NEWBERRY COUNTY COUNCIL WORK SESSION
MINUTES
June 18, 2025

Newberry County Council met on Wednesday, June 18, 2025, at 5:00 p.m. in Council Chambers at the Courthouse Annex, 1309 College Street, Newberry, SC, for a Work Session.

Notice of the meeting was duly advertised, as required by law.

PRESENT: Robert Shealy, Chairman
Karl Sease, Vice-Chairman
Travis Reeder, Council Member
Johnny Mack Scurry, Council Member
Stuart Smith, Council Member
Jeff Shacker, County Administrator
Joanie Winters, County Attorney
Brian Kelly, GIS Analyst
Liz McDonald, Assessor
Eric Nieto, I.T. Director
Andrew Wigger, Clerk to Council/PIO

ABSENT: Leon Fulmer, Council Member
Todd Johnson, Council Member

1. Presentation and Discussion of Newberry County 2025 Reassessment – County Assessor Liz McDonald.

    - Ms. Liz McDonald, Assessor, and Mr. Brian Kelly, GIS Analyst, presented a PowerPoint (included with these minutes) regarding reassessment in Newberry County.
    - Highlights from the presentation:
        - Every five years the state mandates that counties do reassessment, Newberry County Council gave the Assessor's

Office a one year extension (as allowed by law) to perform reassessment.
    - Almost 85% of the taxable property in Newberry County is residential.
    - Act 388 established a 15% cap to limit drastic changes to taxable values at reassessment.
    - Property taxes account for 54% of Newberry County's total revenue.
    - Between 2019 and 2025, 77% of all sales were classified as residential.
    - The average assessed value in Newberry is up 14% - while the national real estate market is up 37.5%.
- Mr. Shacker said they probably have many examples out there where the difference between the fair market value and the taxable value is larger because someone has occupied that home through multiple cycles and have benefited from the 15% cap several times.
- Mr. Sease asked if the Newberry County Assessor's Office had to go out and look at every property during reassessment to try and find out what it is worth. Mr. McDonald said it would take the appraiser over five years to visit every property, working from 8:30 a.m. until 5 p.m., with an hour lunch, and not doing any other work. That would just be going to look at property, so they cannot visit every property. Instead, they use mass appraisal and send out a notice, so if they mess it up, they can fix it.
- Mr. Sease asked if the property was built in the last five years, would they have to go out and look at it. Ms. McDonald said every new construction, every addition, they are there measuring and getting all of that data.
- Mr. Reeder asked how they factor in homestead exemption. Ms. McDonald said it is 4% of $50,000 that is what you are exempting.
- Mr. Shacker said something he noticed on the sample notice was the October 29th deadline on the appeal and was that what they are going to be working with. Ms. McDonald said drop dead date would be end of July, but if they can get in before, they are going to do that. She said the October timeframe would be mid to end.

- Mr. Sease asked how the appeal process would work and what the timeframe is. Ms. McDonald said the appeal process is very informal process. She said first, it has to be in writing, even as a simple as "I believe you have my property over valued because my roof leaks." She said sending pictures is also helpful. However, she said it is a very painless process.

2. Adjournment.

   - Mr. Reeder made a motion to adjourn; Mr. Smith provided the second and the motion carried 5-0.
   - The Newberry County Council Work Session adjourned at 5:47 p.m.

NEWBERRY COUNTY COUNCIL

Robert N. Shealy

Robert "Nick" Shealy, Vice-Chairman

Andrew Wigger

Andrew Wigger, Clerk to Council

Minutes Approved: 7-2-2025

Newberry County

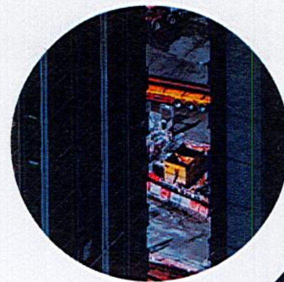
2025 Reassessment

June 18, 2025

Newberry County Assessor and GIS

Outline of Topics

- What is a Reassessment?
- Methods used to acquire and analyze data
- Newberry County Overview
    - Explanation of tax districts, municipalities, county council districts, with maps of each
    - Address and Sales Density Heat Maps
    - Importance of density and sales
- Reassessment Analysis, Appeals, Assessment Notices
    - Importance of Residential
    - How Values Change
    - Average Sale Prices
    - Commercial Overview
    - Appeals
    - Summary and Recap



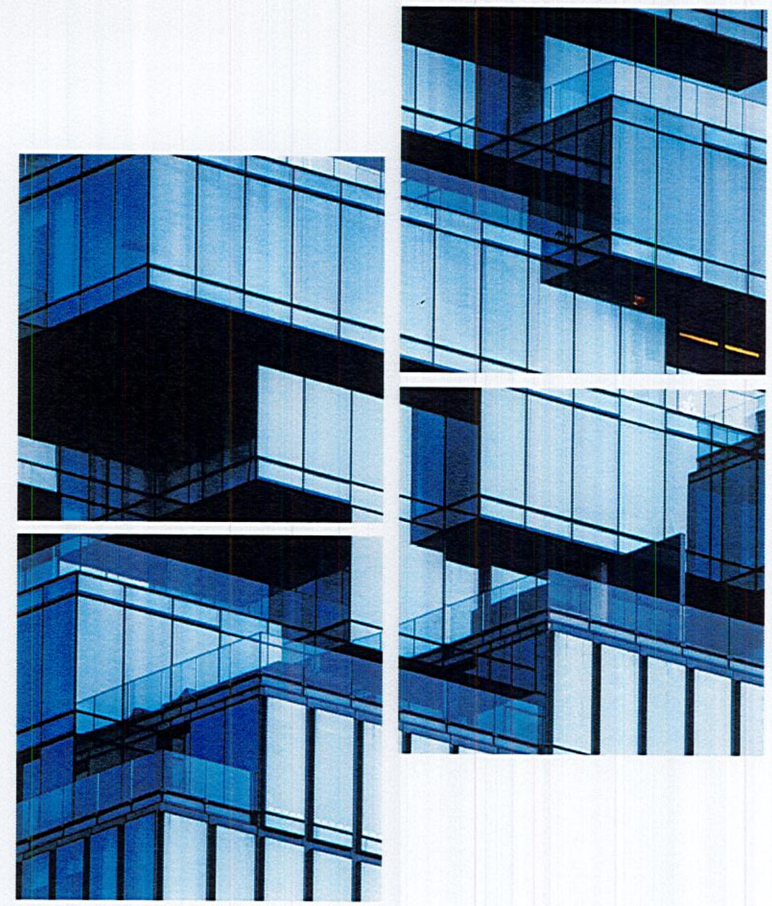
5-year Reassessment

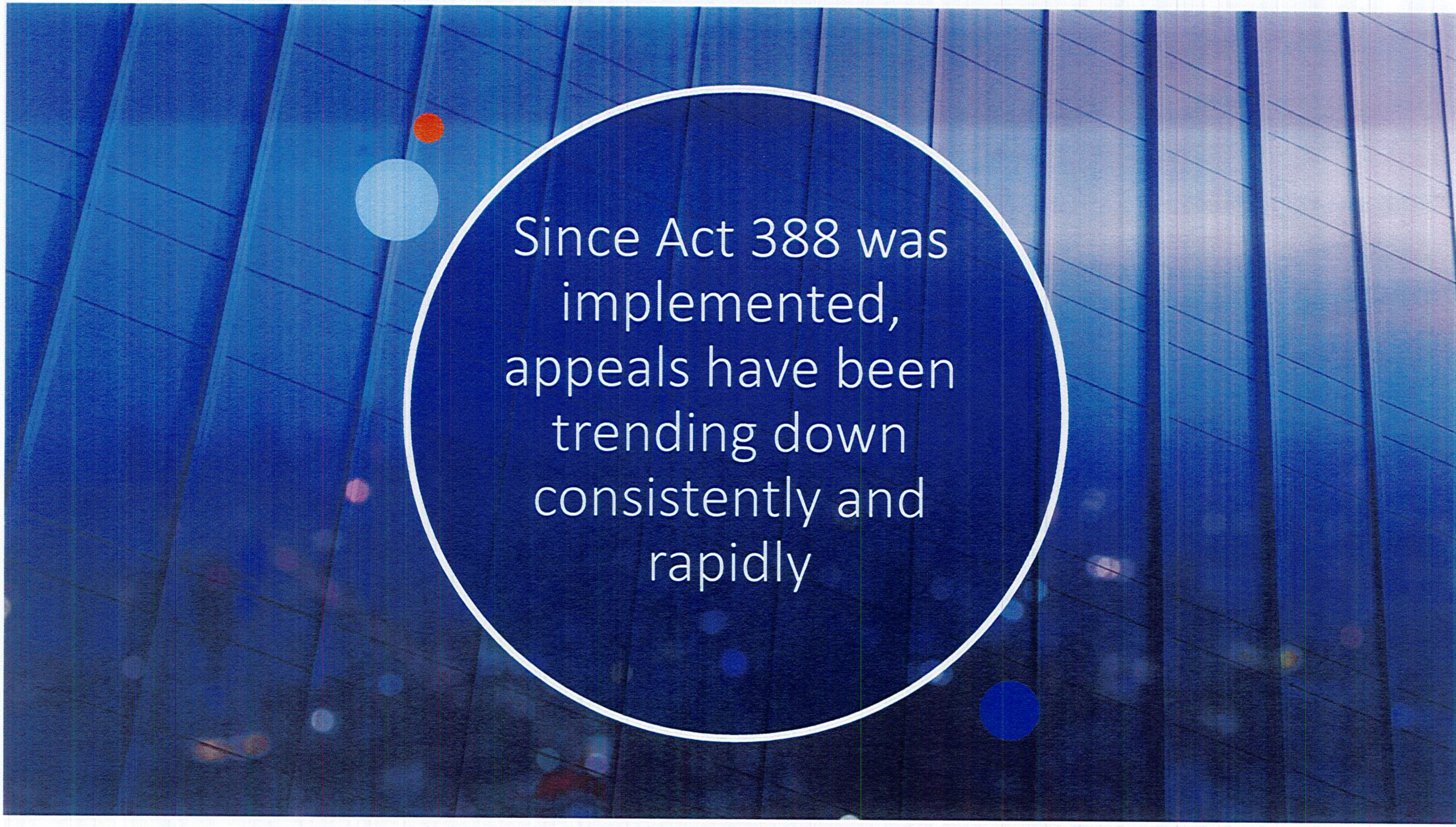
-5 years was established as the customary interval between large scale, county –wide reassessments by the state of South Carolina

-According to RealEstate.com, the median list price for a home on sale has gone up 37.5% since 2019

