



COUNTY OF LOS ANGELES ASSESSMENT APPEALS BOARD

FREQUENTLY ASKED QUESTIONS (FAQ)

The following frequently asked questions are provided to help answer questions or concerns you may have regarding the Tax Agent Registration process:

UNDERSTANDING TAX AGENT REGISTRATION – Who Should Register

1. Who is a Tax Agent? / Who is considered a Tax Agent?
2. What is influencing official action / official action?
3. Who is considered a County Official?
4. Who is not considered a Tax Agent?
5. Are there any prohibitions to registering as a Tax Agent?
6. If there are employees such as paralegals and/or assistants who obtain information on behalf of the agents or attorneys, do they need to register also?
7. If I am an employee of a company who handles property tax matters, including appeals and audits, do I need to register?
8. Do in-house agents need to register as Tax Agents?
9. If I am a licensed attorney, CPA, or have a real estate broker, salesperson, or appraiser license, do I have to register as a Tax Agent?
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11. Is the Los Angeles County authorized to require attorneys to register as tax agents pursuant to County Code Chapter 2.165?
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13. If I am not considered a Tax Agent according to the definition, how can I represent someone without having to register?
14. Do expert witnesses testifying in hearings before the Assessment Appeals Board need to be registered as Tax Agents?
15. What happens if I am considered a Tax Agent as defined by County Code Chapter 2.165 but fail to register?



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1. Who is a Tax Agent? / Who is considered a Tax Agent?

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A Tax Agent is defined as any person who is employed, is under contract, or otherwise receives compensation to communicate directly, or through agents, employees or subcontractors, with any county official with the Assessor, Assessment Appeals Board, Assessment Hearing Officers, Auditor-Controller or Treasurer and Tax Collector for the purpose of influencing official action.

2. What is influencing official action / official action?

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Influencing official action means representing a taxpayer as an agent in connection with any matter before any County official, by promoting, supporting, Influencing, seeking modification of, opposing or seeking delay of any official action by any means.

Official action means locating all taxable property in the County; identifying ownership; establishing a taxable value for all property subject to property taxation, including the initial value, declines in value, corrections to values and any other changes in the taxable value set; completing an assessment roll showing the assessed values of all property; applying all legal exemptions to assessments; issuing refunds; and deciding all property assessment disputes between taxpayers and a County official.

Not all interactions or communications will begin as influencing official action. At the point at which one communicates or knows they will communicate with a County Official in order to *influence* the determination of value, they would need to register as a Tax Agent.

3. Who is considered a County official?

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A County official means the Assessor; the Treasurer and Tax Collector; the Auditor-Controller; an Assessment Appeals Board member; an Assessment Hearing Officer; and any other County employee within the Office of the Assessor, Treasurer and Tax Collector, or Auditor-Controller whose duties are not primarily clerical or manual.



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4. Who is not considered a Tax Agent?

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A Tax Agent does not include:

- A. An elected or appointed public official or public employee when acting in his or her official capacity;
or
- B. A person representing the following:
 - 1. Himself or Herself
 - 2. An immediate family member; or
 - 3. An entity of which the person is a partner, officer, or owner of 10 percent or more of the value of the entity.

5. Are there any prohibitions to registering as a Tax Agent?

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Yes. A person may not register or provide services as a Tax Agent if that person:

- a. Has been convicted of any criminal offense under state or federal tax laws;
- b. Has been convicted of any other criminal offense involving perjury, fraud, breach of trust, or moral turpitude;
- c. Has been disbarred or suspended from practice as an attorney, certified public accountant, public accountant, or actuary by any duly constituted authority of any state, territory, or possession of the United States including a commonwealth, or the District of Columbia, any court of record, or agency, body, or board.

[\(See County Code Chapter 2.190\)](#)

6. If there are employees such as paralegals and/or assistants who obtain information on behalf of the agents or attorneys, do they need to register also?

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No, but upon contacting a County official, the paralegals or assistants (or other clerical staff) would need to identify the Agent or Attorney on whose behalf they are working, and that Agent or Attorney must be registered as a Tax Agent.



