

# THIS IS <u>NOT</u> A TAX BILL

**IMPORTANT ASSESSMENT NOTICE** 

Phone: (803) 785-8241 Fax: (803) 785-8249

www.lex-co.sc.gov

NOTICE OF CLASSIFICATION, APPRAISAL & ASSESSMENT OF REAL I	STATE
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**TAX YEAR** 

CLASSIFICATION	ACRES/LOTS	TAXABLE VALUE *	TAXABLE VALUE * RATIO ASS		SESSMENT	TAX MAP NUMBER		
OWNER OCCUPIED RESIDENTIAL			х		=			TAX WAI NOWBER
OTHER PROPERTY			х		=			TAXABLE VALUE
MARKET VALUE AGRICULTURAL			Х		=			MARKET VALUE
USE VALUE AGRICULTURAL			х		=			
7.6.465.20.44.2	TOTAL TAXABLE TOTAL ASSESSMENT (NOT TAX AMOUNT)						PREVIOUS TAXABLE VALUE	
DDO								DEACON FOR NOTICE
PROPERTY LOCATION - SUBDIVISION - LEGAL DESCRIPTION							REASON FOR NOTICE	
IF YOU DISAGREE WITH THE APPRAISAL AND/OR ASSESSMENT, YOU MUST FILE A WRITTEN TAX DISTRICT							DATE OF NOTICE	
OBJECTION WITH THE ASSESSOR WITHIN 90 DAYS OF DATE OF NOTICE.								
* MARKET VALUE MAY BE HIGHER THAN TAXABLE VALUE BECAUSE TAXABLE VALUE IS BASED ON SECTION 12-37-3150.							LAST DAY TO APPEAL	

Please visit the Lexington County website at www.lex-co.sc.gov for additional information.

## KEEP TOP PORTION FOR YOUR RECORDS

Detach and return completed form if you wish to appeal or visit www.lex-co.sc.gov and appeal on-line.

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## **INFORMAL APPEAL FORM**

Ni mala au la adua ausa

PLEASE COMPLETE FORM FOR EACH PARCEL YOU WISH TO APPEAL.

Ni walaa wafuli badha

Nullibel beardollis	Nulliber full battls _	Nu	IIIDEI IIAII I	Jatiis					
Year Built	Heated Living Area Square footage								
Basement									
Central Heat/Air									
Garage or Carport	Single	Double	Ot	her					
Room Over Garage	Finished	nished							
Number / Type Detached Buildings									
Is this your full time legal residence?									
Is any portion of this property used for a business?									

TAX MAP#: OWNER: RATIO:

#### PLEASE CORRECT YOUR NAME AND/OR ADDRESS

	CHANGE OF ADDRESS	
NAME:		
_		
CITY, STATE, ZIP:		

## OWNER'S ESTIMATE OF VALUE \_\_\_\_\_

I understand that I must provide the assessor with documented information to support my Estimate of Market value (please initial)

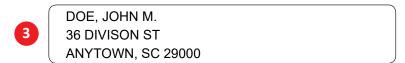
DAYPHONE \_\_\_\_\_EVENING PHONE \_\_\_\_\_CELL \_\_\_\_

SIGNATURE DATE

### IF YOU WISH TO APPEAL THE APPRAISAL AND/OR ASSESSMENT ON YOUR PROPERTY:

If you disagree with Assessor's appraisal and/or assessment of your property and you wish to appeal, state law provides the following procedure in Section 12-60-2510 of the 1976 code of Laws, as amended:

