

Charleston County
 ASSESSOR'S OFFICE
 P.O. BOX 427
 CHARLESTON, SC 29402-0427
 TEMPORARY RETURN SERVICE REQUESTED



CALL THE
REASSESSMENT HOTLINE
 (843) 958-4144 8:30-5:00 M-F
 OR GO TO
www.charlestoncounty.org

Physical Address:
 101 Meeting Street, Suite 130
 Charleston, SC 29401

THIS IS NOT A TAX BILL

TAXPAYER, JOHN Q
 TAXPAYER, JANE D
 123 MAIN STREET
 YOUR TOWN, SC 12345

Owner's Name: TAXPAYER JOHN Q

NOTICE OF CLASSIFICATION, APPRAISAL, & ASSESSMENT OF REAL ESTATE 2015 TAX YEAR

PROPERTY CLASSIFICATION	VALUE	X	RATIO	=	ASSESSMENT *
OWNER OCCUPIED RESIDENCE		X		=	
OTHER REAL PROPERTY	600,000	X	0.06	=	36,000
AGRICULTURAL USE VALUE		X		=	
TOTAL TAXABLE (CAPPED) VALUE/ASSESSMENT	600,000				36,000

PARCEL ID NO.
123-45-67-890

FOR INFORMATION ONLY
 MARKET VALUE **WITHOUT 15% CAP**
600,000

AGRICULTURAL MARKET VALUE
WITH 15% CAP (CAPPED VALUE)

*** THE ASSESSMENT IS NOT THE AMOUNT OF YOUR FUTURE TAXES.**

PROPERTY LOCATION-SUBDIVISION-LEGAL DESCRIPTION OLD CEDAR LANE JOHNS ISLAND PARCEL 4 KIC CASSIQUE GOLF COURSE TOTAL ACREAGE IS 3.39	OFFICE USE	
	TAX DISTRICT 5-1	NOTICE DATE 09/24/2015

If you disagree with the Appraisal / Assessment, you **must** file **written objection** with the Assessor on or before **12/23/2015**. SEE INFORMATION ON BACK OF THIS NOTICE.

REASON FOR CHANGE: ATI Occurred Prior Year

CHARLESTON COUNTY IS REQUIRED BY LAW TO REASSESS IN 2015. FOR THIS REASSESSMENT MOST PROPERTIES MUST BE VALUED AT WHAT THEY WERE WORTH ON DECEMBER 31, 2013. PROPERTIES THAT EXPERIENCED AN ASSESSABLE TRANSFER OF INTEREST (ATI) IN 2014 DO NOT QUALIFY FOR THE 15% CAP ON INCREASES IN VALUE AND MUST BE VALUED AT WHAT THEY WERE WORTH ON DECEMBER 31, 2014. THE REASON FOR CHANGE NOTED ABOVE WILL INDICATE IF AN ATI OCCURRED. EXAMINE THE NOTICE CAREFULLY - IT ADVISES YOU OF THE NEW APPRAISED & TAXABLE VALUES & ASSESSMENT. FOR INFORMATION ON HOW TO APPEAL, THE 15% CAP & OTHER REASSESSMENT INFORMATION, SEE THE INSERT INCLUDED WITH THIS NOTICE OR GO TO WWW.CHARLESTONCOUNTY.ORG AND LOOK FOR REASSESSMENT 2015.

If this property is your **primary legal residence**, and it is not assessed at the 4% ratio (above), OR if you believe the property qualifies for the **Agricultural Use Special Assessment**, and it is not assessed at Agricultural Use Value (above), file an application. If you **have already filed an application**, and Legal Residence or Agricultural Use has been denied, revoked, removed or is not indicated above, file an Objection if you believe the property qualifies. Applications can be found at www.charlestoncounty.org, OR call our office at the main number noted above.

IMPORTANT NOTE: Applications have legal deadlines. Backlogs develop after bills are mailed. If the bill is due and an application has been filed, you **must** pay your bill as issued or penalties will be applied. If your application(s) is approved, you will receive a refund.

PARCEL ID NO. 123-45-67-890

Section 12-43-220 of the 1976 Code of Laws, as amended provides for the classification and uniform assessment ratios of property. The property described herein has been appraised according to law and assessed at the appropriate assessment ratio by the Assessor.

IF YOU WISH TO OBJECT TO THE APPRAISAL OR ASSESSMENT OF YOUR PROPERTY

If you disagree with the Assessor's appraisal of your property and wish to object (appeal), state law requires the following procedure which is derived from Sections 12-60-2510 and 12-60 2520 of the 1976 Code of Laws as amended.

