

Property Tax Guidelines

South Carolina

Important Dates

<i>Valuation Date</i>	December 31st
<i>Tax Bills Due</i>	January 15th
<i>Assessment Cycle</i>	Every five years
<i>Valuation Notice</i>	Issued June – October in reassessment years
<i>Appeal Deadline</i>	90 days from notice date in reassessment years, January 15th for all non-reassessment years. Early November for properties assessed by SC DOR



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Who is assessing?

County Assessor

How is the assessed value determined?

The assessed market value should be determined through the income approach, sales comparison approach and/or the cost approach. In reality, commercial real property is often assessed through mass appraisal, leaving many properties unfairly over-assessed.

Which properties are the best candidates for appeal?

Properties that demonstrate high vacancy rates, deferred maintenance, functional or economic obsolescence, or tenant/operational issues. Assets that are not uniformly assessed with their competitive set should also be reviewed.

What are the levels of appeal?

County Board of Appeals
Administrative Law Judge
Superior Court.

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