-Act 388 established a 15% cap to limit drastic changes to taxable values at reassessment

-The 15% cap was designed to prevent sudden large increases in property taxes




Since Act 388 was implemented, appeals have been trending down consistently and rapidly

Methodology and Tools

Appraisers (Boots on the Ground)

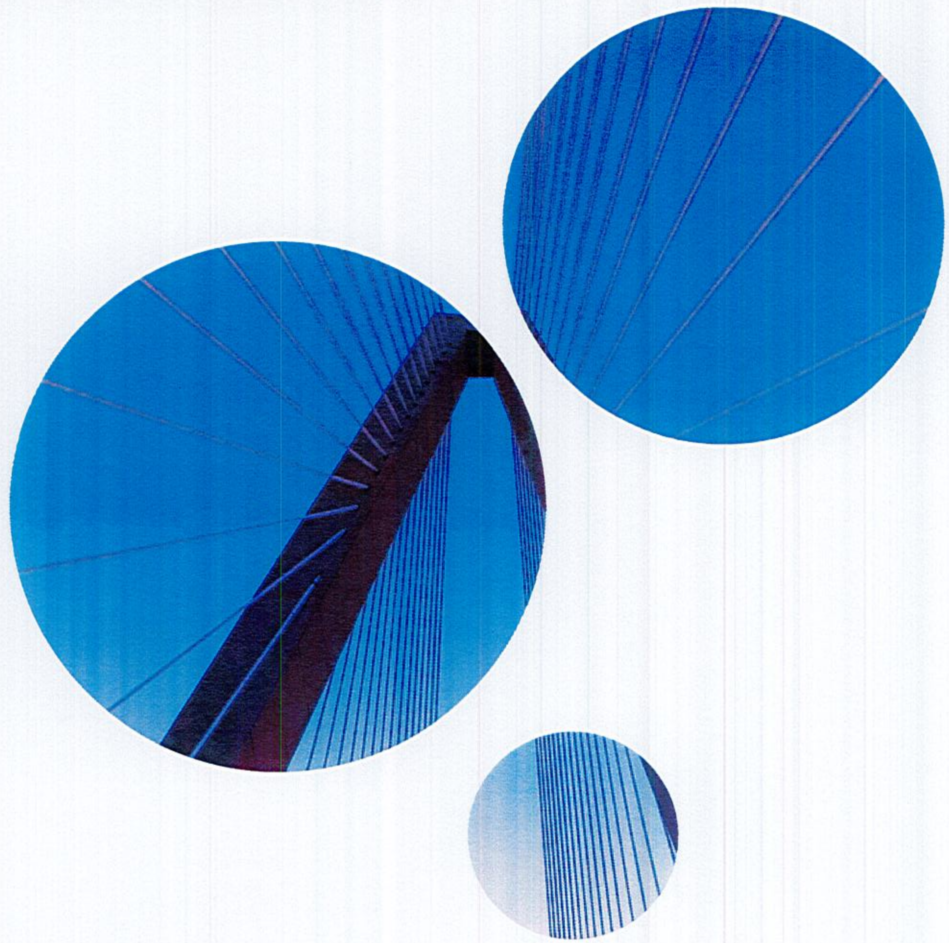
-On-site

-Mobile

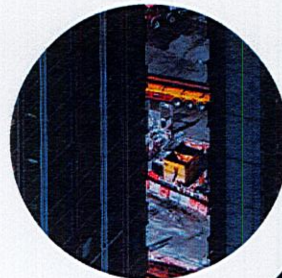
-Trained to appraise property values based on the market

-Interact directly with the public

-The values derived by Appraisers lead to daily, real-time updates directly to the county's CAMA system



CAMA (by Patriot)



-Computer Assisted Mass Appraisal

-A database exclusively for "housing" value-related property data

-Patriot develops mathematical models that accurately calculate reassessment values directly within the software

-These functions/models are complex and use weighted parameters to produce statistically valid results

-These results are tabular and numeric by nature

-CAMA is supplemented by GIS

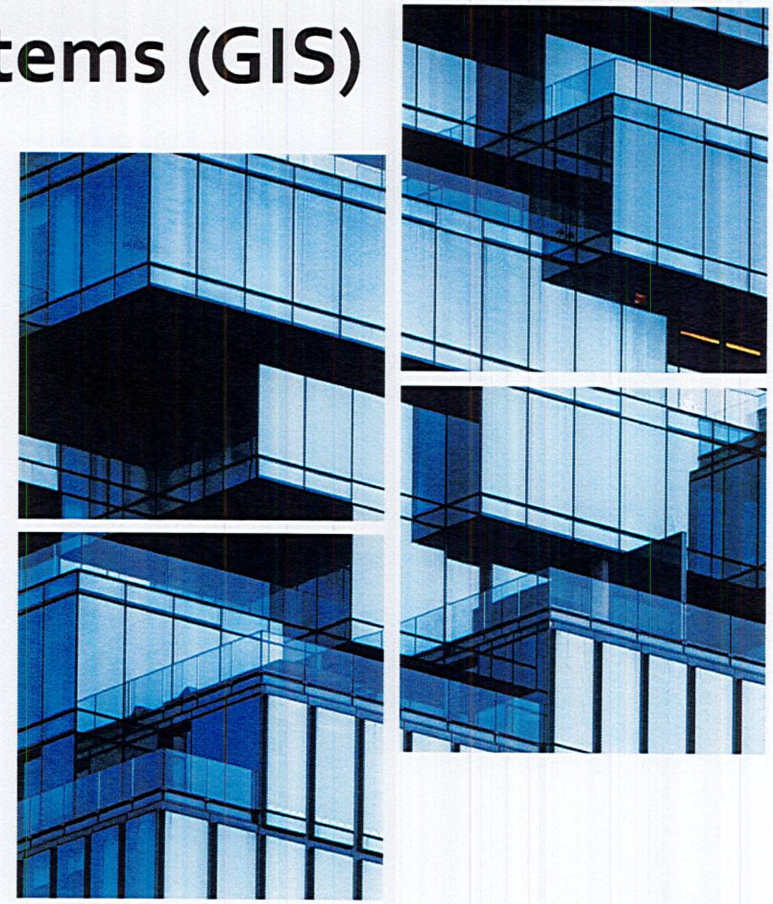
Geographic Information Systems (GIS)

-Patriot CAMA has limited GIS functionality directly in the program

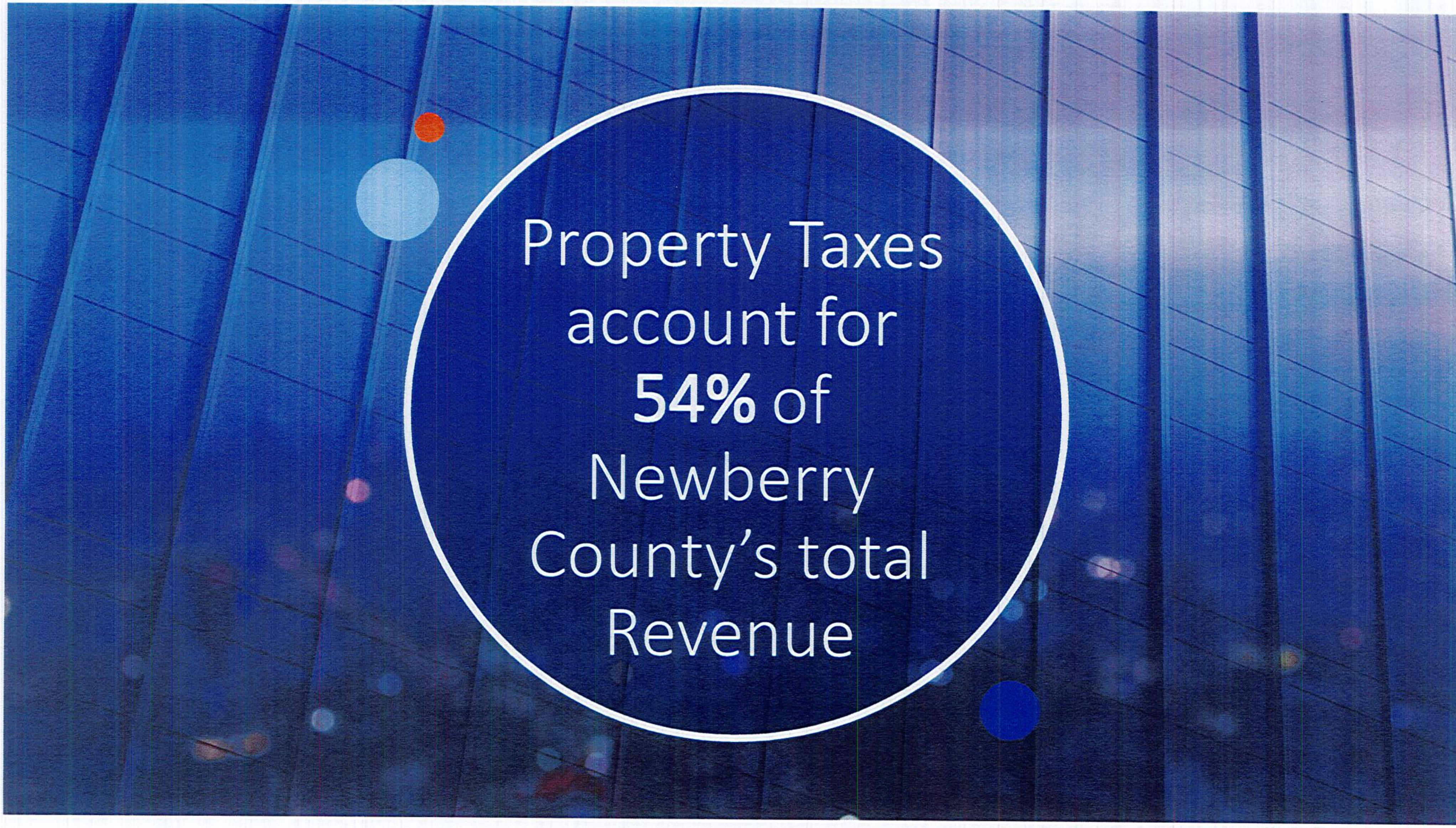
-It is useful for viewing parcels and their associated data

-Newberry County GIS and Assessor's office rely heavily on software developed by ESRI (ArcGIS Pro)

