

**Lorene Bevis, Tax Collector**

Union County Court House  
210 W. Main Street  
Union, SC 29379  
(864)429-1617  
Monday - Friday  
8:00am-5:00pm  
[lbevis@countyofunion.com](mailto:lbevis@countyofunion.com)

**TAXES, PENALTIES AND ROLLOVER:**

All taxes are due and payable between the thirtieth day of September and the fifteenth day of January after their assessment in each year. When taxes are not paid before the sixteenth day of January, a three percent penalty is added to the amount due. If taxes still remain unpaid after the first day in February, an additional seven percent penalty is applied to the amount due. Finally, if taxes are not paid before the seventeenth day of March, an additional five percent penalty is applied (for a total of fifteen percent) and the tax bill is considered delinquent. At that time, the County Tax Collector issues a tax execution demand notice for the collection of delinquent taxes, assessments, penalties and costs for collection.

**EXECUTION NOTICES, NOTICE OF SEIZURE/POSTING, ADVERTISEMENT:**

Once a tax bill is delinquent, an execution notice is issued upon the property for which the tax bill is assessed. If the tax bill still remains unpaid thirty days after the execution notice is mailed, a Notice of Seizure is issued upon the property. This notice is required to be mailed "Certified – Restricted Delivery." If the Notice of Seizure is returned to the tax collector unsigned or not properly signed, the property must be physically posted as seized by the County Tax Collector. If the taxes still are not paid, the property must be advertised in a news publication of general circulation within the county stating that unless taxes are paid, the property will be sold at public auction and where and when the auction will take place. The advertisement includes the delinquent taxpayer's name and a reference to the county's map-block parcel number for each property. The advertisement must be published once a week for three consecutive weeks prior to the sale of real property.

**TAX SALE, FORFEITED LAND COMMISSION BID:**

The tax sale is conducted as a public auction in the Union County Council Chambers. The opening bid, submitted for the Forfeited Land Commission, will be equal to all delinquent taxes, penalties and costs due plus the current year's taxes due.

**REDEMPTION PERIOD:**

The defaulting taxpayer, any grantee from the owner, or any mortgage or judgment creditor may redeem each item of real estate within twelve months from the date of the delinquent tax sale. The redemption amount, payable to the Tax Collector, is the total of the delinquent taxes, penalties and costs along with interest as explained below. If the successful bidder assigns his interest in any real property purchased at the Delinquent Tax Sale before the end of the redemption period, the grantee from the successful bidder shall furnish the Tax Collector with a conveyance,

witnessed and notarized; a copy of the bid assignment form may be obtained from the Auditor's Office.

Bidder checks (for the bid amount plus interest) will be mailed to the successful bidder, or their grantee, once a property has been redeemed and funds have been verified by the Tax Collector and pay periods have been determined.

**INTEREST DUE ON REDEMPTION:**

Interest is due on the amount of the successful bid at the Tax Sale based on the month during the redemption period the property is redeemed according to the following schedule:

<b>Month of Redemption Period Property Redeemed</b>	<b>Interest</b>
First three months	3%
Months four, five or six	6%
Months seven, eight, or nine	9%
Months ten, eleven or twelve	12%

**However, in every redemption, the amount of interest due must not exceed the amount of the bid submitted on behalf of the Forfeited Land Commission pursuant to Code Section 12-51-55.** As explained above, the opening bid will be submitted for the Forfeited Land Commission and will be equal to all delinquent taxes, penalties and costs due plus the current year's taxes due.

**If the Tax Collector determines that there has been an error in preparing a particular property for sale, and that error could have hindered payment of the delinquent tax, the Tax Collector must cancel the sale. The successful bidder will be returned the full bid amount, plus the interest provided in Section 12-51-90.**

**TAX DEEDS:**

If a taxpayer does not redeem his or her property from a tax sale within the twelve month redemption period, the Tax Collector shall as soon as possible, issue a tax deed to the successful bidder or their grantee. The tax deed is not a warranted deed, but conveys the interest held by county in the property to bidder.

**QUESTIONS:**

During the year, if you have any questions, please contact the Tax Office at (864) 429-1617.