
39 THE APPLICATIONS OF THE FUNDS FOR WHEN THE
40 PROPERTY IS NOT REDEEMED; TO AMEND SECTION 12-
41 51-80, RELATING TO THE SETTLEMENT BY THE
42 TREASURER, TO INCREASE THE TIME OF SETTLEMENT
43 TO THE POLITICAL SUBDIVISIONS FROM THIRTY DAYS

1 TO FORTY-FIVE DAYS AFTER THE TAX SALE; TO REPEAL
2 SECTION 12-59-30, RELATING TO THE SUFFICIENCY OF
3 DEEDS OF LANDS FORFEITED TO THE STATE
4 COMMISSIONS IN YEAR 1939; TO AMEND SECTION 12-59-
5 40, RELATING TO FORFEITED LAND COMMISSIONS, TO
6 INCLUDE LANDS FORFEITED TO COUNTY TAX
7 COLLECTORS IN LANDS AUTHORIZED FOR SALE AND
8 TO REMOVE THE STATE AS HOLDER OF PROPERTY
9 HELD AND SOLD BY THE FORFEITED LAND
10 COMMISSION; TO AMEND SECTION 12-59-50, RELATING
11 TO THE FORFEITED LAND COMMISSION, TO REMOVE
12 THE REFERENCE TO DELINQUENT STATE TAXES
13 SUBJECT TO THESE PROVISIONS; TO AMEND SECTION
14 12-59-70, RELATING TO FORFEITED LAND COMMISSION
15 SALES, TO REMOVE REFERENCE TO THE SHERIFF
16 SUBMITTING TITLE TO THE COMMISSION AND TO
17 REFERENCE THE COUNTY TAX COLLECTOR
18 SUBMITTING TITLE TO THE COMMISSION; TO AMEND
19 SECTION 12-59-80, RELATING TO THE FORFEITED LAND
20 COMMISSION, TO DESIGNATE THE PROCEDURE FOR
21 ACCEPTING BIDS FOR THE SALE OF FORFEITED
22 PROPERTY; TO AMEND SECTION 12-59-90, RELATING TO
23 FORFEITED LANDS TAX SALES, TO REMOVE THE
24 AUTHORITY OF THE COUNTY SHERIFF TO EXECUTE
25 DEEDS AND CONVEYANCES FOR FORFEITED LANDS
26 AND TO AUTHORIZE THE COUNTY TAX COLLECTOR TO
27 EXECUTE THE DEEDS AND CONVEYANCES; TO AMEND
28 SECTION 12-59-100, RELATING TO THE TURNING OVER
29 OF PROCEEDS OF A DELINQUENT TAX SALE BY THE
30 FORFEITED LANDS COMMISSION TO THE COUNTY
31 TREASURER AND THE TREASURER TO DEPOSIT THESE
32 FUNDS INTO THE COUNTY GENERAL FUND, TO DELETE
33 THE PROVISION THAT THE TREASURER DO SO AT THE
34 CLOSE OF THE FISCAL YEAR AND TO STRIKE
35 REFERENCES TO THE STATE INTERESTS IN THESE
36 PROCEEDS; TO REPEAL SECTION 12-59-110, RELATING
37 TO FEES AND COSTS OF THE SHERIFF FOR SERVICES
38 PROVIDED TO THE FORFEITED LANDS COMMISSION IN
39 REGARD TO DELINQUENT TAX SEIZURES; TO AMEND
40 SECTION 12-59-120, RELATING TO THE FORFEITED
41 LANDS COMMISSION, TO REPLACE REFERENCE TO THE
42 COUNTY SHERIFFS WITH THE COUNTY TAX COLLECTOR
43 REGARDING THE ALLOWING OF AGENTS OF THE

1 COMMISSION ACCESS TO EXECUTIONS ISSUED FOR THE
2 COLLECTION OF TAXES; AND TO AMEND SECTION 12-60-
3 1760, RELATING TO PROPERTY TAX PROTESTS, TO
4 REPLACE THE COUNTY AUDITOR WITH THE COUNTY IN
5 REGARD TO WHO IS OBLIGATED TO RATABLY
6 APPORTION FEES, EXPENSES, DAMAGES, AND COSTS
7 RESULTING IN DEFENDING A COURT ACTION, AND TO
8 REPLACE THE COUNTY AUDITOR OR TREASURER WITH
9 THE COUNTY AS TO WHO MAY CAUSE A MUNICIPALITY
10 TO BE MADE A PARTY TO ANY ACTION INVOLVING A
11 MUNICIPAL LEVY.

12 Amend Title To Conform

13
14 Be it enacted by the General Assembly of the State of South
15 Carolina:

16
17 SECTION 1. Section 12-4-520(4) of the 1976 Code is amended to
18 read:

19
20 “(4) as often as annually, ~~shall~~ may examine the books, papers,
21 and accounts of assessors, auditors, treasurers, and tax collectors,
22 to protect the interests of the State, counties, and other political
23 subdivisions and to render these officers aid or instruction. The
24 department does not have jurisdiction over personnel or equipment
25 purchases of political subdivisions;”

26
27 SECTION 2. Section 12-4-530 of the 1976 Code is amended to
28 read:

29
30 “Section 12-4-530. The department ~~shall~~ may:

31 (1) examine cases in which the laws of this State relating to the
32 valuation, assessment, or taxation of property is complained of, or
33 discovered to have been evaded or violated in any manner;

34 (2) require the Attorney General or circuit solicitor to assist in
35 the commencement and prosecutions of actions and proceedings
36 for penalties, forfeitures, removals, and punishment for violation of
37 the laws of this State in respect to the assessment and taxation of
38 property;

39 (3) direct proceedings, actions, and prosecutions to be
40 instituted to enforce the laws relating to penalties, liabilities, and
41 punishment of public officers and officers and agents of
42 corporations for failure or neglect to comply with the provisions of

1 the laws of this State governing the assessment and taxation of
2 property and the rules of the department; and
3 (4) cause complaints to be made against assessors, county
4 boards of tax appeal, or other assessing and taxing officers to the
5 proper authority for their removal from office for official
6 misconduct or neglect of duty.”

7
8 SECTION 3. Section 12-37-30 of the 1976 Code is amended to
9 read:

10
11 “Section 12-37-30. Taxes for township, school, municipal and
12 all other purposes provided for or allowed by law shall be levied
13 on the same assessment, which shall be make for State county
14 taxes.”

