

Taxation

Publication of bid summaries under expenditure of funds

12-28-2740

Bid summaries of an excess of \$100,000 in this section must be published in a newspaper with a general circulation only after the contracts have been awarded.

| Section When | Notice | Where |
|-----------------|---------------------------|---|
| 12-28-2740 | A notice of bid summaries | A newspaper with general circulation Following the award of the bid contract |

Exact wording:

“(D)(1)...All bids for contracts in excess of one hundred thousand dollars must be accompanied by certified bid bonds, and all work awarded under the contracts must be covered by performance and payment bonds for one hundred percent of the contract value. Bid summaries must be published in a newspaper of general distribution following each award.”

Sales tax exemptions

12-36-2120

On the first Friday of August until midnight of that following Sunday exemption on certain sales take place. The South Carolina Department of Revenue must publish the “articles” that are to be exempted every year before July tenth.

| Section When | Notice | Where |
|-----------------|--|---|
| 12-36-2120 | A list of the items that are to be exempted from sales tax | The list needs to be published and made available to the public and retailers Every year before July tenth |

Exact wording:

“(57) (c) Before July tenth of each year, the department shall publish and make available to the public and retailers a list of those articles qualifying for the exemption allowed by this item.”

Notice to taxpayers of omitted or false tax returns

12-37-750

If a taxpayer has neglected to or has returned false tax returns than notice must given to that person before action can be taken. If the person is a nonresident than a notice must be published in a newspaper under the service found in the section Civil Remedies and Procedures. Only after this has been done can action be taken.

| Section When | Notice | Where |
|-----------------|--------|-------|
|-----------------|--------|-------|

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|-----------|---|-------------|---|
| 12-37-750 | A notice to a nonresident of the omitting of or false tax returns | A newspaper | As described in the section for Civil Remedies and Procedures |
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Exact wording:

“...If notice must be given to a nonresident, the notice must be served by publication in some newspaper and by mailing a copy of it to the nonresident as prescribed for service of nonresidents by Title 15, and taxes must be assessed and collected as provided by statute.”

Publication of notice of certain tax rates on school property

12-45-40

After the return of the “tax duplicate,” the county treasurer must publish a notice in a newspaper within the county. The notice should contain the “rate per cent of the levy” affecting the property of the school or district during the current fiscal year. If special levies have been made on property not in the entire county than the “total rate of levies” must be published.

| Section When | Notice | Where |
|-----------------|---|--|
| 12-45-40 | A notice of the “rate per cent of the levy” affecting property for the school or district. “Total rate of levies” if special levies occur pertaining to schools not in the entire county. | A newspaper within the county After the return of the tax duplicate |

Exact wording:

“Immediately upon the receipt of the tax duplicate for the year from the county auditor, the county treasurer shall cause a notice to be inserted on one newspaper in his county stating the rate per cent of the levy for State purposes and the rate per cent for all other purposes on the duplicates for the current fiscal year and, if any special levies have been made on the property of the school or other district not affecting an entire county, the total rate of levies shall also be stated in such notice.”

Advertisement of sale (Default on payment of taxes)

12-51-40

The county treasurer is required in his jurisdiction to take action against a delinquent tax payer by holding a public auction for the sale of the taxpayer’s estate (real or personal.) A

notice of the public auction must be published in a newspaper with general circulation in the county under “Delinquent Tax Sale.” (if applicable.) It must be published once a week for three continuous weeks (real property), two continuous weeks (personal property.) before the date of the auction. The notice must include the name of the taxpayer, the description of the taxpayers property and a parcel number if real property.

| Section When | Notice | Where | Where |
|-----------------|--|---|---|
| 12-51-40 | A notice of public auction for the sale of a delinquent tax payer’s estate (real or personal.) | A newspaper with general circulation in the county. | Once a week for three continuous weeks for real property; two continuous weeks for personal property. |

Exact wording:

“(d) The property must be advertised for sale at public auction. The advertisement must be in a newspaper of general circulation within the county or municipality, if applicable, and must be entitled “Delinquent Tax Sale”. It must include the delinquent taxpayer’s name and the description of the property, a reference to the county auditor’s map-block-parcel number being sufficient for a description of realty. The advertising must be published once a week before the legal sales date for three consecutive weeks for the sale of real property, and two consecutive weeks for the sale of personal property.”