



OFFICE OF THE COUNTY OF TULARE ASSESSOR/CLERK-RECORDER

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Policy for Accepting Electronic Forms and Signatures

Government Code section 16.5(a) allows for any written communication with a public entity in which a signature is required, any party to the communication to affix a signature by use of a digital or electronic signature, and that digital signature will have the same force and effect as the use of a manual signature if it embodies all of the following attributes:

- (1) It is unique to the person using it.
- (2) It is capable of verification.
- (3) It is under the sole control of the person using it.
- (4) It is linked to data in such a manner that if the data are changed, the digital signature is invalidated.
- (5) It conforms to regulations adopted by the Secretary of State.

The following guidelines have been provided by The California Assessors' Association Standards Committee and the Board of Equalization Property Tax Department:

"Assessors can accept electronic signings such as by personal identification numbers (PINs), digital signatures, facsimile signatures, or stamped signatures as long as the policy is consistent for all taxpayers. Generally, if the county has a reasonable belief that the form is being filed by the person providing the electronic signature, then the county can accept the filing as valid. Of course, as with all tax information provided to a county, the Assessor has the right to request validation of information by requesting that additional or original documents be provided." (CAA/BOE *Forms Development and Approval Procedures*, November 2015, pg. 13)

Purpose

The purpose of this policy is to create a standard procedure for accepting forms filed using electronic media. For purposes of this policy, electronic media includes computer modem (i.e., email) and facsimile machine (fax).

Signature Format

The form must contain a digital or electronic image of an original signature that is unique to the person sending it. Unsigned forms and typewritten signatures will not be accepted. Forms must be signed by an appropriate person according to the requirements of the specific form.

Requirements

All material sent by email must be signed by the assessee, a partner, a duly appointed fiduciary, or an authorized agent such as a CPA. Forms filed on behalf of a corporate assessee must be signed by an officer, an employee or an agent from whom the board of directors has submitted written authorization to sign on behalf of the corporation. The assessee must authorize appointed agents by filing a statement with the Assessor's office. Phone numbers must be included for verification purposes. All faxed material accepted under this policy must have a cover sheet identifying the company or owner.

Verification of Documents

Information received by email or fax will be verified by matching the contact information with the information contained in Assessor's records. One such method of verification can include matching the name of the signature to the name or names of the property owner(s) as displayed in the Assessor's property system. Questionable material will require investigation, including contacting the taxpayer to confirm authenticity.

Applicable Forms

This policy will apply to all forms.

Forms Requiring Approval by the Board of Equalization

All property statements such as Business Property Statement Form 571-L, Ag Property Statement Form 571-F, and Aircraft Business Property Statement 577, require approval from the BOE to be signed digitally or electronically. The Assessor received such approval from the BOE in 2019.