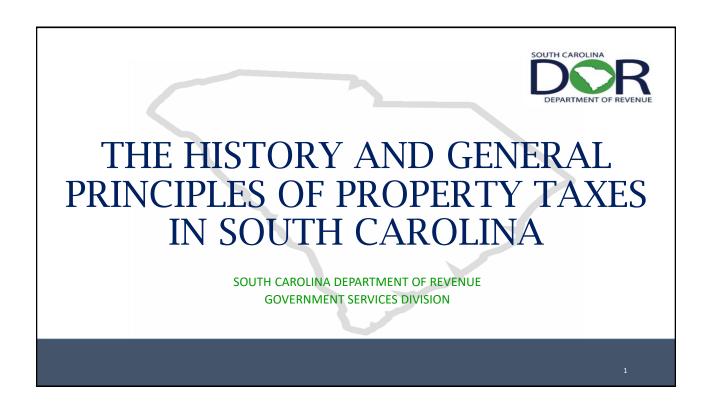
Property Taxation Process

Amelia Ruple Local Government Training/Research Coordinator SC Department of Revenue

> Sanford Houck Special Projects Coordinator SC Department of Revenue

Institute of Government for County Officials Level II October 18, 2023

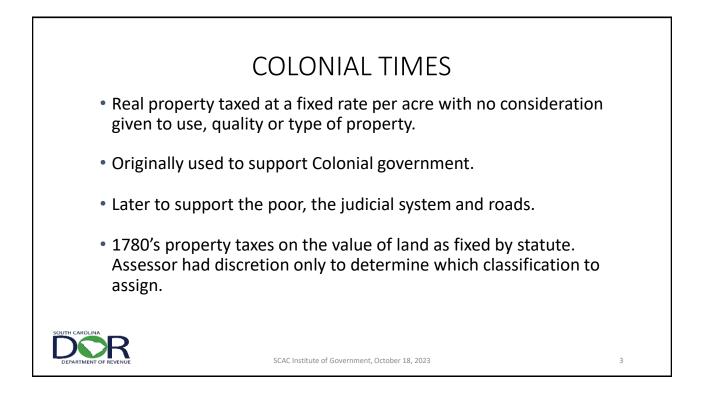


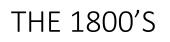
Disclaimer

- All statutory references, case law discussions and administrative guidance are correct as of the date of this presentation shown below. Please verify that these references have not changed prior to your reliance on these resources.
- The views expressed herein are those of the authors, and should not be interpreted as an official position of the South Carolina Department of Revenue. These materials should not be cited as an official SCDOR guide.



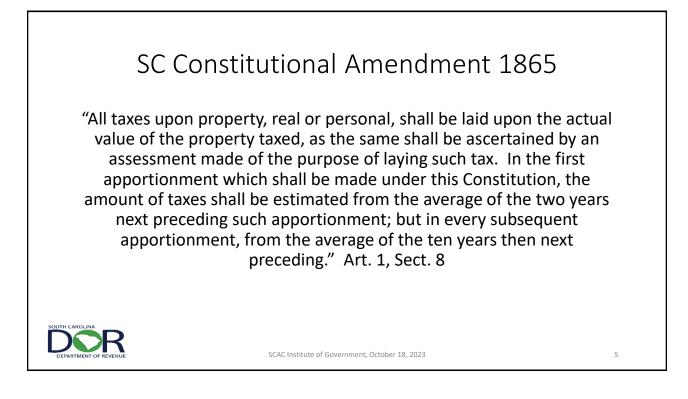
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- Historically, a difficult century for South Carolinians.
- Classification system separated from annual taxing act, but classifications not updated with economic changes.
- SC Supreme Court notes, "The system of taxation in South Carolina is extremely arbitrary, and, in many respects, unequal." *Martin v. Tax Collector of St. Luke's Parish.* (1843)

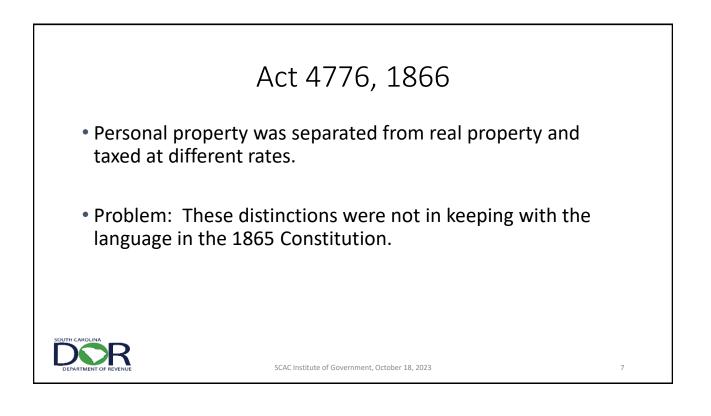


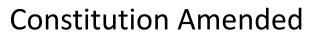


1865 Constitution

- Although "actual value" language was included, there was no provision requiring an equal and uniform rate of tax to be applied.
- All real property was treated as one classification.

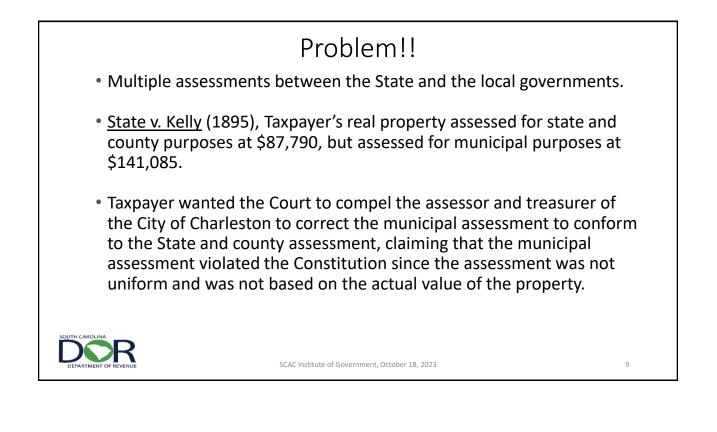


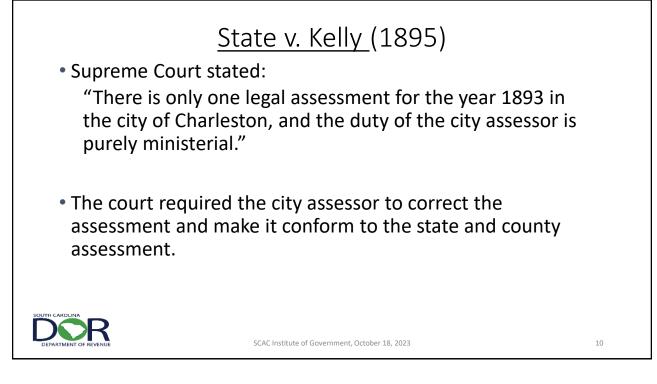


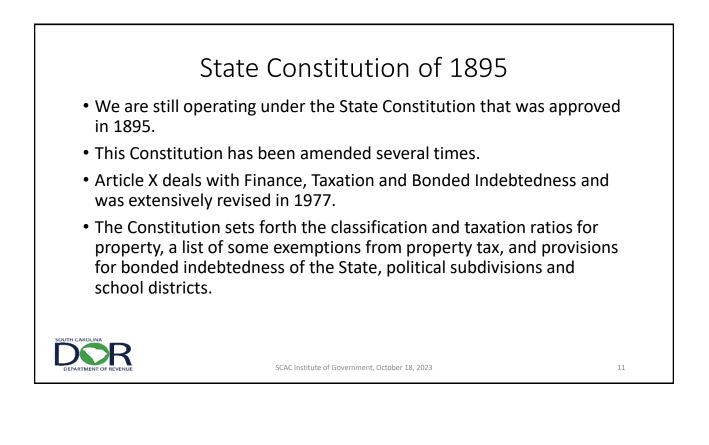


- In 1868, the Constitution was again amended to include language that taxes on real and personal property would be based on the actual value of the property taxed.
- Local authorities could tax property within their jurisdiction.
- Exemptions included for municipal, educational, literary and scientific, religious or charitable purposes.
- A 5 year cycle of reassessment.







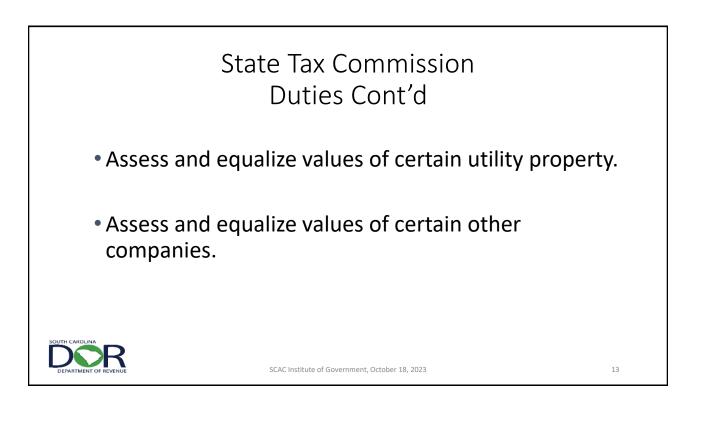


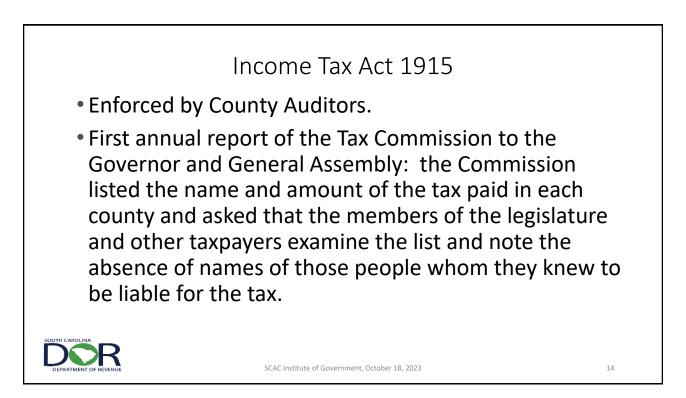
1915—State Tax Commission created!

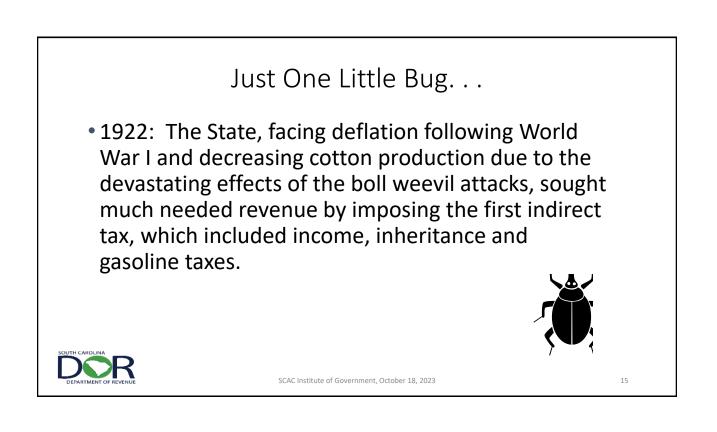
Duties included:

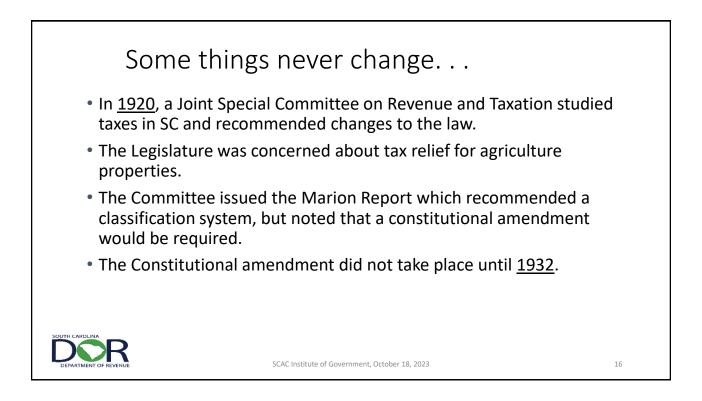
- Supervision of all state assessing officials;
- Order the reassessment of property;
- Annually make a levy upon the assessed value of property subject to taxation as necessary to raise annual appropriations.

