

INFORMATION GUIDE

Tax Appeal Procedures for State Assessed Property Tax Refund Claims



**South Carolina
Department of Revenue**

CID-26 (Rev. 8/17/07) 9030

PURPOSE

This information guide explains the South Carolina Tax Appeals Procedure for state assessed property tax refund claims.

I. Initial Process

A. You may seek a refund of property taxes by filing a claim for refund with the Department of Revenue (Department). The claim must be filed within three years of the time the return was filed, or two years from the date of payment, whichever is later. If no return was filed, the claim must be filed within two years from the date of payment.

B. A refund can only be sought if the Department originally assessed the property, or you believe the property is exempt. A refund cannot be had in a valuation matter.

C. The refund claim must specify:

1. the taxpayer's name, address, and telephone number;
2. the appropriate taxpayer identification number or numbers;
3. the tax period or date for which the tax was paid;
4. the nature and kind of tax paid;
5. the amount which the taxpayer claims was erroneously paid;
6. a statement of facts supporting the taxpayer's position;
7. a statement outlining the reasons for the claim, including any law or other authority upon which the taxpayer relies; and the fair market value, special use value, if applicable, and
8. the classification of the property the taxpayer believes is correct.

D. The Property Division of the Department will decide what refund is due, if any, and give you written notice of its decision.

E. If your refund claim is denied you can appeal by filing a written protest with the Department. The protest must be within 90 days from the date of the denial. The protest must also provide any information that was previously omitted, but required by Section I.C. of this Information Guide.

II. Review By The Department of Revenue

A. After you appeal, you will be offered a conference with the person who denied your refund claim, and if requested, that person's supervisor. The purpose of the conference is to give you a better understanding of the facts and issues and to also afford you the opportunity to present additional information. At the Department's discretion, the conference may be conducted by telephone. After the conference, if your protest is not resolved, your file will be transferred to the Department's Office of General Counsel for Litigation.

B. The General Counsel's Office for Litigation will review your file and prepare a written Department Determination addressing the issues raised by your appeal. Once the Department's Director approves the Determination, it will be mailed to you.

III. Contested Case Hearing Before The Administrative Law Court

A. You can request a contested case hearing before the Administrative Law Court if you disagree with the Department Determination.

B. The request for a contested case hearing must be made in writing within 30 days after the date of the Determination.

C. The rules of the Administrative Law Court will control from this point forward.

D. Your refund denial will become final if you do not request a contested case hearing within 30 days.