



COUNTY COUNCIL OF BEAUFORT COUNTY  
**Office of the Assessor**  
 Multi Government Center · Post Office Box 1228  
 Beaufort, South Carolina 29901-1228  
 Phone: (843) 255-2400 Fax: (843) 255-9404  
 Web Site: [www.bcgov.net](http://www.bcgov.net)

**APPEAL OF REAL PROPERTY APPRAISAL/ASSESSMENT**

DATE: \_\_\_\_\_ TAX YEAR: \_\_\_\_\_

FROM: \_\_\_\_\_  
 Name

\_\_\_\_\_  
 Mailing Address

Under the provisions of Section 12-60-2510-2560, Code of Laws of S.C., 1976, I hereby appeal the Appraisal/Assessment/Ratio/Use Value for the parcel listed below. (list one parcel)

Owner's Opinion of Value \_\_\_\_\_. I disagree with the appraised value of the property because: \_\_\_\_\_

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**Note: You may use this form to file an appeal of your Fair Market Value, Special Use Value, Assessment Ratio or Assessed Value.**

**IMPORTANT INFORMATION - Filing an appeal does not relieve the taxpayer of their responsibility to pay property taxes on time.**

**USE A SEPARATE FORM FOR EACH PARCEL**

Tax Parcel No. \_\_\_\_\_

\_\_\_\_\_  
 Signature of Owner or Agent

Alternate ID No. \_\_\_\_\_

\_\_\_\_\_  
 Agents Relationship to Owner

Email: \_\_\_\_\_

\_\_\_\_\_  
 Telephone Number(s)

South Carolina State Law requires that penalties be paid for **ALL** property tax bills paid after January 15. If your appeal is pending, you may request in writing to pay a lower amount based upon 80% - 99% of the taxable value. This request must be received on or before December 31st. If your appeal is not successful, you may be charged interest on the amount of the underpayment. It is extremely important to note that penalties will be assessed for **ALL** payments made after January 15, even if revised tax bills are issued after that date.

**SECTION 12-60-2550.** Payment of adjusted assessment if protest or appeal not concluded by December thirty-first of tax year; payment or refund of difference after final determination.

(A) If it is reasonably expected that the written protest or appeal will not be resolved by December thirty-first of the tax year, the county assessor shall notify the auditor to adjust the property tax assessment of the property under protest to eighty percent of the protested property tax assessment, or any valuation greater than eighty percent agreed to in writing by the taxpayer, and enter the adjusted property tax assessment on the tax duplicate. The tax must be paid as in other cases.