

## CHAPTER 19

### TAXATION<sup>[1]</sup>

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Article I. Property Taxes and Assessments - In General.

Sec. 19-1. Annual tax to be levied.

To provide funds for appropriations made in the annual budget and to pay other municipal expenses legally contracted, the Town Council shall levy an annual ad valorem tax on all real and personal property situated within the corporate limits of Sullivan's Island not specifically exempted from taxation by state law and also on property located elsewhere which state law authorizes to be taxed by the Town of Sullivan's Island. (12-6-76, S1)

Sec. 19-2. Ten year tax lien.

Taxes so levied, with penalties and costs, shall constitute a lien upon the property upon which said levy is made, paramount to all other liens, except the lien for county and state taxes, for a period of ten years after the tax shall have become due and payable. (12-6-76, S2)

Sec. 19-3. Homestead exemption for elderly and handicapped approved.

The Town Council of Sullivan's Island finds:

a. The General Assembly of South Carolina in 1971 enacted legislation providing for a homestead exemption, whereby the dwelling place of persons more than sixty-five (65) years of age and the dwelling place of other persons having certain physical disabilities would be exempted from a portion of local real estate taxes, and said program

subsequently was extended to include partial exemption from municipal taxation and to provide for state reimbursement to municipal governments for taxes not collected because of said exemption.

b. Applicable state statutes thereafter have been amended to enlarge said exemption and to provide additional qualifications, terms and conditions applicable thereto.

c. The Town Council of Sullivan's Island approves, endorses and supports the State's policy of granting special homestead exemptions to elderly and handicapped persons.

Sec. 19-4. Extent of exemption for elderly or handicapped.

The Town Council, in consideration of the State's appropriation of funds to reimburse the Town of Sullivan's Island for municipal tax revenue not collected as a result thereof, shall exempt the property of certain elderly or handicapped persons from municipal taxation to the extent provided by and under the terms and conditions imposed by applicable state law.

Sec. 19-5. Furnishing qualifying information to State.

The Town Clerk, the Administrative Assistant and other municipal officials shall promptly furnish State departments or commissions such statements, accounting and data as shall be required to qualify for and receive reimbursement for taxes not collected as a result of the State policy of homestead exemption for elderly or handicapped.

Sec. 19-6. RESERVED.

Sec. 19-7. Maintenance of tax records.

The Town Clerk shall maintain appropriate books of account and records showing the taxes against each parcel of real or personal property, the name of the owner or owners, the amounts of taxes paid and such other information as shall be determined by the Council Committee on Ways and Means. (12-6-76, S7)

Sec. 19-8. Back-taxing unreported property.[2]

The Town Clerk shall report to assessing officials any taxable property within the taxing jurisdiction of the Town which said officials have not assessed and shall request an assessment thereof. (12-6-76, S9)

Sec. 19-10. Protection of Town's tax lien at sheriff's sale.

At a sale to enforce collection of delinquent Sullivan's Island taxes, in case there be no bid equal in amount to the taxes, charges, penalties and costs for which the property is sold, the Town Clerk, Mayor or any person designated by him shall buy the property for the Town Council as the actual purchaser thereof, for the amount of said taxes, penalties, costs and charges, and the sheriff thereafter shall execute titles to the Town of Sullivan's Island as to any other purchaser and in the manner provided in this chapter and shall put authorized agents of the Town in possession of said property, (12-6-7, S10)

Sec. 19-11. Protection of Town's lien on removal, bankruptcy or judgment.

Whenever any property listed for taxation is about to be removed beyond the jurisdiction of the Town, and all taxes due the Town have not been paid, it shall be the duty of the Town Clerk to arrange for execution on such property and collection of the taxes due. Likewise, the Town Clerk shall endeavor to protect the Town's lien in bankruptcy and judgment actions against properties on which taxes are due. (12-6-76, S11)

Sec. 19-12. Remedy when taxpayer questions taxes.[3]

A taxpayer who conceives that taxes or other charges have been assessed erroneously, unjustly or illegally against his property shall pay the taxes or charges notwithstanding under protest, and at any time within thirty (30) days thereafter may bring in the Court of Common Pleas an action for the recovery thereof. (12-6-76, S12)

Sec. 19-13. County officials as Town's agents in collecting taxes, etc.