15
16 SECTION 4. Section 12-37-266(A) of the 1976 Code is amended
17 to read:

18
19 “(A)If a trustee holds legal title to a dwelling that is the legal
20 residence of a beneficiary sixty-five years of age or older, or
21 totally and permanently disabled, or blind, and the beneficiary uses
22 the dwelling, the dwelling is exempt from property taxation in the
23 amount and manner as dwellings are exempt pursuant to Section
24 12-37-250, if the beneficiary meets the other conditions required
25 for the exemption. A copy of the trust agreement must be provided
26 to certify this exemption. The trustee may apply in person or by
27 mail to the county auditor for the exemption on a form approved
28 by the department. Further application is not necessary while the
29 property for which the initial application was made continues to
30 meet the eligibility requirements. The trustee shall notify the
31 county auditor of a change in classification within six months of
32 the change. If the trustee fails to notify the county auditor within
33 six months, a penalty must be imposed equal to one hundred
34 percent of the tax paid, plus interest on that amount at the rate of
35 one-half of one percent a month. In no case may the penalty be less
36 than thirty dollars or more than the current year’s taxes. This
37 penalty and any interest are considered ad valorem taxes due on
38 the property for purposes of collection and enforcement.”

39
40 SECTION 5. Section 12-37-290 of the 1976 Code is amended to
41 read:

1 "Section 12-37-290. The first ~~ten~~ fifty thousand dollars of the
2 fair market value of the dwelling place of persons shall be exempt
3 from county, school and special assessment real estate property
4 taxes when such persons have been residents of this State for at
5 least one year, have each reached the age of sixty-five years on or
6 before December thirty-first or any person who has been classified
7 as totally and permanently disabled by a ~~State or Federal~~ state or
8 federal agency having the function of so classifying persons or any
9 person who is legally blind as defined in Section 43-25-20,
10 preceding the tax year in which the exemption herein is claimed
11 and hold complete fee simple title or a life estate to the dwelling
12 place. Any person claiming to be totally and permanently disabled,
13 but who has not been so classified by one of such agencies, may
14 apply to the State Agency of Vocational Rehabilitation. The
15 agency shall make an evaluation of such person using its own
16 standards. The exemption shall include the dwelling place when
17 jointly owned in complete fee simple or life estate by husband and
18 wife and either has reached sixty-five years of age, or is totally and
19 permanently disabled, on or before December thirty-first preceding
20 the tax year in which the exemption is claimed and either has been
21 a resident of the State for one year. The exemption shall not,
22 however, be granted unless such persons or their agents make
23 written application therefor on or before May first of the tax year
24 in which the exemption is claimed and shall also pay all real
25 property taxes due by such persons before the date prescribed by
26 statute for the imposition thereon of a late penalty or interest
27 charge. The application for the exemption shall be made to the
28 auditor of the county in which the dwelling place is located upon
29 forms, provided by the county and approved by the ~~Comptroller~~
30 ~~General~~ department, and a failure to so apply shall constitute a
31 waiver of the exemption for that year. The term 'dwelling place' as
32 used herein shall mean the permanent home and legal residence of
33 the applicant.

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

39 The ~~Comptroller-General~~ department shall reimburse the State
40 Agency of Vocational Rehabilitation for the actual expenses
41 incurred in making decisions relative to disability from funds
42 appropriated for homestead reimbursement.

1 The ~~Comptroller-General~~ department shall promulgate such
2 rules and regulations as may be necessary to carry out the
3 provisions herein.

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

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

9

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

12

13 "(A)A county and municipality must be reimbursed for the
14 revenue lost as a result of the business inventory tax exemption
15 based on the 1987 tax year millage and 1987 tax year assessed
16 value of inventories in the county and municipality. ~~If an amount~~
17 ~~of reimbursement to a political subdivision within a county is~~
18 ~~attributable to a separate millage for debt service for any purpose,~~
19 ~~the appropriate~~ The reimbursement amount must be redistributed
20 proportionately ~~when the debt is paid to the other~~ separate millages
21 levied by the political subdivision within the county for the 1987
22 current tax year millage. There is credited annually, as provided in
23 Section 11-11-150, to the Trust Fund for Tax Relief whatever
24 amount is necessary to reimburse fully all counties and
25 municipalities the required amount. The department shall make
26 remittances of this reimbursement to a county and municipality in
27 four equal payments."

28

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

31

32 "Section 12-37-710. Every person ~~of full age and of sound~~
33 ~~mind~~ shall annually list for taxation the following personal
34 property, to wit:

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

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

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

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

5 SECTION 8. Section 12-37-715 of the 1976 Code is amended to
6 read:
7

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

13 SECTION 9. Section 12-37-760 of the 1976 Code is amended to
14 read:
15

16 “Section 12-37-760. If any person shall refuse or neglect to
17 make out and deliver to the auditor a statement of personal
18 property, as provided in this chapter, or shall refuse or neglect to
19 make and subscribe an oath as to the truth of such statement, or
20 any part thereof, or in case of sickness or absence of such person
21 the auditor shall proceed to ascertain, as near as may be, and make
22 up and return a statement of the personal property, and the value
23 thereof, with which such person shall be charged for taxation,
24 according to the provisions of this chapter. To enable such auditor
25 to make up such statement, he may examine any person under oath
26 and ascertain, from general reputation and his own knowledge of
27 facts, the character and value of the personal property of the person
28 thus absent or sick or refusing or neglecting to list or swear. The
29 auditor ~~shall~~ may return the lists so made up by him endorsed
30 ‘Refused to List,’ ‘Refused to Swear,’ ‘Absent’, or ‘Sick, as the
31 case may be, and in his return, in tabular form, ~~shall~~ may write
32 such words opposite the names of each of the persons so refusing
33 or neglecting to list or swear or absent or sick.”
34

35 SECTION 10. Section 12-37-850 of the 1976 Code is repealed.
36

37 SECTION 11. Section 12-37-890 of the 1976 Code is amended
38 to read:
39

40 “Section 12-37-890. ~~All horses, neat cattle, mules, asses, sheep,~~
41 ~~hogs, dogs, wagons, carts and other vehicles~~ property used in any
42 business, furniture, and supplies used in hotels, restaurants and
43 other houses of public resort, personal property used in or in

1 connection with storehouses, manufactories, warehouses, or other
2 places of business, all personal property ~~on farms~~ and merchants'
3 and manufacturers' stock and capital shall be returned for taxation
4 and taxed in the county, city, and town in which it is situated. All
5 ~~bankers' capital and personal assets pertaining to their banking~~
6 ~~business shall be returned for taxation and taxed in the county, city~~
7 ~~or town in which the banking house is located.~~ All shares of stock
8 in incorporated banks located in this State shall be returned for
9 taxation and taxed in the county, city, or town in which the bank is
10 located. All property of deceased persons shall be returned for
11 taxation and taxed in the county where administration may be
12 legally granted, until distribution thereof and payment may be
13 made to the parties entitled thereto. All other personal property
14 shall be returned for taxation and taxed at the place where the
15 owner thereof shall reside at the time of listing the same, if the
16 owner ~~reside~~ resides in this State; if not, at the residence of the
17 person having it in charge. And all real estate shall be taxed in the
18 county, city, ward, or town where it is located. The owners of real
19 property situate partly within and partly without any incorporated
20 town or city shall list the part in the town or city separately from
21 the part outside the incorporated limits thereof."

