

The following is a basic overview of the Tax Sale:

### **THE PURPOSE OF THE TAX SALE**

The Tax Sale is for the purpose of forced collection of delinquent property taxes for a specific year.

Before a property is sold for taxes, three tax notices are mailed. The last is mailed certified, restricted delivery with returned receipt.

### **WHERE AND WHEN**

The Treasurer conducts at least two delinquent tax sales a year: the first Monday in November for real estate, and the first Monday in March for mobile homes.

All sales begin at 10:00 AM and last from a few hours to as long as two days. The second day will also begin at 10:00 AM.

Sales are held in Sumter County Council Chambers located in the Administration Building, third floor. If Council Chambers is not available, the new location will be announced.

### **ADVERTISING**

All real estate subject to sale must be advertised once a week for three consecutive weeks before the date of the sale. All mobile homes subject to sale must be advertised once a week for two consecutive weeks. Ads are published in "The Item".

### **BIDDER REGISTRATION**

All persons interested in bidding on properties must register with the Treasurer's Office. A picture ID, current mailing address, and phone number are required. Registration is held between 8:30 AM and 5:00 PM starting two weeks prior to the sale.

You must be registered by 9:30am on the day of the Tax Sale. Only one bidder card will be given to each bidder. The auctioneers utilize the bidder registration card with your bidder number to track bids during the auction. Only you or your agent acting on your behalf can bid. Bids must be made in person.

### **CONDITIONS OF SALE**

The sale is an open auction. Properties are sold in alphabetical order according to the taxpayer's last name. **Research property before you bid on it!!! As with any "buyer beware purchase" the burden falls on you to check the condition of the properties you want to bid on. The County must sell all properties that have delinquent taxes. Ditches, roadways, and small strips of land are taxable and can therefore be included in the tax sale.**

The current year's taxes will be added to the starting bid and will be collected as part of the bid. The starting bid will be rounded to the nearest hundred dollars, and bidding will be in increments of one hundred dollars.

All bid payments must be made before 5:00 PM on the day of the sale. Payments must be made by cash, cashier's check, or money order. A tax sale receipt will be issued to the bidder. Failure to comply in paying your bid will result in a \$300.00 fine and declaring you a "non-qualified" bidder for any future Sumter County Tax Sales. **Sumter County will not cancel a bid for any reason – if you bid, you are required to pay.**

### **PROPERTY REDEMPTION**

You cannot do anything with the property you bid on until you are issued a tax deed. Real property has a 12 month redemption period. If you are the winning bidder, the property can be redeemed by the currentowner/mortgage holder for up to one year after the date of the sale. Once a property is redeemed, the bidder will be notified by mail. At that time, the tax sale receipt must be returned to the Treasurer's Office for a refund of the bid plus the applicable interest. The interest paid shall not exceed the opening bid amount. The interests are calculated as follows:

First three months	3% of bid
Four, five, and six months	6% of bid
Seven, eight, and nine months	9% of bid
Last three months	12% of bid

Mobile homes also have a 12 month redemption period. However, before the mobile home can be redeemed, rent must be satisfied with the bidder. According to state law, monthly rent cannot be more than 1/12(one-twelfth) of the base amount of the delinquent year's tax.

Redemptions can be made by the defaulting taxpayer, a lien holder, or an agent for either one.

### **DEED PROCESS**

If real property is not redeemed, a tax deed is issued to the successful bidder. All deed stamp fees and deed preparation costs must be paid prior to the deed recording. A tax sale does not erase liens that may be currently attached to the property. These liens may stay attached to the property when we issue a tax title to the winning bidder. These liens could affect you in trying to quiet title or in selling the property. A tax deed is not a warranty deed.

A bill of sale is issued on mobile homes once the redemption period ends.

### **VOIDED TAX SALE**

Tax sales can be voided at any time prior to the issuance of a tax deed. If a sale is voided, the bidder will be refunded his/her bid money and the actual interest earned.



## **IN CLOSING**

The Tax Sale is held in accordance to S.C. Code of Laws Title 12 Section 51.

All information given is subject to change by the Treasurer and the State of South Carolina.

Please refer to the public notice published prior to sale.

**Sumter County  
Treasurer's Office  
13 East Canal Street  
Sumter, SC 29150**

## **Sumter County Delinquent Tax Sale**

**Location:  
Council Chambers  
County Administration Bldg.  
13 East Canal Street  
Sumter, SC 29150**

Sumter County Treasurer's Office  
(803)436-2213

**CAROLINA B. RICHARDSON  
Treasurer/Tax Collector**