

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. Since FY 2009/10, the Delinquent Tax Office has brought 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					
FUNDING SOURCE(S)	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ACTUAL	FY 2009/10 BUDGET	FY 2010/11 BUDGET	INC/DEC FY 11 - 10
General Fund	372,089	439,733	518,772	1,129,486	1,107,304	(22,182)
EXPENDITURES						
Personnel Services Expenditures	297,280	367,546	425,764	432,236	433,554	1,318
Operating Expenditures	70,869	67,151	92,395	697,250	673,750	(23,500)
Capital Outlay	3,940	5,036	613	0	0	0
Other Expenditures	0	0	0	0	0	0
EXPENDITURE TOTAL	\$372,089	\$439,733	\$518,772	\$1,129,486	\$1,107,304	(\$22,182)
AUTHORIZED PERSONNEL	7	7	8	8	8	0

FY 2010/11 Budget Highlights & Initiatives

- There are no significant changes to personnel.
- Operating expenditures are reduced by \$23,500.

Goal:

To effectively and efficiently collect the delinquent and special taxes on all types of property either through direct payment by taxpayers or by the sale of property as mandated by state law

Objectives:

- Enhancing interdepartmental interaction in the tax sale process to take advantage of economies of scales that comes with land use and tax assessment enforcement
- Proactively address potential delinquencies by updating at point of deed recordings
- Streamline deed preparation process by utilizing available tools from existing data records