

## 2010 APPOINTMENT OF HEARING OFFICER

The following information must be supplied to the S.C. Association of Counties before debts can be submitted to the SC. Department of Revenue under the provisions of the Setoff Debt Collection Act.

A hearing officer must be appointed to hear a protest of a debtor, under the provisions of S.C. Code 12-56-65. (Note: *The Hearing Officer should not be the same person as the Coordinator.*)

- ▶ A hearing officer has the authority to decide a protest in favor of either the debtor or the entity. Each entity must certify to SCAC the hearing officer's name, address, and telephone number.
- ▶ If a debtor wishes to contest a debt, he or she must notify the entity in writing within 30 days of the date of the initial letter. The protest letter must include the debtor's name, address, social security number, type of debt in dispute, and a detailed statement of all reasons he or she disputes the debt.
- ▶ The hearing officer must notify SCAC when a protest letter is received.
- ▶ The hearing officer must notify the debtor of the date, time, and location of the informal hearing.
- ▶ After the Hearing Officer makes a ruling, he or she must notify SCAC of the outcome of the hearing.
- ▶ If after the hearing the hearing officer determines the setoff to be excessive, the entity must refund the appropriate amount to the taxpayer. If the hearing officer determines it is not entitled to any of the setoff, the entity must refund the entire amount, including DOR's and SCAC's fees, plus interest compounded daily.

Name of Entity: \_\_\_\_\_ Entity #: \_\_\_\_\_

\_\_\_\_\_  
Hearing Officer's Name Title

\_\_\_\_\_  
Address

\_\_\_\_\_  
Telephone Number E-mail Address

Signed: \_\_\_\_\_  
*Setoff Debt/GEAR Coordinator* *Date*

**Please return this form by October 1, 2008 to:  
Melinda Suddes, Director of Administrative Services  
S.C. Association of Counties,  
P.O. Box 8207,  
Columbia, SC, 29202-8207  
or fax to (803)252-0379**