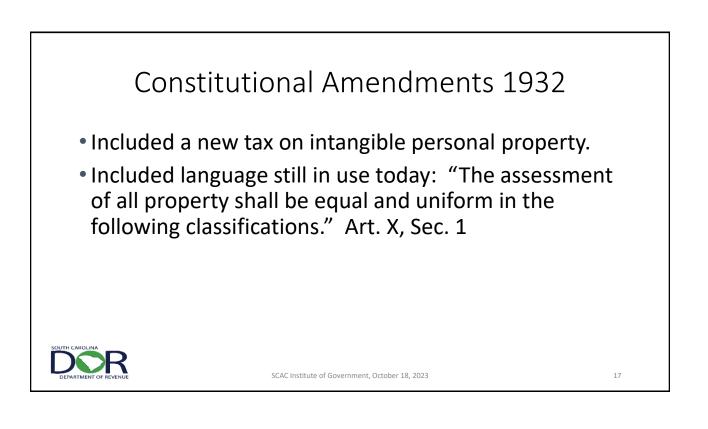


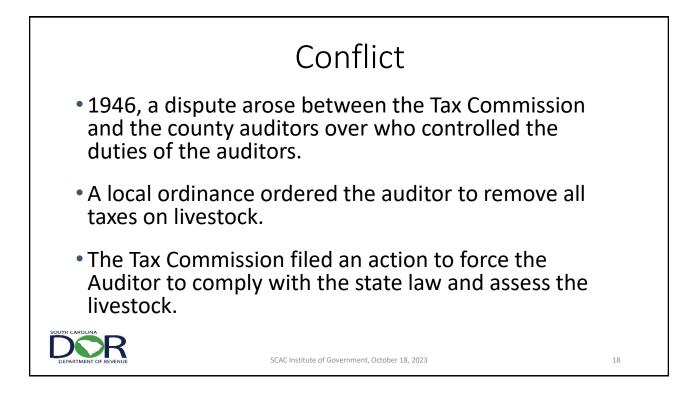


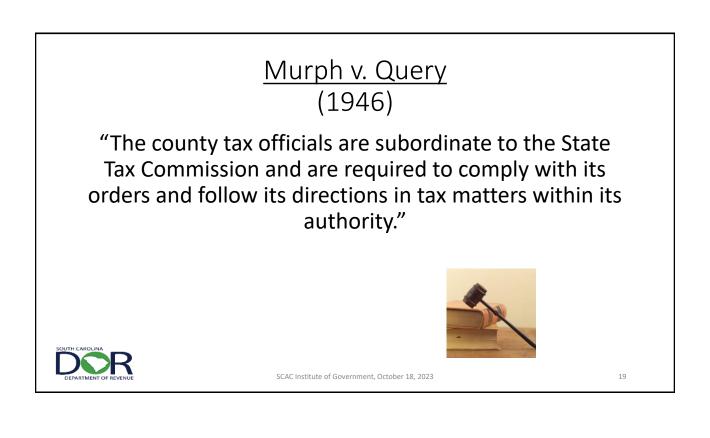


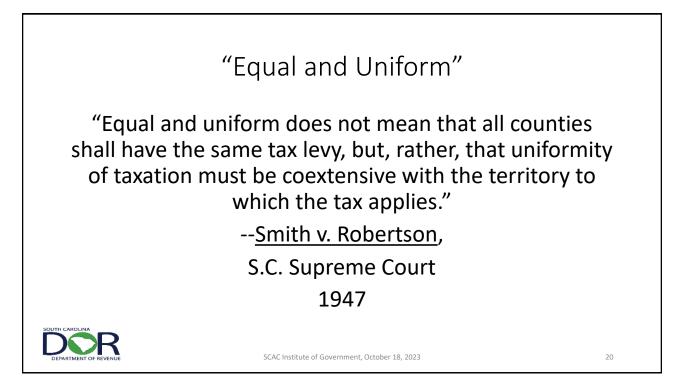


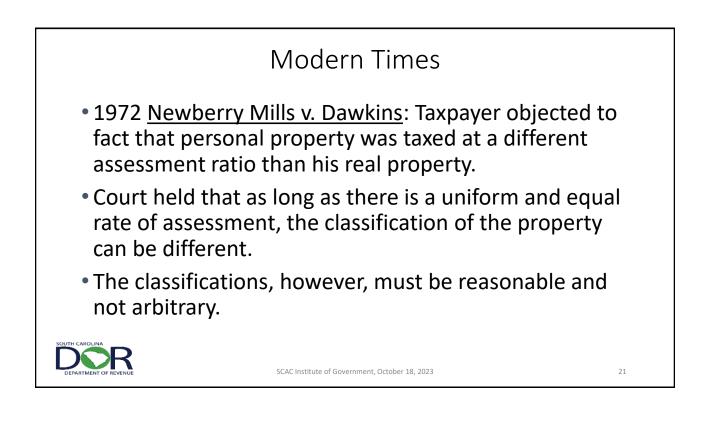








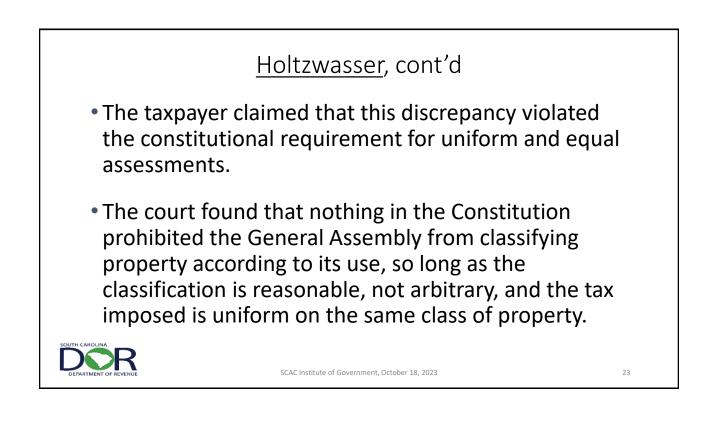


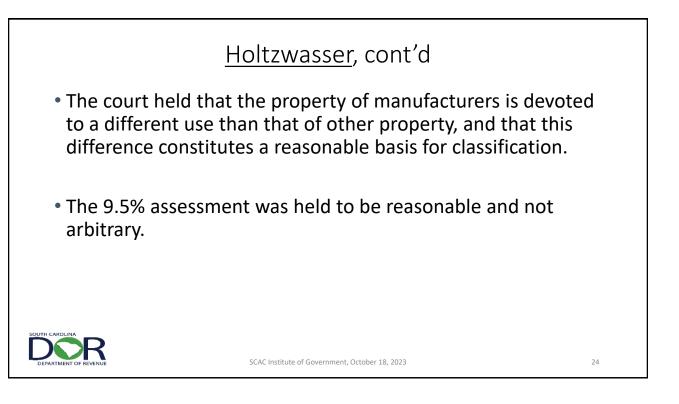


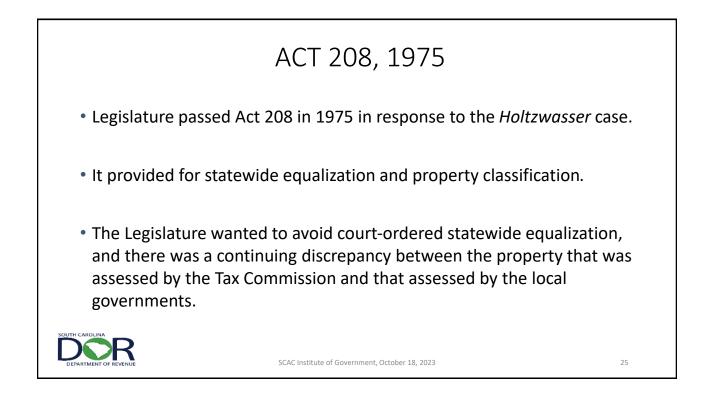
Holtzwasser v. Brady 1974

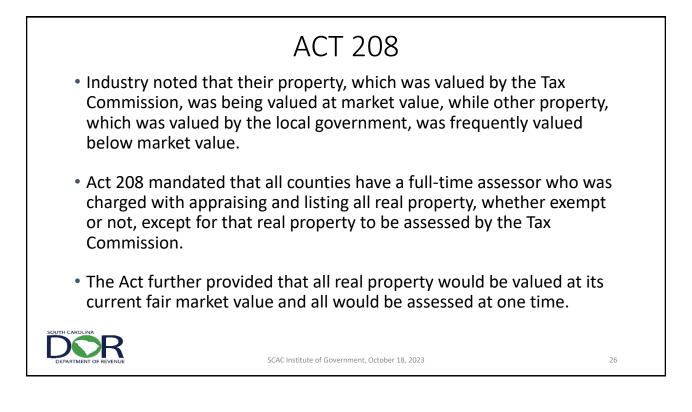
- Taxpayer leased her property to a manufacturer for manufacturing purposes.
- The leased property was assessed by the Tax Commission at 9.5%, while other property in the county assessed by the county assessor was assessed at 4.2%.

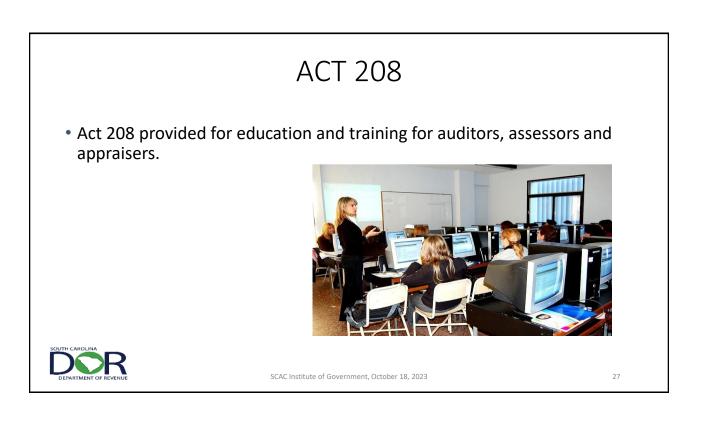








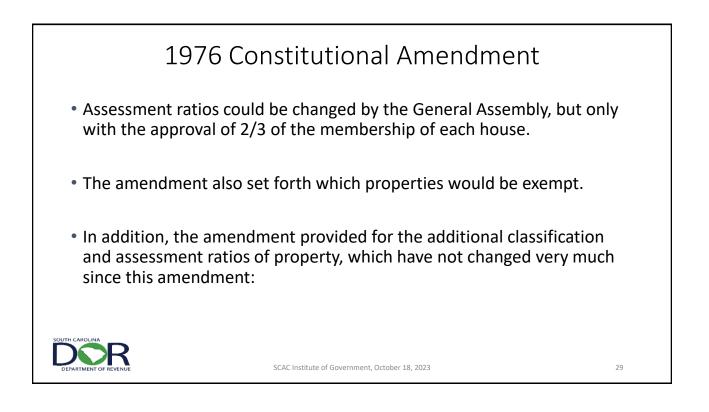






- In addition, the Act provided for uniform assessment ratios throughout the State and instituted a four-group classification for property on a statewide basis:
 - Manufacturing property: assessed at 10.5% of fair market value.
 - Inventories of business establishments, power driven farm machinery and equipment—assessed at 6% of the FMV, while motor vehicles used by farmers for farming were assessed at 5%, and all other farm machinery and cattle exempt.
 - Owner-occupied residential property of not more than 5 acres was assessed between 2.5% and 4% of FMV.
 - Agricultural real property actually used for farming was assessed at 4% of FMV for agricultural purposes, a/k/a "agricultural use value."

