JASPER COUNTY COUNCIL
SPECIAL CALLED COUNCIL MEETING AND WORKSHOP

Jasper County Clementa C. Pinckney Government Building
358 Third Ave., Ridgeland, SC. 29936
Monday, January 26, 2026
Minutes

Officials Present: Chairman Joey Rowell, Vice Chairman Joseph Arzillo, Councilman John Kemp, Councilman Chris VanGeison and Councilman Gene Ceccarelli

Staff Present: County Administrator Andrew Fulghum, Interim County Attorney Lawrence Flynn, Clerk to Council Wanda Giles, Kimberly Burgess, Eric Larson, Jim Iwanicki, Chief Russell Wells, Susan Waite, and Videographer Jonathan Dunham.

1. Call to Order of the Jasper County Council Meeting by Chairman Rowell

Chairman Rowell called the meeting to order. The Report of Compliance with the Freedom of Information Act was read for the records as follows: *In accordance with South Carolina Code of Laws, 1976, Section 30-4-80(d), as amended, notification of the meeting and the meeting agenda were posted at least 24 hours prior to the meeting on the County Council Building at a publicly accessible place, on the county website, and a copy of the agenda was provided to the local news media and all person's or organizations requesting notification.*

In accordance with the Freedom of Information Act the electronic and print media were notified. During periods of review, discussion and/or presentations minutes are typically condensed and paraphrased. The recorded version is available online at: https://www.youtube.com/channel/UCBmloqX05cKAsHm_ggXCJlA. Closed captions are also available for all of our County Council videos.

Pledge to the Flag and Invocation:

The Pledge to the Flag was led by the Chairman and the Invocation was given by Chairman Rowell.

Chairman's Opening Remarks:

Chairman Rowell noted that they were here for a short meeting to address a couple of items and then would transition into a workshop. He noted that the last group that was there would have an abbreviated presentation because due to inclement weather, their firm members are stuck up in the north part of the state. He said if they became able to be there they would, due to weather permitting, would do so. The Chairman also noted that he would be leaving early (mid meeting) and passing the gavel to the Vice Chairman.

RESOLUTION:

Andrew Fulghum – Consideration of Resolution #R-2026-08 A Resolution of the County Council for Jasper County, South Carolina Expressing the County's Support for an additional local contribution in an amount not to exceed eight million dollars ($8,000,000) in connection with the Exit 3 and Parkway North Projects; authorizing the pursuit of a Rural Infrastructure Authority loan or other lawful financing mechanisms; and providing that any such financing shall be repaid solely from future tax increment financing revenues.

Mr. Fulghum was present to review, discuss and address the consideration of Resolution #R-2026-08 a Resolution of the County Council for Jasper County, South Carolina Expressing the County's Support for an additional local contribution in an amount not to exceed eight million dollars ($8,000,000) in connection with the Exit 3 and Parkway North Projects; authorizing the pursuit of a Rural Infrastructure Authority loan or other lawful financing mechanisms; and providing that any such financing shall be repaid solely from future tax increment financing revenues.

He noted that he had some bad news on this matter. He noted that they had received a second letter from Mr. White, the Chairperson of the South Carolina Transportation Infrastructure Bank who said the bank would not entertain the subsequent requests as had been discussed in Council's prior executive session.

He noted that he had gotten together with the Development Group and the City and they are trying to figure out how to fund the gap. The gap has been put back on the Developer to try to find those funds from the private sector. He said there would be more to come on that, but he wanted to give them that update.

He noted that he thought it was still proper to take up the resolution. The resolution had the letter behind it he noted, as they had discussed he mentioned. The resolution authorized the advancement of the letter, although they know that funding scenario noted prior would not work. It also authorized the County Administrator to work in good faith with the city to explore in this resolution alone the Rural infrastructure authority that was help to defray some of the costs. He suggested that due to this situation currently, the recommendation was made for Council to adopt Resolution # R-2026-08 with an amendment to Section 3, granting the Administrator license to pursue "any other funding sources" to fund the gap. Council discussed other funding sources and what that meant.

The recommendation was made for Council to adopt Resolution # R-2026-08 with an amendment to Section 3, granting the Administrator license to pursue "any other funding sources" to address the gap.

Motion to approve the resolution with the changes: Councilman VanGeison
Second: Councilman Kemp
Vote: Unanimous
The motion passed.

Kim Burgess and Jim Iwanicki – Consideration of Resolution #R-2026-09 for Emergency Procurement of a Replacement Heating and Air Conditioning Unit for the Mary Gordon Ellis Building not to exceed $38,000.00 to include any applicable Sales Tax for a 10-Ton Commercial Unit.

Ms. Burgess and Mr. Iwanicki were present to review, address and discuss this request with council for the Consideration of Resolution #R-2026-09 for Emergency Procurement of a Replacement Heating and Air Conditioning Unit for the Mary Gordon Ellis Building not to exceed $38,000.00 to include any applicable Sales Tax for a 10-Ton Commercial Unit. Ms. Burgess noted that this was an emergency procurement situation. Mr. Iwanicki discussed the unit and the need for replacement. He noted that the existing unit (from 2014) is no longer functional, leaving the building without heat during the extreme cold weather.

Motion to approve the resolution with the changes: Councilman Arzillo
Second: Councilman Ceccarelli
Vote: Unanimous
The motion passed.

Adjourn into the Workshop:

Motion to adjourn the meeting and go into the workshop: Councilman VanGeison
Second: Councilman Ceccarelli
Vote: Unanimous
The motion passed. The Council moved into the workshop.

WORKSHOP:

<u>Presentations:</u>

Allen W. Thompson, CPA / Thomas, Price, Scott, Adams & Co, PA – Presentation of Fiscal Year ended 2025 Annual Comprehensive Financial Report (ACFR):

Mr. Alan Thompson of Thompson Price Scott & Adams presented the County's audit for the fiscal year ended June 30, 2025. He reported that the County received an unmodified and clean audit opinion, with no findings identified.

Mr. Thompson reviewed the financial highlights of the audit, including the General Fund's total fund balance and the available fund balance, which provides approximately four months of operating reserves. He also discussed the County's outstanding debt, noting that revenue bonds represent a significant portion of the total debt.

As part of the auditors' recommendations, Mr. Thompson advised strengthening internal controls over wire transfers by implementing dual authorization for approvals. He also recommended conducting a comprehensive review of lease agreements to ensure compliance with Governmental Accounting Standards Board (GASB) Statement No. 87.

Susan Waite, Jasper County Assessor – Reassessment Procedures:

Susan Waite, Assessor and Deanie Hall, Deputy Assessor provided an update on the mandatory five-year property reassessment. They noted that the Reassessment is required by state law every five years to equalize property values. Taxable value increases are generally capped over a five-year period, though additions and improvements are exempt from this cap. The Assessor's office noted 830 new parcels added since 2025, primarily in the City of Hardeeville.

They also noted that the current real property assessment was up 17.9% from the previous year. They noted that while the market was booming from 2021–2023, data from 2024 suggests values may be starting to plateau in certain high-growth communities in the County. Please see Attachment "A" for more information.

Lawrence E. Flynn, III / Pope Flynn Group – Fire Service Consolidation in Jasper County:

Lawrence Flynn presented a plan to consolidate several fire taxing districts into a single consolidated unincorporated area fire tax district. The move aims to bring fire service funding into constitutional compliance with Home Rule and simplify procurement and administration.

The impact to the situation was discussed. Municipal residents (Hardeeville and Ridgeland) would see a reduction in county millage (estimated 13 mills) because they provide their own fire services. Unincorporated residents would see a dedicated fire millage (estimated 25 mills based on current dollars) to fund rural fire service.

Staff recommended maintaining the USDA debt on the Cherry Point facility because its 1.11% interest rate is exceptionally low and it provides federal protection against curtailment of service territory during municipal annexations. Please see Attachment "B" for more information.

Kimberly Burgess – Fiscal Year 2027 Budget:

Ms. Burgess outlined the timeline for the **upcoming Fiscal Year 2027** budget cycle. She provided the key dates for the Council and staff:

- February: Departments must submit budgets to Finance.
- May 4: Presentation of the first draft of expenditures.
- June 1: First reading of the complete budget ordinance.
- June 30: Deadline for budget adoption.

For FY2027, Council would now review new personnel requests separately and upfront to ensure they are vetted before being embedded into departmental line items.

