



Board of Assessment and Appeals	
Date: 08/31/2021	Meeting Time: 9:00
York County Government Center	
Type of meeting	Board of Assessment and Appeals
Attendees	<u>Members of the Board:</u> Valerie Lynch, Greg Fitzgerald, Edward Lukzak Jr
	<u>Representing Property Owners:</u> Mariam Oliva De Gomez & Juan Manuel Gomez, David Brooks Matheny
	<u>Representing Assessor Office:</u> Assessor : Rick Jantzen, Deputy Assessor : Sam McCollum, Deputy Assessor : Edgar Hardin, Jacob Hinds
	<u>Counsel to Board:</u> Laura Dover
	<u>Translator:</u> Dylan Burnham
Property ID: 636-11-01-179	
Discussion	<ul style="list-style-type: none"> Deputy Assessor: Edgar Hardin gives presentation for Assessor Office's 4% legal residence refund denial Mariam Oliva DeGomez & Juan Manuel Gomez gives testimony of objection to 4% legal residence refund denial Dylan Burnham acts as translator for the Gomez's Floor is open to members of the board to ask questions Members of the board enter into executive session to make decision.
Conclusions	<p>The York County Board of Assessment Appeals has reviewed the evidence and considered the testimony presented during your August 31, 2021, hearing appealing the York County Tax Assessor's denial of your application for a refund for a Special Assessment as Legal Residence for tax years 2005 - 2018 for the property identified by Tax Map #: 636-11-01-179. For the reasons set forth herein, the Board upholds the Assessor's denial of the refund for tax years 2005 - 2018.</p> <p>The York County Tax Assessor, through the Deputy Tax Assessor, presented testimony to the Board explaining that the Appellant, Mr. Gomez & Mrs. Oliva De Gomez, applied for a Special Assessment as Legal Residence in 2021 and was granted the special assessment for 2021. The Assessor notified taxpayer that no refund would be issued for 2005 through 2018 and that a refund was issued for tax years 2019 and 2020. The Assessor determined the Appellant did not qualify for a refund for tax years 2005 - 2018 under S.C. Code Ann. § 12-54-85. The Assessor, the York County Treasurer, and the York County Auditor met and determined the Appellant did not qualify for a refund under S.C. Code Ann. § 12-54-85.</p> <p>The Board heard testimony from the Appellant and the Assessor's Office. Based upon the evidence and testimony provided concerning tax map parcel # 636-11-01-179, the Board of Assessment Appeals finds:</p> <ol style="list-style-type: none"> 1) that the Appellants applied for a Special Assessment as Legal Residence and for a refund for tax year 2005 - 2018; 2) that the Assessor denied the refund for tax years 2005 - 2018; and 3) that the Tax Assessor, Treasurer, and Auditor met in accordance with § 12-60-2560 and determined the Appellant did not qualify for a refund for tax years 2014 -2017 pursuant to S.C. Code Ann. § 12-54-85.



