

**SPARTANBURG COUNTY, SOUTH CAROLINA
FY 2009/10 RECOMMENDED OPERATING BUDGET**

DELINQUENT TAX

The Delinquent Tax Office collects delinquent taxes and special taxes on real estate, mobile homes, watercraft, South Carolina Department of Revenue assessed charges and other personal property. If taxes are not collected the office holds annual tax sales in accordance with Title XII of the South Carolina Code of Laws. The office processes refunds due to abatements by the Assessor and Auditor and processes all bankruptcy claims. In addition, beginning in FY 2009/10 the Delinquent Tax Office will bring in house the job of researching deeds and mortgages for the annual tax sale, as well as physically posting property to be sold.

DEPT NUMBER: 1-9165	DELINQUENT TAX					
	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 BUDGET	FY 2009/10 BUDGET	INC/DEC FY 10 - 09
FUNDING SOURCE(S)						
General Fund	344,945	372,089	439,733	541,518	1,130,751	589,233
EXPENDITURES						
Personnel Services Expenditures	278,327	297,280	367,546	456,368	433,501	(22,867)
Operating Expenditures	56,602	70,869	67,151	85,150	697,250	612,100
Capital Outlay	10,017	3,940	5,036	0	0	0
Other Expenditures	0	0	0	0	0	0
EXPENDITURE TOTAL	\$344,945	\$372,089	\$439,733	\$541,518	\$1,130,751	\$589,233
AUTHORIZED PERSONNEL	7	7	7	8	8	0

FY 2009/10 Budget Highlights & Initiatives

- Personnel expenses decrease \$22,867 due to a \$7,000 reduction in overtime as well as an employee working a reduced schedule.
- Operating expenses increase due to expenses from Delinquent Tax Fund 9 being moved to Delinquent Tax General Fund.

Ongoing Initiatives

Initiative	Description
Improve the collection rate of all delinquent properties turned over by the Treasurer's Office	Special emphasis given to mobile homes has increased the collection rate of mobile homes, as well as, identified mobile homes no longer in the County or deemed of no value thus aiding the assessor's office in cleaning up mobile home records. Business personal property is currently being targeted in an effort to collect any delinquent taxes, as well as, clear up any old accounts no longer collectible.
Rewrite the software for the delinquent tax sales	The proposed computer enhancements will allow for improved accounting of the sales and will allow the total information concerning each sale to be viewed on the computer rather than having to research manual files. The new software will aid the staff and auditors in insuring that all sales are accounted for accurately.
Delinquent Tax Collector Position	The office, and particularly the Delinquent Tax Collector, assists the public and attorneys on quieting titles to property purchased at the tax sales by testifying in Master-In-Equity Court.