**South Carolina General Assembly**

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**S. 102**

**STATUS INFORMATION**

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Summary: Tax collection

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**VERSIONS OF THIS BILL**

[12/9/2020](file:///p:\pprever\2021-22\102_20201209.docx)

**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.

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

SECTION 1. Title 12 of the 1976 Code is amended by adding:

“CHAPTER 52

Procedures for the Collection of Property Taxes

Section 12‑52‑10. For the purposes of this chapter:

(1) ‘First‑class certified mail’ means mail complying with Section S912 of the United States Postal Service Domestic Mail Manual.

(2) ‘Total taxes and costs’ means delinquent taxes, assessments, penalties, interests, and costs, including, but not limited to, title examination fees, attorneys’ fees, publication, levy, seizure, sale, taking possession of, advertising, storage, boundary identification, mailing, and other costs incidental to the collection of total taxes and costs.

Section 12‑52‑20. (A)(1) Each county shall designate a tax collector to be responsible for the collection of real property taxes. Upon receipt of a duplicate from the county auditor, a tax collector shall prepare a notice of each real property tax due for the current tax year. The notice must contain the following information:

(a) the name and address of the property owner;

(b) the tax map number identifying the property;

(c) a brief legal description, which includes the physical address of the property;

(d) the value of the property assessed by the county;

(e) the taxes due;

(f) an itemization of the taxes due;

(g) the date on which the taxes are due;

(h) the penalty amount and due date if not paid by January sixteenth, February second, or March sixteenth of the following year; and

(i) notification that, if the total taxes and costs are not paid timely, the property must be sold in a subsequent sale pursuant to Section 12‑52‑50.

(2) The tax collector shall deliver the notice to each person or entity responsible for paying real property taxes no later than the first Monday in October of the year for which the taxes are applicable.

(B) The notice must be considered delivered when the notice is deposited in the United States mail as first‑class certified mail, postage prepaid, and addressed to each person or entity responsible for paying real property taxes. The tax collector shall maintain records indicating that the notice was mailed in the manner required by this subsection.

(C) Upon a person or entity’s payment of total taxes and costs, the tax collector shall issue a receipt for the payment and deliver the receipt to the person or entity that paid the total taxes and costs. The receipt is considered delivered when the receipt is deposited in the United States mail as regular mail, postage prepaid, and addressed to the person or entity that paid the total taxes and costs.

Section 12‑52‑30. (A) If the total taxes and costs, or any portion of the total taxes and costs, assessed against a property are not paid in full when due, as shown on the notice, and remain unpaid on January sixteenth, or thirty days after the mailing of the notice, whichever occurs later, then the county auditor shall add a penalty of three percent on the duplicate unless a penalty has already been assessed pursuant to Section 12‑45‑180. If the total taxes and costs remain unpaid on February second, then the county auditor shall add an additional penalty of seven percent, for a total of ten percent on the duplicate. If the total taxes and costs are not paid before March seventeenth, then the county auditor shall add an additional penalty of five percent, for a total of fifteen percent, on the duplicate.

(B) The United States Postal Service postmark is the determining date for mailed payments of taxes. If the county treasurer or tax collector determines by proper evidence that the mailing of a tax payment was improperly postmarked, and this error results in the imposition of a penalty provided in this section, then the penalty imposed by this section may be waived by the county treasurer or tax collector authorized and directed to collect delinquent taxes.

(C) If a title to real property is transferred during a tax year and the records of the county indicate that the tax notice was mailed or otherwise forwarded to the previous owner and that the current owner received no timely notice of the tax due on the property, then the county treasurer shall waive the penalty imposed by this section.

(D) If the total taxes and costs are not paid before March seventeenth, then the county treasurer shall issue a tax execution to the tax collector for collection pursuant to this chapter, and the total taxes and costs must be collected as provided by this chapter.

