



Lancaster County Assessor's Office
 P.O. Box 1809
 Lancaster, S.C. 29721
 www.mylancastersc.org
 (803)-285-6964

PARCEL NUMBER	
DATE:	

APPLICATION FOR REVIEW OF APPRAISAL/ASSESSMENT

Name of Property Owner(s)	Mailing Address

Phone #:	Email:
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Property Location

Appraised Value of Land	Appraised Value of Buildings	Total Appraised Value

****A REVIEW OF THE APPRAISAL MAY RESULT IN ANY OF THE FOLLOWING ACTIONS****
NO CHANGE DECREASE IN VALUE INCREASE IN VALUE

REQUIRED INFORMATION

Year Purchased	Land Cost	Building Cost	Total Cost

<i>If Rental Please Complete</i>	Monthly Rent	List Any Included Utilities
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****If this is a Rental Property, you must file an income and expense statement with this form****

Property Use

<input type="checkbox"/> Single Family	<input type="checkbox"/> Multi-Family	<input type="checkbox"/> Commercial	<input type="checkbox"/> Industrial	<input type="checkbox"/> Agriculture	<input type="checkbox"/> Other:
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List and identify all improvements on property (i.e. Garage, Barn, Storage Building, etc.):

If Residential Please Complete the Following

Year Built		Duct Heat	Central Air
# of Baths		<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
#of Bedrooms		Type of Fuel	<input type="checkbox"/> Gas <input type="checkbox"/> Oil <input type="checkbox"/> Electric <input type="checkbox"/> Other:

PLEASE SELECT ONE OR BOTH OF THE FOLLOWING

Property is Appraised More Than Fair Market Value
 Property is Not Appraised Comparably with Surrounding Properties

List Reasons in Support of Above

Your Estimate of Fair Market Value	Your Estimate of Use Value(If Classified as Ag)

CERTIFICATION/SIGNATURE

I certify that the description 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 inspection of property if necessary.

Property Owner		Date	
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TAXPAYER'S RIGHT TO APPEAL VALUE - SC CODE OF LAW SECTION 12-60-2510 (3) & (4)

(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.

HOW CAN A PROPERTY OWNER CHECK OR CHALLENGE THE APPRAISAL AND/OR ASSESSMENT OF THEIR PROPERTY?

Under the provision of state law, the property owner may reasonably challenge his assessment using the following procedure (South Carolina Department of Revenue 12-60-2520 as amended).

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

(A) 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.

(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.

Departmental forms may be used to file an appeal/protest, but it is not mandatory.

ONLY THE FOLLOWING PERSONS CAN MAKE A PRESENTATION ON BEHALF OF A TAXPAYER:

- Taxpayer
- A member of taxpayer's immediate family (providing no compensation is made)
- Taxpayers' full-time employee
- Partner of partnership
- Attorney
- Certified Public Accountant (CPA)
- An Internal Revenue Service enrolled agent (refer to the Internal Revenue Service)
- A real estate appraiser who is registered, licensed, or certified by the South Carolina Real Estate Appraiser's Board

IN YEARS WHEN THERE IS NO NOTICE OF PROPERTY TAX ASSESSMENT:

- Taxpayer may appeal the taxable value or market value, special use value, the assessment ratio and the property tax assessment of a parcel 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 the penalty would apply.
- An appeal submitted on or after the first penalty date applies for the succeeding property tax year.

EXAMPLES OF APPEAL SUPPORTING DOCUMENTS:

- Appraisal by South Carolina certified appraiser that must reflect market conditions as of December 31, 2015.
- Closing statement or sales contract reflecting an "arm's length transaction" on the open market.
- Recent comparable sales of similar houses in the same neighborhood or a comparable neighborhood.
- Estimates for repairs showing structural issues or conditions that affect the market value of the house.
- Photos showing existing structural issues or conditions that a buyer may require a seller to repair prior to closing.
- Statement of construction costs or recent bills demonstrating value of new construction or additions.
- Documentation supporting the owner's opinion of value is necessary for a successful appeal.

SECTION 12-60-2550. Payment of adjusted assessment if protest or appeal not concluded by December thirty-first of tax year; payment or refund of difference after final determination.

(A) If it is reasonably expected that the written protest or appeal will not be resolved by December thirty-first of the tax year, the county assessor shall notify the auditor to adjust the property tax assessment of the property under protest to eighty percent of the protested property tax assessment, or any valuation greater than eighty percent agreed to in writing by the taxpayer, and enter the adjusted property tax assessment on the tax duplicate. The tax must be paid as in other cases.