BOE-305-R (P1) REV. 03 (02-20)

# REVOCATION OR SUBSTITUTION OF AGENT OR ATTORNEY

To be filed after an initial filing of an *Assessment Appeal Application*, when an agent or California attorney is being substituted or revoked. Mail or fax the completed form to the Clerk of the Board at the address shown.

Return Completed Form To:
Clerk of the Board of Supervisors
2281 Tulare St., Room 301
Fresno, CA 93721
Fax: (559) 600-1608

## 1. APPLICANT AND PROPERTY INFORMATION

| NAME OF APPLICANT *(LAST, FIRST, MIDDLE INITIAL)* | EMAIL ADDRESS | APPEAL NUMBER |
|---|---|---|
| | | |

MAILING ADDRESS OF APPLICANT *(STREET ADDRESS OR P. O. BOX)*

| CITY | STATE | ZIP CODE | DAYTIME TELEPHONE | ALTERNATE TELEPHONE | FAX TELEPHONE |
|---|---|---|---|---|---|
| | | | ( ) | ( ) | ( ) |

| SECURED: ASSESSOR'S PARCEL NUMBER | UNSECURED: ACCOUNT OR TAX BILL NUMBER |
|---|---|
| | |

☑ CHECK AND COMPLETE AS APPROPRIATE

## 2. REVOCATION OF ☐ AGENT ☐ CALIFORNIA ATTORNEY

| NAME OF AGENT OR ATTORNEY | E-MAIL ADDRESS |
|---|---|
| | |

COMPANY NAME

Authorization is hereby revoked and terminated for the above-named person/company to act as my agent or attorney.

## 3. SUBSTITUTION OF ☐ AGENT ☐ CALIFORNIA ATTORNEY, STATE BAR NO. _____

| NAME OF AGENT OR ATTORNEY | E-MAIL ADDRESS |
|---|---|
| | |

COMPANY NAME

MAILING ADDRESS *(STREET ADDRESS OR P. O. BOX)*

| CITY | STATE | ZIP CODE | DAYTIME TELEPHONE | ALTERNATE TELEPHONE | FAX TELEPHONE |
|---|---|---|---|---|---|
| | | | ( ) | ( ) | ( ) |

The above-named person/company is hereby authorized to act as my agent or attorney in this application and may inspect assessor's records, enter into stipulated agreements, and otherwise settle issues relating to this application.

This section is required only when substituting an agent. (Not required when substituting a California attorney.)

**THIS AUTHORIZATION IS FOR CALENDAR YEAR(S):** _____

Calendar Year is January 1 through December 31. This authorization must be completed for the specific year in which the application is filed or years indicated, limited to four consecutive years. See Rule 305(a)(1)(B).

☑ CHECK AND INITIAL ONE

☐ The named agent is hereby authorized to file *Assessment Appeal Application* and transact all business relating to such filings on *any and all* assessments or property located within the county owned by this applicant.

_____ *Applicant must initial this statement.*

☐ The named agent is hereby authorized to file *Assessment Appeal Application* and transact all business relating to such filings on the *specific* property listed above or the specific properties identified in the *Multiple Properties List*. (see page 2 of this form)

_____ *Applicant must initial this statement.*

## CERTIFICATION OF APPLICANT

*I hereby certify that I am the applicant for the appeal identified above, and that I am executing this statement as of the date shown below.*

| APPLICANT SIGNATURE ▶ | DATE |
|---|---|
| | |

| PRINT APPLICANT NAME | TITLE |
|---|---|
| | |

**THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION**

# AUTHORIZATION OF AGENT FOR MULTIPLE PROPERTIES

**THIS AUTHORIZATION IS FOR CALENDAR YEAR: _____**

| AGENT NAME | APPLICANT NAME |
|---|---|
| SECURED: ASSESSOR'S PARCEL NUMBER | UNSECURED: ACCOUNT OR TAX BILL NUMBER |
| SECURED: ASSESSOR'S PARCEL NUMBER | UNSECURED: ACCOUNT OR TAX BILL NUMBER |
| SECURED: ASSESSOR'S PARCEL NUMBER | UNSECURED: ACCOUNT OR TAX BILL NUMBER |
| SECURED: ASSESSOR'S PARCEL NUMBER | UNSECURED: ACCOUNT OR TAX BILL NUMBER |
| SECURED: ASSESSOR'S PARCEL NUMBER | UNSECURED: ACCOUNT OR TAX BILL NUMBER |

ATTACH A SEPARATE SHEET IF ADDITIONAL SPACE IS REQUIRED

Property Tax Rule 305 (a) and (b) provides for the authorization of an agent.

**Rule 305. Application.**

No change in an assessment sought by a person affected shall be made unless the following application procedure is followed.

(a) ELIGIBLE PERSONS. (1) An application is filed by a person affected or the person's agent, or a relative mentioned in regulation 317 of this division. If the application is made by an agent, other than an authorized attorney licensed to practice in this state who has been retained and authorized by the applicant to file the application, written authorization to so act must be filed with the application. 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:

(A) The date the authorization statement is executed;
(B) A statement to the effect that the agent is authorized to sign and file applications in the specific calendar year in which the application is filed or years indicated in the agent's authorization; an agent's authorization may not cover more than four consecutive calendar years in the future, beginning with the year in which the authorization was signed;
(C) The specific parcel(s) or assessment(s) covered by the authorization, or a statement that the agent is authorized to represent the applicant on all parcels and assessments located in the specific county;
(D) The name, address, and telephone number of the specific agent who is authorized to represent the applicant;
(E) The applicant's signature and title; and
(F) A statement that the agent will provide the applicant with a copy of the application.

(2) For online filing where a county's electronic application system does not permit filing or uploading an agent's authorization form with an image of a signature, or other electroinc method acceptable to the county board as adopted in its local rules, the paper form shall be submitted to the board as soon as possible in order to perfect the application. Beginning January 1, 2022, any county offering online filing of an application should provide a mechanism for an agency authorization form to be submited electronically with the application.

(3) If a photocopy of the original authorization is attached to the application, the agent shall be prepared to submit an original signed authorization if requested by the board. The application form shall show that the agent's authorization was attached to the application.

(4) If the applicant is a corporation, limited partnership, or a limited liability company, the agent authorization must be signed by an officer or authorized employee of the business entity.

(5) No application shall be rejected as a duplicate application by the clerk unless it qualifies as a duplicate application within the meaning specified in section 1603.5 of the Revenue and Taxation Code.

(6) An agent must have authorization to file an application at the time the application is filed; retroactive authorizations are not permitted. No application shall be rejected because the agency authorization is signed by a taxpayer in a different calendar year than the application was filed.

(b) SIGNATURE AND VERIFICATION. The application shall be in writing and signed by the applicant or the applicant's agent with declaration under penalty of perjury that the statements made in the application are true and that the person signing the application is one of the following:

(1) The person affected, a relative mentioned in regulation 317 of this division, an officer of a corporation, or an employee of a corporation who has been designated in writing by the board of directors or corporate officer to represent the corporation on property tax matters;
(2) An agent authorized by the applicant as indicated in the agent's authorization portion of the application; or
(3) An attorney licensed to practice law in this state who has been retained by the applicant and who has been authorized by the applicant, prior to the time the application is filed, to file the application.

Property Tax Rule 317 states that a relative is a parent, spouse, son, or daughter of the applicant or the affected person. Such persons are not considered agents and no authorization is required when an application is filed, signed, and/or represented at the hearing by one of these relatives.