



A WORKSHOP WILL BE CONDUCTED BY THE JASPER COUNTY COUNCIL.

Meeting Date: Monday, August 11, 2025, AT 10:00 A.M.

Place: Council Chambers, Jasper County Clementa C. Pinckney
Government Bldg.
358 3rd Avenue Ridgeland, SC 29936

Watch In Person or Live via YouTube at:

https://www.youtube.com/channel/UCBmloqX05cKAsHm_ggXCJIA

For more information, call 843-717-3696. Instructions may also be found
at the Jasper County website www.jaspercountysc.gov



JASPER COUNTY COUNCIL
SPECIAL CALLED WORKSHOP
Jasper County Clementa C. Pinckney Government Bldg
358 3rd Avenue Ridgeland, SC 29936
Monday, August 11, 2025
Agenda

10:00 AM

❖ *Please silence your phones*

○ **Call to Order by Chairman Kemp**

Clerk's Report of Compliance with the Freedom of Information Act.

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.

○ **Pledge to the Flag and Invocation**

○ **Approval of Agenda**

○ **Workshop Topics:**

➤ **Reassessment Process**

○ **General Discussion**

○ **Adjourn**

Special Accommodations Available Upon Request to Individuals with Disabilities, please contact the Jasper County ADA & Civil Rights Coordinator, ***Tisha Williams*** in person at 358 Third Avenue, Ridgeland, South Carolina, by telephone at ***(843) 717-3690*** or via email at jcadministrator@jaspercountysc.gov no later than 48 hours prior to the scheduled meeting



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.

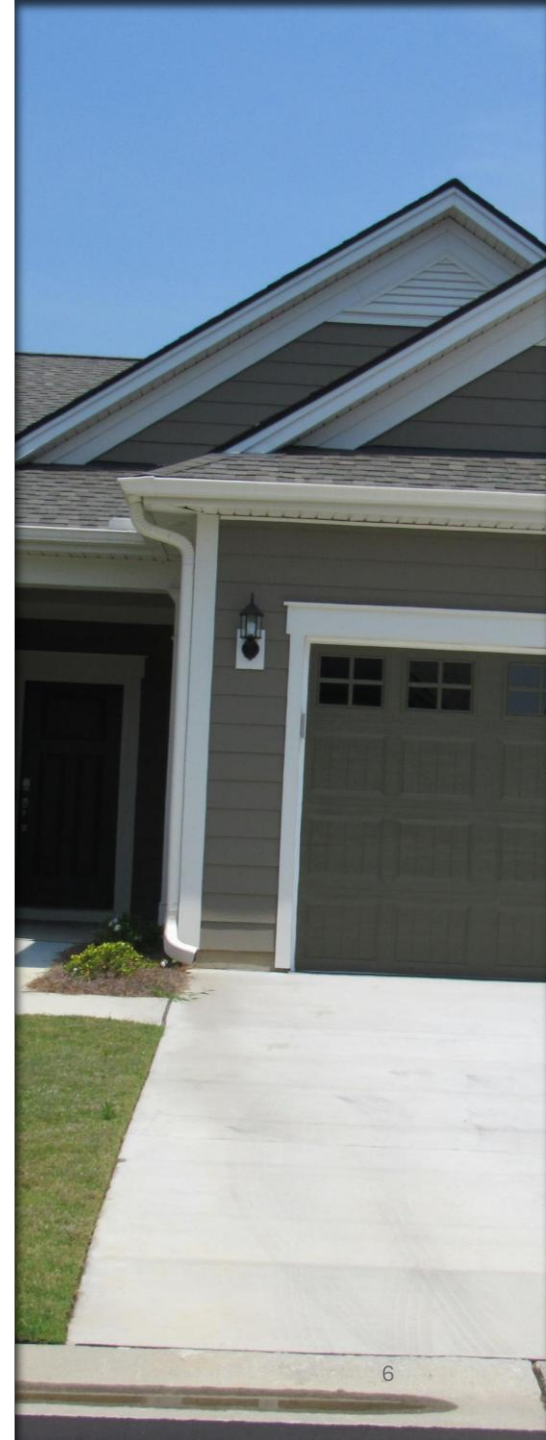


It is important to know that there are limits in a reassessment year, according to the South Carolina Code of Laws, Section 12-37-3140(B): the SC Code of Laws limits reassessment taxable increases in value to 15% within a five (5) year period. However, under section 12-37-3130(1) additions and improvements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