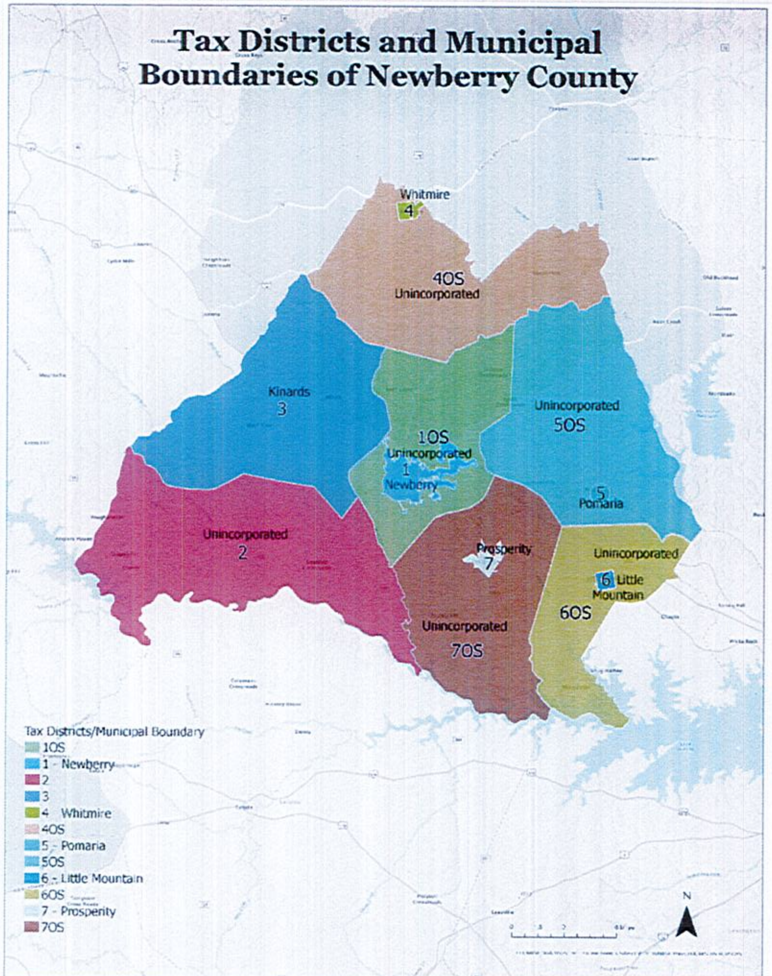
-ESRI's ArcGIS Pro is the industry standard and allows for CAMA data and geographic data to be analyzed spatially, as well as statistically.



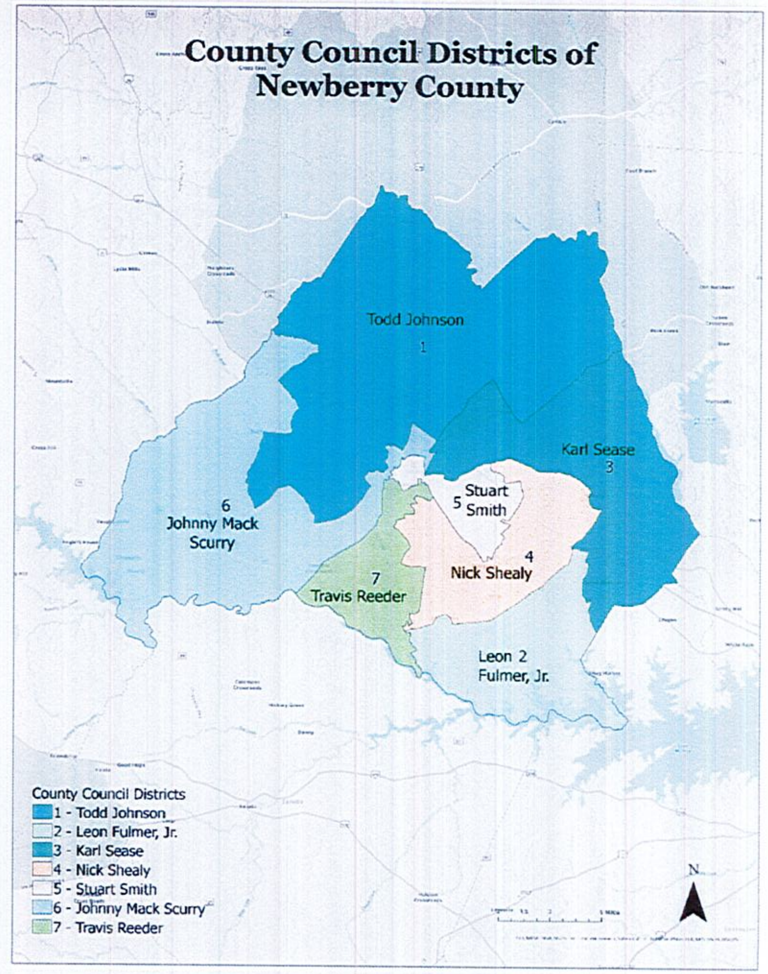
Newberry County Overview


Property Taxes
account for
54% of
Newberry
County's total
Revenue

Tax Districts, Municipalities, and County Council Districts



Because of the way our CAMA system stores data, this presentation and analysis will focus on the tax data within the spatial context of **Tax Districts/Municipalities**.

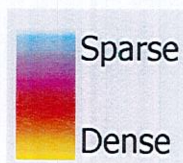


How to Interpret the Maps in this Presentation

Heat Map (Density)

- Uses a continuous color scale to represent the number of points within a specified radius
- In this presentation, the scale begins at light blue and ends at bright yellow
  - Light blue indicates low point counts (density)
  - Purple to Red to Orange indicate moderate point counts (density)
  - Bright yellow indicates high point counts (density)

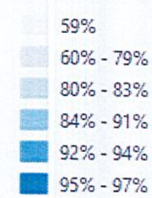
Example :



Choropleth Map (Graduated-colors)

- Uses discrete colors to represent pre-defined intervals of data
- In this presentation, the scale begins at light blue and ends at dark blue
- These maps are easy to interpret due to the corresponding percentage interval

Example :



Where The People Are

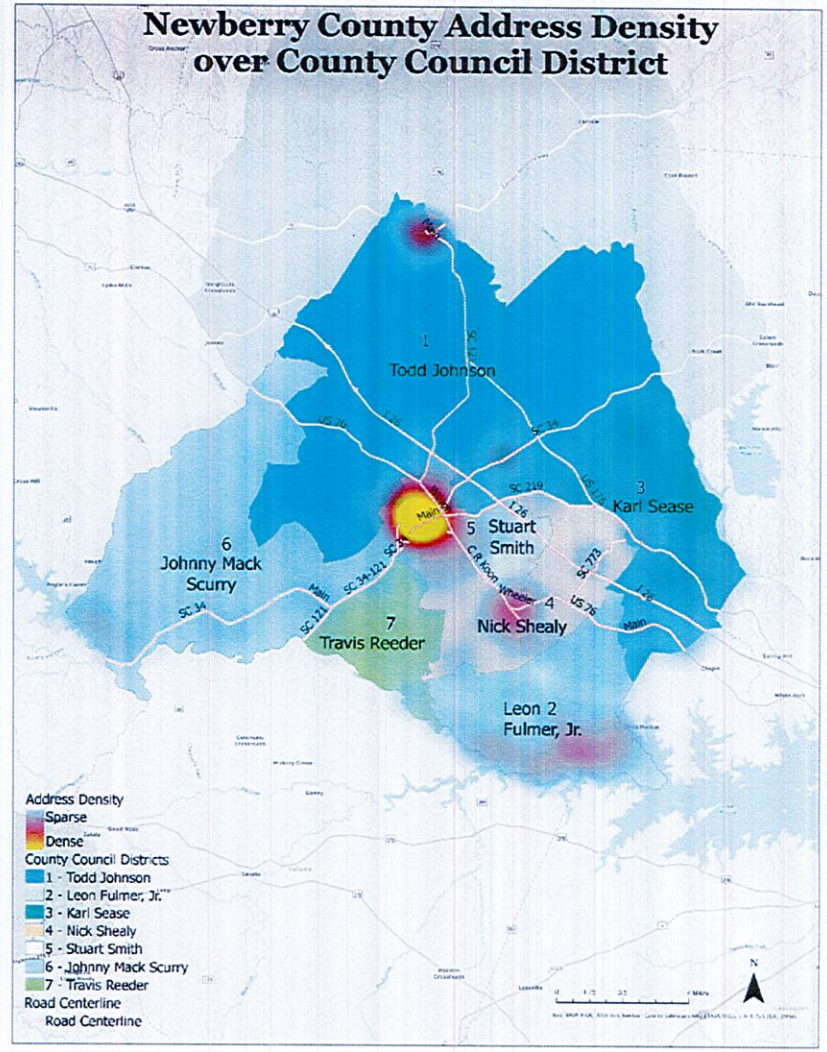
-This map shows the density of taxable structures.

-With more residential and commercial structures, it means more people are living and working in these areas.

-As expected, areas around the cities, the lakes (Murray and Greenwood), and along major highways and arteries have more taxable structures.

-Hot spots include City of Newberry, Prosperity, Whitmire, around Lake Murray, and along US 76 and US 176.

-More taxable structures drive more transactions and sales.



