**HIGH MILEAGE**

If you have high miles on your vehicle, you may be eligible for a reduction on your taxes according to the High Mileage Chart published by the South Carolina Department of Revenue. You can download the High Mileage form from this website. Once it is completed you and email, fax, or bring it to the Auditor’s Office to find out if you qualify for high mileage.

We will also accept the following documentation for consideration of an appeal on your vehicle:

* **Bill of Sale:** We use the sale price as listed on the bill of sale before any rebates, trade-in credits, or allowances. We will also accept a bill of sale from a dealership, no personal bill of sales will be accepted. Vehicle assessments will not be reduced by “rebates” or “other incentives” offered by car dealerships. Such rebates and other incentives are a “marketing tool” used by automobile vendors and the automobile industry to sell new vehicles. They do not affect the market value all across the State of South Carolina for all vehicles in a specific class. A valuation system applicable statewide must be fair and equitable to all its citizens, with each county applying the millage rate determined by its governing body. There must be uniformity in classifying and valuing items of personal property. All property must be assessed uniformly and equitably through the State of S.C. Code § 12-14-210(A). Since “rebates” and “other incentives” do not apply “across the board” to vehicles of like kind sold and thus they cannot be utilized in determining the fair market value of new vehicles sold in this state.
* **Appraisals:** You can have your vehicle appraised from a licensed dealer. The appraisal must be on the dealer’s letterhead. We do not accept appraisals from CarMax. We will compare your appraisal with Kelly Blue Book. If you want us to see if Kelly Blue Book has your car cheaper than we do, please ask. Kelly Blue Book appeals and appraisals will only be handled by coming into the office. No fax copy or email will be accepted.

If there is a significant difference in the appealed value you submit and the value we billed, we may request additional information in order to adjust your bill. We are required by law to use the vehicle values provided by the South Carolina Department of Revenue. The original bill you receive is based on those values provided. If you appeal your vehicle value this year, we will **not** automatically reduce your value next year. As a result, you will need to file an appeal each year.

Any appeals you make to reduce the value of your vehicle must be made on or before the tax due date on your bill. You can use the high mileage appeal form on this website by email, fax, or mail. All other appeals must be done in person. After the due date, you lose your right to appeal. You can mail the high mileage form to our address listed on this website. If you mail your appeal to the address on the bill, you may not receive your discount and you may incur penalties from the Department of Motor Vehicles of late registration as a result.