

RULES



ADOPTED

APRIL 30, 2013

TAX AGENT REGISTRATION

COUNTY OF LOS ANGELES

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TAX AGENT REGISTRATION RULES

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Section 1.0 Definitions

- 1.1 Contribution** shall have the meaning set forth in Government Code Section 82015, except that as used in Chapter 2.165 of the Los Angeles County Code, contribution shall also include a loan or an extension of credit for a period of more than 30 days, other than loans or extensions of credit from financial institutions which are given in the regular course of business upon terms and conditions generally available to other customers of that financial institution.
- 1.2 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.
- 1.3 Gift** shall be defined as set forth in the Political Reform Act, Government Code Section 81000 et seq., and the regulations adopted thereunder; except that the exclusion for campaign contributions shall be defined and governed as set forth in Chapter 2.165 of the Los Angeles County Code.
- 1.4 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, as described in Section 1.5 of these Rules, by any means.
- 1.5 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.
- 1.6 Public official and public employee** means any government official or employee of any state or local government agency.
- 1.7 Tax Agent** means any individual who is employed, is under contract, or otherwise receives compensation to communicate directly, or through agents, employees or subcontractors, with any County official for the purpose of influencing official action. A tax agent shall 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 any of 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.

Section 2.0 Registration

2.1 Registration. Each tax agent, within 30 days after July 1, 2013, or within 30 days of first becoming a tax agent, shall file with the Executive Officer of the Board of Supervisors (Executive Officer) a registration containing the following information, or such different or additional information as determined by the Executive Office:

1. The tax agent's full name, business address, business telephone number and business email address (if applicable);
2. Name of tax agent's employing tax agent firm (if applicable); and
3. A statement that the tax agent has read and understands the duties and prohibitions contained in Section 4.0 and 5.0 of these Rules.

The online registration forms submitted to the Executive Officer shall be accompanied by payment of the appropriate fee or fees as provided in Section 6.0 of these Rules.

2.2 Annual Renewal of Registration.

- A. Every tax agent shall be issued a tax agent registration number.
- B. Beginning July 1, 2013, no tax agent shall represent tax payers before a County official without first being registered as evidenced by a current tax agent registration number.
- C. A tax agent who is registered pursuant to Section 2.0 of these Rules, shall retain that status through the next June 30th, unless and until that person terminates the status as provided by Section 2.3 of these Rules. Thereafter, each tax agent shall be required to renew the registration on an annual basis, and shall pay an annual registration fee to the Executive Officer, as provided in Section 6.0 of these Rules, on or before the 10th day of July of the year of renewal.
- D. A person may not register or provide services as a tax agent if that person:

1. Has been convicted of any criminal offense under state or federal tax Laws;
1. Has been convicted of any other criminal offense involving perjury, fraud, breach of trust, or moral turpitude; or
3. 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 any agency, body, or board.

2.3 Registration amendments and terminations

- A. Within 30 days of any change in any of the registration information reported pursuant to Section 2.0 of these Rules, and before any attempt to influence official action on behalf of any previously unreported person or entity occurs, a tax agent shall file with the Executive Officer a revised registration.
- B. When a tax agent ceases all activities related to influencing official action, this fact shall be so indicated in the last semi-annual report filed pursuant to Section 3.0 of these Rules.
- C. It shall be a violation of Chapter 2.165 of the Los Angeles County Code for any person to act as a tax agent if that tax agent's registration has been suspended or that tax agent has been deregistered.

Section 3.0 Semi-Annual Reports

- A. Beginning on January 1, 2014, and no later than the 31st of every July and January thereafter, the tax agent shall file with the Executive Officer a report of all campaign contributions made by the tax agent to any elected official or candidate for elected office in any jurisdiction within Los Angeles County, other than the Assessor or candidate for Assessor. Campaign contributions by tax agents to the Assessor or any candidate for Assessor are prohibited by Chapter 2.190 of the Los Angeles Code.
- B. The Executive Officer shall provide a report listing all tax agents semi-annually to the Registrar-Recorder electronically to help facilitate the enforcement of compliance with Chapter 2.190 of the Los Angeles Code. Said reports shall be provided beginning of February 1, 2014, and no later than the end of every month of August and February thereafter.

Section 4.0 Duties of Tax Agents

Every tax agent shall have an affirmative duty to comply with all applicable state and local laws, regulations and rules pertaining to property taxes including the California Revenue and Taxation Code, State Board of Equalization Property Tax Rules, and Rules of the Assessment Appeals Board.