Greene Finney Cauley LLP – Agreed Upon Procedures Engagement:

George Kennedy of Green Finny Collie discussed the scope of a three-year financial review (FY2023–2025). He noted that this was a targeted review, not a forensic audit, focusing on internal controls, procurement card usage, airport financial matters, and grant compliance. He noted that the firm expected to begin on-site work in April 2026, with a completion goal of approximately three months.

Adjourn:

Motion to adjourn: Councilman Kemp
Second: Councilman VanGeison
Vote: Unanimous
The motion passed and the meeting adjourned.

Respectfully submitted:

Wanda H. Giles, Clerk to Council

W.J. Rowell III, Chairman

Attachment "A"

Reassessment

Guide to Jasper County Reassessment Program 2025

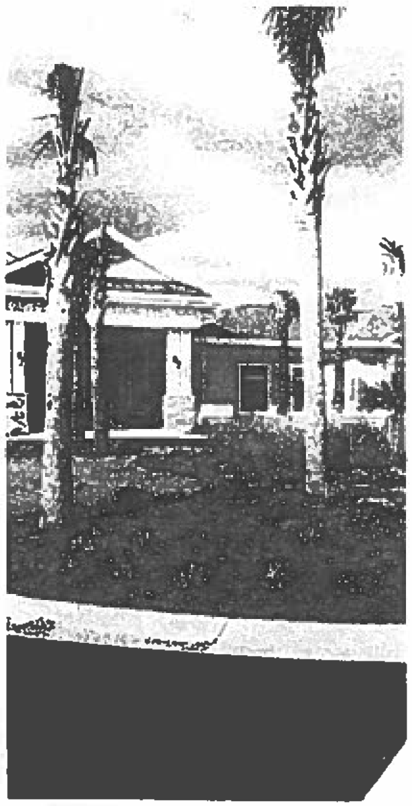
An important role of the Jasper County Assessor's Office is to establish fair market value for all real property in Jasper County, which helps to ensure that the property tax burden is shared fairly and equally. To this end, the Assessor's Office is responsible for conducting a countywide reassessment of all real property within its jurisdiction once every five years as prescribed by State law. In performance of its duties, the Assessor's Office has three main goals:

Key Services of the Assessor's Office

- Appraises and revalues all real property in Jasper County once every five years and the year following a property sale, non-exempt ownership transfer, or new construction.
- Keeps records for all real property in Jasper County to include descriptions, ownership, sales, and location data.
- Annually certifies the taxable appraised and assessed valuations to the Jasper County Auditor.

- We also provide
- Assistance with information and education to Jasper County real property owners.
- Provides public computer access to current assessment data, which is also available online at the County's website.
- Administers and provides information for 4% Primary Resident Special Assessment Ratio, Agricultural Use, Homeowners Association Special Valuation, Assessable Transfer of Interest, and Builder Unsold/Unoccupied Single Family Residential tax exemption applications.
- Handle roll-back taxes, manufactured home decals and moving permits, exemptions, follow up on building permits and c/o's (certificate of occupancy), and we work plats and deeds.
- Updates and maintains tax maps.

Transparency in government is essential for building public trust and is one of Jasper County's top priorities.
Information regarding Jasper County real property can be found online at www.jaspercountysc.gov



- The Jasper County Assessor's Office is conducting a state mandated countywide reassessment of all real properties located in Jasper County. The valuation date is 12/31/2025 however the implementation will be for 2026. Jasper County last conducted reassessment in 2020 and due to Covid, we had to request an extension to implement those values in 2022. The current reassessment program determines the fair market value of real properties as of the effective date of 12/31/2025.
- How is property reassessed? Mass appraisal process.
- The Assessor's office maintains a database of the physical characteristics of all properties located in the county. Licensed staff appraisers determine land values for each of the appraisal models based on analysis of vacant and improved property sales. Structural improvements to the land are valued using a market sales modified Marshall & Swift cost service. The valuations are tested for accuracy using actual market sales. After the reappraisal and testing, the results are submitted to the SC Department of Revenue for further statistical testing and state approval.
- The appraisal method used by the Assessor's office is mass appraising, which is valuing a group of like properties as of a given date, using standard methods and employing common data. The Assessor's office does not do individual parcel appraisals as a Fee Appraiser would.

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.

REASSESSMENT 101

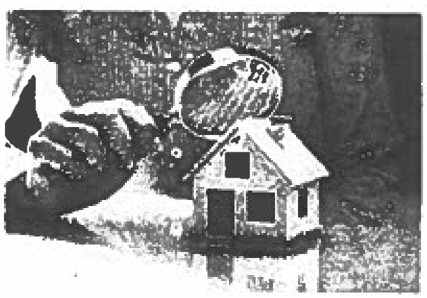
The South Carolina Code of Laws requires that once every five years all real property in every county within the State will be reappraised and adjusted to current fair market value as of December 31st of the year prior to implementing the reassessment. Only real property is appraised during a reassessment. Values of personal property, such as cars and boats are adjusted on an annual basis and kept current through the Jasper County Auditor's Office at the direction of the South Carolina Department of Revenue. The purpose of a reassessment is to equalize the valuations of all real property in a county. The five-year reassessment cycle in South Carolina is an appraisal freeze, only broken on a property sale or change to a property.

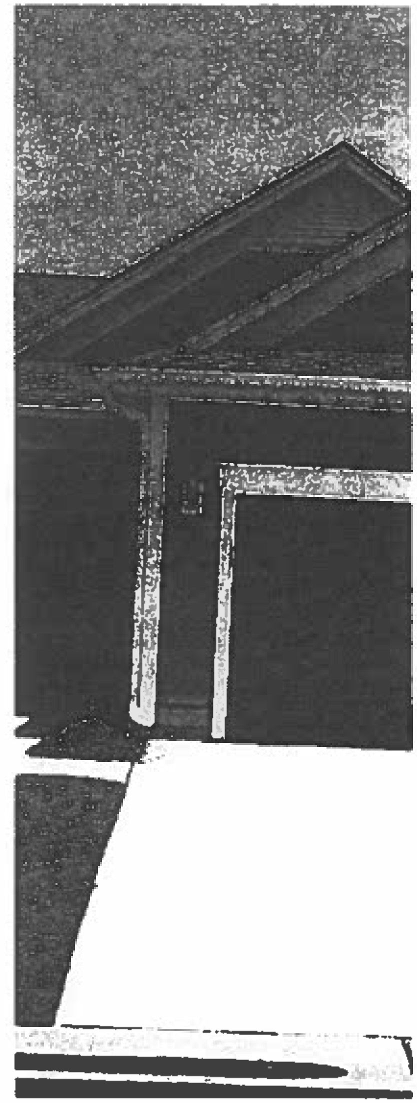
The fair market value of real property is constantly changing due to factors such as location, market demand, the age and physical condition of a neighborhood, and the state of the economy. As a result, non-uniformity in values occurs within tax jurisdictions whether or not property values increase or decrease. For example, comparable houses are now selling for more than at the time of Jasper County's last reassessment in 2022 when market value was determined as of the end of December 2020. The reassessment process ensures that all houses which have similar characteristics are valued consistently; the property values are equalized allowing property tax to be redistributed on a more equitable basis.

It is import to know that there is limits in a reassessment year, according to the South Carolina Code of Laws, Section 12-37-3140(B): the SC Code of Laws limits reassessment taxable increases in value to 15% within a five (5) year period. However, under section 12-37-3130(1) additions and improvements are exempt from the 15% cap and will be added at current market value.

The Assessor's Office maintains a database of the physical characteristics for approximately 32,000 properties within Jasper County. The data includes information such as heated square footage, garages, decks, pools, type and quality of construction, land area, water features, and several other attributes required for the mass appraisal process. Properties are then grouped into appraisal models based on similar market characteristics.

Licensed staff appraisers determine land values for each of the appraisal models based on analysis of vacant and improved property sales. Structural improvements to the land are valued using a market sales modified Marshall & Swift cost service. The valuations produced for each appraisal model are tested for accuracy using actual market sales. After testing, the result of the mass appraisal model for Jasper County is then submitted to the SC Department of Revenue for further statistical testing and State Approval. The Jasper County Assessor is then notified of the approval and program implementation to the taxpayer.





