

DELINQUENT TAX

The Office of Tax Collector 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 Tax Collector coordinates the posting and title research of all property processed for tax sale. The department also processes refunds due to abatements by the Assessor and Auditor and processes all bankruptcy claims.

DEPT NUMBER: 1-9165	DELINQUENT TAX					
FUNDING SOURCE(S)	FY 2007/08 ACTUAL	FY 2008/09 ACTUAL	FY 2009/10 ACTUAL	FY 2010/11 BUDGET	FY 2011/12 BUDGET	INC/DEC FY 12 - 11
General Fund	439,733	518,772	1,011,828	1,100,063	395,544	(704,519)
EXPENDITURES						
Personnel Services Expenditures	367,546	425,764	417,331	426,313	211,462	(214,851)
Operating Expenditures	67,151	92,395	593,103	673,750	184,082	(489,668)
Capital Outlay	5,036	613	1,394	0	0	0
Other Expenditures	0	0	0	0	0	0
EXPENDITURE TOTAL	\$439,733	\$518,772	\$1,011,828	\$1,100,063	\$395,544	(\$704,519)
AUTHORIZED PERSONNEL	7	8	8	8	6	(2)

FY 2011/12 Budget Highlights & Initiatives

- Personnel Services Expenditures decrease due to the removal of funding for a frozen Accounting Supervisor position. Salary and fringe expense for the Tax Collector position is now split between Delinquent Tax and the Records Management department. Two positions were moved from Delinquent Tax to the Auditor. Also included is a mandatory increase in the employer contribution to the SC Retirement System.
- Operating expenses are reduced from FY 2010/11 levels through across the board reductions in Office Supplies, Training, Mileage, and Uniforms. Additional reductions were made to the property posting account to reflect reduced anticipated expenditures for FY 2011/12. Title work-research expenditures are also reduced to reflect anticipated expenditure levels.

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:

- Continue enhancing interdepartmental interaction in the tax sale process to take advantage of economies of scales that comes with land use and tax assessment enforcement in order to increase pre sale revenue by 50%
- Proactively address potential delinquencies by updating at point of deed recordings in order to reduce tax sale properties by 50%
- Streamline deed preparation process by utilizing available tools from existing data records in order to issue tax deeds within 45 days of sale expiration