

INSTRUCTIONS FOR FILING CLAIM FOR TAX SALE OVERAGE

TAX SALE OVERAGE INSTRUCTIONS FOR FORMS: OV & OV-6 **According to State Law, the OWNER OF RECORD IMMEDIATELY BEFORE THE END OF REDEMPTION PERIOD OF THE TAX SALE is the legal claimant of this overage.**

- 1) A copy of the deed from the Tax Collector to the successful bidder at the tax sale for which the overage is claimed **must be attached to the claim form.** The deed contains necessary information to identify the property (i.e. defaulting taxpayer, map reference, etc.) and the date of the tax sale which is needed to process the claim.
- 2) A copy of the deed by which the claimant(s) acquired ownership of the property, or a copy of the real estate conveyance sheet from the Probate Court showing ownership by the Claimant(s) **must be attached to the claim form.**
- 3) Copies of the Social Security card(s) and a picture identification of the claimant **must be attached to the claim form.**
- 4) The claim form must be properly completed by filling in the following information in the blanks indicated:
 - A. Map Reference Number of the Property,
 - B. Tax Sale Item Number and Year of Tax Sale,
 - C. Physical Location of the Property,
 - D. Name of Defaulting Taxpayer,
 - E. Name and Mailing Address of Owner(s) Immediately before End of Redemption Period (The redemption period ends twelve (12) months after the Tax Sale.),
 - F. Name and Address of any Mortgage or Lien Holders on property. If none, please put "NONE" and
 - G. Deed Book and Page Number of the Tax Deed.
- 5) **The owner of record immediately before the end of redemption period of the tax sale must sign the claim form.** If there are multiple owners, *all* must sign. (Use form OV-6 if 3 or more owners.) The form must be signed before the notary public. All copies of the required Social Security card(s) and picture identification(s) of the signer(s) must be attached.
- 6) The claimant must swear before the notary public and the notary public must affix his signature, seal and the date the commission expires where indicated on the claim form.
- 7) Submit to the Delinquent Tax Office the properly completed claim form with the following attachments:
 - A. Copy of the tax deed.
 - B. Copy of the deed or probate conveyance sheet showing ownership by the claimant(s).
 - C. Copy of the Social Security card and picture ID of the claimant(s).

The County Tax Collector will verify the amount of the overage and verify the identity of the claimant(s). If there is any question about the veracity of the claimant(s), they will be required to obtain a court order to obtain the refund of the overage.

State law stipulates that the overage is "payable ninety (90) days after the execution of the deed unless a judicial action is instituted during that time by another claimant." Therefore, claims will not be paid until at least 90 days after the tax deed is recorded.

South Carolina Code of Laws, 12-51-130 states, "If neither claimed nor assigned within five years of date of public auction tax sale, the overage shall escheat to the general fund of the governing body."