



Newberry County Assessor's Office
PO Box 362
Newberry, SC 29108
(803)321-2125
www.newberrycounty.net

2010 ASSESSMENT NOTICE COUNTY WIDE REASSESSMENT

Date of Notice
Appeal Deadline Date
Tax Map Number
Account Number
Tax District

THIS IS NOT A TAX BILL

NOTICE OF CLASSIFICATION, APPRAISAL & ASSESSMENT OF REAL ESTATE FOR THE 2010 TAX YEAR

CLASSIFICATION	LOTS/ACRES	MARKET	TAXABLE	X	RATIO	=	ASSESSMENT	
*Owner Occupied Residential								
*Other Property								
Market Value-Agricultural								
*Use Value-Agricultural								
TOTAL ASSESSMENT							=	
THIS IS NOT THE AMOUNT OF TAXES YOU PAY								
PROPERTY LOCATION - SUBDIVISION - LEGAL DESCRIPTION								

TOTAL MARKET VALUE ESTIMATE *

TOTAL TAXABLE LIMITED VALUE

If you disagree with the assessor's appraisal of your property and wish to appeal, state law provides the following procedure in Section 12-60-2520 of the 1976 Code of Laws, as amended.

1. In year when there is a notice of property tax assessment, the property taxpayer, within ninety days after the assessor mails notice of classification, appraisal & assessment, 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.
2. The assessor or an appraiser from the Assessor's Office will conduct a review and notify the property owner of the results of the review.
3. The property taxpayer has thirty days after the date of notification to file a written formal protest with the assessor if they still disagree. The protest must contain:
 - A) The name, address, and telephone number of the property taxpayer;
 - B) A description of the property in issue;
 - C) A statement of facts supporting the taxpayer's position;
 - D) A statement outlining the reasons for the appeal, including any law or other authority, upon which the taxpayer relies; and
 - E) The value and classification which the property taxpayer considers fair market value; special use value, if applicable, and the property classification.
4. After the field review has been completed, the assessor or any appraiser from the Assessor's Office will notify you in writing of this finding. If you still disagree with the assessment, you have thirty days to file written notice of your request to appeal your assessment to the Newberry County Review and Appeals Board.

TO VIEW A COMPLETE COPY OF THE APPEAL GUIDELINES, PLEASE GO TO OUR WEBSITE www.newberrycounty.net

SEE BACK FOR NOTICE EXPLANATION



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2010 ASSESSMENT NOTICE COUNTY WIDE REASSESSMENT

SAMPLE

1 JOHN Q PUBLIC
123 TEST STREET
NEWBERRY, SC 29108

8	Date of Notice 09-30-2010
9	Appeal Deadline Date 12-30-2010
	Tax Map Number 999-9-9-99
	Account Number 12345
	Tax District 9

THIS IS NOT A TAX BILL

**THIS SAMPLE HAS VARIOUS CLASSIFICATIONS.
 TYPICAL PROPERTIES ONLY HAVE ONE CLASSIFICATION.**

NOTICE OF CLASSIFICATION, APPRAISAL & ASSESSMENT OF REAL ESTATE FOR THE 2

CLASSIFICATION	LOTS/ACRES	MARKET	TAXABLE	X	RATIO	=	ASSESSMENT	
*Owner Occupied Residential	1.00	123,4000	115,000		.04		4,600	
*Other Property	1.00	2 → 35,000	4 → 23,000		6 → .06		7 → 1,380	
Market Value-Agricultural	10.00	35,000	22,433		.04		0	
*Use Value-Agricultural	10.00	3 → 18,787	5 → 15,280		.04		611	
TOTAL ASSESSMENT							=	6,591

**TOTAL MARKET
VALUE ESTIMATE ***
193,400

**TOTAL TAXABLE
LIMITED VALUE**
153,280

THIS IS NOT THE AMOUNT OF TAXES YOU PAY ↗

PROPERTY LOCATION - SUBDIVISION - LEGAL DESCRIPTION

- Owner of record as of December 31st or the tax control date as required by law.
- Market value of owner occupied residential, other properties or agricultural properties
- Agricultural use value as set by statute plus any agricultural improvements if applicable.
- Taxable limited value. This value reflects up to a 15 percent value increase set by statute. This 15 percent does not apply to new improvements, a change in ownership or a new parcel, etc.
- Taxable agricultural limited use value of land and improvements. This value reflects up to a 15 percent value increase set by statute only on agricultural improvements. This 15 percent does not apply to new improvements, a change in ownership or a new parcel, etc.
- Assessment ratio as set by statute for different types of properties. The taxable value is multiplied by this ratio to arrive at the assessment.
- Assessment which is used by the taxing authorities when levying your taxes. The assessment is NOT the amount of taxes. The Assessor's office determines the value and assessment ratio. The assessment will be multiplied by the appropriate millage set by the Auditor.
- Date of the notice of the Classification, Appraisal and Assessment of Real Estate Notice
- Appeal deadline date. 90 days after the date of notice is the last day to appeal the fair market value, the special use value, the assessment ratio or the property tax assessment. See the front of this notice for further instructions or go to www.newberrycounty.net department and Assessor for guidelines and forms.