

THIS IS NOT A TAX BILL

Classification	Acres/Lots	Market Value	New Construction	Limited Value	Taxable Value	X	Ratio	=	Assessed Value	Tax Map Number
*Owner Occupied Residential						X				
*Other Property						X				
Market Value Agricultural										Total Taxable Value
*Use Value -Agricultural						X				
Totals										Property Type:
You will be billed at a later date. This is not the tax amount to be paid										Reason for Notice:
PROPERTY LOCATION - SUBDIVISION - LEGAL DESCRIPTION										Account Number
Tax District	Date of Notice:									

If you disagree with the appraisal and/or assessment, you must file written objection with the Assessor within 90 days, or before

Informal Appeal Form

Please complete an informal appeal form for each parcel you wish to appeal.

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

Documentation to support your opinion of value is essential. Please attach copies of any appraisals, closing statements, real estate listings, income and expense statements, etc. to this form. Upon which of the following do you base your opinion? Check all that apply.

- Judgment Only
- Outside Appraisal
- Asking Price
- Economic Rent
- Purchase Price
- Comparable Sales
- Recent Offer
- Other

What was the purchase price (if purchased within the last four years)? Date Purchased _____ Price _____

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. _____

List any mobile homes located in this property: Make _____ Model _____

Year _____ Size _____ Mobile Home Owner Name and Address _____

If this is a Commercial Property, please include the following:

1. Three-year income and expense history starting with current year. Separate expense items paid by tenant and or landlord.
2. Rental schedules for all rented space including square footage, tenant expense, length of lease, escalation clauses, etc.
3. Rental schedules for all vacant space including square footage, tenant expenses, length of lease, escalation clauses, etc.
4. Four-year history of capital expenditures starting with current year.

(This information can be attached on a separate sheet)

SIGNATURE

DATE

TELEPHONE

EMAIL

Please keep this bottom portion for your records



SPARTANBURG COUNTY
Office of the Assessor
PO Box 5762
Spartanburg, SC 29304

Spartanburg County Property Information

www.spartanburgcounty.org | (864) 596-2544

Office of the Assessor
366 N. Church Street, PO Box 5762, Spartanburg, SC 29304

Notice of Classification
Appraisal & Assessment of Real Estate 2018 Tax Year

Tax District	Date of Notice:	Total Taxable Value Amount	Assessed Value	Type	Location

163 1 AV 0.388

P:163 / T:1 / S:



JOE SAMPLE
JANE SAMPLE
123 ANYWHERE ST
COLUMBIA SC 29201-9999



SPARTANBURG COUNTY
Office of the Assessor
PO Box 5762
Spartanburg, SC 29304



Please correct your name and/or mailing address

IF YOU WISH TO APPEAL THE ASSESSMENT ON YOUR PROPERTY:

If you disagree with the assessor's appraisal or assessment of your property and wish to appeal, state law provides the procedures in Section 12-60-2510 et seq. of the 1976 code of Laws, as amended. ALL APPEALS MUST BE TIMELY FILED, MUST BE IN WRITING AND MUST CLEARLY IDENTIFY THE PROPERTY UNDER APPEAL. You may use the Informal Appeal Form on the front of this notice. (Use of this form is not required.)

Step 1: Written objection must be delivered or mailed to the assessor within 90 days of the mail date on the Notice of Classification, Appraisal & Assessment.

Step 2: Upon receipt of your written objection, your appraisal will be reviewed for possible adjustments. A conference may be scheduled with you to provide information on the assessor's value and your reasons for objection. Conferences may be held in person or by phone and scheduled at the convenience of the taxpayer. The assessor may request that you provide additional information to help determine the market value of your property. You will receive a Notice of Action indicating a re-determined property appraisal/assessment, or no change in the appraisal/assessment.

Step 3: If you disagree with the re-determined appraisal/assessment, you must file a written protest to the assessor within thirty days of the revised notice. The protest must contain: The name, address, and telephone number of the property taxpayer; a description of the property in issue; a statement of facts supporting the taxpayers position; a statement outlining the reasons for the appeal, including any law or other authority, upon which the taxpayer relies; and the value and classification which the property taxpayer considers the fair market value, special use value, if applicable, and the property classification. The Assessor will then respond in writing to the taxpayer within thirty days of the date of receipt of the taxpayers protest or as soon thereafter as practical.

Step 4: If you disagree with the re-determined appraisal/assessment, you must file a written objection to the Spartanburg County Board of Assessment Appeals within thirty days of the revised notice. The Board is a panel of private citizens appointed by County Council to serve as the local authority in local property tax appeals.

Step 5: If you disagree with the Board of Assessment Appeals, you may appeal within thirty days after the date of the board's written decision to the South Carolina Administrative Law Court, Edgar A. Brown Building, 1205 Pendleton Street, Columbia, S.C. 29201.

Step 6: In accordance with S.C. Code 12-60-2550, your assessment may be reduced to 80% of the protested property tax assessment until the appeal is resolved. The request for this reduced assessment must be in writing and must be received prior to 12/31.

Section 12-60-90 to the SC Code of Laws effectively specifies who can make a presentation for a taxpayer in the administrative tax process. Only the following can make a presentation for a taxpayer: 1) The taxpayer themselves. 2) A member of their immediate family without compensation. 3) The taxpayer's full time employee. 4) A partner or partnership. 5) An attorney. 6) A certified public accountant (CPA). 7) An IRS enrolled agent. 8) A real estate appraiser who is registered, licensed, or certified by the SCREAB.



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366 N. Church Street, PO Box 5762, Spartanburg, SC 29304

**OFFICE USE ONLY
STATUS**

Withdrawn _____ No Change _____ Adjustment made: From \$ _____ To \$ _____

Signature _____ Date _____

Reviewer's Comments:

Reason for Change:

4% / 6% Ag Map Correction Recent Sale Appraisal Equity Other (State Reason) _____

Notes and Findings: _____

APCD _____ APRD _____

Contact Date _____

Appt. Date _____ Time _____