

INFORMATION

Rights of the Assessor:

The Appointment of Agent Form must be filled out completely and correctly in order for it to be accepted by the County Assessor. The owner's 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 owner's 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.

Account Numbers:

The account numbers for the property owner are identified in the records of the County Assessor. The authorization **must exactly match** the property owner and the account number(s) identified in the records of the County Assessor. Property information, including the property owner and the account number(s) are listed on the tax notices and may be found at www.pickensassessor.org

Account Number(s):

Only three account numbers may be reported per authorization form. An account number starts with the letter "R" or "M", followed by seven numbers and is displayed on the tax bill (example: R0015787).

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:

- 1. Attorneys**
- 2. Certified Public Accountants**
- 3. Enrolled Agents-** enrolled as an agent under the Requirements of the US Treasury Department Circular No. 230.
- 4. Corporate Officers** - may represent their corporation.
- 5. Partners** - may represent their partnership.
- 6. Full-Time Employees** - may represent their employers.
- 7. Family Members** - a member of the taxpayer's immediate family (i.e. spouse, parent, child, brother, or sister).
- 8. 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).
- 9. 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 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. However, if you are unable to forward a copy to your named representative, you may contact the Assessor's Office for assistance. Phone: **(864)-898-5872**