## APPEALING THE VALUE OF YOUR AIRCRAFT

Aircraft values must be derived from nationally recognized publications, and may not exceed ninety-five percent of the prior year's value (see State Law §12-37-930). Replacement of major components may cause an increase in value. If the aircraft is a kit plane, the Auditor's Office will use all resources available to find a comparable value, including but not limited to sources from the Internet.

- 1. Normal wear and tear will not be considered in the valuation of your aircraft.
- 2. If there is a significant difference in the appeal value that you request and the value found on your tax bill, the Auditor's Office will request additional supporting documentation in considering your appeal.
- 3. Any appeals requested to reduce the Fair Market Value of an aircraft must be made on or before the last day to pay the bill timely. Please email the request to <a href="mailto:BeaufortCountyAuditor@bcgov.net">BeaufortCountyAuditor@bcgov.net</a>, or mail it to:

  Auditor's Office, P.O. Box 458, Beaufort, SC 29901

APPEAL AIRCRAFT ASSESSMENT FOR TAX YEAR

4. Appealing your aircraft will not change the due date of your bill.

Clerk

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Date