



# **York County Assessor's Office**

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## **Notice of Assessment and What You Should Know**

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# What is a Notice of Assessment

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If you receive a “Notice of Classification Appraisal & Assessment of Real Estate”, it is due to SC Code of Law 12-60-2510. The value of your property has been increased by the Assessors Office by \$1,000 or more.

This increase could be due to any change made to the property that would require our office to revalue, such as a new dwelling, addition in square footage, new garage, deck, shop, pool etc...

The property value could have also been increased due to an “Assessable Transfer of Interest” as required by Act 388, the S C Real Property Valuation Reform Act. (Section 12-37-3110 through 12-37-3170).

# Sample Notice of Assessment

NOTICE OF CLASSIFICATION APPRAISAL & ASSESSMENT OF REAL ESTATE					TAX YEAR
ASSESSMENT CLASSIFICATION	ASSESSMENT RATIO	MARKET VALUE	ASSESSMENT RATIO	USE VALUE	TAX MAP NUMBER
OWNER OCCUPIED RESIDENTIAL	0	00,000	X 00	0000	000-00-00
OTHER PROPERTY					
MARKET VALUE - AGRICULTURAL					
USE VALUE - AGRICULTURAL					
TOTAL ASSESSED VALUE				=	0000

**THIS IS NOT YOUR TAX AMOUNT. NOTICE OF VALUE ONLY.**

NAME  
STREET  
CITY, STATE, ZIP

YORK COUNTY  
south carolina  
ASSESSOR'S OFFICE

YORK COUNTY TAX ASSESSOR  
P.O. BOX 57  
YORK, S.C. 29745  
TELEPHONE 803-684-8526

PROPERTY LOCATION - SUBDIVISION - LEGAL DESCRIPTION

IF YOU DISAGREE WITH THE APPRAISAL AND ASSESSMENT, YOU MUST FILE WRITTEN OBJECTION WITH THE ASSESSOR WITHIN 90 DAYS OR BEFORE

TAX DISTRICT	DATE OF NOTICE
000	00-00-00

## EXPLANATION OF NOTICE

1. DATE NOTICE IS PRINTED FOR MAILING.
2. THE TAX DISTRICT WHEREIN THE PROPERTY IS LOCATED.
3. NAME OF OWNER AS OF DECEMBER 31 AS REQUIRED BY LAW.
4. THE ACTUAL APPRAISED VALUE (MARKET VALUE OR AGRICULTURAL USE VALUE IF APPLICABLE) AS OF DECEMBER 31.
5. ASSESSMENT RATIO AS PRESCRIBED BY LAW.
6. ASSESSMENT WHICH WILL BE USED BY TAXING AUTHORITIES WHEN LEVYING TAXES.

$$\text{ASSESSMENT X MILLAGE RATE} = \text{TAX}$$

## IF YOU WISH TO APPEAL THE ASSESSMENT ON YOUR PROPERTY

If you disagree with the assessor's appraisal of your property and wish to appeal, state law provides the following procedure in Section 12-43-300 of the 1976 Code of Laws, as amended:

1. Within 90 days of the date of the assessment, you must file written objection with the assessor.
2. Within 30 days of receipt of your written objection, or as soon after that as practical, the assessor must schedule a conference with you to discuss your objection.
3. At the conference, you may request that the assessor have a field review conducted on your appraisal/assessment. The assessor, in turn, will request that you provide additional data to help estimate the value of your property.
4. After the field review has been completed, the assessor will notify you in writing of the findings. If you still disagree with the assessment, you have 30 days to file a written notice of appeal to the County Board of Assessment Appeals, a panel of private citizens who serve as the final local authority in such appeals. If you disagree with the County Board of Assessment Appeals decision, you may appeal to the Administrative Law Judge.
5. State law requires that you must pay 80% of tax generated on the proposed assessment if it appears that the appeal will not be settled by December 31 of the tax year in question.

