



**Dillon County**  
SOUTH CAROLINA



## Assessor's Office

*Angel Bethea-Clarke, Assessor*

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### Where Do I?....

Most County Departments provide state or local forms, applications or documents to assist you with filing. Each Department has a list of helpful links, forms, and other documents at the end of each of their web pages. Visit [www.dilloncountysc.org](http://www.dilloncountysc.org) to visit each Department page. You can also visit each department and staff will be happy to assist you.

### How is the valuation of my property determined?

The County Assessor maintains information on each property located in the County, including size, square footage, location, and certain amenities. The Assessor also has copies of building permits which provide additional information on the property.

To find the value of any piece of property, the assessor must know the price for which the properties similar to it are selling, what it would cost today to replace, how much it takes to operate and repair, what rent the property may earn, and other facts affecting its value, such as the current rate of interest charged for borrowing the money to buy or build properties. The South Carolina constitution provides for the following ratios to be applied to the appraisal or use value of property to arrive at the assessed value:

Your home (legal residence)	4%
Second home, (or any residential property that is not your legal residence or domicile)	6%
Agricultural real property (privately owned)	4%
Agricultural real property (corporate owned)	6%
Commercial Real property	6%
Manufacturing real and personal property	10.5%
Utility real and personal property	10.5%
Business Personal property	10.5%
Passenger-trucks, and vehicles	6%
Other vehicles, Fleet cars	10.5%
Railroads, airlines, pipelines, real and personal property	9.5%

## **How do I get the best tax rate for my home?**

If you own a home, and live in the home as your legal residence, you may qualify for the 4% owner occupied exemption. Otherwise, your tax rate will be 6%. To obtain the lower rate, you will need to complete an application with the County Assessor. This should be done as soon as you move into your home, but may be filed anytime before the first penalty date for the year taxes are due. Once you file this application, you will not need to complete another one unless ownership changes you **MUST** notify the Assessor within 30 days of the date the property is no longer your domicile.

## **Is there a tax break for agricultural property?**

Yes. SC Law provides for a substantial tax break on agricultural real property which is actually used for a bona fide agricultural operation. There are two parts of this benefit. First, if qualified, the property's value is based on "Use Value" which is almost always considerably less than the property's market value. The "Use Value" is based on the productive capability of the soil type or types on the property. Second, the assessed value is 4% of the "Use Value" except for some property owned by large corporations, for whom the applicable ratio is 6% of "Use Value."

## **What must an owner do to get Agricultural Use Value?**

It is the owner's responsibility to make sure the initial application and any required future applications are filed with the Assessor's Office by the first penalty date for taxes due for the first tax year in which the application for use value is claimed. No further application is required until the property ceases to be used for agricultural use or until the property is transferred to someone other than an immediate family member.

## **What qualifies for Agriculture Use?**

**TIMBERLAND:** If the tract of land is used to grow timber, the tract must be five (5) acres or more in size. Tracts of timberland of less than five (5) 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.

**CROPLAND:** To qualify for cropland or pasture, the tract must be ten (10) acres or more. Tracts of less than (10) acres which are contiguous to other such tracts which, when added together, meet the minimum acreage requirement, are treated as a qualifying tract. Cropland tracts of less than ten (10) acres may qualify if the owner earned \$1000 of gross farm income for at least three of the five taxable years preceding the year of the application for agricultural use. The owner may be required to give written authorization consistent with privacy laws allowing the Assessor to verify farm income from the Department of Revenue and Taxation or the Internal Revenue Service. The owner may also be required to provide the Agriculture Stabilization and Conservation Service (ASCS) farm identification number of the tract and allow for verification with the ASCS office.

## **What are Rollback Taxes on Agricultural property?**

When property receives agricultural use classification, a portion of the taxes are deferred, not eliminated. When the property ceases to be used for agricultural purposes, the owner as of December 31 in the year the use change is liable for the difference between the amount of tax paid under agricultural use classification and the amount that would have been paid at full market value classification. These rollback taxes are recovered for the three years prior to the change in use of the property.

## **Does the value of my property ever change?**

South Carolina's Constitution requires that property be taxed fairly and equitably. When similar properties in the same taxing district are taxed differently, the system is unequal and unfair. From the time your real property first becomes taxable, the tax assessment does not change unless physical changes have been noted or a new reassessment program is implemented.