The existence of a dispute over fees with a taxpayer does not relieve the agent of his or her responsibilities under this section.

Section 5.0 General Prohibitions

A. No tax agent shall engage in any of the following activities:

1. Use, or participate in the use of, any public communication or private solicitation containing false, misleading, fraudulent or deceptive representations, or intimate that the tax agent is able to improperly obtain special consideration or action from the County or any County official.
2. Act as, attempt to act as, or claim to be, the tax agent of a taxpayer, or represent a taxpayer before the County or any County official, without the authorization of that taxpayer.
3. Willfully assist, counsel, or encourage a taxpayer to violate any federal, state, or local tax law, or knowingly counsel or suggest to a taxpayer an illegal plan to evade federal, state, or local taxes or the payment thereof.
4. Violate Sections 17533.6 or 17537.9 of the Business and Professions Code.
5. Knowingly aid and abet another person to practice as a tax agent before the County or a County official during a period of suspension, deregistration, or ineligibility of such other person to lawfully act as a tax agent.
6. Knowingly engage in any false or misleading conduct, practice or deception, or knowingly provide or rely upon false, inaccurate, deceitful or misleading information, or knowingly fail to prepare, execute, or submit required documentation or information which lawfully must be revealed with respect to any matter, decision, administrative action or proceeding before the County or any County official.
7. Directly or indirectly attempt to influence, or offer or agree to attempt to influence, the official action of any County official by the use of threats, false accusations, duress, or coercion, by the offer of any special inducement or promise of an advantage or by the bestowing of any gift, campaign contribution, favor, or thing of value.

- 8. Do anything with the purpose of placing any County official under personal obligation to the tax agent or another.
 - 9. Represent, either directly or indirectly, that the tax agent can control the official action of any County official.
 - 10. No person who is registered under Section 2.0 as a tax agent, or who is required to be registered under this section, or who has been so registered at any time in the previous 12 months shall make any contribution to the Assessor or candidate for Assessor consistent with Chapter 2.190 of the Los Angeles County Code.
 - 11. No tax agent shall make to a County official a gift or gifts of any monetary value. No tax agent shall act as an agent or intermediary in the making of any such gift or arrange for the making of any such gift by any other person.
- B. No County official shall knowingly receive from a registered tax agent a gift or gifts of any monetary value.

Section 6.0 Fees

- A. Each tax agent shall pay a filing fee when filing or renewing a registration pursuant to Section 2.0 of these Rules, according to the following fee schedule:

Initial Registration	\$250*	*The annual registration fee will be prorated to \$125, if the tax agent registers after January 1 of any calendar year.
Annual Renewal of Registration	\$250	

Section 7.0 Enforcement

- A. If it is determined by the Executive Officer that any tax agent acting on behalf of the taxpayer fails to comply with the provisions of Chapter 2.165 of the Los Angeles County Code and these Rules, the Executive Officer shall send the tax agent and the taxpayer(s) whom the tax agent represents a notice of the tax agent's alleged non-compliance.
- B. Any person may file a complaint with the Executive Officer that any tax agent has violated any provision of Chapter 2.165 of the Los Angeles County Code and these Rules.

- C. For any violation of Chapter 2.165 of the Los Angeles County Code and these Rules, the Executive Officer shall have the discretion to pursue administrative fines or noncompliance fees issued pursuant to the provisions of Chapter 1.25 of Los Angeles County Code. The Executive Officer shall be designated as the enforcement officer for determination and imposition of the administrative fines and noncompliance fees to be issued and for providing representation, either directly or in conjunction with other County departments, on behalf of the County before the administrative hearing officer as provided for in Chapter 1.25 of the Los Angeles County Code.
- D. Notwithstanding the provisions of subsection C above, no administrative fine or noncompliance fees shall be issued if a violation of Chapter 2.165 of the Los Angeles County Code and these Rules is cured within thirty (30) days of the date in which the tax agent receives notice of the alleged violation from the Executive Officer.
- E. All noncompliant tax agents shall be listed on the Executive Officer's website until such time as the tax agent's violation is cured.

The rules were adopted by the Board of Supervisors on April 30, 2013, and are effective immediately and shall remain in effect until amended or repealed by the Board of Supervisors or until there are changes applicable in law.