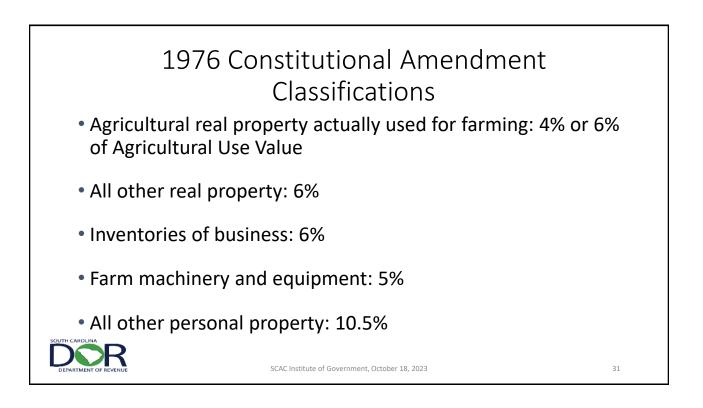




1976 Constitutional Amendment Classifications

- Manufacturing property: 10.5% of fair market value (The "Roads Bill" in 2017 exempted a percentage of the FMV of manufacturing property as if the ratio were lowered, and this percentage changed again in 2022. See slides 40, 41.)
- Real and personal property owned and leased by companies who transport property or people (railroads, private carlines, airlines, pipelines): 9.5%
- Residential owner-occupied property: 4%

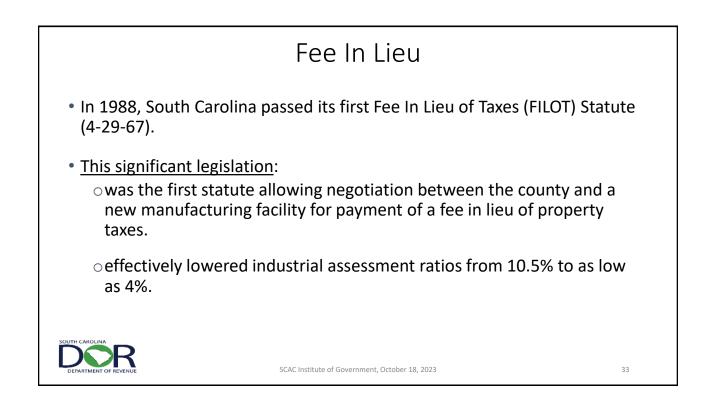






- The Amendment shows that the State was again using certain property taxes as a source of revenue.
- The taxes on airline companies and carlines, calculated as the weighted average millage rate in all counties, were to be deposited in the general fund of the State.



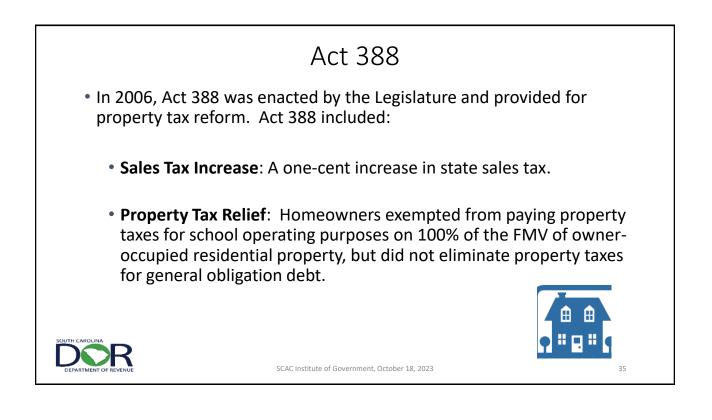


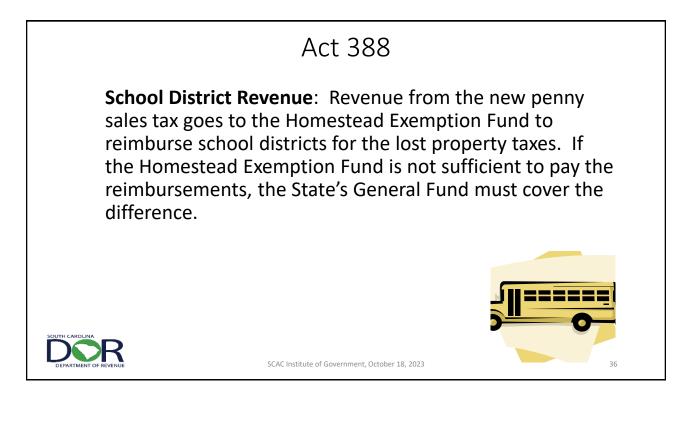
Fee In Lieu

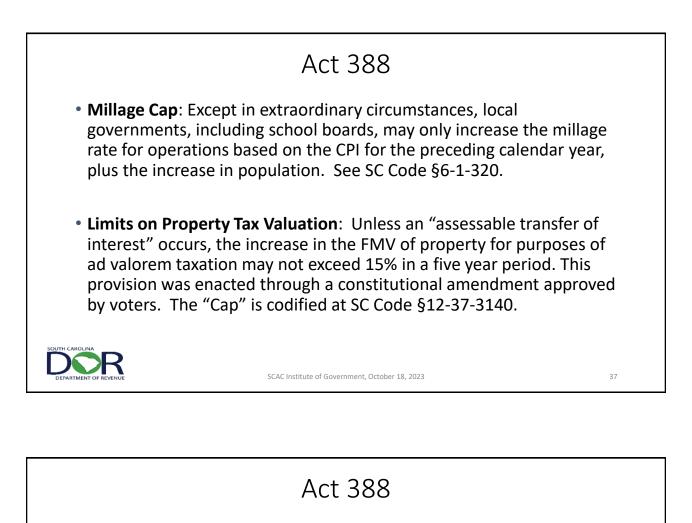
- Potentially protected industry from future tax increases and payment of other fees and taxes for the duration of the agreement.
- Was intended to induce large, capital-intensive businesses to make new or to expand investment in South Carolina.
- In 1997, the Simplified Fee was introduced, which significantly simplified the FILOT process and requirements. The Simplified Fee is codified at 12-44-10 and following.
- In addition to the Simplified Fee, there are now provisions for Little Fees, Big Fees, Super Fees and Enhanced Fees.



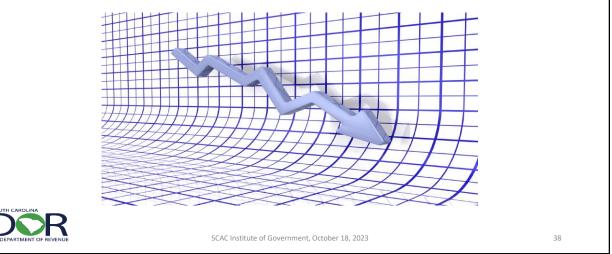
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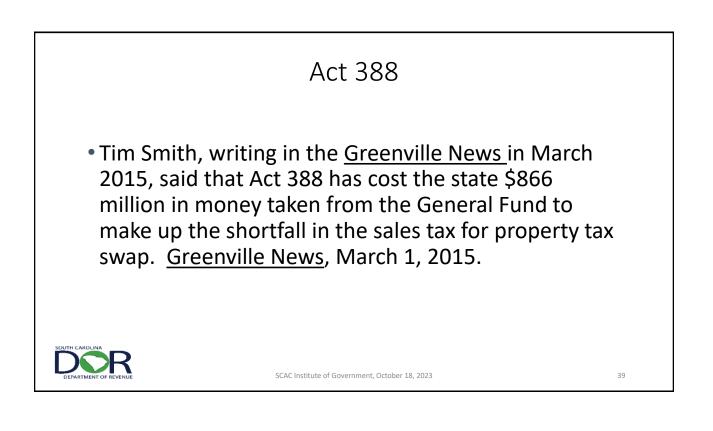






• The economic downturn in the mid-2000's impacted the effects of Act 388.

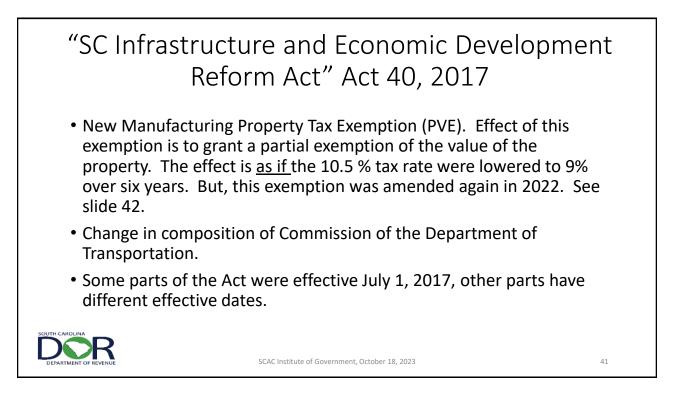




"SC Infrastructure and Economic Development Reform Act" Act 40, 2017

- The "Roads Bill" passed in 2017 to address funding for repair and construction of roads in South Carolina.
- Increased the gas tax and funneled additional funds to Department of Transportation for infrastructure needs including road and bridge repair.
- Changed some "taxes" into "fees" and sent the fees to Department of Motor Vehicles for a percentage to be transferred to the Department of Transportation for infrastructure needs.
- Moved taxation of Motor Carriers to DMV, as a fee, instead of SCDOR.
- Some income tax changes—Earned Income Tax Credit, Two Wage Earner Credit, Tuition Tax Credit changed.



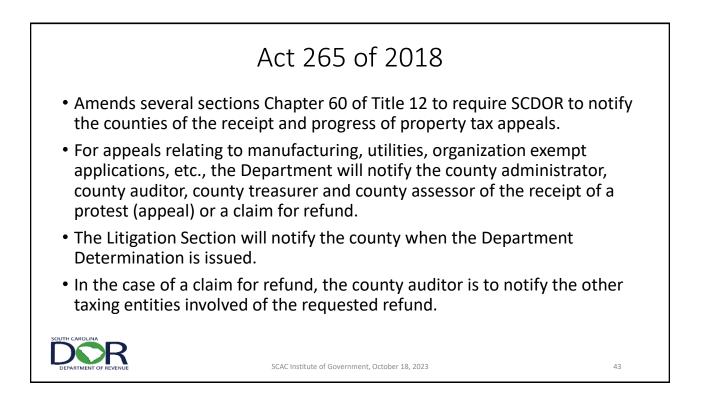


Act 228, 2022

- Increased the Manufacturing Property Tax Exemption (PVE). Again, the effect of this exemption is to grant a partial exemption of the value of the manufacturing property. The effect is <u>as if</u> the 10.5 % tax rate were lowered to 6%. Tax bills will still show 10.5% assessment ratio for manufacturing property.
- The taxing entities (including counties and school districts) are to be reimbursed for the projected loss of income up to \$170,000,000. If the reimbursement amount exceeds this amount, then the exemption amount available to the manufacturers are proportionally reduced.



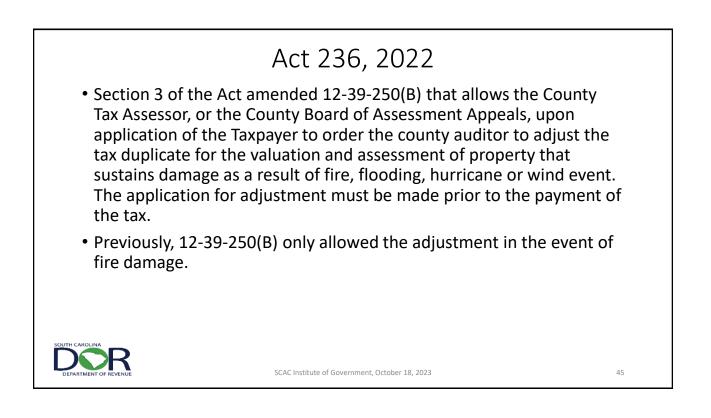
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Act 236, 2022

- Act 236 of 2022 added several items to state law:
 - There is a provision for the surviving spouse of a disabled veteran to claim the exemption even if the spouse did not directly inherit the home from the disabled veteran.
 - Section 2 of this Act amended SC Code Section 6-1-300 to address the issues ruled on by the SC Supreme Court in <u>Burns v. Greenville</u> in 2021. The amendment allowed counties to once again impose a user fee even if the public at large benefits.
 - In addition, the Act amended 6-1-330, and provides that a governing body may impose a new fee, and outlines the required public notice and public comment, and specifies that any county that had repealed a road maintenance fee after the <u>Burns v.</u> <u>Greenville</u> decision, could re-impose the user fee, but should repeal any millage increases that were established after the <u>Burns v.</u> <u>Greenville</u> decision.
 - This part of the Act took effect upon the Governor's signature and applied retroactively to any service or user fees imposed after December 31, 1996.

