

HISTORY *of the* BOARD

ESTABLISHED IN 1879 BY A CONSTITUTIONAL AMENDMENT, the Board of Equalization (BOE) was initially charged with ensuring that county property tax assessment practices were equal and uniform throughout the state.

More than a century later, the BOE's role has grown to administering more than 30 tax and fee programs, the majority which yield revenues of \$60.5 billion annually. More than one million businesses in nearly every field of commercial activity are registered with the BOE. The taxes they pay support schools, hospitals, police, roads, and a host of other essential services.

“I AM HERE TO HELP”

Together, we can strengthen our neighborhoods, and ensure that California's economy remains in the world's Top 10.”

—Fiona Ma

ABOUT YOUR BOARD MEMBER

ELECTED IN NOVEMBER 2014

Fiona Ma, CPA, is Chairwoman of the BOE and represents approximately 9.5 million residents and businesses in the Second Equalization District.

Ms. Ma served in the California State Assembly from 2006 to 2012, and was the first Asian woman Assembly Speaker pro Tempore since 1850.

While in the Assembly, Ms. Ma focused on improving California's bottom line, authoring legislation to create jobs, and grow the state's economy.

As an Executive Board Member of the National Conference of State Legislators, she worked to keep California competitive with other states.

Ms. Ma has been a Certified Public Accountant (CPA) in California since 1992.

EQUALIZATION DISTRICTS

DISTRICT 1

Counties of Alpine, Amador, Butte, Calaveras, El Dorado, Fresno, Inyo, Kern, Kings, Lassen, Madera, Mariposa, Merced, Modoc, Mono, Nevada, Placer, Plumas, Sacramento, San Joaquin, Shasta, Sierra, Siskiyou, Stanislaus, Sutter, Tulare, Tuolumne, Yuba, and portions of Los Angeles and San Bernardino.

DISTRICT 2

Counties of Alameda, Colusa, Contra Costa, Del Norte, Glenn, Humboldt, Lake, Marin, Mendocino, Monterey, Napa, San Benito, San Francisco, San Luis Obispo, San Mateo, Santa Barbara, Santa Clara, Santa Cruz, Solano, Sonoma, Tehama, Trinity, and Yolo.

DISTRICT 3

County of Ventura and portions of Los Angeles and San Bernardino Counties.

DISTRICT 4

Counties of Imperial, Orange, Riverside, San Diego, and a portion of San Bernardino County.



Board Members each represent approximately 9.5 million constituents.

Publication 545.2 (10-16)



Your Elected
BOARD MEMBER

FIONA MA
Chairwoman, CPA



MEMBERS *of the* BOARD *of* EQUALIZATION

WHAT DO BOARD MEMBERS DO?

DISTRICT 2

BOE IS ADMINISTERED BY AN ELECTED BOARD

Four Members are elected directly by voters in their district and serve four-year terms. The fifth Member, the State Controller, is elected statewide. The Board's mission is to serve the public through fair, effective, and efficient tax administration.

The Board acts in a quasi-judicial capacity as the appellate body for appeals from various business tax assessments, Franchise Tax Board actions, and public utility assessments. In its administrative capacity, the Board issues rules and regulations. It also establishes the values of utilities for tax purposes, sets the tax rate under various tax laws, and oversees the assessment practices of the state's 58 county assessors.

The four elected Board Members are statutorily charged with the administration of the agency's activities within their districts and are available to assist taxpayers in resolving their concerns pertaining to tax matters.



SEN.
GEORGE RUNNER
(RET.)
Lancaster
First District

FIONA MA,
CPA
Chairwoman
San Francisco
Second District

JEROME E.
HORTON
Los Angeles
County
Third District

DIANE L.
HARKEY
Orange County
Fourth District

THE ELECTED MEMBERS OF THE BOARD OF EQUALIZATION HAVE MANY RESPONSIBILITIES.

- **Conduct Meetings:** Board Members meet to hear and decide tax appeals, approve regulatory changes, adopt BOE policies, annually set property tax values for state assesseses, consider reports from various department managers, and receive input from the public.
- **Set Policies and Practices:** Board Members establish BOE policies in monthly public meetings.
- **Direct Executive Leadership:** Board Members hire the Executive Director and approve the hiring of all executive leaders and Career Executive Assignments. These executives carry out their duties subject to the Board's general direction and policies.
- **Guide the Organization:** Board Members ensure the agency runs effectively and efficiently by setting policy and guiding executive leadership.
- **Meet as Various Committees:** Board Members supervise policy development through four committees: Business Taxes, Property Tax, Legislative, and Customer Service and Administrative Efficiency. Each Board Member, except for the Controller, chairs one of these committees.



INDIVIDUAL DUTIES

Each Board Member is responsible for the administration and enforcement of tax laws to ensure that they are exercised properly in their districts, with fairness and respect for taxpayers.

Each Board Member may investigate ongoing tax and fee audits, tax collection efforts, tax advice requests, refund claims, education and outreach efforts, fraud and diversion investigations, and ongoing operations within their respective districts to confirm all activities are appropriate under the law and consistent with Board policy. Members work through executive leadership to address any inconsistencies and/or proposed changes in policies.

Members of the Board, as individual, district-elected officials also:

- **Resolve** constituent problems;
- **Educate** taxpayers through outreach efforts; and
- **Advocate** for public policy.

DISTRICT 2 OFFICES

Fairfield
1-707-427-4800

Oakland
1-510-622-4100

Salinas
1-831-754-4500

San Francisco
1-415-356-6600

San Jose
1-408-277-1231

Santa Rosa
1-707-576-2100



boe.ca.gov/ma