

CALIFORNIA STATE BOARD OF EQUALIZATION BOARD MEETING AGENDA TEMPLATE

Annual Board Member Photograph

The Board Members take an annual photograph, which is traditionally scheduled at the May Sacramento meeting.

Annual Values Setting

The Board annually sets the unitary values of state-assessed properties at the May Sacramento meeting (Revenue & Taxation Code 721).

Special Presentations

The Board Members make special presentations to staff members and others (i.e., resolutions, etc.).

Oral Hearings

Parties present oral arguments regarding reduction or cancellation of tax liability, refund of taxes previously paid, reduction in assessed value, or other relief. Contribution disclosure forms are required for oral hearings. The two major categories of oral hearings, with their respective subcategories, are:

A. Special Taxes Hearings

- Insurance Tax
- Alcoholic Beverage Tax
- Taxpayers' Bill of Rights Reimbursement Claim (Alcoholic Beverage Tax)

B. Property Tax Hearings

- State-Assessed Appeal (Private Railroad Cars, Escaped Assessments) for Review, Equalization & Adjustment of Assessment
- Appeal of Denial of Organizational Clearance Certificate/Supplemental Clearance Certificate (Welfare Exemption/Veterans' Organization Exemption)
- Appeal of a Cal. Const. Art. XIII, section 11 property assessment
- Appeal of appraisals made by County-Assessed Properties Division when conducting assessment practices surveys of county assessors' offices.
- Taxpayers' Bill of Rights Reimbursement Claim (Private Railroad Car Tax)

Public Hearings

C. Public Hearings

Examples of public hearings include:

- Rulemaking
The adoption, amendment or repeal of regulations.
- Property Tax
State assessees' presentations on capitalization rates and valuation of state-assessed *properties*. Also, private railroad car assessees' presentations on factors and procedures affecting taxable values of private railroad cars.
- Taxpayers' Bill of Rights Annual Hearings
Property Taxes – assessors, local agency representatives, and taxpayers propose changes to the property tax law, programs, policies or procedures.

Tax Program Nonappearance Matters

Tax matters placed on nonappearance calendars require Board Member action, but do not require taxpayer appearance.

D. Tax Program Nonappearance Matters – Consent

Tax matters are placed on consent calendars for the following reasons: taxpayer indicated he or she does not desire an oral hearing, waived appearance, failed to respond to the notice of hearing, petitioned for rehearing, and requested written decision. Contribution disclosure forms are not required.

E. Tax Program Nonappearance Matters – Adjudicatory

Tax matters are placed on adjudicatory calendars for the following reasons: petition previously appeared on a published Board meeting calendar, pulled by staff or Board Member at a previous Board meeting, or when there has been substantial Board Member contact with the parties and/or staff. Contribution disclosure forms are required.

Items D and E: The 3 major categories, with their respective subcategories, within Items D and E are:

1. Special Taxes Matters
 - Redeterminations
 - Relief of Penalty
 - Denial of Penalty Relief
 - Denial of Claims for Refund
 - Cases Heard but not Decided (Adjudicatory Calendar only)
 - Petitions for Rehearing
 - Hearing Notice Sent - No Response/ Appearance Waived/Hearing Request Withdrawn
 - Hearing Request Withdrawn
 - Matters for Board Consideration (Adjudicatory Calendar only)
 - Memorandum Opinion (Adjudicatory Calendar only)
 - Section 40 (AB 2323) (Adjudicatory Calendar only)

2. Property Tax Matters
 - Petitions for Reassessment and Penalty Abatement on Unitary/Nonunitary Value
 - Petitions for Reassessment and Penalty Abatement on Unitary Escaped Assessment
 - Petitions for Reallocation of Unitary Value
 - Petitions for Reassessment of Private Railroad Car Tax
3. Legal Appeals Property Tax Matters
 - Petitions for Reassessment and Penalty Abatement on Unitary/Nonunitary Value
 - Petitions for Reassessment and Penalty Abatement on Unitary Escaped Assessment
 - Petitions for Reallocation of Unitary Value
 - Petitions for Reassessment of Private Railroad Car Tax
 - Section 40 (AB 2323) (Adjudicatory Calendar only)

F. Other Tax Program Nonappearance Matters

This calendar is used for staff-generated property tax matters such as audit assessments, unitary and nonunitary escaped assessments, unitary land escaped assessments, Board roll changes, and Offers in Compromise (Alcoholic Beverage Tax). Contribution disclosure forms are not required. The two major categories within Item F are:

- Property Tax Matters Not Subject to Contribution Disclosure Statute
- Offers in Compromise (Alcoholic Beverage Tax)

Chief Counsel Matters

The Chief Counsel schedules matters of interest, legal or tax policy on tax programs requiring Board discussion or approval.

