

REQUEST FOR REVIEW FOR WATERCRAFT

John P. Benca
Anderson County Auditor

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FOR OFFICE USE ONLY

ACCOUNT NUMBER _____

ASSESSMENT _____

FINDINGS _____

FINAL VALUATION _____

Tax Year _____

Application for review of the appraisal of personal property listed in the guide published by the South Carolina Department of Revenue as provided by Section 12-37-2680 and Property regulation 117-119 and 117-129.

Owner Name _____ Account Number _____

Type of Watercraft (Please Circle One): Inboard Outboard Inboard/Outboard

Make _____ Manufactured by _____

Model _____ Year _____ Length _____

If Inboard: horsepower _____

If Outboard:

Motor Make _____ Model _____ Year _____

Horsepower _____

Date of Purchase _____ Purchase Price _____

Owners Estimate of Market Value _____

Reason for Appeal _____

You may also submit documentation to support your market value.

Under penalties prescribed by law, I hereby certify that the information given herein is correct and true to the best of my knowledge and belief. Filing of an appeal DOES NOT change the due dates of the taxes. Any applicable penalty will still apply.

Signature of Owner or Agent _____

Date _____

Mailing Address _____

Telephone Number _____ or Email Address _____

Protest Of Valuation

Section 12-60-2910. Request to meet with auditor or written protest regarding personal property tax assessment.

The taxpayer may object to the valuation of personal property that is required to be licensed or registered with a department of the state. For purpose of the appeal, the tax notice is the notification of appraisal and assessment. The appeal shall be in writing to the County Auditor no later than the due date of the taxes.

Upon receipt of the information, the County Auditor shall review the same, and take such action as necessary to reflect the market value of the property. The County Auditor will then notify the taxpayer by written response within thirty days or as soon thereafter as practical. If the owner objects to the final action by County Auditor, the taxpayer may request a Case Hearing before the Administrative Law Judge Division. The taxpayer has thirty days from the County Auditor's decision to make the request to the Administrative Law Judge Division.