Section 12‑52‑40. (A)(1) After a county treasurer issues his execution against a defaulting taxpayer as provided in Section 12‑52‑30, signed by the county treasurer, or his authorized representative, in his official capacity, he shall direct the tax collector to collect total taxes and costs. The county treasurer, or his authorized representative, shall levy the execution by distress and sale of the defaulting taxpayer’s estate, whether real, personal, or both, or property transferred by the defaulting taxpayer, the value of which generated all or part of the tax, to satisfy the total taxes and costs. The county treasurer, or his authorized representative, shall:

(a) ascertain the name of the defaulting taxpayer and, if applicable, the grantee of record; mortgagee of record; lessee of record; easement holder of record, excluding those easements arising as a matter of law and those easements held by a governmental body, a railroad, or a public utility; property owner association; horizontal property regime; and judgment creditor of record with respect to the property that generated the tax; and

(b) mail, by May first of the year in which the taxes become delinquent, a notice of the delinquent total taxes and costs to all defaulting taxpayers; grantees of record; mortgagees of record; lessees of record; easement holders of record, excluding those easements arising as a matter of law and those easements held by a governmental body, a railroad, or a public utility; property owners associations; horizontal property regimes; and judgment creditors of record with respect to the property, the value of which generated the tax.

(2) The notice must be mailed to the best address available, which for a defaulting taxpayer is either the address shown on the deed conveying the property to the defaulting taxpayer or the property address. The best address available for a grantee of record, mortgagee of record, lessee of record, easement holder of record, property owner association, horizontal property regime, or judgment creditor of record is the address contained in the document conveying the grant, the mortgage, the lease, the easement, or the judgment. Any other corrected or forwarding address of which the county treasurer or tax collector has actual knowledge may be used for any defaulting taxpayer.

(3) Mailing the notice to an attorney for a judgment creditor is sufficient notice to a judgment creditor. All delinquent notices must specify that, if the total taxes and costs are not paid before a subsequent date of sale, the property must be advertised and sold for total taxes and costs. The notice must be mailed by depositing the notice in the United States Mail as first‑class certified mail, postage prepaid. In the case of personal property, exclusive possession is taken by mailing the notice of delinquent total taxes and costs to the person at the address shown on the tax receipt or to an address of which the tax collector has actual knowledge. The deposit of the notice into the United States Postal Service by first‑class certified mail, postage prepaid, to the defaulting taxpayer and, if applicable, the grantee of record; mortgagee of record; lessee of record; easement holder of record, excluding those easements arising as a matter of law and those easements held by a governmental body, a railroad, or a public utility; property owner association; horizontal property regime; or judgment creditor of record of the property is equivalent to ‘levying by distress’.

(B)(1) If total taxes and costs are not paid by July thirty‑first of the year in which the taxes become delinquent, then the county treasurer or tax collector shall take exclusive, physical possession of the property against which the total taxes and costs are assessed.

(2) In the case of real property, exclusive, physical possession of the property is taken by posting a notice at one or more conspicuous places on the premises. The notice must contain the following language: ‘This property has been seized by the tax collector of [name of political subdivision] to be sold for delinquent taxes on [insert the date of sale]. If the total taxes and costs are not paid by the date of sale, then the property will be advertised for sale at public auction on [insert the date of sale] to satisfy the delinquency.’ The posting of the notice is equivalent to levying by distress, seizing, and taking exclusive, physical possession of the real property.

(3) In the case of personal property, exclusive, physical possession is taken by seizing or taking exclusive physical possession of the personalty. In the case of personal property, a tax collector is not required to move the personal property from where it is situated at the time of seizure. Following a levy by distress, the personal property may not be moved by anyone under penalty of conversion unless the total taxes and costs have been paid. Mobile homes are considered to be personal property for the purposes of this section unless the owner has de‑titled the mobile home pursuant to Section 56‑19‑510.