G. Rulemaking

The Chief Counsel submits regulatory actions that do not require a public hearing for Board approval on the rulemaking calendar. Examples of matters placed on this calendar include: petitions to adopt, amendment or repeal regulations, section 100 changes, requests for adoption of revised language (15-day file), and requests for authorization to publish regulations. Additionally, Board Member requests or inquiries regarding rulemaking are placed on this calendar.

H. Property and Special Taxes

The Chief Counsel submits items on this calendar to address Board Member inquiries regarding property and special taxes matters that may require discussion or vote. Examples of matters on this calendar include: streamlining projects, delegations of authority, and State Assessee procedures.

I. Other Chief Counsel Matters

The Chief Counsel submits other matters on this calendar that do not fit in the above two items. Examples of matters placed on this calendar include: Taxpayers' Bill of Rights Reimbursement Claims decided without oral hearings, Board Organizational issues, Chair and Vice Chair elections, review of Board policy, delegations of authority, and other items as needed.

Administrative Session

The Board staff present reports on matters of interest and policy requiring Board discussion or approval.

J. Administrative Consent Agenda

Retirement resolutions, adoption of Board Meeting minutes, Board workload calendar, rate setting, and policy matters requiring Board approval appear on this agenda.

K. Other Administrative Matters

The Executive Director and staff's opportunity to report on matters of interest to the Board, and to present other matters requiring Board action, including Board calendar/workload, approval of contracts over \$500,000, and delegations of authority. The major categories within Item K are:

1. Executive Director's Report
2. Chief Counsel Report
3. Property Tax Deputy Director's Report
4. Legislative, Research & Statistics Division Chief's Report
5. Taxpayers' Rights Advocate Office's Report
6. Other Administrative Matters

L. Board Member Requested Matters

Board Member requests of items for consideration by all Members are placed on this calendar. Examples of matters placed on this calendar include: Board Member requests; solutions to issues raised by oversight hearings; organization of the Board; operational issues. The major categories within Item L are:

1. New Matters
2. Board Member Initiatives

M. Public Policy Hearings

Key Constitutional and statutory matters and/or requests from external parties of items for consideration by all Members are placed on this calendar. Examples of matters placed on this calendar include: concepts, ideas, and concerns submitted by assessors, associations, and/or the public regarding existing law, policy, or procedures; subject to approval of the Chair (and not otherwise located under Item L for Member generated issues).

N. Public Comment on Matters Not on the Agenda

Persons who wish to address the Board of Equalization regarding items not on the agenda may do so under this item on the agenda. Please note that the Board cannot take action on items not on the agenda. However, the Board can schedule issues raised by the public for consideration at future meetings.

Announcement of Closed Session

The Chief of the Board Proceedings Division announces the general nature of the item(s) discussed and recesses the Board Members into closed session.

O. Closed Session

The Board Members may hold closed session during a regularly scheduled meeting for the following reasons:

- to hear settlement proceedings, which must be conducted in closed sessions;
- to confer with, or receive advice from, legal counsel regarding pending litigation;
- to consider matters pertaining to the appointment or removal of the Executive Director; or,
- to hear confidential taxpayer appeals or data.

Open Session

The Chief of the Board Proceedings Division announces the general nature of the item(s) discussed and any action taken to appoint, employ, or dismiss the Executive Director in closed session.

Public Comment on Matters on the Agenda

The Board provides an opportunity for members of the public to directly address the Board on matters on the agenda.

Adjourn

The Chief of the Board Proceedings Division then adjourns the meeting.

Additional Information

Additional information provided on the public agenda notice:

- A link to subscribe to the notice electronically, at www.boe.ca.gov/agenda.
- The name, address, telephone number and email address of a person who can provide further information prior to the meeting.
- Signature of the Chief of the Board Proceedings Division.
- Information on accepting public comment with regards to agenda items.
- Explanation of the "CF" designation next to items.
- Notice that the order of items on the agenda may be modified by the Chair.
- Notice that the location is accessible to people with disabilities and the contact person if assistance is required.
- Notice to indicate which items have material linked on the Internet.
- A link to the webcast of the Board Meeting, at www.boe.ca.gov.