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September 17, 2001

**RE: *Property Tax Rule 305, Agent Authorization Requirement – Request for Opinion***

Dear Mr. \_\_\_\_\_,

This is in reply to your email message of July 30, 2001 addressed to Ms. Sherrie Kinkle asking for clarification concerning whether the clerk may require that the applicant authorize a specific person as agent rather than a tax firm or corporation to sign the assessment appeal application form. In your case, the clerk is taking the position that “specific agent” for purposes of attached agent authorization means that the authorized agent cannot be a corporation but must be an individual agent who works for the corporation. As set forth below, it is our view that the law and regulations authorize an applicant to specify a corporation or other legal entity to represent him or her in assessment appeal proceedings. There is no requirement that a specific natural person be named as the agent.

**Law and Analysis**

Revenue and Taxation Code section 1603 sets forth the assessment appeal application filing requirements and provides, in relevant part, for the filing of an application by the “party affected or his or her agent” without specifying that the “agent” must be an identified individual. Likewise, Property Tax Rule 305 (Section 305 of Title 18, Chapter 1 of the California Code of Regulations), which interprets and makes specific the provisions of section 1603, requires that the authorization statement must name a “specific agent”, but does not specify that the agent must be identified as a specific individual for purposes of agent authorization. In this regard, subsection (a)(1) provides in relevant part that

For purposes of signing an application on behalf of an applicant, an agent shall be deemed to have been duly authorized if the applicant's written agent authorization is on the application or attached to each application at the time it is filed with the board. The attached authorization shall include the following:

...

- (D) The name, address, and telephone number of the specific agent who is authorized to represent the applicant;

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While the property tax rules governing assessment appeals do not include a definition of “agent,” California law recognizes that a legal entity such as a corporation may act as an agent. See e.g. *Store of Happiness v. Carmona & Allen* (1957) 152 Cal.App.2d 266 (advertising agency acting as agent of jewelry company); *Interinsurance Exchange v. State Bd. of Equalization* (1984) 156 Cal.App.3d 606, 615 (automobile club acting as agent for company providing insurance coverage for club members). Thus, in the absence of any express rule language to the contrary, it is our view that an authorization is valid if the applicant names as agent either a specified individual or a firm or company.<sup>1</sup>

The views expressed in this letter are only advisory in nature; they represent the analysis of the legal staff of the Board based on present law and the facts set forth herein, and are not binding on any person or public entity.

Very truly yours,

/s/ Lou Ambrose

Lou Ambrose  
Senior Tax Counsel

LA:tr  
prop/prec/equalizn/01/06lou

cc:

Mr. Dick Johnson, MIC:63  
Mr. David Gau, MIC:64  
Ms. Jennifer Willis, MIC:70

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Please note that subsection (a)(3) of Rule 305 requires that when the *applicant* is a corporation or other legal entity the agent authorization must be signed by a corporate officer or authorized employee of the legal entity.