COUNTY OF LOS ANGELES

ASSESSMENT APPEALS BOARD
500 W. TEMPLE STREET, RM. B4
LOS ANGELES, CALIFORNIA 90012-2770
(213) 974-1471
Website: *bos.co.la.ca.us/categories/propertytaxappeals*

OFFICE OF THE ASSESSOR
500 W. TEMPLE STREET, RM. 225
LOS ANGELES, CALIFORNIA 90012-2770
(213) 974-3211
Website: *assessor.lacounty.gov*

AUDITOR-CONTROLLER
500 W. TEMPLE STREET, RM. 153
LOS ANGELES, CALIFORNIA 90012-2770
(213) 974-8368
Website: *auditor.lacounty.gov*

TREASURER AND TAX COLLECTOR
225 N. HILL STREET, 1ST. FLOOR
LOS ANGELES, CALIFORNIA 90012-2770
(213) 974-2111
Website: *ttc.lacounty.gov*

TO: _____

_____

_____

RE: ***AUTHORIZATION OF TAX AGENT OR AGENCY SUBSTITUTION***
FORM FOR ASSESSMENT, PROPERTY TAX OR APPEALS MATTERS

Dear Property Owner:

The *Authorization of Tax Agent or Agency Substitution* form appears on the reverse side of this letter. It is being sent/given to you at your request, or because your prior authorization has expired.

For your protection, the Office of the Assessor, the Assessment Appeals Board, the Auditor-Controller, and the Treasurer and Tax Collector require your "certification by signature" on the *Authorization of Tax Agent or Agency Substitution* form before an agent will be allowed to represent you in assessment, property tax, or appeals matters.

ASSESSMENT APPEALS BOARD
If this form is used for the Assessment Appeals Board, it can ***only*** be used by a taxpayer who has ***already*** filed an application for reduction with the Board. A copy of that application must be attached for the Assessment Appeals Board to accept this authorization. If you have not yet filed your application with the Assessment Appeals Board, you may ***not*** use this *Authorization of Tax Agent or Agency Substitution* form, but instead, you must sign the agent's authorization portion of the Appeals application form. You can obtain an application for assessment appeal from the Assessment Appeals Board at the address above.

OFFICES OF THE ASSESSOR, THE AUDITOR-CONTROLLER, & THE TREASURER AND TAX COLLECTOR
With respect to matters pertaining to the Offices of the Assessor, the Auditor-Controller, and the Treasurer and Tax Collector, your required "certification by signature" of an agent may be broad and general, or it may set limits on the agent's authority to act in your behalf.

This authorization is valid with the Assessor, the Auditor-Controller, and/or the Treasurer and Tax Collector for four years, unless revoked earlier in writing, terminated by operation of law, or specified for a shorter time period. **In the case of an assessment appeal, the authorization is valid until final action on the appeal.**

Should you wish to designate an agent, renew or modify your authorization or designate a new agent, please complete the form and follow the instructions on the reverse side. This form may be used to authorize an agent to represent you with the Assessor, the Auditor-Controller, the Assessment Appeals Board, and/or the Treasurer and Tax Collector (subject to the limitations described above), or all four.

> ***NOTE: The Assessment Appeals Board, under the authority of the Los Angeles County Board of Supervisors, is a separate agency from that of the Office of the Assessor, the Auditor-Controller, and the Treasurer and Tax Collector. The Assessor is an independent elected official. This form has been created to be used by all four agencies as a convenience to property owners.***

AUTHORIZATION OF TAX AGENT OR AGENCY SUBSTITUTION

Owner / Principal's Name _____

Property Address _____

Assessment Appeals Board	Office of the Assessor	Auditor-Controller	Treasurer and Tax Collector
500 W. Temple Street, Rm. B4	500 W. Temple Street, Rm. 225	500 W. Temple Street, Rm. 153	225 N. Hill Street, 1st. Floor
Los Angeles, California 90012-2770	Los Angeles, California 90012-2770	Los Angeles, California 90012-2770	Los Angeles, California 90012-2770
(213) 974-1471	(213) 974-3211	(213) 974-8368	(213) 974-2111

I. This authorizes (please print)

Agent's Name _____

Business Address _____

Telephone No. ( ) _____ *Email Address* _____

to act as agent in assessment, appeals, and/or other tax matters for those properties owned or controlled by the undersigned (if more than one parcel, see attached list*) according to the authority indicated (please mark appropriate boxes).

☐ **Mark this box when substituting this (new) agent for another previously authorized.**

Assessor's Identification Number

Mapbook _____ Page _____ Parcel _____

II. ☐ **Office of the Assessor** ☐ **Office of the Auditor-Controller** ☐ **Office of the Treasurer and Tax Collector**

☐ Agent has full authority to handle all assessment matters with your office. Agent shall have access to all information and materials that would be available to principal.

☐ Agent may sign Property Statements as provided under California Revenue and Taxation Code, §441.

☐ This authorization is valid for a period of four years from the date of execution, unless earlier revoked in writing or terminated by operation of law.

☐ This authorization is valid until (date) _____

☐ Additional Instructions _____

III. **Assessment Appeals Board** *(This form may only be used for an Assessment Appeal by a taxpayer who has **already** filed an application):*

☐ Agent has full authority to act in connection with the filed principal's application for equalization, (copy must be attached) including withdrawal of such application, the ability to enter into a stipulated agreement as to value, and settlement of all related legal issues for the parcels and tax years indicated on the application. This authorization will end at the time your assessment appeals application is withdrawn or reaches its conclusion through the assessment appeal process.

☐ Application Number _____

IV. **Principal accepts full responsibility for any action of the agent carried out pursuant to the authority granted herein.**

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct and complete to the best of my knowledge and belief.

Owner/Principal's Name (Print) _____ Telephone No. ( ) _____

Email Address _____

Executed in _____ (city), _____ (state) this _____ day of _____, 20 _____.

SIGNATURE OF PROPERTY OWNER OR AUTHORIZED PRINCIPAL OR OFFICER	TITLE
▶	

V. If **only** items in Part II are marked, please send this form to the Office of the Assessor, the Auditor-Controller, and/or the Treasurer and Tax Collector, as appropriate. If all boxes were selected, please send the form to the Office of the Assessor.

VI. If **only** Part III is marked, please send this form to the Assessment Appeals Board but only if you have already filed an appeal (attach copy).

VII. If II & III are marked, please send this form to the Assessment Appeals Board and a copy to the Office of the Assessor.

VIII. To effectively revoke this authorization, notify the Assessor or the Assessment Appeals Board and your agent, in writing.

*If more than one parcel is covered by this authorization, please attach a list of all parcels by Assessor's Identification Number (mapbook, page and parcel). List personal property by address.

Approval *(County Use Only)* _____