## THIS IS A NOTICE OF CLASSIFICATION APPRAISAL, AND ASSESSMENT OF REAL ESTATE

Section 12-43-220 of the 1976 Code of Laws as amended provides for the classification and uniform assessment ratios of property. The property described herein has been appraised and assessed at the appropriate assessment ratio by the assessor.

# When will a property be revalued?

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New construction, additions, pools, garages, etc... will be added to the tax rolls the year following a final inspection or certificate of occupancy. If a final inspection or certificate of occupancy is not required, the value will be adjusted the year following completion.

A property that is determined to be an “Assessable Transfer of Interest” will be reappraised the year following the transfer.

Example: If a transfer of interest takes place during 2008, the property will be reappraised for the 2009 tax year.

# Important Things to Look For

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**Although you need to look over the whole notice, some important things to look at are:**

1. **The owner name and address.** The notice is in the name of the person that owned the property as of December 31<sup>st</sup>, 2008. If you have purchased the property within the 2009 tax year the property will be taxed in the name of the previous owner in care of the new owner for the 2009 tax year.
2. **The total appraised value.** If you are in disagreement with the total appraised value of your property there is an appeal process set by law to appeal the value. (The following slides will explain the appeal process.)
3. **The Assessment Ratio Classification.** Please make sure that your property is being taxed at the correct assessment ratio. This could make a big difference in the amount of taxes you pay. (The following slides will explain the different classifications and how to qualify)
4. **The deadline to file a written objection.** This date is **very important** and once the deadline has passed, an objection to value cannot be reviewed until the following tax year.

# Assessment Ratio Classification

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1. **Owner Occupied Residential** (Legal Residence 4% assessment rate): To qualify you must meet the requirements and file an application with the Assessor's Office along with required documentation.
2. **Other Property:** (6% assessment rate) This includes all commercial improved, commercial vacant, farm vacant (that has not qualified for agriculture), residential improved that is not owner occupied, and residential vacant.
3. **Market Value-Agriculture:** This is the market value of the property or the value that would be taxed if the property was not signed under the agriculture program.
4. **Use Value-Agriculture:** This is the value that will be taxed for property that has qualified and been signed under the farm use program.

# Legal Residence (Owner Occupied)

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Legal Residence refers to the special 4% assessment ratio for owner occupied homes. This results in a tax savings of more than one-third of the tax bill compared to the 6% ratio if application for the special assessment is not made.

- **Definition of Legal Residence:**

For property tax purposes the term “Legal Residence” shall mean the permanent home or dwelling place owned by a person and occupied by the owner thereof. It shall be the place where he intends to remain permanently for an indefinite time even though he may temporarily be living at another location. However, the same shall not include a residence maintained principally for vacation or recreational purposes.

# Legal Residence Qualification Requirements

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To Qualify for the special property tax assessment ratio allowed by this item, the owner-occupant must have actually owned and occupied the residence as his/her legal residence and been domiciled at that address for some period during the applicable tax year and remain in that status at the time of filing the application required by this item.

The owner must have title (deed) or bond for title recorded in the Register of Deeds Office or have an equity interest (contract of sale); and the property must be occupied by the owner as his/her legal residence. The property can include not more than five acres contiguous thereto and be owned totally or in part in fee or by life estate, but shall not include any portion which is not owned and occupied for residential purposes.

Taxpayers who qualify for legal residence also qualify for additional relief as provided in the Property Tax Reform Act of 2006. This relief is applied to 100% school operating portion of the millage.

- **The assessment ratio on a second home or vacation home is 6%.**
- **Property tax relief does not apply to a second home.**

# When to Apply for Legal Residence

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The owner of the property or the owner's agent must apply for the four percent assessment ratio before the first penalty date for the payment of taxes for the tax year for which the owner first claims eligibility.

Example: for tax year 2009, file between January 1, 2009 and January 16, 2010.

Once the initial application for legal residence has been qualified, no further application is necessary while the property continues to meet the eligibility requirements of this item. In any year that you change legal residence to another property, a new application must be filed on the new legal residence during the filing period. The owner shall notify the assessor of any change in use within six months of the change.