22
23 SECTION 12. Section 12-37-900 of the 1976 Code, as last
24 amended by Act 313 of 2008, is further amended to read:

25
26 "Section 12-37-900. Every person required by law to list
27 property shall, annually, between the first day of January and the
28 first day of March, make out and deliver to the ~~auditor~~ assessor of
29 the county in which the property is by law to be returned for
30 taxation a statement, verified by his oath, of all the real estate
31 which has been sold or transferred since the last listing of property
32 for which he was responsible and to whom, and of all real ~~and~~
33 ~~personal~~ property possessed by him, or under his control, on the
34 thirty-first day of December next preceding, either as owner, agent,
35 parent, spouse, guardian, executor, administrator, trustee, receiver,
36 officer, partner, factor, or holder with the value thereof, on such
37 thirty-first day of December, at the place of return, estimating
38 according to the rules prescribed by law, ~~except that the returns of~~
39 ~~corn, cotton, wheat, oats, rice, peas, and long forage, made on the~~
40 ~~day specified by law, shall be the amounts actually on hand in the~~
41 ~~hands of the producer thereof on the first day of August,~~
42 ~~immediately preceding the date of such return. But any county~~
43 ~~upon the written approval of a majority of the county legislative~~

1 ~~delegation, including the senator, may waive penalties for failing~~
2 ~~to make such statement or may provide that such statement shall be~~
3 ~~made every fourth year. This section shall not repeal or alter any~~
4 ~~prior law or laws applying to particular counties which allow or~~
5 ~~provide for returns of real property more frequently than every~~
6 ~~four years.~~

7 A manufacturer not under a fee agreement is not required to
8 return personal property for ad valorem tax purposes if the
9 property remains in this State at a manufacturing facility that has
10 not been operational for one fiscal year and the personal property
11 has not been used in operations for one fiscal year. The personal
12 property is not required to be returned until the personal property
13 becomes operational in a manufacturing process or until the
14 property has not been returned for ad valorem tax purposes for four
15 years, whichever is earlier. A manufacturer must continue to list
16 the personal property annually and designate on the listing that the
17 personal property is not subject to tax pursuant to this section.”

18
19 SECTION 13. Section 12-37-940 of the 1976 Code is amended
20 to read:

21
22 “Section 12-37-940. The following articles of personal
23 property shall be valued for taxation, as follows, to wit: ~~Money;~~
24 ~~bank bills and other bills lawfully circulating as money, at the par~~
25 ~~value thereof; credits, at the amount payable on the face of the~~
26 ~~contract, instrument or account, unless the principal be payable at a~~
27 ~~future time without interest and then at the sum payable, less the~~
28 ~~lawful interest thereon, for any term of credit not exceeding one~~
29 ~~year; contracts for the delivery of specific articles, at the usual~~
30 ~~selling price of such articles at the time of listing; leasehold estates~~
31 ~~held for any definite term, at the yearly value thereof to the lessee;~~
32 ~~annuities, at the yearly value thereof to the owner at the time of~~
33 ~~listing; and leasehold estates held on perpetual lease or for a term~~
34 ~~certain renewable forever at the option of the lessee, at the full~~
35 ~~value of the land.”~~

36
37 SECTION 14. The first paragraph of Section 12-37-970 of the
38 1976 Code is amended to read:

39
40 “Section 12-37-970. The assessment for property taxation of
41 ~~merchants’ inventories,~~ equipment, furniture and fixtures, and
42 manufacturers’ real and tangible personal property, and the
43 machinery, equipment, furniture, and fixtures of all other taxpayers

1 required to file returns with the South Carolina Department of
2 Revenue for purposes of assessment for property taxation, must be
3 determined by the department from property tax returns submitted
4 by the taxpayers to the department on or before the last day of the
5 fourth month after the close of the accounting period regularly
6 employed by the taxpayer for income tax purposes in accordance
7 with Chapter 7 of this title. The department by regulation shall
8 prescribe the form of return required by this section, the
9 information to be contained in it, and the manner in which the
10 returns must be submitted. Every taxpayer required to make return
11 to the department of property for assessment for property taxation
12 must make the return to the department not less than once each
13 calendar year. Whenever by a change of accounting period, or
14 otherwise, more than one accounting period ends within any one
15 calendar year, the taxpayer must make one such return within the
16 prescribed time for filing following the end of each of the
17 accounting periods and the department shall determine the
18 assessment from the return setting forth the greatest value."

19
20 SECTION 15. Section 12-37-2420 of the 1976 Code is amended
21 to read:

22
23 "Section 12-37-2420. All airline companies operating in the
24 State shall make an annual property tax return on or before the
25 ~~15th~~ thirtieth day of April in each year for the preceding calendar
26 or fiscal year of their flight equipment to the department. Each
27 type and model of flight equipment shall be separately returned,
28 valued and apportioned as herein provided.

29 ~~Provided, However, That the first report of airline companies~~
30 ~~shall be filed on or before October 15, 1976 and any tax due shall~~
31 ~~be paid by December 31, 1976."~~

32
33 SECTION 16. Section 12-37-2610 of the 1976 Code is amended
34 to read:

35
36 "Section 12-37-2610. The tax year for licensed motor vehicles
37 begins with the last day of the month in which a ~~license~~
38 registration required by Section 56-3-110 is issued and ends on the
39 last day of the month in which the ~~license~~ registration expires or is
40 due to expire, ~~unless the license is for a period of two years. In that~~
41 ~~case the tax year for motor vehicles for the first year of the~~
42 ~~two-year licensing period begins with the last day of the month in~~
43 ~~which a license required by law is issued and ends on the last day~~

