

**Office of Union County Assessor**

203 N. Herndon Street, Union, S.C. 29379

864-429-1650

Tax Map Number: \_\_\_\_\_

Date: \_\_\_\_\_

Tax Year: \_\_\_\_\_

**NOTICE OF OBJECTION TO REAL PROPERTY TAX ASSESSMENT (INFORMAL APPEAL)**

Owner name: \_\_\_\_\_

Mailing address: \_\_\_\_\_

Phone number: \_\_\_\_\_

Property address: \_\_\_\_\_

| DATED CALLED | VIEW DATE/TIME |
|--------------|----------------|
|              | /              |
|              | /              |

|   |
|---|
| DID PROPERTY RECEIVE AN ASSESSMENT NOTICE FOR THIS TAX YEAR? Y OR N |
| IF YES, ATTACH A COPY   |

I hereby object to the assessment of my property for tax purposes, under the provisions of SC Code of Laws, 1976, Section 12-60-2510. I agree to allow inspection of the property in question, by the Assessor's Office.

My reason(s) for this objection (include any law or authority you are relying on): \_\_\_\_\_

Type of property: (check all that apply) \_\_\_ Residence \_\_\_ Acreage \_\_\_ Commercial \_\_\_ Agricultural  
**Commercial Property**, please include the following: 1) Three-year income & expense history, starting with current year. 2) Rental schedules for all rented space including square footage, tenant expenses, length of lease, etc. 3) Rental schedules for all vacant space including square footage, tenant expenses, length of lease, etc. 4) Four-year history of capital expenditures starting with current year.

**Additional sheet(s) may be attached if needed.**

Facts supporting my position: (ex.: Recent appraisal, comparable sales, sales price, etc.)

|            |  |
|------------|--|
| DATE       |  |
| WAS        |  |
| NOW        |  |
| CODE       |  |
| LETTER Y/N |  |
| ABATE Y/N  |  |
| BLDG +/-   |  |
| LAND +/-   |  |

Owners estimate of the fair market value for: Building(s) \$ \_\_\_\_\_

Land \$ \_\_\_\_\_

Signature of owner: \_\_\_\_\_ Date: \_\_\_\_\_

A review of the property because of the objection may not necessarily result in a decrease in the appraised value. It 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.

If providing an independent appraisal you are doing so only as informational support as to the owners estimate of value, the assessor is not required to make changes based solely on information provided by owner.

Section 12-60-2510 of the S.C. Code of Laws allows appeals on real estate valuations under the following circumstances.

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 the 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 that penalty would apply. An appeal submitted on or after the first penalty date applies for the succeeding property tax year.

In years when notice of property tax assessment has been given, the owner has 90 days after the date of notice indicated on the Notice of Classification, Appraisal & Assessment of Real Estate to file written appeal. Failure to file within the appeal period constitutes a waiver of the owner's right to appeal for that tax year and the Assessor is not required to review any request filed after that time.

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), should provide reason(s) for the objection, should provide any facts supporting taxpayer's objection and should provide the taxpayer's estimate of fair market value.

You will be notified by mail with the results of our review, which will include further instructions for appeal if your concerns are not resolved.

Please keep a copy of the appeal for your records.