

...Real Estate Tax, Exemptions, Reassessment

Real estate tax is imposed upon land, buildings, and other improvements to land, and is based upon the monetary value of the property. All assessments are at 100% appraised value. A General Reassessment is conducted every 6 years by a firm employed by the Board of Supervisors. Descriptions of properties and property maps are located in the Commissioner of the Revenue's Office.

Please go to Geographic Information Systems to view real estate information online.

2022 Real Estate Book

Real Estate Tax Credits/Exemptions

Please click on the links below to download important documents, as well as required forms/paperwork, for the type of real estate credit/tax exemption you are interested in:

- Real Estate Tax Exemption for the Elderly and/or Disabled
- Real Estate Tax Relief for Veterans
- Land Use Program
- Land Use Recertification
- Credit Applications Statement

Please note: all credit applications must be filled out and brought into the Commissioner of the Revenue's Office with proper documentation to be qualified for the credit. The credit applications will be mailed out September 1 and are due to be in the Commissioner's office on or before November 1. Any applications received after the due date will not be accepted.

Reassessment of Real Estate

Reassessment on real estate in Greenville County is done every six years. At this time the Board of Supervisors hires a mass appraisal firm to go out and assess each parcel of real estate in the county. At the completion of the assessment, notices are mailed to every landowner of the value/assessment of each parcel. Every landowner will have an opportunity to set up an appointment with the mass appraisal company to contest their new assessment. If the taxpayer is not satisfied with the decision, a Board of

Equalization will meet with them to discuss their assessment. Once the real estate books are signed, the assessments are set until the next reassessment (except for new construction, buildings torn or burned down, splits of parcels, subdivisions, zoning changes). After these options are utilized, the only way to contest an assessment is for the taxpayer to take it to court.

Tax Deadlines

Real Estate Taxes

Real estate taxes are due to be paid on or before December 5.

Credit Applications

Credit applications are mailed out September 1 and are due on or before November 1.