1 ~~of the month on the next anniversary of the issue date of the~~
2 ~~license. For the second year of the two year licensing period the~~
3 ~~tax year for motor vehicles begins with the last day of the month~~
4 ~~on the anniversary of the issue date of the license and ends on that~~
5 ~~last day of the month in which the license expires or is due to~~
6 ~~expire. No license registration may be issued for motor vehicles~~
7 ~~until the ad valorem tax is paid for the year for which the license~~
8 ~~registration is to be issued. Motor vehicles registered under the~~
9 ~~International Registration Plan may pay ad valorem property taxes~~
10 ~~on a semiannual basis. The provisions of this section do not apply~~
11 ~~to the transfer of motor vehicle registrations as specified in Section~~
12 ~~12-37-2675 or to sales of motor vehicles by a licensed motor~~
13 ~~vehicle dealer that do not involve the transfer of a license plate.~~
14 Notice of the sales must be furnished to the department
15 Department of Motor Vehicles by the dealer, along with other
16 documents necessary for the registration and licensing of the
17 vehicle concerned. The notice must be received by the department
18 Department of Motor Vehicles as a prerequisite to the registration
19 and licensing of the vehicle and must include the name and address
20 of the purchaser, the vehicle identification number, and the year
21 and model of the vehicle. The notice must be an original and one
22 copy, and the copy must be provided by the department to the
23 auditor of the county in which the vehicle is taxable. All ad
24 valorem taxes on a vehicle are due and payable one hundred
25 twenty days from the date of purchase. The notice and the time in
26 which to pay the tax applies to motor vehicles that are serviced and
27 delivered by a licensed motor vehicle dealer for the benefit of an
28 out-of-state dealer.”

29
30 SECTION 17. Section 12-37-2630 of the 1976 Code is amended
31 to read:

32
33 “Section 12-37-2630. When a motor vehicle is first taxable in a
34 county the owner or person having control of the vehicle shall
35 make a property tax return of it within forty-five days, as
36 referenced in Section 56-3-210, and prior to applying for a license.
37 The return shall be made to the auditor of the county in which the
38 owner or person having control of the motor vehicles resides. If the
39 motor vehicle is used in a business the return shall be made to the
40 auditor of the county in which the motor vehicle is situated, that
41 being the county and city of principal use of the vehicle. The return
42 shall be signed under oath and shall set forth the county, school

1 district, special or tax district, and municipality in which the
2 vehicle is principally used.”

3

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

6

7 “Section 12-37-2660. The Department of Motor Vehicles shall
8 furnish to the auditor of each county a listing of license registration
9 applications to be mailed to the owners of motor vehicles in the
10 respective counties. The listings must be furnished to the auditor as
11 soon as possible but not later than ~~ninety~~ sixty days before the
12 expiration of the registration. Listings must be in the form of
13 ~~computer tapes or printouts~~ electronic media. The Department of
14 Motor Vehicles shall provide notice to the respective counties each
15 month for all vehicles that are licensed the second year of the
16 two-year licensing period. This listing must contain an updating of
17 the prior year’s list to denote vehicles in which the license or
18 registration is transferred or canceled.”

19

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

22

23 “Section 12-37-2725. When the title to a licensed vehicle is
24 transferred, or the owner of the vehicle becomes a legal resident of
25 another state and registers the vehicle in the new state of residence,
26 the license plate and registration certificate may be returned for
27 cancellation. The license plate and registration certificate must be
28 delivered to the ~~auditor of the county of the vehicle’s registration~~
29 ~~and tax payment~~ Department of Motor Vehicles. A request for
30 cancellation must be made in writing to the auditor upon forms
31 approved by the Department of Motor Vehicles. The auditor, upon
32 receipt of the ~~license plate, registration certificate, Form 5051~~ and
33 the request for cancellation, shall order and the treasurer shall issue
34 a credit or refund of property taxes paid by the transferor on the
35 vehicle. The amount of the refund or credit is that proportion of the
36 tax paid that is equal to that proportion of the complete months
37 remaining in that tax year. The auditor, within five days thereafter,
38 shall deliver the ~~license plate, registration certificate, and the~~
39 ~~written~~ request for cancellation to the Department of Motor
40 Vehicles. Upon receipt, the Department of Motor Vehicles shall
41 cancel the license plate and registration certificate and may not
42 reissue the same.”

43

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

2

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

4

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

7

8 "(A) A county auditor may appoint an employee in his office to
9 be his deputy. The appointment must be filed with the ~~Comptroller~~
10 General State Treasurer and the governing body of that county.
11 When the appointment is filed, the deputy may act for and on
12 behalf of the county auditor when the auditor is incapacitated by
13 reason of a physical or mental disability or during a temporary
14 absence."

15

16 SECTION 23. Section 12-39-60 of the 1976 Code is amended to
17 read:

18

19 "Section 12-39-60. The county auditor shall receive the returns
20 and make the assessments provided for in this chapter within the
21 time prescribed by law and for this purpose his office must be kept
22 open to receive the returns of taxpayers from January first to April
23 ~~fifteenth~~ thirtieth of each year, except as otherwise provided, and
24 the returns must be received throughout the period without penalty.
25 He shall, for the purpose of assessing taxes, attend at a convenient
26 point in each township or tax district as many days as may be
27 necessary and for the remainder of the time allowed by law he
28 must be and receive returns at the county seat. He or his assistant
29 ~~shall~~ may give thirty days' public notice of the days upon which he
30 will be at the several places designated."

31

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

34

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

40

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

43

1 "Section 12-39-160. The county auditor, when there is a
2 special levy, ~~shall may~~, when he has completed the tax duplicates,
3 report to the county superintendent of education, the chairman of
4 the county board of education, and the chairmen of the boards of
5 trustees of the school districts, by school districts, the amount of
6 taxable property subject to such levy."

7

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

10

11 "Section 12-39-190. The county auditor shall enter the taxes on
12 the duplicate retained in his own office ~~in the number of columns~~
13 ~~as the department directs~~. On the duplicate for the county treasurer,
14 he shall enter the taxes against each parcel of real and personal
15 property on one or more lines, opposite the name of the owner or
16 owners."

17

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

20

21 "Section 12-39-200. In all respects except as otherwise
22 prescribed by Section 12-39-190, the department may prescribe
23 forms the types of acceptable format for county duplicates as may
24 seem most convenient for the public; and county auditors ~~shall~~
25 ~~conform to these forms~~."

