

Tax Notice Hold Outs

SCAC Survey

Feb-07

| Custom Data | Are any tax notices held back from from original run due to building permits, splits, pending appeals, etc? | How many notices are run after the original tax run? | What percentage of parcels does this number comprise? | Comments: |
|-------------|---|--|---|---|
| Aiken | No | | | |
| Allendale | No | | | |
| Anderson | Yes | 1841 | 0.016 | |
| Beaufort | No | | | We do 'ADD' and 'ADJUST' accounts for corrections that need to be made as a result of changes to the tax rolls that were not updated by the time that the original digest and tax notices were prepared |
| Berkeley | No | | | |
| Calhoun | No | | | |
| Chester | No | | | |
| Darlington | No | | | The only notices that do not go out in the original run are for the business park in Hartsville that is taxed differently from the regular notices. Other notices not processed for the original abstract would be the certifications that have not been received from DOR. |
| Dorchester | No | | | The only notices held might be a FILOT bill because I may know a change is coming soon in the certification due to an amended return to Dept. of Revenue. However, we run real property and other notices are they are on the file at the time of download. If and when changes are due, we make adjustments to existing notices and either rebill or refund any difference in the original notice. Property is supposed to be billed based on the value of the property as of December 31 of the prior year so there should be no reason to 'hold' notices. Also, if a property is under appeal, they are to be billed at 80% of the property's disputed value until the appeal is resolved. Any balance owed or refunded is done with interest. |
| Florence | Yes | 2262 | 3.20% | |

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| Greenville | No | | | We do not 'hold out' tax notices. We will send out an adjusted bill if necessary. |
| Horry | Yes | 500-600 | 0.10% | In reassessment years we usually hold the 80% bills until the middle of December. This is due to the code requiring 80% bills for those appeals not finalized by year end |
| Jasper | No | | | |
| Kershaw | No | | | |
| Lancaster | No | | | |
| Lexington | Yes | 18 | 1% | Lexington County was not in a reassessment year. The number of bills held will be higher in a reassessment year. We do not send a tax bill out from the original run when the property is still under appeal. If the appeal is not settled by the middle of December, we send out an 80% bill |
| Spartanburg | Yes | 1500 - 2000 | 1 - 1.35 % | The 'hold-outs' include unsettled appeals. This number increases considerably in years of reassessment. Also includes special assessments and address changes received between certification to auditor and tax bill mailing. Usually about 45 days worth. Numbers DO NOT include changes to the duplicate after bills are mailed. |
| Sumter | Yes | 1800 | 2.8 | This information reflects a reappraisal year where program was finished in May. General years work does not require holding bills. |
| Union | Yes | | | |

Response Rate: 43.5% (20 counties)