

Session 113 - (1999-2000)

S 0400 General Bill, By Ryberg

Summary: Property tax collection on delinquent; sale of property prohibited under certain conditions, procedures; Taxation

A BILL TO AMEND SECTION 12-51-40, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO PROCEDURES FOR COLLECTION OF DELINQUENT PROPERTY TAXES, SO AS TO PROHIBIT SALE OF PROPERTY OF A DELINQUENT TAXPAYER IF A CERTIFIED MAIL NOTICE OF DELINQUENCY IS UNDELIVERABLE TO THE CURRENT OWNER OF RECORD AT THE BEST ADDRESS AVAILABLE, TO PROVIDE FOR A TAX LIEN AGAINST THE PROPERTY ON WHICH A DELINQUENCY EXISTS, AND TO REQUIRE REIMBURSEMENT OF COSTS OF AN UNAUTHORIZED SALE TO THE CURRENT OWNER OF RECORD FOR HIS EXPENSES IN RECLAIMING THE PROPERTY.

01/26/99 Senate Introduced and read first time SJ-6

01/26/99 Senate Referred to Committee on Finance SJ-6