



**LEXINGTON COUNTY**  
DEPARTMENT OF ASSESSMENT & EQUALIZATION  
212 SOUTH LAKE DR, SUITE 201  
LEXINGTON SC 29072-3499

## IMPORTANT ASSESSMENT NOTICE

# THIS IS **NOT** A TAX BILL

Phone: (803) 785-8241

Fax: (803) 785-8249

[www.lex-co.sc.gov](http://www.lex-co.sc.gov)

SHEALY, FRANK M JR  
PO BOX 64

CHAPIN, SC 29036

## NOTICE OF CLASSIFICATION, APPRAISAL & ASSESSMENT OF REAL ESTATE 2005 TAX YEAR

| CLASSIFICATION             | ACRES/LOTS | TAXABLE VALUE * | RATIO                                    |     | ASSESSMENT | <b>TAX MAP NUMBER</b><br>000300-01-022 |                      |
|----------------------------|------------|-----------------|------------------------------------------|-----|------------|----------------------------------------|----------------------|
| OWNER OCCUPIED RESIDENTIAL |            |                 | X                                        |     | =          |                                        | <b>TAXABLE VALUE</b> |
| OTHER PROPERTY             |            |                 | X                                        |     | =          |                                        | 44,400               |
| MARKET VALUE AGRICULTURAL  | 7.400      | 44,400          | X                                        |     | =          |                                        | <b>MARKET VALUE</b>  |
| USE VALUE AGRICULTURAL     | 7.400      | 950             | X                                        | .04 | = 38       |                                        | 44,400               |
| <b>TOTAL TAXABLE VALUE</b> |            | 44,400          | <b>TOTAL ASSESSMENT (NOT TAX AMOUNT)</b> |     | 38         | <b>PREVIOUS TAXABLE VALUE</b>          |                      |
|                            |            |                 |                                          |     |            | 31,080                                 |                      |

| PROPERTY LOCATION - SUBDIVISION - LEGAL DESCRIPTION                                                                                                |  | REASON FOR NOTICE<br>COUNTYWIDE REASSESSMENT |                |
|----------------------------------------------------------------------------------------------------------------------------------------------------|--|----------------------------------------------|----------------|
| S/S DAM COMALANDER ROAD<br>NONE<br>TOTAL ACRES: 7.400                                                                                              |  |                                              |                |
| IF YOU DISAGREE WITH THE APPRAISAL AND/OR ASSESSMENT, YOU MUST FILE A <b>WRITTEN</b> OBJECTION WITH THE ASSESSOR WITHIN 90 DAYS OF DATE OF NOTICE. |  | TAX DISTRICT                                 | DATE OF NOTICE |
|                                                                                                                                                    |  | 5                                            | 04/18/2005     |
| * MARKET VALUE MAY BE HIGHER THAN TAXABLE VALUE BECAUSE TAXABLE VALUE IS BASED ON SECTION 12-37-3150.                                              |  | LAST DAY TO APPEAL                           |                |
|                                                                                                                                                    |  | 07/18/2005                                   |                |

Please visit the Lexington County website at [www.lex-co.sc.gov](http://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](http://www.lex-co.sc.gov) and appeal on-line.

## INFORMAL APPEAL FORM

PLEASE COMPLETE FORM FOR EACH PARCEL YOU WISH TO APPEAL.

Number bedrooms \_\_\_\_\_ Number full baths \_\_\_\_\_ Number half baths \_\_\_\_\_  
Year Built \_\_\_\_\_ Heated Living Area Square footage \_\_\_\_\_  
Basement \_\_\_\_\_ Finished \_\_\_\_\_ Unfinished \_\_\_\_\_  
Central Heat/Air \_\_\_\_\_ Number of Fireplaces \_\_\_\_\_ Vent-less \_\_\_\_\_  
Garage or Carport \_\_\_\_\_ Single \_\_\_\_\_ Double \_\_\_\_\_ Other \_\_\_\_\_  
Room Over Garage \_\_\_\_\_ Finished \_\_\_\_\_ Unfinished \_\_\_\_\_  
Number / Type Detached Buildings \_\_\_\_\_  
Is this your full time legal residence? \_\_\_\_\_  
Is any portion of this property used for a business? \_\_\_\_\_

**TAX MAP#:** 000300-01-022

**OWNER:** SHEALY, FRANK M JR

**RATIO:** .04

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

#### CHANGE OF ADDRESS

NAME: \_\_\_\_\_  
ADDRESS: \_\_\_\_\_  
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 \_\_\_\_\_ EVENINGPHONE \_\_\_\_\_ 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](http://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.

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DOE, JOHN M.  
36 DIVISON ST  
ANYTOWN, SC 29000

### NOTICE OF CLASSIFICATION, APPRAISAL & ASSESSMENT OF REAL ESTATE 2018 TAX YEAR

| CLASSIFICATION                                                                                                                                     | ACRES/LOTS | TAXABLE VALUE * | RATIO                             |     | ASSESSMENT         |
|----------------------------------------------------------------------------------------------------------------------------------------------------|------------|-----------------|-----------------------------------|-----|--------------------|
| OWNER OCCUPIED RESIDENTIAL                                                                                                                         |            |                 | X                                 |     | =                  |
| OTHER PROPERTY                                                                                                                                     |            | 4 115,000       | X                                 | .06 | = 6 6,900          |
| MARKET VALUE AGRICULTURAL                                                                                                                          |            |                 | X                                 | 5   | =                  |
| USE VALUE AGRICULTURAL                                                                                                                             |            |                 | X                                 |     | =                  |
| 7 TOTAL TAXABLE VALUE                                                                                                                              |            |                 | TOTAL ASSESSMENT (NOT TAX AMOUNT) |     | 9 100,000          |
| PROPERTY LOCATION - SUBDIVISION - LEGAL DESCRIPTION                                                                                                |            |                 |                                   |     | REASON FOR NOTICE  |
| IF YOU DISAGREE WITH THE APPRAISAL AND/OR ASSESSMENT, YOU MUST FILE A <b>WRITTEN</b> OBJECTION WITH THE ASSESSOR WITHIN 90 DAYS OF DATE OF NOTICE. |            |                 |                                   |     | TAX DISTRICT       |
|                                                                                                                                                    |            |                 |                                   |     | 09                 |
| * MARKET VALUE MAY BE HIGHER THAN TAXABLE VALUE BECAUSE TAXABLE VALUE IS BASED ON SECTION 12-37-3150.                                              |            |                 |                                   |     | DATE OF NOTICE     |
|                                                                                                                                                    |            |                 |                                   |     | 1 6-30-2018        |
|                                                                                                                                                    |            |                 |                                   |     | LAST DAY TO APPEAL |
|                                                                                                                                                    |            |                 |                                   |     | 2 9-22-2018        |

- 1 DATE OF NOTICE
- 2 LAST DAY TO APPEAL
- 3 NAME OF OWNER AS OF DECEMBER 31 AS REQUIRED BY LAW.
- 4 TAXABLE VALUE OR AGRICULTURAL USE VALUE IF APPLICABLE AS OF DECEMBER 31
- 5 ASSESSMENT RATIO AS PRESCRIBED BY LAW
- 6 ASSESSMENT WHICH WILL BE USED BY TAXING AUTHORITIES WHEN LEVYING TAXES.
- 7 TOTAL TAXABLE VALUE
- 8 MARKET VALUE
- 9 PREVIOUS YEAR TAXABLE VALUE

## SEE INFORMAL APPEAL FORM ON REVERSE OR VISIT [WWW.LEX-CO.SC.GOV](http://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.

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