**Remember: Failure to file and become qualified means an automatic 6% assessment**

# Requirements for Agricultural / Farm Use Value

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**Agricultural Use Value refers to the appraised value assigned to those acreage tracts of land that qualified based on bona fide agricultural use of the property.**

- If the tract is used to grow timber, the tract must be five acres or more. Tracts of timberland of less than five acres which are contiguous to or are under the same management system as a tract of timberland which meets the minimum acreage requirement are treated as part of the qualifying tract. Tracts of timberland of less than five acres are eligible to be agricultural real property when they are owned in combination with other tracts of nontimberland agricultural real property that qualify as agricultural real property. For the purposes of this item, tracts of timberland must be devoted actively to growing trees for commercial use.
- For tracts not used to grow timber as provided in item (1) of this section, the tract must be ten acres or more. Non timberland tracts of less than ten acres which are contiguous to other such tracts which, when added together, meet the minimum acreage requirements, are treated as a qualifying tract. For purposes of this item (2) only, contiguous tracts include tracts with identical owners of record separated by a dedicated highway, street, or road or separated by any other public way.
- Nontimberland tracts not meeting the acreage requirement of item (2) qualify as agricultural real property if the person making the application required pursuant to Section 12-43-220(d)(3) earned at least one thousand dollars of gross farm income for at least three of the five taxable years preceding the year of the application.

# Qualifications for Agriculture/Farm Use Value

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- Agricultural real property which is actually used for such purposes shall be taxed on an assessment equal to:
- **Four percent of its fair market value for such agricultural purposes for owners or lessees who are individuals or partnerships and certain corporations which do not:**
    - **(i) Have more than ten shareholders.**
    - **(ii) Have as a shareholder a person (other than an estate) who is not an individual.**
    - **(iii) Have a nonresident alien as a shareholder.**
    - **(iv) Have more than one class of stock.**
  - **Six percent of its fair market value for such agricultural purposes for owners or lessees who are corporations, except for certain corporations specified in (A) above.**

**If a property meets the above qualifications for the Agriculture/Farm Use Value, an application must be made to the Assessors Office.**

# How can a property owner challenge the appraisal and/or assessment of his property?

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**Under the provision of state law, the property owner may reasonably challenge his appraisal/assessment using the following procedure. (South Carolina Code of Law 12-60-2510 as amended).**

- **In years when there is a notice of property tax assessment**, the property taxpayer, within ninety days after the assessor mails the property tax assessment notice, must give the assessor written notice of objection to one or more of the following: the fair market value, the special use value, the assessment ratio, and the property tax assessment.
- **In years when there is no notice of property tax assessment**, the property taxpayer may appeal the fair market value, the special use value, the assessment ratio, and the property tax assessment of a parcel of property at any time. The appeal must be submitted in writing to the assessor. An appeal submitted before the first penalty date applies for the property tax year for which that penalty would apply. An appeal submitted on or after the first penalty date applies for the succeeding property tax year.

# How to Estimate your Taxes

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- The millage rates for the 2009 tax year will not be set at the time you receive your notice of assessment. To estimate taxes, you will need to use the 2008 millage rates. You will also need to know the tax district where the property is located.

## Step 1--Calculate Assessment:

Taxable Appraised Value X Assessment Ratio = Total Assessed Value

## Step 2-- Calculate Taxes

Total Assessment value X Millage Rate = Tax Amount

(The link to the millage rate chart on the next slide is for the 2008 tax year. The 2009 millage rates will not be available until September 2009.)

# Helpful Links:

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1. [Legal Residence Application:](#)
2. [Farm Use Application:](#) **(Must be brought into the office)**
3. [Objection to Value Form:](#)
4. [2008 Millage Rate Chart:](#)
5. [SC Code of Law: Title 12](#)

If you need help with any information presented in these slides please call our office at 803-684-8526