

## Property Tax Appeals

Local and state taxing authorities sometimes make subjective decisions about market value, assessment ratio, property classification, cost, depreciation, capitalization rates, and other important factors of real and personal property taxation. In other circumstances, the incorrect application of legal principles may result in incorrect and improper taxation. These decisions may result in excessive and unlawful taxes.

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To decide whether an assessment should be challenged, consideration should be given to many factors, including the current market value of the property involved, the valuation methods used, the average level of assessment of comparable properties and the practices of local assessing authorities. South Carolina's method of taxation provides several alternatives for relief. Furthermore, once the decision has been made to appeal, the procedures involved are often technical and complex, and the legal requirements for filing an appeal are usually strictly enforced against the taxpayer. Legal counsel is invaluable in protecting a taxpayer's rights in this regard.

Buist Moore Smythe McGee P.A. attorneys provide comprehensive service by assisting taxpayers in reducing tax burdens at the state and local levels. We have successfully represented local and national real and personal property owners in all aspects of property tax assessment and refund controversies.

The Firm has significant expertise in local and state tax practice, including the protest and appeal of real and personal property valuation disputes and other disputes involving classification issues, exemptions from taxation, and sales and use tax disputes. We have worked with officials at all levels of state and local government in reducing tax liability on both real and tangible personal property through negotiation, administrative appeals and appellate litigation. If litigation is necessary to resolve the tax disputes, we represent our clients before the South Carolina Department of Revenue, county assessors, county boards of assessment appeals, the South Carolina Administrative Law Court, the South Carolina Court of Appeals, and the South Carolina Supreme Court. In addition, we counsel clients on state and local tax issues to assist them with property acquisition strategies and negotiate with county tax assessors regarding assessed values of real estate. We zealously represent our clients while recognizing and respecting the state and local taxing authorities.

Our lawyers remain active in real property organizations and actively participate in nationally recognized tax organizations. As the South Carolina member of the [American Property Tax Counsel](#), the national affiliation of premier property tax law firms, we are uniquely positioned to assist clients with multi-state or national property portfolios. Membership in the American Property Tax Counsel is limited to only one member per state.

### Publications

Morris A. Ellison and William T. Dawson, *South Carolina Property Tax Update*, American Property Tax Counsel National Property Tax Update, September 2009, <http://www.aptcnet.com/NewsLtr.html#sc>.