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7. If I am an employee of a company who handles property tax matters, including appeals and audits, do I need to register? [back to top](#)

Possibly, this would depend on your role and duties within the company. First refer to the definitions of a Tax Agent; Influencing Official Action and Official Action ([see questions 1 and 2 above](#)) to determine how they apply to your situation. The examples below may help:

- If you are an employee of a company who handles property tax matters for that company and are a partner, officer, or owner of 10 percent or more of the value of the entity then you would not need to register.
- If you are an employee of a company who handles property tax matters for that company and are not a partner, officer, or owner of 10 percent or more of the value of the entity then you would need to register.
- If you are an employee of a company who handles property tax matters for that company and are a partner, officer, or owner of 10 percent or more of the value of the entity and you also handle property tax matters for other taxpayers or a company for which you are not a partner, officer, or owner of 10 percent or more of the value of the entity then you would need to register.

8. Do In-house agents need to register as Tax Agents? [back to top](#)

Yes. In-house agents are still performing Tax Agent duties. The fact that the in-house agent solely represents the agent's own full-time employer does not negate the fact that agent is being compensated to influence official action as defined by the Tax Agent registration ordinance. This is true even if the employer ultimately retains an outside tax agency firm to represent it in Assessment Appeals Board hearings or hearings before Assessment Appeals Hearing Officers. The analogy would be the in-house counsel of a business entity. The fact that the business entity may contract out its litigation to a law firm, does not mean its in-house counsel do not have to be attorneys licensed with the State Bar and pay the required annual license fee.

9. If I am a licensed attorney, CPA, or have a real estate broker, salesperson, or appraiser license, do I have to register as a Tax Agent? [back to top](#)

Possibly, this would depend on your role and duties within the company. First refer to the definitions of a Tax Agent; Influencing Official Action and Official Action ([see questions 1 and 2 above](#)) to determine how they apply to your situation.

If you plan to attend a hearing on behalf of a client or other entity and are employed, under contract, or otherwise receiving compensation to communicate directly, or through agents, employees or subcontractors, with any county official with the Assessor, Assessment Appeals Board, Assessment Hearing Officers, Auditor-Controller or Treasurer and Tax Collector for the purpose of influencing official action you will need to register.



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10. If I am an attorney, do I have to register as a Tax Agent with Los Angeles County? [back to top](#)

Possibly, this would depend on your role and duties within the company. First refer to the definitions of a Tax Agent; Influencing Official Action and Official Action ([see questions 1 and 2 above](#)) to determine how they apply to your situation.

If you are an attorney who is employed, is under contract, or otherwise receives compensation to communicate directly, or through agents, employees or subcontractors, with any county official with the Assessor, Assessment Appeals Board, Assessment Hearing Officers, Auditor-Controller or Treasurer and Tax Collector for the purpose of influencing official action you will need to register.

11. Is the Los Angeles County authorized to require attorneys to register as tax agents pursuant to County Code Chapter 2.165? [back to top](#)

Yes. The regulations imposed by County Code Chapter 2.165 are enacted pursuant to California Government Code Section 25207.1 that states:

Any ordinance adopted by a board of supervisors requiring any person who represents a corporation, firm, association, organization or person other than himself in attempting to influence any action to be taken on a county decision by a board of supervisors or any county board, commission, committee or officer, to register or to disclose any information concerning such representation including, but not limited to, compensation received or expenditures made in the course of, or incidental to, such representation, shall be enforceable within the incorporated as well as the unincorporated area of the county. The term "county decision" shall include any decision, or any recommendation as to a decision, concerning any matter, whether legislative, administrative, or quasi-judicial, which is pending before, or may be submitted to, the board of supervisors or any county board, commission, committee or officer.

Nothing in this section shall be construed to authorize a board of supervisors to require the registration of, or disclosure by, members of the State Bar of California in the performance of a service which lawfully can be performed only by an attorney licensed to practice law in the State of California.

The service of representing taxpayers before the Assessor, Treasurer and Tax Collector, Auditor-Controller, Assessment Appeals Board and/or Assessment Hearing Officers is not limited to solely attorneys and is not a service that can only be performed by attorneys. Therefore, pursuant to Government Code 25207.1, attorneys can be subject to the registration requirement.



