

AMENDED IN ASSEMBLY APRIL 3, 2014

CALIFORNIA LEGISLATURE—2013–14 REGULAR SESSION

ASSEMBLY BILL

No. 2415

Introduced by Assembly Member Ting
(Principal coauthor: Assembly Member Cooley)
(Coauthor: Assembly Member Bocanegra)

February 21, 2014

~~An act to add Chapter 5.10 (commencing with Section 25499) to Division 15 of the Public Resources Code, relating to energy. An act to add Chapter 14.5 (commencing with Section 22260) to Division 8 of the Business and Professions Code, relating to property tax agents.~~

LEGISLATIVE COUNSEL'S DIGEST

AB 2415, as amended, Ting. ~~Energy: electric vehicle charging station: matching grants. Property tax agents.~~

Existing law requires every assessor to assess all property subject to general property taxation at its full value and to prepare an assessment roll in which all property within the county that it is the assessor's duty to assess is required to be listed. Existing law requires a county board of equalization or an assessment appeals board to equalize the assessment of property on the local roll for the purpose of taxation. Existing law authorizes a taxpayer, with respect to each assessment year, to file an application for a reduction in an assessment, as provided, with the county board, which is the county board of supervisors meeting as a county board of equalization or an assessment appeals board.

This bill would, commencing September 1, 2015, prohibit a property tax agent, defined as any individual who is employed, under contract, or otherwise receives compensation, from communicating directly with any county official for the purpose of influencing official action relating

to the establishment of a taxable value for any property subject to taxation, and from representing a taxpayer before a county official, without first being registered and issued a registration number by the Secretary of State. The bill would require a Property Tax Agent to file with the Secretary of State an application for registration that includes specified information and a registration fee in the amount of \$250. This bill would make the registration subject to biennial renewal and require the payment of a \$250 renewal fee. This bill would prohibit a person from registering, renewing his or her registration, or providing services as a Property Tax Agent if that person has been convicted of a felony or certain other criminal offenses or has had his or her professional license, as specified, revoked. This bill would authorize the Secretary of State to revoke a Property Tax Agent's registration for any violation of these provisions subject to specified procedures, and would require the Secretary of State to send the Property Tax Agent a written notice of intent to revoke prior to the revocation. This bill would also require the Secretary of State to conduct a background check on each property tax agent in accordance with regulations to be developed by the Secretary of State.

This bill would require the Secretary of State to develop a list of registered property tax agents, and a list of registered property tax agents who have been fined or whose license has been revoked, and to make those lists publicly available on its Internet Web site, as specified. The bill would prohibit a Property Tax Agent from engaging in specified activities, including, but not limited to, representing that the Property Tax Agent can control the official action of any county official and making a gift, as defined, to any county official. The bill would authorize the Secretary of State to pursue civil penalties not to exceed \$1,500 for the failure to comply with, or a violation of, these provisions subject to specified procedures, and would require the Secretary of State to send the Property Tax Agent a written notice of noncompliance or violation prior to the imposition of these civil penalties.

This bill would preempt and supersede all local ordinances regarding the registration of any individual who communicates directly or indirectly with any county official for the purpose of influencing official action regarding a property tax assessment.

~~Existing law requires the State Energy Resources Conservation and Development Commission to administer programs to provide financial assistance to local governments undertaking energy conservation projects.~~

~~This bill would require the commission to develop and administer an electric vehicle charging station matching grant program to provide financial assistance to cities, counties, and a city and county for the installation of electric vehicle charging stations at public on-street parking locations.~~

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

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

1 SECTION 1. Chapter 14.5 (commencing with Section 22260)
2 is added to Division 8 of the Business and Professions Code, to
3 read:

4
5 CHAPTER 14.5. PROPERTY TAX AGENTS
6

7 22260. The following definitions apply for purposes of this
8 chapter:

9 (a) "County official" means the county assessor, an assessment
10 appeals board member, an assessment hearing officer, and any
11 other county employee within those offices whose duties are not
12 primarily clerical or manual.

