



## WILLIAMSBURG COUNTY

### Advance Installment Payments of Real Property Taxes Question and Answer

#### **What is the property tax installment program?**

It is a program which allows the taxpayer to pay an advance payment of real property taxes in five installments.

#### **When are the installment payments due?**

February 15      April 15      June 15      August 15      October 15  
The final payment is due before January 15<sup>th</sup> of the following year for the balance due.

#### **What are the requirements to sign up for installments?**

Taxpayer must own a parcel of taxable Real property within the county. Once the plan is in place, an application must be completed with the Williamsburg County Treasurer's office for each parcel.

#### **How does the Treasurer determine the amount due in each installment?**

The amount is based on the total property tax due for the previous property tax year.  
An amount equal to 16 2/3% of the estimated property tax obligation must be paid in each of the five installments with the balance due before January 15

#### **Will penalties add to my tax bill?**

Yes. Advance installment payment do not alter penalty dates. Penalty dates will remain the same.

#### **What if a taxpayer misses an installment payment?**

If a taxpayer does not make the installment payments on time, the county may refuse to accept all other installment payments. Any funds paid into the installment program will be refunded to the taxpayer and the installment plan will be canceled.

#### **Does the taxpayer have to sign up every year for the installment program?**

Once the taxpayer has signed up, the installment program will continue until the taxpayer notifies the treasurer to discontinue the program. The taxpayer must notify the treasurer in writing that they want to opt out of the installment plan by January 15<sup>th</sup> of the applicable tax year.

#### **Does Advance Installment apply to delinquent taxes?**

No

# Williamsburg County Treasurer

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P.O. Box 150

Kingstree, SC 29556

[www.williamsburgcounty.sc.gov](http://www.williamsburgcounty.sc.gov)

Kimber W. Cooper, Treasurer

Phone (843) 355-9321, ext. 5900

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## Application for Advance Installment Payments of Real Property Taxes

ALL LINES MUST BE COMPLETED

PLEASE PRINT ALL INFORMATION

Tax Map Number \_\_\_\_\_  
(a separate application is required for each tax map number)

Owner's Name \_\_\_\_\_  
\_\_\_\_\_

Owner's Mailing \_\_\_\_\_

Address \_\_\_\_\_

Daytime Phone # (\_\_\_\_) \_\_\_\_\_

Date

Printed Name

Signature

By completing this application you are electing to participate in the Advance Installment Payment of Real Property Taxes according to SC Code of Laws Section 12-45-75 and County of Williamsburg Ordinance #2014-001. An installment election is not allowed for business personal, vehicle, boat/motor or taxes paid through escrow. *If elected to participate, applicants must reapply each year in accordance with Section 12-45-75.* Participants will pay five (5) equal installments, based on previous year's tax amount plus 16 2/3 percent. The payment dates are February 15, April 15, June 15, August 15, and October 15. The final balance will be billed by November 15, of the applicable tax year. The payment of installments and the credit allowed arising from these payments in no way alters the due date, penalty schedule, and enforced collection of property taxes as provided by law. If a taxpayer electing to pay in installments does not timely make each payment pursuant to the schedule in subsection (3), the county may refuse to accept all other installment payments. If the county refuses to accept all other installment payments, the remaining balance is due in accordance with Section 12-45-70. A taxpayer deciding to cancel this installment election must do so with written notification.