

EXECUTIVE OFFICE OF THE BOARD OF SUPERVISORS ASSESSMENT APPEALS BOARD (AAB)

Language Access Plan

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Mission

The Assessment Appeals Board (AAB) was established by the Board of Supervisors, under Article 13 of the California Constitution, to sit as the Board of Equalization for Los Angeles County. Acting in a quasi-judicial capacity, the AAB makes fair and impartial decisions to settle valuation disputes between taxpayers and the Assessor's Office and to equalize the County's property tax roll. Aligned with the mission of the Executive Office of the Board of Supervisors, AAB is committed to providing individuals who speak Languages other Than English (LOTE) with timely and effective language assistance. This aligns with our goal to ensure that any member of the public has equitable access to all assessment appeals services.

Priority Languages

AAB is committed to provide effective language access or interpreter services to assist the public, particularly the LOTE speakers. With a diverse population in Los Angeles County, listed below are the identified priority languages based on the County's demographics and demand for language assistance:

- Spanish (most requested language assistance received in AAB)
- Mandarin
- Armenian
- Korean
- Vietnamese
- Tagalog/Filipino
- Russian

Policy Statement

AAB's policy is to provide timely, effective, and meaningful language assistance or translation services for LOTE speakers to access various services related to assessment appeals. This includes understanding the assessment appeals process, filing an assessment appeals application, and participating in a scheduled appeal hearing before an Assessment Appeals Board or Assessment Hearing Officer, ensuring they are afforded all rights under the law in an equitable manner. All staff shall provide free language assistance services to LOTE speakers through in-person, telephonic, virtual or email interactions, or whenever language assistance is requested.

Policy Scope

AAB's Language Access Plan applies to all AAB staff, Board-appointed commissioners, Hearing Officers and temporary/contractual employees who interact with members of the public through in-person, telephonic, virtual or email, particularly LOTE speakers.

Key Terms and Definition

Assessment Appeals Board (AAB) – Established by the Board of Supervisors to sit as the Board of Equalization for the County of Los Angeles to conduct hearings on property assessment disputes between the taxpayers and County Assessor to establish the assessed value of real and personal property on the County property tax roll. Acting in a quasi-judicial capacity and acting on the basis of relevant evidence submitted at these hearings and on the laws pertaining thereto, it is the Appeals Boards' mission to make fair and impartial decisions regarding these disputes.

AAB Board members or commissioners – Appointed by the Board of Supervisors to act in a quasi-judicial capacity to make fair and impartial decisions based on the evidence presented at the hearing. As required by the California Revenue and Taxation Code § 1624, an AAB member must have at least five years' professional experience in California "as a certified public accountant or public accountant, a licensed real estate broker, an attorney, a property appraiser accredited by a nationally recognized professional organization, or a property appraiser certified by the State Board of Equalization."

AAB Hearing Officers – With similar required qualifications as an AAB member, the Hearing Officer reviews the evidence presented by the applicant and the Assessor's representative at the hearing and makes a recommendation regarding the fair market value of the property. The applicant, Assessor, and AAB have the opportunity to reject the recommendation, resulting in a new or "de novo" hearing and the Hearing Officer's recommendation will be null and void. Otherwise, the recommendation will be finalized by the Board.

Assessment Appeals Application – A paper or online form taxpayers can use to file an appeal on the property valuation or assessment placed on the property by the Assessor's Office.

Assessment Appeals Hearing – An appeals hearing in which a three-board member panel or hearing officer hears evidence from the taxpayer/applicant and Assessor's representative before deciding upon the value of the property appealed on.

Speaker of a Language Other Than English ("LOTE") – Also known as Limited English Proficiency (LEP) or English Language Learner (ELL), this designation refers to individuals who do not speak English as their primary language and who do not read, write or speak English.

Preferred Language – The primary language in which an individual prefers to read, write and speak.

Interpretation – Rendering spoken or signed language into another language while maintaining the meaning and tone of the language.

Interpretation Service – The service of spoken or language communication by a professional interpreter to convey a message from the language of the original speaker or writer into the language of the listener. Interpretation can take place in person, over the phone, or during video calls or virtual meetings

to translate speeches, presentations, conversations, and other spoken languages into the native or preferred language of a given audience.

Translation – Rendering written communication into another language while preserving meaning.

Translation Vendor – Certified person or company that provides professional translation or interpretation service.

Vital Documents – Documents that affect enrollment, continued participation, or termination from a County program, benefit, or service.