Pursuant to Article 8, Section 13, of the Constitution of South Carolina and S6-1-20, Code of Laws of South Carolina, the Town of Sullivan's Island and the County of Charleston have agreed upon the joint administration of a plan for tax assessments and collection of current and delinquent taxes of the Town. For the purpose of carrying out this plan, the appropriate county officials including, but not limited to the county auditor,

county treasurer and county sheriff, are hereby designated as agents of the Town in the performance of duties necessary for or incidental to the collection of taxes and other sums levied by the Town Council against owners of real and personal property and the delivery of the same from time to time to the Town Clerk of Sullivan's Island.

The Town Clerk shall cooperate with the appropriate county officials in maintenance of records in their respective offices to adequately reflect the levy, collection or non-collection and disposition of all taxes, penalties and costs due and payable to the Town of Sullivan's Island. (12-6-76, S13)

Sec. 19-14. Actions at law or attachments for collection of taxes.

If any tax shall be unpaid at the time fixed for the payment thereof or returned delinquent, the sheriff may not only distrain property for the payment thereof, but may recover the same with the penalties thereon, by action at law, proceedings in attachment, or other means authorized by law to be used by private individuals in the collection of debts, which action or other proceedings shall be prosecuted in the name of the Town Council. If the sheriff should die or go out of office before the termination of such action or processing, the final collection of the money or any order or judgment thereon, his successor in office may from time to time prosecute such action. (12-6-76, S14)

Article II. Delinquent Taxes on Real Estate.

Sec. 19-15. Levy and sale of real property for delinquent taxes, etc.

All taxes and assessments shall be due and payable on or before the day prescribed by ordinance and thereafter penalties and costs shall attach, as prescribed by ordinance. If real estate taxes, penalties and costs are not paid on or before the fifteenth (15th) day of April following the date when they are due and payable, an execution shall be issued, and if said taxes, penalties and costs continue unpaid thereafter, the sheriff shall levy, by distress and sale, upon so much of the defaulting taxpayer's estate as may be sufficient to satisfy the delinquent taxes, assessments, charges, penalties and costs, in the same manner as provided by law for collection of delinquent county taxes. The distress and sale of personal property shall not be a condition precedent to seizure and sale of real property upon which taxes are delinquent. (12-6-76, S15)

Sec. 19-16. Notice to certain mortgage owners.

An owner of a mortgage or mortgages on real estate subject to Sullivan's Island taxes may file a listing of said mortgage or mortgagees provided in SSS12-49-210 to 12-49-

300, Code of Laws of South Carolina, 1976, and upon his compliance therewith the sheriff shall give him twenty (20) days notice of an impending sale for delinquent taxes, penalties, costs and charges, as therein provided. (12-6-76, S16)

Sec. 19-17. Seizure and sale under execution.[4]

Under and by virtue of a warrant or execution for real property taxes, the sheriff shall:

- (1) Seize and take exclusive possession of so much of the defaulting taxpayer's estate, real, personal or both, as may be necessary to raise the sums of money named therein and charges thereon;
- (2) After due advertisement, sell the property so seized before the courthouse door in the county, on a regular sales day and within the usual hours for public sales for cash;
- (3) Give to the purchaser upon his complying with the terms of sale a receipt for the purchase money and annex such receipt to the duplicate warrant with the endorsement thereon of his action thereunder;
- (4) After deducting from the proceeds of sale the costs and expenses of sale, pay over to the Town Clerk the taxes, charges and penalties due and incurred by the defaulting taxpayer; and
- (5) Upon written notice given or information ascertained from the records of any mortgage or other lien on the premises so sold for taxes, hold the excess, if any, until authorized or directed by proper judicial authority as to the mode of disposition thereof or until he shall receive the written consent of the defaulting taxpayer that the excess be paid over to a mortgagee or lien creditor, according to priority if more than one, when he shall comply with such authorization or direction of proper judicial authority or with the terms of such written consent.