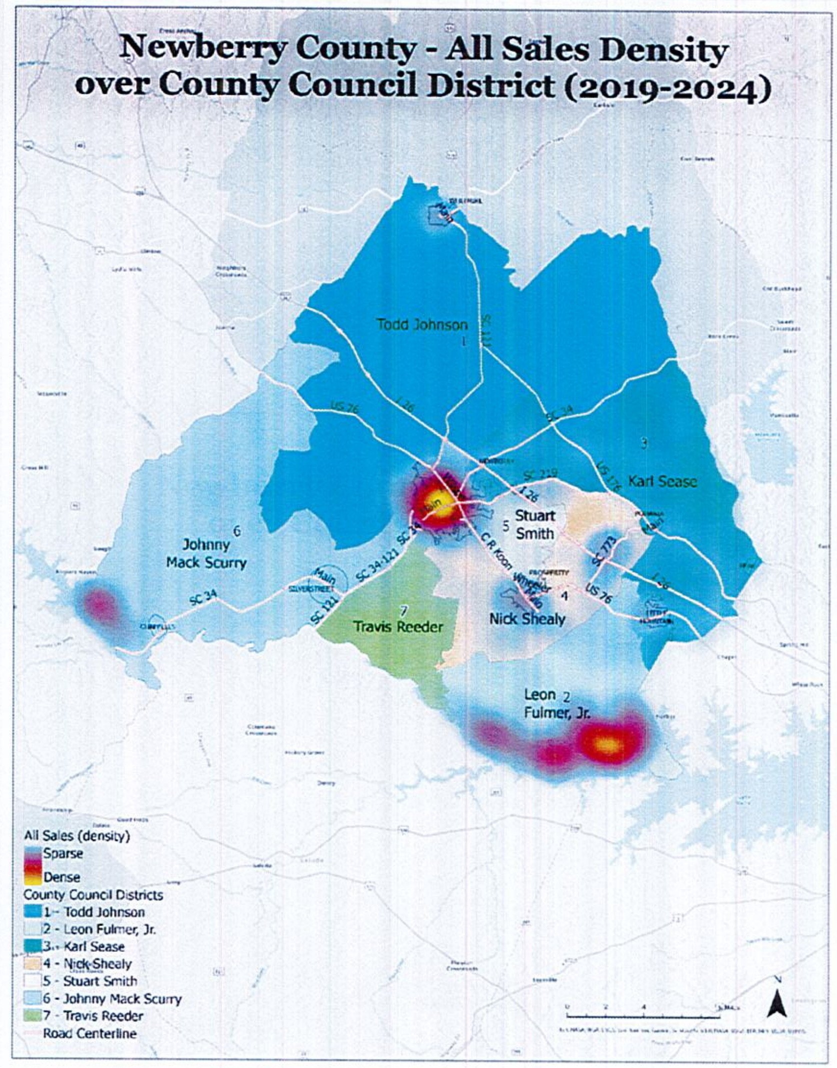
Where The Action Is

-Sales closely follow the people

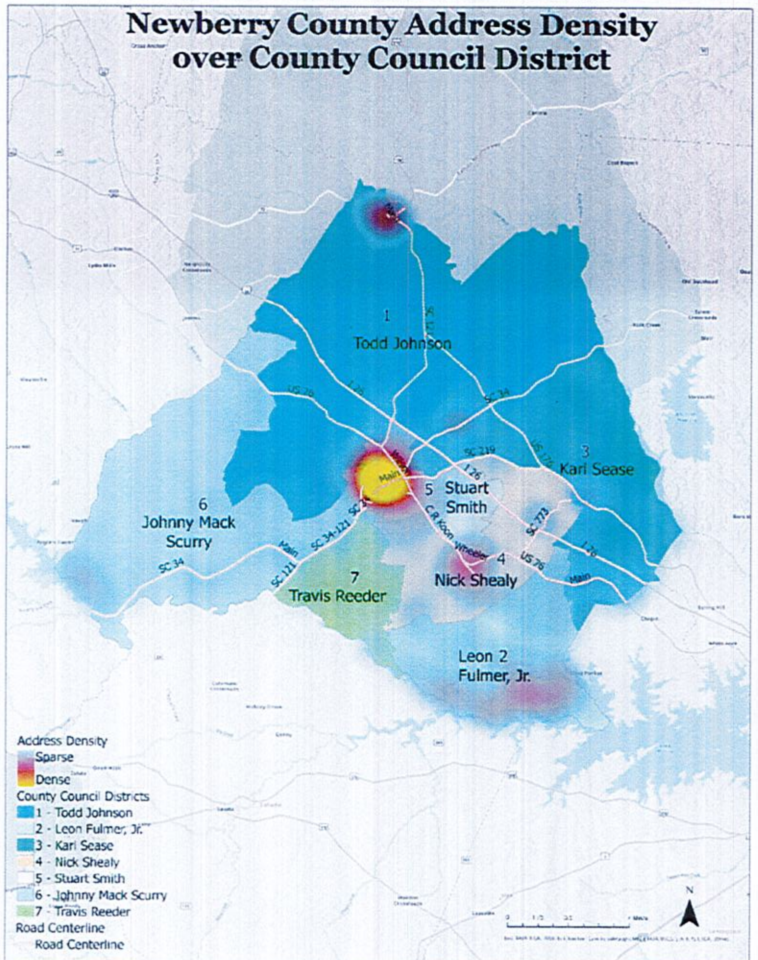
-This map shows the locations of sales from 2019 to 2024

-As with the address density map, residential sales are focused around the cities/towns, Lake Murray/Greenwood, and along the highways

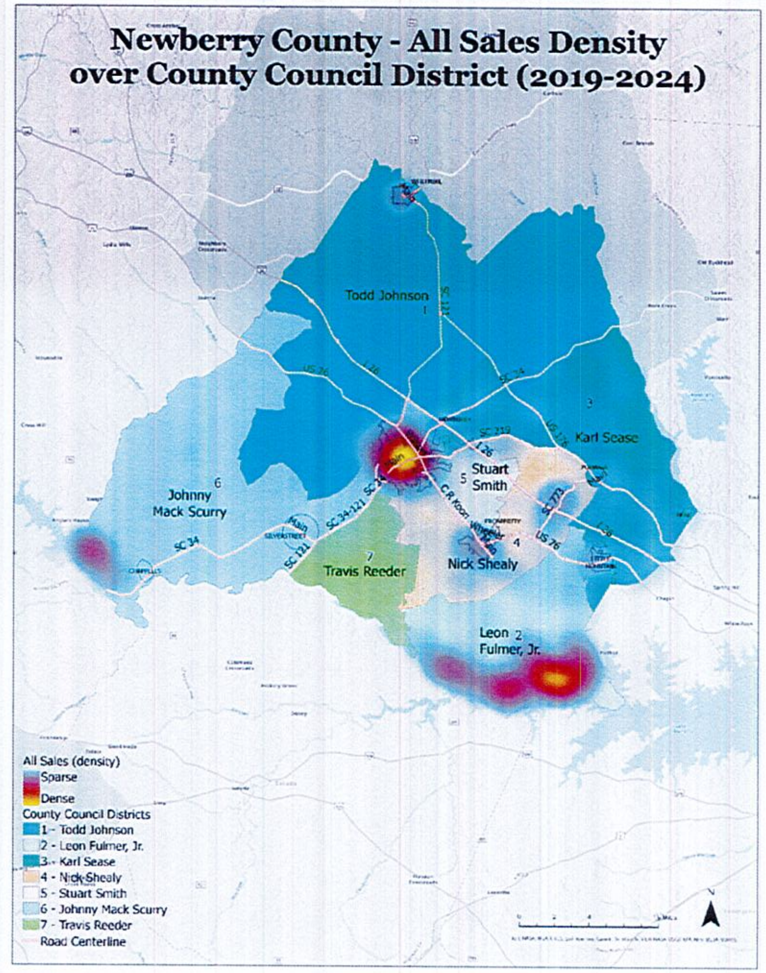
-Note: Whitmire has a high address density, but it experienced a low number of arms-length transactions (ATI's). **Only 13% of the transactions were negotiated sales between a seller and a buyer. The vast majority (87%) of transactions were not ATI's.**