(C) If total taxes and costs are not paid one month before a date of sale, then the real or personal property must be advertised for sale at public auction. The advertisement must be published once a week for three consecutive weeks before the date of sale in a newspaper of general circulation within the county or municipality in which the property is located. The advertisement must be titled ‘NOTICE OF DELINQUENT TAX SALE’ and must include the name of the defaulting taxpayer; a description of the property, provided that a reference to the county auditor’s map‑block‑parcel number is sufficient for a description of realty; the total taxes and costs; and the date of sale. The notice must include a statement that the total taxes and costs must be paid at any time before the successful bidder, or its assignee, remits the amount of the successful bid to the tax collector or its authorized representative in accordance with subsection (E) in order to avoid the consummation of the sale of the property. If the real property is divisible, then the tax assessor, county treasurer, and county auditor may ascertain a portion of the property that is sufficient to realize a sum upon sale sufficient to satisfy the payment of total taxes and costs and, if that determination is made, shall identify the portion of the property to be sold and include in the notice a metes and bounds description of the real property to be sold.

(D) If the true owner of a property is unknown because of the death of the owner of record and the absence of probate administration of the decedent’s estate, then the property must be advertised and sold in the name of the deceased owner of record for the purpose of enforcing payment and collection of total taxes and costs.

(E) Total taxes and costs may be paid only with silver coin, United States currency, a United States postal money order, a certified check, or other immediately available funds.

Section 12‑52‑50. A property advertised for sale pursuant to Section 12-52-40 must be sold by the tax collector at public auction at the courthouse or another designated place within the county on the advertised date of sale. The highest bid for the property must be paid in full by cash, cashier’s check, certified check, money order, or other funds acceptable by the county by five p.m. on the date of the sale. Each parcel or item advertised must be sold separately.

Section 12‑52‑60. An officer charged with the duty to sell real property and mobile or manufactured housing for nonpayment of ad valorem property taxes shall submit an initial bid on behalf of the forfeited land commission equal to the amount of the total taxes and costs. If, before the tax sale, a property is known or reasonably known to be contaminated, then an initial bid is not required, and if there is no other bid sufficient to pay the total taxes and costs, then the sale must be cancelled and rescheduled in accordance with the provisions of this chapter. If the commission is the successful bidder and the contamination becomes known before the tax deed is issued to the commission, then the bid is voidable at the election of the commission. If the commission elects to void the bid, then the commission shall withdraw its bid in writing. If the commission voids the bid, then the property must be brought to tax sale as soon as practicable under the provisions of this chapter.

Section 12‑52‑70. If a successful bidder fails to remit the full amount of the bid within the time specified, then the tax collector shall cancel that bid and reschedule the sale in accordance with the provisions of this chapter. The defaulting bidder is liable for damages not to exceed five hundred dollars, which may be collected by the tax collector in the name of the taxing authority.

Section 12‑52‑80. After a successful bidder, or its assignee, at the delinquent tax sale timely pays the full amount of the bid to the tax collector on the day of the sale, the tax collector shall furnish the successful bidder, or its assignee, a receipt for the full bid amount. The tax collector shall attach a copy of the receipt to the notice of execution, together with the endorsement of his actions, and a copy of the notice and receipt must be retained by him. Upon receipt of the full bid amount, the tax collector shall pay the total taxes and costs and deposit the balance of the bid monies collected to the account of the county treasurer. Upon receipt of the funds, the county treasurer shall immediately mark the public tax records regarding the property sold as follows: ‘Paid by tax sale held on [insert date]’. The funds received by the county treasurer must be retained and accounted for by the county treasurer.

Section 12‑52‑90. If, before the expiration of the redemption period, the successful bidder assigns his interest in the real property purchased at the sale, then the assignee of the successful bidder shall provide the tax collector with a copy of the executed assignment. The tax collector shall replace the successful bidder’s name and address with the assignee’s name and address in the delinquent tax sale book.

Section 12‑52‑100. (A)(1) Not more than forty‑five days and not less than twenty days before the end of the redemption period for property sold for taxes, the tax collector shall mail a notice by first‑class certified mail, postage prepaid, as provided in Section 12‑52‑40, to the defaulting taxpayer and, if applicable, to any grantee; mortgagee; easement holder of record, excluding those easements arising as a matter of law and those easements held by a governmental body, a railroad, or a public utility; property owner association; horizontal property regime; judgment creditor; or lessee of record of the property.

