



York County

Office of the Assessor

Where all residents and businesses can thrive and succeed

PROPERTY APPRAISAL OBJECTION FORM

Section 12-60-2510 of the S.C. Code of Laws allows appeals on real estate valuations under the following circumstances.

In years when the appraised value has increased by one thousand dollars or more, the owner or agent has 90 days after the date of notice indicated on the NOTICE OF CLASSIFICATION, APPRAISAL & ASSESSMENT OF REAL ESTATE to file the written objection. Failure to file within the appeal period constitutes a waiver of the owner's right of appeal for that tax year and the assessor is not required to review any request filed after that time.

In years when there is no notice of property tax assessment, the property taxpayer may object to the fair market value, the special use value, the assessment ratio, and the property tax assessment of parcel of property at any time. The objection must be submitted in writing to the Assessor. An objection submitted before the first penalty date (January 15th) applies for the property tax year for which that penalty would apply. An objection submitted on or after the first penalty date (January 15th) applies for the succeeding property tax year.

Completion of this form is not necessary to begin the appeal; however, the appeal must be in writing, must be timely filed, should properly identify the property under appeal (tax map number) and should provide the taxpayer's estimate of value.

If the appeal is mailed to our office, please keep a copy for your records. Efforts to insure our receipt of your appeal can also be made by mailing it registered mail with return receipt or by using any other method that shows proof of delivery.

If the owner has an agent act on his behalf, the agent must meet the requirements as set forth in Section 12-60-90 of the S.C. Code of Laws.

Documentation to support your opinion of value is essential. You may attach copies of any appraisals, closing statements, real estate listings, and/or income and expense statements that support your opinion.

A review of the property because of the appeal may not necessarily result in a decrease in the appraised value. This value may increase or remain the same. If a decrease in value occurs, it will not be retroactive to include prior years. If the review reveals property that has escaped taxation in previous years, those items will be added to the appraisal accordingly.



York County Office of the Assessor

Where all residents and businesses can thrive and succeed

PROPERTY APPRAISAL OBJECTION FORM

Map Reference Number: _____

Tax Year _____

RE: Property Identification (Include Location, Mobile Home VIN # / Serial #)

Initial FAIR MARKET VALUE (FMV) \$_____ Initial PROPERTY TAX VALUE (PTV) \$_____

I disagree with the Assessor's appraised value of my property because: _____

Owners' opinion of value: _____ Please attach any documentation to support your value.

***Signature required. Please sign below.**

* _____ Date: _____

Owner's Signature (Signature Required for Processing) (If agent signed for owner, give relationship)

Please print owner's name and mailing address to which you wish all correspondence to be directed.

Name: _____ Daytime Telephone: _____

Address: _____ E-Mail: _____

City, State, Zip: _____

OFFICE USE ONLY WITHDRAWN NO CHANGE REVISED: FMV \$_____ PTV \$_____

Notes and Findings:

APPRAISER _____

Contact Date _____

Appointment Date _____

Time _____