Sumter County

Sumter, South Carolina

29150

TAX SALE INSTRUCTIONS

The Sumter County tax sale will be held Monday, March 9, 2026, at the Sumter County Civic Center, 700 W Liberty Street, Sumter, SC 29150. The sale is to commence at 10:00 a.m. and end at 4:00 p.m. There will be an announced break for lunch. If necessary, the sale will resume at 9:30 a.m. the following day.

Please pay careful attention to the information provided from the Treasurer/Tax Collector and the auctioneer as it may be necessary to modify, or update information provided to you. Be advised that all property advertised might not be sold.

Bidding Procedure:

Property will be sold in alphabetical order by the name of the defaulting taxpayer. Carefully, follow the format used in the advertisements placed in the newspaper.

This is an open bid auction. Bidders must use their numbered bidder paddle to place bids. The Tax Collector will present the opening bid, which is made on behalf of the Forfeited Land Commission (FLC) (SC Code of Laws Section 12-51-55) that is equal to the taxes, penalties, costs, and the current year's taxes. Bidding will continue until a high bid is ultimately reached.
The successful bidder will show his or her bidder paddle number. This card will constitute the official record for bid amount purposes.

In case a defaulting taxpayer has more than one property to be sold, as soon as sufficient funds have been received to cover all the defaulting taxpayer's taxes, assessment, penalties and costs, no further items will be sold. The bidder, however, is only entitled to the property sold.
(SC Code Section 12-51-50).

Payments:

All bids must be paid at the Sumter County Civic Center by 5:00 p.m. on the day(s) of the tax sale. All bids must be paid by **CASH, MONEY ORDERS, or CERTIFIED CHECK**. No personal/business checks will be accepted. Receipts will be issued in the name(s) appearing on the bidder registration form. An original tax receipt will be issued for each fully paid bid. Should the bid amount not be paid, the defaulting bidder is liable and will be charged $500.00 per bid default (SC Code of Laws Section 12-51-70), barred from future tax sales and Sumter County has and will pursue court action to collect this fine if you fail to pay your bid(s). If there is no bid, the property will be considered purchased by the Forfeited Land Commission (FLC) for the taxes, penalties, and cost.

Redemption Period:

The defaulting taxpayer, any grantee from the owner, or any mortgage or judgement creditor has one year from the date of the tax sale to redeem the property pursuant to SC Code of Laws Section 12-51-90. Bidders may not redeem property which they placed a bid on. The redemption costs consist of all delinquent taxes, assessments, costs, penalties, plus applicable interest. If the property is redeemed, the successful bidder will be mailed a tax sale redemption form along with a check for their bid amount plus the interest. Please make sure we have your most current mailing address and telephone number.

The interest is calculated as follows:

Month of Redemption	Interest
First three months	3%
Months Four (4), Five (5) & Six (6)	6%
Months Seven (7), Eight (8) & Nine (9)	9%
Last three months	12%

However, in every redemption, the amount of interest due must not exceed the amount of the bid on the property submitted on behalf of the Forfeited Land Commission (SC Code of Laws section 12-51-55). For mobile homes sold, rent must be paid at the time of redemption in an amount not to exceed 1/12 (one-twelfth) of the taxes for the last completed property tax year, exclusive of penalties, cost, and interest for each month between the sale and redemption.

Ownership Rights:

During the redemption period, bidders have no ownership rights to the property and have no right to enter the premises nor contact the owner. The redemption is handled through the Sumter County Treasurer's Office and ownership rights are transferred only if the property is not redeemed, and a tax title is recorded.

Deed/Mobile Home Bill of Sale:

If real property is not redeemed, the property will be conveyed by tax sale deed to the successful bidder. The bidder will be notified by certified mail and must pay the cost of the mortgage/title search, tax title/deed or bill of sale preparation cost, documentary stamps and recording fees prior to deed recording with the Register of Deeds (ROD). If a mobile home is not redeemed, a mobile home bill of sale will be issued, and the bidder must purchase a mobile home decal with the county mobile home office and SC DMV fees.

Void Sales:

Tax sales can be voided at any time prior to the issuance of a tax deed. If a tax sale is voided, the bidder will be refunded his/her bid money and actual interest earned from the bank 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". The purchaser of property at a tax sale acquires the title without warranty and buys at his/her own risk. Sumter County is not liable for the quality or quantity of the property sold. We strongly urge bidders to research all properties before placing bids. For your protection as a bidder, it is recommended that professional advice be sought if there are any legal questions pertaining to a delinquent tax sale or property. The Tax Collector cannot give legal advice.

Bid Assignments

All bid assignments must be done prior to the expiration of the redemption period.

SC CODE SECTION 12-51-90 If prior to the expiration of the redemption period, the purchaser assigns his interest in any real property purchased at a delinquent tax sale, the grantee from the successful bidder shall furnish the person officially charged with the collection of delinquent taxes a conveyance, witnessed and notarized. The person officially charged with the collection of delinquent taxes shall replace the successful bidder's name and address with the grantee's name and address in the delinquent tax sale book.

We will not process any bid assignment requests after the redemption period closes.