Property tax

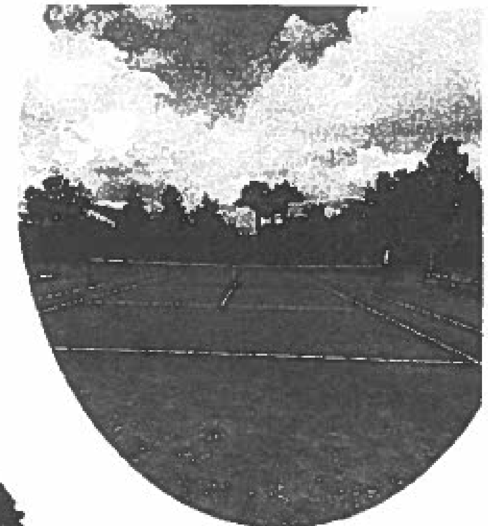
- Real property is appraised and taxed at 100% of fair market value or at the taxable capped value. In South Carolina, property tax is the primary source of revenue for local government entities. Many people believe that the County keeps all property taxes, since the County issues tax bills and collects payments; however, this is not true. To streamline the tax billing and collecting process, most taxing entities such as the school district, municipalities and fire districts, choose to let the County bill and collect taxes. Once the taxes are collected, the county disperses the money to the respective taxing entities. By simplifying the process this way, property owners receive only one property tax bill a year instead of several. All property tax owners pay a fair share of property taxes based on the taxable value of property they own. The County and other taxing entities utilize property tax revenue to provide important services that help to sustain the quality of life in Jasper County. All property tax owners pay a fair share of property taxes based on the taxable value of property they own. The County and other taxing entities utilize property tax revenue to provide important services that help to sustain the quality of life in Jasper County.

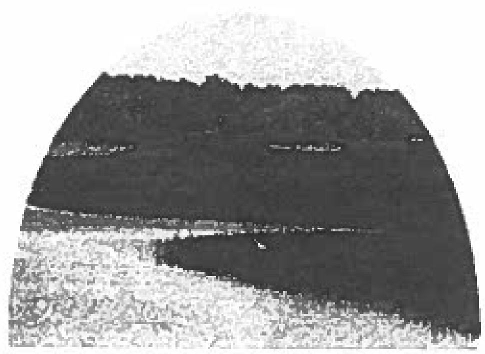
Majority of new growth

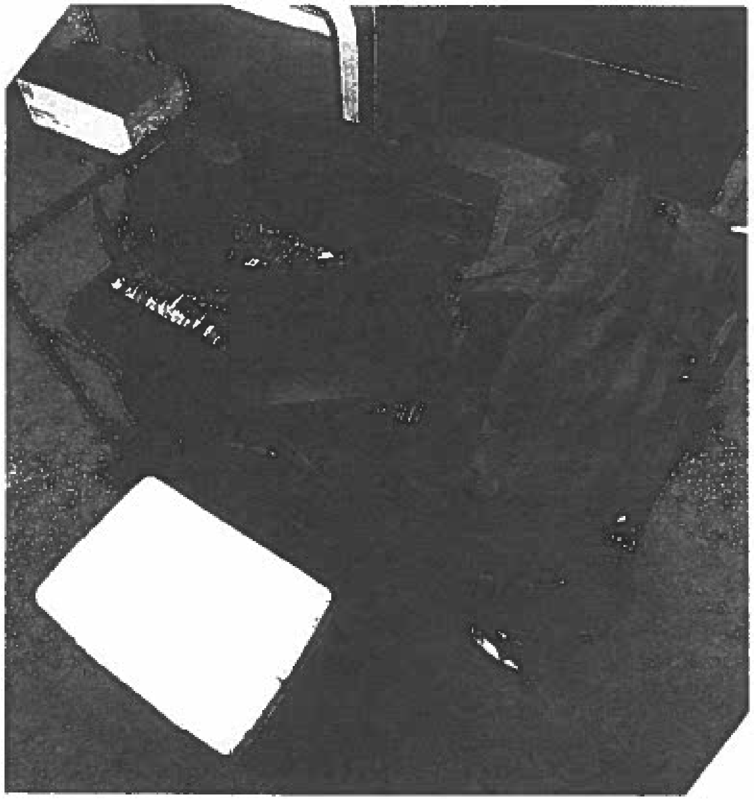
- The majority of new growth for the county is in the Hardeeville area, in what is considered planned unit developments. Some of the names of the developments is Del Webb, Margaritaville, Riverton Pointe, Abby Glenn, Twin Ponds, Hearthstone and Hilton Head Lakes.
- New growth is mostly single family homes that are used as primary residences.
- The tax rate for primary residence is 4% and these parcels do not pay school operations. They can also apply for additional exemptions such as homestead for over 65 years of age or on disability.

Retirement community

- **Socially active seniors tend to live longer, enjoy stronger immune systems, and have a lower risk of dementia. In a retirement community, it's easy to find and connect with people who share your interests. You'll have a built-in neighborhood and lots of opportunities for conversations and social activities.**

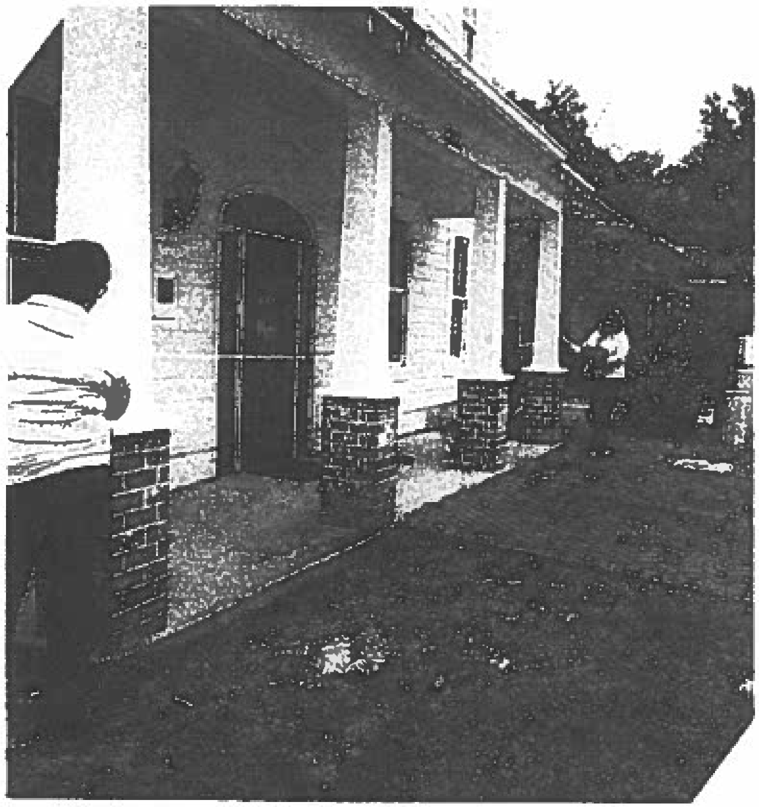






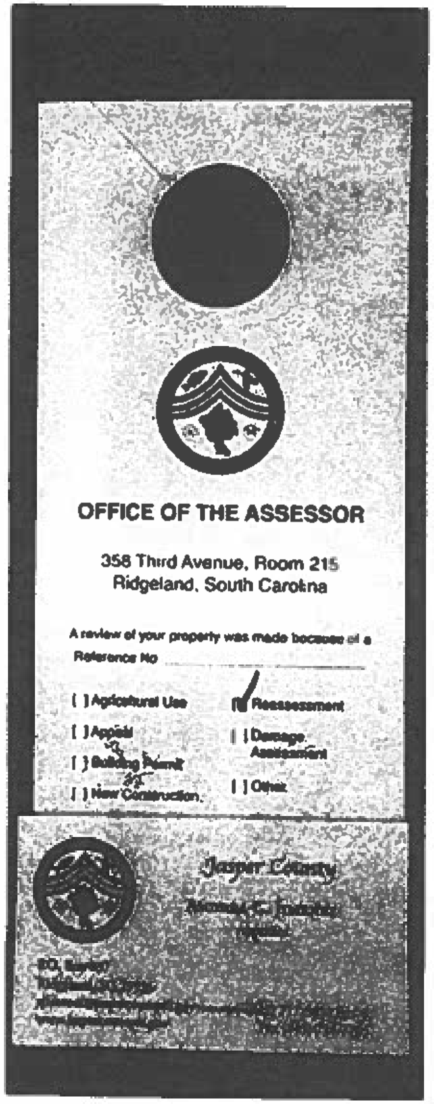
Essential work items in the field

- Includes:
- Property cards
- Camera
- Tablet with map
- Note paper
- Measuring tapes
- Door hangers



