



**Spartanburg County Assessor's Office**  
**PO Box 5762 – 366 North Church Street**  
**Spartanburg, S.C. 29304-5762**  
**Telephone (864) 596-2544**

**Map Reference Number**

# \_\_\_\_\_

## I n f o r m a l   A p p e a l   F o r m

**RE: Property Identification (Include Location, Mobile Home VIN #/Serial #)**

\_\_\_\_\_

**Owners' opinion of value:** \_\_\_\_\_ **I disagree with the appraised value of my property**

**because:** \_\_\_\_\_

Documentation to support your opinion of value is essential. Please attach copies of any appraisals, closing statements, real estate listings, and/or income and expense statements that support your opinion.

Upon which of the following do you base your opinion? Check all that apply.

- |  |   |  |                                       |
|--|---|--|---------------------------------------|
| <input type="checkbox"/> Judgment Only     | <input type="checkbox"/> Purchase Price   | <input type="checkbox"/> Asking Price  | <input type="checkbox"/> Recent Offer |
| <input type="checkbox"/> Outside Appraisal | <input type="checkbox"/> Comparable Sales | <input type="checkbox"/> Economic Rent | <input type="checkbox"/> Other        |

Purchase price (if purchased within the last four years)? Date Purchased \_\_\_\_\_ Price \_\_\_\_\_

List any remodeling completed within the last four years and cost. \_\_\_\_\_

If the property has been offered for sale in the last four years, list the asking price. \_\_\_\_\_

**\*Signature required. Please sign below.**

**Commercial Property, please include the following:**

1. Three-year income and expense history starting with current year. Separate expense items paid by tenant and or landlord.
2. Rental schedules for all rented space including square footage, tenant expenses, length of lease, escalation clauses, etc.
3. Rental schedules for all vacant space including square footage, tenant expenses, length of lease, escalation clauses, etc.
4. Four-year history of capital expenditures starting with current year.

(This information can be attached on a separate sheet.)

Date \_\_\_\_\_ Daytime Telephone \_\_\_\_\_ E-mail \_\_\_\_\_

\* \_\_\_\_\_

**Owner's Signature** (Signature Required for Processing) (If agent signed for owner, give relationship.)

**Name** \_\_\_\_\_

**Address** \_\_\_\_\_

**City, State, Zip** \_\_\_\_\_

Please print owner's name, mailing address to which you wish all correspondence to be directed.

A review of the property because of the appeal may not necessarily result in a decrease in the appraised value. This value may increase or remain the same. If a decrease in value occurs, it will not be retroactive to include prior years. If the review reveals property that has escaped taxation in previous years, those items will be added to the appraisal accordingly. **Please read information on the back of this form.**

Section 12-60-2510 of the S.C. Code of Laws allows appeals on real estate valuations under the following circumstances.

In years when the appraised value has increased by one thousand dollars or more, the owner or agent has **90 days** after the date of notice indicated on the NOTICE OF CLASSIFICATION, APPRAISAL & ASSESSMENT OF REAL ESTATE to file the written appeal. Failure to file within the appeal period constitutes a waiver of the owner's right of appeal for that tax year and the assessor is not required to review any request filed after that time.

In years when there is no notice of property tax assessment, the property taxpayer may appeal the fair market value, the special use value, the assessment ratio, and the property tax assessment of a parcel of property at any time. The appeal must be submitted in writing to the Assessor. An appeal submitted before the first penalty date (January 15<sup>th</sup>) applies for the property tax year for which that penalty would apply. An appeal submitted on or after the first penalty date (January 15<sup>th</sup>) applies for the succeeding property tax year.

Completion of this form is not necessary to begin the appeal, however, the appeal must be in writing, must be timely filed, should properly identify the property under appeal (tax map number) and should provide the taxpayer's estimate of value.

If the appeal is mailed to our office, please keep a copy for your records. Efforts to insure our receipt of your appeal can also be made by mailing it registered mail with return receipt or by using any other method that shows proof of delivery.

If the owner has an agent act on his behalf, the agent must meet the requirements as set forth in Section 12-60-90 of the S.C. Code of Laws.

**OFFICE USE ONLY**

**STATUS**

**Withdrawn** \_\_\_\_\_ **No Change** \_\_\_\_\_ **Adjustment made: From: \$** \_\_\_\_\_

**To: \$** \_\_\_\_\_

**Signature** \_\_\_\_\_ **Date** \_\_\_\_\_

**Reviewer's Comments**

**Reason for Change:**

- 4 % / 6 %       Ag       Map Correction       Recent Sale
- Appraisal       Equity       Other (State Reason) \_\_\_\_\_

**Notes and Findings:**

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**APCD** \_\_\_\_\_ **APRD** \_\_\_\_\_ **YR** \_\_\_\_\_

**Contact Date** \_\_\_\_\_

**Appt. Date** \_\_\_\_\_ **Time** \_\_\_\_\_