13 (b) "Gift" shall be defined as set forth in the Political Reform
14 Act of 1974 (Title 9 (commencing with Section 81000) of the
15 Government Code) and the regulations adopted thereunder.

16 (c) (1) "Influencing official action" means representing a
17 taxpayer as an agent in connection with any matter before any
18 county official by promoting, supporting, influencing, seeking
19 modification of, opposing, or seeking delay of any official action
20 by any means.

21 (2) The filing or submitting of required county forms for
22 compliance purposes and communication related to these filings
23 shall not be considered to be influencing official action.

24 (d) "Official action" means establishing a taxable value for
25 any property subject to property taxation, including initial value,
26 declines in value, corrections to values and any other changes in
27 the taxable value set; completing an assessment roll showing the
28 assessed values of all property; applying all legal exemptions to
29 assessments; issuing refunds; and deciding all property assessment
30 disputes between taxpayers and a county official.

1 (e) “Public official” and “public employee” mean any
2 government official or employee of any state or local government
3 agency.

4 (f) “Property Tax Agent” means any individual who is employed,
5 under contract, or otherwise receives compensation to
6 communicate directly, or through agents, employees, or
7 subcontractors, with any county official for the purpose of
8 influencing official action. A Property Tax Agent shall not include:

9 (1) An elected or appointed public official or public employee
10 when acting in his or her official capacity.

11 (2) A person representing any of the following:

12 (A) Himself or herself.

13 (B) An immediate family member.

14 (C) An entity of which the person is a partner or owner of 10
15 percent or more of the value of the entity.

16 (3) An in-house tax professional or in-house employee
17 representing his or her employer by influencing official action.

18 22260.1. (a) (1) Each Property Tax Agent, within 30 days of
19 becoming a Property Tax Agent, shall file with the Secretary of
20 State an application for a registration containing the following
21 information:

22 (A) The Property Tax Agent’s full name, business address,
23 business telephone number, and business email address, if
24 applicable.

25 (B) The name of the Property Tax Agent’s employing tax agent
26 firm, if applicable.

27 (C) A statement that the Property Tax Agent has read and
28 understands the duties and prohibitions contained in Section
29 22260.6.

30 (2) A Property Tax Agent shall also pay the Secretary of State
31 a registration fee in the amount of two hundred fifty dollars (\$250).

32 (b) If the requirements of subdivision (a) are satisfied, the
33 Secretary of State shall issue a Property Tax Agent registration
34 number to the Property Tax Agent within 5 business days.

35 (c) Beginning September 1, 2015, a Property Tax Agent shall
36 not represent taxpayers before a county official without first being
37 registered and issued a registration number pursuant to this
38 section.

39 (d) A registration issued pursuant to this section shall expire
40 two years from its date of issuance unless and until that person

1 *terminates the registration or the registration is revoked pursuant*
2 *to Section 22260.8. An expired registration may be renewed*
3 *biennially if the registrant pays an annual renewal registration*
4 *fee in the amount of two hundred fifty dollars (\$250) to the*
5 *Secretary of State.*

6 *(e) A person may not register, renew his or her registration, or*
7 *provide services as a Property Tax Agent if that person:*

8 *(1) Has been convicted of any felony under state or federal tax*
9 *laws.*

10 *(2) Has been convicted of any other criminal offense involving*
11 *dishonesty, breach of trust, or moral turpitude.*

12 *(3) Has had his or her professional license to practice as an*
13 *attorney, certified public accountant, public accountant, or actuary*
14 *revoked by any duly constituted authority of any state, territory,*
15 *or possession of the United States, including a commonwealth, or*
16 *the District of Columbia, any court of record, or any agency, body,*
17 *or board.*

18 *(f) The Secretary of State shall conduct a background check on*
19 *each Property Tax Agent applicant in accordance with rules and*
20 *regulations developed by the Secretary of State.*

21 *(g) Registration fees collected pursuant to this chapter shall be*
22 *deposited in the Secretary of State's Business Fees Fund*
23 *established in Section 12176 of the Government Code.*