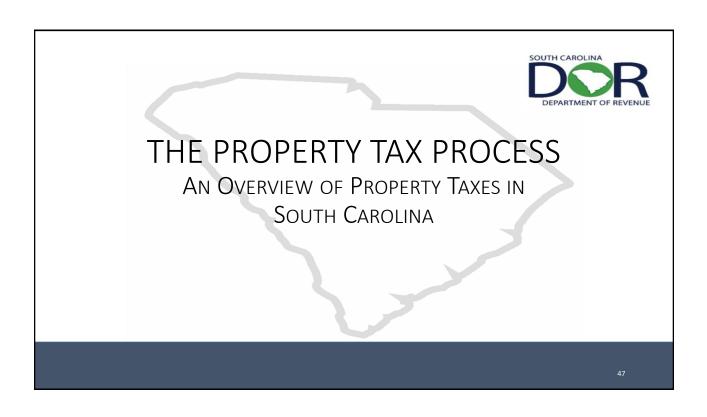






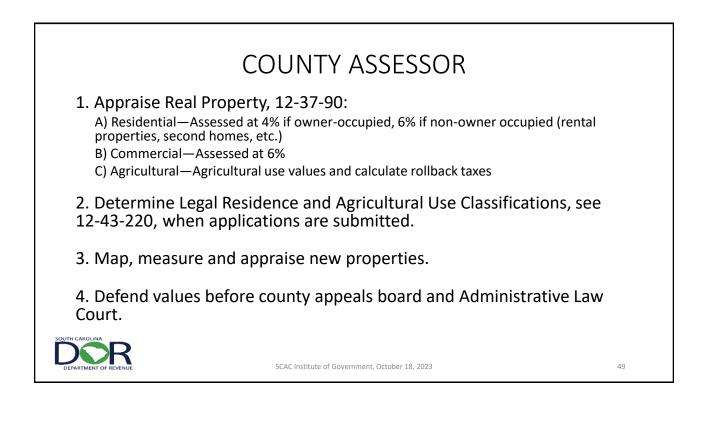
- In addition, Act 236 amended Section 12-13-220(B)(14) to allow an exemption to agricultural structures and farm buildings structures that are owned by a producer in the state, and are used to house livestock, poultry, crops, farm equipment, or farm supplies and all farm machinery and equipment, except for motor vehicles.
- The previous exemption only applied to machinery and equipment.
- This section of the Act also took effect upon approval of the Governor and applies to property tax years beginning after 2021.





Who Administers Property Tax in South Carolina?



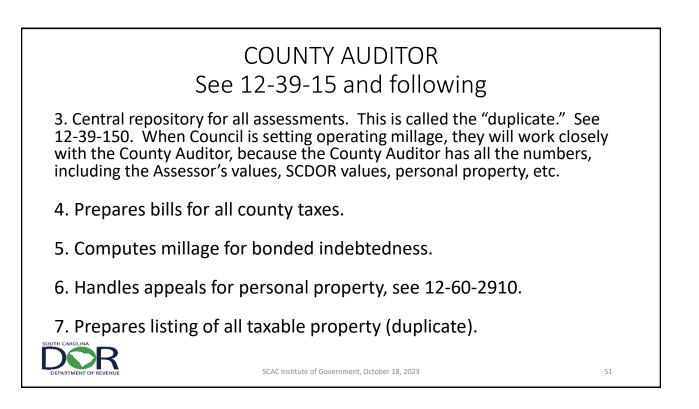


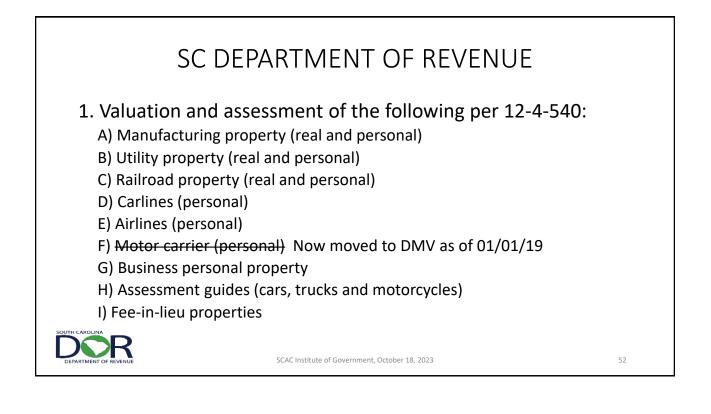
COUNTY AUDITOR See 12-39-15 and following

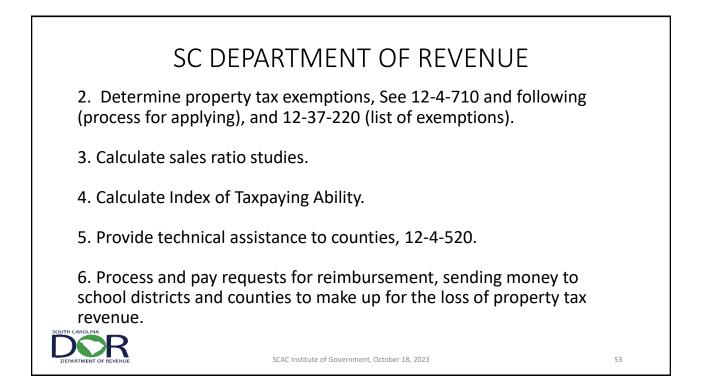
- 1. Personal Property Valuation:
 - A) Business personal property (not under SCDOR jurisdiction)
 - B) Vehicles
 - C) Boats
 - D) Aircrafts
- 2. Receive and process homestead applications, See 12-37-250.



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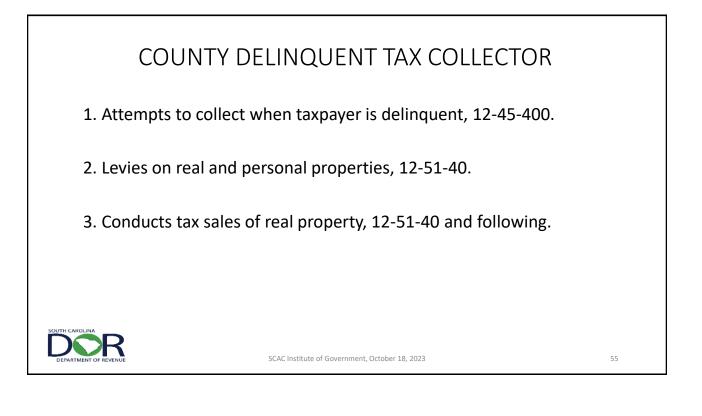


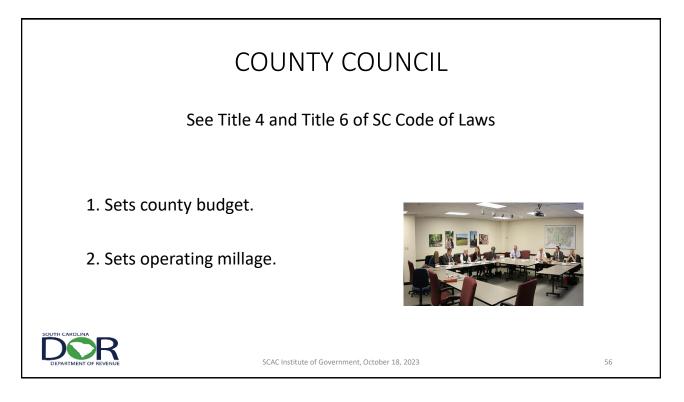


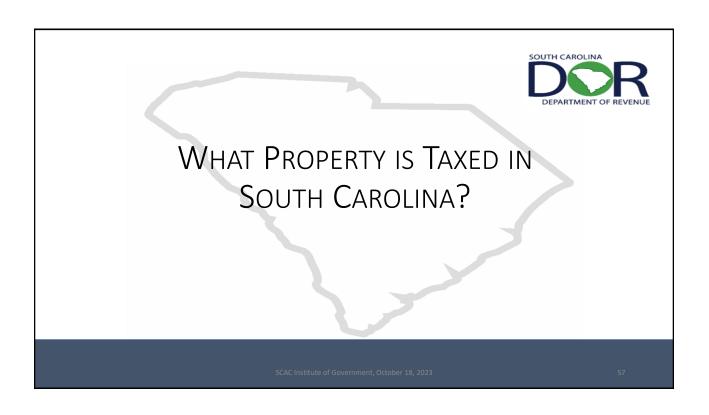
COUNTY TREASURER See 12-45-15 and following

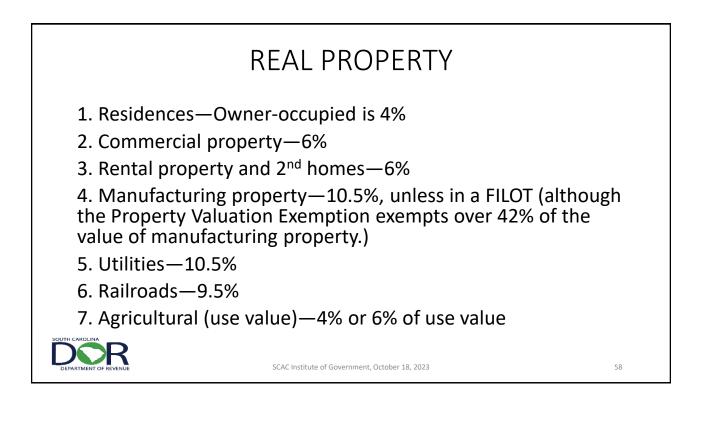
- 1. Collects taxes for county, school and others, 12-45-70.
- 2. Invests county funds, 12-45-220.
- 3. Biennial collection of taxes and registration, (vehicles) 12-37-2650.
- 4. Disburses county and school funds, 12-45-260 and 12-45-280.













WHAT PROPERTIES ARE EXEMPT FROM PROPERTY TAX?

1. Real property, with SCDOR approved exemption as required, see 12-37-220 for list of available exemptions.

2. Personal property, with SCDOR approved exemption as required, see 12-37-220.

3. Exemption process:

a. Apply with SCDOR by filing a PT 401-I (individuals) or PT 401-O (organizations) with required supporting documentation.

b. Exempt property section will notify applicant and county if exemption is approved.



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WHAT PROPERTIES ARE EXEMPT FROM PROPERTY TAX?

4. Fee-in-lieu of property—SCDOR calculates the payment based on the millage stated in the agreement. The distribution is handled by the county.

5. Legal residences for school operating, per 12-37-220(B)(47). No application needed.

6. Certain manufacturing properties (manufacturer's abatement, PVE, pollution control, etc.) Sometimes application is needed and sometimes not. See 12-4-720 for list of exemptions <u>not</u> requiring an application.



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How are property taxes computed in South Carolina?

