Dear Taxpayer:

The values established by the county were arrived at by certain criteria such as property type, property's income potential, location, condition, size, etc. If you believe that your property is improperly assessed you must submit required evidence to substantiate your claim.

If your property is income producing commercial property, you are requested to provide income/expense statements covering the past three years, indication sources of income and itemized expenses.

If you property is a condominium, provide unit size, number bedrooms, location such as ocean front, view floor, etc. and also value of other comparable units in the complex.

If your property is residential property, provide size of residence and size and location of properties you are comparing your property with.

You have disagreed with your assessed values and before a re-valuation of your property can be made, you must state the value you believe to be correct and submit evidence to support your claim. If no evidence is mailed prior to your scheduled conference, no further action can be taken by this department.

Please complete the attached request for conference and return with your supporting evidence within ninety (90) days of the date of your assessment notice.

Who May Represent Taxpayers During the Administrative Tax Process?
South Carolina Code Ann. Section 12-60-90

1. Attorneys and certified public accountants.

2. Enrolled agents – An “enrolled agent” has demonstrated special competence in federal taxation by passing a written examination administered by the Internal Revenue Service or through employment with the Internal Revenue Service.

3. Partners may represent their partnership.

4. Corporate officers may represent their corporation.

5. Fiduciaries and their full-time employees may represent the entity for which they are a fiduciary.

6. Full-time employees may represent their employer.

7. Individuals may represent themselves or a member of their immediate family if the individual is not compensated.

8. Real estate appraiser who is registered, or certified in this state.

TO: Real Property Owner(s)

SUBJECT: Tax Notices for Properties Under Appeal

REFERENCE: Title 12, Chapter 60, & 12-60-2550; Chapter 54, & 12-54-25 Payment of Taxes, Interest and Penalties When Valuation of Property is Appealed.

Referenced potion of Tax Laws of South Carolina, 1976 as amended 1995, as pertains to Real
Property Tax Notices for properties under appeal is quoted for the information of all concerned.

"Under receipt of written notice of appeal of a property valuation and if it reasonably expected that the appeal may delay the assessment of the property beyond December thirty –first of the tax year the assessing officer shall prepare immediately an assessment of the property under appeal based upon eighty percent or any valuation greater than eighty percent agreed to in writing by the taxpayer of the assessed value of the property for the current year.

<u>After final review of the protest or appeal</u>, if the valuation is <u>greater</u> than the value of the assessment set by the assessing official in accordance with this section, an assessment must be made based on the difference between the value of the assessment determined by this section and the value settled by the appeal.

<u>If the valuation is less</u> than that set as provided in this section, the assessment of the current year must be reduced by the cumulative difference between the assessment as entered and that determined by final review or appeal. <u>The tax paid on the difference between the assessment as entered and that determined after final review must be refunded together with interest determined in accordance with section 12-54-25.</u>

For purposes of this section the "final review of the protest or appeal" includes the final decision of the Administrative Law Judge Division or court with respect to the property tax assessment if the property tax assessment was heard by the Administrative Law Judge Division or appealed to a court as provided in this sub article.

HORRY COUNTY ASSESSOR'S OFFICE
1301 SECOND AVENUE-SUITE 1CO8
CONWAY, S.C. 29526
PHONE (843) 915-5040 ▪ FAX (843) 915-6040

Date: _____

From: _____

TO: ASSESSOR

SUBJECT: REQUEST FOR CONFERENCE (TAX YEAR _____)

TAX MAP NUMBER: _____

In accordance with §12-60-2510 Code of Laws of South Carolina, 1976, I hereby serve written notice of objection upon the Assessor of the appraised value of above referenced property.

Current appraised value of property is $_____

I feel appraised value of property should be $_____

My reasons and documentation to support this claim is as follows:

_____

_____

_____

_____

_____

_____

_____

_____ Telephone (_____)_____
Signature of Owner/Agent

_____ Cell phone (_____)_____
Address

_____
City/State/Zip

TAX LIABILTY

Filing of an appeal of the assessment of real property does not preclude the tax liability; therefore, while the appeals process is under way, it is highly recommended that taxes are paid before the penalty date in order to avoid further penalty.