

<b>TMS</b>	<b>ANDERSON COUNTY ASSESSOR</b> 401 E. RIVER STREET ANDERSON, SC 29624 Tel: (864) 260-4028 Fax: (864) 260-4099 Email: assessor@andersoncountysc.org	RESERVED FOR RECORDING STAMP
<b>COMPLETE, SUPPORTED APPEALS MUST BE RECIEVED BY THE FIRST PENALTY DATE (JANUARY 15)*</b> <b>*OR NINETY (90) DAYS OF THE DATE OF THE ASSESSMENT NOTICE, WHICHEVER COMES FIRST</b> <b>YOU MUST COMPLETE A FORM FOR EACH PARCEL BEING APPEALED</b>		

**APPEAL OF REAL PROPERTY APPRAISAL/ASSESSMENT**

NAME OF PROPERTY OWNER(S)			
MAILING ADDRESS		CHECK TO UPDATE MAILING ADDRESS	
PROPERTY DESCRIPTION			

**LATE, INCOMPLETE, UNSIGNED OR UNSUPPORTED APPLICATIONS WILL NOT BE PROCESSED**

Under The Provisions Of Section 12-60-2510-2560, Code Of Laws Of S.C., 1976, I Hereby Appeal To The Appraisal/Assessment Of The Following Described Property:  
 If additional space is needed, please attach it to this form and submit. Supporting documentation must accompany this protest.

PROPERTY TYPE:					IF Apartments (Number of Units) _____					IF Other (Describe): _____	
FLOOR	FINISHED SQUARE FOOTAGE	UNFINISHED SQUARE FOOTAGE	BATHROOM COUNT		TYPE OF FLOOR COVERING PERCENTAGE PER FLOOR				EXTERIOR FINISH	FIREPLACE COUNT	
			# HALF	# FULL	% Carpet	% Hardwood	% Tile	% Other			
BASEMENT											
ABOVE GRADE											
STORIES		Any Portion of This Property Being Used as Business?			NO YES - If Yes, List Type of Business: _____						
HEAT TYPE		AIR SYSTEM						IS THIS YOUR PRIMARY RESIDENCE?			

LIST ALL OTHER BUILDINGS, DOCKS, CELL TOWERS, SOLAR PANNELS, OR IMPROVEMENTS ON THIS PARCEL:

Garage or Carport?	Attached or Detached?	GAR/CARPORT SQ FT?	Room over Garage?	If Yes, Is Room Finished?
			NO YES	NO YES _____ Finished Sq Ft
CONFERENCE WITH	CONFERENCE DATE	CONFERENCE APPR.	FOR HELP ON THIS APPEAL CONTACT (Office Use Only)	

STATE YOUR SPECIFIC REASON FOR YOUR APPEAL. ATTACH ADDITIONAL PAGES, IF NEEDED. SUPPORTING DOCUMENTATION MUST ACCOMPANY YOUR APPEAL. APPRAISALS AND/OR COMPARABLES MUST USE THE EFFECTIVE DATE AS STATED ON REVERSE SIDE OF FORM.

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**OWNER'S ESTIMATE OF TOTAL MARKET VALUE OF LAND AND IMPROVEMENTS**

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ALL REQUIRED DOCUMENTATION, INCLUDING LLC PAPERWORK AND POA FORMS MUST BE SUBMITTED WITH THIS FORM BY THE DEADLINE TO BE CONSIDERED FOR THE CURRENT YEAR.

I Certify That The Descriptions And Statements Contained In This Application Are, To The Best Of My Knowledge, Both Correct And True And Permission Is Granted To Conduct Inside And Outside Inspections Of The Subject Property As Deemed Necessary By The Anderson County Assessor's Office.

I Acknowledge That This Appeal Only Warrants A Review And Possible Revision To The Fair Market Value Of My Property, As Of The Previously Stated Effective Date. It Is Not An Appeal Of My Tax Bill And Is Not A Substitute For Filing Any Other Special Classification Application Timely. Furthermore, I Accept That The Burden Of Proof Falls On Me And I Shall Attach All Documentation With This Form For Processing And Consideration. I Also Acknowledge That, As A Result Of This Form, My Property Value Is Not Guaranteed To Decrease. I Am Authorizing And Requesting A New Appraisal To Be Done On My Property And Understand That The Value May Increase, Decrease Or Remain At Its Current Value.

OWNER* SIGNATURE	DATE
EMAIL ADDRESS	PHONE

\*Authorized Agents must submit Power of Attorney/Declaration of Representative Form with the Appeal Form (See Assessor website for Form)

**FILING OF THE APPEAL OF REAL PROPERTY APPRAISAL ASSESSMENT DOES NOT PRECLUDE THE TAX LIABILITY.**  
 Under SC statutes, taxes are DUE BY THE DATE ON THE BILL (Usually January 15<sup>th</sup> or the 1<sup>st</sup> workday thereafter).  
**PENALTIES & INTEREST WILL NOT BE WAIVED IF THE PAYMENT IS LATE.**

See reverse page for information to aid you in your decision to appeal your property's Fair Market Value

PLEASE READ

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

As directed by state law and the SC Department of Revenue, the market values calculated by the Anderson County Assessor's Office are based on an appraisal date of **December 31, 2021**. This was the date of our last 5 year reassessment. This means that the FMV of your real property today is may be different, depending on the market in your particular area.

