



DARLINGTON COUNTY ASSESSOR'S OFFICE

1 Public Square, Room 309 • Darlington, SC 29532 • Phone: 843-398-4180 • Fax: 843-398-4002

Residential Appeal Form

RE: Property Identification (Location)

Tax Map # _____

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

because: _____

Documentation to support your opinion of value is essential. Please attach copies of any supporting evidence.

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.**

Date _____ Daytime Telephone _____ E-mail _____

* _____

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

Name _____

Address _____

City, State, Zip _____

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



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 and may be subject to back taxes. **Please read information on page 2.**

Section 12-60-2510 & 12-60-2520 of the S.C. Code of Laws allows appeals on real estate valuations under the following circumstances.

If the owner or agent received an Assessment notice for the year, 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 a 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.