26

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

29

30 "Section 12-39-220. If the county ~~auditor~~ assessor shall at any
31 time discover that any real estate or new structure, addition, or
32 improvement duly returned and appraised for taxation, has been
33 omitted from the duplicate, he shall immediately appraise it and
34 notify the auditor. Upon receiving notification from the assessor,
35 the auditor shall charge it on the duplicate with the taxes of the
36 current year and the simple taxes of each preceding year it may
37 have escaped taxation. And if the owner of any real estate or new
38 structure, addition, or improvement thereon, subject to taxation,
39 has not returned or reported it for taxation, according to the
40 requirements of this chapter, and it has not been appraised for
41 taxation, the ~~auditor~~ assessor shall, upon discovery thereof,
42 appraise it and, upon ~~making return of such appraisement,~~
43 notification from the assessor, the auditor shall charge it upon the

1 duplicate, with the taxes of the then current year and the taxes of
2 each preceding year it may have escaped taxation, ~~with twenty per~~
3 ~~cent penalty and all applicable penalties~~ upon such taxes of
4 preceding years. ~~And if any real estate shall have been omitted in~~
5 ~~any return, the auditor of the county shall appraise it immediately~~
6 ~~for taxation, file such appraisement in his office and charge it with~~
7 ~~the taxes of the current year and the simple taxes of preceding~~
8 ~~years it may have escaped taxation."~~
9

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

13 "(A) Each county auditor ~~shall~~ may keep a record of all sales or
14 conveyances of real property made in the county, in which he shall
15 enter, in columns, the names of the purchaser and seller, the
16 quantity of land conveyed and the location and price of such land,
17 and from such record he shall correct the county duplicates
18 annually. For the purpose of carrying out this provision, the clerk
19 of courts or register of deeds of each county shall have the
20 endorsement of the county auditor on each deed of conveyance for
21 real property that the conveyance has been entered in his office
22 before such deed can be placed on record in the recording office,
23 and the county auditor shall be entitled to a fee of twenty-five
24 cents, for his own use, for making such entry and endorsement."
25

26 SECTION 30. Section 12-39-270 of the 1976 Code is amended
27 to read:
28

29 "Section 12-39-270. The county auditor shall keep as a
30 permanent record in his office a book to be known as the
31 'Abatement Book', in which the county auditor enters separately
32 each abatement of taxes granted and allowed. The abatement book
33 must be kept so as to show in each case, under appropriate
34 columns, the number of the page and the number of the line of the
35 tax duplicate on which the item abated appears, the name of the
36 taxpayer, the amount and kind of tax charged on the duplicate and
37 for what year, the amount abated and date of abatement, in each
38 case. If the tax is on property, the entry must include a description
39 of property and the reason the abatement was applied for and
40 allowed. After the abatement papers are entered, they must be filed
41 in the auditor's office by consecutive numbering of each and the
42 number on the abatement paper must be entered in the abatement
43 book in which the paper is entered for easy reference. The

1 abatement book must be kept by townships and summed up
2 separately for each fiscal year, with a recapitulation showing at the
3 end of the year the amount of state, county, school, poll, and other
4 tax abated during the fiscal year in the whole county. The
5 ~~abatement allowed in annual settlements between county auditor~~
6 ~~and treasurer must be according to the record in the abatement~~
7 ~~book."~~

8

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

11

12 "(B) copies of South Carolina motor vehicle registrations for all
13 motor vehicles registered in the name of the owner-occupant and
14 registered at the same address of the four percent domicile;"

15

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

17

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

20

21 "(A) A county treasurer may appoint an employee in his office
22 to be his deputy. The appointment must be filed with the
23 ~~department~~ State Treasurer and the governing body of that county.
24 When the appointment is filed, the deputy may act for and on
25 behalf of the county treasurer when the treasurer is incapacitated
26 by reason of a physical or mental disability or during a temporary
27 absence."

28

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

31

32 "(C) The county official charged with the collection of taxes
33 shall send a list of the institutions collecting the taxes to the
34 ~~Department of Public Safety~~ Department of Motor Vehicles. Each
35 institution shall certify to the ~~Department of Public Safety~~
36 Department of Motor Vehicles that the taxes have been paid, and
37 the ~~Department of Public Safety~~ Department of Motor Vehicles
38 may accept certification instead of the tax receipt given to the
39 taxpayer if that certification contains the information required in
40 Section 12-37-2650."

41

42 SECTION 35. Section 12-45-90 of the 1976 Code is amended to
43 read:

1
2 "Section 12-45-90. Taxes are payable in the following kinds of
3 funds and no other: silver coin, United States currency, United
4 States postal money orders, and checks subject to collection. A
5 third-party administrator may be used for the collection of taxes
6 through electronic media if there is no cost borne by the county.
7 Other media of payment may be accepted as payment for taxes
8 upon approval of the governing body, and if costs are incurred by
9 the county in the acceptance of a payment media, approval of the
10 county governing body must be obtained. Electronic or other
11 media of payment are subject to collection, and in the absence of
12 an agreement among the taxing entities to share the costs of
13 collection of property taxes, costs must be apportioned among the
14 taxing entities on a pro rata basis. The county governing body may
15 impose a uniform surcharge as a condition of acceptance of a
16 particular medium of payment, not to exceed the cost of accepting
17 charge cards, debit cards, or electronic forms of payment including
18 discount or merchant fees. ~~Jury certificates and per diem of~~
19 ~~witnesses in the circuit court and all county claims which have~~
20 ~~been approved and certificates issued by the governing body of the~~
21 ~~county are receivable for taxes due the county in which the~~
22 ~~services were rendered or the claims approved, not including~~
23 ~~school taxes."~~

24
25 SECTION 36. Section 12-45-120 of the 1976 Code is amended
26 to read:

27
28 "Section 12-45-120. If, after the return of any ~~ehattel~~ personal
29 tax by any county treasurer as delinquent, the county treasurer
30 shall know or be informed that the person against whom it is
31 charged resides in some other county in this State or has property
32 or debts due him therein, he shall make out and forward to the
33 treasurer of such other county a certified statement of the name of
34 the person against whom such taxes are charged, the value of the
35 property on which such taxes were levied, the amount of the taxes
36 and penalties assessed thereon and that they are delinquent, and to
37 the aggregate of such taxes and penalties he shall add twenty-five
38 per cent as collection fees. Upon the receipt of such certificate the
39 treasurer of such other county shall collect such delinquent taxes
40 and penalties, with the twenty-five per cent collection fees as
41 provided in this section, for which purpose he shall have all rights,
42 powers and remedies conferred upon the treasurer of the county in
43 which such taxes were assessed and be allowed the same fees for

1 distrain and sale of property as if such taxes had been levied in his
2 own county and, upon collection made, may retain one half of such
3 twenty-five per cent collection fees, and shall transmit the balance
4 collected by him to the treasurer of the county from whom he
5 received such certified statement by mail. But if the treasurer to
6 whom any such statement is sent cannot collect the amount therein
7 named, or any part thereof, he shall return such duplicate, so
8 endorsed, with reasons for such noncollection.”
9