**Q) HOW IS PROPERTY REASSESSED?
A) VIA THE MASS APPRAISAL PROCESS.**

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.**

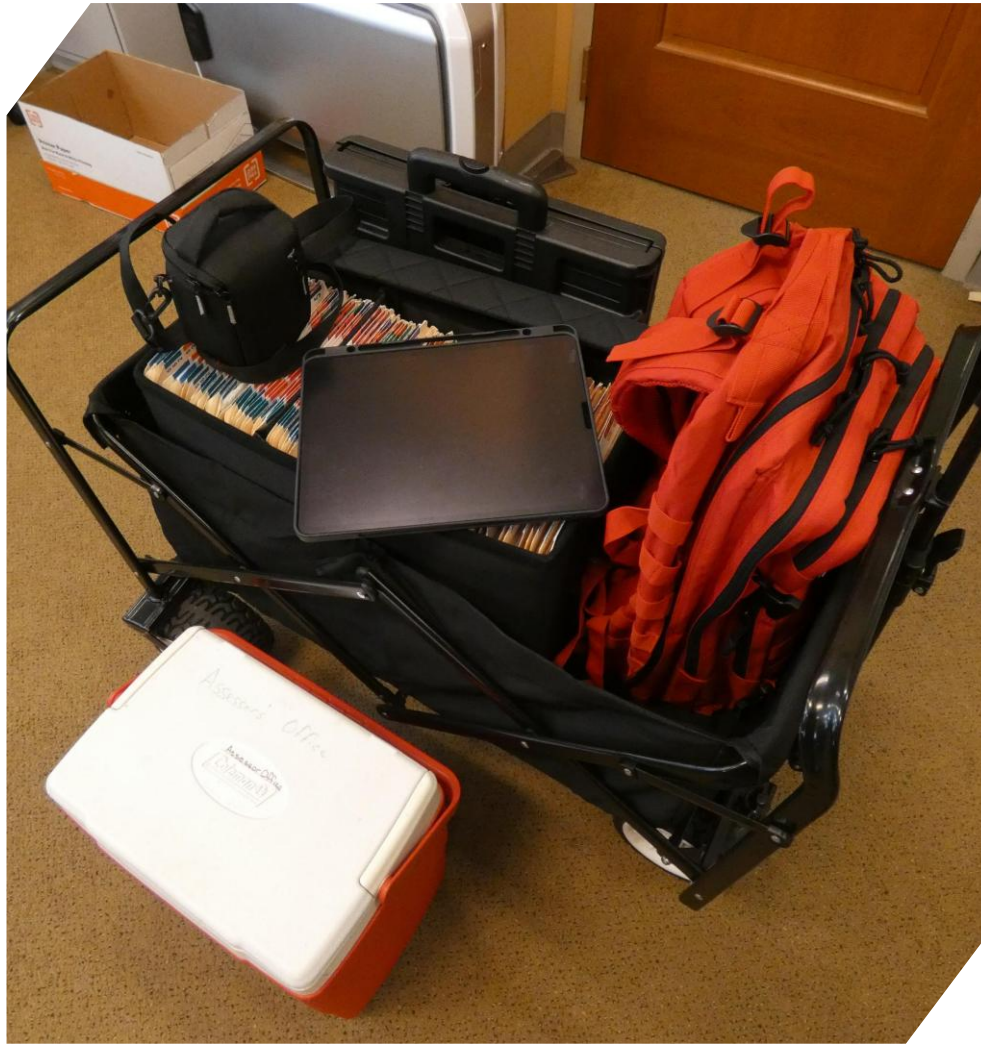
Majority of new growth

- 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



OFFICE OF THE ASSESSOR

358 Third Avenue, Room 215
Ridgeland, South Carolina

A review of your property was made because of a
Reference No. _____

- | | |
|---|--|
| <input type="checkbox"/> Agricultural Use | <input checked="" type="checkbox"/> Reassessment |
| <input type="checkbox"/> Appeal | <input type="checkbox"/> Damage Assessment |
| <input type="checkbox"/> Building Permit | <input type="checkbox"/> Other |
| <input type="checkbox"/> New Construction | |



Jasper County

ANDREA C. JIMENEZ
Appraiser

P.O. Box 837
Ridgeland, SC 29936
ajimenez@jaspercountysc.gov (843) 717-3620 Ext. 3
www.jaspercountysc.gov Fax (843) 726-7765

- 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

SOUTH CAROLINA - COUNTY					RE-5	
MAP	BOOK	LOT	AER PHOTO	ACRES/FT.	ORIG ASSESS LAND	ORIG ASSESS BLDG

063-33-01-003

OWNER'S NAME & ADDRESS		
School Tax	Other Tax	Index Number

Parcel No. _____ District _____

Zoning _____ Subdivision or Tract _____

Location

LA 2130
Enclosed + 340
Garage
Screen porch 150
Pool 8x16 128
Stoop 184
10
Pumphouse 10
100#

Heated
2,470#

Completed 1989

34.2
Carport
Stoop
657#

17.2
Enclosed Garage
340#

Pool

Black 12x200=2400
12x125=1500
25x3=75
3975

Map Number: 063-33 -01-008	Tax Payer: JENNIFER B JONES	Address: 3579 SMITHS XING	
Appraisal ID: APP-21009-3.00	Appraisal Date: 10/01/2024	Appraiser: SUSAN WAITE	Effective Tax Year: 2025
Class:	Cost Data Set: 2020	Mass Appraisal Year: 2025	ATI Date: 09/20/2024

