



CLARENDON COUNTY ASSESSOR

411 SUNSET DRIVE, MANNING, SC 29102
TEL: 803-435-4423 FAX: 803-435-8905
Email: assessor@clarendoncountygov.org

HELPFUL INFORMATION WHEN YOU ARE CONTEMPLATING AN APPEAL OF YOUR 2013 PROPERTY VALUE

SC Statutes S12-43-217(A) Directs assessors to reappraise all the real estate and mobile homes in their counties once every five (5) years. Your 2013 tax bill is based on the market value of your property on 12/31/2010 – the most recent reappraisal in Clarendon County.

The market value of your property may have decreased or increased since the 2010 reappraisal. However, the Assessor is prohibited from changing a value between reappraisals.

Clarendon County's next reappraisal date will be 12/31/2015.

SC Statutes S12-43-215: “When a property owner or an agent for a property owner appeals the value of a property assessment, the assessor shall consider the appeal and make any adjustments, if warranted, based on the market values of real property as they existed in the year that the equalization and reassessment program was conducted and on which the assessment is based.” [12/31/2010 – the most recent reappraisal in Clarendon County]

SC Attorney General's Opinion of 6/6/2010: “If [an] individual appeals the value, the only information that can be considered according to S.C. Code § 12-43-215 [see above] is the market value as ‘existed in the year that the equalization and reassessment program was conducted.’ Therefore, the value will remain the same until reassessment, which occurs every five years.” [emphasis added]

Your tax bill may have increased or decreased since 2012 because the County's millage (the amount of tax per dollar of assessed value) has changed. If the assessed value shown in your tax bill has changed since 2012, and you have not added or removed improvements, or significantly changed the use of your property please let the Assessor's Office know.

ASSESSABLE TRANSFERS OF INTEREST

In 2006, the SC Legislature passed the “SOUTH CAROLINA REAL PROPERTY TAX REFORM ACT”. It created an exception to the rule above for what is called an “Assessable Transfer of Interest” (ATI) in real property. This provision is popularly known as the “Point-of-Sale” valuation rule. If your property was sold/transferred after 12/31/2011 it is considered an ATI, and its value for tax purposes must be determined using a market value appraisal as of 12/31/2012, the year the sale/transfer took place.

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Market value defined:

“Market value is the most probable price in cash that a property would bring in a competitive and open market, assuming that the buyer and seller are acting knowledgeably, sufficient time is allowed for the sale, and price is not affected by special influences.” [Property Appraisal and Assessment Administration, IAAO, 1990]

The assessor’s appraisal of your property is developed using recent sale prices of other properties similar to yours. These sales have been analyzed and tested to be sure they meet the definition above. Such sales are generally called “Arms’ Length Transactions”.

Transactions between relatives, close friends, business associates; short sales, foreclosure sales, transfers in-lieu of foreclosure, auctions; and other transactions that fail to meet the definition are not considered when conducting a market value appraisal.

Comparative Assessments:

There are many combinations of “taxable values” dictated by state law. Each of these “taxable values” will lead to a different assessed value; therefore, a different tax amount. One of the assessor’s primary jobs is to classify all the properties and mobile homes in the county. Because of differences in classification, your neighbors’ assessments/tax bills may be significantly higher/lower than your own. Because of the multitude of “taxable values” and the resulting multitude of tax amounts, comparison of tax amounts or assessments is not a valid basis for an appeal.

Conclusion:

Because of the multitude of taxable values required by the tax laws, the market value appraisal has to be the basis for appeals. All the other values mentioned (with the exception of the ATI market value) are derived from market values as appraised on 12/31/2010.

Your participation in the Appeals Process in Clarendon County is appreciated. The purpose of this information sheet is to familiarize you with the rules that govern an appeal. Though you are not required to fill out the Appeal Form accompanying this fact sheet, its use will aid both you and the assessor’s office in processing your appeal. Please fill out the form as completely as possible. If you are picking it up in the assessor’s office, do not hesitate to ask for assistance filling it out from the office staff.

2014 TAX YEAR

Clarendon County Assessor

411 Sunset Drive
Manning, SC 29102
Phone (803) 435-4423

APPLICATION FOR REVIEW OF APPRAISAL AND/OR ASSESSMENT

Property Owner _____ TM# _____

Legal Description _____ Improved **YES** or **NO** # Acres / Lots _____

Total Market Value _____ Total Capped Value _____

I disagree with the appraised value of the property because:

Attach any supporting documentation in detail including recent sales of comparable properties or any other factors that may substantiate your estimate of fair market value. By SC Law, the Assessor's is considered correct unless owner can document that the valuation is incorrect.

Owner's Estimate of Fair Market Value \$ _____

REVIEW OF ASSESSMENT MAY RESULT IN ANY OF THE FOLLOWING ACTIONS:

- (1) NO CHANGE (2) DECREASED ASSESSMENT (3) INCREASED ASSESSMENT

Under the provisions of Section 12-60-2510 - 2560, South Carolina Code of Laws., 1976, I hereby appeal the appraisal / assessment of this property. I certify that the statements contained in this application are to the best of my knowledge, true and correct and permission is granted to conduct inside and outside inspection of property if necessary.

Given under my hand this _____ day of _____, 20____.

Owner / Agent _____ Tel# _____

Email address _____

Owner's Mailing Address _____

POWER OF ATTORNEY AND DECLARATION OF REPRESENTATIVE

(1) Property Description: TMS# _____

Location _____

County _____ Tax Year(s) _____

(2) Property Owner / Name & Address: Telephone: _____

_____ (H) _____

_____ (W) _____

_____ (M/Fax) _____

I hereby appoint the following representative(s) as attorney(s) in fact

Name & Address:

(1) _____ Telephone _____

_____ Fax _____

(2) _____ Telephone _____

_____ Fax _____

(3) _____ Telephone _____

_____ Fax _____

to represent me before the Clarendon County Assessor's Office and local taxing authorities during the administrative tax process.

Date

Signature of Property Owner

DECLARATION OF REPRESENTATIVE

Under penalty of perjury, I declare that:

- (1) I am not currently under suspension or disbarment from practice before the South Carolina Bar/CPA Association.
- (2) I am authorized to represent the taxpayer(s) identified herein for the tax matter(s) specified there; and
- (3) I am one of the following:
 - (a) Attorney – a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - (b) Certified Public Accountant – duly qualified to practice as a certified public accountant in the jurisdiction shown below.
 - (c) Officer – a bona fide officer of the taxpayer organization.
 - (d) Full-time Employee – a full time employee of the taxpayer.
 - (e) Family member – a member of the taxpayer's immediate family (i.e., spouse, parent, child, brother or sister).
 - (f) Registered Licensed or Certified Real Estate Appraiser.
 - (g) Other. Please explain _____

NOTE: IF THIS POWER OF ATTORNEY FORM IS NOT SIGNED, IT WILL BE RETURNED.

Designation (Insert a-g from above)	Jurisdiction (State)	Signature	Date
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