Appraisers measuring property

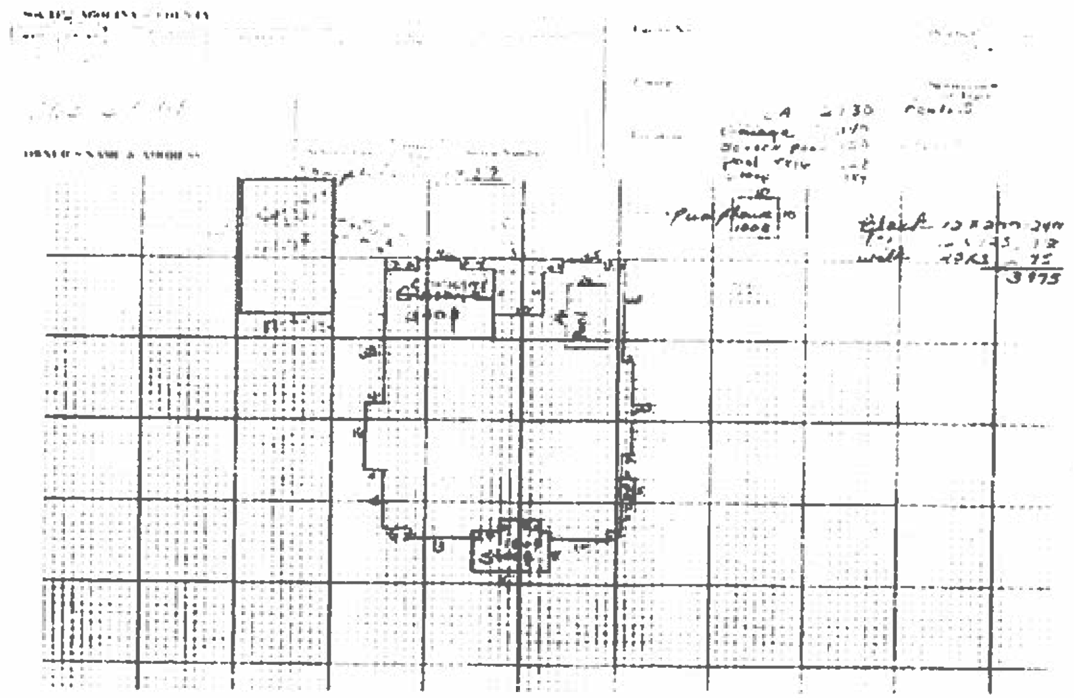
- Appraisers measuring home
- Measurements' take place on new construction or when changes occur such as additions



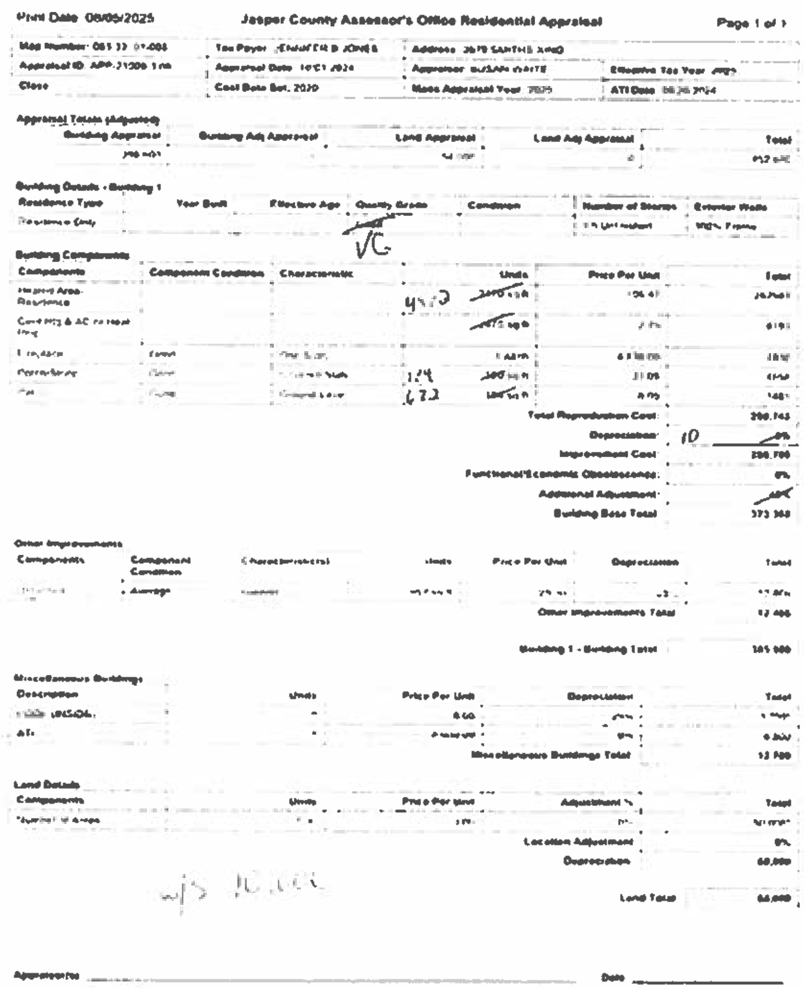
- To use when homeowner/tenant is not at home

Door hanger

Drawing prior to reassessment
this was taken in the field to compare the past to what is currently on the ground



- Field
- Inspection


Print Date 08/05/2025 — Jasper County Assessor's Office Residential Appraisal — Page 1 of 1

Map Number: [illegible] | Tax Payer: [illegible] | Address: [illegible]
Appraisal ID: [illegible] | Appraisal Date: [illegible] | Appraiser: [illegible] | Effective Tax Year: [illegible]
Class | Cost Base Est. 2020 | Mass Appraisal Year: [illegible] | ATI Date: [illegible]

Appraisal Totals (Adjusted)

Building Appraisal	Building Adj Appraisal	Land Appraisal	Land Adj Appraisal	Total
[illegible]		[illegible]	[illegible]	[illegible]

Building Details - Building 1

Residence Type	Year Built	Effective Age	Quality Grade	Condition	Number of Stories	Exterior Walls
Residence Only			VG		[illegible]	[illegible]

Building Components

Components	Component Condition	Characteristic	Units	Price Per Unit	Total
Heated Area-Residence			4572 [illegible]	[illegible]	[illegible]
[illegible]			[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	174 [illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	672 [illegible]	[illegible]	[illegible]

Total Reproduction Cost: [illegible]
Depreciation: 10 [illegible]
Improvement Cost: [illegible]
Functional/Economic Obsolescence: 0%
Additional Adjustment: [illegible]
Building Base Total: [illegible]

Other Improvements

Components	Component Condition	Characteristic(s)	Units	Price Per Unit	Depreciation	Total
[illegible]	Average	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

Other Improvements Total: [illegible]

Building 1 - Building Total: [illegible]

Miscellaneous Buildings

Description	Units	Price Per Unit	Depreciation	Total
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

Miscellaneous Buildings Total: [illegible]

Land Details

Components	Units	Price Per Unit	Adjustment %	Total
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

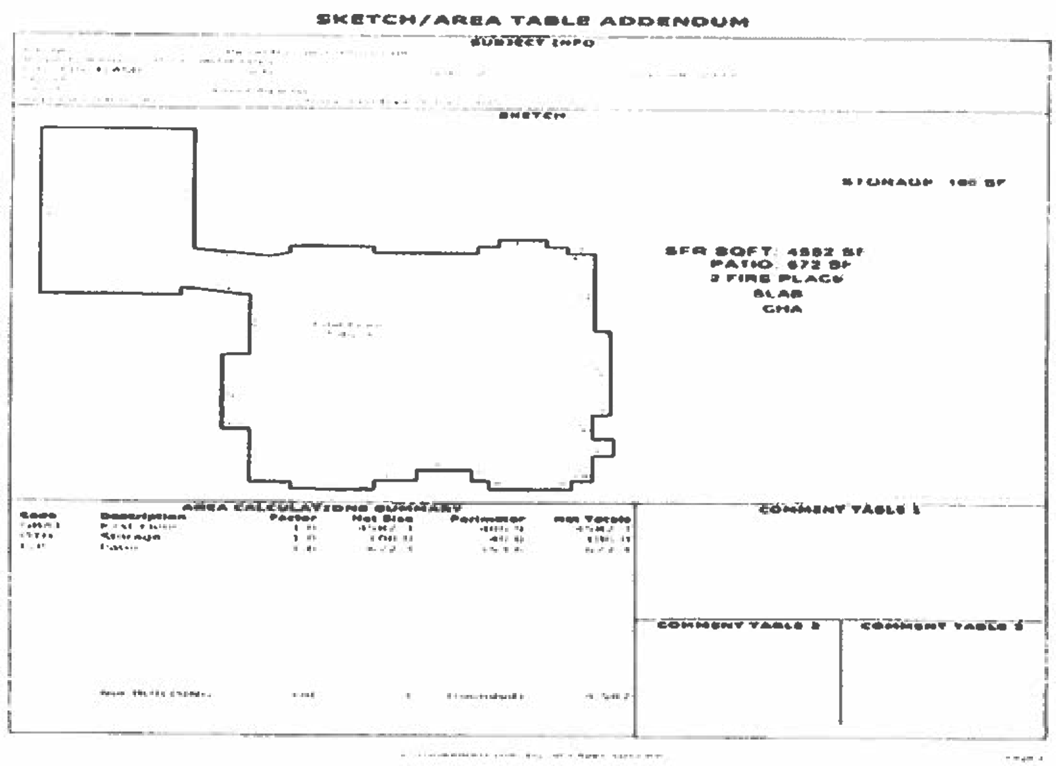
Location Adjustment: 0%
Depreciation: [illegible]
Land Total: [illegible]

w/s [illegible]

