

Valuation Appeal Process

If you wish to appeal the assessment on your property:

If you received an assessment notice in the mail, the property taxpayer must serve written notice of objection to the Assessor within ninety (90) days from date of the assessment notice. Otherwise, you may appeal at any time during a given tax year, with January 15 of the following year being the deadline. The objection must address one or more of the following: fair market value, special use value, assessment ratio, or property tax assessment. The objection must also contain the name, address, and telephone number of the property taxpayer, a description of the property at issue, a statement of facts to support the taxpayer's position, a statement outlining the reasons for the appeal, and the estimated or proposed fair market value of the property. Please provide the Assessor with a copy of all information that supports the objection.

Upon receipt of the objection, the Assessor will review the submitted information and schedule a conference to discuss the matter with the property tax payer, and if warranted, will also conduct a review of the property at issue. The Assessor will provide a written response to the objection.

Within thirty (30) days of the Assessor's response, the property taxpayer may appeal to the Oconee County Board of Assessment Appeals ("Board") by providing written notice to the Assessor.

Within thirty (30) days of the receipt of the decision of the board, the property taxpayer may appeal such decision by requesting a contested case hearing before the South Carolina Administrative Law Judge Division.

State Law requires that you must pay 80% of tax calculated on the proposed assessment if it appears that the appeal will not be settled by December 31 of the tax year in question. With a written request, a 100% tax bill can be issued.

Review of assessment may result in any of the following actions: No change, a decreased assessment, or an increased assessment.