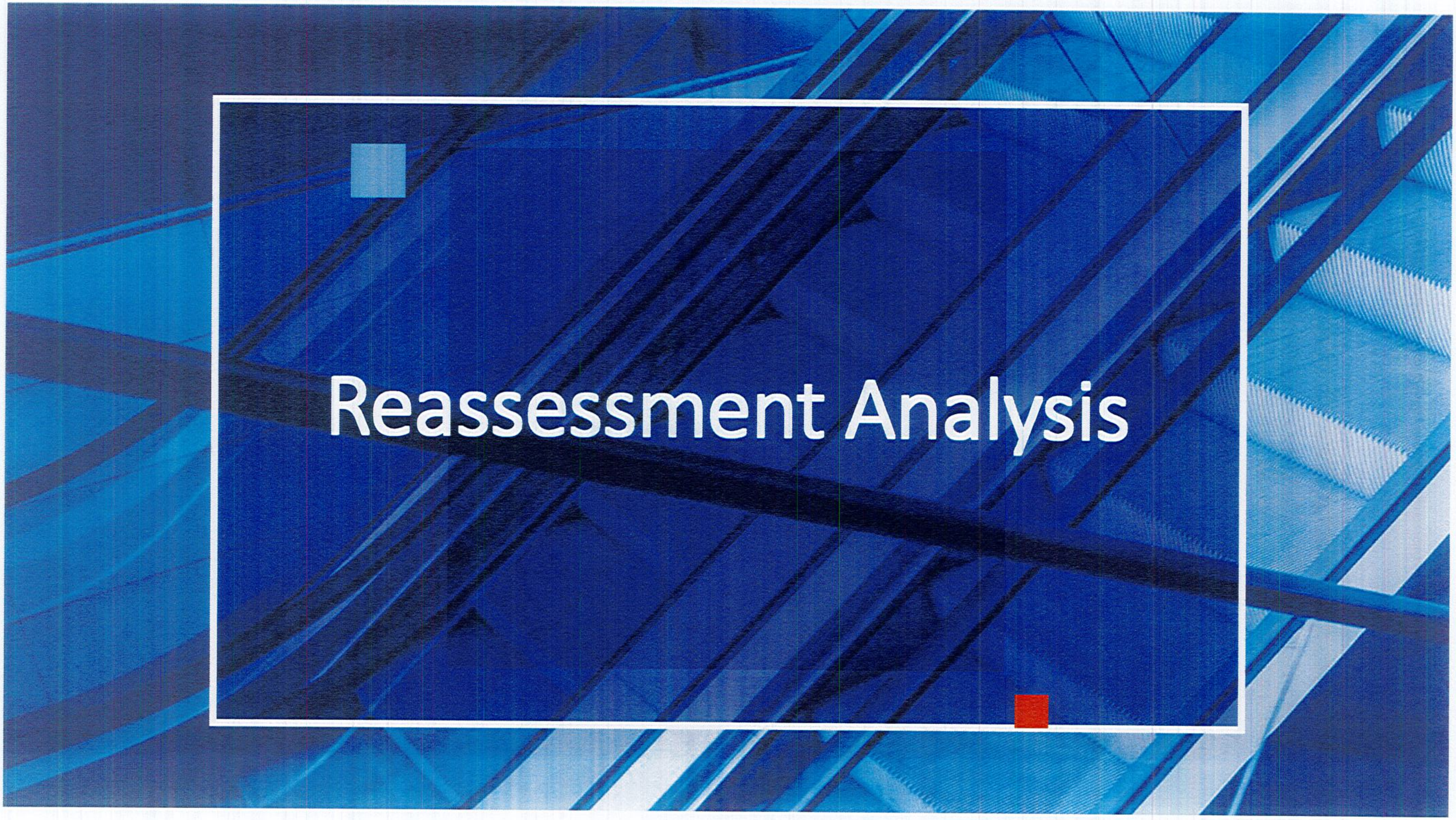


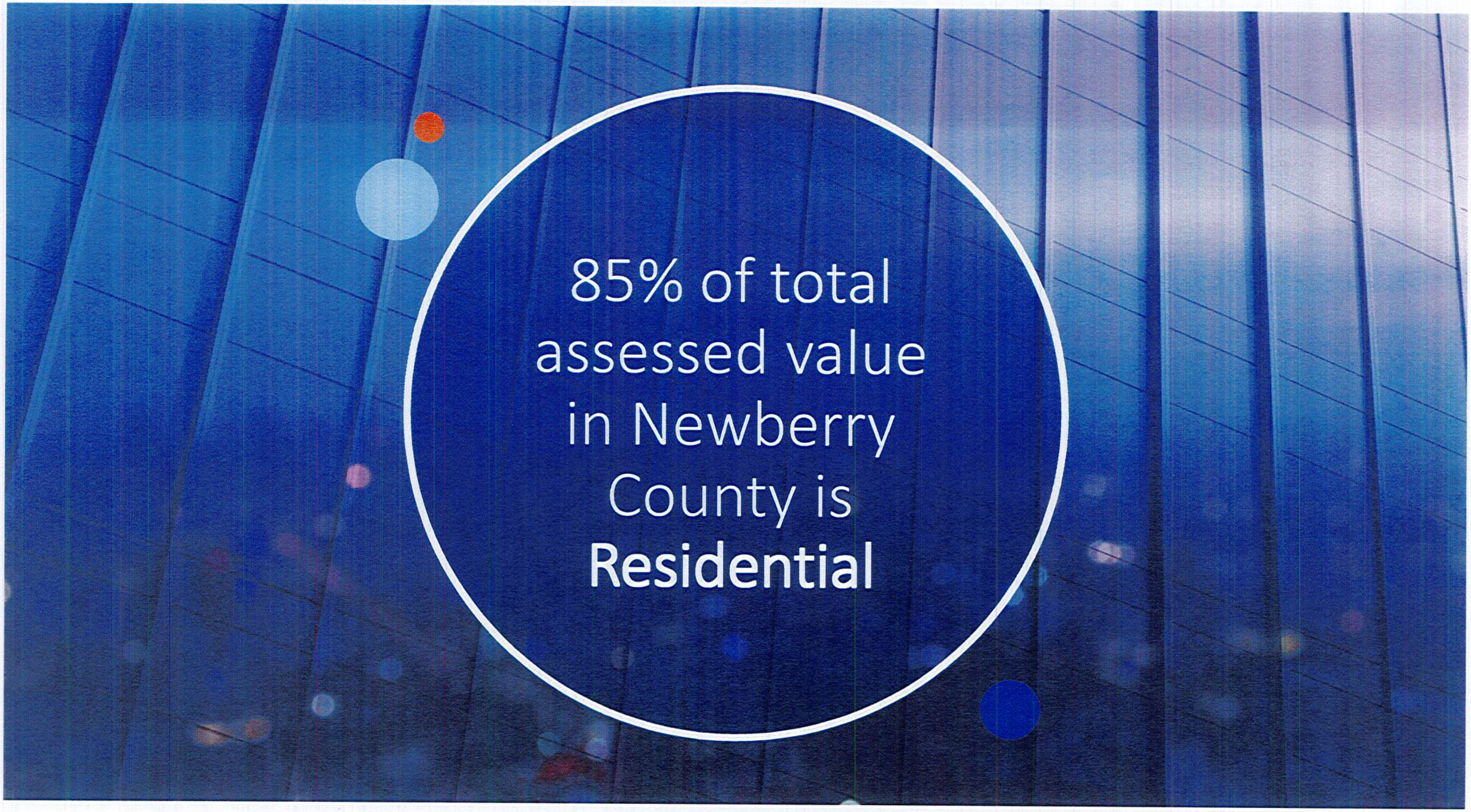
Addresses and Sales – A Side-by-Side Comparison



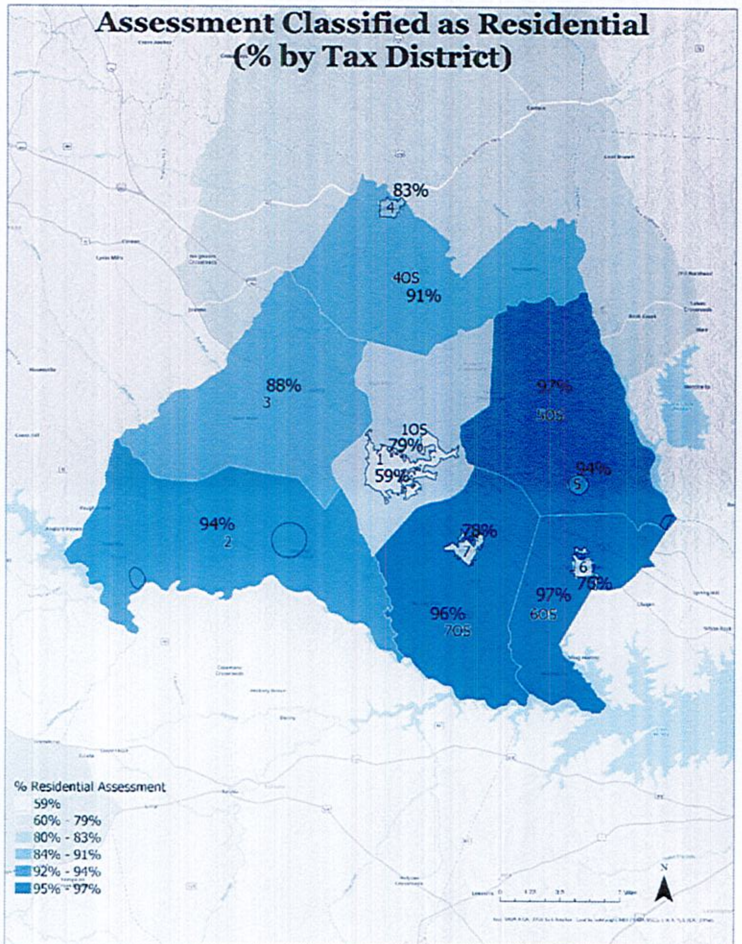
The spatial similarities between **Address Density** and **Sales Density** reinforce the presumption that more structures lead to more sales. More sales, in turn, lead to more possible ATI's, which increases the chances of higher valuation changes due to the real-estate market's influence




Reassessment Analysis


85% of total
assessed value
in Newberry
County is
Residential

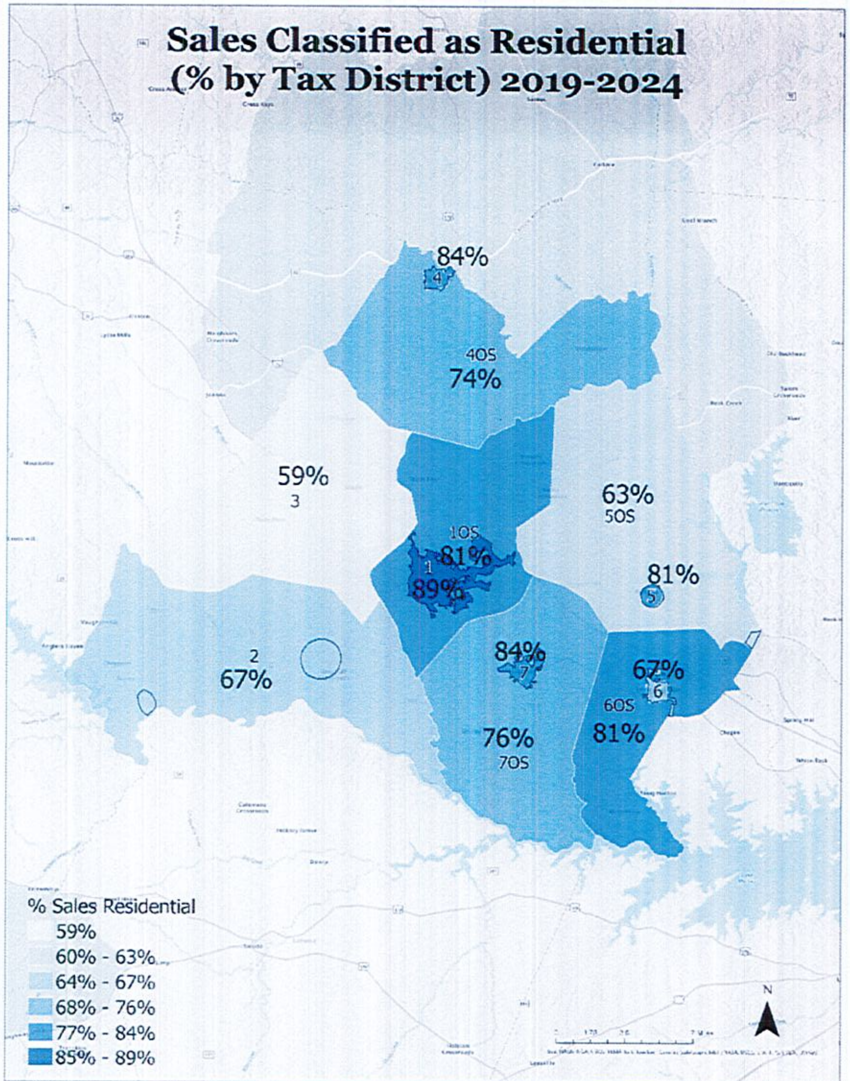
Assessment – Percent Residential



Tax District	% Residential - Assessment	All Other Assessment
1 - Newberry	59%	41%
1OS - Newberry (unincorporated)	79%	21%
2 – County (unincorporated)	94%	6%
3 - Kinards	88%	12%
4 - Whitmire	83%	17%
4OS - Whitmire (unincorporated)	91%	9%
5 - Pomaria	94%	6%
5OS – County (unincorporated)	97%	3%
6 - Little Mountain	76%	24%
6OS – County (unincorporated)	97%	3%
7 - Prosperity	78%	22%
7OS – County (unincorporated)	96%	4%
TOTALS	85%	15%

-Property taxes drive the tax base
-58% of Newberry County's tax revenue comes from property taxes, which is more than all other revenue categories combined.
-The City of Newberry and its surrounding unincorporated area (1OS), Whitmire, Little Mountain, and Prosperity all contain a relatively large number of commercial classified properties


Between 2019
and 2024,
77% of all sales
were classified
as **Residential**



Sales – Percent Residential vs. All Other (2019-2024)

Tax District	% Res Sales	% All Other
1 - Newberry	89	11
1OS – Newberry (unincorporated)	81	19
2 – County (unincorporated)	67	33
3 - Kinards	59	41
4 - Whitmire	84	16
4OS – Whitmire (unincorporated)	74	26
5 - Pomaria	81	19
5OS – County (unincorporated)	63	37
6 – Little Mountain	67	33
6OS – County (unincorporated)	81	19
7 - Prosperity	84	16
7OS – County (unincorporated)	76	24
Grand Total	77	23

How Values Are Changing

-With Act 388, reassessment is about more than just market value.

-The taxable value can be a CAMA-generated market value, a capped value, or an ATI value.

