

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.

Financial Information

DEPT NUMBER: 1-9165	DELINQUENT TAX						
	FY 04/05 ACTUAL	FY 05/06 ACTUAL	FY 06/07 BUDGET	FY 07/08 RECOMM	FY 07/08 ADOPTED	\$ INC/DEC FY 08 - 07	% INC/DEC FY 08 - 07
EXPENDITURES							
Personnel Services Expenditures	275,001	278,327	301,481	358,721	329,530	28,049	9.3%
Operating Expenditures	51,061	56,602	88,815	82,140	82,140	(6,675)	-7.5%
Capital Expenditures	12,521	10,017	0	240	240	240	0.0%
Other Expenditures	0	0	0	0	0	0	0.0%
EXPENDITURE TOTAL	\$338,583	\$344,945	\$390,296	\$441,101	\$411,910	\$21,614	5.5%

Personnel Information

DELINQUENT TAX	GRADE	FY 04/05	FY 05/06	*FY 06/07	FY 07/08 RECOMM	FY 07/08 ADOPTED	INC/DEC FY 08 - 07	EXEMPT (Y/N)
Tax Collector	30	1	1	1	1	1	0	Y
Senior Administrative Assistant	20	0	0	1	1	1	0	N
Accountant	20	0	0	0	1	0	0	N
Code Enforcement Officer	19	1	1	1	1	1	0	N
Senior Accounting Clerk	14	3	3	3	3	3	0	N
Accounting Clerk	12	1	1	1	1	1	0	N
<i>Other Positions</i>	<i>N/A</i>	1	1	0	0	0	0	N
TOTAL, DELINQUENT TAX		7	7	7	8	7	0	

*Includes any changes made during FY 06/07

FY 08 Budget Highlights & Initiatives

The Delinquent Tax FY 08 Adopted Budget reflects the following changes and initiatives:

- Contract services are budgeted at \$13,000, a \$7,000 increase over FY 07. This increase covers temporary help required during the tax sale process.

Ongoing Initiatives

Initiative	Description	FY 08 Adopted
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.	\$

**SPARTANBURG COUNTY, SOUTH CAROLINA
FY 08 ADOPTED OPERATING BUDGET**

(DELINQUENT TAX CONTINUED)

Initiative	Description	FY 08 Adopted
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.	\$
TOTAL, DELINQUENT TAX		\$411,910