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12. I will be representing my family member at the Hearing; do I need to register as a Tax Agent?

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No, as long as they are an immediate family member. This includes the applicant's parent(s), spouse, sibling(s), children and registered domestic partner.

13. If I am not considered a Tax Agent according to the definition, how can I represent someone without having to register?

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If you are not a Tax Agent per the ordinance, you can complete an [Authorization of Tax Agent or Agency Substitution](#) form and *mark the second box* under Part I which will indicate that you are authorized to act as an agent but are exempt from having to be registered. The Assessment Appeals Board will also have forms available in the hearing room(s) for individuals to identify as exempt from the Tax Agent registration requirement (when applicable.)

14. Do expert witnesses testifying in hearings before the Assessment Appeals Board need to be registered as Tax Agents?

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Generally, administrative testimony means influencing or attempting to influence administrative action by appearing as a witness at an administrative agency proceeding conducted as an open public hearing and for which an administrative record is created which is also accessible by the public. A person solely testifying as an expert witness, or providing administrative testimony, in an Assessment Appeals Board hearing, or in a hearing before an Assessment Appeals Hearing Officer, does not need to register as a Tax Agent. However, this does not mean that a person who testifies as an expert witness, or provides administrative testimony, does not need to register as a Tax Agent for other reasons. This just means that the action of testifying as an expert witness, or providing administrative testimony, does not in and of itself require someone to register as a Tax Agent. If a person otherwise meets the definition a Tax Agent, without being an expert witness or providing administrative testimony, then that person would need to register as a Tax Agent.



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15. What happens if I am considered a Tax Agent pursuant to County Code Chapter 2.165 but fail to register? [back to top](#)

If you are not registered as a Tax Agent and attempt to communicate with any county official of the Assessor, Assessment Appeals Board, Assessment Hearing Officers, Auditor-Controller or Treasurer and Tax Collector for the purpose of influencing official action and are employed, under contract, or receiving compensation to communicate directly, or through agents, employees or subcontractors, you will be referred to the Tax Agent Registration Unit for review of compliance to meet the Tax Agent registration requirement.

If it is determined that you are required to register as a tax agent under the provisions of the County Code, the Executive Officer shall have the discretion to pursue administrative fines or noncompliance fees (not to exceed \$1,000) pursuant to the provisions of County Code Chapter 1.25. No administrative fine or noncompliance fees shall be issued if the violation is cured within thirty (30) days upon receipt of this notice to cure the violation. A list of noncompliant Tax Agents is also posted on our website at: <https://lacaab.lacounty.gov/ViewTaxAgents.aspx>.

16. What is the difference between an Agent's Authorization and Tax Agent Registration? [back to top](#)

An [Agent's Authorization](#) is used by taxpayers to authorize an individual or an agency to represent them in tax matters before the Assessment Appeals Board, Office of the Assessor, Auditor-Controller and/or Treasurer and Tax Collector. The Agent's Authorization is essentially used for individuals or agencies that may not have an attorney representing the case (as attorneys are on retainer). The Agent's Authorization is for [specific properties](#) and must be signed by the property owner or authorized principal or officer.

The Tax Agent Registration is required for anyone who falls into the definition of a Tax Agent ([see question 1 above](#)) Tax Agents may be attorneys, certified public accountants, company employees, or any other person authorized to represent a taxpayer in property tax matters. The [Tax Agent Registration process registers the individuals in Los Angeles County and provides a channel for them to report campaign contributions on a semi-annual basis](#). A Tax Agent would still need to have an Agent's Authorization to represent specific properties (with the exception of attorneys).

17. Does the ordinance conflict with Property Tax Rule 317(f) regarding Agent authorization?

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There is no conflict. The County is not requiring further authorization, but is now regulating the business of tax agents. If, as a result of this new regulation a person decides they no longer wish to engage in the tax agent business, the person can decide to terminate his or her contracts or authorizations.



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- 18. If an Agents Authorization or Application for Changed Assessment was completed with my Tax Agent Registration Number but someone else from my agency or firm will be appearing before a County official, what will happen?** [back to top](#)

If the *Agency or Firm* listed on the Agents Authorization or Application for Changed Assessment has not changed the authorization should still be valid, however, the County official (or employee) will have to verify the person appearing is registered as a Tax Agent.

