



STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE  
**PROPERTY ASSESSMENT NOTICE**

**PT-310**  
(Rev. 1/21/10)  
7013

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THIS IS NOT A TAX BILL.

SID:

Tax Year:

Date of Notice:

Owner Name/Mailing Address

Location of Property:

**SAMPLE  
DO NOT  
MAIL**

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Assessment Notice - This is not a bill - See reverse side for appeal procedures.

# THIS IS NOT A TAX BILL

**Taxable Property:** The assessments for taxable property filed under schedules A through F have been furnished to the local County Auditor's Office. The County Auditor will apply the appropriate millage rate(s) and generate bills, payable to the County.

**Fee In Lieu Of Tax Property:** Fees for properties filed under schedules S and T have been furnished to the local County Auditor's Office. The County Auditor will generate bills based on these fees, payable to the County. Only property owners that have made prior negotiations with the County will be generated Fees. Fee negotiations established under SC Code Sections 4-29-67, Chapter 12 of Title 4 and Chapter 44 of Title 12.

## APPEAL PROCEDURES

Any taxpayer aggrieved by a new or amended value, assessment or fee may appeal by filing a **"written protest" within ninety (90) days** of the date of the "PROPERTY ASSESSMENT NOTICE". The valuation for the property under appeal shall be adjusted to eighty percent (80%) upon acceptance of the appeal by the Department of Revenue, pending resolution. Any valuation greater than eighty percent (80%) agreed to in writing by the taxpayer may be accepted pending resolution of the appeal. Interest at a rate established under SC Code Section 12-54-25 shall be added for the unpaid portion.

A **"written protest"** must be filed within ninety (90) days and must contain the following:

- 1) **Property owner's name, address, and telephone number.**
- 2) **SID number** as shown on the assessment notice.
- 3) **Date of assessment notice** appealing.
- 4) **Tax year** appealing.
- 5) Identify the plant operation **schedule identification number** (SCHD A00001).
- 6) Indicate any combination of the following as the **matter(s) under appeal** for each schedule:
  - a) **Real Property** Value/Assessment/Fee
  - b) **Personal property** Value/Assessment/Fee
  - c) **Exemption** Assessment
  - d) **Penalty** Assessment/Fee
- 7) All reasons or grounds by which the taxpayer disagrees with the valuation/assessment/fee.
- 8) The valuation and assessment which the taxpayer deems to be the **fair market value** of the property under appeal.
- 9) Name and telephone number of a contact person.
- 10) **Power of Attorney and Declaration of Representative** form SC2848 must be completed and filed as a part of the appeal for all taxpayer representatives. The taxpayer should consider indicating on the Power of Attorney that the representative has the authority to represent the taxpayer **in property tax matters as well as income tax matters as they relate to property tax.** This is important since many property tax issues require reference to information filed on the income tax return. If this power is not granted, we will not be able to discuss these issues with the representative. (See SC Code Section 12-60-90)
- 11) Agreed upon percentage valuation, assessment or fee in excess of eighty percent (80%). See information above.

## ETHICAL RULE

IAAO - E.R. 4-2 It is unethical to accept or perform an appraisal assignment if the compensation to be paid for the assignment is contingent upon a reduction or increase in assessed value or taxes, or the consequences of such assignment.

## TAX EXEMPTIONS

**Manufacturing, Research and Development, Corporate Headquarters, Distribution, and Utility Facilities** may qualify for a five year exemption under SC Code Section 12-37-220 (A)(7), (B)(32), (B)(34) and 12-37-220(C). The portion of the assessment that qualifies for the exemption will appear under the **Exempt** Column on the assessment notice. This exemption is a **partial exemption** and applies only to **County ordinary taxes** and does not apply to school, municipal or special taxing district millage rates. (Does not apply to FEE in lieu of tax property.)

**Five Year Exemption Denied due to change in ownership.** The purchaser of an existing facility is required to obtain approval for exemption from the local county governing body for the five year partial exemption in accordance with SC Code section 12-37-220(C). A properly executed Department of Revenue form PT-444 must be furnished to the Department of Revenue within the time prescribed by law for the filing of an application for exemption. Forms are available at [www.sctax.org](http://www.sctax.org) and on Fax-On-Demand at (803) 898-5320 or toll free at 800-768-3673. Order number 6019.

**Manufacturing Facilities** and equipment may qualify for a **Pollution Exemption** under SC Code Section 12-37-220 (A)(8). This exemption is a full exemption and is not included under the **Exempt** Column on the assessment notice. All pollution investments must be filed by January 15 of the year following the tax year in accordance with SC Code Section 12-4-720. The exemption for pollution investments reported after this date will be denied and assessed as machinery and equipment. If this exemption is denied, a special message will appear on the assessment notice.

## PENALTIES AND ESTIMATES

A ten percent (10%) penalty and the loss of an exemption may be applied to all accounts filing late returns.

A ten percent (10%) penalty, loss of an exemption, and an estimate may be applied to accounts failing to file a return.

**MAIL TO:** SC Department of Revenue, Property Division, PO Box 125, Columbia, SC 29214-0304

**TELEPHONE NUMBER FOR INFORMATION:** 803-898-5055

SC Tax Codes are available on our website at [ww.sctax.org](http://ww.sctax.org)