

Session 124 - (2021-2022)

S 0102 General Bill, By Cromer

Summary: Tax collection

A BILL TO AMEND TITLE 12 OF THE 1976 CODE, RELATING TO TAXATION, BY ADDING CHAPTER 52, TO PROVIDE THAT EACH COUNTY SHALL DESIGNATE A TAX COLLECTOR FOR THE COLLECTION OF PROPERTY TAXES AND PREPARE A TAX COLLECTION NOTICE, TO PROVIDE FOR CERTAIN PENALTIES, TO PROVIDE FOR A DELINQUENT TAX SALE IN CERTAIN INSTANCES, TO PROVIDE THAT A PROPERTY ADVERTISED FOR SALE MUST BE SOLD AT PUBLIC AUCTION, TO PROVIDE FOR AN INITIAL BID TO BE PLACED ON BEHALF OF THE FORFEITED LAND COMMISSION AND PROVIDE A PROCEDURE TO VOID A BID IN THE CASE OF CONTAMINATED PROPERTY, TO PROVIDE FOR THE CANCELLATIONS OF BIDS IF A SUCCESSFUL BIDDER FAILS TO REMIT THE FULL AMOUNT OF THE BID, TO PROVIDE REQUIREMENTS FOR PROVIDING A RECEIPT TO A SUCCESSFUL BIDDER, TO PROVIDE REQUIREMENTS FOR A SUCCESSFUL BIDDER WHO ASSIGNS HIS INTERESTS, TO PROVIDE FOR A NOTICE REQUIREMENT BEFORE THE END OF THE REDEMPTION PERIOD TO THE DEFAULTING TAXPAYER, TO PROVIDE THAT THERE IS NO REDEMPTION PERIOD FOR PERSONAL PROPERTY, TO PROVIDE THAT THE TAX COLLECTOR SHALL CANCEL THE SALE IF A PROPERTY IS REDEEMED, TO PROVIDE FOR THE REDEMPTION OF MOBILE HOMES, TO PROVIDE FOR THE ADOPTION OF CERTAIN PROVISIONS RELATING TO CERTAIN NOTICES TO MORTGAGEES, TO PROVIDE FOR THE VOID OF A TAX SALE IN CERTAIN INSTANCES, TO PROVIDE FOR CERTAIN OVERAGES FROM A TAX SALE AND TO PROVIDE NOTICE OF THE OVERAGES, TO PROVIDE THAT A TAX COLLECTOR SHALL MAINTAIN PROOF OF COMPLIANCE WITH THE LAW GOVERNING TAX SALES, TO PROVIDE THAT A MUNICIPALITY MAY CONTRACT WITH A COUNTY FOR THE COLLECTION OF MUNICIPAL TAXES BY THE COUNTY, TO PROVIDE THAT CERTAIN PARTIES MAY BRING AN ACTION TO SET ASIDE A TAX SALE, AND TO PROVIDE THAT THE EXISTENCE AND PRIORITY OF CERTAIN EASEMENTS ARE NOT AFFECTED BY THIS CHAPTER; TO REPEAL CHAPTER 51, TITLE 12 OF THE 1976 CODE, RELATING TO THE PROCEDURE FOR THE COLLECTION OF PROPERTY TAXES; AND TO DEFINE NECESSARY TERMS.

12/09/20 Senate **Prefiled**

12/09/20 Senate **Referred to Committee on Finance**

01/12/21 Senate **Introduced and read first time (Senate Journal-page 172)**

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