



www.aikencountysc.gov

Aiken County
Office of the Assessor
1930 University Parkway, Suite 2400
Aiken, SC 29801
(803) 642-1583

INFORMAL APPEAL FORM

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 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.

Completion of this form is not necessary to begin the appeal; however, the appeal must be in writing, must be timely filed, should properly identify the property under appeal (tax map number) and should provide the taxpayer's estimate of value.

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.

Documentation to support your opinion of value is essential. Please attach copies of any appraisals, closing statements, real estate listings, and/or income and expense statements that support your opinion.

A review of the property because of the appeal may not necessarily result in a decrease in the appraised value. This value may increase or remain the same. If a decrease in value occurs, it will not be retroactive to include prior years. If the review reveals property that has escaped taxation in previous years, those items will be added to the appraisal accordingly.



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DO NOT E-MAIL

INFORMAL APPEAL FORM

DO NOT FAX

Map Reference Number: _____

RE: Property Identification (Include Location, Mobile Home VIN # / Serial #)

Owners' opinion of value: _____ I disagree with the appraised value of my property because: _____

Upon which of the following do you base your opinion? Check all that apply.

- Judgment Only, Purchase Price, Asking Price, Recent Offer, Outside Appraisal, Comparable Sale, Economic Rent, Other

Purchase price (if purchased within the last four years): _____ Date Purchased: _____

List any remodeling completed within the last four years and cost: _____

If the property has been offered for sale in the last four years, list the asking price: _____

*Signature required. Please sign below.

Commercial Property, please include the following: (This information can be attached on a separate sheet)

- 1. Three-year income and expense history starting with current year. Separate expense items paid by tenant and or landlord.
2. Rental schedules for all rented space including square footage, tenant expenses, length of lease, escalation clauses, etc.
3. Rental schedules for all vacant space including square footage, tenant expenses, length of lease, escalation clauses, etc.
4. Four-year history of capital expenditures starting with current year.

* _____ Date: _____

Owner's Signature (Signature Required for Processing) (If agent signed for owner, give relationship)

Please print owner's name and mailing address to which you wish all correspondence to be directed.

Name: _____ Daytime Telephone: _____

Address: _____ E-Mail: _____

City, State, Zip: _____

OFFICE USE ONLY

Withdrawn No Change Adjustment made from: \$ _____ to: \$ _____ Signature: _____ Date: _____

4% / 6% Ag Map Correction Recent Sale Appraisal Equity Other (State Reason) _____

Notes and Findings: _____

APPEAL YEAR _____ APPRAISER REV DATE _____ APPRAISER INITIALS _____

Contact Date _____ Appointment Date _____ Time _____