Appraiser/s ______ Date ______

Notes mac

Renovations to same property



TAX YEAR 2025 Jasper County Assessor's Office **APPRAISAL & ASSESSMENT NOTICE**

CLASSIFICATION	LOTS/ACRES	TAXABLE VALUE	X	RATIO	=	ASSESSMENT
OWNER OCCUPIED RESIDENTIAL			X		=	
OTHER PROPERTY	1.00	715,000	X	6%	=	42,900
MARKET VALUE – AGRICULTURE			X		=	
USE VALUE – AGRICULTURE			X		=	
		TOTAL ASSESSMENT				42,900

TAX MAP NUMBER
063-33-01-008
CURRENT MARKET APPRAISAL
715,000
CURRENT TAXABLE APPRAISAL
715,000

OWNER AS OF 12/31 (REQUIRED BY LAW)

JONES JENNIFER B & HUGH L JR JTWROS
3579 SMITHS XING
RIDGELAND SC 29936

Jasper County Assessor's Office
358 Third Avenue, Room 215
PO Box 837
Ridgeland SC 29936

Phone 843-717-3620
Fax 843-726-7765

PROPERTY LOCATION – SUBDIVISION – LEGAL DESCRIPTION

HWY-29 3579 SMITHS CROSSING
Deed BK-1162 PG-250 Plat BK-20 PG-230
3579 SMITHS XING

TAX DISTRICT: 02

DATE OF NOTICE: 07/01/2025

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

Section 12-34-220 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.

IF YOU DISAGREE WITH THE APPRAISAL AND ASSESSMENT, YOU MUST FILE WRITTEN OBJECTION WITH THE ASSESSOR WITHIN 90 DAYS OR BEFORE 09/29/2025

IMPORTANT INFORMATION PLEASE READ

IF YOU WANT 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 Sections 12-60-2510 thru 2560 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.

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

Appeal Process
Appeals per South Carolina Code of Laws Section 12-60-2510 as amended

In years when there is a notice of property tax assessment, the property taxpayer, within ninety (90) days after the assessor mails the property tax assessment notice (date on 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 (January 15th) applies for the property tax year for which that penalty would apply. An appeal submitted on or after the first penalty date of January 15th applies for the succeeding property tax year.

Appeal Process *continued*

Appeals per South Carolina Code of Laws Section 12-60-2510 as amended

- Reassessment notices will be mailed to all property owners approximately 07/01/2026. These notices will contain information on appeal procedures if you disagree with the new value assigned to your property. Appeals will be based on the market value of the property as of December 31, 2025, and not the amount of taxes. Property owners wishing to file an appeal must do the following:
- File a written notice of appeal or objection to their value, within the ninety days of the assessment notice date, with the Jasper County Assessor's Office;
- State why you believe the new value is incorrect; and
- Provide supporting documents or facts that substantiate your appeal and support your opinion of the property value questioned.

•Upon receipt of the appeal, a staff appraiser will review all submitted information and look for any obvious errors in the record. If no data errors are found, the staff appraiser will review sales of comparable properties in your neighborhood to determine if your market value is reasonable and equitable compared with these sales. The staff appraiser may contact you by phone, email or mail to answer your questions and discuss the review findings. Should you disagree with the findings, you are entitled to an informal conference by phone or in person. A Jasper County staff member will schedule this conference with you.

•After this review, you will receive by mail a letter indicating whether there is a change or no change to your value. Should you disagree with the determination, you have thirty days from the date on this notice to protest in writing to the Assessor's Office. Your appeal will continue until resolved.

•State Law requires that penalties be imposed for all property tax bills unpaid as of January 15th. If your appeal is pending, you must still pay your bill in order to avoid these penalties. However, you may request in writing to pay a lower amount based upon 80% to 99% of the taxable value. This request must be received by the Assessor's Office on or before December 31st. Please note that penalties will be assessed for all payments made after January 15th.

Appeal Process *continued*
Appeals per South Carolina Code of Laws Section 12-60-2510 as amended

In 1995, the State legislature enacted a law specific to who may represent, or make a presentation, for a taxpayer in the administrative tax review process. The presentation includes preparation and filing of documents, correspondence, communication with local tax authorities, and representation at meetings, hearings, and conferences. Only the following persons can make a presentation on behalf of a taxpayer:

- **Taxpayer**
- **A member of taxpayer's immediate family (providing no compensation is made)**
- **Taxpayers' full-time employee**
- **Partner of partnership**
- **Attorney**
- **Certified Public Accountant (CPA)**
- **An Internal Revenue Service enrolled agent (refer to the Internal Revenue Service)**
- **A real estate appraiser who is registered, licensed, or certified by the South Carolina Real Estate Appraiser's Board**

Appeal Supporting Document Examples

- **Appraisal by SC certified appraiser that must reflect market conditions as of December 31, 2020**
- **Closing statement or sales contract reflecting an "arms length transaction" on the open market.**
- **Recent comparable sales of similar properties in the same neighborhood or a comparable neighborhood**
- **Estimates for repairs showing structural issues or conditions that affect the market value of the house.**
- **Photos showing existing structural issues or conditions that a buyer may require a seller to repair prior to closing.**
- **Statement of construction costs or recent bills demonstrating value of new construction or additions.**

Key Contacts

Location: Clementa C Pinckney Government Complex
358 Third Ave
Ridgeland, SC 29936

Mailing Address: Jasper County Assessors Office
PO Box 837
Ridgeland, SC 29936

Phone: (843) 717-3620

Email: swaite@jaspercountysc.gov
Website: www.jaspercountysc.gov

Key point

- State law, appraisal standards, and the South Carolina courts, require very specific criteria for a sale to be considered as a reliable indicator of market value. Two of the most important of these criteria are whether the sale occurred under duress (such as a forced sale) and whether the property had adequate market exposure. For example, a property that sells two weeks after it is listed may have sold quickly because it was underpriced. This may be an indication of a duress situation, requiring closer review by the Assessor's Office, to verify whether it was an "arm's length transaction".

Key point

- How to Calculate a Tax Estimate
- Step. 1: Calculate Base Tax
- Appraised Value x Assessment Ratio = Assessed Value
- Step 2: Calculate LOST Credit
- Assessed Value x LOST Millage = LOST Credit
- Step 3: Calculate Tax Amount
- Base Tax – LOST Credit = Tax Amount
- Assessment Ratio is either 4%, 6% or 10.5% depending on property classification
- Millage Rates – Tax Year 2026 – To be determined

- Residents of the City of Hardeeville must repeat steps 1 thru 3 to calculate municipality taxes levied as well.

appendix

- Frequently asked questions
- Definitions
- Reassessment notice example
- Tax bill example

Frequently Asked Questions

WHY IS CURRENT MARKET VALUE SO IMPORTANT? The market value of property will continue to change. Unfortunately, property values do not all change at the same rate; some increase or decrease at a faster rate due to location, desirability of the neighborhood or property, age and physical condition, etc. The key word in the reassessment program is accuracy. Taxes cannot be levied fairly unless the true value of each property is known. Correct assessments are not possible unless correct appraisals of property are made in light of present value, not what it was worth in past years. This is the most important function of a continuing assessment equalization system.

WILL MY TAXES INCREASE BECAUSE OF REASSESSMENT? Some property will notice a decrease in taxes, some will stay the same and some will pay more taxes. Reassessment is not created to raise taxes; it is intended to distribute the taxes collected more fairly among all property owners. Because there have been five years since the last reassessment – of which most of those values were based on sales from 2019 and 2020 – property values are likely to change. Because of the changes in values during reassessment, state law requires that local government reduce the millage rate (i.e. tax rate or levy) to what is called a "rollback millage."

