

# 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.

<b>DEPT NUMBER: 1-9165</b>		<b>DELINQUENT TAX</b>				
<b>FUNDING SOURCE(S)</b>	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 BUDGET	<b>FY 2008/09 BUDGET</b>	INC/DEC FY 09 - 08
General Fund	338,583	344,945	372,089	411,910	<b>541,518</b>	129,608
<b>EXPENDITURES</b>						
Personnel Services Expenditures	275,001	278,327	297,280	329,530	<b>456,368</b>	126,838
Operating Expenditures	51,061	56,602	70,869	82,140	<b>85,150</b>	3,010
Capital Outlay	12,521	10,017	3,940	240	<b>0</b>	(240)
Other Expenditures	0	0	0	0	<b>0</b>	0
<b>EXPENDITURE TOTAL</b>	<b>\$338,583</b>	<b>\$344,945</b>	<b>\$372,089</b>	<b>\$411,910</b>	<b>\$541,518</b>	\$129,608
<b>AUTHORIZED PERSONNEL</b>	7	7	7	7	<b>8</b>	1

### FY 2008/09 Budget Highlights & Initiatives

- The FY 2008/09 Adopted Operating Budget includes one (1) new Accounting Supervisor position. An increase in Delinquent Tax Revenue collections offsets the cost for the new position.

### Ongoing Initiatives

<b>Initiative</b>	<b>Description</b>	<b>FY 2008/09 Budget</b>
<b>Improve the collection rate of all delinquent properties turned over by the Treasurer's Office</b>	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.	\$
<b>Rewrite the software for the delinquent tax sales</b>	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.	\$
<b>Delinquent Tax Collector Position</b>	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.	\$
<b>TOTAL, DELINQUENT TAX</b>		<b>\$541,518</b>