(2) The notice must be mailed to the best address available, which for a defaulting taxpayer is either the address shown on the deed conveying the property to the defaulting taxpayer or the property address. The best available address for a grantee of record, mortgagee of record, lessee of record, easement holder of record, property owner association, horizontal property regime, or judgment creditor of record is the address contained in the document conveying the grant, the mortgage, the lease, the easement, or the judgment. Any other corrected or forwarding address of which the county treasurer or tax collector has actual knowledge may be used for any defaulting taxpayer. Mailing the notice to an attorney for a judgment creditor is sufficient notice to a judgment creditor. The notice must state that the property described on the notice has been sold for taxes and, if not redeemed by paying the total taxes and costs, plus interest at the applicable rate pursuant to Section 12‑52‑110(B), plus any other total taxes and costs currently due and payable with respect to the property on or before twelve months from the date of sale, the tax title must be delivered to the successful bidder, or its assignee. The notice is considered delivered when it is deposited in the United States Mail as first‑class certified mail, with postage prepaid, and addressed to the respective party. The tax collector shall maintain records indicating that the notice was mailed in the manner required pursuant to this section.

(B) The notice of the expiration of the redemption period must also be posted on the property at one or more conspicuous places on the property. The notice must state that the real property described on the notice has been sold for taxes and, if not redeemed by timely payment of all amounts due, the tax title must be delivered to the successful bidder, or its assignee. The notice must also include the total amount due and the date by which the property must be redeemed.

(C) The defaulting taxpayer or, if applicable, any grantee , mortgagee, easement holder, property owner association, horizontal property regime, or judgment creditor may redeem, within twelve months from the date of sale, the parcel of real estate in which it has an interest by paying to the tax collector the total taxes and costs, together with interest as provided in Section 12‑52‑110(B), and any other total taxes and costs actually due and payable with respect to the property being redeemed.

Section 12‑52‑110. (A) Except as provided in Section 12‑52‑130, for personal property, there is no redemption period subsequent to the time that the property is struck off to the successful bidder at the delinquent tax sale. Upon payment by the successful bidder, or its assignee, of the full bid amount and delivery of the duplicate warrant, or tax receipt, with description and notation by the tax collector, the tax collector shall deliver to the successful bidder, or its assignee, the following form properly executed, which constitutes the successful bidder’s, or its assignee, bill of sale and right of possession:

‘Sold at Delinquent Tax Sale on \_\_\_\_\_\_\_\_\_\_ to \_\_\_\_\_\_\_\_\_\_ , who is the successful bidder of personal property sold for delinquent taxes’.

(B) The amount of interest due on the total taxes and costs is calculated based on the last day of the month in which the property is redeemed, and that interest calculation relates back to the beginning of the redemption period according to the following schedule:

Month of Redemption Period: Amount of Interest Imposed:

Months one through three three percent of the bid amount

Months four through six six percent of the bid amount

Months seven through nine nine percent of the bid amount

Months ten through twelve twelve percent of the bid amount

Section 12‑52‑120. (A) If a parcel sold is redeemed pursuant to Section 12‑52‑100, then the tax collector shall cancel the sale in the tax sale book and note the amount paid, by whom, and when. The successful bidder, or its assignee, must be promptly notified by mail to return the tax sale receipt to the tax collector. Upon receipt of the tax sale receipt, the tax collector shall expeditiously refund the full amount of the bid plus the interest on the total taxes and costs as provided in Section 12‑52‑100.

(B) Notwithstanding any other provision of this chapter, if the parcel or item sold is not redeemed, then the tax collector shall issue a tax deed to the successful bidder, or its assignee, within one hundred eighty days from the expiration of the redemption period.

(C) The successful bidder, or its assignee, is responsible for the actual cost of preparing the tax deed, the actual cost of documentary stamps necessary to be affixed, recording fees, and all other total taxes and costs actually due and payable with respect to the property being conveyed. The successful bidder, or its assignee, shall pay the amount due to the person officially charged with the collection of delinquent taxes before delivery of the tax deed to the clerk of court or register of deeds, and upon receipt of the payment, the tax collector shall promptly transmit the tax deed to the clerk of court or register of deeds for recording, remit the recording fee and the cost of documentary stamps, and obtain two copies of the recorded tax deed. Delivery of the tax deed to the clerk of court or register of deeds places the successful bidder, or it assignee, in possession of the property. The county treasurer or its authorized representative shall promptly transmit a copy of the recorded tax deed to the successful bidder, or its assignee.