Appraisal Totals (Adjusted)

Building Appraisal	Building Adj Appraisal	Land Appraisal	Land Adj Appraisal	Total
398,600	0	54,000	0	452,600

Building Details - Building 1

Residence Type	Year Built	Effective Age	Quality Grade	Condition	Number of Stories	Exterior Walls
Residence Only			Good VG		1.5 Unfinished	100% Frame

Building Components

Components	Component Condition	Characteristic	Units	Price Per Unit	Total
Heated Area-Residence			4582 2470 sq ft	106.47	262981
Cent Htg & AC or Heat Pmp			2470 sq ft	2.75	6793
Fireplace	Good	One Story	1 each	4,830.00	4830
Porch/Stoop	Good	Covered/Slab	184 180 sq ft	31.05	4658
Patio	Good	Ground Level	672 184 sq ft	8.05	1481

Total Reproduction Cost: 280,743

Depreciation: 10 5%

Improvement Cost: 266,706

Functional/Economic Obsolescence: 0%

Additional Adjustment: 40%

Building Base Total: 373,388

Other Improvements

Components	Component Condition	Characteristic(s)	Units	Price Per Unit	Depreciation	Total
Detached	Average	Garport	657 sq ft	25.30	25%	12,466

Other Improvements Total: 12,466

Building 1 - Building Total: 385,900

Miscellaneous Buildings

Description	Units	Price Per Unit	Depreciation	Total
POOL (INSIDE)	0	0.00	25%	3,750*
ATI	1	8,900.00	0%	8,900

Miscellaneous Buildings Total: 12,700

Land Details

Components	Units	Price Per Unit	Adjustment %	Total
Number of Acres	1.00	0.00	0%	50,000*
			Location Adjustment	0%
			Depreciation:	50,000

Land Total: 54,000

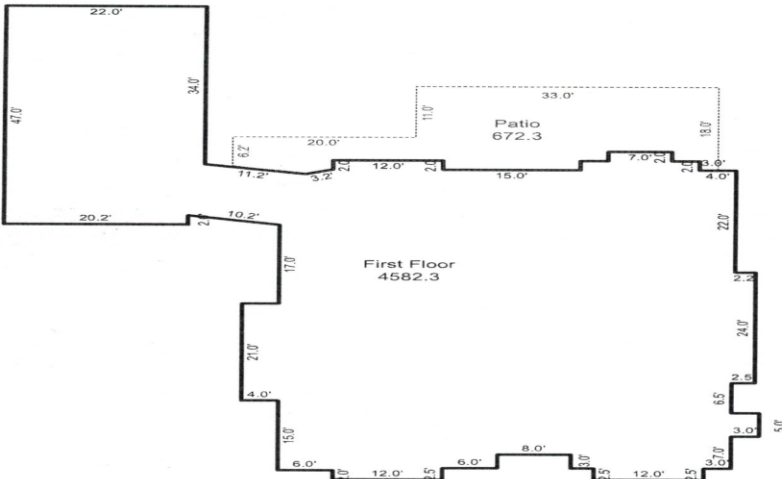
Appraiser(s):

Date:

- Field
- Inspection

Notes made

Renovations to same property

SKETCH/AREA TABLE ADDENDUM					
SUBJECT INFO					
File No.:		Parcel No.: 063-33-01-008			
Property Address: 3579 SMITH XING		City: RIDGELAND		State: SC	ZipCode: 29936
Owner:		Client Address:			
Client:		Inspection Date: 03/12/2025			
Appraiser Name: AJ					
SKETCH					
 <div style="position: absolute; top: 430px; left: 580px; border: 1px solid black; padding: 2px;"> Storage 100 10.0' </div> <div style="position: absolute; top: 475px; left: 350px;"> Patio 672.3 </div> <div style="position: absolute; top: 575px; left: 285px;"> First Floor 4582.3 </div> <div style="position: absolute; top: 505px; left: 525px;"> SFR SQFT: 4582 SF PATIO: 672 SF 2 FIRE PLACE SLAB CHA </div> <div style="position: absolute; top: 440px; left: 650px;"> STORAGE: 100 SF </div>					
Sketch by ApexSketch					
AREA CALCULATIONS SUMMARY					
Code	Description	Factor	Net Size	Perimeter	Net Totals
GBA1	First Floor	1.0	4582.3	406.9	4582.3
OTH	Storage	1.0	100.0	40.0	100.0
P/P	Patio	1.0	672.3	153.6	672.3
Net BUILDING		cnt	1	(rounded)	4,582
COMMENT TABLE 1					
COMMENT TABLE 2			COMMENT TABLE 3		

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 January 1st, 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 are 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.