

Marlboro County

20__ Appeal Form

Parcel ID # _____ Appeal Number _____
Tax Acct. _____ Hearing Day/Date _____
Map _____ Hearing Time _____

Date Received (Stamp) _____

An appeal must be made within ninety (90) days from assessment notice for tax year appealed as per SC Code of Laws 12-60-2510. An appeal does not prevent delinquency for late payment of tax.

Please complete and return this form to schedule an appeal to the Assessor/Board of Assessment Hearing.
(Please Print)

Part 1 Owner's Information

Owner's Name _____
APPEALED BY (If different) _____ Relationship to Owner _____
Mailing Address _____
Phone Number _____ E-mail _____

Part 2 Parcel Information

Parcel ID # _____ Site Address _____
If Mobile Home: Decal # _____ HUD/Vin Number _____
DMV Title Number _____ Has title been relinquished to DMV? _____
If **not** on your land, name of land owner _____

Part 3 Appeal Information

I am appealing due to (Circle): Value (Land Building Both), Property Classification, Exemption
County's Assessed Value: Bldg \$ _____ Land \$ _____ Other \$ _____
Total \$ _____

In your opinion, what is the fair market value of this property as of January 1 of tax year appealing. **Please provide copy(s) of basis: appraisal, closing statements, pictures, real estate listings, etc.** (Place value in spaces provided below)

Bldg(s) \$ _____ Land \$ _____ Other \$ _____ Total \$ _____

Has an independent fee appraisal(s) been made on this property?

Yes _____ or No _____ If yes, please attach a copy to this application.

Date acquired? _____ Amount \$ _____ From whom? _____

Please provide copy(s) of purchase receipt(s) / contract(s), multiple listing service (MLS) #/information

How acquired? (Auction, Bank, Built by Self, Family, Foreclosure, For Sale by Owner, Inherited, Multiple Listing (Realtor), On-line Listing Service, Short Sale, Tax Sale, Trade, Other): _____

Is property for sale? _____ Asking Price? \$ _____ How long on market? _____

If a real estate broker is involved, attach a copy of the listing contract to this application. MLS # _____

Please turn over to complete application

Part 3 Continued

What improvements / repairs have been made to property since purchase (real estate last reappraisal)?

Actual cost? \$ _____ Who did improvements / repairs? _____

Dollar amount of fire insurance replacement value \$ _____

(Note Fire Insurance normally covers structure(s) and contents: Please separate)

State the reason(s) for your appeal:

If income producing property, please provide attached on a separate sheet:

1. Three-year income and expense history (starting current year).
2. Rental schedules for all rental and vacant space including square foot, tenant(s) expense, length of lease, escalation clauses, etc. (Copy of lease/rental agreement(s))
3. Four-year history of capital expenditures (starting with current year).

Part 4 Signature / Acknowledgement

South Carolina General Statute 12-37-930, states the following basis for assessment:

“All property must be valued for taxation at its true value in money which in all cases is the price which the property would bring following reasonable exposure to the market, where both the seller and buyer are willing, are not acting under compulsion, and are reasonably well informed of the uses and purposes for which it is adapted and for which it is capable of being used.” This statement defines a true sale. Distressed sales, family sales, forced sales, foreclosures, foreclosure resales, non-market level sales, un-marketed property sales, tax sales, and/or other unreliable sales **are not true sales**. Marlboro County is assessed as of the last revaluation date. True sales of assessable transfer of interest (ATI) will be adjusted to reflect that sale. Sales/fee appraisals after that date are not allowed to be considered for this appeal.

An appeal may not be based on percentage of increase/decrease, amount of value increase/decrease or ability to pay. **In a year in which the appraised value changes, or creation of a reassessment notice the owner has ninety (90) days after the date of notice to file a written appeal or right is waived. Failure to receive a notice does not extend the appeal time. An appeal may be made on non-new assessments (notices) until January 15 (first penalty date) for tax year appealed as per SC Code of Laws 12-60-2510.**

All tax/fees must be paid prior to January 15, to avoid delinquent penalties, regardless of appeal status.

I certify that the above statements are true and correct. I hereby request a hearing before the Assessor and/or Board of Assessment and Review. If owner has an agent act on his behalf, the agent must meet the requirements of Section 12-60-90 of SC Code of Laws. Appellants who do not hold an ownership interest in subject property and wish to appeal on behalf of the owner must file with the assessor’s office a completed, notarized power-of-attorney form signed by the property owner(s). I have read and understand this request.

Signature of appellant(s) _____ **Date:** _____

Appeals and the Appeal Process

All appeals must be based on true sales, income approach and/or the cost to construct approach to value. The appeal process is constructed to provide a way for property owners to appeal an assessed value in a structured and expedient way. The burden of showing the valuation is incorrect is placed on the property owner. You must be prepared to demonstrate and show how you arrived at your proposed value.

