

**DELINQUENT TAX SALE
STATE OF SOUTH CAROLINA-COUNTY OF KERSHAW**

By virtue of certain executions issued by me, I Jill B. Catoe, Tax Collector for the County of Kershaw, have levied upon and will sell to the highest bidder the property, as is, for cash or certified check. Payment due on the day of the sale. The property described here will be sold at **THE KERSHAW COUNTY RECREATION DEPARTMENT, 1042 West DeKalb St., Camden, SC, Monday, NOVEMBER 2, 2020 FROM 9:15 AM TO 5:00 PM**. If the sale is not concluded on that day, It will continue at 9:00 am the following day at the same location. To prevent the property listed below from being sold, **payment for Delinquent taxes must be made before the property is sold at the tax sale in cash or certified funds (no personal, company or escrow checks will be accepted)**. The defaulting taxpayer, any grantee from the owner, or any mortgage or judgment creditor may within twelve (12) months from the date of the delinquent tax sale redeem each item of real estate by paying the person officially charged with the collection of delinquent taxes, assessments, penalties and cost. (S.C. Code §12-51-90(a)). The successful bidder will be responsible for deed preparation and recording fees. Pursuant to S.C. § 12-51-90(b), interest is due on the whole amount of the delinquent tax sale based on the month during the redemption period the property is redeemed according to the following schedule:

- 1) A) First three months, 3%. B) Months four/five/six, 6%. C) Months seven/eight/nine, 9%. D) Last three months, 12%. However, in every redemption, the amount of interest due must not exceed the amount of the bid on the property submitted on behalf of the forfeited land commission pursuant to Section 12-51-55.
- 2) If the official in charge of the tax sale discovers before a tax title has passed that there is a failure of any action required to be properly performed, the official may void the tax sale and refund the amount paid, plus interest in the amount actually earned by the county on the amount refunded, to the successful bidder. (S.C. Code §12-51-150). The funds are maintained in a non-interest-bearing account and therefore no interest shall be paid on voided sales.

Pursuant to S.C. Code §12-51-130. The successful purchaser, or assignee, is responsible for the actual cost of preparing the tax title plus documentary stamps necessary to be affixed and recording fees. The successful purchaser, or assignee, shall pay the amounts to the person officially charged with the collection of delinquent taxes before delivery of the tax title to the clerk of court or register of deeds and, upon payment, the person officially charged with the collection of delinquent taxes is responsible for promptly transmitting the tax title to the clerk of court or register of deeds for recording and remitting the recording fee and documentary stamps cost.

Beginning 10/09/2020, bidders may register at the Kershaw County Treasurer's office from 8:30 AM to 5:00 PM. Registration will closed at 9:15 AM the day of the sale. **(Early registration is encouraged). ALL BIDDERS MUST BE REGISTERED BY 9:15 AM ON NOVEMBER 2, 2020, AND HAVE A NUMBER ASSIGNED OR THEY WILL NOT BE ALLOWED TO BID.** All bids are final and failure to comply will result in a \$500.00 fine. County starts the bidding with the amount of taxes/penalties/cost due the County, plus current taxes. **When the real property is divisible, the tax assessor, county treasurer, and county auditor may ascertain that portion of the property that is sufficient to realize a sum upon sale sufficient to satisfy the payment of the taxes, assessments, penalties, and costs. In those cases, the officer may partition the property and furnish a legal description of it. S.C. Code § 12-51-40(d)).** If the defaulting taxpayer or the grantee of record of the property has more than one item advertised to be sold, as soon as sufficient funds have been accrued to cover all the delinquent taxes, assessment, penalties, and costs, further items may not be sold (S.C. Code § 12-51-50).

The purchaser of the property at a tax sale acquires the title **without warranty and buys at his/her own risk**. The County is not liable for the quality or quantity of property sold. However, it is recommended that the property be reviewed/researched subsequent to purchase and professional advice sought if there are legal questions regarding this delinquent tax sale.