The City of Los Angeles Office of Finance seeks to pursue its mission and apply it consistently to all taxpayers guided by the following principles:

1. **Fair and Consistent Application of the Law**
   That taxpayers pay only the amount of tax due under the law and to have the law applied as consistently and equitably as possible.

2. **Professional Treatment**
   To treat taxpayers courteously and professionally and to provide answers as promptly as available resources permit.

3. **A Clear Explanation of Rights**
   To provide a simple, non-technical explanation of a taxpayer’s right, as provided within the Los Angeles Municipal Code, to file a claim for refund of overpayment of tax, to receive interest on an allowed claim for refund of overpayment of tax, and to request an Administrative Hearing to appeal a Notice of Assessment.

4. **Confidential Treatment of Tax Information**
   To have taxpayer personal and financial information kept confidential according to the requirements of Los Angeles Municipal Code Section 21.17 and to explain why the Office is asking for information, how that information will be used, and what might happen if it is not provided.

5. **An Explanation of Charges Due**
   To provide basic information concerning the basis for and amount of any tax, interest, and penalties owed or refunded when a notice of tax due, deficiency or refund is sent.

6. **Information About Tax Exemptions**
   To publish information on the Office’s website and in annual taxpayer renewal mailings about tax exemptions for which a taxpayer may legally qualify.

7. **Administrative Appeal if Issued an Assessment**
   To provide an opportunity for an administrative appeal by taxpayers who have received an assessment notice.

8. **Installment Agreements**
   In cases of financial hardship, to enter into installment agreements at the Office’s discretion, and within the Office’s authority, in order to facilitate collection of payments due. The Office may require financial statements prior to and during the administration of such agreements and may amend such agreements in the event of default or change in the taxpayer’s financial condition.

9. **Taxpayer Representatives**
   To allow a taxpayer to consult and be represented at any time by an attorney, accountant or other representative given proper power of attorney to do so, and to have all interviews with the Office conducted at a reasonable time and place.

10. **Business Tax Liaison Assistance**
    To provide a Business Tax Liaison to assist taxpayers with complex business tax problems in an effort to facilitate resolution of account issues. The Taxpayer Advocate can be reached through fax, U.S. mail, via e-mail to finance.taxliaison@lacity.org, or referral by any Office of Finance employee. Please see our website at the following link for more information: [http://finance.lacity.org/](http://finance.lacity.org/).

The Taxpayer Bill of Rights clarifies and articulates the ongoing commitment of the Office of Finance to the fair and just treatment of each taxpayer, and summarizes the many ways in which the Office of Finance protects the rights of taxpayers in the City of Los Angeles. The Taxpayer Bill of Rights provides a policy statement and as such does not provide any legally or equitably enforceable rights other than those already provided in the Los Angeles Municipal Code or the Charter of the City of Los Angeles.