When may you appeal: Property must be appealed within ninety (90) days of date on assessment notice (Not Tax Bill) or right is waived; in a year no assessment notice is given, appeal tax bill on or before January 15 (first penalty date), or after January 1 (current year) and before January 15 of following year (first penalty date). An appeal submitted before the first penalty date applies for the property tax year for which that penalty would apply. All appeals must be submitted in writing to the assessor and on county appeal form. Appeals after January 15 will be for the following tax year as per SC Code of Laws Section 12-60-2510. **All tax/fees must be paid prior to January 15** to avoid delinquent tax/fee penalties. Note: the property owner cannot exercise both appeal options within the same year/tax period. Failure to receive an assessment notice does not extend appeal period.

What may or may not be appealed: The County is charged with assessing all property within its borders under South Carolina Code of Laws Section (SCCLS) 12-37-930. Section 12-37-930 states in part "All property must be valued for taxation at its true value in money which in all cases is the prices which the property would bring following reasonable exposure to the market, where both the seller and buyer are willing, are not acting under compulsion, and are reasonably well informed of the uses and purposes for which it is adapted and for which it is capable of being used." This means the County is charged with assessing property using fair market or true value. For this purpose, auction sales, bank sales, distressed sales, family sales, forced sales, foreclosures, foreclosure resales, for sale by owner, gift, inherited property, non-market level sales, on-line listing service, short sales, tax sales, trade of property, un-marketed property sales, and/or other unreliable sales **are not used** to develop/represent fair market value. Value is set as of January 1. An appeal may not be based on amount of percent increase/decrease, amount of value change or ability to pay.

The courts have consistently ruled that:

1. All property shall be valued for taxation at its true value (see above). SC Code Ann. 12-37-930 (Supp. 1995)
2. Fair market value is the measure of true value for taxation purposes. Lindsey v SC Tax Comm'n, 302, SC 504, 397 S.E.2D 95 (1990).
3. The person appealing has the burden of proof that the assessment is incorrect. Cloyd v Mabry, 295 SC SC 86, 367 S.E.2D 171, at 173 (CT.App. 1988).
4. Market sales of comparable properties present probative evidence of fair market value 84 C.J.S. Taxation & sect: 411 (1954); and Cloyd v Mabry.
5. Forced sales and distress sales are not probative evidence of fair market value. Hickey v United States, 208 F.2d 269 (1953)
6. Delinquent tax sale is a forced or distress sale and not indicative of the market value only tax amount owed. SC Code Ann. & sect; 12-37-930 (Supp. 1995); and Hickey v United States.

Marlboro County real estate values reflect the market value as of last revaluation date, which is the date of the last county-wide revaluation. Any inflation, deflation or other economic changes occurring after this date cannot be lawfully considered for an appeal.

Normal maintenance is not grounds for an appeal. Some things considered normal maintenance: painting, outdated kitchen/baths, and replacement of: carpet/flooring, HVAC, plumbing fixtures, roof, rotten wood, etc.

Who may represent property owners: Corporate Officers, Enrolled IRS Agents, Fiduciaries, Full-Time Employees of the Property Owner, Partners, Property Owner, South Carolina Certified Public Accountants, SC Licensed Attorneys, and SC Registered/Licensed/Certified Appraisers. Anyone other than the property owner files an appeal or represents the owner must have written consent of the owner given to them. They must have a Power of Attorney and Declaration of Representative as seen on Department of Revenue’s Website. The requirements of SC Code of Laws Section 12-60-90 must be met.

Some items used to represent value: Closing statement, comparable sales of property (in your neighborhood), fee appraisal, pictures, purchase agreement and/or real estate listing of your property. If income producing property, last three (3) years of income and expense statements, rental schedules for all rented and vacant space last three (3) years, including square foot of each rental, tenant(s) expense, length of lease, escalation clauses, four-year history of capital expenditures, copy of lease(s). If you have new construction, repairs or additions cost of material and labor, contract from person did work.

Note: Property affected by flood, fire, hail, wind, etc., please provide (all that apply) county/town inspections department estimated cost of damage and/or repair, fire report, insurance estimate cost of loss/repair, license contractor estimated cost of damage and to repair, pictures. Any damage/changes on/or after January 1 will be for the next tax year.

Process of an Appeal: First the owner must appeal to the Assessor/Assessor’s Staff (informal appeal), if owner does not agree with this appeal, then appeal to the Board of Assessment (formal appeal). The owner then may appeal to the Administrative Law Court, Circuit Court, Appellate Court and the South Carolina Supreme Court.

County Valuation: Marlboro County value is of last revaluation date. These values remain in effect until the next county-wide revaluation, which is currently performed every five (5) years. New accounts or new construction is assessed using this data. SC Code of Laws 12-43-215 & 12-37-3140 True sales/ATI transfers used for value purposes are assessed as of date of transfer. SC Code of Laws 12-43-217, 12-37-610, 12-37-3150, Value is set for all land and structures as of January 1, any changes after will be for next tax year.

Information: Any information obtained may be used for other tax purposes.

Note: An appeal may result in an increase/decrease or no change in value. Increase in value will be added to the assessment accordingly, if a decrease in value occurs it will not be retroactive to include prior years.

Please return the completed appeal form to the Marlboro County Assessing Department in the required time to be considered.

I have read and understand the appeal form and this additional information pertaining to my appeal.

Signature of appellant _____ **Date:** _____

Signature of appellant _____ **Date:** _____