

Tax Collector

IMPORTANT FACTS:

- When paying your taxes, please make reference on your check to the record number or map number of your property. This reduces the possibility of errors in posting your payments.
- If you are receiving a tax bill for a boat or motor that you no longer own, you must notify SC Department of Natural Resources, P. O. 167, Columbia, SC 29202. The County secures billing information from them annually.

IMPORTANT DATES TO BE AWARE OF:

March 17th - Treasurer issues tax execution against defaulting taxpayer to Tax Collector

April 1st (or as soon thereafter as practicable) - First delinquent tax notice mailed to taxpayer 30 days after first mailing - Take exclusive possession of defaulting taxpayer's property by mailing certified notice

August-October - Take physical possession of property by posting notice on property

Last 3 weeks in October - Newspaper advertisement of defaulting taxpayers

First Monday in November *or* **First Monday in December** - Tax Sale

12 months from Tax Sale - End of time period to redeem property from Tax Sale

COMMON TERMS:

Map Number - A thirteen (13)-digit number that is assigned for property identification and location.

Certified Mail - By South Carolina law, a second delinquent notice sent by certified mail, Return Receipt Requested-Deliver to Addressee Only POSTING PROPERTY-. If above certified notice is not or cannot be signed for and delivered to, then the property has to be physically posted with a notice that taxes have not been paid.

Delinquent Tax Sale newspaper advertisement - As a final aid in getting notice to delinquent taxpayer, names, descriptions, and amount of taxes due are printed in newspaper.

Redeem - After Tax Sale, within 12 months from date of sale, defaulting taxpayer may pay all taxes, assessments, penalties, and costs, together with the amount of interest on the tax sale bid that is due at the time, and the property will remain just as it was before the sale.

Bidder - Person who bids highest at public auction, pays full amount of bid on day of sale, and receives receipt of this money. His bid pays the taxes, assessments, penalties and costs of the defaulting taxpayer and he either receives interest on this amount if the property is redeemed, or receives a title to the property after 12 months if not redeemed.

Questions: contact the Tax Collector's Office at 803-385-2623 or PO Box 580, Chester, S. C. 29706