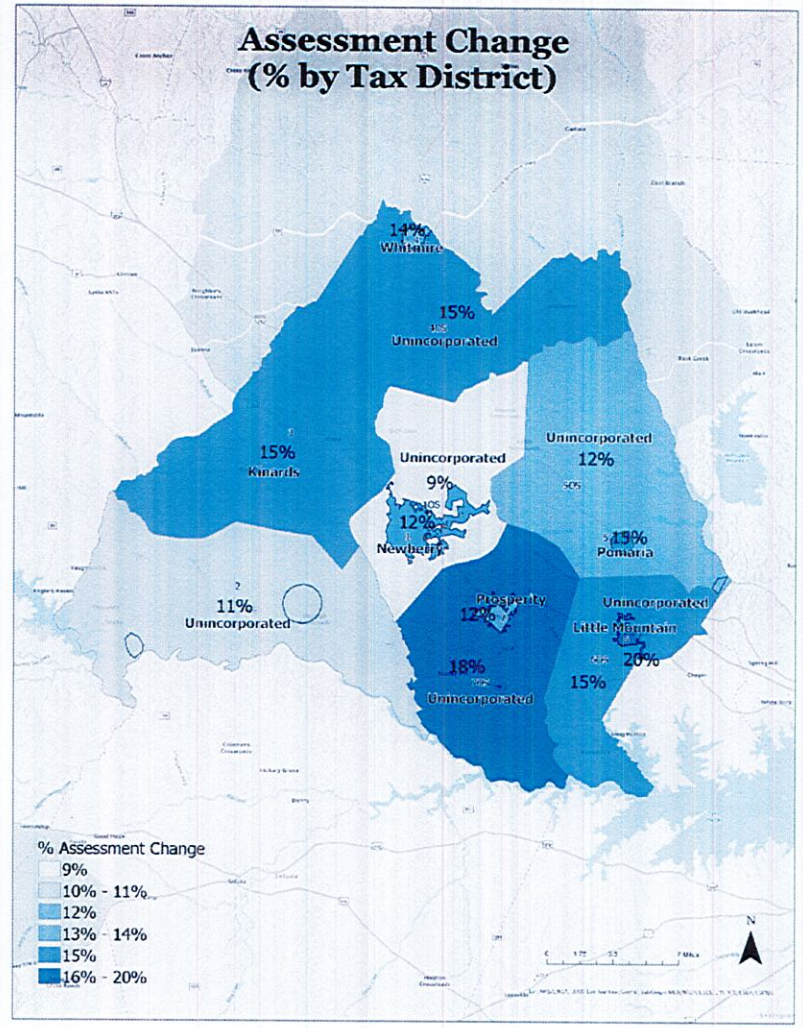
-Therefore, the assessed value is the baseline value to determine the amount of taxes paid (Assessment x Millage Rate = Taxes Due)

-The City of Newberry, despite being a population hot-spot, saw an increase of 12% while Kinards Tax District increased 15%. This indicates sales in Kinards, though fewer in number, were more inline with the general housing market trend

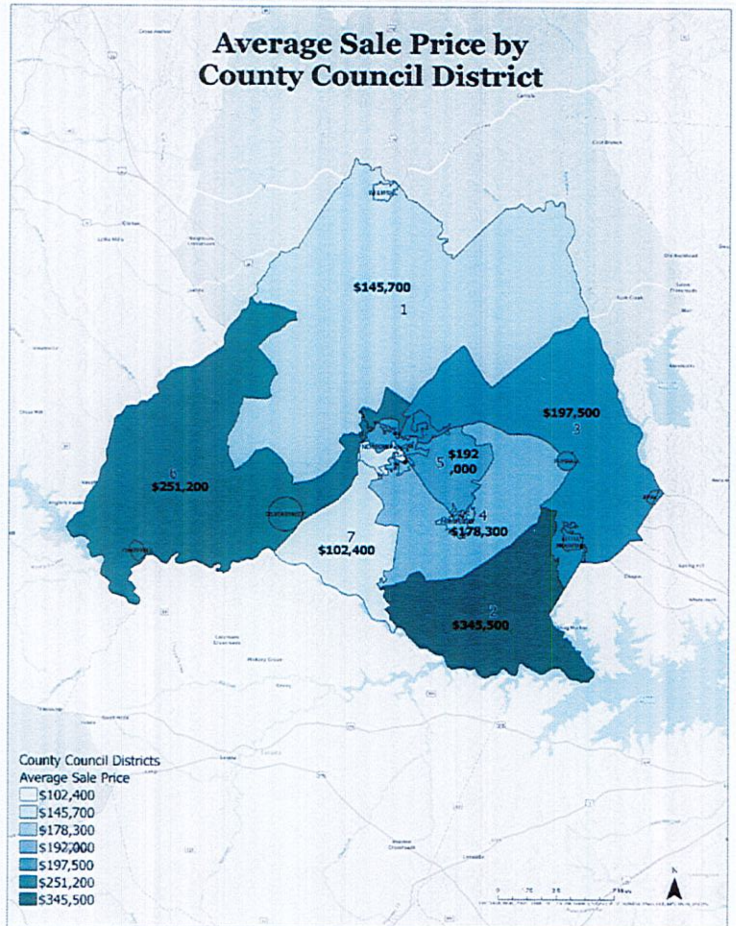
-Tax District 6 (Little Mountain),6OS and 7OS (unincorporated adjacent to Lake Murray, saw large jumps in Assessed Values due to waterfront influence.

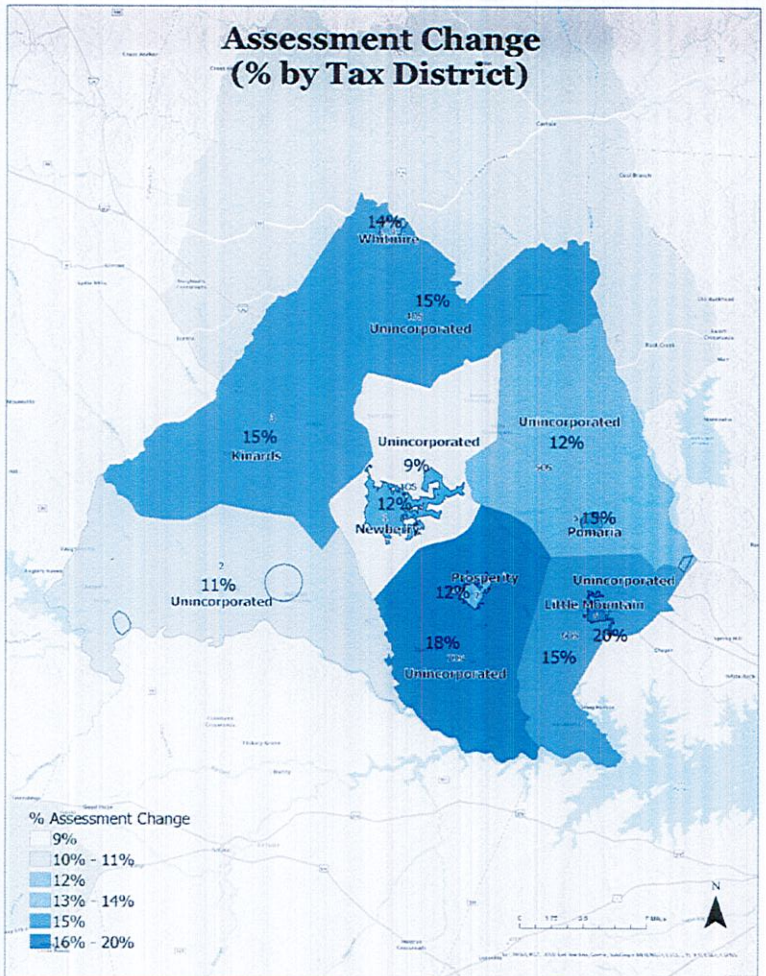
-Little Mountain saw the largest increase (20%) of any municipality in Newberry County

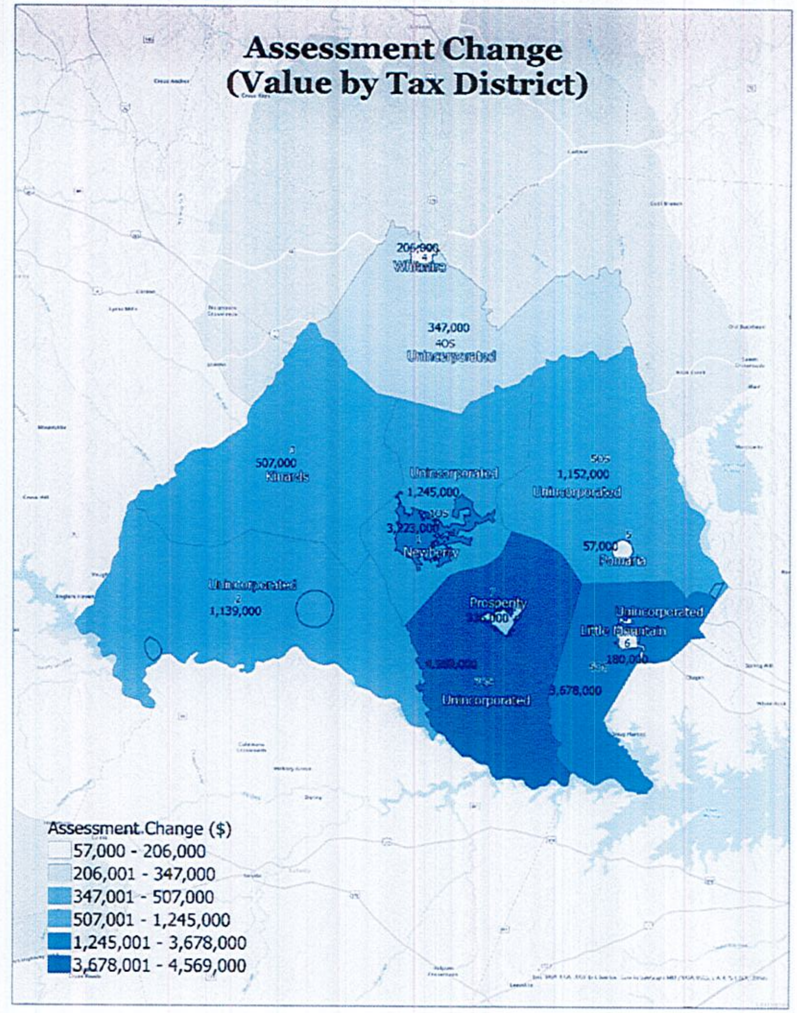
-1OS contains a lot of commercial property, county and government exempt real-estate



