

Assessment Appeals

Mission

To develop a fair and equitable valuation system for Richland County to ensure that each taxpayer pays only their fair share of taxes. The Board seeks to ensure that all property owners in Richland County are provided all rights and privileges accorded under Section 12-60-2510, Code of Laws of South Carolina.

- Hear all grievances and appeals from the valuation and assessment fixed by law.
- Extend, if deemed necessary, the filing deadline for Application for Special Assessment based on Legal Residence and/or Agricultural Value Based on Use in accordance with authority granted by the South Carolina Code of Laws.

Goals and Objectives

- Equalize the value of all real property of the county.
- Maintain a sales assessment ratio of less than 95% overall.

Performance Measures

Measure	FY05	FY06	FY07
Property Totals	150,956	155,382	159,807
Mobile Homes	10,923	10,923	8,751
Appeals – request for review	9,078	416	220
Appeals to Board	102	12	20
Appeals heard	66	20	5
Assessment Ratio – less than 95%	66%	0%	2%

Budget Highlights

Board of Assessment and Appeals is funded through the Countywide General Fund and includes per diem payments. The expenditures roll up into the Taxation sub-category for reporting purposes.

FY07 is funded at a continuation level.

The FY06 budget reflected an increase associated with handling appeals due to property reassessment.

Fiscal Plan

	FY 2005 Actual	FY 2006 Adopted	FY 2007 Adopted	\$ Change
Personal Services	\$930	\$11,520	\$11,520	-
Operating Expenditures	-	1,250	1,250	-
Capital Outlay	-	-	-	-
Total	\$930	\$12,770	\$12,770	-