1. Appraised value (market value/depreciated value).

- 2. Assessment ratio, set by state constitution and statutes.
- 3. Assessed value:

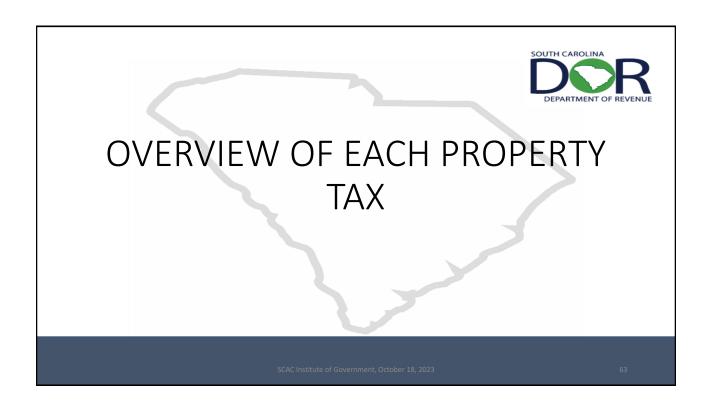
Market Value x Assessment Ratio = Assessed Value

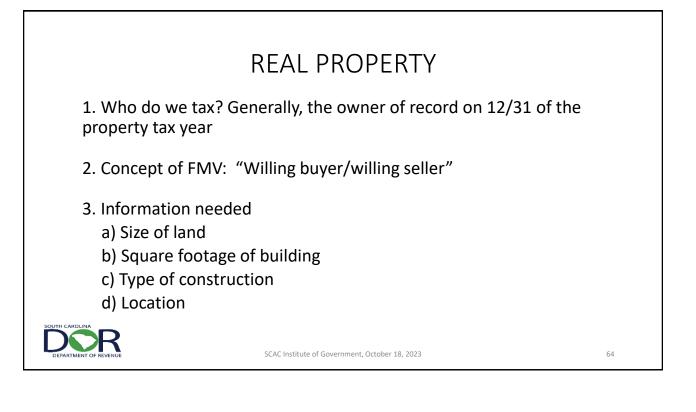
4. Millage:

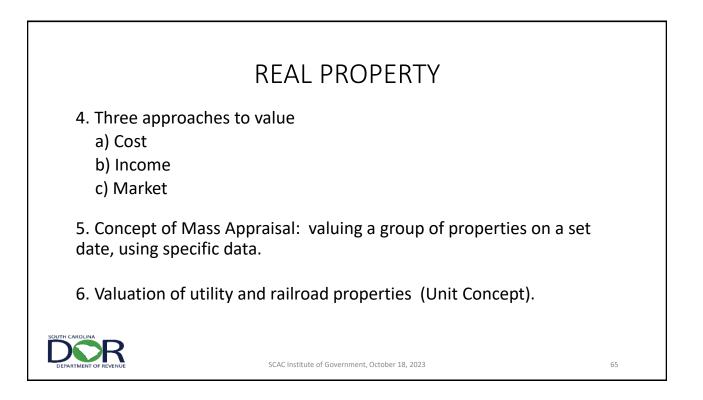
Assessed Value x Millage= Tax



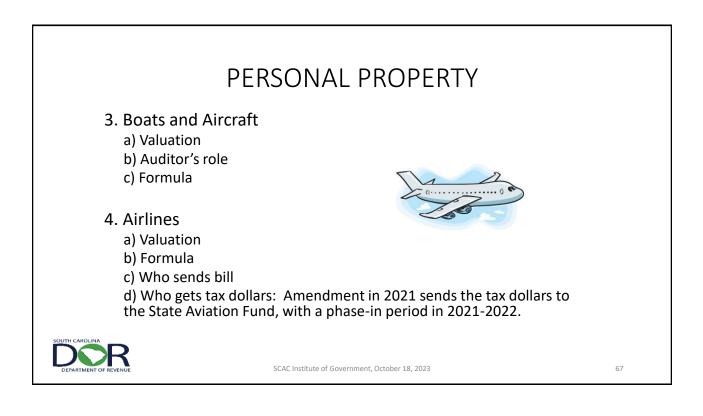
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PERSONAL PROPERTY	
 Business personal property a) Jurisdiction b) How to value c) Return: Now required to use the SCDOR BPP form for all BPP filings. 	
 2. Vehicles, 12-37-2610 a) Vehicle Guide, Auditor is required to use, 12-37-2680, SCDOR uses the loar value to calculate b) Auditor's role c) Formula d) Interaction with DMV 	1
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5. Carlines, 12-37-2110

- a) Valuation
- b) Formula
- c) Who sends bill?
- d) Who gets tax dollars?



6. Motor Carrier, 12-37-2810 (Amendments effective Jan. 1, 2019 transferred Motor Carriers to DMV to pay a fee, instead of a tax)

a) Valuation

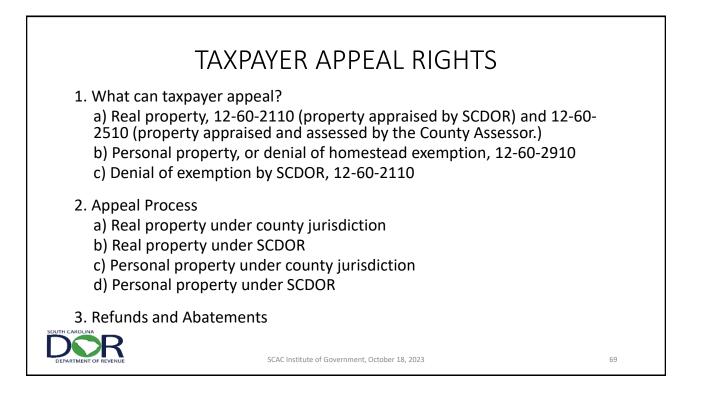
b) Interaction with DMV

c) Formula

- d) How billed?
- e) Who gets fees?



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MILLAGE SETTING

- General Operating Millage: Who is responsible for setting – local governing body
- 2. Limitations on Operating Millage, See 6-1-320:
 - a) Rollback in a reassessment implementation year
 - b) CPI increase
 - c) Percent increase in population
- 3. May add millage allowed but not imposed for 3 prior years.

4. The limitations imposed may be suspended and the millage increased with a 2/3 vote of the governing body.



MILLAGE SETTING 4. Exceptions: a) deficiency of the preceding year; b) any catastrophic event outside the control of the governing body such as a natural disaster, severe weather event, act of God, or act of terrorism, fire, war, or riot; compliance with a court order; d) 10 % loss in revenue by a taxpayer closure; e) compliance with federal or state regulation or statute; f) Real estate purchase (military base); g) Purchase capital equipment (acquisition cost of \$50,000 or more, county has less than 100,000 population and at least 40,000 acres state or national forest land); h) Fire districts in existence 01/01/14 and serving less than 700 homes may pass a referendum to suspend millage limitations; Mental health facilities establish .6 of a mil i) SCAC Institute of Government, October 18, 2023 71

MILLAGE SETTING

- 5. Information to be included on tax statement
 - a) If tax is levied for items a e under exceptions:
 - i. Must be listed as a separate surcharge
 - ii. Listing must have explanation of surcharge
 - iii. Surcharge continues only for years necessary to pay
- 6. Millage limitations do not apply to:
 - a) Revenues, Fees or Grants not derived from property taxes
 - b) Bonded indebtedness
 - c) Lease-purchase for real property

d) Millage imposed to maintain a reserve account—It may be best to have a percentage spelled out in the county ordinance or resolution

e) Caps that are more restrictive, such as legislatively imposed caps for schools or special purpose districts.



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ACT 388 OF 2006

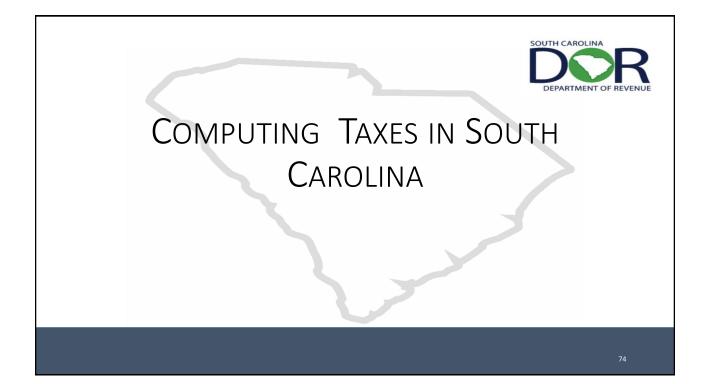
Highlights:

- 1. Additional 1% sales tax (Effective June 2007).
- 2. Grocery sales tax reduced to 3%.

3. Establishes Homestead Exemption Fund (school operating portion of homestead, PTR fund (Property Tax Relief Fund) and extra 1% sales tax).

- 4. Exempts school operating portion of millage for legal residence.
- 5. School districts reimbursed for lost revenue \$ for \$ year 1.
- 6. Millage increases limited to CPI plus growth in population.
- 7. Valuation increase because of reassessment limited to 15%.
- 8. Valuation goes to full market value year after an assessable transfer of interest.
- 9. 25% Exemption for ATI of 6% property, if an application received and taxpayer qualifies. (Added in 2011.)





COMPUTING TAXES IN SOUTH CAROLINA

Calculation of taxes on a residential home.

Assume the following:

- Home is valued for \$150,000
- Property owner is qualified for Homestead Exemption
- County has adopted Local Option Sales Tax (LOST) (Factor of .001023)
- Total Millage for all purposes: 325 mills (School operating 175 mills)



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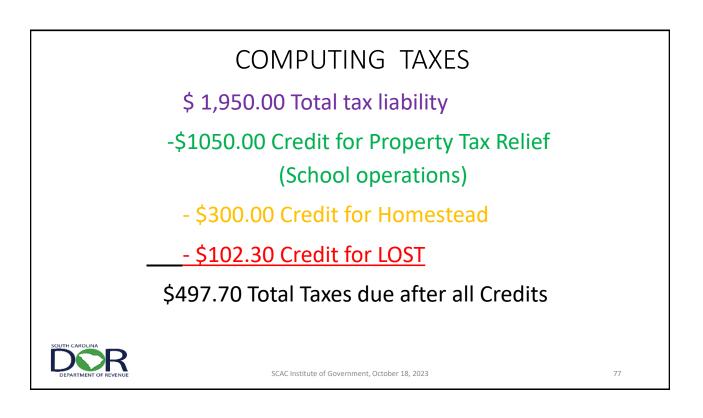
COMPUTING TAXES

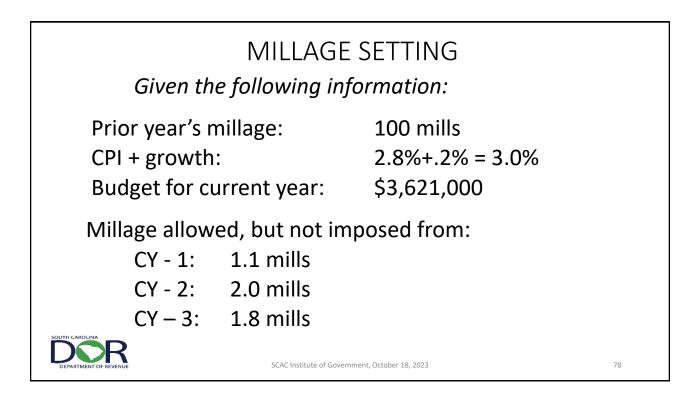
- \$150,000 value X .04 ratio = \$6,000 assessed value
- \$6,000 X 325 mills = \$1,950 tax liability
- Property Tax Relief:
 - \$150,000 (value) X .04 (ratio) X 175 mills (school operating) =

