

# INFORMATION GUIDE

## State Tax Appeal Procedures for State Property Tax Assessments and Property Tax Exemptions Administered by the Department of Revenue



**South Carolina  
Department of Revenue**

CID-8 (Rev. 9/3/20)

## PURPOSE

This information guide explains the South Carolina Tax Appeals Procedure for Property Tax Assessments and Property Tax Exemptions administered by the Department of Revenue.

### I. Initial Process

- A. You may appeal a property tax assessment or the denial of a property tax exemption made by the Department of Revenue ("Department") by filing a protest within 90 days of the date of the property tax assessment or the date of the notice setting forth the denial of the property tax exemption. If you were not sent a property tax assessment notice, you must file your protest within 90 days after the tax notice is mailed to you. You may agree with portions of the property tax assessment and disagree with others.
- B. Your protest must be in writing and must contain, as applicable:
  - a. your name, mailing address, and telephone number;
  - b. the appropriate taxpayer identification number or numbers;
  - c. the tax period or date for which the tax was proposed, the valuation determined, or the applicable property tax exemption is to apply;
  - d. the nature and kind of property tax or exemption in dispute;
  - e. a statement of facts supporting your position;
  - f. a statement of the fair market value (or, if applicable, the special use value) you believe is correct;
  - g. the property tax classification of the property you believe is correct;
  - h. if you claim the property is exempt, the basis on which the exemption is claimed;
  - i. a statement outlining the reasons for the protest, including any law or authority upon which you rely; and
  - j. any other relevant information the Department may reasonably prescribe.
- C. During the appeals process, you may represent yourself or you may be represented by the same persons who may participate in the administrative tax process under Section 12-60-90 of the South Carolina Code. This includes, but is not limited to, attorneys, certified public accountants, enrolled agents, and officers of a corporation. A real estate appraiser licensed, registered, or certified under Chapter 60, Title 40, may represent you solely on matters concerning valuation of real property.

## **II. Review by the Department and Conferences with the Department**

- A. If you file a protest, the division within the Department that issued the property tax assessment or denied the exemption will notify any affected county of your protest and acknowledge receipt of the protest in writing and provide you with information as to how to request a division meeting to discuss the protest and your appeal. If you want to request a division meeting, you must do so within 30 days of the date of the acknowledgement letter. If you request a division meeting, the division will make every attempt to hold the meeting within 60 days of the date of the acknowledgement letter. The purpose of the meeting is for you and a division representative to discuss the facts and issues, to allow you to present any additional information or authority supporting your position, and to resolve the appeal if possible. The meeting may be conducted by telephone if you and the division agree. After the meeting, if your appeal has not been resolved and you wish to continue with the appeal, your protest and file will be forwarded to the Appeals Section of the Department.
- B. The Appeals Section will conduct a substantive review of your protest and file and will offer you a conference. The conference may be conducted by telephone if you and the Appeals Section agree. The purpose of the conference is for you and the Appeals Section to discuss the appeal, agree on a preliminary stipulation of facts and issues, and resolve the appeal if possible.
- C. If your appeal is not resolved after the Appeals Section conference and review, and you choose to go forward on the appeal, your protest and file will be forwarded to the General Counsel for Litigation.
- D. A department representative within the General Counsel for Litigation's Office will conduct a substantive review of the protest and file. If you or the department representative believe a conference would help resolve the matter, a conference will be held. The conference may be conducted by

telephone if you and the department representative agree. If the appeal is not resolved, the department representative will prepare a written department determination addressing the issues raised in your appeal. The department determination will be mailed or delivered to you and any affected county and, generally, must be issued within one year of your filing of the protest.

## **III. Request for a Contested Case Hearing**

- A. If you disagree with the department determination, you may request a contested case hearing before the Administrative Law Court. Any applicable local governing body affected by the appeal may also request a contested case hearing.
- B. If the department determination is not issued timely, the Department will notify you and any affected county in writing of the right to request a contested case hearing.
- C. The request for a contested case hearing must be made in writing and must be made within 30 days of the date of the department determination or notice. The request must comply with the rules of the Administrative Law Court and include any applicable filing fee. The request must be sent to the Administrative Law Court with a copy sent to the Department.
- D. The rules of the Administrative Law Court will control from this point forward.
- E. If you do not request a contested case hearing within 30 days of the date of the department determination or notice, your property tax assessment, or exemption denial, will become final and non-appealable.