

INFORMATION GUIDE

Tax Appeal Procedures for State Property Tax Assessments and Property Tax Exemption Applications



**South Carolina
Department of Revenue**

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PURPOSE

This information guide explains the South Carolina Tax Appeals Procedure for proposed property tax assessments made by the Department of Revenue (Department) and property tax exemption applications

I. Initial Process

A. You may protest a property tax assessment made by the Property Division of the Department by filing an appeal within 90 days of the date of the property tax assessment notice. If the Property Division does not send you a notice, an appeal may be filed within 90 days after the tax notice is mailed to you. If you have been denied a property tax exemption, you may protest the denial by filing an appeal within 90 days after the date of the denial notice.

B. The protest must be in writing and must contain:

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 proposed;
4. the nature and kind of tax in dispute;
5. a statement of facts supporting your position;
6. a statement outlining the reasons for the appeal, including any law or other authority upon which the taxpayer relies; and
7. the fair market value, special use value, if applicable, and the classification of the property the taxpayer believes is correct.

II. Review By The Department of Revenue

A. After you appeal, you will be offered a conference with the person who issued your proposed assessment or denied your exemption, 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 property tax assessment or exemption denial will become final if you do not request a contested case hearing within 30 days.