Frequently Asked Questions *continued*

STATE LAW PROVIDES ROLLBACK MILLAGE Code of Laws of S.C. 12-37-251(E): "In the year of reassessment the millage rate for all real and personal property must not exceed the rollback millage, except that the rollback millage may be increased by the percentage increase in the consumer price index for the year immediately preceding the year of reassessment." Rollback millage is calculated by dividing the prior year property tax revenue by the adjusted total assessed value applicable in the year the values derived from a county wide equalization and reassessment program are implemented. The amount of assessed value must be adjusted by deducting assessments added for property or improvements not previously taxed for new construction and for renovation of existing structures.

APPRAISAL/ASSESSMENT SYSTEM WILL CONTINUE TO BE UPDATED. The countywide reassessment program is scheduled to be updated every five years. The 2025 values will remain as is (no changes) until the next general reappraisal unless:

•1. Construction activity has taken place on the property.

• 2. Property was carried as part of an acreage parcel the prior year and is now a lot.

• 3. Multiple Lot Ownership Discount: Owners of ten (10) or more lots may apply to the Assessor by May 1.

•4. Owners may have requested a review of the prior year's value to be effective for the current year.

•5. Changes by the Assessor as required by law (see SC Real Property Reform Act of 2006). To read this act in its entirety, you can refer to 12-37-(3110-3170) of the S.C. Code of Laws.

Frequently Asked Questions *continued*

What is the taxable market value of my property? The taxable market value (as per the market values of December 31, 2025) is determined by the Assessor's Office. It will be shown in the "Current Tax Year" table on the tax bill, there will also be a column marked "Market Value".

The assessment on my property is higher this year than last year. Why? The tax assessment does not change unless physical changes have been made or a county reassessment program is implemented.

- Physical changes. If made any additions to your property or made other major improvements, your property value increased to reflect the changes completed through December 31, 2025. If your home was damaged, the value may have been reduced.
- Reassessment Program. Jasper County will implement a reassessment program next year (2026) in compliance with state law. The purpose of a reassessment program is to determine real property market values that are in line with current property characteristics and market conditions. Jasper County's previous reassessment program was 2020 and was implemented in 2022. Significant changes in property values had occurred that were not reflected in the property tax system. South Carolina's Constitution requires that property be taxed equitably. When similar properties in the same taxing district are taxed differently because conditions have changed over a long period of time, the system becomes unequal. South Carolina law requires counties to reassess every five years. Only real property is reassessed every five years. Values of personal property such as cars, boats and motorcycles are kept current through annual updates by the Department of Revenue.

Frequently Asked Questions *continued*

How was the market value for my property determined? An employee from the County Assessor's office has visited and measured your home to determine square footage. The employee also notes other information, such as age, type of construction, type of heating and air conditioning, number of floors, and whether the structure has a garage, deck, swimming pool or other amenities.

The Assessor's Office then considers this information along with similar properties that have sold in the area, adjusting that sales information to fit your property. With all of this information, the Assessor's Office then determines the market value of the property.

Am I supposed to be told about changes in market value determined for my property? In a reassessment year, all property owners are mailed a reassessment notice. In a non-reassessment year the Assessor must mail a property assessment notice to all property owners whose real 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 includes the 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 a reassessment program is completed, the Assessor must mail the assessment notices by February 1 of the year the reassessment program will be implemented.

Frequently Asked Questions *continued*

If I disagree with the market value put on my property, can I do anything about it?
After receiving your real property assessment notice, if you disagree with the new value assigned, you have the right to appeal. A written appeal must be filed with the Assessor within 90 days of the date on the assessment notice. Don't wait until your tax bill arrives to appeal your new value; it's too late. If no assessment notice is received, the open appeal period is between January 1 and January 15th of the following year.

All appeals are reviewed according to market value. Appeals based on the tax bill amount cannot be considered as grounds for an assessment appeal.

If you appeal your property value and the appeal is not settled by December 31, you may request to 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 may 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.

Manufacturing, utility, railroads, boats and motors, and business personal property are assessed by the Department of Revenue. Vehicles are assessed based on information provided by the SC Division of Motor Vehicles and the SC Department of Revenue. A state property tax is levied on private carlines and airlines based on the average statewide millage rate as determined by the SC Department of Revenue. All other property is assessed by the County Assessor.

Frequently Asked Questions *continued*

- Do I have to let the Appraiser into my home? Under state law, residential property owners are not required to invite the Assessor or their designated property appraisers into their home; however, the Assessor or their designated property appraiser is permitted by law to enter commercial buildings.
- How do I correct misspelled names on my tax notice? Refer to your deed. If the names are spelled incorrectly on the deed you must contact an attorney to record a corrective deed with the Jasper county Register of Deeds Office (843.717.3615).
- What should I do with the tax notice if I no longer own a property? If ownership transferred in the current year, forward the tax notice to the new owner or contact the closing attorney for advice. If ownership transferred after January1st, information for the new owner will be updated with the Assessor's files for the following tax year. If ownership transferred last year, contact the Assessor's Office.
- What is millage? The millage is the rate at which property taxes are levied on property. A mill is 1/1000 of a dollar. Property taxes are computed by multiplying the taxable value of the property by the number of mills levied. This is calculated by the Jasper County Finance Department.
- When will we know more about the likely impacts from reassessment? Tentative appraised and assessed value data to determine final numbers will be provided to the Finance Department approximately February 2026. This data will be used for creating budget forecasts. Individual property tax amount estimates will be available after millage rates are established in June 2026.
- How will I be advised of my newest reassessment? A notice of reassessment will be mailed to all Jasper County property owners on file with the Assessor's Office on or about February 2026.
- What is the difference between a reassessment notice and a property tax bill? A reassessment notice is issued by the Assessor's Office and is notification of the appraised market value, classification, and assessment of the property. Reassessment notices are mailed to all property owners the year the reassessment is implemented. In a non-reassessment year, notices are mailed to property owners when a change in value, classification or assessment occurs. Property tax bills are mailed annually by the Auditor's Office and reflect property tax amounts associated with a specific tax year. See the sample reassessment notice to follow on page 27.

Frequently Asked Questions *continued*

- When will my tax bill be mailed? The Treasurers Office will mail tax bills in Late October/early November 2026. These bills are payable to the Jasper County Treasurer without penalty by the following January 15.
- If I do not receive my property tax bill, who do I contact? Contact the Jasper County Auditor's Office.
- What if I disagree with the value placed on my property? The reassessment notices will contain information on appeal procedures should you disagree with the value.
- What is appraised value? The appraised value (also known as the appraised "Market Value") is defined as the opinion of a qualified appraiser, based on knowledge, experience, and analysis of a property. A thorough property appraisal generally scrutinizes factors beneficial for the homeowner to understand. These factors include the current market value for the same type of home, in the same condition, and in the neighborhood of the homeowner's property. Fluctuation in the real estate market and the demand for housing of that property type as of the date of value (December 31, 2025) must be considered.
- What is the Definition of Market Value? Market value is the most probable price real estate should bring when offered for sale by a person who is willing, but not obligated to sell it, and is bought by a person who is willing to purchase it but is not forced to do so. What is Taxable, or Capped value? Market value may be "capped" at the time of reassessment. The taxable (capped) value is the lower of the market value or a maximum increase of 15% to the previous market value, if applicable.
- What at some of the classifications of a property?
- Owner occupied 4%
- Other property 6%
- Use Value Agricultural 4% or 6%

Definitions

- Ad Valorem Tax Ad valorem tax is a property tax based on the assessed value of the property, which is not necessarily equivalent to its market value. Ad valorem tax is used for real estate and real property taxes that are imposed by counties and cities are the most common type of ad valorem taxes.

- Appraised Value Also known as "market value". Appraised Value is the most probable price that the property would sell for in an open market between a willing buyer and seller on the valuation date. The valuation date for the 2020 reassessment is December 31, 2025. Assessed Value The dollar value assigned to a property for purposes of measuring applicable taxes.

- Assessed Value equals an appraisal or fair market value of real or personal property multiplied by the appropriate corresponding ratio. Assessed Value multiplied by the millage rate equals the amount of property tax due. Special assessments are added to this amount.

- Arm's Length Transaction are transactions in which the buyers and sellers of a product act independently and have no relationship to each other. The concept of an arm's length transaction is to ensure that both parties in the deal are acting in their own self interest and are not subject to any pressure or duress from the other party.

