For Commercial Property Appeals:

We need the following information to assist us in arriving at an accurate market value for you property. Please submit any of the following items which you have available.
All information will be kept confidential.

- Copy of any lease agreement(s) relative to the subject property.
- Copy of any recent fee appraisal performed on the subject property.
- Copy of any floor plan or layout of buildings located on the subject property, including number of units/rooms with sizes, etc.
- Rental rates per unit/room, etc.
- Copy of income and expense statements for the prior three years.
- Any other information you feel would be helpful to establish and accurate market value for you property.

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

Appeal to the Assessor's Office- The property Owner or agent with a signed Power of Attorney or letter of authorization.

Appeal to the Board of Assessment Appeals- The property owner of agent with a property with a properly prepared and signed Power of Attorney Form SC 2848). Property owners may be represented during this administrative tax process by: **(1)** "Someone that has the same qualifications as the person who can represent them in Administrative Tax proceedings with the IRS pursuant to Section10.3 (A),(B), and(C); Section 10.7 (A) (1) through (4) and (7); Section 10.7 (B) and (C) of the U.S. Treasury Department Circular #230" (Attorney or CPA) and **(2)** "A Real Estate Appraiser who is registered or certified pursuant to Chapter 60 of Title 40 during this Administrative Tax Process in a matter of 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.

Appeal to the Administrative Law Judge (ALJ)- The property owner and/or an attorney or CPA with a property 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 my not represent the property owner.

McCormick County Assessor's Office
133 South Mine Street Room 201
McCormick, SC 29835
864-852-2931
Website: www.mccormickcountysc.org

APPEALS AND PROTEST FOR PROPERTY VALUED BY COUNTY ASSESSORS

McCormick County
The Natural Pace of Life



Section 12-60-2510 and 2520 South Carolina Code of Laws of, 1976

SECTION 12-60-2510. Property tax assessment notice; contents; written notice of objection.

(A)(1) In the case of property tax assessments made by the county assessor, whenever the assessor increases the fair market value or special use value in making a property tax assessment by one thousand dollars or more, or whenever the first property tax assessment is made on the property by a county assessor, the assessor, by July first in the year in which the property tax assessment is made, or as soon after as is practical, shall send the taxpayer a property tax assessment notice. In years when real property is appraised and assessed under a countywide equalization program, substantially all property tax assessment notices must be mailed by October first of the implementation year. In these reassessment years, if substantially all of the tax assessment notices are not mailed by October first, the prior year's property tax assessment must be the basis for all property tax assessments for the current tax year. A property tax assessment notice under this subsection must be in writing and must include:

(a) the fair market value;
(b) value as limited by Article 25, Chapter 37, Title 12;
(c) the special use value, if applicable;
(d) the assessment ratio;
(e) the property tax assessment;
(f) the number of acres or lots;
(g) the location of the property;
(h) the tax map number; and
(i) the appeal procedure.

(2) The notice must be served upon the taxpayer personally, or by mailing it to the taxpayer at his last known place of residence which may be determined from the most recent listing in the applicable telephone directory, the Department of Motor Vehicle's motor vehicle registration list, county treasurer's records, or official notice from the property taxpayer.

(3) In years when there is a notice of property tax assessment, the property taxpayer, within ninety days after the assessor mails the property tax assessment notice, must give the assessor written notice of objection to one or more of the following: the fair market value, the special use value, the assessment ratio, and the property tax assessment.

(4) 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.

(B) The department shall prescribe a standard property tax assessment notice designed to contain the information required in subsection (A) in a manner that may be easily understood.

HISTORY: 1995 Act No. 60, Section 4A; 1996 Act No. 431, Section 28; 1998 Act No. 298, Section 1; 2000 Act No, 283, Section 4(B), eff May 19, 2000; 2002 Act No, 271, Section 1, eff May 28, 2002; 2003 Act No, 69, Section 3.FF, eff June 18, 2003; 2006 Act No. 388, Pt IV,Section 2.B, eff upon ratification of amendment to Article X of the Constitution (ratified April 26, 2007); 2007 Act No. 57, Section 9, eff June 6, 2007.

SECTION 12-60-2520. Written request to meet with assessor constitutes notice of objection; written protest following conference; contents.

A) property taxpayer may object to a property tax assessment made by a county assessor by requesting in writing to meet with the assessor within the time limits provided in Section 12-60-2510. This written request is a notice of objection for purposes of this sub article.

B) If, upon examination of the property taxpayer's written objection, the county assessor agrees with the taxpayer, the county assessor must correct the error. If, upon the examination, the county assessor does not agree with the taxpayer, the assessor shall schedule a conference with the property taxpayer within thirty days of the date of the request for a meeting or as soon after that as practical. If the matter is not resolved at the conference, the assessor shall advise the property taxpayer of the right to protest and provide the taxpayer a form on which to file the protest.

The property taxpayer has thirty days after the date of the conference to file a written protest with the assessor. The protest must contain:

(1) the name, address, and telephone number of the property taxpayer;
(2) a description of the property in issue;
(3) a statement of facts supporting the taxpayer's position;
(4) a statement outlining the reasons for the appeal, including any law or other authority, upon which the taxpayer relies; and
(5) the value and classification which the property taxpayer considers the fair market value, special use value, if applicable, and the proper classification.

The taxpayer may use the form prepared by the department, but use of the form is not mandatory.

(C) The assessor shall respond to the written protest and the response must:

(1) be in writing;
(2) be mailed to the property taxpayer by first class mail within thirty days of the date of receipt of the property taxpayer's protest or as soon thereafter as practical;
(3) include a statement of the initial property tax assessment and the redetermined property tax assessment;
(4) state that the redetermined property tax assessment will become final if the property taxpayer does not appeal the property tax assessment to the county board of assessment appeals; and
(5) inform the taxpayer of procedures for all further appeals.

(D) The assessor may amend, modify, or rescind any property tax assessment, except claims relating to property tax exemptions.

(E) Each protest and each response must be filed and maintained at the office of the assessor for four years, and must be made available for examination and copying by any property taxpayer, at the taxpayer's expense pursuant to Chapter 4, of Title 30, the Freedom of Information Act.

Please refer to Section 12-60-2530 for law pertaining to the County Board of Assessment Appeals.