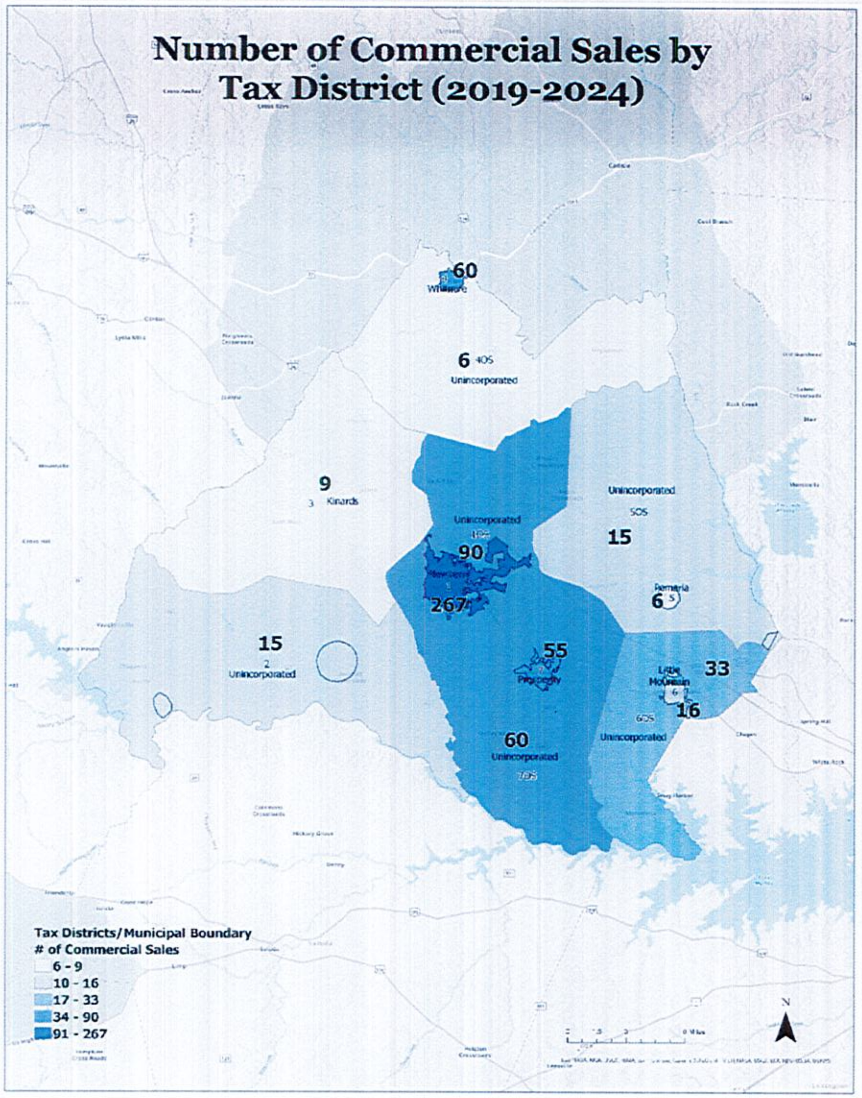
Average Residential Sale Price per Council District



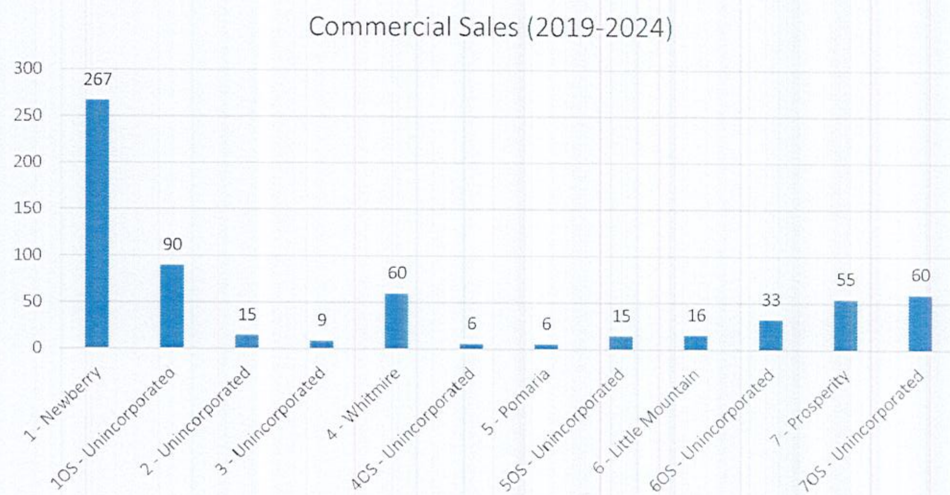

Assessment Change
(% by Tax District)
14%
Whitmire
15%
405
Unincorporated
15%
Kinards
Unincorporated
9%
12%
Newberry
Unincorporated
12%
505
15%
Pomaria
Prosperity
12%
Unincorporated
Little Mountain
20%
15%
18%
Unincorporated
2
11%
Unincorporated
% Assessment Change
9%
10% - 11%
12%
13% - 14%
15%
16% - 20%
N


Assessment Change
(Value by Tax District)
206,000
Whitmire
347,000
405
Unincorporated
507,000
Kinards
Unincorporated
1,245,000
3,223,000
Newberry
505
1,152,000
Unincorporated
57,000
Pomaria
Unincorporated
2
1,139,000
Prosperity
Unincorporated
Unincorporated
Little Mountain
6
180,000
3,678,000
Assessment Change ($)
57,000 - 206,000
206,001 - 347,000
347,001 - 507,000
507,001 - 1,245,000
1,245,001 - 3,678,000
3,678,001 - 4,569,000