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

13 “(A) When the taxes and assessments or any portion of the taxes
14 and assessments charged against any property or person on the
15 duplicate for the current fiscal year are not paid before the
16 sixteenth day of January or thirty days after the mailing of tax
17 notices, whichever occurs later, the county auditor shall add a
18 penalty of three percent on the county duplicate and the county
19 treasurer shall collect the penalty. If the taxes, assessments, and
20 penalty are not paid before the second day of the next February, an
21 additional penalty of seven percent must be added by the county
22 auditor on the county duplicate and collected by the county
23 treasurer. If the taxes, assessments, and penalties are not paid
24 before the seventeenth day of the next March, an additional penalty
25 of five percent must be added by the county auditor on the county
26 duplicate and collected by the county treasurer. If the taxes,
27 assessments, and penalties are not paid before the seventeenth day
28 of March, the county treasurer shall issue his tax execution to the
29 officer authorized and directed to collect delinquent taxes,
30 assessments, penalties, and costs for their collection as provided in
31 Chapter 51 of this title and they must be collected as required by
32 that chapter. The United States postmark is the determining date
33 for mailed payments. If the county treasurer or the office
34 authorized and directed to collect delinquent taxes determines by
35 proper evidence that the mailing of a tax payment was improperly
36 postmarked, and this error results in the imposition of a penalty
37 provided in this subsection, then the penalty imposed may be
38 waived by the county treasurer or the office authorized and
39 directed to collect delinquent taxes.”
40

41 SECTION 38. Section 12-45-185 of the 1976 Code is amended
42 to read:
43

1 "Section 12-45-185. Notwithstanding the provisions of Section
2 12-45-180, the county treasurer may waive the penalties imposed
3 pursuant to that section and notify the county auditor if necessary
4 if the taxpayer provides clear and convincing evidence to the
5 county treasurer that the taxpayer delivered the timely payment to
6 the United States mail or that the taxpayer otherwise timely
7 delivered or caused to be delivered the payment. The request for
8 waiver must be in the form of an application in writing to the
9 county treasurer that includes documentation sufficient for the
10 treasurer to conclude that the taxpayer made timely payment of the
11 taxes. Waiving penalties is within the sole discretion of the county
12 treasurer and the treasurer's denial of a waiver is not subject to
13 appeal."

14
15 SECTION 39. Section 12-45-260 of the 1976 Code is amended
16 to read:

17
18 "Section 12-45-260. The county treasurer ~~shall, on the fifteenth~~
19 ~~day of each month, may monthly~~ report to the chief administrative
20 officer of the county the amount of funds received for and on
21 account of the county and the character of the funds."

22
23 SECTION 40. Section 12-45-300 of the 1976 Code is amended
24 to read:

25
26 "Section 12-45-300. The auditor shall take from the duplicate
27 previously provided to the treasurer for collection a list of all taxes,
28 assessments, and penalties the treasurer has been unable to collect,
29 describing the property as described on the duplicate, ~~and shall~~
30 ~~note on it in a marginal column the reasons assigned by the~~
31 ~~treasurer why the taxes or other charges could not be collected.~~
32 ~~This list is the delinquent list and must be signed and sworn to by~~
33 ~~the treasurer before the auditor, who shall record it in a book to be~~
34 ~~provided for the purpose.~~ In making this list, the delinquencies in
35 each taxing entity must be stated separately. After deducting the
36 amount of taxes, assessments, and penalties returned delinquent,
37 the treasurer shall stand charged with the remainder of the taxes,
38 assessments, and penalties charged on the duplicate."

39
40 SECTION 41. Section 12-45-420 of the 1976 Code is amended
41 to read:

1 "Section 12-45-420. Notwithstanding another provision of law
2 a committee composed of the county auditor, county treasurer, and
3 county assessor may, by a majority vote, waive, dismiss, or reduce
4 a penalty levied against real or personal property in the case of an
5 error by the county."

6

7 SECTION 42. Section 12-49-10 of the 1976 Code is amended to
8 read:

9

10 "Section 12-49-10. All taxes, assessments and penalties legally
11 assessed shall be considered and held as a debt payable to the ~~State~~
12 county by the person against whom they shall be charged and such
13 taxes, assessments and penalties shall be a first lien in all cases
14 whatsoever upon the property taxed, the lien to attach at the
15 beginning of the fiscal year during which the tax is levied. Such
16 taxes shall be first paid out of assets of any estate of deceased
17 persons or held in trust as assignee or trustee or the proceeds of
18 any property held on execution or attachment. The county treasurer
19 may enforce such lien by execution against such property or, if it
20 cannot be levied on, he may proceed by action at law against the
21 person holding such property."

22

23 SECTION 43. Section 12-49-20 of the 1976 Code is amended to
24 read:

25

26 "Section 12-49-20. As of December thirty-first a first lien shall
27 attach to all real and personal property for taxes to be paid during
28 the ensuing year, and in case such property is about to be removed
29 from the State by bankruptcy proceedings or otherwise or is about
30 to be taken from the jurisdiction of the county before taxes are due
31 in the county and payable for any year, the treasurer of such county
32 shall immediately issue his execution on such property and the
33 ~~sheriff tax collector~~ of the county shall proceed to collect the taxes
34 due on such property."

35

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

38

39 "(D) Upon receipt of proof satisfactory to the county ~~auditor~~
40 assessor that a derelict mobile home, as defined in Section
41 6-1-150, has been removed and disposed of in accordance with
42 Section 6-1-150, the county auditor shall remove the derelict
43 mobile home permanently from ~~the duplicate list~~ his records and

1 the county auditor from the current duplicate. Upon this removal,
2 any unpaid taxes, uniform service charges, assessments, penalties,
3 costs of collection, and any other amounts billed on the tax notice,
4 which are due as a result of the value of the derelict mobile home,
5 are waived. All costs of removal and disposal are the responsibility
6 of the owner of the derelict mobile home, and may be waived only
7 by order of the magistrates court or if a local governing body has a
8 program that covers removal and disposal costs.”
9

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

12
13 “Section 12-49-910. The ~~sheriff or~~ tax collector may levy upon
14 and seize the personal property of a defaulting taxpayer by serving
15 personally upon the delinquent taxpayer and the owner of such
16 personal property, if it has been sold or transferred subject to the
17 tax lien, a written notice that the specific personal property of the
18 defaulting taxpayer has been seized pursuant to the direction and
19 provisions of the particular delinquent tax execution. A description
20 of such personal property as entered on the return of the taxpayer
21 shall be a sufficient description of the personal property so seized.
22 If the delinquent taxpayer or owner of such personal property is
23 absent from the county or cannot be found therein, then service of
24 such notice upon the agent, tenant, servant or employee of such
25 delinquent taxpayer or owner of such personal property or other
26 person in the custody, possession or control of it shall be sufficient.
27 If the delinquent taxpayer or owner of such personal property
28 cannot be found and there is no person in the custody, possession
29 or control of it, such service shall be made by posting such notice
30 on the building or at the place where said personal property is
31 located.”
32

