

# Dorchester County Reassessment Program

## **Review Procedure – Assessment Notice “Initial Appeal”**

- \_\_\_\_\_ Within (90) days after dated notice of reassessment, the property owner or his agent must file a written request for review with the assessor.
- \_\_\_\_\_ The assessor will conduct a review within 30 days or as soon as practical to determine if a change is required.
- \_\_\_\_\_ After the review, the Assessor notifies the property owner, in writing , his decision. The property owner must respond in writing within 30 days if he still disagrees with Assessor’s findings. If the owner does not respond in writing within the allotted time the appeal is closed.
- \_\_\_\_\_ If the Owner responds, the Assessor will schedule a conference within (30) days, or as soon as practical, and notify the Owner in writing as to date and time.
- \_\_\_\_\_ If the property owner does not show up for the scheduled appointment, hold the Appeal for (10) days after appointment date and then close file.

## **Appeal Procedure– Appeal Board Notification**

- \_\_\_\_\_ At the conference the Assessor convinces property owner his value is correct. The appeal is dropped, close the file.
- \_\_\_\_\_ After the conference is held and the Property Owner still disagrees with the Assessors’ value, he must file the written appeal within a (30) day period to appeal to the Dorchester County Board of Assessment Appeals, a member panel of Dorchester County citizens. The Assessor must forward the request to the Dorchester County Appeal Board.
- \_\_\_\_\_ Dorchester County Board of Assessment Appeals must notify both parties of a hearing date within (30) days of receiving the notice to appeal. The Board must give (30) days written notice of the hearing date to the Assessor and Property Owner.
- \_\_\_\_\_ Both the Assessor and the Property Owner must exchange all evidence (witnesses/documents/appraisals/etc.) with each other and then submit same to the Board of Appeals (15) days prior to the hearing date.
- \_\_\_\_\_ The Appeal Board hears the case and responds with its findings.
- \_\_\_\_\_ If the Assessor and/or Property owner disagree with the board’s findings the case goes before the Administrative Law Judge, else the appeal is closed.