



www.aikencountysc.gov

**Aiken County**  
**Office of the Assessor**  
1930 University Parkway, Suite 2400  
Aiken, SC 29801  
assessor@aikencountysc.gov  
(803) 642-1583

## PROPERTY APPRAISAL OBJECTION FORM

Section 12-60-2510 of the S.C. Code of Laws allows objection 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 objection. Failure to file within the objection period constitutes a waiver of the owner's right of objection 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 object to the fair market value, the special use value, the assessment ratio, and the property tax assessment of parcel of property at any time. The objection must be submitted in writing to the Assessor. An objection submitted before the first penalty date (January 15th) applies for the property tax year for which that penalty would apply. An objection 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 objection; however, the objection must be in writing, must be timely filed, should properly identify the property under objection (tax map number) and should provide the taxpayer's estimate of value.

If the a objection is mailed to our office, please keep a copy for your records. Efforts to insure our receipt of your objection 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. You may 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 objection 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.**

**Tax bills are due and payable by January 15<sup>th</sup> to avoid penalties even if your property is under objection.**

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**PROPERTY APPRAISAL OBJECTION FORM**

<b>Tax Year</b>	<b>Initial FAIR MARKET VALUE (FMV) \$</b>
<b>Property ID Number</b>	
<b>Property Description</b>	<b>Initial PROPERTY TAXABLE VALUE (PTV) \$</b>
<b>**Mobile home must be registered in your name**</b>	

I disagree with the Assessor's appraised value of my property because: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Owners' opinion of value: \_\_\_\_\_ **\*\*Please attach documentation to support your value\*\***

Owner Name	Home/Cell Phone
Address	Work Phone
Address	Email
City	

Print Name of Property Owner or Agent \_\_\_\_\_

Signature of Property Owner or Agent \_\_\_\_\_

**NOTE: If the objection form is signed by an agent, a letter of authorization (POA) must accompany the filing of the objection. Failure of incomplete application will not be processed.**

**Agent's Address:** \_\_\_\_\_ **Agent Phone#** \_\_\_\_\_  
\_\_\_\_\_ **Agent Email** \_\_\_\_\_  
\_\_\_\_\_

**OFFICE USE ONLY**

WITHDRAWN     NO CHANGE    REVISED: FMV\$ \_\_\_\_\_ PTV\$ \_\_\_\_\_

Notes and Findings: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Appraiser \_\_\_\_\_

Contact Date \_\_\_\_\_ Appointment Date \_\_\_\_\_ Time \_\_\_\_\_