- 1) You must file **written objection** with the Assessor by the date printed on your notice. The legal deadline cannot be waived. A **Notice of Objection Form** is included with this notice, for your convenience. You do not have to use the form, but you must file a **written** objection.
- 2) If, on examination of your written objection, the Assessor finds that the appraisal / assessment is in error, the error will be corrected and you will be notified of the corrected appraisal/assessment via a revised Notice of Classification, Appraisal & Assessment of Real Estate.
- 3) If, on examination of your written objection, the Assessor does not find that the appraisal / assessment is in error, a conference to discuss your objection will be scheduled. Conferences may be at the Assessor's office, at a satellite office, at the property, or may be over the telephone.
- 4) If, at the conference, no agreement is reached, an appraiser or staff member will discuss the appraisal / assessment process, review property data and inform you of your right to file a PROTEST. You will be provided with a different form that you may use to file your PROTEST.
- 5) The Protest Form, by statute, **must** be returned no later than 30 days after the conference. After timely receipt of the Protest Form and the required Protest information, the property is considered under Protest. The appraisal/assessment will be reviewed and the property inspected if necessary. You will be notified in writing of the findings.
- 6) If you still disagree with the appraisal / assessment, you have 30 days (as printed on the Notice) to file a written notice of appeal to the County Board of Assessment Appeals, a panel of private citizens who are the final local authority in such appeals. A conference will be held before the Board. Again, you will be notified in writing of their decision. If you disagree with the County Board of Assessment Appeals determination, you may appeal to the SC Administrative Law Court as noted in the appeals board decision and findings.
- 7) State Law requires that your taxes be paid by January 15th or the first working day thereafter. If payment is not made when due, penalties will apply that cannot be waived. Filing an Objection does not relieve you of the obligation to **pay taxes** when due. However, if your property is under PROTEST (step 5) state law provides that if your appeal is not settled by December 31st of the current year, your assessment will be adjusted to no less than 80% until the appeal is resolved. **A bill for 80% will be created and mailed if you indicate on the protest form that you desire an 80% bill.** Do not transmit payment for 80% of the existing bill without receiving the revised bill. The Treasurer will return your payment if no 80% bill has been created. You are allowed to pay 100% if you prefer or an amount between 80% and 100%.

NOTE: Objections must be filed with the Assessor. DO NOT send your objection to any other county agency or official. Failure to file written objection by the deadline, failure to appear at the scheduled conference, or failure to file the Protest Form by the deadline will result in abandonment of appeal rights for the year. Objections will not be accepted if electronically transmitted (e-mail, PDF, facsimile, etc.) If questions about filing deadlines arise, verifiable postmark dates will be used as proof of timely filing (if the filing is not hand delivered). Filing objections and protests as soon as possible after this notice is highly recommended. Large volumes are received near the deadlines.

EXPLANATION OF SAMPLE NOTICE

1. Name Of Property Owner.
2. Tax District Where Property Is Located
3. Date Of Appraisal/ Assessment Notice.
4. Total Taxable (Capped) Value
5. Assessment Ratio As Prescribed By Law
6. Assessment That Will Be Used By Taxing Authorities To Levy Taxes
7. Last Date To File Objection
8. Parcel Identification Number
9. Market Value without the 15% Cap

DOE, JOHN M 1 36 DIVISION ST ANYTOWN, SC 28000		SAMPLE	SAMPLE
PROPERTY CLASSIFICATION	VALUE	X	RATIO = ASSESSMENT *
OWNER OCCUPIED RESIDENCE			5 =
OTHER REAL PROPERTY			=
AGRICULTURAL USE VALUE			=
TOTAL TAXABLE (CAPPED) VALUE/ASSESSMENT	4		6
* THE ASSESSMENT IS <u>NOT</u> THE AMOUNT OF YOUR FUTURE TAXES.			
PROPERTY LOCATION-SUBDIVISION-LEGAL DESCRIPTION			OFFICE USE
SAMPLE			TAX DISTRICT 2 DATE OF NOTICE 3
If you disagree with the Appraisal / Assessment, you must file written objection with the Assessor on or before 00 / 00 / 00 . SEE INFORMATION ON BACK OF THIS NOTICE. 7			

REASON FOR CHANGE: The front of this notice includes a Reason for Change message. Please note that although there may be several changes reflected in the notice, only one reason for change message can be printed on the form. Examine the notice carefully for potential changes which might include: 4% and 6% assessment ratio changes, changes to agricultural use, removal or granting of exemptions and discounts, and value changes. As this may be the only Notice you receive this year, do not overlook potential changes.

PROPERTY INFORMATION: Basic property information can be found at www.Charlestoncounty.org. Building size, age and other information can be found for residential properties. That information is not currently available for commercial properties. Be sure to check the information for accuracy as refunds will not be granted for errors if the property value is not appealed according to statute.

PLEASE COMPLETE FORM ON THE NEXT PAGE IF YOU WISH TO OBJECT TO YOUR APPRAISAL/ASSESSMENT

TAX REPRESENTATION - REQUIREMENTS: South Carolina Code § 12-60-90 specifies who can make a presentation for a taxpayer in the administrative tax process. This presentation includes the preparation and filing of necessary documents, correspondence with and communication to local tax authorities, and representation of a client at conferences, hearings and meetings. Representatives **must** provide a properly executed Power of Attorney (POA) or Letter of Authorization for the current year, with the original signature of the owner. Failure to include the POA with Objections and Protests will delay processing.

Only the following can make a presentation for a taxpayer: 1) The property owner, 2) a member of his/her immediate family without compensation, 3) the property owner's full time employee, 4) a partner if the property is owned by a partnership, 5) an attorney, 6) a Certified Public Accountant (CPA), 7) an IRS enrolled agent, and 8) a real estate appraiser who is licensed or certified by the SC Real Estate Appraiser's Board may represent the taxpayer in matters limited to value.