

**POWER OF ATTORNEY AND
 DECLARATION OF REPRESENTATIVE**

OCONEE COUNTY ASSESSOR
 415 S. PINE ST.
 WALHALLA, SC. 29691
 (864) 638-4150 PHONE

© **Type or print.** © **See the separate instructions.**

Part 1 Power of Attorney *Faxed Copies and E-mailed Forms Not Accepted*****

1 Taxpayer information. Note: Taxpayer(s) must sign and date this form on page 2, section 7.

Taxpayer name(s) and address (Type or Print)	Social security number	Employer identification No.
	Social security number	Taxpayer E-mail Address
	Daytime telephone number	

hereby appoint(s) the following representative(s) as attorney(s)-in-fact:

2 Representative(s) (Type or Print.)

Name and mailing address	Telephone No. _____ Fax No. _____ E-mail Address _____
Name and mailing address	Telephone No. _____ Fax No. _____ E-mail Address _____

to represent the taxpayer(s) before the Oconee County Assessor's Office for the following tax matters:


3 Tax matters - A general reference to "All years," "All periods," or "All taxes" is not acceptable.

Tax Matter(s) - (i.e) (Property Appeal(s), Mailing Address Change, Legal Residence Application, Agricultural Application, Claim for Refund, etc.)	Tax Year	County Assessor's Account Number(s)

4 Acts authorized. A representative is an individual authorized to receive and inspect confidential property tax information and to perform any and all acts on behalf of the taxpayer with respect to the tax matters described in line 3, including the authority to sign any agreements, consents or other documents. You may not use a Power of Attorney form to authorize a representative to receive refund checks. You may use a Power of Attorney form to authorize a representative to sign a return **ONLY IF** the same authority is granted pursuant to a licensed attorney/client relationship. The authorization to sign a return must be specifically listed below.

List any specific additions or deletions to the acts otherwise authorized in this power of attorney:

5 Receipt of Refund Checks. If you want to authorize a representative named in Line 2 to receive, **BUT NOT TO ENDORSE OR CASH refund checks,** initial here _____ and list the name of that representative below.

Name of representative to receive refund check(s) 

Line 4 - Acts Authorized

If you want to modify the acts that your named representative(s) can perform, describe any specific additions or deletions in the space provided. The authority to substitute another representative or to delegate authority must be specifically stated on line 4.

Certain Limitations:

If any representative you name is someone other than an attorney, CPA or enrolled agent, the acts that person can perform on your behalf may be limited by SC Code Section 12-60-90. See South Carolina Revenue Procedures 92-4 and 92-6. However, these representatives will be permitted to extend the statutory period.

Line 5 - Receipt of Refund Checks

If you want to authorize your representative to receive, but not endorse refund checks on your behalf, you must initial and enter the name of that person in the space provided. If you are in a licensed attorney/client relationship, your refund may be sent to your licensed attorney.

Line 6 - Retention/Revocation of Prior Power(s) of Attorney

If there is any existing power(s) of attorney you do not want to revoke, check the box on this line and attach a copy of the power(s) of attorney. If you want to **revoke an existing power of attorney and do not want to name a new representative**, send a copy of the previously executed power of attorney to each office where the power of attorney was filed. The copy of the power of attorney must have a current signature of the taxpayer under the signature on line 7. Write "REVOKE" across the top of the form. If you do not have a copy of the power of attorney you want to revoke, send a statement of revocation to each office where you filed the power of attorney.

The statement must indicate that the authority of the power of attorney is revoked and must be signed by the taxpayer. Also, the name and address of each recognized representative whose authority is revoked must be listed. **A representative can withdraw** from representation by filing a statement with each office where the power of attorney was filed. The statement must be signed by the representative and identify the name and address of the taxpayer(s) and tax matter(s) from which the representative is withdrawing.

Line 7 - Signature of Taxpayer(s)

Individuals. You must sign and date the power of attorney. If a tax matter concerns part in fee ownership, all owners must sign and date if joint representation is requested, unless one owner authorizes the other, in writing, to sign for both. In that case, attach a copy of the authorization.

Corporations or associations. An officer having authority to bind the taxpayer must sign.

Partnerships. All partners or members of an LLC must sign unless one partner or member is authorized to act in the name of the partnership. A partner is authorized to act in the name of the partnership if, under state law, the partner has authority to bind the partnership. A copy of such authorization must be attached. For purposes of executing the Oconee County Assessor's "POA" form, the tax matters partner is authorized to act in the name of the partnership. For dissolved partnerships, see US Treasury Regulations section 601.503(c)(6).

Other. If the taxpayer is a dissolved corporation, deceased, insolvent, or a person for whom or by whom a fiduciary (a trustee, guarantor, receiver, executor, or administrator) has been appointed, see US Treasury Regulations section 601.503(d).

Line 8. PART II - Declaration of Representative

The representative(s) you name must sign and date this declaration and enter the designation (i.e., items **a-f**) under which he or she is authorized to practice in the South Carolina Administrative Tax Process (SC Code of Law 12-60-90). In addition, the representative(s) must list the following in the "Jurisdiction" column:

- a. Attorney - Enter the two-letter abbreviation for the state (e.g., "NY" for New York) in which admitted to practice.
- b. Certified Public Accountant - Enter the two-letter abbreviation for the state (e.g., "CA" for California) in which licensed to practice.
- c. Full-Time Employee - Enter title or position (e.g., Comptroller or Accountant).
- d. Family Member - Enter the relationship to taxpayer (i.e., spouse, parent, child, brother, or sister).
- e. Officer - Enter the title of the officer (i.e., President, Vice President, or Secretary).
- f. Other - Enter professional title (e.g., real estate appraiser)