



PICKENS COUNTY DELINQUENT TAX
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PICKENS COUNTY DELINQUENT TAX SALE 2022 PROCEDURES

Tax Sale Purpose

The Delinquent Tax Sale is a method of collecting delinquent property taxes owed to the county, pursuant to South Carolina Code of Laws Title 12, Chapter 51, as amended. Delinquent tax notices are transferred to the Tax Collector by way of an Execution from the Treasurer. The Tax Collector must then follow a strict legal procedure of mailing notices (some certified, restricted delivery), physical posting of property, advertising in the local newspaper, and finally the sale of delinquent properties at public auction. The proceeds of this sale are used to pay property taxes owed.

The 2024 Delinquent Tax Sale will be held Tuesday, October 8, 2024. The auction will be held at the Pickens County Performing Arts Center at 314 West Main Street, Liberty, SC 29657, beginning promptly at 10:00AM, and ending when all items have been sold.

Payment of Taxes Prior to Sale

All real property owing delinquent taxes is subject to sale. To avoid sale, all delinquent taxes, assessments, penalties, and costs must be received and processed by the County prior to the sale. Personal or company checks will not be accepted after July 31, 2024, as sufficient time must be allowed for the funds to clear. Only cash, money order, or certified check will be accepted for the payment of real estate taxes.

All tax notices must be paid by 5:00 PM on Friday, October 4, 2024, to avoid being sold at the tax sale.

Property Listing & Advertising

Property to be offered for sale will be advertised in a local newspaper and on the county website at www.co.pickens.sc.us for three consecutive weeks prior to the sale in the name of the defaulting taxpayer, defined by the South Carolina statutes as the owner of record on December 31st of the year preceding the taxable year.

The lists will be available beginning September 18, 2024, then on September 25, and October 2.

Bidding Procedure

Anyone who wishes to bid on property must be registered with the Delinquent Tax Office prior to the tax sale. Only registered bidders will be recognized at the Tax Sale. Pre-registration is required and will be available starting September 18, 2024 through Monday October 7, 2024. You can print the registration form on our website, but the original must be submitted to the Delinquent Tax Office. You are not registered until your form is processed.

Registration is not available on the day of the tax sale.

Property will be auctioned in numerical order by item number to the highest bidder and must be paid for with cash, certified check or money order by 4:30 PM on the day of sale. A \$50 deed prep fee will be calculated into each bid. Receipts will be issued in the name(s) appearing on the bidder registration forms. Should the bid amount not be paid by that time, the defaulting bidder is liable for **\$500.00** in damages per parcel which may be collected by the Delinquent Tax Collector.

If there is no bid, the property will be considered purchased by the county's Forfeited Land Commission for the amount of the taxes, penalties, and costs.

THE SUCCESSFUL BIDDER AT THE TAX SALE DOES NOT IMMEDIATELY ACQUIRE THE PROPERTY. The property remains in the ownership and possession of the defaulting taxpayer throughout the one year redemption period. **Bidders, please do not attempt to enter, maintain, alter, or otherwise interfere with any property bid until the redemption period has expired and a deed has been issued!** If the taxes remain unpaid, the property will then be deeded to the successful bidder through a Tax Sale Deed. If the taxes are paid, the bidder will be refunded as described in the "Redemption of Property Sold" section below.

When a defaulting taxpayer has more than one item to be sold, as soon as sufficient funds have been accrued to cover all of the defaulting taxpayer's taxes, assessments, penalties, and costs, no further items will be sold. This is to protect the defaulting taxpayer from excessive redemption penalties. The bidder, however, is only entitled to the property actually sold.

Redemption of Property Sold

The defaulting taxpayer, any grantee from the owner, or any mortgage or judgment creditor has one year from the date of the sale in which to redeem the property. The cost to redeem consists of all delinquent taxes, costs, and assessments, and penalties, plus applicable interest. Interest is due on the whole amount of the delinquent tax bid based on the month during the redemption period the property is redeemed according to the following schedule.

First three months – 3%
Months four, five & six – 6%
Months seven, eight & nine – 9%
Last three months – 12%

However, in every redemption, the amount of interest due cannot exceed the amount of taxes, assessments, penalties, and costs due (opening bid).

Once the property is redeemed the bidder will be notified by mail and a check in the amount of the bid plus applicable interest and deed prep fees will be issued.

Voiding a Sale

If a defect in the process of any action required to be performed by the Tax Collector is discovered before the tax deed is delivered, the sale may be voided and the bidder will be refunded the amount of the successful bid, plus the actual amount of bank interest earned as reported by the County Treasurer. Interest on a cancellation will not be paid at the same rate as a redemption.

Property not redeemed will be conveyed by Tax Sale Deed to the successful purchaser within 30 days, or as soon thereafter as practicable, following the expiration of the redemption period. The purchaser will be notified that the deed needs to be recorded in a timely manner with the Register of Deeds Office. Recording fees will be due, contact the Register of Deeds Office for amounts and procedures, 864-898-5868. **The Delinquent Tax Office will not record your deeds!**

IMPORTANT! PLEASE BE ADVISED:

THE PURCHASER OF PROPERTY AT A TAX SALE ACQUIRES THE TITLE WITHOUT WARRANTY AND BUYS AT HIS/HER OWN RISK. THE COUNTY ASSUMES NO LIABILITY. THERE WILL BE NO REFUNDS OF BID MONEY.

For the bidder's own protection, it is recommended that professional advice be sought if there are any legal questions pertaining to a delinquent tax sale. Each bidder is cautioned to review the applicable provisions of South Carolina law concerning delinquent tax sales, mortgages, liens and/or judgments.