33 SECTION 46. Section 12-49-920 of the 1976 Code is amended
34 to read:

35
36 “Section 12-49-920. Upon such service being made, the
37 specific personal property of the defaulting taxpayer described in
38 such notice of levy and seizure shall be conclusively deemed and
39 taken to be in the exclusive possession of the ~~sheriff or~~ tax
40 collector and the sum due on the particular delinquent tax
41 execution shall constitute a first lien upon the specific personal
42 property described in such notice.”
43

1 SECTION 47. Section 12-49-930 of the 1976 Code is amended
2 to read:

3
4 "Section 12-49-930. Any person who shall remove, secrete,
5 destroy or otherwise injure such personal property or molest,
6 disturb or interfere with the ~~sheriff's~~ or tax collector's possession
7 of such personal property shall be held liable as for a conversion
8 and be guilty of disposing of property under a lien."
9

10 SECTION 48. Section 12-49-940 of the 1976 Code is amended
11 to read:

12
13 "Section 12-49-940. Unless the amount due on the delinquent
14 tax execution shall be sooner paid, the ~~sheriff~~ or tax collector shall,
15 after having such personal property so seized under the delinquent
16 tax execution advertised for sale for two weeks in a newspaper
17 printed and circulated in the county, sell such personal property at
18 public auction to the highest bidder for cash."
19

20 SECTION 49. Section 12-49-950 of the 1976 Code is amended
21 to read:

22
23 "Section 12-49-950. If, on the sale of such personal property,
24 there is no bid for as much as the tax and costs then due on the
25 delinquent tax execution, the personal property must be bid in ~~by~~
26 on behalf of the Forfeited Land Commission of the county for the
27 amount equal to the amount of all unpaid property taxes,
28 assessments, and charges billed on the property tax bill, and all
29 costs which may be incurred by a taxing entity as a result of the tax
30 delinquency including taxes levied for the year in which the
31 redemption period begins. An assessment for purposes of this
32 section includes, but is not limited to, amounts owed a special
33 taxing district created pursuant to Section 4-9-30, and a district
34 created pursuant to Chapter 19 of this title and amounts owed
35 pursuant to Chapter 15 of Title 6."
36

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

39
40 "Section 12-49-960. Upon the payment of the purchase money
41 for such personal property, the ~~sheriff~~ or tax collector shall deliver
42 possession of it to the successful purchaser."
43

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

3
4 “(14) ‘Tax title’ means a deed for real property ~~and~~ or a bill of
5 sale for personal property.”

6
7 SECTION 52. Section 12-49-1150 of the 1976 Code is amended
8 to read:

9
10 “Section 12-49-1150. To entitle a mortgagee to the notice
11 required by Section 12-49-1120, a list of each mortgage located in
12 the county as to which the notice is desired must be filed by the
13 mortgagee with the tax collector of the county in which the real
14 property covered by a mortgage lies on or before the fifteenth day
15 of March of each year, on which must be shown the name and
16 address of the mortgagee, the name of each mortgagor, and the
17 book and page of the record where each mortgage listed is
18 recorded and the tax map number.

19
20 SECTION 53. Section 12-49-1220(C) of the 1976 Code is
21 amended to read:

22
23 “(C) For liens created on or after January 1, 1995, the tax
24 collector shall provide the notice of levy and sale to the lienholders
25 identified on the forms provided to the county ~~auditor~~ department
26 responsible for registering manufactured housing pursuant to the
27 licensing and moving permit procedures provided for in Chapter
28 17 of Title 31 or official department records if the records reflect
29 the existence of a lienholder.”

30
31 SECTION 54. Section 12-49-1270(B) of the 1976 Code is
32 amended to read:

33
34 “(B) Except as specifically provided in this article, the rights and
35 remedies of a lienholder of a mobile or manufactured home under
36 the terms of the security documents or as otherwise provided in
37 this title are not affected by whether or not a lienholder provides a
38 collateral list to the tax collector or provides information to the
39 ~~auditor~~ assessor about where and to whom tax notices must be
40 sent.”

41
42 SECTION 55. Section 12-51-40(c) and (e) of the 1976 Code is
43 amended to read:

1
2 “(c) If the ‘certified mail’ notice has been returned, take
3 exclusive physical possession of the property against which the
4 taxes, assessments, penalties, and costs were assessed by posting a
5 notice at one or more conspicuous places on the premises, in the
6 case of real estate, reading: ‘Seized by person officially charged
7 with the collection of delinquent taxes of (name of political
8 subdivision) to be sold for delinquent taxes’, the posting of the
9 notice is equivalent to levying by distress, seizing, and taking
10 exclusive possession of it, or by taking exclusive possession of
11 personalty. In the case of personal property, the person officially
12 charged with the collection of delinquent taxes is not required to
13 move the personal property from where situated at the time of
14 seizure and further, the personal property may not be moved after
15 seized by anyone under penalty of conversion unless delinquent
16 taxes, assessments, penalties, and costs have been paid. Mobile
17 homes are considered to be personal property for the purposes of
18 this section unless the owner gives written notice to the auditor of
19 the mobile home’s annexation to the land on which it is situated
20 has de-titled the mobile home according to Section 56-19-510.

21
22 (e) As an alternative, upon approval by the county governing
23 body, a county may use the procedures provided in Chapter 56,
24 Title 12 and Section 12-4-580 as the initial step in the collection of
25 delinquent taxes on real and personal property.”

26
27 SECTION 56. Section 12-51-55 of the 1976 Code is amended to
28 read:

29
30 “Section 12-51-55. The officer charged with the duty to sell real
31 property and mobile or manufactured housing for nonpayment of
32 ad valorem property taxes shall submit a bid on behalf of the
33 Forfeited Land Commission equal to the amount of all unpaid
34 property taxes, penalties, assessments including, but not limited to,
35 assessments owed to a special taxing district established pursuant
36 to Section 4-9-30, Chapter 19 of Title 4, or an assessment district
37 established pursuant to Chapter 15 of Title 6, and costs including
38 taxes levied for the year in which the redemption period begins.
39 The Forfeited Land Commission is not required to bid on property
40 known or reasonably suspected to be contaminated. If the
41 contamination becomes known after the bid or while the
42 commission holds the title, the title is voidable at the election of
43 the commission. ~~If the property is not redeemed, the excess above~~

1 ~~the amount of taxes, penalties, assessments, charges, and costs for~~
2 ~~the year in which the property was sold must be applied first to the~~
3 ~~taxes becoming due during the redemption period."~~
4

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

7
8 "Section 12-51-80. The treasurer shall make full settlement of
9 tax sale monies, within ~~thirty~~ forty-five days after the sale, to the
10 respective political subdivisions for which the taxes were levied.
11 Proceeds of the sales in excess thereof must be retained by the
12 treasurer as otherwise provided by law."

