2019 COUNTYWIDE REASSESSMENT PROGRAM

South Carolina Code of Laws 12-43-217(A):
"Notwithstanding any other provision of law, once every fifth year each county or the State shall appraise and equalize those properties under its jurisdiction. Property valuation must be complete at the end of December of the fourth year and the county or State shall notify every taxpayer of any change in value or classification if the change is one thousand dollars or more. In the fifth year, the county or State shall implement the program and assess all property on the newly appraised values."

15% Cap Law
* An increase in the taxable value of a parcel previously valued is limited to 15%.
* The taxable value will remain the same for the next 4 years, unless there is:
  * an assessable transfer of interest-ATI,
  * an addition or renovation to the property which increases the value,
  * an addition or removal of an exemption,
  * a real-property appeal,
  * an omitted improvement,
  * or a change in use of the property.

How will I be notified?
The assessor is required to send the taxpayer an assessment notice of valuation and classification whenever the fair market value or special use value is increased by one thousand dollars or more, or whenever the first property tax assessment is made on the property.

The "Assessment Notice" (aka) "Notice of Valuation" (NOV) is not a tax bill. Millage rates have not been set by the agency serving each district. The County Auditor usually calculates and mails property tax bills in September.

The "NOV" is an informational notice. No action is required unless you choose to file a written appeal with the county assessor.

When you receive your assessment notice, review the values and tax rates, and read it for instructions about deadlines and filing procedures.

If you have any questions, contact the Assessor’s Office for information (864-898-5872).

DATES TO REMEMBER
May 15, 2019
Notices of Valuation and Classification are mailed by the assessor

August 13, 2019
Deadline to file written appeal with the assessor

September 30, 2019
County Auditor usually mails tax notices

The deadline for filing an appeal is boldly printed on the front of the assessment notices. Appeal forms and other assessment information are available on the assessor’s website at https://pickensassessor.org/

Should you decide to appeal the value and or classification, the appeal must be timely filed with the Pickens County Assessor’s Office. An account owner’s agent can not assume the fiduciary and other legal responsibilities, including the filing of an appeal, without proper documentation signed by the account owner.