Language Access – The provision of free language assistance to LOTE speakers in their preferred language, including through interpretation and translation services, to help enable reasonable access to and an opportunity to fully participate in the services, resources, and programs administered by the County.

Language Access Complaint – Common scenarios include but are not limited to the availability of language services not communicated to the public, when language services were not provided when requested, and when the quality of language services did not meet the needs of the LOTE speaker.

Procedures

A. Identifying Preferred Languages

Historically, the majority of language assistance requests received by AAB are in Spanish. Highlighted below are the key procedures for processing any language request:

Request for Spanish Interpreter Over the Telephone

Taxpayers may call the County’s property tax call center and have the option to select the appropriate department providing the service they require. Once “AAB” is selected, the caller is prompted to choose either the English or Spanish line. Upon selecting the “Spanish” option, the call is transferred to the Spanish speaking agent(s):

- Bilingual Spanish speaking staff are assigned to answer the Spanish line.
- If bilingual staff are unavailable or busy on another call, the taxpayer may choose to be routed back to the main or English line.
- AAB staff will obtain the name and contact information of the taxpayer.
- Bilingual Spanish-speaking staff will contact the taxpayer to provide assistance.

Request for Spanish Interpreter In-Person

Taxpayers may visit the AAB's public counter to file an assessment appeals application, ask questions about the assessment appeals process and/or the status of their appeal (i.e., scheduled hearing date), submit and/or file for scheduling or correspondence requests, or inquire about other property tax-related information.

- Customers at AAB's public counter can request a Spanish interpreter upon their arrival.
- The Public Interaction Unit has bilingual Spanish-speaking staff.
- If staff are unavailable, another AAB bilingual staff will be called to assist at the front counter.
- Informative pamphlets in Spanish are also available at the front counter.

Request for Other Language Assistance In-Person or Over the Telephone

Taxpayers may call the County's property tax call center and have the option to select the appropriate department providing the service they require. Once "AAB" is selected, the caller is prompted to select either the English or Spanish line. For language assistance other than Spanish, callers select the English line for assistance.

- If AAB staff cannot provide the preferred language assistance, they will take the caller's contact information and provide the public website's information, which offers text language translation.
- AAB staff will contact HR to verify if any Executive Office staff can provide translation services for the requested language.
- AAB staff will contact the taxpayer or caller through a conference call with the bilingual Executive Office staff who can provide the translation service.

Request for Other Language Assistance for Upcoming Appeals Hearing

The applicant may request language assistance or translation services upon receiving the hearing appointment card for the scheduled appeals hearing. Request for language assistance or translation services must be received within a reasonable amount of time to provide AAB sufficient time to process the request and acquire a professional language translator, "Translations 4 All", Inc., the department's approved service vendor.

- Upon receiving the timely request, AAB staff will contact "Translations 4 All" and request a quote for the service(s) needed.
- The request should include the date, time, and location of the appeals hearing, type of services needed, language required, and estimated number of hours to be used.
- Once the quote is received, the service requisition (RQN) will be submitted with the quote attached in eCAPS.

- The appropriate approval levels will be completed, and Procurement staff will issue a Purchase Order (PO).
- AAB staff will contact the taxpayer to confirm the availability of the language assistance or translation service requested.

Request for Language Assistance or Interpreter Services at the Appeals Hearing

Procedurally, requests for language assistance are received and processed prior to the scheduled appeals hearing. However, on rare occasions, language assistance may be requested at the hearing.

- The AAB hearing clerk will reach out to other AAB staff who can provide the translation service during the hearing.
- If AAB staff cannot provide the preferred language assistance, they will contact HR to verify if any Executive Office staff can provide translation services for the requested language.
- If resources are unavailable, the hearing will be continued to a later date to provide the AAB sufficient time to process the request.

Request for Language Assistance at Community Outreach Event

AAB conducts a demographic study when assigning staff to any community outreach event to ensure appropriate language assistance will be provided. The demographic study involves research using online source (i.e., Wikipedia) of the city residents' racial makeup to understand the potential language assistance needed.

Translation Needs on Online Content/Information

In addition to utilizing staff and professional translation services, the Executive Office will invest in current technologies offering translation capabilities in multiple languages for online content, as well as virtual and in-person meetings.