24 *22260.2. A county supervisor or a member of a county*
25 *assessment appeals board shall not act as a Property Tax Agent*
26 *in the county in which they currently serve as a county supervisor*
27 *or as a member of a county assessment appeals board.*

28 *22260.3. (a) Within 30 days of any change in any of the*
29 *registration information submitted pursuant to Section 22260.1,*
30 *a Property Tax Agent shall file updated registration information*
31 *with the Secretary of State.*

32 *(b) When a Property Tax Agent ceases all activities related to*
33 *influencing official action, this fact shall be reported to the*
34 *Secretary of State.*

35 *(c) It shall be a violation of this chapter for any person to act*
36 *as a Property Tax Agent if that person is not registered as a*
37 *Property Tax Agent pursuant to Section 22260.1 or if that person*
38 *was previously registered as a Property Tax Agent pursuant to*
39 *Section 22260.1 but that person is no longer registered as a*
40 *Property Tax Agent.*

1 22260.4. *This chapter shall not be construed to prohibit a*
2 *county from, by ordinance, enacting Property Tax Agent reporting*
3 *requirements for campaign contributions to elected officials in*
4 *that county.*

5 22260.5. (a) *The secretary shall develop a list of registered*
6 *Property Tax Agents and make that list available to the public on*
7 *its Internet Web site.*

8 (b) *The secretary shall develop a list of registered Property Tax*
9 *Agents, who after exhausting their administrative remedies, have*
10 *been fined or whose license has been revoked, and post the names*
11 *and business addresses of those Property Tax Agents on the*
12 *secretary's Internet Web site.*

13 22260.6. *A property tax agent shall not engage in any of the*
14 *following activities:*

15 (a) *Use, or participate in the use of, any public communication*
16 *or private solicitation containing false, misleading, fraudulent, or*
17 *deceptive representations, or intimate that the Property Tax Agent*
18 *is able to improperly obtain special consideration or action from*
19 *the county of any county official.*

20 (b) *Act as or attempt to act as, or claim to be the Property Tax*
21 *Agent of a taxpayer, or represent a taxpayer before a county or*
22 *any county official, without the authorization of that taxpayer.*

23 (c) *Violate Section 17533.6 or 17537.9 of the California*
24 *Business and Professions Code.*

25 (d) *Knowingly aid and abet another person to practice as a*
26 *Property Tax Agent before the county or a county official during*
27 *a period when the other person has been deregistered as a Property*
28 *Tax Agent or otherwise is ineligible to lawfully act as a Property*
29 *Tax Agent.*

30 (e) *Directly or indirectly attempt to influence, or offer or agree*
31 *to attempt to influence, the official action of any county official by*
32 *the use of threats, false accusations, duress, or coercion, by the*
33 *offer of any special inducement or promise of an advantage or by*
34 *bestowing any gift, campaign contribution, favor, or thing of value.*

35 (f) *Do anything with the purpose of placing any county official*
36 *under personal obligation to the Property Tax Agent or another.*

37 (g) *Represent, either directly or indirectly, that the Property*
38 *Tax Agent can control the official action of any county official.*

39 (h) *Make a gift or gifts of any monetary value to a county*
40 *official. A Property Tax Agent shall not act as an agent or*

1 intermediary in the making of any gift or arrange for the making
2 of any gift from any other person.

3 22260.7. (a) If, after investigation, it is determined by the
4 Secretary of State that any Property Tax Agent fails to comply
5 with, or is in violation of, this chapter, the Secretary of State shall
6 send the Property Tax Agent a written notice of Property Tax Agent
7 noncompliance or violation.

8 (b) Any person may file a complaint with the Secretary of State
9 that any Property Tax Agent has not complied with, or has violated
10 this, chapter.

11 (c) The Secretary of State shall have the discretion to pursue
12 civil penalties for noncompliance with, or violation of, this chapter.
13 The Secretary of State shall be designated as the enforcement
14 officer for determination and imposition of the civil penalties.

