



COMMERCIAL APPEAL FORM - HOTEL / MOTEL

PICKENS COUNTY ASSESSOR

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Tax Year	Appeal Filed by Owner	Appeal Filed by Agent	Agents can not file an appeal without proper documentation

Owner Name(s)

Daytime Phone Number (8:00 am to 5:00 pm)

E-mail Address

Account Number starts with the letter "R" or "M" followed by seven numbers.

Account Number	Physical Address	Protested Value	Your Market Value Est.

Note: *Additional Account Numbers require a new appeal form to be completed and timely filed with the Assessor.

****Filing an appeal does not extend the time to pay taxes. The amount due must be timely paid to avoid penalties and interest.****

The appeal must contain a statement of facts and documents supporting the taxpayer's position, reasons for the appeal, and opinion of market value. (Please attach all supporting documents.)

***Please complete the Income and Expense Statement that is included with this appeal form.**

Certification and Signature

(Please make a copy of this document for your records.)

I certify under penalty of perjury under the laws of the State of S.C. that all information, including any accompanying statements, documents, and income and expense information is true and correct to the best of my knowledge and belief. I understand that filing an appeal does not extend the time to pay taxes and that the taxes must be paid to avoid penalties and interest. I understand that the effective date of the assessor's value is 12/31/2018 unless an Assessable Transfer of Interest (ATI) has occurred. I understand that an agent cannot assume the fiduciary and other legal responsibilities including, the filing of an appeal, without proper documentation signed by the account owner. I understand that written appeals must be timely filed with the Assessor and cannot be filed by fax, email, or other electronic means. I understand that an appeal cannot be delivered to or filed with any other county agency or official.

Signature: 

Date Signed:

Signed by: (Please check one): Owner Agent

Print Name:



HOTEL-MOTEL

Annual Income and Expense Statement

Name of Owner(s)

Property Address

Property Type	Total Room Count	Average Daily Room Rate	Avg. Occupancy Rate enter as a decimal (ex: 0.10)	RevPar

ANNUAL INCOME

- | | |
|----------------------------------------------|---|
| 1.) Annual Room Income (as if 100% occupied) | 1 |
| 2.) Food & Beverage | 2 |
| 3.) Telephone Sales | 3 |
| 4.) Valet | 4 |
| 5.) Meeting & Banquet Rooms | 5 |
| 6.) Miscellaneous Income | 6 |
| 7.) Other Income | 7 |
| 8.) Potential Gross Income | 8 |

EXPENSES

- | | |
|---------------------------------------------------------------------------------------------|----|
| 9.) Management | 9 |
| 10.) Administrative (Advertising, Legal, Accounting etc.) | 10 |
| 11.) Insurance Premiums (Building) | 11 |
| 12.) Salaries | 12 |
| 13.) Franchise Fees | 13 |
| 14.) Services (Janitorial, Security, Exterminator, Trash Removal, Lawn Care) | 14 |
| 15.) Utilities (Electricity, Gas, Water, Sewer, Telephone) | 15 |
| 16.) Repairs & Maint. (Building, Paint, Floor Cover, HVAC, Plumb/Electrical, Roof, Parking) | 16 |
| 17.) Reserves for Replacements | 17 |
| 18.) Rooms (Contract Cleaning, Equipment Leases, Laundry, Linen & Guest Supplies, etc.) | 18 |
| 19.) Food & Beverage (Cost of Goods (Food & Bev., Equipment Leases, Contract Cleaning) | 19 |
| 20.) Telecommunications (Telephone Expenses and Leases) | 20 |
| 21.) Marketing | 21 |
| 22.) Other Expenses (please explain) | 22 |
| 23.) Tangible Personal Property Taxes | 23 |
| 24.) Other Taxes | 24 |
| 25.) Real Property Taxes | 25 |
| 26.) Total Expenses | 26 |
| 27.) NET OPERATING INCOME | 27 |
| 28.) Capital Expenditures (please explain) | |