



PICKENS COUNTY ASSESSOR

2019 ASSESSMENT NOTICES

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."

2019 Reassessment

PROPERTY VALUATION



A state-mandated county-wide reassessment of all real property located in Pickens County is required to be implemented in the year 2019.

- * Pickens County last conducted a county-wide reassessment 5 years ago (year 2014).
- * The effective-appraisal date of the 2014 reassessment was December 31, 2013.
- * The effective-appraisal date of the 2019 reassessment is December 31, 2018.
- * An increase in the fair market value does not mean that the taxable value or taxes will increase at a proportionate rate.
- * Reassessment is not intended to raise property taxes. It is intended to distribute property taxes fairly among the taxpayers.
- * Reassessment helps to eliminate inequities created by changes in the real estate market.

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.

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

How will I be notified?

NOTICE OF VALUATION



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. A NOV is mailed to the property owner by the assessor's office on or before September 15, 2019.

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).

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.