

PLEASE READ CAREFULLY...

Attached is the bidder packet for the upcoming 2026 Delinquent Tax Sale that will be held on Tuesday, December 8th at 10:00am at the Saluda County Magistrate's office, 108 South Rudolph St., Saluda, SC. Please refer to the instructions below and fill out all of the forms legibly. Scan to email or mail back to my office.

Page 1: W-9. Fill out all highlighted areas (1-6, Part I, and Part II), sign and date. Send back to my office.

Pages 2-4: 2026 Bidder Contract. Please READ the information and rules about how the Tax Sale is conducted in Saluda County. Keep these pages for reference and your records.

Page 5: 2026 Bidder Contract Agreement. Print your name, sign, and date that you received and READ the above bidder contract and you have a copy of the 2026 Bidder Contract. Return this page to my office.

Extra: A copy of a valid state issued ID or Driver's license AND a copy of your social security card are also required. If you will be bidding on behalf of a business, we will need a statement of authorization from the owner of the business as well as the business tax ID information. Please send these copies to my office with the above paperwork.

I must receive and have in hand pages 1, 5, and the extra pages **BEFORE the November 30th deadline** in order for you to participate in this year's tax sale. No one will be able to sign up to bid after the November 30th deadline and no one will be able to sign up on the day of the sale.

Please let me know if you have any questions.

Print or type.
See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
2 Business name/disregarded entity name , if different from above	
3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. ☐ Individual/sole proprietor or single-member LLC ☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____ Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. ☐ Other (see instructions) ▶ _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>
5 Address (number, street, and apt. or suite no.) See instructions.	Requester's name and address (optional)
6 City, state, and ZIP code	
7 List account number(s) here (optional)	

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

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OR

Employer identification number

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Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here	Signature of U.S. person ▶	Date ▶

- Form 1099-INT (interest earned or paid)

- If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.*

2026 BIDDER CONTRACT

Welcome to the Saluda County Delinquent Tax Sale.
For your review and interest, certain information regarding this sale is presented below.

1. The sale is to start at 10:00 a.m., downstairs at the Saluda County Magistrate's Office at 108 South Rudolph Street and will continue until all delinquent taxes and costs have been covered. Legislation requires that the 2026 taxes also be included in the bid amount.
2. Pay close attention to the Delinquent Tax Collector as she is in control of this sale and may find it necessary to modify the information given to you.
3. The properties will be sold in alphabetical order and will follow closely to the format used in the advertisements placed in the newspaper.
4. State Law limits the amount of property sold, so all property advertised may not be sold. IE: Pursuant to SC 12-51-50: Defaulting taxpayer or grantee with more than one item to be sold: *If the defaulting taxpayer or the grantee of record of the property has more than one item advertised to be sold, as soon as sufficient funds have been accrued to cover all of the delinquent taxes, assessments, penalties, and costs, further items must not be sold.*
5. All real property upon which a successful bid is made is subject to a 12 month redemption period. This allows the property owner or his designee to redeem (or return to) the property as bid. Code Section 12-51-90 has been amended to require property taxpayers to pay 3% interest when property previously sold for failure to pay property taxes is redeemed during the first three months of the redemption period, the next three months will be 6%, the next 3 months will be 9%, and the final three months of the year redemption period will be 12% interest, whenever the property is redeemed by the taxpayer. If the property is redeemed, the bidder will receive his bid amount plus the appropriate interest amount. This amount will be remitted to the bidder no later than thirty (30) days after the redemption is received by the county. If no redemption occurs you will receive a tax title to the property within a reasonable amount of time once the redemption period has expired. The bidder is responsible for the cost of the tax title and the fees associated with recording of the tax title as well as the current year taxes.
6. In the rare instance that the Delinquent Tax Collector determines that any particular sale item should be declared invalid or void, the successful bidder will be reimbursed his/her bid amount and interest that the County earned on the bid amount in their general account for each month between the sale and the void date. The Tax Collector makes this determination based upon legal advice. A

determination of no sale or invalid sale does not warrant any interest or rent payment accruing to the successful bid amount.
Code Section 12-51-150.

