

117-1740 County Administrative Requirements and Forms to Be Filed with the County

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117-1740 County Administrative Requirements and Forms to Be Filed with the County.

The purpose of these regulations are to define the general administrative requirements applicable to the counties in the administration of the property tax law and to provide information to be requested or used in county forms for purposes of administering the property tax laws of this State.

117-1740.1. General Requirements for Building Permits.

Section 1. Under the authority provided by Sections 12-43-240 and 12-4-550(1) of the South Carolina Code of Laws, building permits shall be issued for the entire county for each county in the State by the proper authorities designated by the county to issue such permits and copies of the building permits shall be furnished to the County Assessor within the time limit provided by Section 12-43-240. The information required to be in the building permit includes the information provided in Section 2, as well as any other information the Department of Revenue directs. The County Assessor shall furnish to the department copies of building permits within 30 days after issuance for all real property assessed by the department.

Section 2. All building permits must contain the following information.

1. Name of County - Date - Permit Number
2. Name and address of owner - school and/or tax district
3. Location of improvement - type of improvement
4. Subdivision with Lot Number & Block Number or Number of Acres
5. Type of work - New Improvement () Alteration () Repair () Add To () Move () Demolish ()
6. Use of Improvements - Residential Single Family () Duplex () Apartment () Commercial () Institutional () Warehouse () Manufacturing () Utility () Other with description () _____.
7. Cost of Construction _____ Fee _____
8. Contractor or builder _____
9. Architect or engineer _____
10. If building, Number of Square Feet _____
11. Type of Construction: Frame () Metal () Wood () Other with description _____

12. Exterior: Brick () Concrete Block () Stone () Brick Veneer () Stucco () Metal () Wood () Glass () Other, including siding, with description _____
13. Eave height and number of stories _____
14. If residential, number of rooms__Number of baths__Number of bedrooms _____
15. Type of heating: Hot air () Radiator () Hot water () Steam () Central air conditioning ()
16. Type of fuel: Gas () Electric () Oil () Wood () Coal ()
17. Number of fireplaces: _____
18. Estimated Date of Completion _____
19. Tax map number _____
20. Signature of the owner, contractor or agent _____
21. Who the permit was issued by _____
22. Date of Issuance _____

117-1740.2. Cadastral Maps and Parcel Identifiers.

Section 1: Scope

This regulation provides requirements for the development and maintenance of cadastral maps and parcel identifiers which will be used by the Assessors to locate, inventory and appraise all real property within their jurisdiction. A county may elect to develop and maintain a manual mapping system or a digital (automated) mapping system; however, each county shall have a system of maps that conform to the minimum standards contained herein.

Section 2: Definitions

A. Base maps locate the major physical features of the landscape and contain the fundamental information from which the cadastral maps are prepared. Base maps should be tied to the geodetic network, either by means of ground control surveys or satellite methods of surveying. Base maps provide the means to relate the locations of cadastral parcels to the geodetic reference framework. Base maps can be in the form of line maps (generated manually or by computer) or photographic maps. Regardless of the form, base maps are usually created from aerial photographs. Aerial photographs provide an efficient and economical means for preparing the base maps.

B. Cadastral maps, also known as tax maps, should be viewed as overlays to the base maps. There should be cadastral maps for the entire assessing jurisdiction, showing ownership, the size and position of each parcel in relation to other properties, bodies of water, roads, and other major geographic features. The maps should be produced at an appropriate scale and display all boundary lines, dimensions, or areas; identifying parcel numbers; and other pertinent legal and descriptive information. The maps provide a physical framework upon which non-physical parcel information can be displayed, such as assessment comparisons, land appraisals, and market or other statistical data.

C. A parcel of land, for the purposes of this regulation, is a contiguous area of land under one ownership. The parcel is the area of land that, as determined by the Assessor, should be included in the description for appraisal and assessment purposes after considering all legal and practical factors. Parcels may have been conveyed by one or more legal instruments, or created by survey, and may contain several lots or fractions of a lot. Each parcel represents one property record, which is one unit of land that is capable of being separately assessed.