	<p>The Board concludes the Tax Assessor properly denied the refund in accordance with S.C. Code Ann. § 12-54-85.</p> <p><u>Based upon the evidence and testimony provided and the findings and conclusions stated above concerning the property identified as tax map #: 636-11-01-179, the Board of Assessment Appeals adjudges and decrees that the York County Tax Assessor's denial of your refund application shall be upheld.</u></p>		
Action Items	Assessor determination upheld	Request for 4% legal residency refund denied	
Property ID: 650-00-00-667			
Discussion	<ul style="list-style-type: none"> • Deputy Assessor: Sam McCollum enters default request due to owner / representative not being present at hearing • Floor is open to members of the board to ask questions • Members of the board accept default 		
Conclusions	<p>The York County Board of Assessment Appeals (the "Board") provided due notice of the time, date, and place of the conference during which your appeal concerning Tax Map # 650-00-00-667 would be heard pursuant to S.C. Code Ann. § 12-60-2530(B)(4). As stated in the notice of the conference, the hearing was held on August 31, 2021. When the hearing convened at 9:00, a.m., on that date and when your appeal was called for a hearing at approximately 9:30 a.m., you were not in attendance.</p> <p>Pursuant to <u>S.C. Code Ann.</u> Section 12-60-2530(C)(4), the Board is authorized to enter a default finding upholding the Assessor's assessment when a taxpayer fails to appear at the hearing conference before the Board of Assessment Appeals. The Assessor in this case moved for a default. The Board unanimously granted the request and upheld the Assessor's valuation.</p> <p>Accordingly, the Board of Assessment Appeals adjudges and decrees that the valuation for tax parcel 650-00-00-667 of \$206,000.00 is upheld.</p>		
Action Items	Default: Assessor valuation upheld	\$112,125	
Property ID: 584-13-01-030			
Discussion	<ul style="list-style-type: none"> • Appraiser: Jacob Hinds gives presentation for Assessor Office opinion of valuation • David Brooks Matheny gives presentation for owner opinion of valuation • Floor is open to members of the board to ask questions • Members of the board enter into executive session to make decision. 		
Conclusions	<p>The York County Board of Assessment Appeals has reviewed the evidence and considered the testimony presented during your August 31, 2021, hearing appealing the valuation and assessment by the York County Assessor for the property identified by Tax Map #: 584-13-01-030. For the reasons set forth herein, the Board upholds the valuation of the Assessor for tax year 2021.</p> <p>Parcel number 584-13-01-030 is described as a 0.38 acre lot, more or less, with a 3,351</p>		



	<p>square- foot two story brick house of very good quality construction with public utilities. The Assessor's value for the property was \$863,807.00 (\$225,000.00 for land value and \$638,807.00 for building value). The Appellant appealed this valuation.</p> <p>The York County Tax Assessor, through his Certified General Appraiser Jacob Hinds, presented testimony and an analysis to the Board evaluating the Appellant's property in order to ascertain the parcel's value. In performing the analysis, the Assessor compared values obtained using a sales comparison approach in order to obtain an accurate appraisal of the Appellant's property. The Assessor submitted as evidence a copy of his Power Point Presentation for the parcels including his sales comparison analyses, a copy of the tax card recorded for the parcel and a copy of his file pertaining to the property owned by the Appellant. The Appellant presented evidence and testimony regarding the subject tax parcels and submitted documents and information reflecting properties not included in the final Assessor's presentation, current listings for comparable properties and tax records in order to support Appellant's contended values for the parcels.</p> <p>Based upon the evidence and testimony provided concerning Tax Map parcel # 584-13-01-030 the Board of Assessment Appeals finds:</p> <ol style="list-style-type: none"> 4) that the evidence in this appeal demonstrates that the York County Tax Assessor performed a comprehensive analysis of the Appellant's property in order to ascertain its value; 5) that in performing the analysis, the Assessor used the sales comparison approach in order to obtain an accurate appraisal of the worth of the Appellant's property; and 6) that the analysis of the approach applied by the Assessor provides probative evidence of the value of Appellant's property. <p>The Board concludes:</p> <ol style="list-style-type: none"> 1) based on the law, the Assessor's valuation is presumed correct; 2) the Appellant property owner must prove the Assessor's valuation is incorrect; and, 3) based on the testimony and evidence received, the Appellant has failed to meet his burden in this case to demonstrate that the valuation of the Assessor is incorrect, and we uphold the Assessor's value. <p><u>Therefore, based upon the evidence and testimony provided and the findings and conclusions stated above concerning Tax Parcel #: 584-13-01-030, the Board of Assessment Appeals adjudges and decrees that the valuation for tax parcel 584-13-01-030 at \$863,807.00 (\$225,000.00 for land value and \$638,807.00 for building value), as determined by the York County Tax Assessor shall be upheld.</u> In the opinion of the Board, this value represents a fair and equitable valuation for the subject property for purposes of ad valorem taxation. Accordingly, the assessed value will remain the same.</p>	
<p><u>Action Items</u></p>	<p>Assessor Valuation Upheld</p>	<p>\$863,807</p>