



COUNTY COUNCIL OF BEAUFORT COUNTY

Office of the Assessor
Post Office Box 1228, Beaufort South Carolina 29901-1228
Phone: 843-255-2400 Website: www.beaufortcountysc.gov

Must be completed by Owner of Record

Please print or type Assessment Year

POWER OF ATTORNEY AND DECLARATION OF REPRESENTATIVE

This form must be completed by the owner of record. For this purpose, the "Owner of Record" is the current legal titleholder of the property, as identified in the records of the Office of the Assessor for Beaufort County, South Carolina.

Know All Men by These Presents, that (I/We) Name(s) of Owner of Record

of Address of Owner(s) of Record has/have made, constituted and appointed

Agent's Name of Name of Agent's Company, if applicable of the

City/County of Agent's City/County, State of Agent's State as my/our true and lawful

attorney-in-fact for the limited purpose of any and all matters relative to real estate tax records for certain real property identified as Parcel Identification Number (the "Property") with an address of This Power of Attorney is only authorized for one assessment year. If filing appeals for multiple years, a separate authorization must be signed by the property owner for each assessment year.

By signing below, the signatory represents and warrants that he/she has legal authority to execute this Power of Attorney.

Given under my hand this day of, 20.

Witness #1

Signature of Owner of Record

Print Name and Title:

Telephone No.:

Email:

Witness #2/Notary Public

STATE OF)
COUNTY OF)

ACKNOWLEDGEMENT

I, the undersigned, a Notary Public for, do hereby certify that personally appeared before me this day and, in the presence of the two witnesses named above, acknowledged the due execution of the foregoing instrument.

Witness my hand and seal this day of, 20.

Notary Public for
My Commission Expires

Declaration of Representative

The person who files the appeal must provide evidence they are qualified to represent the property owner in the administrative process as set forth in Section 12-60-90 of the S.C. Code of Laws and Treasury Department Circular No. 230; sections 10.3 (a)(b)(c), 10.7 (a)(1-4,7) and 10.7 (b) (c).

Only certain authorized persons may represent property owners in the administrative property tax process. Authorized representatives include the following: Attorneys, certified public accountants, corporate officers, South Carolina registered/licensed appraisers, full time employees of property owner, enrolled IRS agents, partners and fiduciaries. If anyone other than the property owner files an appeal/protest, the assessor requires them to show proof of eligibility to represent the owner. Written consent of the owner must be given to an agent and provided to the assessor.

Authorization must state the name of the qualified and authorized individual representing a property owner in the administrative tax appeal process. Authorization cannot be given to a company in general.

Only one authorization for each assessment year is permitted. If filing appeals for multiple years, a separate authorization must be signed by the property owner for each assessment year.

A legible signature is required on all appeal forms of the authorized, qualified individual.

If the proper authorizations are not received within 30 days of denial letter, the appeal is considered abandoned.

I declare that:

I am authorized to represent the taxpayer(s) identified as Owner of Record for the tax matter (s) specified; and I am one of the following:

- a. *Attorney* – a member in good standing of the bar of the highest court of the jurisdiction indicated below.
- b. *Certified Public Accountant* – duly qualified to practice as a certified public accountant in the jurisdiction indicated below.
- c. *Enrolled Agent* – enrolled as an agent under the requirements of the US Treasury Department Circular No. 230.
- d. *Officer* - a bona fide officer of the taxpayer organization.
- e. *Full-Time Employee* – a full-time employee of the taxpayer.
- f. *Family Member* – a member of the taxpayer’s immediate family (spouse, parent, child, sibling).
- g. *Appraiser* - A licensed appraiser in the state of South Carolina. (Appraiser must also complete the “Appraiser Declaration to Represent”).
- h. *Other* – please explain _____

The Beaufort County Assessor’s Office will not accept a Declaration of Representative that is not signed, notarized and witnessed.

Designation (a-h)	*Jurisdiction (state)	*Signature	*Date