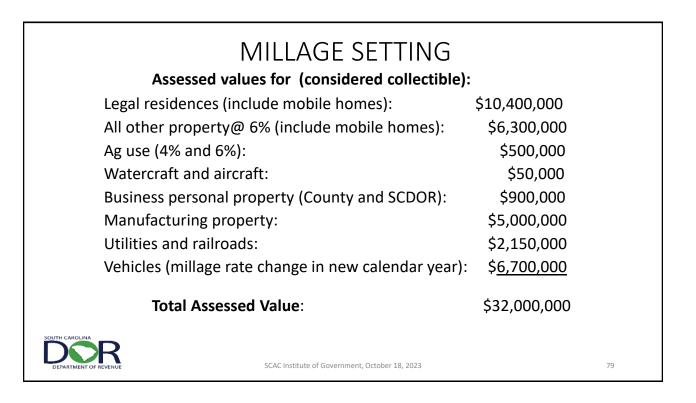
\$1,050 credit

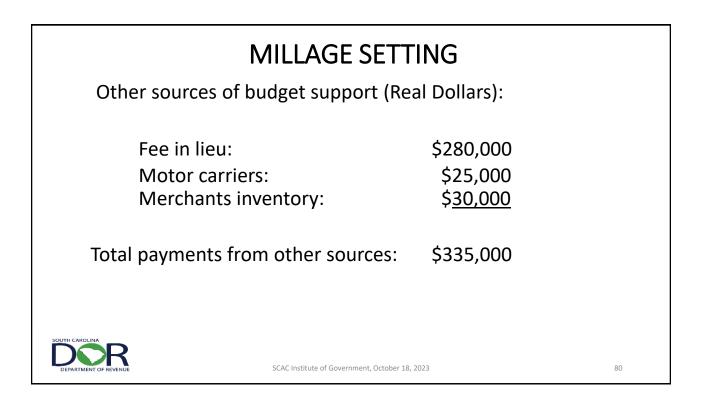
- Homestead Exemption: \$50,000 (homestead exemption amount) X .04 X 150 mills (325 total mills– 175 school mills) = \$300 credit
- LOST: calculated on taxable amount of \$100,000 (Total value, less homestead exemption) X .001023 factor = \$102.30 credit

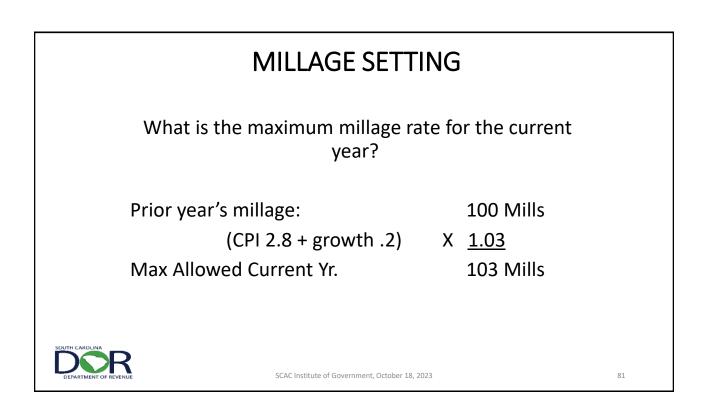


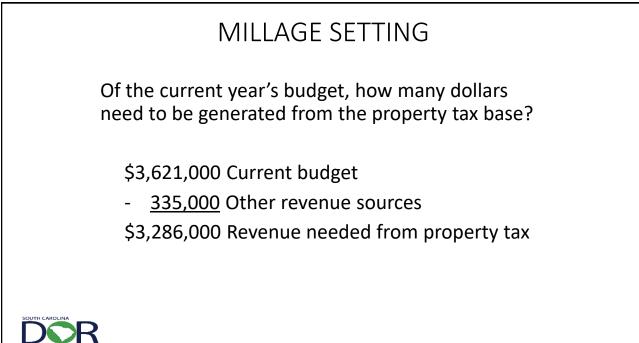




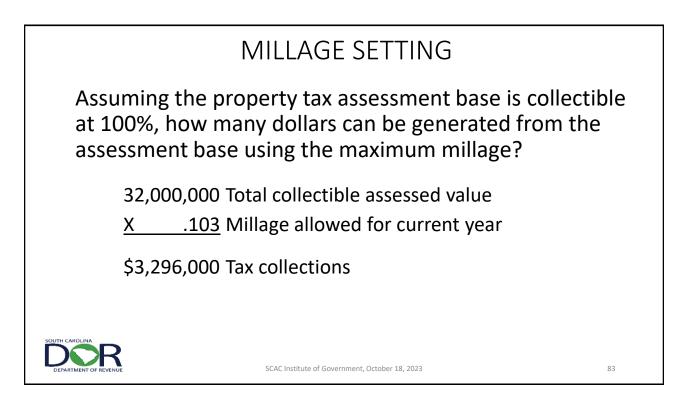


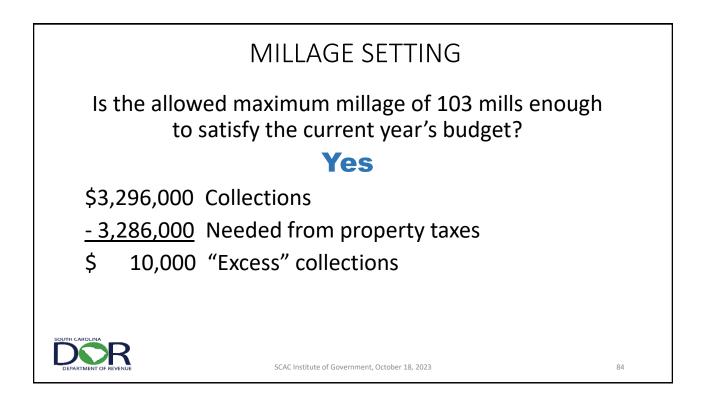


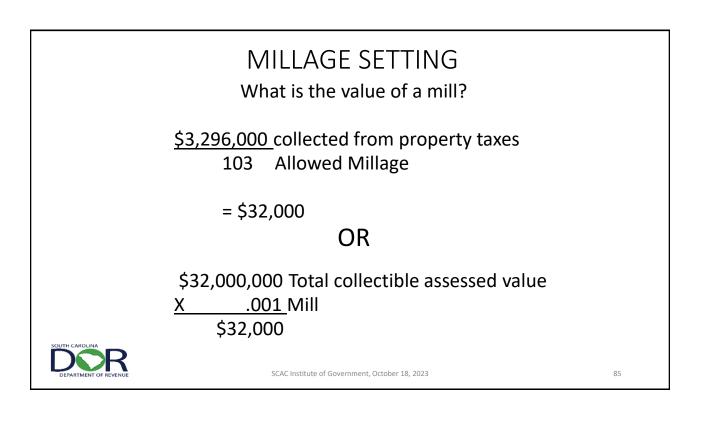




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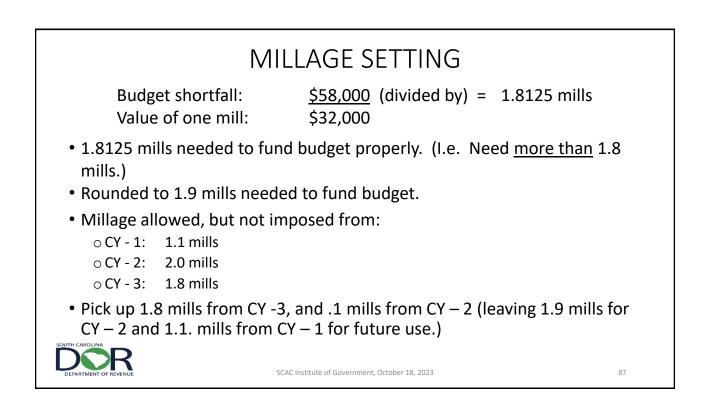






	MILLAGE SETTI Example #2		
	Budget increased to: Other revenue sources: Budget from property tax:	\$3,689,000 <u>-\$ 335,000</u> \$3,354,000	
	Taxes with CPI plus growth: Budget Shortfall:	\$3,296,000 (\$58,000)	
R			

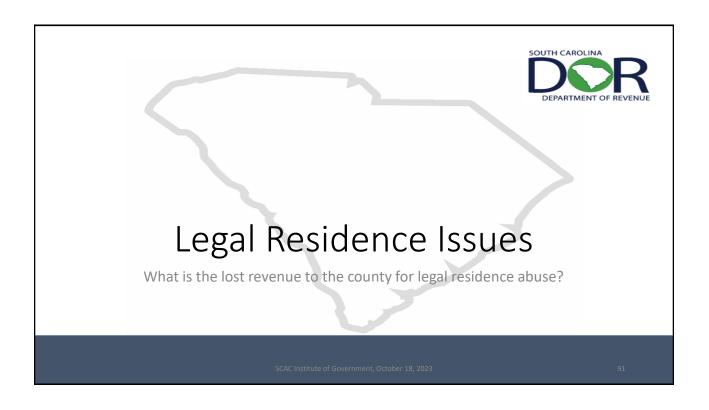


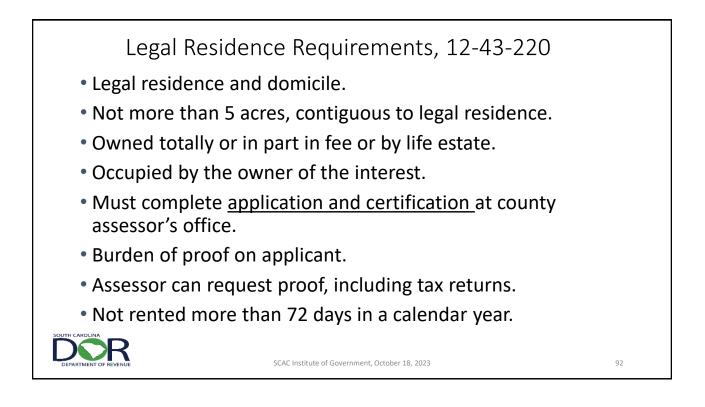


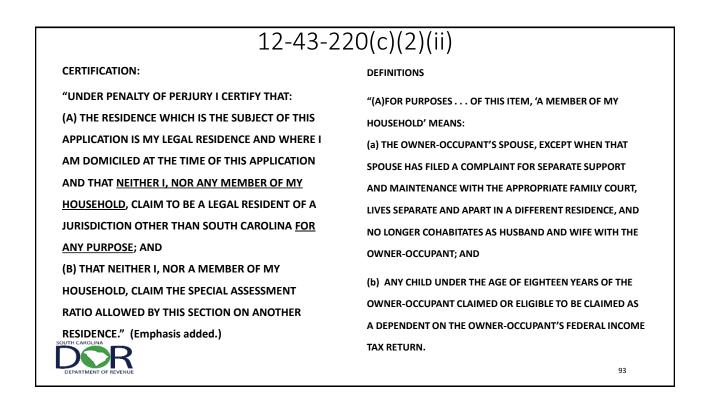
MILLAGE SETTING				
Millage with CPI plus G	103			
Prior Millage from CY – 3 and CY – 2 ("Look Back Millage"): <u>+ 1.9</u>				
New Millage, including Look Back:		104.9 mills		
Total Assessed Value:	\$32,000,000 <u>x 104.9 mills</u>			
Total Collections:	\$3,356,800			
SOUTH CAROLINA DEPARTMENT OF REVENUE	SCAC Institute of Government, October 18, 2023	88		

MILLAGE SETTING				
Budget Needs for Example #2	\$ 3,689,000			
Other Sources of Budget Support:	<u>- \$ 335,000</u>			
Revenue needed from Property Taxes: \$3,354,000				
Tax Collections with 104.9 mills: \$3,356,800				
By picking up the prior years' millage, we have fully funded our budget needs:				
Total Collections:	\$ 3,356,800			
Budget Needs:	<u>-\$3,354,000</u>			
"Excess" Collections:	\$ 2,800			
DEPARTMENT OF REVENUE SCAC Institute of Govern	ment, October 18, 2023 89			

