McCormick County
The Natural Pace of Life

Assessor's Office
133 South Mine Street Room 201
McCormick, SC 29835
864-852-2931

REAL PROPERTY APPEAL FORM

Reassessment Year: (Y) (N)
Reappraisal Notice Sent: (Y) (N)

YEAR OF APPEAL	APPEALED BY OWNER ☐	APPEALED BY AGENT ☐	AGENTS MUST COMPLETE AND FILE AN AGENT AUTHORIZATION FORM WITH APPEAL

Owner Name(s)

Mailing Address	City	State	Zip Code

Daytime Phone Number	Email Address

Classification of Property:

- ○ Single Family
- ○ Multi-Family
- ○ Commercial
- ○ Industrial
- ○ Agricultural
- ○ Other

Properties to be Appealed

NOTE: Property Appeals may result in: (A) NO CHANGE in assessment, (B) DECREASE in assessment, or (C) INCREASE in assessment. You will be notified by a NOTICE OF DECISION and or PHONE CALL of the action taken on your appeal submitted.

Tax Map Number	Physical Address of Property	Protest Value	Your Estimate of Value
		Land- Building- Total-	Land- Building- Total-
		Land- Building- Total-	Land- Building- Total-

Number Acres	Number Bedrooms	Number Bathrooms	Any additional buildings on your property: Describe:

Your appeal **MUST** include your reason for the appeal and evidence to support your estimate of value. Please include any and all information below and or attach a separate sheet of paper and pictures if needed to support your estimate.

I certify that the information in this document is true and correct. Permission is granted to conduct an on-site inspection of the property is necessary.

Signature(s)_____ ☐ Owner ☐ Agent Date_____

*Filing an Appeal **DOES NOT** extend the deadline to pay your taxes. Tax amount due must be paid by the due date to avoid penalties and interest* Please sign and return to the Assessor's Office by _____.

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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 appeal. 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 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 (January 15th) applies for the property tax year for which that penalty would apply. An appeal submitted on or after the first penalty date (January 15th) applies for the succeeding property tax year.

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.

You may also email the appeal form in to:

sbuck@mccormickcountysc.org or lboddie@mccormickcountysc.org