



Jasper County, South Carolina

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Jasper County leaders start state-required reassessment of 29,000-plus properties

Jasper County leaders are launching a major property reassessment to calculate updated values, as required by state law every five years.

Property owners will see their new assessments in their mail by mid-July. The notice will include details about how to appeal the updated property value if the owner feels it is inaccurate.

“This is a major project that has very specific regulations and procedures, including how to appeal the assessment if you don’t agree with how it was calculated,” said Andrew Fulghum, Jasper County administrator.

“We do this step by step, and we then ask state teams to review all of our findings for accuracy before the notices go out,” he said.

Tax bills will go out in late October to early November based on the reassessed Jasper County property values. Taxes are due by Jan. 15, 2023.

South Carolina law requires counties to reassess – to review and re-value – property every five years. Jasper County last conducted this work in 2015 with the new property values taking effect in 2016. For the upcoming reassessment, the county will use property values as of December 30, 2020.

Jasper County has a database of all properties in the county. Rather than try to examine each property in the county, staff appraisers determine land values based on a review of property sales as well as improvements to land and structures, said Susan Waite, Jasper County assessor.

The appraisals are tested for accuracy using documented sales and all results are sent to the S.C. Department of Revenue for further review and state approval.

Although in many cases nationwide and across the Lowcountry where property values have risen dramatically in recent years, that doesn't mean taxes go up automatically.

State law limits taxable increases to 15 percent per five-year period for properties without changes, resale or improvement. That 15 percent cap doesn't apply to properties that have seen upgrades, additions, renovations, or other changes.

While the millage rates may go down, individual property taxes may go up because of increased property values since 2015. Properties are valued based on their nearby comparisons, so the assessments are accurate to neighborhoods.

Real property is appraised and taxed at 100 percent of fair market value or at the taxable capped value. In South Carolina, property tax is the primary source of revenue for local governments.

“Our county has seen some very strong economic growth in both the residential and industrial realms,” Fulghum said. “We have been making steady progress, with the help of state and federal grants, to improve our roadways, to upgrade our airport to handle small corporate jets, and to make other infrastructure investments.”

To streamline the tax billing and collecting process, most taxing entities such as the school district, municipalities and fire districts choose to let Jasper County bill and collect taxes. Once the taxes are collected, the county distributes the funds to the respective taxing entities, Waite said.

By simplifying the process this way, property owners receive only one property tax bill a year instead of several, she noted.

After the new assessments are mailed to Jasper County property owners, there is a 90-day appeal period. Appeals must be in writing and challenge the fair market value, the special use value, the assessment ratio or the property tax assessment. Details will be included in each mailing and are available on the county website, www.jaspercountysc.gov.

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