The sheriff shall not make title to the purchaser until the expiration of twelve (12) months from the day of sale and then only if the property sold be not redeemed as provided in this chapter. (12-6-76, S17)

Sec. 19-18. Redemption of real estate.[5]

The owner, any grantee from the owner or any mortgage or judgment creditor may

within twelve (12) months from the day of sale of real estate for delinquent taxes redeem said property by paying to the sheriff the taxes, penalties, costs and expenses of sale, together with six (6%) percent interest on the whole amount of the purchase price of the land so sold and also any and all amounts paid by the bidder as taxes on the property, receipt for which has been filed with the sheriff. Thereupon the sheriff shall pay back and refund to the purchaser the amount paid on his bid, with interest as above stated, and all taxes paid by the bidder and bid by the purchaser shall be then canceled and revoked, the owner or his grantee remaining in possession of such land. Should any mortgage or judgment creditor redeem any such land as above permitted, the amount so paid by him for taxes, charges, cost and penalties shall be added to the mortgage debt or other lien, with the same incidents as to priority, with the same rate of interest and collectible in the same way as the original mortgage or judgment debt. (12-6-76, S18)

Sec. 19-19. Sheriff's deed prima facie evidence of good title.[6]

The sheriff's deed of conveyance, whether executed to a private person, a corporation or to the Town of Sullivan's Island, shall be held and taken as prima facie evidence of a good title in the holder and that all proceedings have been regular, and all requirements of the law have been duly and fully complied with. No action for recovery of property sold by the sheriff or the possession thereof shall be maintained unless brought within two (2) years from the date of such sale. (12-6-76, S19)

Article III. Delinquent Personal Property Taxes.

Sec. 19-20. Levy and sale of personal property for taxes.[7]

All personal property subject to taxation shall be liable to distress and sale for the payment of taxes and assessments. Upon receiving an execution directed against personal property, the sheriff shall seize and take exclusive possession of so much of the personal property or other personal property of the taxpayer as may be necessary to raise the sums of money named therein and the costs, fees and commissions thereon and after advertisement once a week for two (2) consecutive weeks, sell said property on a regular sales day within the hours for legal sales to the highest bidder for cash and deliver possession of the property so sold to the purchaser upon payment of the purchase price. there shall be no redemption period for property so sold. (12-6-76, S20)

Sec. 19-21. Driving motor vehicle upon which taxes are delinquent.

It shall be unlawful for any resident of Sullivan's Island to operate within the corporate limits of Sullivan's Island or upon the public streets or ways of said Town any motor vehicle upon which personal property taxes use to the Town are unpaid and delinquent.

Personal property taxes assessed against any vehicle owned by a Town resident shall be delinquent within the meaning of this section when the same are past due, unpaid and have gone into executions provided in this chapter. (12-6-46, S21)

Article IV. Real Estate Transfer Fee.

Sec. 19-22. Real Estate Transfer Fee.

Discontinued.

Sec. 19-23. Real Estate Transfer Fee Discontinued.

a) Discontinuance: The Town of Sullivan's Island will no longer impose and collect a fee of equal to one quarter of one (.0025) percent of purchase price upon the transfer of any property interest in any real property situated in the Town of Sullivan's Island.

b) Use of Funds: Sections 19-22 (a) Findings, (b) Purpose and (e) Separate Account concerning the utilization of fees collected, to date, shall remain in effect.

c) Sections Suspended: All other sections of Chapter 19-22 shall no longer be in effect.

e) Effective date: This Ordinance shall become effective and shall be effective to all real estate transfer on or after May 21, 1997. (9-23-97)

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[1] As to municipal taxation generally, see S. C. Constitution, Art. X S5(1); S5-7-30 and SS5-21-110 et seq.

[2] For similar state law, see SS12-55-60, 12-49-80, Code of Laws of S.C., 1976.

[3] For similar state law, see SS12-47-210 to 12-47-270.

[4] For similar state law, see S12-49-460, Code of Laws of S.C., 1976.

[5] For similar state law, see S12-49-530, Code of laws of S.C., 1976.

[6] For similar state law, see S12-49-570, Code of Laws of S.C., 1976.

[7] For similar state law, see S12-49-580, Code of Laws of S.C., 1976.