(D) The tax deed must include the name of the defaulting taxpayer, the name of any grantee of record from the defaulting taxpayer, the date of execution, the date the realty was posted and by whom, the date each notice was mailed and to whom or which it was mailed, and the successful bidder, or its assignee, that is the grantee in the tax title.

Section 12‑52‑130. Notwithstanding the provisions of Section 12‑52‑110, the owner or lienholder of any mobile home or manufactured home may redeem the property as provided in Sections 12‑52‑100 and 12‑52‑120. For the purposes of this chapter, ‘mobile home’ or ‘manufactured home’ has the same meaning as provided in Section 12‑43‑230(b) or Section 40‑29‑20(9), as applicable.

Section 12‑52‑140. In order for the owner of or lienholder on a mobile home or manufactured home to redeem his property as permitted in Section 12‑52‑130, the mobile or manufactured home subject to redemption may not be removed from its location at the time of the delinquent tax sale for a period of twelve months from the date of the sale unless the owner is required to move it by a person other than himself who owns the land upon which the mobile or manufactured home is situated. In this event, the owner of the mobile or manufactured home shall notify the successful bidder and the delinquent tax collector of the new location of the mobile or manufactured home, which must be in this State. If the owner moves the mobile or manufactured home in violation of this section, then he is guilty of a misdemeanor and, upon conviction, must be punished by a fine not exceeding one thousand dollars, imprisonment not exceeding one year, or both. In addition to the other requirements and payments necessary for an owner of a mobile or manufactured home to redeem his property after a delinquent tax sale, the defaulting taxpayer or lienholder shall also pay rent to the successful bidder at the time of redemption of an amount not to exceed one‑twelfth of the taxes for the last completed property tax year, exclusive of penalties, costs, and interest, for each month between the sale and redemption. However, the monthly rental, calculated as provided in this section, must not be less than ten dollars. For the purposes of this rent calculation, more than one‑half of the days in any month counts as a whole month.

Section 12‑52‑150. The provisions of Sections 12‑49‑1110 through 12‑49‑1290, inclusive, relating to notice to mortgagees of proposed tax sales, rights of redemption, and tax sales of properties covered by their respective mortgages are adopted as a part of this chapter.

Section 12‑52‑160. If a tax collector or his authorized representative discovers before a tax deed has been recorded that there was a failure of any action required to be properly performed, then the official shall void the tax sale and refund the amount paid, plus interest actually earned by the county on the amount refunded of three percent each year, to the successful bidder, or its assignee.

Section 12‑52‑170. (A) If a property is not redeemed and the tax sale produced more cash than the total taxes and costs due, then the overage remaining is first applied to any outstanding municipal taxes due on the parcel or item. The current owner, who is the successful bidder, or its assignee, must be notified of any amount remaining due.

(B)(1) If an overage remains after the payment of the total taxes and costs and any outstanding municipal taxes, then the tax collector shall send a notice stating the amount of the overage and that a claim to all or part of the overage must be made within one year of the date of the notice to any applicable:

(a) defaulting taxpayer;

(b) grantee of record;

(c) mortgagee;

(d) easement holder of record, excluding those easements arising as a matter of law;

(e) horizontal property regime of record; and

(f) judgment creditor of record.

(2) The notice must be mailed to the best address available, which for a defaulting taxpayer is either the address shown on the deed conveying the property to the defaulting taxpayer or the property address. The best address available for any grantee of record, mortgagee of record, lessee of record, easement holder of record, property owner association, horizontal property regime, or judgment creditor of record is the address contained in the document conveying the grant, the mortgage, the lease, the easement, or the judgment. Any other corrected or forwarding address of which the county treasurer or tax collector has actual knowledge may be used for any defaulting tax payer. Mailing the notice to the attorney for a judgment creditor is sufficient notice to a judgment creditor. The expenses of providing this notice are considered costs and must be deducted from the overage and paid to the general fund of the governing body.

