

## **BAA CONFERENCE MINUTES – June 21, 2023**

**PARCEL ID:** R510 008 000 0484 0037  
**APPELLANT:** Robert & Betty Manne  
**APPEAL:** ATI Exemption  
**LOCATION:** Beaufort County Council Chambers, Beaufort

**Conference Start: 2:52 P.M.**

**Conference End: 3:25 P.M.**

### **Attending Board Members:**

Paul Jernigan, Chairman  
Bruce Doneff  
Kenneth Joy  
Stephen Koch

**Time into Decision Session: 3:19**

**Time out of Decision Session: 3:24**

### **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.

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.

Appellant challenges the date of conveyance used to determine the property's value for tax year 2022. Appellant asserts date closing date of January 4, 2022 should be used as the date of conveyance, delaying the 2022 ATI revaluation and retaining prior owner's valuation for an additional year.

Appellant presented case law from 1895, 1993 and 1996, as well as an Affidavit, one being signed and notarized and another unsigned and not notarized, by Kathy Olivetti in support of his appeal. Appellant claims that closing date of January 3, 2022 should be used as the date for ATI valuation.

Ms. Ebony Sanders, Beaufort County Assessor presented SC Code of Laws §12-37-3120, §12-37-3130 as well as §12-37-3135 in support of ATI date to be used. SC Code of Laws §12-37-3150 states in part that ATI date to be used is “...*time of execution of the instruments directly resulting in Assessable Transfer of Interest.*” Ratified in 2007, these statutes supersede the case law presented by the appellant. Assessor also presented Case Law, Shuler v. Horry County, showing the date of execution is the date to be used for an ATI.

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:**

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.

Three members then voted in favor of the Assessor. Stephen Koch recused himself from the vote. Date of conveyance is the date of execution; December 20, 2021.

### **Additional Attendees:**

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