



**GENERAL INFORMATION PERTAINING TO REAL PROPERTY TAXES**

1. **Real property** (land, houses, and mobile homes) tax notices are normally mailed during October of each tax year. The notices are “as of “January 1st of the tax year and reflects ownership of that date.
  
2. **Special Assessment Application:**
  - A. **Legal Resident:** If as of January 1st of the tax year you are a resident of Horry County and the home you own and occupy is your primary residence, you may be eligible to file a “special assessment” that will reduce your property tax liability. If you feel you qualify, contact a member of the Administrative section of the Assessors Office or visit the Assessors Department at [www.horrycounty.org](http://www.horrycounty.org) to download the application for Legal Residence. **Application period is January 1 of each tax year to January 15 of the following tax year.**
  
  - B. **Agricultural:** If as of January 1st of the tax year you own a tract of real property used to “raise, harvest, or store crops raised, breed or manage livestock, or to produce plants, trees, fowl, or animals useful to man” you may qualify for a “special assessment” that will reduce your property tax liability. There are no residency requirements. If you feel you qualify, contact a member of the Administrative section of the Assessors Office or visit the Assessors Department at [www.horrycounty.org](http://www.horrycounty.org) to download an application for Agricultural use. **Application period is January 1 of each tax year to January 15 of the following tax year.**
  
  - C. **Multiple Lot Discount:** If you are the original developer of a subdivision, you may be eligible for a discount on the values of unsold lots. You may apply each year at the Horry County Assessor's Office. **Application period is January 1 to May 1 of each tax year.**
  
3. **Homestead Exemption:** Residents, age 65 and over, or 100% disabled veterans, or total Social Security Disability, may be eligible. You must have lived in the state a full year as of January 1st of year of application. **To apply contact the Auditor's Office at (843) 915-5050.**
  
4. **Review of Real Property Values:** You have the right to request a conference to appeal property values. Requests must be made in writing within ninety (90) days of an assessment notice. In the years when there is NO notice of property tax assessment:
  - Taxpayer may appeal the FMV (fair market value), special use value, the assessment ratio and the property tax assessment of a parcel at any time.
  - Appeals must be submitted in writing to the assessor.
  - An appeal submitted before the first penalty date applies for the property tax year for which the penalty would apply.
  - An appeal submitted on or after the first penalty date applies for the succeeding property tax year.

\*Include in the letter of appeal, to such an extent is possible, the property owner's name, the Property ID# (Map-Block-Parcel #), what value you feel is correct and reason(s) why. Supporting documents may be submitted.

**IMPORTANT: PLEASE KEEP THIS OFFICE ADVISED  
OF YOUR CURRENT MAILING ADDRESS**