Definitions

- Assessable Transfer of Interest. An assessable transfer of interest is a transfer of an existing interest in real property that subjects the property to appraisal. The date of the appraisal is December 31st of the year of transfer and represents the fair market value for property tax purposes following December 31st. Examples include conveyance by deed, by land contract, distribution from a trust, or under a will.
- Millage. Millage is the amount per $1,000 that is used to calculate taxes on property, where the expressed millage rate is multiplied by the total assessed value of the property to arrive at the property taxes due. One mill equals 1/1000 of a dollar or 1/10 of a cent. For example, if the tax rate is 339 mills, multiply 0. 339 by the assessed value to determine the amount of property tax due.
- Mill Levy. A mill levy is the tax rate used by local governments and other jurisdictions to raise revenue to cover annual expenses. The mill levy is calculated by determining how much revenue each taxing jurisdiction needs for the upcoming year, then dividing that projection by the total assessed value of the property within the area.

Definitions

- **Real Estate** Property that is attached directly to land, as well as the land itself. Real property includes buildings and other structures, rights and interests, and whatever is beneath the surface of the land, like minerals, natural gas, and oil. Real property can be either rental or residential.
- Sales Comparison Approach. Each year the Assessor's Office analyzes all sales of property in the County. State law provides guidelines of sales to be used for assessment purposes. Only good sales, or arm's length transactions, are used in determining estimated market value.

Attachment "B"

POPE FLYNN
GROUP

Fire Service Consolidation

January 26, 2026

POPE FLYNN GROUP

Options for Fire Service in SC

1. Municipal/City Fire Service

2. County Fire Service
   - Special Districts under Sections 4-9-30, or 4-19-10 et seq.
   - Post Home Rule (1973) authority to serve

3. Non-Profit Departments

Counties

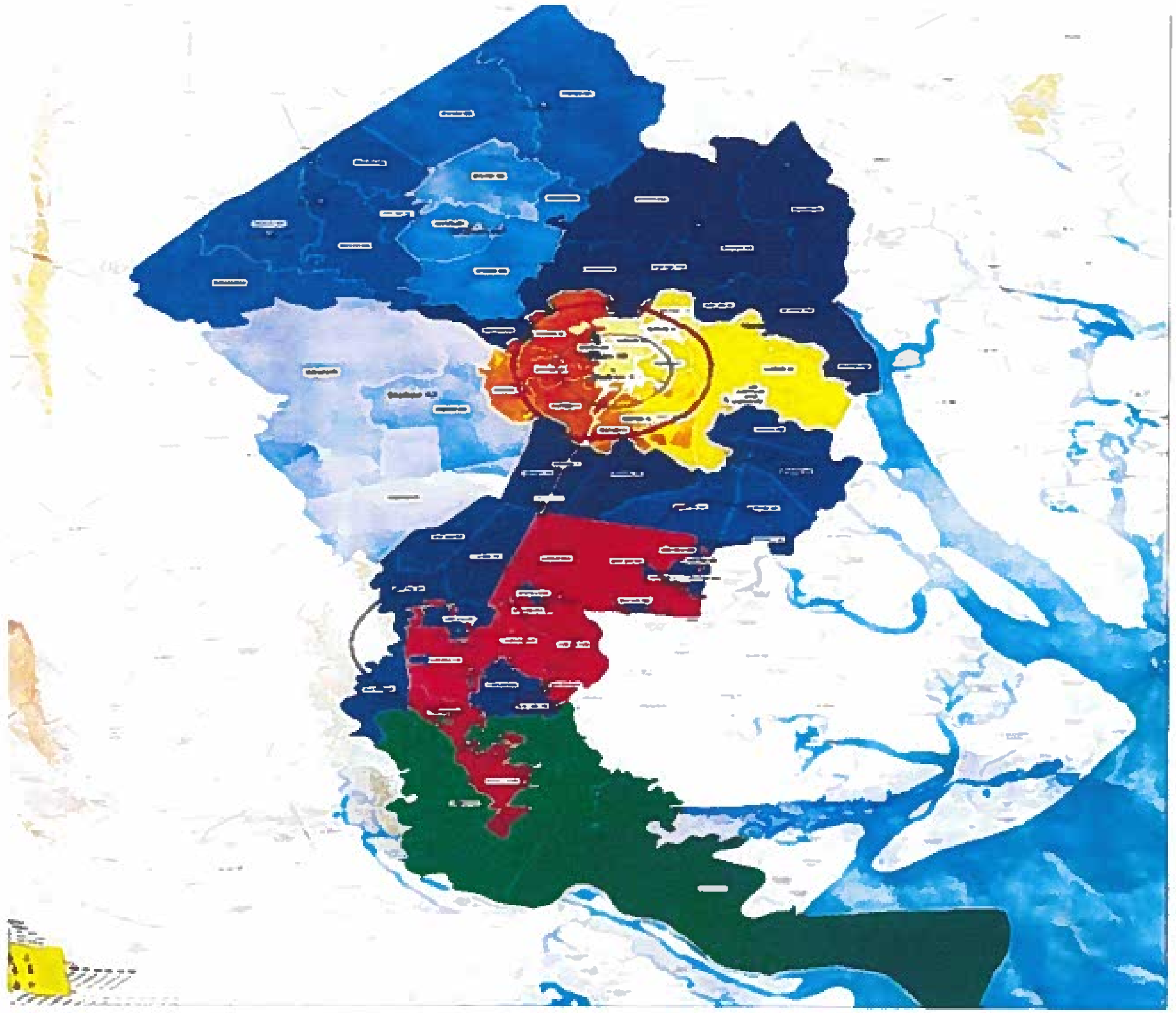
- Counties may create: (i) county-wide (unincorporated) fire districts under §4-9-30(5)(a)(iii); (ii) smaller petition/freeholder fire districts under §4-9-30(5)(a)(i) & (ii); or (iii) fire service areas under §4-19-10 *et seq*.

- They are excluded from providing fire service in areas where fire protection is then being furnished by some other political subdivision.

- Service boundaries are set by the county.

- Counties may by agreement serve areas where fire protection service is furnished by another political subdivision.

Service in Jasper County



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Service in Jasper County

Current Fire Providers/Districts

- Town of Ridgeland
- Ridgeland Vicinity FSA (County-created)
- City of Hardeeville
- Hardeeville Vicinity FSA(County-created)
- Cherry Point FSA (County-created, levies separate millage)
- Levy FSA (County-created, recently consolidated with former non-profit department)
- Rural Jasper County FSA (County-created, d/b/a Jasper County Fire-Rescue)

POPE FLYNN GROUP

County Service Considerations

1. County service/consolidation
   - Procurement/Budgeting/Asset Ownership/Audit
   - Municipal Service and Extraterritorial Service

2. Volunteers v. Paid Staff

3. Taxes v. Fees
   - Consolidate Millage Levy

4. Special Districts exempt from debt limit. See Article X, Section 12 of S.C. Constitution
   - Outstanding Debt – See Cherry Point (1926(B)); Recent Discussion with USDA about assignment
   - Consolidated Debt Issuance

