



## **TAX SALE INSTRUCTIONS**

The Berkeley County tax sale will be held Monday, November 6, 2023, at the LowCountry Conference Center, 406 Sigma Drive, Summerville, SC 29483. The sale is to commence at 10:00 a.m. and end at 4:00 p.m. There will be an announced break for lunch. If necessary, the sale will resume at 9:30 a.m. the following day.

Please pay careful attention to the information provided from the Tax Collector and the auctioneer as it may be necessary to modify, or update information provided to you. Be advised that all property advertised might not be sold.

### **Bidding Procedure:**

Property will be sold in alphabetical order by the name of the defaulting taxpayer. Carefully, follow the format used in the advertisements placed in the newspaper as well as online.

This is an open bid auction. Bidders must use their numbered bidder cards to place bids. The Tax Collector will present the opening bid, which is made on behalf of the Forfeited Land Commission(FLC) (SC Code of Laws Section 12-51-55). Bidding will begin with the amount of taxes, penalties, cost, and the current year's taxes. The highest bid is the official bid. The successful bidder will show his or her bidder card number. This card will constitute the official record for bid amount purposes.

In case a defaulting taxpayer has more than one property to be sold, as soon as sufficient funds have been received to cover all the defaulting taxpayer's taxes, assessment, penalties and costs, no further items will be sold. The bidder, however, is only entitled to the property actually sold. (SC Code Section 12-51-50).

### **Payments:**

**THERE WILL BE NO REFUNDS OF BID MONEY.** All bids (**In-Person & Online**) must be paid at the **LowCountry Conference Center** by 5:00 p.m. on the day(s) of the tax sale. All bids must be paid in full by **CERTIFIED FUNDS OR CASH.** No personal/business checks will be accepted. Receipts will be issued in the name(s) appearing on the bidder registration form. An original tax receipt will be issued for each fully paid bid. The Bidder's receipts will be mailed to the address provided at the time of registration. Should the bid amount not be paid, the defaulting bidder is liable and will be charged **\$500.00 per bid default** (SC Code of Laws Section 12-51-70) barred from future tax sales and Berkeley County has and will pursue court action to collect this fine if you fail to pay your bid(s). If there is no bid, the property will be considered purchased by the Forfeited Land Commission(FLC) for the taxes, penalties, and cost.

### **Conditions of Sale: You bid at your own risk:**

Each property is sold "as is". The purchaser of 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 the property sold.

We strongly urge bidders to research all properties & mobile home before placing bids. The county must sell all properties that have delinquent taxes. Ditches, private roadways, and small strips of land are taxable and can be included in the tax sale. For your protection as a bidder, it is recommended that legal advice be sought if there are any legal questions pertaining to properties sold or acquired at a delinquent tax sale. Each bidder is responsible for their own research and understanding of what they are bidding on. The Tax Collector Office does not research property before the sale, so each bidder must do their own research.

**Redemption Period:**

The defaulting taxpayer, any grantee from the owner, or any mortgage or judgement creditor has one year from the date of the tax sale to redeem the property pursuant to SC Code of Laws Section 12-51-90. **Bidders may not redeem property in which they placed a bid on.** The redemption costs consist of all delinquent taxes, assessments, costs, penalties, plus applicable interest. If the property is redeemed, the successful bidder will be notified by mail. Please make sure we have your most current mailing address and telephone number. At that time, the tax sale receipt must be returned to the Tax Collector’s office signed for a refund of the bid amount plus applicable interest. In the event a bidder cannot produce their tax sale receipt, there will be a \$10.00 fee for each lost bidder receipt. The interest is calculated as follows:

<b><u>Month of Redemption</u></b>	<b><u>Interest</u></b>
First three months	3%
Months Four(4), Five(5) & Six(6)	6%
Months Seven(7), Eight (8) & Nine(9)	9%
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 (SC Code of Laws section 12-51-55).*

For mobile homes sold, rent must be paid at the time of redemption in an amount not to exceed 1/12(one-twelfth) of the taxes for the last completed property tax year, exclusive of penalties, cost, and interest. However, the monthly rent when calculated must not be less than ten dollars.

**Ownership Rights:**

During the redemption period, bidders have no ownership rights to the property, no right to enter the premises, nor contact the owner. The redemption is handled through the Berkeley County Tax Collector’s Office and ownership rights are transferred only if the property is not redeemed and a tax deed or a bill of sale to the mobile home has been recorded.

**Assignment of Bids:**

The Tax Collector’s Office must be kept informed of any change in bidder’s information. Should you choose to assign your bid to someone else during the redemption period, you must contact our office to fill out the necessary forms.

**Deed/Mobile Home Bill of Sale:**

If real property is not redeemed, the property will be conveyed by tax deed to the successful bidder. The tax deed is not a warranted deed, but conveys the interest held by the county to the bidder. The bidder will be notified by mail(certified) and must pay deed stamps, recording fees and preparation cost prior to deed recording with the Register of Deeds(ROD). Once those fees are paid the deed will be recorded with Berkeley County Register of Deeds. A copy of the recorded tax deed will be forward to you as well as the current year’s tax notice that you will be given 30 days to pay without penalties incurred.

If a mobile home is not redeemed, a mobile home bill of sale will be issued, and the bidder must pay a mobile home transfer fee of \$30.00 with the Berkeley County Permitting Department and Title Transfer fee with the South Carolina Department of Motor Vehicles (SCDMV) along with a copy of the current tax years notice that your will be given 30 days to pay without penalties incurred.

**Void Sales:**

Tax sales can be voided at any time prior to the issuance of a tax deed or mobile home bill of sale due to many reasons ( bankruptcy, county errors etc.) If a tax sale is voided, the bidder will be refunded his/her bid money and actual interest earned by the county at the time the sale is voided. You do not earn rent on a voided mobile home sale.