

AMENDED IN SENATE AUGUST 21, 2012

AMENDED IN SENATE AUGUST 9, 2012

AMENDED IN SENATE AUGUST 6, 2012

AMENDED IN SENATE JUNE 21, 2012

AMENDED IN SENATE MAY 9, 2012

AMENDED IN SENATE JUNE 21, 2011

AMENDED IN ASSEMBLY APRIL 25, 2011

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CALIFORNIA LEGISLATURE—2011–12 REGULAR SESSION

ASSEMBLY BILL

No. 404

Introduced by Assembly Member Gatto

February 14, 2011

An act to add Section 23028 to the Government Code, relating to local government.

LEGISLATIVE COUNSEL'S DIGEST

AB 404, as amended, Gatto. Local government: ~~lobbyists~~: county ~~assessors~~: *assessors: property tax agents and property tax agent firms.*

Existing law provides for the governance of counties. Existing law sets forth the powers and duties of the officers of a county and the board of supervisors. Existing law sets forth the qualifications of the county assessor, as specified. Existing constitutional provisions authorize the establishment of an assessment appeals board of a county.

This bill would, in a county that regulates lobbying before the board of supervisors by ordinance, require the board ~~of supervisors of the~~

county to adopt amendments to the *an ordinance to apply its provisions to a person who represents a taxpayer for compensation before the county assessor, the county assessor’s employees, the county assessment appeals board, or the county board of equalization, or any assessment hearing officer who makes recommendations to the county board of equalization or the county assessment appeals board.* *regulate property tax agents, as defined, and property tax agent firms. The bill would require the ordinance to include specific provisions, including, but not limited to, annual registration and a prohibition against property tax agents and property tax agent firms from making any political contributions to an elected county official or a candidate for county office within that county. The bill would authorize the board to impose a reasonably necessary fee to cover the costs to regulate the activities of property tax agents and property tax agent firms.* By adding to the duties of a county, the bill would impose a state-mandated local program. The bill would provide that its provisions do not apply to property owners, and are not to be construed to prohibit a tax agent from charging a contingency fee, as specified.

The California Constitution requires the state to reimburse local agencies and school districts for certain costs mandated by the state. Statutory provisions establish procedures for making that reimbursement.

This bill would provide that, if the Commission on State Mandates determines that the bill contains costs mandated by the state, reimbursement for those costs shall be made pursuant to these statutory provisions.

Vote: majority. Appropriation: no. Fiscal committee: yes.
 State-mandated local program: yes.

The people of the State of California do enact as follows:

- 1 SECTION 1. Section 23028 is added to the Government Code,
- 2 to read:
- 3 23028. (a) (1) In a county that regulates lobbying before the
- 4 board of supervisors by ordinance, the board of supervisors of the
- 5 county shall adopt amendments to the ordinance to apply its
- 6 provisions to any person who represents a taxpayer for
- 7 compensation before the county assessor, employees of the county
- 8 assessor, the county assessment appeals board, the county board
- 9 of equalization, or any assessment hearing officer who makes
- 10 recommendations to the county board of equalization or the county

1 ~~assessment appeals board~~ shall adopt an ordinance and may
2 impose a reasonably necessary fee to cover the costs to regulate
3 the activities of property tax agents and property tax agent firms
4 representing clients before the county assessor's office.

5 (2) An ordinance required pursuant to paragraph (1) shall
6 include, but not be limited to, all of the following requirements:

7 (A) A property tax agent shall register with the executive officer
8 of the board of supervisors within 10 days of becoming a property
9 tax agent by filing all necessary completed registration forms
10 provided by the executive officer.

11 (B) A property tax agent, when filing the registration forms
12 required under subparagraph (A), shall pay any regulatory fee
13 imposed pursuant to paragraph (1).

14 (C) A property tax agent firm shall register each individual it
15 employs as a property tax agent.

16 (D) Registration pursuant to subparagraphs (A) and (C) shall
17 be effective for one calendar year, and fees shall be prorated if a
18 property tax agent or a property tax agent firm registers during a
19 calendar year.

20 (E) A property tax agent or a property tax agent firm shall report
21 to the county assessor's office each quarter. The report shall
22 include, but not be limited to, the assessor's parcel number for
23 which a property valuation was sought and the status of any appeal
24 for each property.

25 (F) A property tax agent or a property tax agent firm shall be
26 prohibited from making any political contributions to an elected
27 county official or a candidate for a county office in that county.

28 (b) Subdivision (a) shall not apply to a property owner in
29 connection with any matter before a county assessor, employees
30 of the county assessor, the county assessment appeals board, the
31 county board of equalization, or any assessment hearing officer
32 who makes recommendations to the county board of equalization
33 or the county assessment appeals board.

34 (c) ~~Nothing in this~~ This section shall *not* be construed to prohibit
35 a tax agent from charging a contingency fee in connection with
36 any matter before a county assessor, employees of the county
37 assessor, the county assessment appeals board, the county board
38 of equalization, or any assessment hearing officer who makes
39 recommendations to the county board of equalization or the county
40 assessment appeals board.

1 (d) ~~Nothing in this~~ This section shall *not* be construed to imply
 2 that a person who is subject to the requirements of subdivision (a)
 3 shall otherwise be deemed a lobbyist or deemed to be conducting
 4 lobbying activities for purposes of any other local ordinance that
 5 is not adopted pursuant to this section or any other state or federal
 6 law.

7 (e) *For purposes of subdivision (a), both of the following apply:*

8 (1) *“Property tax agent” means an individual who is designated,*
 9 *or is an employee of an entity designated, as an agent who acts*
 10 *on behalf of a person or business who owns, controls, or possesses*
 11 *property valued by the county assessor and who receives a fee for*
 12 *the analysis and advocacy of any matter relating to the review of*
 13 *ownership issues or the valuation of the person’s or business’*
 14 *property, real and personal, before the county assessor.*

15 (2) *“Property tax agent” does not mean an employee of the*
 16 *person owning, controlling, or possessing the property, or an*
 17 *employee of an entity designated as a property tax agent or*
 18 *property tax agent firm, if the employee is performing a research,*
 19 *secretarial, clerical, or administrative support function.*

20 SEC. 2. If the Commission on State Mandates determines that
 21 this act contains costs mandated by the state, reimbursement to
 22 local agencies and school districts for those costs shall be made
 23 pursuant to Part 7 (commencing with Section 17500) of Division
 24 4 of Title 2 of the Government Code.