5. Contract Renewal – Leverage to be compliant tied to funding (Creation/Termination of FSAs)

6. Governance
   - Only Levy FPD has an independent Board. All others are administrative

Consolidating/Terminating All Existing FSAs

<u>Considerations – Controlled by County (See Title 4, Chapters 9 or 19)</u>

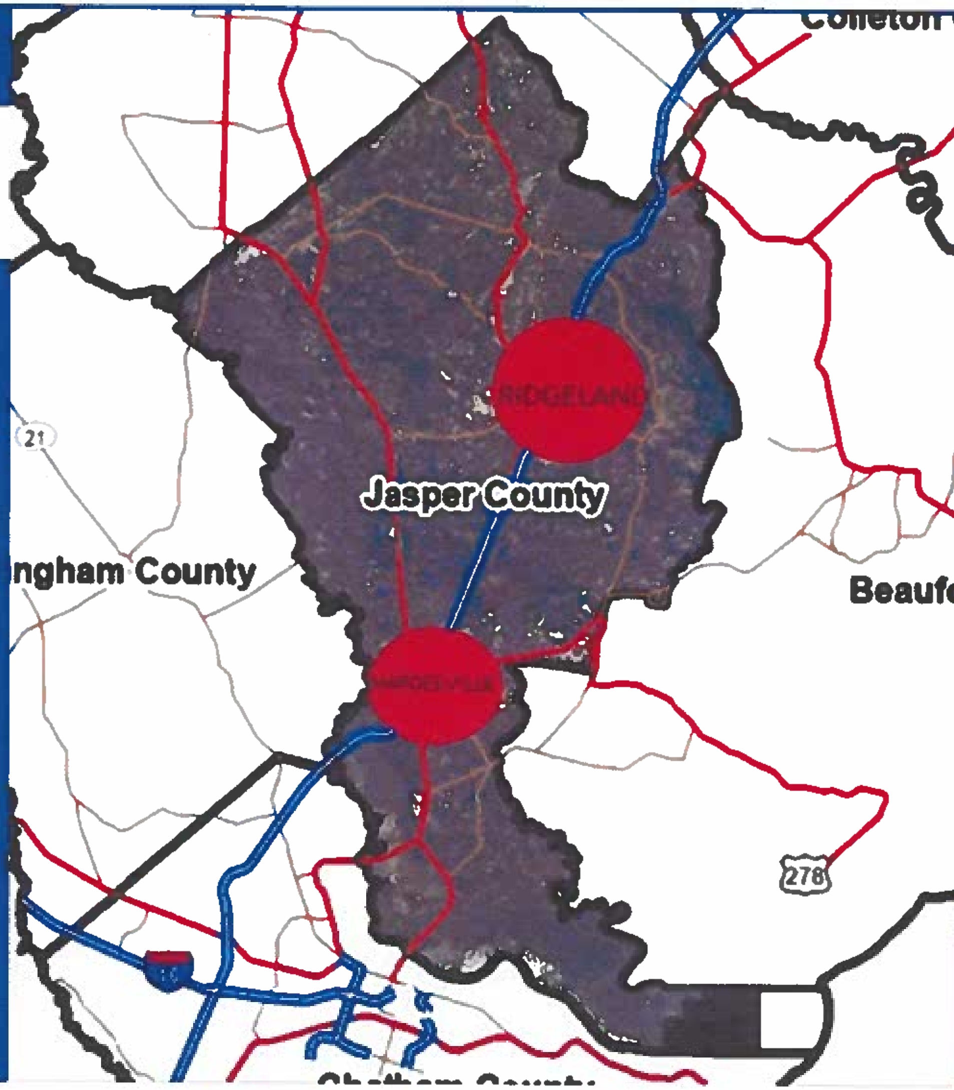
1. Type of entity is important
2. Outstanding Debt – Refunding/New Money
3. New tax millage or fees?
4. Growth/ISO Rating
5. Appointed by County or Admin. Division of the County
6. Transition of employees/assets
7. Title of property (real and personal)
8. Timing (i.e. budget)
9. Retention/Recruitment

Contracting with a City

<u>Considerations</u>

1. Payment for Service (allocation of collections)
2. Separate City District ("Donut") v. Service Area contract with County-wide Fire District
3. Paying for Capital/Bonds
4. Term of Agreement/Renewal
5. Governance. EMS. Site Responsibilities
6. Full Consolidation to Create County-wide Fire Service

Consolidation



Taxes

Type of Millage	Millage Levy	Estimated Collections*
Operating Millage	145	$46.038mm
Debt Millage	5.0	1.588mm
Total Millage/***	150	$47.625mm

* Value of 1 Mill (Full-county) is currently estimated at $317,500

** Cherry Point FPD levies 31 additional mills (2023 Bond (Marsh Cover FS) @ 1.11%, Payment = $75,693/yr on April 13 through 2053)

*** Total Emergency Services budget is $13.5mm

Taxes

Type of Millage	FY 2026 Millage	FY 2027 Millage*
County Operating Millage	145	$\xrightarrow{-13}$ 132
Cherry Point Operating Millage**	31	$\xrightarrow{-31}$ 0
Debt Millage	5	5
Consolidated Fire Millage*/******	0	$\xrightarrow{12}$ 25
Total Operating Millage	150/181	$\xrightarrow{13}$ $\xrightarrow{12}$ 162

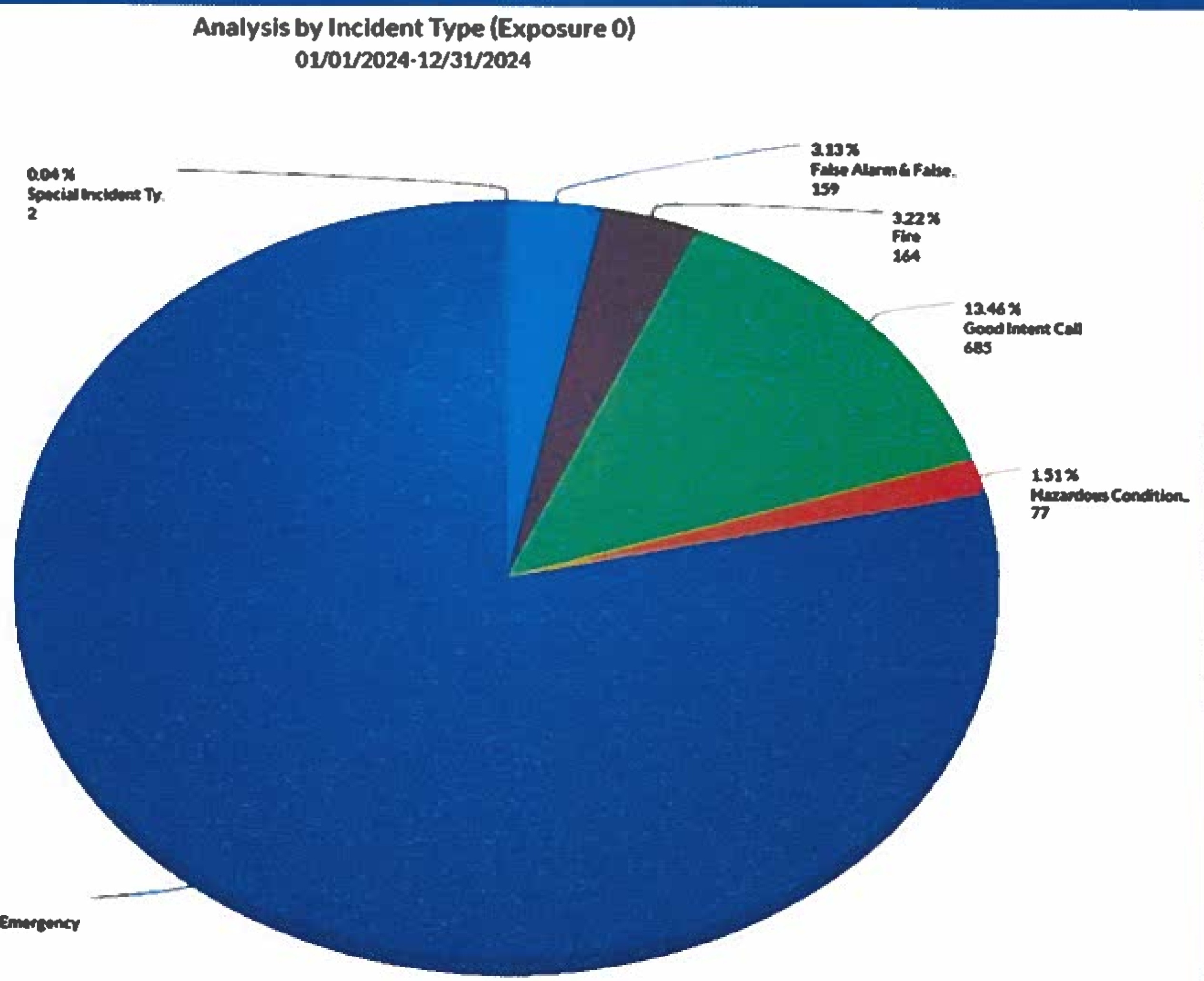
* Reduces millage burden on cities, Hardeeville/Ridgeland, by 13 mills

** Only payable within Cherry Point FPD; goes away upon consolidation, resulting in net 19 mill reduction for former Cherry Point taxpayers

*** Taxes in Unincorporated Areas of Jasper County Increase by 12 mills

**** One Mill estimated to collect $133k (excludes Hardeeville and Ridgeland, but includes Cherry Point), so 25 mills will generate $3.325mm (24.6%) for unincorporated area fire service

Allocation



Analysis by Incident Type (Exposure 0)
01/01/2024-12/31/2024
0.04 %
Special Incident Ty..
2
3.13 %
False Alarm & False..
159
3.22 %
Fire
164
13.46 %
Good Intent Call
685
1.51 %
Hazardous Condition..
77
78.64 %
Rescue & Emergency
4K

Questions?

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