The South Carolina Department of Revenue authorizes a reassessment program to correct such inequities. Only real property values are affected by reassessment. In 2007, the statutes of South Carolina were changed so that no property

could increase in value for tax purposes over 15% due to a reassessment program. Therefore, increases are capped at 15% on all property. (Values of personal property such as cars, boats, and motorcycles are kept current through annual updates by the Department of Revenue.)

If you add a room to your house or make other major improvements, your property value will increase to reflect the improvements. If your home is damaged, the value may be reduced.

There is also a condition called Assessable Transfer Intent. This causes a non-capped reassessment of the property for the subsequent year of the property to be transferred. Some transfers within the families are exempt from reappraisal.

### **When is property reappraised?**

The South Carolina Department of Revenue and Taxation requires the County to keep its market value for all real property up to date. The prior reappraisals for Dillon County were for 1981, 1985, 1996, 2001, 2006, and 2012. The County's next Reassessment will be in the year 2016. Statute requires that reappraisals must be done every 5 years.

### **How is my property reassessed?**

An appraiser from the Assessor's Office visits your property and measures the structures to determine square footage. The appraiser also notes other information, such as age, type of construction, type of heating and air conditioning, number of stories, and whether the structure has a garage, deck, swimming pool, or other amenities.

The appraiser then considers this information along with selling prices of similar properties in the area, how much it would cost to replace the property at current costs, and the general physical condition of the property. For rental or commercial property, an evaluation is made on how much income the property produces, what the operating expenses are and what kind of investment return can be reasonably expected. The appraiser also will visit the property to verify the information. With all of this information, the appraiser then estimates the value on your property.

### **How will I know if my property value changes?**

The Assessor must mail a property tax assessment notice to all property owners whose property's fair market value increases by \$1,000 or more. Assessment notices must be sent to the person listed as property owner as of December 31 of the prior year.

The assessment notice is NOT a tax bill. The notice is simply to notify taxpayers of a change in their property's value or assessment ratio.

Tax bills are mailed usually in October and must be paid by January 15 of the next year.

The assessment notice includes your market value, the new assessment value, the assessment ratio, number of acres or lots, location of property, tax map number and the appeals procedure.

When the reassessment program is completed, counties must mail substantially all of the assessment notices by October 1 of the year the reassessment program will be implemented. If most of the assessment notices are not mailed by October 1 in a year of reassessment, the prior year's property tax assessment must be used to calculate taxes for the current year.

### **What if I disagree with my property value?**

If after receiving your assessment notice, you disagree with the new value assigned your property, you have the right to appeal. An appeal must be filed in writing within 90 days of the date of the assessment notice. You must file your appeal with the County Assessor. Don't wait until your tax bill arrives to appeal your new value; it is too late then.

If you appeal your property value and the appeal is not settled by December 31, you will be billed for at least 80% of the assessed value for the current year. You may request in writing that you be billed for more than 80% in order to avoid paying interest should your appeal not be successful. The tax must be paid by January 15.

Once the appeal is resolved, you will receive a refund or be expected to pay additional tax, depending on how the

appeal is resolved. You must pay interest at the current prevailing rate on any outstanding taxes owed. Likewise, if your appeal is successful and your taxes are less than what you paid, the County will pay you interest on the amount refunded.

### **Will my taxes increase because of reassessment?**

Some property owners will notice a decrease in their tax, some will stay the same and some will pay more tax. Reassessment is not intended to raise taxes. It is intended to distribute the tax burden fairly among all property owners.

Because of reassessment, typically you will see that real property values have increased. Unless a property is badly in need of repair, rarely do property values decrease. Because of the increase in property values throughout the County, the millage rate can then be lowered without decreasing the total amount of taxes collected in the County.

If it has been a long time since your home has been reassessed. You will likely see an increase in your taxes. That's because your home has previously been taxed at less than its fair market value.

### **How do I pay my property tax?**

The County Auditor mails property tax bills during the fall of each year. You can pay your taxes by mail or in person at the County Treasurer's or tax collector's office. A drop-box and online payment option are also provided for after hours. Property taxes are due no later than January 15 of the following year.

If you itemize your federal income tax deductions, be sure to pay your property tax before December 31 in order to claim the deduction for this year. If a lending company holds the mortgage to your house, the County Treasurer or tax collector may bill the mortgage company for your property tax. You may call the County Treasurer at (803) 436-2216 to make sure the mortgage company has paid the tax in your behalf.