

IMPORTANT TAX FACTS FOR 2026

\$\$\$ THIS INFORMATION COULD SAVE YOU MONEY ON YOUR 2026 PROPERTY TAXES \$\$\$

LEGAL RESIDENCE

If you are a resident of Horry County and the home you own and occupy is your primary legal residence, you may be eligible to file for a special assessment ratio that will reduce your taxes. Your mobile home also qualifies. If you meet the requirements to qualify your property as a legal residence, you can reduce your tax bill significantly. South Carolina law sets the assessment ratio for real property at 6% of market value. To receive the 4% assessment ratio as a legal residence, you may apply online at <https://www.horrycountysc.gov/tax-payer-services/> or to the Assessor's Office between January 1, 2026 and January 15, 2027. If you have applied in a prior year and received 4% assessment ratio, you do not need to reapply if your legal residence is still the same and there have been no changes in ownership. Any time your legal residence changes or a change is made in ownership an application must be filed with the Assessor to receive the 4% assessment ratio.

TO QUALIFY FOR LEGAL RESIDENCE

If you are a resident, you must have owned and lived in your home, as your primary residence, prior to application and apply to the Horry County Assessor's Office on or before January 15, 2027. Only one residence qualifies for the 4% ratio. A member of the household may not hold the 4% ratio on any other property. A member of the household includes the spouse and dependent children of the owner. The burden of proof for eligibility of the 4% ratio lies with the owner. To prove residency the Assessor may require a copy of the owner's South Carolina individual income tax return, copies of South Carolina motor vehicle registrations for all motor vehicles owned by the owner or any proof required by the Assessor.

AGRICULTURE USE

If you owned a tract of real property in Horry County between January 1, 2026 and December 31, 2026 and it is used for Bona Fide Agricultural use "to raise, harvest, or store crops, feed, 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 taxes. There are no residency requirements.

TO QUALIFY FOR AGRICULTURAL USE

You must be raising crops or animals for the market and make application to the Horry County Assessor's Office between January 1, 2026, and January 15, 2027.

CHANGE IN OWNERSHIP

IF THERE IS ANY CHANGE IN OWNERSHIP ON A PROPERTY THAT RECEIVED THE LEGAL RESIDENCE AND OR AGRICULTURAL USE LAST YEAR, A NEW APPLICATION MUST BE MADE IN THE NEW OWNER'S NAME. THIS WOULD APPLY EVEN IN THE CASE OF A FAMILY TRANSACTION.

MULTIPLE LOT DISCOUNT

If you are the owner of 10 or more unsold lots of a subdivision, you may be eligible for a discount on the value of unsold lots. You must apply each year at the Horry County Assessor's Office on or before May 1st.

APPLICATIONS CAN BE MADE ONLINE AT

<https://www.horrycountysc.gov/tax-payer-services/> . IF YOU HAVE ANY QUESTIONS CONCERNING YOUR REAL PROPERTY, PLEASE GIVE US A CALL AT 843-915-5040.