In previous years of typically increasing Fair Market Values, it was not in the best interest of the tax payer to appeal the value and have the property's value *increased* to the current FMV. (Likewise, the Assessor was still held to the date of appraisal based on the last reassessment.)

In the Assessor's Office, we do understand that current market conditions may not be as favorable to property owners in terms of comparing current Market Value to the Market Value of **December 31, 2021**.

Nevertheless, SC Legislation has not changed, and as such, The Anderson County Assessor's Office is required by current law to use the appraisal date of **12/31/2021**.

The SC State Attorney General has also given the following opinion on this specific issue: Attorney General Opinion 06/09/2010: Valuation based on Assessment Date

In determining fair market value, the only information the assessors may consider until the county completes the next reassessment program is the sales information that was available at the date of the last reassessment.

In relevant part, S.C. Code § 12-43-215 explains the following:

When a property owner or an agent for a property owner appeals the value of a property assessment, the assessor shall consider the appeal and make any adjustments, if warranted, based on the market values of real property as they existed in the year that the equalization and reassessment program was conducted and on which the assessment is based.

The full Attorney General document for this is available online at:

<http://www.scag.gov/wpcontent/uploads/2011/03/clemmons-a-d-os-9054-6-9-10-fair-market-value-real-estate.pdf>

As mandated by State Law, counties are required to Re- Assess and determine a new Fair Market Value every 5 years. Anderson County's next reassessment will be based on an appraisal date of December 31, 2021.

**ATI EXCEPTION:** In 2006 new legislation was signed into law. This legislation now mandates the Assessor to reappraise real property to determine a new Fair Market value if any interest (ownership) in the real property changes any time during the normal 5 year cycle.

**THE EFFECTIVE DATE FOR THE DETERMINATION OF THE FAIR MARKET VALUE OF A PROPERTY DESIGNATED AS AN ATI IS 12/31 OF THE YEAR THE TRANSFER OF INTEREST OCCURRED. ANY CHANGE WILL BE IMPLEMENTED THE FOLLOWING YEAR.**

The new Fair Market Value as determined by the Assessor will be based on arms-length\* sales of like property during the year of the transfer. (Short sales, foreclosures, and most bank sales are not arm's length transaction, and typically are not considered in the Assessor's determination of Fair Market Value.)

For further information regarding when a transfer of interest is considered an assessable transfer of interest go to:

<http://www.scstatehouse.gov/code/t12c037.php> and scroll to article 25.

\*The concept of an arm's length transaction commonly comes into play in the real estate market. When determining the fair market value of a piece of property, the price for the property must be obtained through a potential buyer and seller operating through an arm's length transaction, otherwise, the agreed-upon price will likely differ from the actual fair market value of the property.

For example, if two strangers are involved in the sale and purchase of a house, it is likely that the final agreed-upon price will be close to market value (assuming that both parties have equal bargaining power and equal information about the situation). This is because the seller would want a price that is as high as possible and the buyer would want a price that is as low as possible.

#### **Who May Represent Taxpayers During the Administrative Tax Process?**

##### **South Carolina Code Ann. Section 12-60-90**

1. Attorney – a member in good standing of the Bar or Highest Court of the Jurisdiction shown.
2. Certified Public Accountant – Duly qualified to practice as a certified public accountant in the jurisdiction shown.
3. Officer – a bona fide officer of the taxpayer organization
4. Family Member – a member of the taxpayer's immediate family (i.e. spouse, parent, child, brother or sister).
5. Duly appointed representative of an estate appointed by a probate Judge.

#### **Tax Notices for Properties Under Appeal**

##### **Title 12, Chapter 60, & 12-60-2550; Chapter 54, & 12-54-25**

Payment of Taxes, Interest and Penalties When Valuation of Property is appealed. Referenced portion of Tax Laws of South Carolina, 1976 as amended 1995, as pertains to Real Property Tax Notices for properties under appeal is quoted for the information of all concerned.

**In accordance with S.C. Code 12-60-2550, your assessment may be reduced to not less than 80% of the protested property tax assessment until the appeal is resolved. The request for this reduced assessment must be in writing and must be received prior to December 31 of the tax year in which the appeal is requested. The tax notice based on this reduced assessment must be paid as in other cases. Penalties will apply if the tax notice is not paid by the date indicated. Upon resolution of the appeal, an adjusted tax notice will be prepared and the difference, if any, will be refunded or billed accordingly.**

After final review of the protest or appeal, if the valuation is greater than the value of the assessment set by the assessing official in accordance with this section, an assessment must be made based on the difference between the value of the assessment determined by this section and the value settled by the appeal.

If the valuation is less than that set as provided in this section, the assessment of the current year must be reduced by the cumulative difference between the assessment as entered and that determined by final review or appeal. The tax paid on the difference between the assessment as entered and that determined after final review must be refunded together with interest determined in accordance with section 12-54-25.

For purposes of this section the "final review of the protest or appeal" includes the final decision of the Administrative Law Judge Division or court with respect to the property tax assessment if the property tax assessment was heard by the Administrative Law Judge Division or appealed to a court as provided in this sub article.