

1975 WL 29123 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

September 15, 1975

*1 A sale of property by a municipal corporation for nonpayment of taxes is subject to outstanding liens for county taxes and subsequent sale by the county for nonpayment of taxes affords superior title.

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QUESTION

A city in Marion County may execute and sell real property for nonpayment of taxes; the owner may also convey title to the mortgagee in satisfaction of a mortgage and the county subsequently executes and sells the same property for nonpayment of taxes. There is no redemption and three deeds are in the Tax Assessor's hands. What is he to do?

STATUTES INVOLVED

Section 65-2701, et seq. and Section 47-253.

DISCUSSION

Section 65-2701 declares that the taxes due the county are a debt and a first lien on the property taxed and it is assumed for purposes of this opinion that the county taxes were a lien upon the property when levied upon by the city or when conveyed by the mortgagor. Section 47-253 provides that the city taxes shall be a lien paramount to all other liens except those for county and State taxes. Therefore, neither the sale under the city tax lien or the conveyance by the mortgagor affects the priority of the county tax lien. [Holmes v. Weinheimer](#), 66 S. C. 18, 44 S. E. 82.

OPINION

It is therefore the opinion of this office that the lien for county taxes is superior and that the deed executed pursuant thereto reflects the ownership of the property for tax purposes.

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Assistant Attorney General

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