



CLARENDON COUNTY APPOINTMENT OF AGENT FORM

This form is for use by a property owner in designating a person to act as an agent in real property tax matters
A Retroactive Appointment of Agent Is Not Permitted

OWNER INFORMATION

Name(s): _____
Address: _____ Phone: _____
_____ Cell: _____

AGENT INFORMATION

Name(s): _____
Address: _____ Phone: _____
_____ Cell: _____

Business Name: _____

OWNER MUST SPECIFY AGENT'S AUTHORITY

- (a) Attorney – a member in good standing of the bar of the highest court of the jurisdiction state of: _____
- (b) Certified Public Accountant – duly qualified to practice as a certified public accountant in the state of: _____
- (c) Enrolled Agents- enrolled as an agent under the Requirements of the US Treasury Department Circular No. 230
- (d) Corporate Officers- may represent their corporation.
- (e) Partners - may represent their partnership.
- (f) Full-Time Employees- may represent their employers.
- (g) Family Members- a member of the taxpayer's immediate family (i.e. spouse, parent, child, brother, or sister)
- (h) Real Estate Appraisers - who are registered, licensed or certified pursuant to Chapter 60, Title 40, may represent clients in matters limited to questions concerning the valuation of real property. Code Section 12-60-90(C)(2).
- (i) State and Local Tax Officials

I understand, agree and accept:

- * The assessor's office may divulge any data it may have on file to my agent including the acceptance of subpoena concerning the property.
- * I understand that the appointed agent cannot assume the fiduciary and other legal responsibilities, including the filing of an appeal or any other documents, without proper documentation signed by the property owner

If applicable, a copy of a "Letter of Appointment", "Certificate of Trust", "Articles of Incorporation", "Power of Attorney", or "Attorney Letter" must be submitted with this form. Please review the information sheet located on page 2 of this form.

Agent's authority is for tax year (MUST enter year) _____

PROPERTY INFORMATION

Tax Map Number _____ Physical Address, Location or Legal Description _____

SIGNATURE, TITLE, DATE (Attach a COLOR copy of valid driver's license or state-issued ID)

Signature: _____ Title of Signor: _____
Print Name: _____ Date Signed: _____

INFORMATION

Rights of the Assessor:

The owners Appointment of Agent Form must be filled out completely and correctly in order for it to be accepted by the County Assessor. The owners appointed agent cannot assume the fiduciary and other legal responsibilities, including the filing of an appeal or any other documents, without proper documentation signed by the account owner.

Effective Date:

The owners Appointment of Agent is for the tax year reported on this form and is effective for that tax year only.

Powers of Attorney:

If you possess a Limited Power of Attorney, a General Power of Attorney or a Durable Power of Attorney, attach a complete copy of that document.

Tax Map Numbers:

The "Tax Map Numbers" for the "Property Owner" are identified in the records of the County Assessor. The authorization must exactly match the "Property Owner" and the "Tax Map Number(s) identified in the records of the County Assessor.

Owner's Signature:

The Owner of record must sign this form unless authorization has been provided to certain individuals. The following individuals are authorized to sign as (or on behalf of) the owner:

Authorized Agents:

- a. Attorney – a member in good standing of the bar of the highest court of the jurisdiction state of: _____
- b. Certified Public Accountant – duly qualified to practice as a certified public accountant in the state of: _____
- c. Enrolled Agents- enrolled as an agent under the Requirements of the US Treasury Department Circular No. 230
- d. Corporate Officers- may represent their corporation.
- e. Partners - may represent their partnership.
- f. Full-Time Employees- may represent their employers.
- g. Family Members- a member of the taxpayer's immediate family (i.e. spouse, parent, child, brother, or sister)
- h. Real Estate Appraisers - who are registered, licensed or certified pursuant to Chapter 60, Title 40, may represent clients in matters limited to questions concerning the valuation of real property. Code Section 12-60-90(C)(2).
- i. State and Local Tax Officials

Acts Authorized:

A representative is an individual authorized to perform certain acts on behalf of the taxpayer with respect to the specific agent's authority listed on this Appointment of Agent Form.

Actions taken by an authorized agent are binding, even if the representative is not an attorney. Proceedings cannot later be declared legally defective because the representative was not an attorney. Corporate officers, partners, fiduciaries, or other qualified persons signing on behalf of the taxpayer(s): By signing, you also certify that you have the authority to execute this form. However, the authorization document must be timely filed.

Notices and Communication:

All Notices and Communications will be sent to the taxpayer only.