13
14 SECTION 58 Section 12-59-30 of the 1976 Code is repealed.

15
16 SECTION 59. Section 12-59-40 of the 1976 Code is amended to
17 read:

18
19 "Section 12-59-40. The forfeited land commissions created in
20 this article for each of the counties of the State shall effect the sale
21 of lands forfeited and bid in for the various forfeited land
22 commissions of the State by the county auditors or the tax
23 collectors of the several counties of the State in pursuance of
24 Section 12-51-55. All lands deeded to the forfeited land
25 commission of any county shall be held by it as assets of the
26 county ~~and State~~ and sold to the best interest of the county ~~and~~
27 ~~State~~. It shall sell and dispose of such lands in such a manner and
28 upon such terms and conditions as to it may appear to be for the
29 best interest of its county, but the terms of sale shall not in any
30 case provide for a longer term than ten years for the full payment
31 of the purchase price of such property and shall be secured by a
32 first real estate mortgage upon the property sold."

33
34 SECTION 60. Section 12-59-50 of the 1976 Code is amended to
35 read:

36
37 "Section 12-59-50. The owner of any property which has been
38 sold for delinquent ~~State and~~ county taxes and which has been bid
39 in by the forfeited land commission may sell all or any part of such
40 property so bid in by the forfeited land commission upon securing
41 the approval, in writing, of the forfeited land commission, if such
42 land has not theretofore been sold by such commission and
43 application for such approval be made to the commission by the

1 owner within five years from the day following the expiration of
2 the period allowed by law to owners to redeem property sold for
3 taxes.”

4
5 SECTION 61. Section 12-59-70 of the 1976 Code is amended to
6 read:

7
8 “Section 12-59-70. Should the title have been made by the
9 sheriff tax collector to the forfeited land commission and not
10 theretofore been sold, the forfeited land commission may, if it
11 approve the application of the owner to sell a portion of the
12 property so bid in as provided in this article, execute and deliver to
13 the owner or anyone whom he may designate a deed upon payment
14 of the amount as provided in Section 12-59-60.”

15
16 SECTION 62. Section 12-59-80 of the 1976 Code is amended to
17 read:

18
19 “Section 12-59-80. The forfeited land commission may assign
20 its bids at any time before title deed being made pursuant to sale,
21 provided the consideration to be paid for such assignments shall
22 not be less than the amount of taxes, penalties and costs for which
23 the property was sold. The chairman or his designee may accept
24 sealed bids for assignments of the Forfeited Land Commission
25 bids for a designated time period. Assignments not made during
26 this time may then be assigned on a first come, first served basis.
27 A list of available Forfeited Land Commission properties is to be
28 maintained at an assigned location as determined by the county
29 forfeited land commission.”

30
31 SECTION 63. Section 12-59-90 of the 1976 Code is amended to
32 read:

33
34 “Section 12-59-90. All deeds for lands sold under the authority
35 of Section 12-59-40 shall be made by the forfeited land
36 commission of the county holding title thereto or by a majority of
37 the members thereof and all conveyances heretofore made to and
38 by the several forfeited land commissions, or by a majority of the
39 members thereof, are declared valid and of full force and effect
40 and to have been made in accordance with the provisions of this
41 section. The forfeited land commission of any county, or a
42 majority of the members thereof, may require the sheriff tax
43 collector or other officer authorized by law to execute a deed to

1 any land which may be bid in by the county auditor to convey such
2 land to any purchaser to whom it may be sold by such forfeited
3 land commission, or a majority of the members thereof, after such
4 land has been bid in by the county auditor and before it has been
5 conveyed to the forfeited land commission, and all conveyances of
6 real property heretofore made by the ~~sheriff~~ tax collector or other
7 officer authorized by law to execute such conveyances pursuant to
8 authority and direction of any forfeited land commission, or a
9 majority of the members thereof, are declared valid and effectual
10 to convey title according to their respective terms, notwithstanding
11 that they may have been made by the ~~sheriff~~ tax collector or other
12 officer pursuant to authority or direction of only a majority of the
13 members of any such commission.”

14
15 SECTION 64. Section 12-59-100 of the 1976 Code is amended
16 to read:

17
18 “Section 12-59-100. The proceeds of any such sales shall be
19 turned over by such forfeited land commission to the county
20 treasurer. And the county treasurer shall, ~~at the close of his fiscal~~
21 ~~year, divide~~ deposit such funds, after deducting the expense
22 warrants as drawn on him by the forfeited land commission of his
23 county, ~~between the county and State in proportion to their~~
24 ~~respective interests, the county's part to be placed in into~~ the
25 general county fund and the State's part to be turned over to the
26 State Budget and Control Board to be applied to reduction of the
27 State debt. If any tract of land is sold for less than the taxes and
28 penalties due thereon the proceeds of such sale shall be divided
29 between the ~~State and county~~ and taxing entities in the proportion
30 of the amount of taxes and penalties due each of them.”

31
32 SECTION 65. Section 12-59-110 of the 1976 Code is repealed.

33
34 SECTION 66. Section 12-59-120 of the 1976 Code is amended
35 to read:

36
37 “Section 12-59-120. Any agent of the forfeited land
38 commission of the respective counties shall be allowed free access
39 by the auditors, the treasurers and ~~sheriffs~~ tax collectors to all
40 executions issued for the collection of taxes by the county treasurer
41 and returned ‘nulla bona’ for any reason or ‘double entry,’ or
42 which are not collected for any reason, to the tax books, and to all
43 records in their respective offices relating to tax matters.”

1
2 SECTION 67. Section 12-60-1760 of the 1976 Code is amended
3 to read:

4
5 "Section 12-60-1760. (A) The county shall pay the reasonable
6 attorney's fees, expenses, damages, and costs resulting from
7 defending an action brought against a county officer for
8 performing or attempting to perform a duty imposed on him by this
9 title if the plaintiff prevails in the action and it affects the interest
10 of the county. The county ~~auditor shall~~ may ratably apportion the
11 fees, expenses, damages, and costs among all parties, except the
12 State, interested in the revenue involved in the action.

13 (B) If an action involves only a municipal levy, the municipality
14 shall pay the attorney's fees, expenses, damages, and costs which
15 may be awarded in the action. In such an action, a the county
16 ~~auditor or treasurer~~ may cause a municipality interested in the
17 revenue involved in an action to be made a party to the action. The
18 Administrative Law Judge or the court in which the action is
19 pending shall join the municipality as a party."

20
21 SECTION 68. This act takes effect upon approval by the
22 Governor.

23 ----XX----