Commercial Sales by Tax District

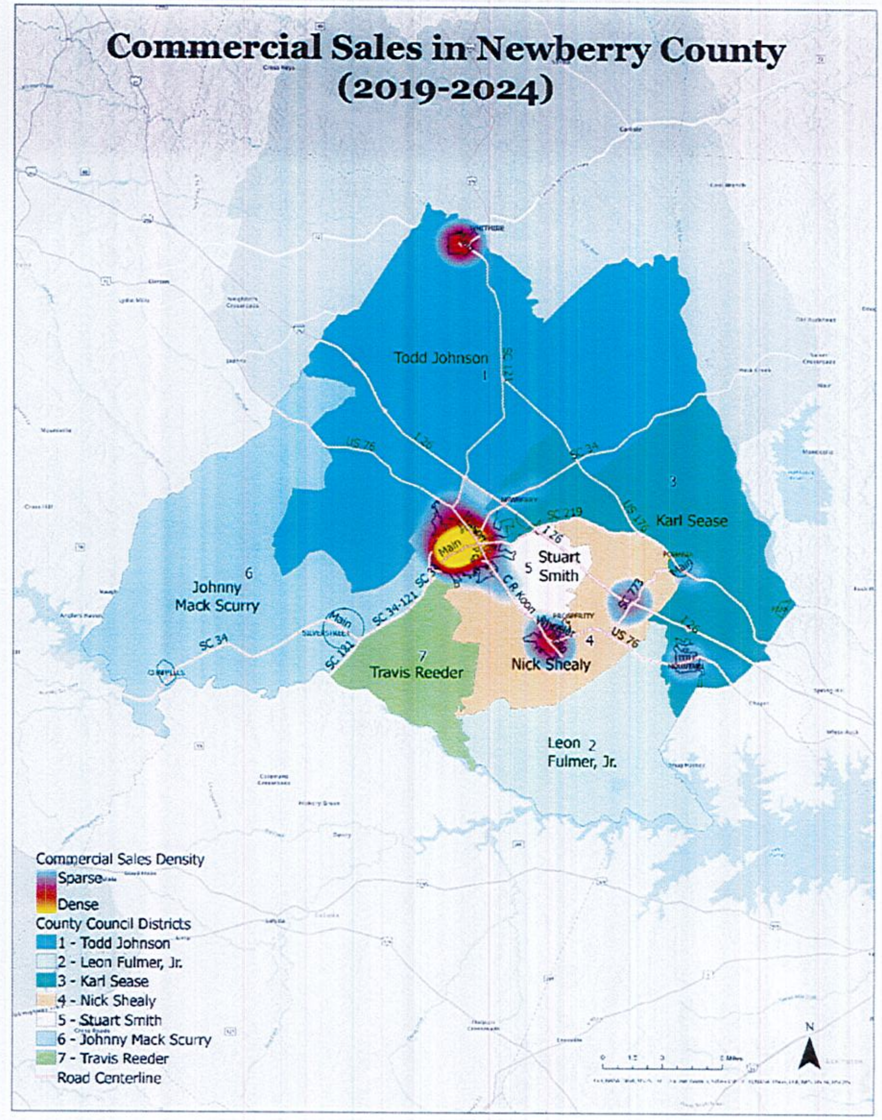


42% of all commercial sales occurred in the City of Newberry

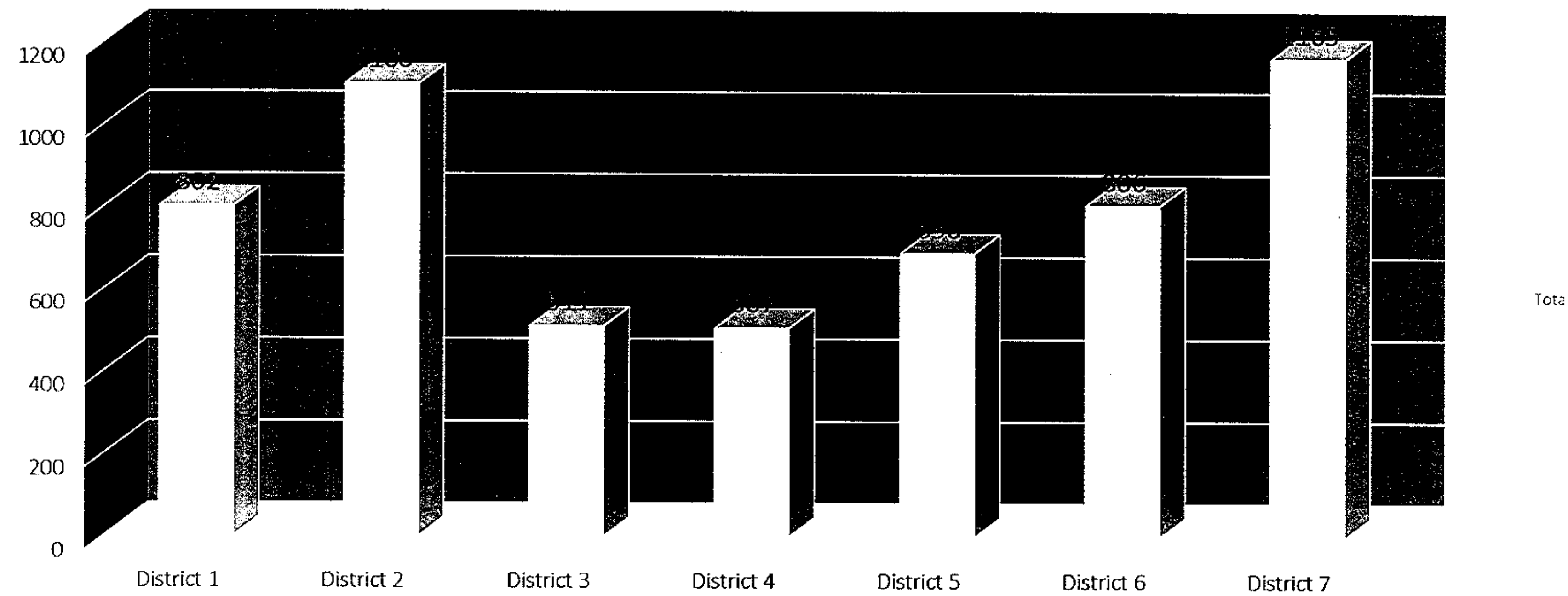


Commercial Sales In Newberry County

-Hot spots in predictable areas mostly
-Commercial Sales accounted for 3.7% of all sales between 2019-2024
-There has been increasing activity on the major thoroughfares, but with positives come negatives. An example would be Cookout, which came online in 2025, but Burger King, which is located less than a mile east, closed in 2025.
-Mavis Tire and Express Oil Change, while a positive added assessment will take business away from the smaller, locally owned companies. More modernized businesses operate more efficiently, allowing for service without an appointment and enabling customers to get in and out quickly without delay.

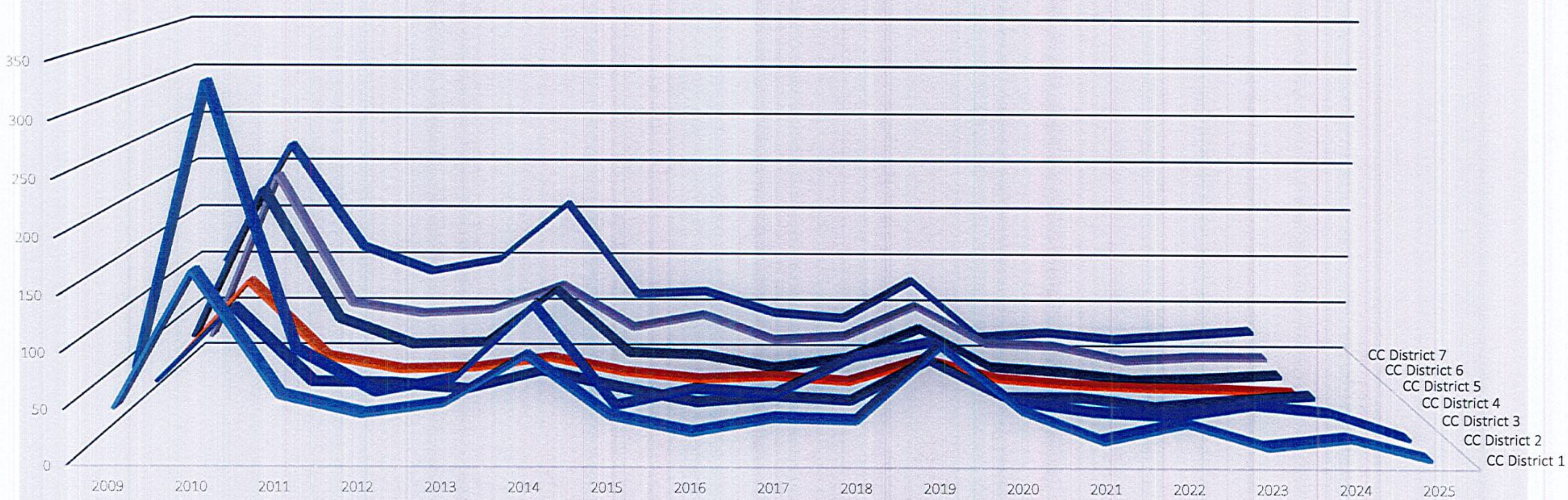


Total Appeals by County Council District
2009-2024



Appeals by County Council District by Year

-Since the enactment of Act 388 (15% cap) in 2010, appeals have consistently dropped.
-Reassessment years (2010, 2014, 2019) produce more appeals, but the trend is downward
-The number of appeals has fallen by an average of 38% each assessment cycle
-The number of appeals fell 52% from 2010-2014
-The number of appeals fell 24% from 2014-2019



Example Assessment Notice

The notice will contain the following:

- The reason for the notice: Countywide Reassessment.
- The market and taxable value.
- The assessment. This is not the taxes due.
- The appeal deadline.

Newberry County Assessor's Office
1512 Martin St.
PO BOX 712
Newberry, SC 29108

This is a
PROPERTY TAX ASSESSMENT NOTICE
THIS IS NOT A TAX BILL

Because there has been an increase of one thousand dollars or more in the fair market value or special use value of this property, the Assessor is notifying the taxpayer of this change in value. For purposes of this notice, SC Code of Law § 12-60-30 defines the taxpayer as the owner of the property, as of December 31st of the prior year. This is not a tax bill.

384 1 AV 0.468 P:384 / T:1 / S:
PROPERTY OWNER
2319 NEWBERRY LANDING CIR
NEWBERRY SC 29108-1673

eason For Change	Countywide Reassessment	Tax Year	2025

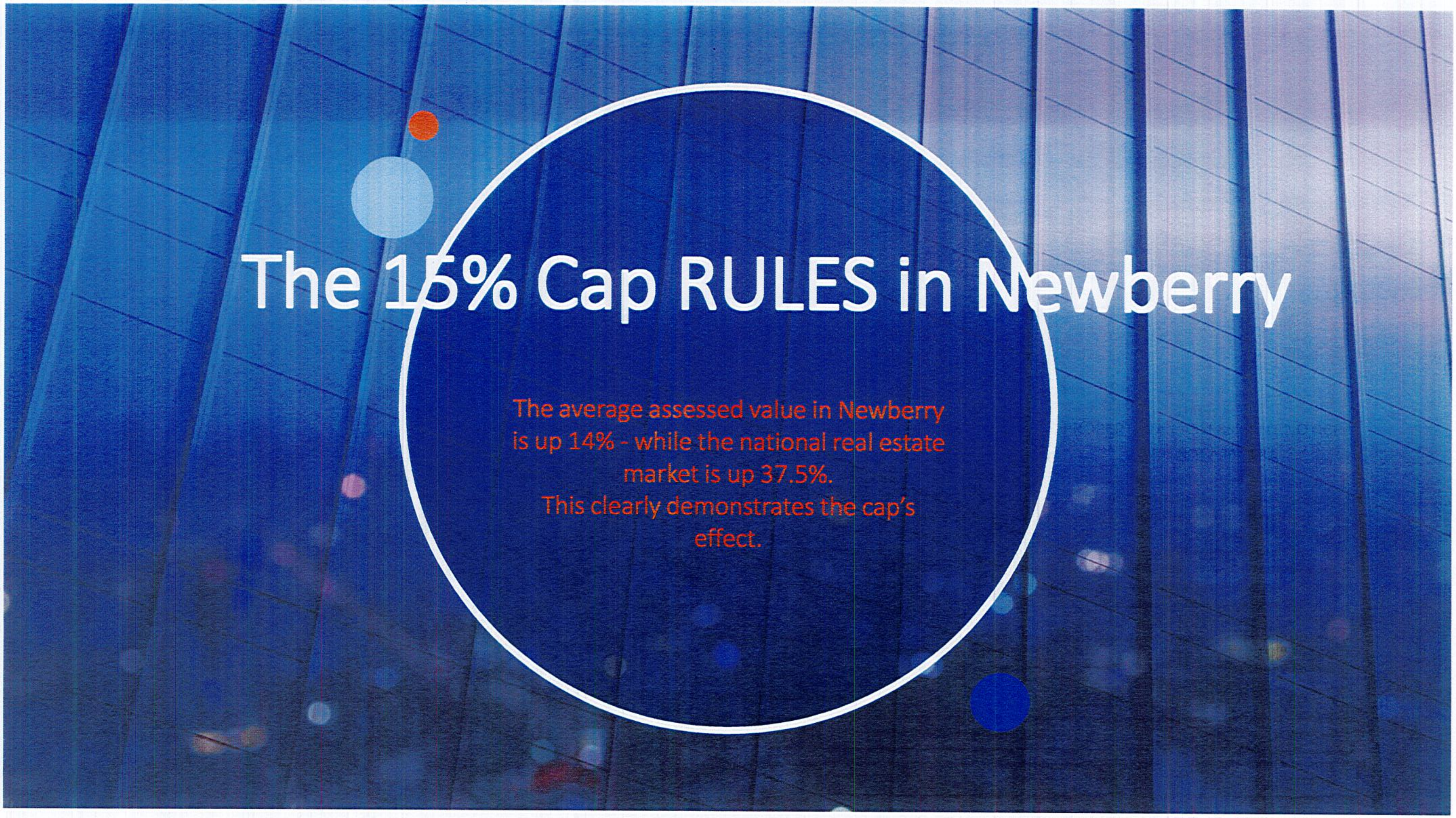
roperty Description: Property ID: 33617

ocation Address	2319 NEWBERRY LANDING CIR	Tax Map Number	340-1-57-26
ssessed Value as of	12/31/2023	Fair Market Value	$330,500
otification Date	7/31/25	Taxable Value @ 4%	$299,500
egal Description	LOT 26/ .33 AC PLAT BK D251 PG 2 PLAT D233 PG 8	Taxable Value @ 6%	
ots or Acres	1	Agricultural Use Value	
ax District	1	Assessment	11,980

This is NOT a Tax Bill

If you disagree with the fair market value, the special use value, the assessment ratio, or the assessment of your property, please see reverse side of the notice for the appeal procedure.

The Written Objection Must Be Filed With The Assessor By	10/29/2025


The 15% Cap RULES in Newberry
The average assessed value in Newberry
is up 14% - while the national real estate
market is up 37.5%.
This clearly demonstrates the cap's
effect.

Recap – Reassessment 2025

A focus on residential sales, the primary driver of the tax base.

-Even though Newberry is a rural county (with many sales occurring in population hot-spots) dense sales hot-spots exist around Lake Murray and Lake Greenwood

The average assessed value in Newberry is up 14%. While the national real estate market is up 37.5%.

-Our technology is improving

-Our GIS Infrastructure is newly updated

-CAMA updates are in the works

Appeals are decreasing every year