



South Carolina Property Tax Appeal Checklist

Deadlines, process, and what to gather — 2026

If your home's assessed value is higher than what it would realistically sell for, you may be overpaying — and South Carolina lets you appeal. Use this checklist to file correctly and on time.

South Carolina at a glance

Appeal deadline	90 days from the date the assessor mailed your notice — and in a NO-NOTICE year you may appeal in writing at any time
Effective tax rate	0.49% (about \$1,251/yr on a \$259,000 home)
Assessment basis	4% of fair market value (owner-occupied)
Appeals heard by	County Assessor !' County Board of Assessment Appeals !' Administrative Law Court !' Court of Appeals

The 90 days runs from the mailing date of the assessment notice. In a year when no notice is sent, §12-60-2510(A)(4) lets you appeal in writing at any time: filed before the first penalty date it applies to that tax year, filed on or after it applies to the next. The first penalty date is January 16 OR 30 days after the tax notices were mailed, whichever is later. Deadlines and forms vary by county — always confirm with your local county assessor before filing.

Step-by-step checklist

- ☐ **Find your assessment notice.** Note the assessed value and your parcel / account number.
- ☐ **Estimate your home's real market value.** Pull 3–5 recent comparable sales of similar nearby homes.
- ☐ **Check if you're over-assessed.** If assessed value is higher than market value, you likely have a case — use the free calculator at propertytaxedge.com.
- ☐ **Gather your evidence.** Comparable sales, photos of condition issues, repair estimates, and an appraisal if you have one.
- ☐ Receive assessment notice (fall)
- ☐ File appeal with County Assessor within 90 days
- ☐ Attend informal conference
- ☐ If unresolved, appeal to County Board of Assessment Appeals within 30 days of assessor decision
- ☐ Further appeal to Administrative Law Court
- ☐ Appeal to Court of Appeals
- ☐ **After the decision.** Accept the reduction, or pursue the next level of appeal if warranted. A win can lower your bill for years.

Exemptions that may lower your bill

- **Homestead:** Homestead Exemption: \$50,000 reduction for 65+ or disabled
- **Senior / other relief:** Homestead Exemption: \$50,000 reduction in fair market value for 65+ or disabled

- **Reassessment Cap cap:** Assessed value cannot increase more than 15% per reassessment cycle (5 years) unless property is sold

Evidence that wins appeals

- 3–5 comparable sales lower than your assessed value
- Photos of needed repairs, damage, or condition problems
- Contractor repair estimates
- Independent appraisal (the strongest single piece of evidence)

Free tools at propertytaxedge.com

Over-assessment calculator · appeal letter templates · county deadlines · find a licensed consultant

This checklist is general information, not legal advice. Deadlines, forms, and fees vary by county/jurisdiction and can change — always confirm with your local county assessor or appeal board before filing. © 2026 Exitus Strategies LLC, operating as Property Tax Edge.