



www.aikencountysc.gov

**Aiken County**  
**Office of the Assessor**  
1930 University Parkway, Suite 2400  
Aiken, SC 29801  
assessor@aikencountysc.gov  
(803) 642-1583

## PROPERTY APPRAISAL OBJECTION FORM

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

In years when the appraised value has increased by one thousand dollars or more, 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 objection. 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 object to the fair market value, the special use value, the assessment ratio, and the property tax assessment of parcel of property at any time. The objection must be submitted in writing to the Assessor. An objection submitted before the first penalty date (January 15th) applies for the property tax year for which that penalty would apply. An objection 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.

**Documentation to support your opinion of value is essential. You may attach copies of any appraisals, closing statements, real estate listings, and/or income and expense statements that support your opinion.**

**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.**



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**DO NOT E-MAIL**

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## PROPERTY APPRAISAL OBJECTION FORM

Map Reference Number: \_\_\_\_\_

Tax Year \_\_\_\_\_

RE: Property Identification (Include Location, Mobile Home VIN # / Serial #)

Initial FAIR MARKET VALUE (FMV) \$ \_\_\_\_\_ Initial PROPERTY TAX VALUE (PTV) \$ \_\_\_\_\_

I disagree with the Assessor's appraised value of my property because: \_\_\_\_\_

Owners' opinion of value: \_\_\_\_\_ Please attach any documentation to support your value.

**\*Signature required. Please sign below.**

\* \_\_\_\_\_ Date: \_\_\_\_\_

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

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

Name: \_\_\_\_\_ Daytime Telephone: \_\_\_\_\_

Address: \_\_\_\_\_ E-Mail: \_\_\_\_\_

City, State, Zip: \_\_\_\_\_

### OFFICE USE ONLY

WITHDRAWN  NO CHANGE REVISED: FMV \$ \_\_\_\_\_ PTV \$ \_\_\_\_\_

Notes and Findings:

APPRAISER \_\_\_\_\_

Contact Date \_\_\_\_\_

Appointment Date \_\_\_\_\_

Time \_\_\_\_\_