County	Value of a	Mill for County Op	perating	Value of a	Mill for County (Operating
Property	County	<u>2021</u>	2022	County	<u>2021</u>	2022
	Abbeville	\$70,975	\$ 69,854	Greenwood	\$178,455	\$ 187,882
Tax	Aiken	\$758,000	\$ 800,000	Hampton	\$41,869	\$ 42,879
Rates:	Allendale	\$18,241	\$ 19,807	Horry	\$2,600,000	\$ 2,740,000
	Anderson	\$825,000	\$ 861,000	Jasper	\$168,721	\$ 209,373
SCAC	Bamberg	\$30,052	\$ 28,808	Kershaw	\$255,000	\$ 287,000
Property	Barnwell	\$59,736	\$ 60,630	Lancaster	\$409,344	\$ 455,297
Tax Rates	Beaufort	\$2,137,150	\$ 2,248,544	Laurens	\$180,920	\$ 186,480
	Berkeley	\$1,116,000	\$ 1,229,000	Lee	\$36,000	\$ 40,000
by	Calhoun	\$58,575	\$ 58,000	Lexington	\$1,357,608	\$ 1,399,001
<u>County</u>	Charleston	\$4,528,881	\$ 4,797,507	Marion	\$67,631	\$ 68,513
	Cherokee	\$189,936	\$ 196,799	Marlboro	\$60,000	\$ 60,000
	Chester	\$112,708	\$ 109,793	McCormick	\$45,496	\$ 48,178
	Chesterfield	\$134,952	\$ 141,97	Newberry	\$150,457	\$ 160,370
Based on	Clarendon	\$107,742	\$ 120,814	Oconee	\$604,763	\$ 602,892
figures	Colleton	\$192,981	\$ 200,517	Orangeburg	\$309,169	\$ 315,471
from Dec.	Darlington	\$245,886	\$ 270,887	Pickens	\$609,737	\$ 626,622
2021, 2022	Dillon	\$69,635	\$ 74,559	Richland	\$1,725,000	\$ 1,780,000
2021, 2022	Dorchester	\$635,000	\$ 785 <i>,</i> 160	Saluda	\$63,096	\$ 71,822
	Edgefield	\$89,060	\$ 94,000	Spartanburg	\$141,283	\$ 153,292
	Fairfield	\$141,559	\$ 147,897	Sumter	\$307,000	\$ 317,720
SOUTH CAROLI	Florence	\$522,041	\$ 535,167	Union	\$70,000	\$ 72,000
	Georgetown	\$599,067	\$ 594,594	Williamsburg	\$100,436	\$ 106,512
DEPARTMEN	Greenville	\$2,544,308	\$ 2,811,527	York	\$1,543,915	\$ 1,628,808







Legal Residence Requirements, 12-43-220

• In addition to the certification, the burden of proof for eligibility for the four percent assessment ratio is on the owner-occupant, and the applicant must provide proof the assessor requires including, but not limited to:

(A) a copy of the owner-occupant's most recently filed South Carolina individual income tax return;

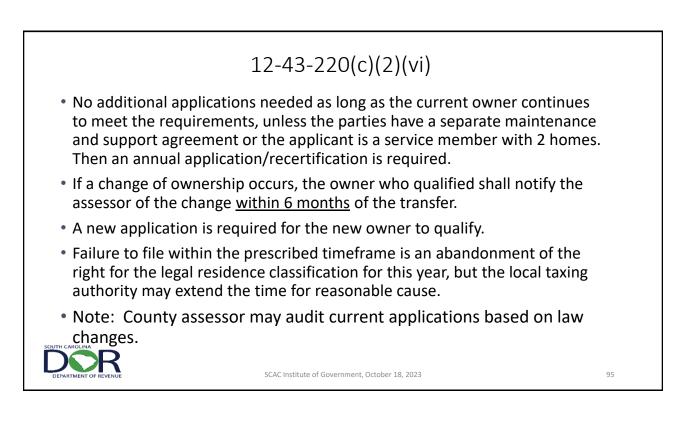
(B) copies of South Carolina motor vehicle registrations for all motor vehicles registered in the name of the owner-occupant and registered at the same address of the four percent domicile.

(C) other proof required by the assessor necessary to determine eligibility for the assessment ratio allowed by this item.

• "Other proof" may include: Federal tax returns, driver's license, W-2 forms, utility bills, insurance policies, voter registration, school registrations, etc.



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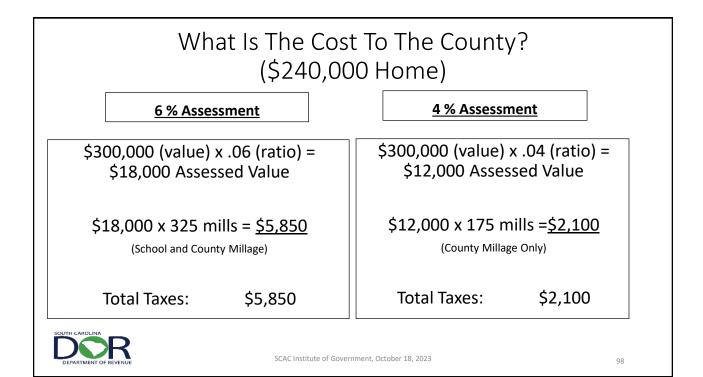


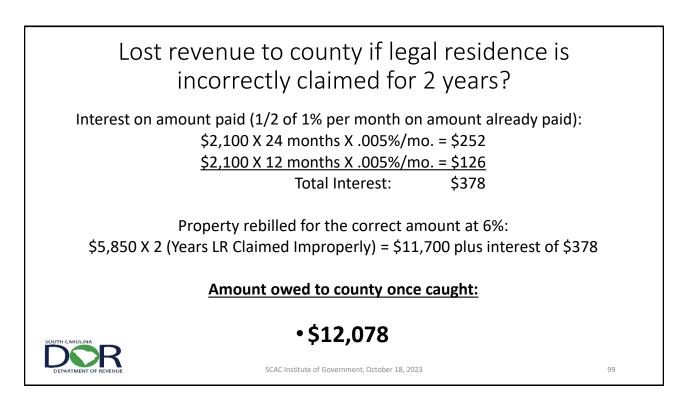
Penalties 12-43-220(c)(2)(vii)

- If a person signs the certification, obtains the four percent assessment ratio, and is thereafter found not eligible, or thereafter loses eligibility and fails to notify the assessor within six months, a penalty is imposed equal to one hundred percent of the tax paid, plus interest on that amount at the rate of one-half of one percent a month, but in no case less than thirty dollars nor more than the current year's taxes. This penalty and any interest are considered ad valorem taxes due on the property for purposes of collection and enforcement.
- Then, property will be billed at "correct" 6% rate under 12-43-220(e).

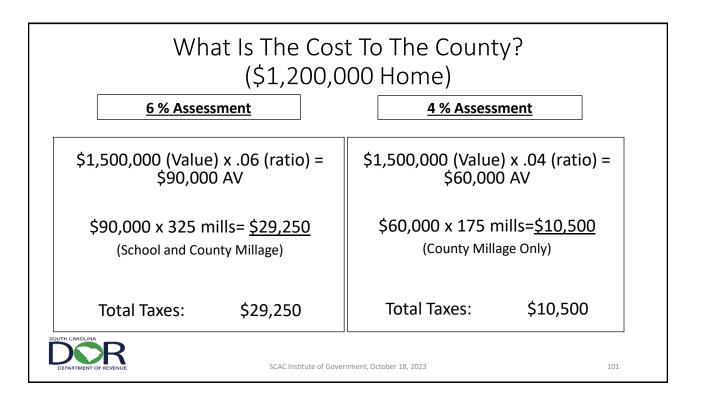


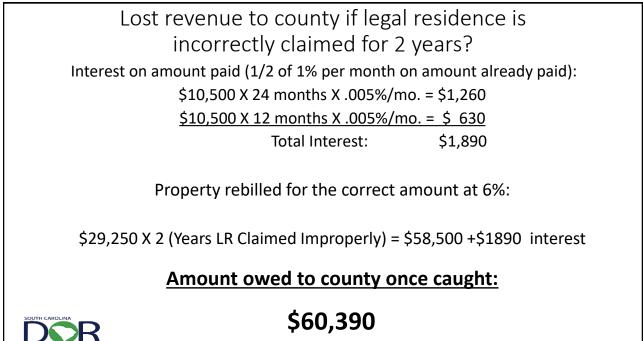
What Is The Cost To The County? (\$240,000 Home)				
Assume the following facts:				
Improvement Value: \$240,000				
Lot Value:	<u>60,000</u>			
 Total Value: 	\$300,000			
 Total millage for the County: (4% property pays <u>only</u> this) 		175 mills		
• Total millage for Schools: (Operating mills)		<u>150 mills</u>		
 Total millage for County and School: 		325 mills		
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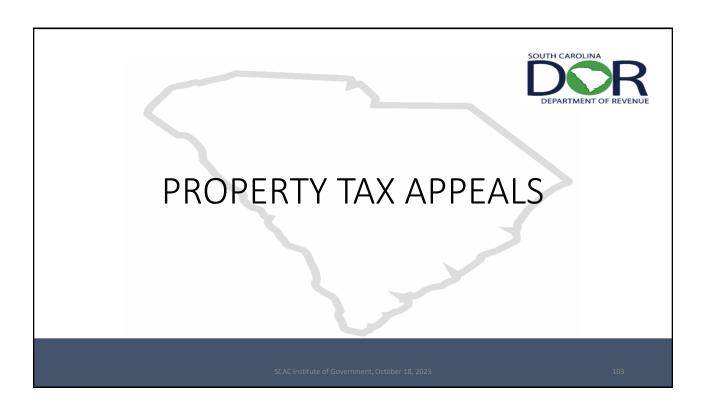


What Is The Cast To The County?					
What Is The Cost To The County?					
(\$1,200,000 Home)					
Assume the following facts:					
 Improvement Value: 	\$1,200,000				
Lot Value:	<u>300,000</u>				
 Total Value: 	\$ 1,500,000				
 Total millage for the County: 	175 mills				
(4% property pays <u>only</u> this)					
 Total millage for Schools: 	<u>150 mills</u>				
(Operating mills)					
• Total millage (County and Schools):	325 mills				
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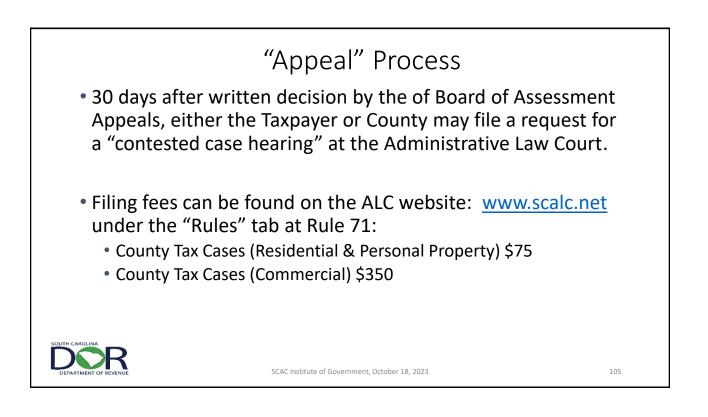


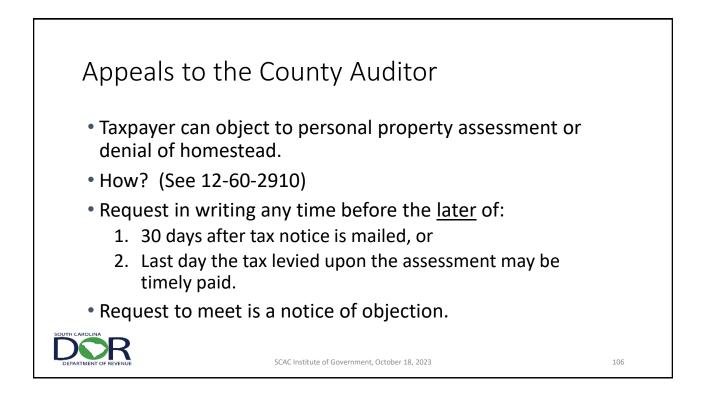
Real Property Assessed by County Assessor, 12-60-2510

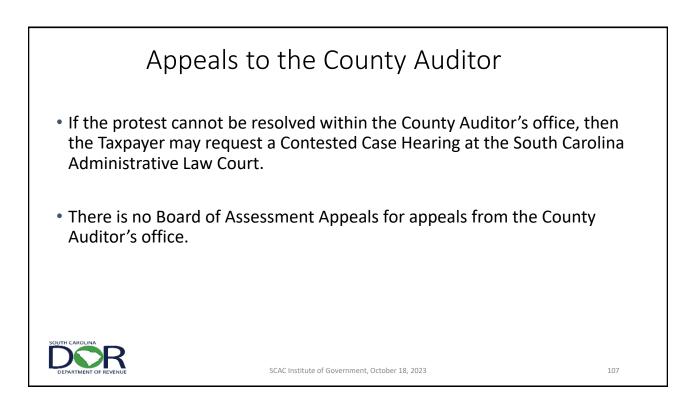
- A property taxpayer may protest the fair market value, special use value, assessment ratio or property tax assessment by filing a protest with the county assessor.
- The process for protesting/appealing through the assessor's office is outlined in 12-60-2510. There are specific deadlines and processes to follow. For example, if a notice of reassessment is issued, then the appeal deadline is 90 days after the notice. If no notice of reassessment is issued, then the appeal deadline is the first penalty date. (Usually Jan. 16)
- The appeal goes from the county assessor's office to the County Board of Assessment Appeals (BAA).
- County BAA is appointed by County Council, County Legislative Delegation or Governor. Check your local ordinance for specifics.