15 (d) Notwithstanding subdivision (c), a civil penalty shall not be
16 imposed if the first noncompliance with, or violation of this, chapter
17 is cured within 30 days of the date on which the Secretary of State
18 sends written notice of the noncompliance with, or violation of,
19 this chapter to the Property Tax Agent.

20 (e) Any noncompliance with, or violation of, this chapter is
21 punishable by a civil penalty not to exceed one thousand five
22 hundred dollars (\$1,500).

23 (f) The civil penalty may be imposed by the Secretary of State
24 if a hearing is not requested pursuant to Section 22260.9. If a
25 hearing is requested, the hearing officer shall make the
26 determination.

27 (g) Any civil penalties collected pursuant to this section shall
28 be transferred to the General Fund.

29 22260.8. (a) Notwithstanding any other provision of this
30 chapter, if, after investigation, it is determined by the Secretary
31 of State that any Property Tax Agent, subsequent to his or her
32 registration, is ineligible to renew his or her registration or is
33 unable to provide services as a Property Tax Agent due to any of
34 the reasons specified in subdivision (e) of Section 22260.1, the
35 Secretary of State shall send the Property Tax Agent a written
36 notice of intent to revoke that Property Tax Agent's registration
37 within 30 days of the issuance of the notice of intent to revoke.

38 (b) Any person may file a complaint with the Secretary of State
39 that any Property Tax Agent has violated subdivision (e) of Section
40 22260.1.

1 (c) The Secretary of State shall have the discretion to revoke
2 any Property Tax Agent’s registration if a Property Tax Agent is
3 ineligible to renew his or her registration or is unable to provide
4 services as a Property Tax Agent due to any of the reasons
5 specified in subdivision (e) of Section 22260.1. The Secretary of
6 State shall be designated as the enforcement officer for
7 determination of revocation of a Property Tax Agent’s registration.

8 (d) The registration may be revoked by the Secretary of State
9 if a hearing is not requested pursuant to Section 22260.9. If a
10 hearing is requested, the hearing officer shall make the
11 determination.

12 22260.9. (a) Prior to the imposition of a civil penalty pursuant
13 to Section 22260.7 or the revocation of a registration pursuant to
14 Section 22260.8, the person affected shall have a right to a hearing
15 on the matter. The request for a hearing shall be submitted in
16 writing within 15 days of the issuance of the notice of
17 noncompliance or violation or the notice of intent to revoke.

18 (b) The hearing shall be conducted in accordance with Chapter
19 5 (commencing with Section 11500) of Part 1 of Division 3 of Title
20 2 of the Government Code.

21 22260.10. Subject to the Administrative Procedure Act (Chapter
22 3.5 (commencing with Section 11340) of Part 1 of Division 3 of
23 Title 2 of the Government Code), the Secretary of State may
24 develop rules and regulations for the administration of this chapter.

25 22260.11. The provisions of this chapter shall preempt and
26 supersede all local ordinances regarding the registration of any
27 individual who communicates directly or indirectly with any county
28 official for the purpose of influencing official action regarding a
29 property tax assessment.

30 ~~SECTION 1. Chapter 5.10 (commencing with Section 25499)~~
31 ~~is added to Division 15 of the Public Resources Code, to read:~~

32
33 ~~CHAPTER 5.10. ELECTRIC VEHICLE CHARGING STATIONS~~
34

35 ~~25499. For the purposes of this chapter, “eligible entity” means~~
36 ~~a city, county, or city and county.~~

37 ~~25499.1. (a) The commission shall develop and administer an~~
38 ~~electric vehicle charging station matching grant program to provide~~
39 ~~matching grants to eligible entities for the installation of electric~~
40 ~~vehicle charging stations at public on-street parking locations.~~

1 ~~(b) To be eligible for financial assistance, an eligible entity shall~~
2 ~~demonstrate it has allocated funds or has identified private sector~~
3 ~~funding to pay for the installation of the electric vehicle charging~~
4 ~~station.~~

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