B. Vital Documents

Listed below are forms, reference guides/publications, and notices that are accessible online, printed, and distributed via mail, which will be available in various priority languages:

Description	Resource Type
Assessment Appeals Board public websites: <ul style="list-style-type: none"> • Main website • Online filing portal • Online hearing evidence submission portal • Resource Center/Video Library 	Online/Website

Assessment Appeal Application AAB-100 Form	Paper/Online Form
Agent Authorization Form – Initial Filing of Application	Paper/Online Form
Postpone Hearing Request Form	Paper/Online Form
Withdrawal Request Form	Paper/Online Form
Request for Board Hearing Form	Paper/Online Form
Economic Unit Form AAB-101	Paper/Online Form
Substitution of an Agent or Add a New Agent Form	Paper Form
Waiver and Agreement Form	Paper/Online Form
Change Address/Contact Information Form	Paper/Online Form
Application Filing Fee Waiver Request Form	Paper/Online Form
Assessment Appeals Portal (AAP) User Guide	Reference Guide
Withdrawal Request Reference Guide (For Online Submission)	Reference Guide
Waiver and Agreement Form Reference Guide (For Online Submission)	Reference Guide
WebEx Reference Guide – Taxpayers and Tax Agents	Reference Guide
Postpone Hearing Request Reference Guide (For Online Submission)	Reference Guide
Assessment Appeals Board Rules	Publication
Publication 30, Residential Property Assessment Appeals (State Board of Equalization publication)	Publication
How to Prepare for Your Assessment Appeals Hearing	Publication
Public Education Seminar Presentation	Publication
Tax Agent Registration Program – Registration Requirement Reminder Notice	Notice/Letter
Tax Agent Registration Program – Noncompliance Notice	Notice/Letter
Request for Information (RFC) Notice	Notice/Letter
Invalid Application Notice (Various)	Notice/Letter
Assessment Appeals Hearing Appointment Card (Mailed)	Notice/Letter
WebEx Hearing Appointment Invitation (E-Mail)	Meeting Invitation/E-Mail
Notice of Board Action (NOBA)	Notice/Letter
Postponement of Hearing Notice (Approved/Denied)	Notice/Letter
Reinstatement of Application Notice (Approved/Denied)	Notice/Letter
Application Filing Fee Waiver Request Notice (Approved/Denied)	Notice/Letter
PACE Notification	Notice/Letter
Assessor's Office Rebuttal Notice (Approved/Denied)	Notice/Letter
Request for Consolidation (Approved/Denied)	Notice/Letter
Board Reject on Hearing Officer Recommendation Notice	Notice/Letter
Assessment Appeals Board Filing Fee Non-Sufficient Fund (NSF) Notification Letter	Notice/Letter

Notification of Language Assistance

AAB will provide the following notifications to the public on free language assistance, including:

- Posting of language assistance availability on AAB’s public websites
- Signage of language assistance availability on AAB’s public counter, lobby, and hearing rooms
- Signage of language assistance availability will be displayed at AAB booth during community outreach events
- “I Speak” button worn by AAB staff, which specifies the language spoken other than English, as shown on the sample images below:



Monitoring Language Assistance Effectiveness

A. Evaluation of Language Assistance

The AAB team is comprised of diverse employees from various culture and ethnicity background offering multiple language assistance. The table below illustrates the various languages spoken by the AAB staff:

Language Spoken	(A) Total Employees without Certification	(B) Total Employees with Certification	(C) Total Employees (A + B)
Spanish	5	3	8
Mandarin	3		3
Armenian	3		3
Korean	1		1
Tagalog/Filipino	3		3
English Only	25		25
TOTAL	40	3	43

42% of the total AAB staff can provide translation assistance in the following languages: 19% Spanish; 7% Mandarin; 7% Armenian; 2% Korean; and 7% Tagalog/Filipino. While Spanish is the most frequently requested language,, there are 3 employees who are certified by DHR and receive bilingual bonuses.

When AAB or other Executive Office staff cannot provide the requested language assistance, AAB utilizes “Translation 4 All”, the department’s approved professional translation vendor that offers various language translation services, including document translation and in-person interpretation for the identified priority languages. Other County-approved vendors include Reliable Translations, Green-Translations, and TransPerfect. For American Sign Language (ASL) requests, AAB uses Pro Bono ASL for document translation and in-person interpretations.

AAB has implemented a tracking mechanism to monitor the number of language assistance requests received in person, telephonically or via email. This report is reviewed and monitored by AAB management on a monthly basis. Additionally, using a data analytics tool, AAB will closely monitor the use of Google Translate available on our public website, including the most frequently used language translations. To ensure effective and meaningful language assistance, AAB will implement paper and e-form surveys to gather feedback from LOTE speakers who requested or utilized the translation services. Survey results will be monitored and tracked regularly on a monthly basis.

