



STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE  
**APPEAL FOR REAL PROPERTY ASSESSMENT  
COUNTY ASSESSOR**

**PT-455**

(Rev. 4/21/05)  
7079

(Protest Pursuant to Revenue Procedures Act)

**Section I: Taxpayer and Property Identification**

Taxpayer Name(s) \_\_\_\_\_  
(Please type or print)

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

Telephone \_\_\_\_\_

Identification Number (SSN or FEIN of the Taxpayer) \_\_\_\_\_

Property Tax Year(s) in Dispute \_\_\_\_\_

Address of the Property Covered and Tax Map Number \_\_\_\_\_

**Section II: Documents to be Attached**

Please attach a copy of the document or notice you received which led to the filing of this protest. You may also attach any appraisal or other documentation you wish the assessor to consider.

**Section III: Reason for Protest**

**A. Valuation of the Property**

If you are contesting the fair market value of your property as determined by the assessor, or the special use value of your property (for example, agricultural use value), please provide information as to what you believe the value of the property to be. Provide all facts, law and authority that support your valuation of the property in Section IV below.

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

**B. Classification of the Property**

If you believe that the property has been classified improperly, for example classified as 6% property when it should have been classified as 4% property because it is your legal residence, please state what you believe to be the proper classification of the property to be. Provide all facts, law and authority that support your classification for the property in Section IV below.

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

**C. Other Reasons for Protest**

If you are protesting something other than, or in addition to, the value of your property or the classification of your property, please state the basis for your protest. Provide all facts, law and authority that support your position in Section IV below.

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

## Section IV: Information and Support for Protest

State all the reasons you disagree with the assessor, including a statement of the facts supporting your position and the law or other authority on which you rely. You may attach additional pages if necessary.

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

Taxpayer's Signature \_\_\_\_\_ Date \_\_\_\_\_

Co-owner's Signature \_\_\_\_\_ Date \_\_\_\_\_

### Instructions

The purpose of this form is to reduce to writing those facts and issues with which you disagree. A protest may be filed by letter rather than using this form; however, all of the information required by this form must be included in the letter and you must comply with the requirements concerning signatures. If the protest is for a corporation, it must include the corporation's name followed by the signature and title of the corporate officer authorized to sign. If you have any questions concerning this matter, please call the telephone number on the notice or document with which you disagree. Please return the protest to the county assessor at the address shown on the notice or document with which you disagree.

### Social Security Privacy Act Disclosure

It is mandatory that you provide your social security number on this tax form. 42 U.S.C 405(c)(2)(C)(i) permits the use of an individual's social security number as means of identification in administration of any tax. Your social security number is used for identification purposes.