(3) The priority of the claims must be determined by a court of competent jurisdiction. All overages must be kept in a separate account and must be invested so as not to be idle, and the governing body of the political subdivision is entitled to the earnings for keeping the overage.

(4) Any portion of the overage that remains unclaimed after the expiration of one year from the date of the notice escheats to the general fund of the governing body.

Section 12‑52‑180. A tax collector shall maintain proof of compliance with the law governing tax sales. The tax collector shall maintain a copy of:

(1) the notice of delinquent property tax;

(2) the notice of execution and proof of mailing, to include the postmarked United States Postal Service certified mail receipt showing the certified mail fee, the recipient of the notice, and the address to which the notice was sent;

(3) the notice posted on the property in accordance with Section 12‑52‑40(B), photographic proof of the posting, and an affidavit of the person who posted the notice on the property, stating the time and date the property was posted;

(4) the advertisement of any public auction;

(5) the redemption notices and proof of mailing, to include the postmarked United States Postal Service certified mail receipt showing the certified mail fee, the recipient of the notice, and the address to which the notice was sent;

(6) the notice posted on the property in accordance with Section 12‑52‑100(B), photographic proof of the posting, and an affidavit of the person who posted the notice on the property, stating the time and date the property was posted;

(7) the title search performed on the property;

(8) a copy of the recorded tax deed;

(9) all notices of overage produced, proof of mailing, to include the postmarked United States Postal Service Certified Mail Receipt showing the certified mail fee, the recipient of the notice, and the address to which the notice was sent; and

(10) any additional correspondence relating to the delinquent tax sale.

Section 12‑52‑190. A municipality may contract with a county for the collection of municipal taxes by the county. If, by contract, a tax due to a municipality is to be collected by the county, then the provisions of this chapter are exercisable by the county official charged with the collection of the delinquent taxes. He may employ, appoint, or designate others to perform or carry out the provisions of this chapter.

Section 12‑52‑200. Notwithstanding any other provision of this chapter, the existence and priority of the following may not be affected by the consummation of a tax sale:

(1) easements arising as a matter of law;

(2) easements held by a governmental body; or

(3) easements held by a railroad or utility governed or regulated by a governmental entity.

Section 12‑52‑210. An action to set aside a tax sale may be brought by a:

(1) defaulting taxpayer;

(2) grantee of record;

(3) mortgagee of record;

(4) lessee of record;

(5) easement holder;

(6) property owner association;

(7) horizontal property regime;

(8) judgment creditor of record;

(9) successful bidder or its assignee; or

(10) purchaser at the tax sale, or his respective heirs or assigns, provided that an action must be commenced within the time specified in Section 15‑3‑530 which begins to run from the date of the tax sale. In such an action, the tax deed may not be considered prima facie evidence that the tax sale was conducted in strict compliance with the applicable statutes.”

SECTION 2. Chapter 51, Title 12 of the 1976 Code is repealed.

SECTION 3. The repeal or amendment by this act of any law, whether temporary or permanent, or civil or criminal, does not affect pending actions, rights, duties, or liabilities founded thereon, or alter, discharge, release, or extinguish any penalty, forfeiture, or liability incurred under the repealed or amended law, unless the repealed or amended provision shall so expressly provide. After the effective date of this act, all laws repealed or amended by this act must be taken and treated as remaining in full force and effect for the purpose of sustaining any pending or vested right, civil action, special proceeding, criminal prosecution, or appeal existing as of the effective date of this act, and for the enforcement of rights, duties, penalties, forfeitures, and liabilities as they stood under the repealed or amended laws.

SECTION 4. The Code Commissioner is directed to change or correct all applicable references of Chapter 51, Title 12 to Chapter 52, Title 12 in the 1976 Code. References to Chapter 51, Title 12, or any part therein, in the 1976 Code or other provisions of law are considered to be and must be construed to mean appropriate references.

SECTION 5. This act takes effect on January 1, 2021 and first applies to taxes that become delinquent thereafter.

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