B. Complaint Process

As previously mentioned, paper and e-form surveys will be distributed to LOTE speakers receiving language assistance. For any negative feedback or complaint, AAB management will immediately conduct its internal investigation for resolution or corrective action. If the complaint involves an AAB staff member, AAB will immediately report the incident to HR and/or CEOP (if necessary based on the nature of the complaint) for investigation and resolution. If the complaint involves a translation service vendor, it will be referred to Administrative Services for further action. AAB will also inform the Executive Management of the reported issue, investigation findings, and resolution or corrective action taken. Lastly, the complainant will be notified via mail detailing the investigation findings and resolution or corrective action taken.

Training

AAB will distribute this policy to all staff within 30 days of the Department’s Language Access Plan being published. This policy will be reviewed every two years to ensure it remains appropriate.

By June 30, 2025, AAB will provide training to the entire staff on the Department’s Language Access Plan, which will be incorporated into AAB’s policies and procedures as part of staff training, which include how to interact with the public at the front counter, over the telephone, during in-person and

virtual appeals hearings, and at public outreach or community events, as well as how to intake inquiries and contact information when required language resource is unavailable.

All new staff members will be trained on the Language Access Plan within two weeks of onboarding. Additionally, this plan will be included on the employees' Work Expectation document, which provides detailed information on key assignments as well as work and performance expectations for each position. Refresher training on the Language Access Plan will be conducted every three years.

Community Outreach and Engagement

AAB's public website offers an online translation engine using Google Translate, which provides language translation in various preferred languages. In addition, AAB has developed multiple video tutorials with closed caption feature that allows translation services in various preferred languages. Lastly, AAB conducts demographic study using online sources on the location residences' racial makeup where the outreach is conducted to ensure appropriate staff are assigned to provide the necessary language assistance. If language resource required is unavailable when requested, AAB staff will gather the LOTE individual's contact information. A conference call with the AAB staff, taxpayer, and professional language interpreter will be scheduled.

Demographic Analysis and Determination of Priority Languages

Pursuant to the Dymally-Alatorre Bilingual Services Act (Government Code § 7290), the State Board of Equalization requires the Assessment Appeals Board (AAB) to provide equal access to available services and information to all taxpayers and the general public, including the use of bilingual staff, translated written materials, and contracted interpretation and translation services. While the State Board of Equalization does not specify any language threshold, historically, most translation requests received by AAB are in Spanish. However, AAB has identified other priority languages using the County's demographics information and frequently requested translation services.

Bilingual Staff Policy

In compliance with the Anti-Racism, Diversity, and Inclusion (ARDI) strategic initiatives to create an enabling environment and a future where every resident can and does thrive, AAB is focused on providing equitable and inclusive job opportunities by recruiting a diverse and talented staff to provide meaningful public service, including free access to language translation assistance. Bilingual staff who passed the certification exam conducted by the Department of Human Resources (DHR) receive a monthly bilingual bonus to provide language assistance for LOTE speakers.

With a mission to make fair and impartial decisions to settle property assessment disputes between taxpayers and the County Assessor, AAB frequently interacts with the public to address public inquiries and concerns at the public counter, telephonically, via email; at public education or community outreach settings; and during assessment appeals hearings. As such, AAB will do its due diligence to provide equal access to information and services through language assistance free of charge.

Language Assistance Vendors

Listed below are translation service vendors approved by the County. The Executive Office of the Board of Supervisors and AAB frequently use “Translation 4 All” for language assistance for their professionalism, timely and effective service, and vast option on available preferred languages.

Vendor Name	Vendor #	Services Provided	Contact Information
Translations 4 All	127993	<ul style="list-style-type: none"> • Document translation • In-Person interpretation 	Alex Rivero alex@translations4all.com 213-923-8823
Reliable Translations	203627	<ul style="list-style-type: none"> • Document translation • In-Person interpretation 	James Marmolejo jamesm@rtitran.com 818-484-8673 ext. 700
Green-Translations	156188	<ul style="list-style-type: none"> • Document translation • In-Person interpretation (limited availability) 	Fabien Darioli fd@green-translations.com 323-940-4250
TransPerfect	180925	<ul style="list-style-type: none"> • Document translation • In-Person interpretation 	Samuel Kamyszew skamyszew@transperfect.com 202-347-2300
Pro Bono ASL	214180	<ul style="list-style-type: none"> • American Sign Language • Document translation • In-Person interpretation 	Rorri Burton probonoasl@gmail.com 562-395-4474