

## Frequently Asked Questions



**Q: If my primary residential property contains rental or business structures, do I receive the 4 percent legal residence special assessment?**

**A:** The 4 percent assessment would only apply to the portion of the property used as your residence. The 6 percent ratio would apply to the remainder of the property.

**Q: How do I apply to receive the 4 percent legal Residence special assessment or the agricultural special assessment?**

**A:** Applications are available in the Assessor's Office (203 N. Herndon St.). Legal Residence and Agricultural applications must be received by the first penalty date for the tax year in question.

**Q: How do I appeal the Assessor's appraisal of my property?**

**A:** In writing to the Assessor's Office (forms are available, but are not required); one of three things could happen to the value as a result of the appeal; the value could remain the same, increase or decrease; the objection should contain owners name, address and daytime phone number. Objection must contain address and/or tax map number to the parcel in question, reason(s) for the objection to value, the owner's estimate of value, along with any documentation to justify the objection and value.

- If your property is income producing commercial property, you are requested to provide income/expense statements covering the past three years, indication sources of income and itemized expenses.

- If your property is residential property, provide size of residence and size and location of properties that you are comparing your property with.

In years in which there is no "Notice of Classification Appraisal & Assessment of Real Estate" sent, a letter of objection must be "delivered in writing" to the County Assessor by the first penalty date for the tax year in question.

If a "Notice of Classification Appraisal & Assessment of Real Estate" is sent during the year, appeal rights expire 90 days of date of the notice. The deadline is shown on the notice. **Don't wait until your tax bill arrives to appeal your new value; it's too late.**

**Q: What is the difference between the appraised and the assessed value? Assessed Value and appraised value (market value or capped value or tax value).**

**A:** The **appraised value** is the value estimate established by the Assessor from the last reappraisal program, an assessable transfer of interest, the value as a result of an appeal, or the value after new construction/remodeling. Appraised value maybe capped based on the last reappraisal (15 % limitation).

The **assessed value** is the result of multiplying the assessment ratio by the appraised value.

# Address

**Q: How do I change my mailing address?**

**A:** Contact the Assessor's Office at 864-429-1650 for any real estate notices. Contact Auditor's Office at 864-429-1618 for cars, boats, personal property and manufacturing notices.

**Q: How do I change a name on a property?**

**A:** Names on property should reflect the names on deeds. If you feel a name is misspelled or should not be on the parcel please research the deed for the parcel in question at the Clerk of Courts Office, located in the Courthouse at 210 W. Main St., prior to contacting the Assessor's Office 864-429-1650. A correction will be made after verification of the information.

**Q: Church received a tax notice, should churches be automatically exempt from taxes?**

**A:** Separate applications for exemption must be filed for each parcel of real estate. If a church changes a name, acquires additional real estate a new application is required. Once an application is certified by the S.C. Dept. of Revenue, taxes will be exempted and prorated, if applicable from date of transfer.



**Q: How is my tax notice calculated?**

**A:** Appraised value x Assessment Ratio x Millage Rate (Tax Levy) = Property Tax – School Tax Credit (if applicable) = Net Tax Due

Example: \$123,200 (value) x 4% (ratio) = 4,930 (assessment) x 300.8 (levy) = \$1,482.94 (taxes) - \$591.11 (school tax credit) = \$891.83 (tax due)



**Q: My mortgage company pays my taxes, why did I receive a notice?**

**A:** Notices are sent to the property owner. Tax information is sent to mortgage companies upon request, contact your mortgage company to confirm receipt.