Section 3: Map Content

Each county shall have a system of maps that conform to the following minimum standards:

1. Aerial photography must cover the entire county. This photography may be stored on reproducible hard-copy material or may be stored as digital or scanner computer files. In either case, the county shall maintain the ability to provide hard-copy reproductions of the photography. New photography must match the existing photography within three percent (3%) of the width and length and contain all of the neat area.

Reflights of aerial photography for the entire county must be made every ten years. Counties may delay reflights for a period of up to two years with written permission from the Director of the Department of Revenue or his or her delegate. An example of a reason for requesting a delay of a reflight would be a county had experienced little or no change.

Each photograph will be individually rectified to best fit a minimum of three (3) identifiable points each of which will be spaced at least 5" apart at the mean elevation of the terrain on the negative scale of photography. As related to these points, there shall be no more than a three percent (3%) scale error between each point taken from available existing maps, such as large scale base maps or existing cadastral maps.

The flights will be made during snow free months when foliage is off the deciduous trees. The photography will be made during the hours of 9:30 A.M. to 3:00 P.M. Eastern Standard Time and when the altitude of the sun is at least 30 degrees above the horizon.

In addition, there shall be at least a three (3) inch overlap for rectified photo enlargements, and at least a 1.5 inch overlap for orthophoto enlargement. The camera used shall meet the U. S. Geological Survey specifications.

2. Scale of Photography

A. Counties acquiring aerial photography shall utilize the following scales:

1. Property outside incorporated city limits or subdivisions - 1" = 400'
2. Property within incorporated city limits and subdivisions - 1" = 100' or 1" = 50'

B. Deviation from scales set forth herein may be modified only with written permission of the Director of the department or his or her delegate. Before approving a deviation from the

scale, the county must provide the department with a recommendation from the South Carolina Office of Research and Statistical Services of the Budget and Control Board that the scale proposed to be adopted by the county is sufficient to provide the information required by this regulation and is appropriate to use in preparing the map.

3. Cadastral Map Preparation. Cadastral maps shall be prepared using aerial photography (Section 3, part 1) as the base map. Other available sources deemed reliable by the Assessor may be used to compile the cadastral map such as deeds, plats, field research and existing maps as well as county, state and federal statutes identifying boundaries. Each cadastral map shall be compiled at the same scale as the corresponding aerial photographic base map, shall be oriented north, and shall show the following:

- A. Boundaries of each property, lot or parcel identified by the Assessor.
- B. Dimensions of each property, lot or parcel identified by the Assessor to the nearest foot where possible.
- C. Assessor's assigned parcel identifier.
- D. Streets, railroads, rights-of-way, rivers, lakes, and streams (and their names).
- E. Acreage of the property, lot, or parcel rounded to the nearest tenth of an acre (for parcels five acres and larger).
- F. Names of Subdivisions.
- G. Scale of the map.
- H. Adjoining map references and/or match lines.
- I. Tax Districts.
- J. Municipalities
- K. County Name.
- L. NORTH Arrow.
- M. Disclaimer note indicating that this is not a survey.

4. Cadastral Map Maintenance. Cadastral maps shall be continually maintained by qualified personnel. As rural areas develop, 1" = 400' maps should be converted to 1" = 100' maps. Parcels may be mapped at 1" = 100' scale in areas where no 1" = 100' photography exists.

5. Any county obtaining new photography or reflights of existing photography shall consider recommendations of the South Carolina Office of Research and Statistical Services of the Budget and Control Board.

6. Each county shall have the ability to reproduce the aerial photographs and cadastral maps.
Section 4: General Requirements.

1. Maps and /or digital map data shall be numbered and filed in such a manner as to be readily retrievable for review, maintenance and/or reproduction.

2. Ownership records must be created, maintained and cross-referenced alphabetically by owner name, and numerical parcel identifier.

3. All maps shall be maintained in a timely manner to reflect all legal and physical changes.

4. There shall be indexes for maps of all scales indicating the map number, the area covered by the map, and location of the map.

