



Richland County Assessor's Office  
 2020 Hampton St  
 PO BOX 192  
 Columbia, SC 29202

## This is a PROPERTY ASSESSMENT NOTICE

Because there has been an increase of one thousand dollars or more in the fair market value or special use value of this property, the Assessor is notifying the taxpayer of this change in value.

SC Code of Law § 12-60-510 defines the taxpayer as the owner of the property, as of December 31st of the prior year.

DOE JOHN M  
 123 MAIN ST  
 COLUMBIA, SC 29204-1234

Reason For Change	COUNTYWIDE REASSESSMENT	Tax Year	2024
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Property Description:

**This is NOT a Bill**

Location Address	123 MAIN ST	Tax Map Number	R12345-67-89
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Assessed Value as of	12/31/2023	Fair Market Value	\$282,300
Notification Date	8/16/2024	Taxable Value @ 4%	\$227,100
Legal Description	LOT 14 BLK A RICHLAND SUBD PH 1	Taxable Value @ 6%	
Number of Acres	0.89	Agricultural Use Value	
Tax District	6UD	Assessment Value	9,090*

\*\*Millage rates are available in October.

### General Formula For Determining Your Tax Bill

$$*Assessment Value ( 9,090* ) \times **Millage Rate = Estimated Taxes Due$$

\*Assessment Value=Total Taxable X Assessment Ratio (4% or 6%)

\*\*Millage rates are available in October

\*\*For the most recent millage rate please visit the Auditor's website: <http://www.richlandcountysc.gov/Auditor>

If you disagree with the *fair market value*, the *special use value*, the *assessment ratio* or the *assessment of your property*, please see reverse side of the notice for the appeal procedure.

**The Written Objection Must Be Filed With The Assessor By 11/14/2024**

## How To Appeal This Notice

South Carolina state law provides the following procedure to appeal in Section 12-60-2520 of the 1976 Code of Laws, as amended. Please use our online Appeal Application, as listed below.

- Within ninety (90) days after date of notification of assessment, the property owner or their representative must file a written objection with the assessor.
  - If representation other than the owner is to be used for this appeal, then a “Power of Attorney” is required with the written objection. The representative must meet the requirements of S.C. Code Ann. Section 12-60-90. The South Carolina Department of Revenue’s Form SC 2848 meets this requirement and can be obtained via their website [www.dor.sc.gov](http://www.dor.sc.gov).
  - Owners of record not defined as ‘natural persons’ per S.C. Code Ann. Section 12-37-3160(B) must provide organizational documents indicating the relationship of the entity to the representative for the entity. In general, partners may represent their partnerships, corporate officers of corporations may represent their corporations. However, in all cases the person purporting to represent the entity must provide evidence that he/she has the legal right to represent that entity.

## How To Access Our Applications

### Applications available online include:

- Legal Residence Exemption (4%)
- Agricultural Real Property
- Appeal
- ATI Exemption (6%)
- Mailing Address Change
- Property Value & Tax Estimate
- Additional Document Attachment

For all applications visit the below website or scan the QR code:

<http://www.richlandcountysc.gov/Assessor/Apps>



### Please use one of the following browsers below:

- Microsoft Edge (EdgeHTML 14 and greater)
- Google Chrome 57 and greater
- Mozilla Firefox 52 and greater
- **\*\*Apple Safari is not supported\*\***