



ANDERSON COUNTY ASSESSOR'S OFFICE
PO BOX 8002
100 S. MAIN ST
ANDERSON SC 29622
864-260-4028

NOTICE OF CLASSIFICATION,
APPRAISAL & ASSESSMENT OF
REAL ESTATE FOR

THIS IS NOT A TAX BILL

TAX MAP NUMBER

LEGAL DESCRIPTION	TAX DISTRICT	REASON FOR NOTICE
	DATE OF NOTICE	

APPEAL DEADLINE:

CLASSIFICATION	IMP	TAXABLE VALUE	X	RATIO	=	ASSESSMENT
OWNER OCCUPIED RESIDENTIAL						
OTHER PROPERTY						
MARKET VALUE AGRICULTURAL						
USE VALUE AGRICULTURAL						
		TOTAL ASSESSMENT				

CURRENT APPRAISED MARKET

LIMITED/CAPPED TAXABLE VALUE

TMS #

For your convenience, this portion may be completed and returned to the Assessor's Office if any of the following apply:

- ☐ This is my primary residence and the ratio should be 4%. Please mail a Special Assessment application to be completed in full and returned. (See back of form for details)
- ☐ Please mail me an application to apply for agricultural classification.
- ☐ Please correct my mailing address to: _____
- ☐ Please correct the property address if different from the mailing address: _____
- ☐ I wish to appeal my property value. **You must attach a letter explaining the basis of your appeal.** Please refer to the instructions on the back for more information.

Property Owner's Signature: _____ Date _____ Day time phone: _____

This is a notice of Classification, Appraisal and Assessment of Real Estate

Please be aware:

- (1) The ratio should be 4% if the owner-occupant actually owned and occupied the property as his legal residence and is domiciled at that address for some period during the applicable tax year and is maintaining that status at the time of filing.
- (2) The Assessor's Office is responsible for the market value and ratio. The millage has not been determined by the Auditor; therefore the taxes can only be estimated for this tax year. The purpose of this notice is to notify the property taxpayer of their current appraised market value and/or limited taxable value.
- (3) During the appeal process, the assessment may result in any of the following actions: No change, a decreased assessment or an increased assessment. (See Appeals Procedure below)

Section 12-43-220 of the 1976 Code of Laws as amended provides for the classification and uniform assessment ratios of property. The property described has been appraised and assessed by the Assessor. References: SC Code of Laws 12-60-2510, 12-60-2520, 12-60-2530 as amended.

ASSESSMENT X MILLAGE = TAXES

Please call 864-260-4028 to speak with an office representative. Please have this notice available when you call.

www.andersoncountysc.org and view PUBLIC ACCESS – Assessor.

For Act 388 <http://www.scstatehouse.net/code/t12c037.htm>

IF YOU WISH TO APPEAL THE ASSESSMENT ON YOUR PROPERTY

Appeals Procedure

Please take note the appeal deadline is listed on the front of this notice. A property taxpayer must serve written notice of objecting to the Assessor within ninety (90) days from the date of this notice. Exception - see information below in red about Anderson County Board of Assessment Appeals deadline. This objection must address one or more of the following: limited taxable value, current appraised market value, special use value, the assessment ratio or property tax assessment. This objection **must** also contain the name, address, and telephone number of the property taxpayer, a description of the property at issue, a statement of the facts to support the taxpayer's position, a statement outlining the reason for the appeal, and the estimated or proposed fair market value of the property. Please provide the Assessor with a copy of all information that supports the objection.

Upon receipt of the objection, the Assessor will review the submitted information and schedule a conference to discuss the matter with the property taxpayer and if warranted, will also conduct a review of the property at issue. The Assessor will provide a written response to the objection.

Within thirty (30) days of the Assessor's response, the property taxpayer may appeal to the Anderson County Board of Assessment Appeals by providing written notice to the Assessor.

Within thirty (30) days of receipt of the decision of the Board, the property taxpayer may appeal such decision by requesting a contested case hearing before the South Carolina Administrative Law Judge Division.

State law requires that you must pay at least 80% of tax calculated on the proposed assessment if it appears that the appeal will not be settled by December 31 of the tax year in question by the first penalty date. If you appeal the value and wish to receive an 80%, please notify us immediately in writing.

Who may file and/or represent the property owners during the appeal process?

- A) Appeal to the Board of Assessment Appeals – The property owner or agent with a properly prepared and signed Power of Attorney (Form SC 2848). Property owners may be represented during this administrative tax process by:
 - a. the same individuals who may represent them in administrative tax proceedings with the Internal Revenue Service pursuant to Section 10.3(a), (b), and (c), Section 10.7(a), (c)(i) through (c)(vi), and (c)(viii), and Section 10.7(d) and (e) of the United States Treasury Department Circular No. 230; and
 - b. a real estate appraiser who is registered, licensed, or certified pursuant to Chapter 60 of Title 40 during the administrative tax process in a matter limited to questions concerning the valuation of real property. The property owner should be present. The appraiser, who represents the property owner, can only present the appraisal and answer questions pertaining to the appraisal. The appraiser cannot argue the case for the property owner.
- B) Appeal to the Administrative Law Judge (ALJ) – The property owner and/or an attorney or certified public accountant (CPA) with a properly prepared and signed Power of Attorney (Form SC 2848). The appraiser may act as a witness only to present evidence concerning the appraisal he/she has provided. The appraiser may not represent the property owner.

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