

BAA CONFERENCE MINUTES – June 21, 2023

PARCEL ID: R550 017 000 1088 0953
APPELLANT: Carlos Ramos
APPEAL: ATI Exemption
LOCATION: Beaufort County Council Chambers, Beaufort

Conference Start: 2:01 P.M.

Conference End: 2:51 P.M.

Attending Board Members:

Paul Jernigan, Chairman
Bruce Doneff
Kenneth Joy
Stephen Koch

Time into Decision Session: 2:37

Time out of Decision Session: 2:50

Board Conference Narrative Summary:

Beaufort County Assessor's position follows South Carolina Code of Laws in that reassessment of property occurs the year after an Assessable Transfer of Interest (ATI). South Carolina law states that property assessment occurs at the time of execution of a deed.

Ms. Sanders presented state statutes as well as case law in support of the date of conveyance for purpose of reassessment occurs on the date of the execution of the deed, regardless of whether or not a deed is recorded.

Appellant challenges the date of conveyance used to determine the property's value for tax year 2022. Appellant asserts date that funds were exchanged/released to grantor, the date they signed their loan package, date of the settlement statement and closing date of January 4, 2022 should be the date of conveyance and delay the 2022 ATI revaluation and retain the prior owner's valuation for an additional year.

Appellant presented a letter from attorney James J. Wegmann. Mr. Wegmann stated that conveyance takes place when the purchase and sale is completed or when the deed is delivered.

BAA Board members entered executive session to discuss the case as presented. In attendance were Paul Jernigan, Chairman, Bruce Doneff, Kenneth Joy and Stephen Koch.

Board Decision Results:

In executive session, members of the Board voted unanimously in favor of the Assessor. Date of conveyance is the date of execution; December 29, 2021.

Additional Attendees:

Ebony Sanders, Beaufort County Assessor
Liz Rigg, BAA Coordinator
Beaufort County Assessor's office staff