5. If a county elects to establish a coordinate based mapping system, the maps and mapping procedures must meet the requirements contained in the publication "Standards and Procedures for County Base Mapping," published by the South Carolina Office of Research and Statistical Service of the Budget and Control Board.

Section 5: Numbering System.

1. Each county in the state shall have a standardized parcel numbering system. If a county utilizes a manual mapping system, a sequential parcel numbering system shall be used that shall conform to the following minimum standards:

A. Each parcel shall be identified by a minimum of a ten (10) digit number which shall include:

- Map Number - 3 digits
- Sub-map Number - 2 digits
- Block Number - 2 digits; and
- Parcel (lot) Number - 3 digits

B. Each character within the identification number shall be numeric - no alpha (letter) characters shall be permitted.

C. Additional characters and/or decimals may be added to each field of digits, however, all additional characters shall be numeric. No alpha (letter) characters shall be permitted.

D. All characters within the numbering system shall be used to identify ownership parcels relative to map, sub-map, block and parcel number. No references to political subdivisions (school districts, municipalities, etc.) shall be included within the numbering system.

2. If a county utilizes a digital mapping system which is referenced to the S. C. State Plane Coordinate (SPC) System: that meets or exceeds National Standards of Map Accuracy as determined by the South Carolina Office of Research and Statistical Services of the Budget and Control Board, a coordinate-based parcel numbering system may be used in lieu of or in conjunction with a sequential parcel numbering system. The coordinate-based system must meet the following minimum requirements:

A. The visual center (centroid) of each parcel shall be assigned a coordinate value based upon its location within the S. C. SPC. This coordinate shall consist of a fourteen (14) digit

number representing the Easting (7 digits) in feet and the Northing (7 digits) in feet. For example, coordinates for the visual center of a parcel as measured from the cadastral map:

“X” coordinate (Easting) - E 2,715,569
“Y” coordinate (Northing) - N 0,756,737

B. The digits in each coordinate value are paired by taking each digit separately from the east-coordinate and matching it with the corresponding digit of the north coordinate.

20 77 15 56 57 63 97
EN EN EN EN EN EN EN (E-Easting, N-Northing)

C. With this arrangement, the above example of a parcel identifier may be sorted as follows:

20 - Redundant lead number
7715 - number of basic map module at scale of (1” - 400’)
56 - Block number
5763 - Lot or parcel number
97 - utilized only to extend the capacity of the system

D. The parcel Identifier is obtained by recording the middle three sets of numbers (ten digits), and is written with dashes as follows:

7715-56-5763

E. Records of condominiums, townhouses or other cases of diverse ownership on one parcel of land will be further identified by the use of a decimal at the end of the parcel identifier with three (3) digits to the right of the decimal. The records for a condominium unit or units built on the above described hypothetical parcel could be assigned a suffix number to the parcel identifier of .001 through .999. For example, a condominium unit could have the following parcel identifier number.

7715-56-5763.008

117-1740.3. General Requirements for Appraisal Records.

Section 1. For the purposes of valuing property for ad valorem tax purposes, each county in the State shall keep the necessary records on all property to value such property in accordance with the laws of this State. The information required to be kept includes, but is not limited to, the information provided in Section 2, as well as any other information the Department of Revenue directs.

Section 2. There shall be a property appraisal record for each parcel of property in the county which shall contain the following information.

