FOR IMMEDIATE RELEASE

June 1, 2026

Laurens County Announces Property Tax Reassessment Process in Accordance with State Law

State law mandates that every county in South Carolina conduct a reassessment of all real property once every five years to appraise and equalize all property. Laurens County's last reassessment took place in 2021 and was implemented in 2022 due to COVID related delays. As early as next week, Laurens County property owners will begin receiving reassessment notices, which are also required by law.

The reassessment process has been underway for some time. Over the past several months, Laurens County Assessor, G.W. Dailey, provided updates to Laurens County Council during their regularly scheduled meetings to keep elected officials and the public informed as the work progressed. The mailing of notices to property owners marks the next phase of a process that has been methodical and transparent from the beginning. Property owners who do not receive a notice of property value by June 30, 2026, are asked to contact the Assessor's Office to request a duplicate.

What Reassessment Means for Your Tax Bill

Receiving a reassessment notice does not mean your taxes are going up. That distinction is one the Assessor's Office is working hard to communicate clearly.

South Carolina law requires what is known as millage rollback during reassessment years. Under Section 12-37-251(E) of the South Carolina Code of Laws, taxing entities are required to reduce millage rates to prevent the collection of excess revenue simply because property values have increased. A separate provision, Section 12-43-295, specifically prohibits any additional millage from being levied as an inflation factor under a reassessment program.

In other words, the law is designed to prevent reassessment from becoming a windfall for local governments. The rollback calculation is structured so that taxing bodies receive approximately the same revenue from existing properties as the prior year, with exceptions only for lawful growth such as new construction, additions, and improvements.

"Reassessment is a fairness issue, not a tax increase," Dailey said. "Without reassessment, some taxpayers would continue paying more than their fair share while others would pay less."

How the Assessor's Office Conducted the Review

The work behind this reassessment has been extensive. The Assessor's Office conducted the process using field data collectors, appraisers, market analysis, sales studies, and modern valuation tools. Staff reviewed sales trends over the past five years, tracked new construction,

and documented physical property changes including additions, garages, pools, and other improvements. Properties that have sold recently have, in many cases, already been reassessed through the open market.

The office has also been coordinating with the Department of Revenue, the Auditor's Office, and local school districts throughout the process and met with the Department of Revenue on March 31, 2026, to review rollback calculations and procedures.

What the Numbers Show

Countywide, the Assessor's Office is reporting average market value increases of approximately 70 percent. However, Dailey emphasizes the more important figure for most taxpayers is the taxable value increase, which averages approximately 14 percent overall. Market value and taxable value can be different. The taxable value is the figure used by the Auditor's Office to calculate the tax amount.

It is also worth noting that the 70 percent figure reflects change from five years ago, not from last year.

Not every property will see the same change. Values are based on actual sales activity and comparable properties within specific neighborhoods and market areas. Some areas have seen rapid appreciation while others have remained relatively stable.

Laurens County has also seen strong growth independent of the reassessment process. Last year, the county closed with approximately $215 million in new construction added to the tax base. This calendar year, that figure has already reached approximately $320 million. The county is currently averaging approximately five new homes per day.

The Appeal Process

Appeal instructions are printed directly on each reassessment notice and are also available on the Assessor's website, which has been updated with frequently asked questions and additional information.

Valid grounds for appeal include incorrect market value, incorrect square footage or acreage, an incorrect number of buildings or improvements, or physical conditions affecting value. General disagreement with property taxes, government spending, or the reassessment process itself does not constitute a valid basis for appeal under South Carolina law.

The typical appeal process begins with an internal review by the Assessor's Office. It may include contact from staff or an informal meeting and concludes with a written decision. Unresolved appeals may proceed to the County Board of Assessment. The burden of proof rests with the property owner, who must provide evidence supporting a different value or documenting a factual error.

Property owners with questions are encouraged to contact the Laurens County Assessor's Office at 864-984-6546 (option 5) or visit the Assessor's page on the county website at laurenscountysc.gov.

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