REQUEST FOR REVIEW FOR WATERCRAFT

Jacky Hunter
Anderson County Auditor

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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 ____________________________________

Revised 3/2015
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.