

**REQUEST FOR REVIEW
OCONEE COUNTY AUDITORS OFFICE
TAX YEAR 20__**

Application for appeal of the appraisal of personal property listed in the Vehicle Guide published by the South Carolina Tax Commission as provided by Section 12-37-2680 and Property Regulation 117-119 and 117-129

Owner _____ Phone _____

Street Address: _____

City _____, South Carolina, Zip _____

DESCRIPTION (or attach copy of tax notice)

BODY STYLE(Ex: Coupe, Sedan, Convertible, SUV, Truck, etc.) _____

Two Wheel Drive _____ Four Wheel Drive _____

Fuel Type: Gas _____ Diesel _____ Hybrid _____

Manufactured By: (Ex: Ford, Chevy, Honda, etc.) _____

Year: _____ If current Year – Bought New? _____ Used? _____

Note: If bought new this year, provide a copy of the Bill of Sale.

Model and Trim: (Ex: Coupe 2D LS, Hardtop 2D, Crown Vic 4D LX, etc.) _____

Current Mileage _____ Vehicle Condition (Excellent, Good, Poor) _____

Options that are not part of Standard Package: _____

Note: **Please note that appeals are not automatic. Appeals must be made in writing and requested prior to the tax due date. If requesting an appeal within 15 days of the due date, pay current tax due as billed. Should the appeal be accepted, a refund will be issued.** The Auditor must abide by the South Carolina Department of Revenue Code Section 12-4-560 when evaluating an appeal which provides, in part, that the Department of Revenue shall prepare appropriate manuals, guides, and other aids for the equitable assessment of all properties.

Under this authority, the use of the department’s assessment guides is mandatory by county auditors for the assessment of personal property such as automobiles, trucks, and other similar items, unless otherwise directed by the department. In accordance with Code Section 12-37-930, in preparing the assessment guides for vehicles, the fair market value for vehicles must be based on values derived from a nationally recognized publication of vehicle valuations, except that the value may not exceed ninety-five percent of the prior year’s value. The county auditor must use the assessment guides exactly as furnished, except in unusual and extenuating circumstances or where a piece of property is not listed in the guide. An example of “unusual and extenuating circumstances” on personal property is an automobile that was completely destroyed and worthless on the assessment date. The assessed value of such personal property or non-listed property shall be determined by the county auditor. When unusual or extenuating circumstances are present, the county auditor shall value the property as provided in subsection b. of this regulation taking into consideration the unusual or extenuating circumstances.

Under the penalties prescribed by law, I hereby certify that the information given is correct and true to the best of my knowledge and belief.

Signature of Owner or Agent: _____ Date: _____