1. The name and address of the owner of the property;
2. the location of the property;
3. the Tax Map reference number for the property;
4. the Tax District where the property is located;
5. references to the last previous owner with deed book and page if obtained by deed or the proper legal reference as to how the property was obtained, if obtained by another method;
6. a legal description of the property;
7. the appraised value of the property;
8. the assessed value of the property;
9. the plat book and page if the property has been recorded with the Clerk of the Court or the Register of Mesne Conveyance. In addition, the date of the last transfer of the property shall be listed along with the consideration paid or the amount of any deed stamps or recording fees paid with respect to the transfer of the property;
10. the date of inspection;
11. the classification of the property according to the classifications provided in Article X, Section 1 of the South Carolina Constitution and Chapter 43, Title 12 of the South Carolina Code of Laws;
12. the topography characteristics of the land;
13. land improvements such as water, sewer, gas and electricity;
14. lot size to the nearest foot;
15. if listed in acreage, the number of acres;
16. a sketch, or dimensions of the real property improvements which contribute value, listing the measurements, number of stories, basement, porches, garages, outbuildings and other similar types of real property improvements;
17. calculation of the square footage of the real property improvements;
18. the name of the individual who appraised the property.
19. The following characteristics will be identified as to their type, condition, and number, whichever is applicable; foundation, basement, walls, roof, number of stories, number of bedrooms, fireplaces (including number thereof), garages and carports, storage rooms, types of heating and air conditioning, insulation, and kitchen built-ins.
20. For commercial and industrial property not assessed by the department the following characteristics should also be noted: type of wiring, type of sprinkler system, capacity of heating and air conditioning, humidification, type of roof structure, type of roof supports, eve height of improvements, annual rent received, and estimated remaining economic life.
21. The Assessor shall keep a record of the market value of agricultural property based on highest and best use and actual use for a period of at least six years, so that if the use should change, the property taxes can be calculated based on the market value for the year of the change and the previous five years.

Section 3. If any county has completed a program as of December 31, 1975, such county may be exempted from portions of the above provisions with written permission from the department.

Section 4. A county is allowed to keep an electronic record of the information contained in Section 2 above, in lieu of, or in addition to, a paper copy of the property appraisal record.

Section 5. The Assessor will, to the best of his or her ability, estimate the fair market value for all real property under his or her jurisdiction as of the assessment date, and this value shall be the value to which the assessment ratios provided in Chapter 43, Title 12 of the Code will be applied.

Section 6. If a county keeps a separate property record, the county may omit the information contained in items 1, 5, 6, 8, and 9 listed in Section 2 above from the property appraisal record.

117-1740.4. Form to Provide Department of Revenue with Information for Ratio Studies (117-116).

Under the authority provided for in Section 12-4-550(1) of the South Carolina Code of Laws, all counties shall furnish to the Department of Revenue the information provided for on forms furnished by the department except for transfers which involve a true consideration of less than \$100 and sales of properties that the sale price does not include the same land area and improvements as shown on the assessment roll or appraisal record. This information shall be forwarded to the department within forty-five days after the deed has been recorded commencing with all deeds recorded after December 31, 1975.

The information furnished shall be on forms provided by the department or in an electronic form such as a computer tape that is approved by the department. The county assessor shall furnish the information for all real property transfers except transfers which are by death or time share properties. The information shall be furnished to the department on a monthly basis by the last day of the following month. However, if the information is furnished to the department in electronic form such as a computer tape that is approved by the department, it shall be furnished to the department for each calendar year on or before the following January 31st next succeeding. If the county wishes to furnish this information more frequently, they may do so. The following information shall be furnished by the Assessor to the department when available.

1. County
2. Deed book and page
3. Seller, Mailing Address and Social Security or Federal Identification Number
4. Purchaser and mailing address
5. Date of sale
6. Tax district and school district
7. Total consideration-sale price

8. Number of acres
9. Number of lots
10. Improved or unimproved
11. Tax map number
12. Major legal classification at time of transfer (residential, agricultural, all other, department jurisdiction, manufacturing or utility, government or exempt)
13. Appraised value (market value) -land, improvements, total-condominiums and property with common areas, only the total is required.
14. Appraised use value (if applicable)
15. Appraisal district (optional)
16. Sub-classification (optional)
17. If it split off another parcel
18. Indicate if new owner might qualify to be exempt
19. Indicate if the sale is a true sale (market value). If no, why?

The Assessor will indicate one of the following reasons:

- a. What sold does not match the appraisal record
- b. Family Sale
- c. Gift
- d. Personal or other property included
- e. Mortgage assumption cannot be determined
- f. Foreclosure sale
- g. Partial interest
- h. Contract sale or bond for sale (if old)
- i. Other (with explanation)

HISTORY: Added by State Register Volume 28, Issue No. 6, eff June 25, 2004.