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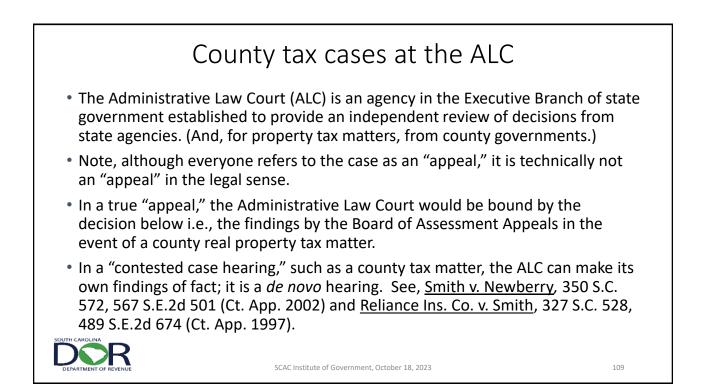


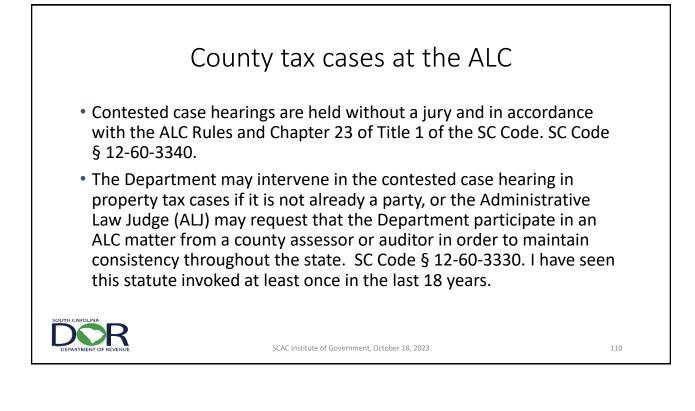
Claims for Refund

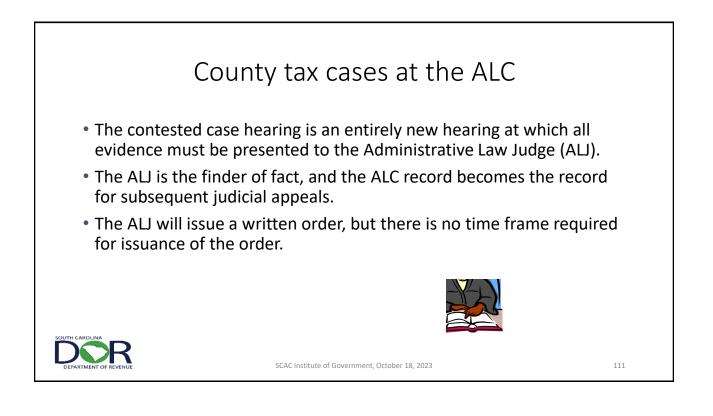
- All claims for refund must be filed within the later of 3 years from the date a return was filed, or 2 years from the date of payment of the tax. See § 12-54-85(F).
- An administrative claim for refund is the appropriate means to challenge an excessive millage rate. <u>B&A Dev., Inc. v. Georgetown County</u>, 372 S.C. 261, 641 S.E.2d 888 (2007). Filed at the ALC.
- To claim a refund for taxes paid based on an assessment by the county assessor or auditor, the taxpayer must file the claim with the county official. The county assessor, county treasurer and the county auditor will meet, and a **majority** of these officials will determine the taxpayer's refund, if any, and notify the taxpayer in writing. Sometimes this body is called the "Refund Committee." See § 12-60-2560 and 12-60-2940.
- The taxpayer may appeal a real property refund denial to the County Board of Assessment Appeals within 30 days after the decision is mailed. The appeal is conducted in the same manner as an appeal of an assessment, and may be appealed to the Administrative Law Court as noted. Appeals from the county auditor's office go straight to the ALC.



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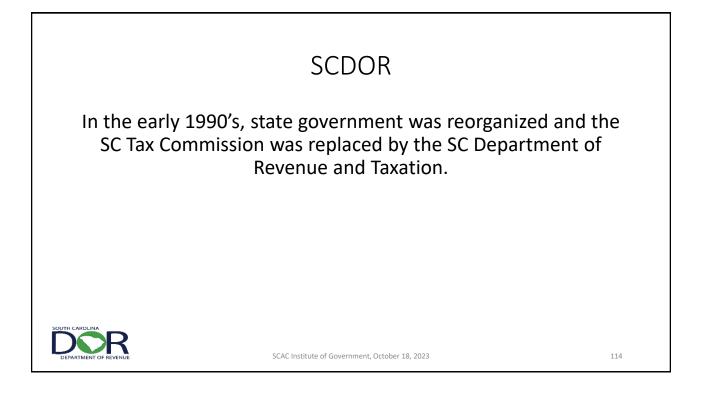
Appeals after an ALC Order

- An adverse decision by the ALC may be appealed to the South Carolina Court of Appeals, as provided in SC Code §§ 12-60-3370 through 12-60-3390.
- The standard of review applied in such appeals is as follows:
 - The appellate court will presume that the factual findings of an administrative agency are correct and will set them aside only if unsupported by substantial evidence in the record. *Hull v. Spartanburg County Assessor*, 372 S.C. 420, 641 S.E.2d 909 (Ct. App. 2007) (holding that, because the valuation of commercial real property as determined by the ALJ was supported by substantial evidence in the record, it would not be overturned on appeal). (Note: the ALC is an executive agency, not a true "court," so the language about "findings by an administrative agency" also applies to the ALC.)
- If the issue deals with a question of law, the court may review that question without deference to the lower court.



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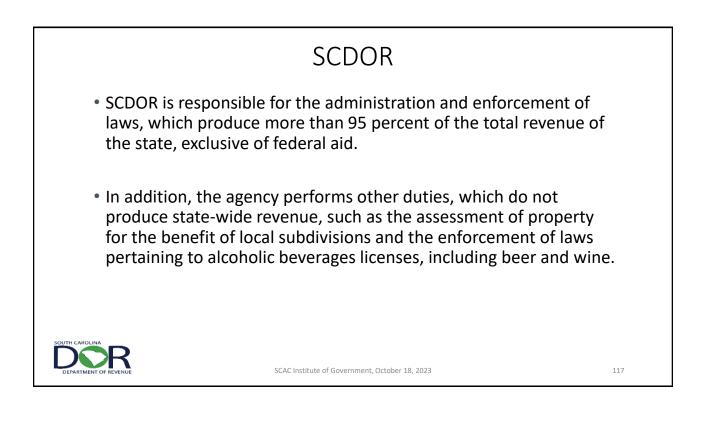


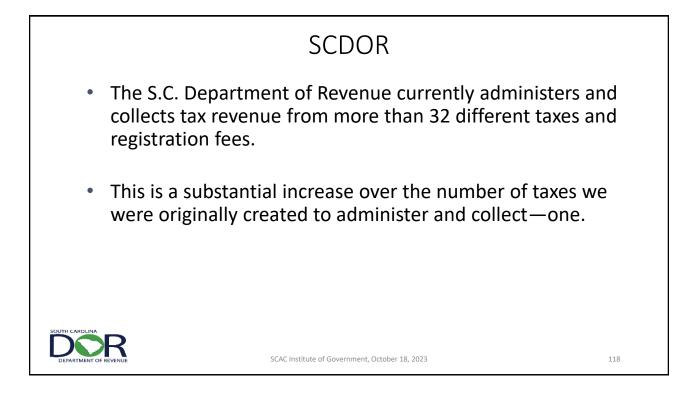
SCDOR Duties Related to Property Taxes

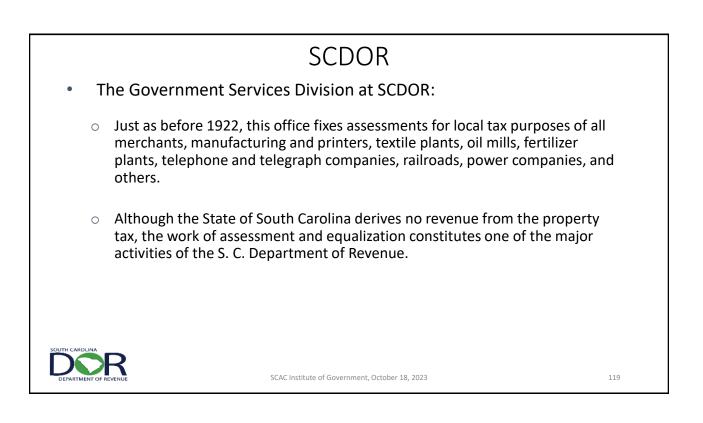
- Creating a handbook to be used by county auditors for valuation of licensed automobiles.
- Approval of property tax exemptions.
- Administering the equitable assessment of property for taxation.
- Conducting annual sales appraisal ratio studies.
- Providing educational courses for treasurers, auditors, assessors and tax collectors.



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SCDOR

- In June 1993, under government restructuring, the Tax Commission, the Division of Motor Vehicles (from the old Department of Highways and Public Transportation), and the Alcoholic Beverage Control Commission merged to become the **Department of Revenue**, creating an agency of 1700 employees responsible for collecting about 98 percent of the state's revenue.
- In 1996, the Motor Vehicle Division was reassigned to the S.C. Department of Public Safety, but the functions relating to alcoholic beverage licensing and collections remained with SCDOR.
- In May of 2005, the duties of the Comptroller General's Office relating to local government reporting and local government reimbursements were transferred to the Department of Revenue, under the Local Government Services division, now known as "Government Services Division."



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SCDOR

- In December 2012, the Department of Revenue's Main Office in Columbia moved to its new location on Outlet Pointe Boulevard located off of Bush River Road and I-20. Previously, SCDOR was located in downtown Columbia at 301 Gervais Street, in the old Columbia Mill Building, which also houses the SC State Museum.
- With additional Taxpayer Service Centers located statewide in Charleston, Florence, Greenville, Myrtle Beach and Rock Hill, SCDOR personnel are ready to assist individuals Monday through Friday from 8:30 a.m. to 5 p.m. All SCDOR offices are closed to the public on Wednesday mornings, 8:30— 9:30, for training. There are also self-help kiosks available in each office.
- To find the nearest Taxpayer Assistance Office in your area, contact the Department of Revenue at (803) 898-8500 or visit <u>www.dor.sc.gov</u>



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SCDOR

- SCDOR also has a free portal, MyDORWAY available 24/7 to file, pay and communicate with SCDOR. Go to: <u>www.mydorway.dor.sc.gov</u>
- In addition, taxpayers may apply for any of the SCDOR-administered property tax exemptions using MYDORWAY, and counties can check on the status of the applied-for exemption through the portal.
- There is also access to a virtual assistant, Dorwin, who can assist with questions on MyDORWAY.



 Click on Dorwin's "Can I help?" button in the top right corner of the screen in MyDORWAY to ask Dorwin a question.



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