



Treasurer of Horry County  
Delinquent Tax Department

**TUESDAY, DECEMBER 3, 2024 TAX SALE**

Below are the procedures used to auction real estate to collect delinquent taxes in Horry County, South Carolina. We do not issue tax lien certificates at the sale or at any time during the year.

**Location:** Horry County Government and Judicial Building, 1301 2<sup>nd</sup> Ave, Conway SC 29526

**Day and Time:** Tuesday, December 3, 2024 beginning at 9:00 a.m.

**Registration:** You must register in order to bid. Registration fee is \$25.00, applications will be on our website. You may also register the day of the sale beginning at 7:30 a.m. **Online pre-registration is encouraged.** Once the sale starts a bidder will not be allowed to participate in the sale until they have completed their registration and have been issued a bidder number.

**Bidding:** This is an open bid sale, and bidders must use their numbered bidder cards to place a bid. The delinquent tax collector will present the opening bid, which is made on behalf of the Forfeited Land Commission, and will consist of all delinquent taxes, penalties and costs plus the current year's taxes. The Delinquent tax collector will announce the properties for sale in alphabetical order as they appear in the newspaper ads and will provide the owner's assigned Item number, name and tax map number/PIN number. A \$450.00 title search and deed prep charge will be added to each property sold.

**Properties for Sale:** A list of all delinquent properties will be advertised in the local newspaper, The Horry Independent, The Carolina Forest Chronicle, The Loris Scene and/or The Sun News. This list will be published three Thursdays prior to the date of the sale. This list will be available in October on the Horry County website, [www.horrycountysc.gov](http://www.horrycountysc.gov). Not all properties advertised will be sold. A list of properties will be available for purchase from the Treasurer's Office for \$10.00.

**Life Estates:** Unredeemed properties will only convey the life estate interest in the property by tax deed.

**MULTIPLE PROPERTIES** – If the taxpayer has more than one property on the tax sale list once the first property sells the bid money from that property will cover the taxes on as many of the other properties until all properties are paid or the bid money runs out. If the initial property sold is not redeemed in the redemption period that is the only property that will be deeded to the successful bidder.

**Payments:** All sales are final, with no exceptions. Terms of sale are cash or certified funds only. No personal/Business checks or wire transfers will be accepted. Any bids paid in cash over \$10,000.00 will be reported to IRS. All bids must be paid at the close of the sale. **Section 12-51-70 of the 1976 Code is amended to read: "In case if the successful bidder fails to remit in legal tender within the time specified, the person officially charged with the collection of delinquent taxes shall cancel that bid and duly readvertise the same property for sale, in the same manner, on a subsequent delinquent tax sale date. The defaulting bidder is liable for no more than five hundred dollars damages upon default, which may be collected by suit by the person officially charged with the collection of delinquent taxes in the name of the taxing authority."**

**Redemption Period:** On all sales, the defaulting taxpayer, any grantee from the owner or any mortgage or judgment creditor may redeem the property within twelve months from the day of the sale. If a property is redeemed, the successful bidder will receive a refund for the bid amount plus interest on the bid amount at the rate of 3% the first quarter, 6% the second quarter, 9% the third quarter and 12% the final quarter. The maximum of the interest paid will not exceed the amount of the opening bid. For mobile homes sold a rent fee must also be paid at the time of redemption in an amount not to exceed one-twelfth of the taxes for the last completed property tax year, exclusive of penalties, cost, and interest for each month between the sale & redemption.

**Ownership Rights:** During the 12 month redemption period, successful bidders have no ownership rights to the property, cannot enter the premises or contact the owner.

**Tax Title:** If the property is not redeemed, successful bidders will be notified of recording cost and deed stamps.

**Void Sales:** S.C. law provides that tax sales may be voided should there be an error discovered on the part of the Tax Collector's office. Should it become necessary to void a sale, the bidder will receive a refund for the bid amount plus the amount of interest actually earned by the county at the time the sale is voided.

**Conditions of Sale: You bid at your own risk.** Each property is sold "as is". Horry County makes no warranty regarding the value of the property, its physical characteristics, and any improvements on the property, the quality of the title, or any liens, including other tax liens, on the property, and we strongly urge bidders to research all properties before placing bids. The Horry County website, [www.horrycountysc.gov](http://www.horrycountysc.gov), provides a research tool, GIS Online Mapping and Property Search, which provides information on location and characteristics.

**Disclaimer:** This information is provided as guidance only and does not constitute legal advice of any kind. If you need legal advice, please contact your attorney.