- 1. Within 90 days of the date of the notice, you must file a **written** objection with the Assessor. YOU MAY USE THE INFORMAL APPEAL FORM ON THE REVERSE SIDE OR VISIT LEXINGTON COUNTY'S WEBSITE WWW.LEX-CO.SC.GOV AND APPEAL ON-LINE.
- 2. Upon receipt of your written objection, your appraisal will be reviewed for possible errors. If a correction is made, you will receive a revised value estimate. Otherwise, a conference will be scheduled for you to meet with a representative of the Assessor's office.
- 3. At the conference, you may request that the Assessor have a field review conducted on your appraisal/assessment. The Assessor, in turn, will request that you provide additional data to help estimate the value of the property.
- 4. After the informal review has been completed, the Assessor will notify you in writing of the findings. If you still disagree with the assessment, you have 30 days to file a written notice of appeal for a formal review and opportunity to discuss the initial review findings with a representative of the Assessor's office.
- 5. After the formal review has been completed, the Assessor will notify you in writing of the findings. If you still disagree with the assessment, you have 30 days to file a written appeal to the County Board of Assessment Appeals, a panel of private citizens, who serve as the final local authority in such appeals. If you disagree with the County Board of Assessment Appeal decision, you may appeal to the South Carolina Administrative Law Court.



NOTICE OF CLASSIFICATION, APPRAISAL & ASSESSMENT OF REAL ESTATE20							2018	TAX YEAR	1	DATE OF NOTICE
CLASSIFICATION	ACRES/LOTS	TAXABLE VALUE *		RATIO ASS		ASSESSMENT	T	TAX MAP NUMBER		LAST DAY TO APPEAL
OWNER OCCUPIED RESIDENTIAL			Х		=			004320-07-001		NAME OF OWNER AS OF DECEMBER 31 AS
OTHER PROPERTY		4 115,000	х	.06	=	6 6,900		TAXABLE VALUE		REQUIRED BY LAW.  TAXABLE VALUE OR
MARKET VALUE AGRICULTURAL			х	5	=			115,000 MARKET VALUE	4	AGRICULTURAL USE VALUE IF APPLICABLE AS
USE VALUE AGRICULTURAL			x		=		8	125,000		OF DECEMBER 31
7	TOTAL TAXABLE VALUE			TAL ASSESSME OT TAX AMOUI			9 P	REVIOUS TAXABLE VALUE 100,000	5	PRESCRIBED BY LAW
VALUE .								N FOR NOTICE	6	ASSESSMENT WHICH WILL BE USED BY TAXING AUTHORITIES WHEN LEVYING TAXES.
IF YOU DISAGREE WITH THE APPRAISAL AND/OR ASSESSMENT, YOU MUST FILE A WRITTEN TAX DISTRICT						СТ	DATE OF NOTICE	7	TOTAL TAXABLE VALUE	
OBJECTION WITH THE ASSESSOR WITHIN 90 DAYS OF DATE OF NOTICE.								6-30-2018	8	MARKET VALUE
* MARKET VALUE MAY BE HIGHER THAN TAXABLE VALUE BECAUSE TAXABLE VALUE IS BASED ON SECTION 12-37-3150.								2 9-22-2018	9	PREVIOUS YEAR TAXABLE VALUE

#### SEE INFORMAL APPEAL FORM ON REVERSE OR VISIT WWW.LEX-CO.SC.GOV IF YOU WISH TO APPEAL THE ASSESSMENT ON YOUR PROPERTY.

In August, 1995, the SC Legislature added Section 12-60-90 to the SC Code of Laws. This section effectively specified who make a presentation of a taxpayer in the administrative tax process. This presentation includes the preparation and filing of necessary documents, correspondence with, and communication to state and local tax authorities, and the representation of a client at conferences, hearings and meetings.

Only the following can make presentation for a taxpayer:

- 1) The taxpayer himself.
- 2) A member of his immediate family without compensation.
- 3) The taxpayer's full time employee.
- 4) A partner or partnership.
- 5) An attorney.
- 6) A certified public accountant (CPA)
- 7) An Internal Revenue Service enrolled agent.
- 8) A real estate appraiser who is registered, licensed, or certified by the South Carolina Real Estate Appraiser's Board. Please refer to IRS Code Section 10.3, 10.7 and United States Treasury Department Circular No. 230 for additional information concerning this topic.