

# The Appeal Process

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In years when there is a notice of property tax assessment, the property taxpayer, within ninety days after the assessor mails the NOV (Notice of Valuation) notice, must give the assessor written notice of objection to one or more of the following: the fair market value, the special use value, the assessment ratio, or the property tax assessment.



In years when there is no notice of property tax assessment, the property taxpayer may appeal the fair market value, the special use value, the assessment ratio, and the property tax assessment of a parcel of property at any time before the first penalty date. The appeal must be submitted in writing to the assessor. An appeal submitted before the first penalty date applies for the property tax year for which that penalty would apply. An appeal submitted on or after the first penalty date applies for the succeeding-property tax year.

## NOV - Notice of Valuation Form



The assessor is required to send the taxpayer a notice of valuation and classification whenever the fair market value or special use value is increased by one thousand dollars or more, or whenever the first property tax assessment is made on the property. When you receive your assessment notice, read it for instructions about deadlines and filing procedures. If they are not clear, call the Assessor's Office for information [\(864-898-5872\)](tel:864-898-5872).

An incomplete appeal document, missed deadline, or incorrect filing can cause an appeal to be dismissed. Written appeals must be timely filed with the Assessor and cannot be filed by fax, email, or other electronic means. An appeal cannot be delivered to or filed with any other county agency or official. An agent cannot assume the fiduciary and other legal responsibilities including, the filing of an appeal, without proper documentation signed by the account owner.

**Step 1. Informal Review** A certified appraiser will conduct an informal review of all timely-filed appeals.

**Step 2. Notice of Decision** The assessor will notify the property owner of the results of the review by mailing a Notice of Decision (NOD) Form.

**Step 3. Board of Appeals:** After receiving the Assessor's Notice of Decision (NOD), you can appeal to the County Board of Assessment Appeals (CBOAA) by filing a written protest with the board within 30 days of the NOD date.

**Step 4. Administrative Law Court Division:** If you are not satisfied with the decision made by the County Board of Assessment Appeals, you may appeal to the Administrative Law Judge Division within 30 days of the CBOAA written decision.

\*An agent can not assume the fiduciary and other legal responsibilities, including the filing of an appeal, without proper documentation signed by the account owner. An [Agent Authorization Form](#) is available under the Forms link.



If you have any questions regarding the appeal procedures, please contact:  
Pickens County Assessor's Office.  
Office Hours: 8:00am-5:00pm  
Monday - Friday (excluding Holidays)  
[Phone \(864-898-5872\)](tel:864-898-5872)