

Who May Represent During The Administrative Tax Process

1. What is the “administrative tax process”?
 - A. Pursuant to Code Section 12-60-90, the “administrative tax process” includes matters connected with the presentation to the local taxing authority and its employees relating to a taxpayer's rights, privileges or liabilities under laws, regulations, and rules administered by the local taxing authority. These presentations include: (a) the preparation and filing of documents with the Authority; (b) correspondence and communication with the Authority; and (c) representing clients at conferences and meetings with the Authority. It does not include representation in matters before the Administrative Law Court or the courts, Code Section 12-60-90(A). **For a practitioner to represent a taxpayer during the administrative tax process, he must have a valid Power of Attorney signed by the taxpayer, unless the taxpayer is present and indicates the practitioner is authorized to represent them.**

2. Who may represent taxpayers before the Assessor and the County Board of Assessment Appeals during the administrative tax process?
 - A. The following individuals may represent taxpayers during the administrative tax process:
 - (a) Attorneys, and certified public accountants, licensed in the state of South Carolina who are in good standing with their licensing bodies. A valid power of attorney or letter of authorization is required.
 - (b) Enrolled agents. An enrolled agent is a person who has demonstrated special competence in federal taxation by passing a written examination administered by the Office of Professional Responsibility of the Internal Revenue Service (“IRS”) or through employment with the IRS. The Federal Office of Professional Responsibility should be contacted for more information about enrolled agent qualification. Circular 230 § 10.3(c). A valid power of attorney or letter of authorization is required.
 - (c) Partners may represent their partnership. Verification of partnership is required on company letterhead.

- (d) Corporate officers may represent their corporation. Verification of employment is required on company letterhead.
- (e) Full-time employees may represent their employers. Verification of employment is required on company letterhead.
- (f) Individuals may represent themselves or a member of their immediate family. A member of the immediate family will need a valid power of attorney or letter of authorization.
- (g) State and local government tax officials and state and local government employees may represent their offices, agencies, or both. Code Section 12-60-90(B).
- (h) Real estate appraisers who are registered, licensed, or certified pursuant to Chapter 60, Title 40 during the administrative tax process in a matter limited to questions concerning the valuation of real property.
 - 1. A real estate appraiser who seeks to represent a taxpayer during the administrative tax process pursuant to Section 12-60-90 would be limited to questions concerning the valuation of the real property as he/she determined the value pursuant to his/her license issued pursuant to Title 40, Chapter 60 of the S.C. Code of Laws.

Basically put, appraisers are limited to questions concerning valuation. As an appraiser, they must be an advocate for their opinion of value for the property in question which is based on their analysis as an appraiser pursuant to Title 40, Chapter 60 of the S.C. Code of Laws. They cannot represent in any other capacity. They cannot be an agent or a consultant and represent during the administrative tax process.

3. Other than those individuals authorized to represent a taxpayer during the administrative tax process, who may a taxpayer have present at meetings and conferences with the Assessor?

A. A taxpayer may have anyone he authorizes at meetings or conferences during the administrative tax process. However, these individuals may not represent the taxpayer (*i.e.*, make arguments, state positions, or make decisions on behalf of the taxpayer) except as permitted by Question & Answer #2. A taxpayer may also have an individual present as a witness. We may remove an individual from a meeting or conference if the presence of the individual is disruptive or if an individual who is not eligible to represent a taxpayer during the administrative tax process begins explaining a matter or giving advice to the taxpayer or begins advocating on behalf of the taxpayer. Individuals attending any meeting or conference where confidential information may be discussed may listen to conversations between the taxpayer and our office if the taxpayer is present and consents. At any time, the taxpayer may request any individual attending on the taxpayer's behalf to leave any meeting or conference.

Any confidential tax information pertaining to a taxpayer that a person may obtain, must be kept confidential by that individual as provided in Code Section 12-54-240.

4. Who may supply information to the Assessor?

A. Anyone may provide information to the Assessor. But we can only discuss valuation or other matters with someone who may represent the taxpayer in accordance with Question and Answer#2 above.

5. Who may receive confidential information concerning a taxpayer from the Assessor?

A. A taxpayer may ask for, and receive, his own confidential information. Anyone who holds a valid Power of Attorney executed by a taxpayer may receive confidential information of the taxpayer that the Power of Attorney authorizes the practitioner to receive. Note, a taxpayer may only execute a power of attorney that provides for representation of the taxpayer to someone who may represent the taxpayer in accordance with Question and Answer #2 above.

6. If anyone other than the property owner files an appeal/protest, the Assessor requires them to show proof of eligibility to represent the owner. In addition, written consent of the owner must be given to the representative and provided to the Assessor. This information must be submitted with the appeal or the appeal will be denied.

Who May Not Appeal

The Courts have ruled that

1. Persons who hold Remainderman interest in property are not the owners of the property. The person whom holds the Life Estate interest is the owner of the property and may appeal
2. Mortgage companies or anyone that finances the sale or purchase of real property are not the owner of the property unless and until they receive the property through foreclosure proceedings with the Master-in-Equity
 - a. Contracts for Deed are mechanisms used by Grantors to finance the sale of their real property to a Grantee. In this case the Grantor is the mortgage company and the Grantee is the owner of the property. The grantee is the owner of the property and may appeal.
 - b. Grantor – Person who sells the property
 - c. Grantee – Person who purchases the property