- 19. When do I need to register as a Tax Agent with Los Angeles County?** [back to top](#)

Tax agents will be required to register with the Executive Office of the Board of Supervisors within 30 days after July 1, 2013, or within the first 30 days of first becoming a Tax Agent. The following year, the Agent is required to renew registration on or before July 10th.

Online registration is required through the Los Angeles County Assessment Appeals website at: <https://lacaab.lacounty.gov/>. A credit card is required to pay the registration fee online. Acceptable forms of payment include Visa, MasterCard, American Express and Discover.

- 20. Where can I find the registration form?** [back to top](#)

Registration will not be available until July 1, 2013 and will be facilitated online at <https://lacaab.lacounty.gov/>. A credit card is required to pay the registration fee online. Acceptable forms of payment include Visa, MasterCard, American Express and Discover.

After payment and registration is complete, Tax Agents will be issued a Tax Agent Registration number to certify their status for one full fiscal year in addition to a logon I.D. and password to manage their profile.

- 21. What is the registration fee?** [back to top](#)

The annual registration fee of \$250 must be paid each fiscal year (beginning July 1st).

A credit card is required to pay the registration fee online. Acceptable forms of payment include Visa, MasterCard, American Express and Discover.



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22. I registered as a Tax Agent last fiscal year, how do I renew my registration for the next fiscal year?

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Renewal of annual registration will begin on July 1 through July 10, 2014. The registration process will be facilitated online through the Los Angeles County Assessment Appeals online filing website at:

<https://lacaab.lacounty.gov>.

IF THERE IS NO CHANGE IN AGENCY INFORMATION SINCE LAST REGISTRATION:

Go to <https://lacaab.lacounty.gov> and log in to your Tax Agent account. Click on the “Pay/Renew Registration” button to complete the renewal process.

IF THERE IS AN UPDATE IN AGENCY INFORMATION SINCE LAST REGISTRATION:

Do not renew registration within your Tax Agent account. Go to <https://lacaab.lacounty.gov> and click on the “Tax Agent Registration” link to complete the registration process.

Upon payment and completion of registration, you will be issued a new Tax Agent Registration number and login ID for your new Tax Agent profile.

23. I am trying to register as a Tax Agent and my Agency is not listed in the dropdown, how can I be added it to the list?

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[Click here](#) to visit our website and retrieve the *Request to Add Agency or Firm form (under Forms)*.

24. If I don't work with an agency or firm what do I do?

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If you work independently from an agency or firm there is a “No Agency” option to select from the Agency/Firm Name drop down menu.

25. I sometimes work with another agency or firm; do I need to register with each?

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No, you only register once. It is recommended that you register with the agency or firm which you primarily work with. This is a registration of the individual Tax Agent, not the agency or firm. The system does ask for the agency or firm to assist with the overall organization of data and to provide a Tax Agent Registration Number that will tie to the agency or firm selected.



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FREQUENTLY ASKED QUESTIONS (FAQ)

26. Can I register my whole Agency or Firm?

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No, the registration is done by individuals only. Each Tax Agent will identify which agency or firm they are associated with, but will need to indicate their direct mailing address and contact information. Each Tax Agent will be issued a Tax Agent Registration number that will be tied to the agency or firm (if applicable), and will be issued a username and password to manage their profile, report campaign contributions semi-annually, and file Applications for Changed Assessment.



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27. Will the online filing process for assessment appeals be different?

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The online filing process will be similar to prior years with the exception that in Fiscal Year 2013/14 a feature is going to be added to allow for the uploading of a copy of your Authorization of Tax Agent form. If an Agent's Authorization is not submitted online you will be required to submit prior to the hearing date.

28. What will identify me as a registered Tax Agent with Los Angeles County?

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Each Tax Agent will be issued a unique Tax Agent Registration number once registration has been completed and payment has been processed. Tax Agents should have this number available for completing correspondence and appearing before any county official with the Assessor, Assessment Appeals Board, Assessment Hearing Officers, Auditor-Controller or Treasurer and Tax Collector.

