

# CITY OF LOS ANGELES - OFFICE OF FINANCE

## TAXPAYER BILL OF RIGHTS

*“Our mission is to provide efficient, effective and responsible revenue collection and treasury services through a customer focused environment to taxpayers and City departments through management, assessment and application of best practices.”*

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](mailto: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/>.



**KAREN BASS**  
MAYOR

**DIANA MANGIOGLU**  
DIRECTOR OF FINANCE/CITY TREASURER