7. We are not responsible for what you bid on. No bidder will be allowed to redeem his property that was purchased at the tax sale, even with voiding his/her interest and rent. You are responsible for researching the property before the sale, checking for easements, mortgages, judgments, liens, and possible contamination, therefore **what you bid on at the sale is final.**
8. Real property is conveyed by virtue of a tax title transferring whatever interest Saluda County has to convey. We make no representations as to title or value of property. The bidder may wish to review the State law or seek advice of an attorney regarding a bid.
9. All successful bids must be paid in **CERTIFIED FUNDS** in the exact amount due or **CASH** at the conclusion of the sale at the Delinquent Tax Collector's Office located at 111 Law Range St., Saluda, SC. Change will not be given on checks so if bringing cashier's checks, also bring cash to cover balance due as *no change will be given on checks*. Please allow the Tax Collector and her staff **one half hour** after the conclusion of the sale, to return to her office with the information from the sale before trying to pay your bids. All bids are to be paid by 4:30 pm the day of the sale. For any bids not paid, the property will be resold at a subsequent sale with the successful bidder, who failed to remit, held responsible for the cost of the additional sale. The defaulting bidder shall be liable for no more than \$500.00 damage upon such default. Defaulting bidders will **NOT** be allowed to participate in any future Saluda County tax sales.
10. The process of the sale for each property will be as follows:
 - a. Bidding will start with the amount of taxes and cost owed to the County.
 - b. Bidding will continue until a high bid is ultimately reached.
 - c. The successful bidder will show his or her bid number and the amount of the bid will be recorded. The Tax Collector's staff will match the presented bidder number to the bid recorded by the staff at the time of the sale.
 - d. The successful bidder shall tender CERTIFIED FUNDS in the *exact amount* or CASH payment at the Delinquent Tax Collector's Office located at 111 Law Range St., Saluda, SC. Change will not be given on checks so if bringing cashier's checks, also bring cash to cover balance due as no change will be given on checks. The permanent receipt of payment must be retained until the real property is deeded to the bidder (after the one-year redemption period). These receipts must be held as they represent the successful bidder's claim to the property bid upon.
 - e. Bidders are responsible for paying all successful bid(s) no later than 4:30 pm the date of the sale. Any bids remaining unpaid will leave the property

subject to resale and allocation of costs as set out in item #9 above. The Tax Collector's Office assumes no responsibility for notifying a bidder if he has outstanding bids.

11. In the event the redemption period expires and the successful bidder is to receive a tax title for the property but wishes to assign his/her interest in the property prior to tax title conveyance, it is necessary for the Tax Collector's Office to be notified as soon as possible of this intention in order that all additional costs and paperwork may be considered prior to consummation of the transaction. Please feel free to contact the Tax Collector's office if you anticipate conveying your successful bid prior to the receipt of the title within the last quarter of the redemption period.

12. The interest will be capped at the starting bid.

~For instance, if the total of the starting bid is \$100.00, then the total amount of the interest earned on the bid amount can not exceed \$100.00. If you are the bidder and you bid \$1000.00 on this property, for the 1st quarter you will earn \$30.00, the 2nd quarter \$60.00, the 3rd quarter \$90.00, and the 4th quarter you would only earn \$100.00.

13. You are **NOT** allowed to bid at the Saluda County Tax Sale if you have ever had a property sold at the tax sale or if you have delinquent taxes.

14. If you are the highest bidder and have paid your bid amount, YOU DO NOT OWN THE PROPERTY. The taxpayer continues to have ONE YEAR to redeem the property (see #5 above) so it still belongs to them until the end of that year and you have a Tax Title to the property in your hand. You are NOT allowed to do anything to the property until the Tax Title is filed in your name! You cannot remove any items, clear land, cut down trees, etc. from the property. It is illegal to do so and you can be arrested for doing such.

****Finally, these notes are offered for your guidance only. If you should have any questions regarding the tax sale, please direct them to the Tax Collector and her staff.

Angie Saxon
Delinquent Tax Collector
111 Law Range St.
Saluda, SC 29138
Office: 864-445-4500 Ext: 2209
AS.Saxon@saludacounty.sc.gov





Saluda County Delinquent Tax

111 Law Range Street * Saluda, SC * 29138

864-445-4500 ext 2209

as.saxon@saludacounty.sc.gov

2026 Delinquent Tax Sale

After reading the Bidder Contract for the tax sale, please sign the below agreement and return it to the Delinquent Tax Collector with the bidder number information and the completed W-9.

By signing this agreement, you are stating that you agree with and understand the terms of the 2026 Delinquent Tax Sale...

DATE: _____

PRINT NAME: _____

SIGNATURE: _____