



## COMMERCIAL APPEAL FORM - RETAIL PROPERTY

### PICKENS COUNTY ASSESSOR

222 MCDANIEL AVE. B8, PICKENS, SC 29671 | PHONE: 864.898.5872

ASSESSORHELPDESK@CO.PICKENS.SC.US

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

**Owner Name(s)**

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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.

Heating / Cooling System	Finished Basement SF	Unfinished Basement SF

**\*\*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.)**

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**\*Complete the Income and Expense Statement on page 2. (Attach a copy of all signed lease agreements.)**

**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: Signed by: (Please check one):    Owner                      Agent

Date Signed:

Print Name:



# RETAIL PROPERTIES

Income and Expense Statement (Attach copy of all signed lease agreements)

Owner Name(s)

Account Number

Property Type (Ex: Fast Food Restaurant)	Tenant Name & Physical Address	Monthly Rent	Annual Rent	Total Sq. Ft.	Rent P/SF

## ANNUAL INCOME

1.) Potential Gross Rent (as if 100% occupied)		1
2.) Less Vacancy and Collection Loss		2
3.) Miscellaneous Income		3
4.) EFFECTIVE GROSS INCOME		4

## EXPENSES

5.) Management Fees		5
6.) Payroll		6
7.) Administrative (Advertising, Legal, Accounting etc.)		7
8.) Utilities		8
9.) Repairs		9
10.) Grounds Maintenance (Trash, Landscape, Parking Lot etc.)		10
11.) Janitorial and Building Maintenance		11
12.) Reserves for Replacements		12
13.) Insurance Premiums		13
14.) Other Expenses (please explain)		14
15.) Real Estate Taxes		15
16.) Tangible Personal Property Taxes		16
17.) Other Taxes		17
18.) Total Expenses		18

19.) **NET OPERATING INCOME**   19

20.) Capital Expenditures (please explain)   20

Submitted by (please print)

Telephone #

Email

Date