The Tax Agent Registration number will be deactivated at the completion of the annual registration year on June 30th and need to re-register.

29. When does my Tax Agent registration expire?

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A registered Tax Agent shall retain status throughout the year until June 30th (end of fiscal year), unless the person terminates his or her Tax Agent status prior to that date.

30. Once I am registered as a Tax Agent, am I required to do anything else?

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Yes. Tax agents will be required to report all campaign contributions made to any elected official or candidate for elected office in any jurisdiction within Los Angeles County on a semi-annual basis.

Campaign contributions by Tax Agents to the assessor or any candidate for assessor are prohibited per Los Angeles County Code Chapter 2.165 Section 3.0 and County Code Chapter 2.190.



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31. Can I amend, change or terminate my registration?

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If you need to make any **amendments or changes** to your tax registration information, you must do so within 30 days prior to any attempt to influence official action.

If you choose to **terminate** your tax registration status prior to June 30th of the following year of registration, it will be indicated in the semi-annual report filed pursuant County Code 2.165 Section 3.0 Semi Annual Reports tax registration rules. No registration fees will be refunded.

Please be reminded that any violation of County Code 2.165 will result in registration suspension or termination to act as a Tax Agent in Los Angeles County.

32. I lost my Tax Agent registration number. How do I retrieve it?

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If you cannot locate your Tax Registration number, please contact us at:
TaxAgentRegistration@bos.lacounty.gov.

33. How do I find out if a person is registered as a Tax Agent with Los Angeles County?

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A list of all registered and unregistered Los Angeles County Tax Agents will be accessible through the tax registration website at: <https://lacaab.lacounty.gov/>

34. I am a Tax Agent who has hearing(s) set in July; do I need to be registered?

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Each year, Tax Agents may complete their registration during the established registration period. For 2013, Tax Agents are required to complete their registration within 30 days after July 1st. Tax Agents who have hearing(s) set within the registration period do not need to be registered.



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35. After July 31, what happens if I represent a taxpayer, but do not have a registered Tax Agent status on the day of the hearing? [back to top](#)

All Tax Agents must be registered with the Executive Office Board of Supervisors by the time of hearing. However, if you are not registered by the time of the hearing, you will be allowed to proceed with the hearing process. The Executive Office will send the Tax Agent and represented taxpayer a notice of alleged non-compliance and provide the Tax Agent an opportunity to cure their registration status and avoid further action.

36. Does the ordinance prohibit a Tax Agent or attorney from filing an appeal if he or she is not registered? [back to top](#)

The ordinance does NOT prohibit filing of an application in any filing period. The filing of an application is a clerical function, and in most instances, a statutory right. A person does not need to be registered to file an application. However, any subsequent conversation on behalf of a taxpayer regarding the relief sought in the filed application would require that the person be registered as a Tax Agent, since that kind of communication would clearly be an attempt to influence an official action. *Pursuant to County Code Chapter 2.165.*

37. Because of the time restrictions associated with the Formal Exchange of Information, how can the Assessor not respond to a Formal Exchange request (if the agent is unregistered) when the issue of registration won't be discovered or addressed until the subsequent hearing? [back to top](#)

The ordinance does not affect the Assessor's duties nor preclude the Assessor from carrying out its legally mandated duties. If the tax agent is unregistered, then the Assessor's Office refers the individual's name to the Executive Office. *Pursuant to County Code Chapter 2.165.*

The list of registered and unregistered tax agents is available online via AAB's website at:
<https://lacaab.lacounty.gov/>

38. What is the impact on Stipulations? [back to top](#)

Stipulations should be completed "business as usual". If the tax agent is unregistered, then the person is referred to the Tax Agent Registration Program.



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39. Where can I get a copy of the law and rules?

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Click on the links to access the following resources:

[Tax Agent Registration Rules](#)

[Los Angeles County Code Chapter 2.165](#)

[Los Angeles County Code Chapter 2.190](#)

40. How do I contact the Tax Agent Registration for further information?

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You may contact the Tax Agent Registration Division via email at: TaxAgentRegistration@bos.lacounty.gov