

AMENDED IN SENATE AUGUST 24, 2012

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

AMENDED IN ASSEMBLY MARCH 8, 2011

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: county 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 to adopt an ordinance to 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~~ *assessor* or a candidate for county ~~office~~ *assessor* 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 an ordinance and may impose a reasonably
 6 necessary fee to cover the costs to regulate the activities of property
 7 tax agents and property tax agent firms representing clients before
 8 ~~the county assessor's office~~ *county assessor, an employee of the*
 9 *county assessor, the county assessment appeals board, the county*
 10 *board of equalization, or an assessment hearing officer who makes*
 11 *recommendations to the county board of equalization or the county*
 12 *assessment appeals board.*
 13 (2) An ordinance required pursuant to paragraph (1) shall
 14 include, but not be limited to, all of the following requirements:

1 (A) A property tax agent shall register with the executive officer
2 of the board of supervisors within 10 days of becoming, *or*
3 *performing the duties of*, a property tax agent by filing all necessary
4 completed registration forms provided by the executive officer.

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

8 (C) A property tax agent firm *that generates a majority of its*
9 *income from its employment of property tax agents* shall register
10 each individual it employs as a property tax agent.

11 (D) Registration pursuant to subparagraphs (A) and (C) shall
12 be effective for one calendar year, and fees shall be prorated if a
13 property tax agent or a property tax agent firm registers during a
14 calendar year.

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

20 (F) *A property tax agent may register and report as an*
21 *individual or as an employee of a property tax agent firm.*

22 ~~(F)~~

23 (G) A property tax agent or a property tax agent firm shall be
24 prohibited from making any political contributions to an elected
25 county ~~official~~ *assessor* or a candidate for a county ~~office~~ *assessor*
26 in that county.

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

34 (c) This section shall not be construed to prohibit a tax agent
35 from charging a contingency fee in connection with any matter
36 before a county assessor, ~~employees an employee~~ *an employee* of the county
37 assessor, the county assessment appeals board, the county board
38 of equalization, or ~~any an~~ *an* assessment hearing officer who makes
39 recommendations to the county board of equalization or the county
40 assessment appeals board.

1 (d) This section shall not be construed to imply that a person
2 who is subject to the requirements of subdivision (a) shall otherwise
3 be deemed a lobbyist or deemed to be conducting lobbying
4 activities for purposes of any other local ordinance that is not
5 adopted pursuant to this section or any other state or federal law.

6 (e) For purposes of subdivision (a), ~~both~~ all of the following
7 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 on
10 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~~ representation of any matter relating
13 to the review of ownership issues or the valuation of the person's
14 or business' 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 property
18 tax agent firm, if the employee is performing a research, secretarial,
19 clerical, or administrative support function.

20 (3) "Property tax agent firm" means an entity that employs
21 property tax agents.

22 SEC. 2. If the Commission on State Mandates determines that
23 this act contains costs mandated by the state, reimbursement to
24 local agencies and school districts for those costs shall be made
25 pursuant to Part 7 (commencing with Section 17500) of Division
26 4 of Title 2 of the Government Code.