

The Administrative Law Court

If you have received your appeal decision letter and disagree with the decision, you have the option of contacting the South Carolina Administrative Law Court to have the issue reviewed. You can access their appeal form online. The filing fee for submitting this appeal is \$75.00. By law, the appeal submitted to the Administrative Law Judge Division must be received within 30 calendar days of your decision letter.

Important: You can only submit an additional appeal to the ALC if you have already received a decision letter from the Auditor. It is NOT the first step in appealing the value of your personal property.



Contact

Beaufort County Auditor's Office
PO Box 458
Beaufort, SC 29901
Phone: 843-255-2500
Email: BeaufortCountyAuditor@bcgov.net
Website: beaufortcountysc.gov/auditor

South Carolina Administrative Law Court
Edgar A. Brown Building
1205 Pendleton St, Ste 224
Columbia, SC 29201
Phone: 803-734-0550
Website: www.scalc.net



Beaufort County
Auditor

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Appealing Your Personal Property Tax Assessment

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What is an Appeal?

While values on personal property tax assessments are determined by nationally-recognized value guides, there is a mechanism in place for taxpayers to appeal their assessments. SC law §12-60-2910 states that a taxpayer may submit a written protest concerning the valuation of personal property to the Auditor for review.

By submitting this written appeal to the Auditor, you have the opportunity to have the value of your vehicle, watercraft, or aircraft reviewed, taking into consideration any depreciation that may have occurred since the beginning of the tax year.

Please note: Depreciation in this sense is not determined by normal “wear and tear.” Depreciation is based solely on the age of the property in its usable state.

Submitting Your Appeal

If you decide to appeal your personal property tax assessment, you may complete an Appeal Form and indicate what you believe the value should be. You can find these forms on the county website, pick them up in person at the Auditor’s Office, or call and request that a form be sent to you. You may fill out an Appeal Form for a Vehicle, Aircraft, or Watercraft. The appeal must be returned to the Auditor’s Office by mail, email, or in person. You may submit any supporting documentation along with your appeal that you feel relevant to your position. This documentation can include a copy of the original bill of sale, values from other guides, repair estimates, salvage titles, appraisals, or pictures of the property that is being appealed.

If you do not know whether or not you should submit an appeal for your property, you may use the Property Tax Calculator on the county website. Using this calculator will give you a **rough estimate** of what your taxes would be at a particular value, less any additional fees. The calculator may help you determine whether or not submitting an appeal would be beneficial.

Appeals will only be considered if they are submitted on or before last day that the tax notice can be paid timely. After this time, appeals are not timely and may not be considered.

Important: Submitting an appeal does not change the due date of the bill!

Receiving Your Decision Letter

Once the appeal is submitted, it will be reviewed by the Auditor and the Appeal Board. Once the Auditor reaches a decision concerning the appeal, you will be notified in writing.

If the personal property tax bill was UNPAID prior to the appeal and the Auditor adjusts the value, you will receive an adjusted tax bill along with the decision letter. You can make payment on the adjusted tax bill with the new value.

If the personal property tax bill was PAID prior to the appeal and the Auditor decreases the value, you will receive a refund check from the Treasurer’s Office for the overpayment about 4—6 weeks later. Your decision letter will detail the amount that you will be refunded.

Important: The adjusted value for an appeal is only good for 12 months. The value will default to the guide-mandated value the following tax year. You must appeal the value each year if you feel the assessment is incorrect.

