

California State Board of Equalization

Hearings

AN INTRODUCTION

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Board Members

Ted Gaines

First District, Sacramento

Malia M. Cohen

Second District, San Francisco

Antonio Vazquez

Third District, Santa Monica

Mike Schaefer

Fourth District, San Diego

Betty T. Yee

State Controller

If you have been notified that you will have an oral hearing before the Board Members of the California State Board of Equalization (BOE), you probably have many questions about what to expect. This publication is designed to provide answers to commonly asked questions. Please contact the Board Proceedings Division (see back panel) if you have questions that are not answered in this publication.

What other material will I receive before my hearing?

Hearing Notice. You will receive a Board Hearing Notice approximately seven weeks before your scheduled hearing date (approximately 10.5 weeks for Alcoholic Beverage Tax and Tax on Insurers cases). The notice will tell you when and where your hearing will be held. You will receive other information that will help you prepare for your hearing, including a copy of the regulations that govern hearings.

You will be asked to reply to the hearing notice. If you do not reply, you will lose the opportunity to speak before the Board, your case will be removed from the hearing agenda, and the Board Members will base their decision solely on the written records available to them.

Request for Disclosure Statements. You will receive contribution disclosure forms approximately six weeks before the hearing date. By law, all parties to an appeal—including witnesses and representatives—must disclose whether they have made a contribution to a Board Member in the preceding 12 months.

Board Hearing Summary. Approximately two weeks before your hearing, you will receive a summary of the relevant facts of your case (approximately four weeks for Alcoholic Beverage Tax and Tax on Insurers cases). The summary will explain what the issues are and will give your position on the case, as well as that of the state.

Can I have someone represent me?

Yes. You can ask an attorney, accountant, or any other person to represent you at the hearing. If you plan to have a representative, it would be helpful if

you would let us know as soon as possible. We will include that person in future notifications regarding your case.

Can my hearing be postponed?

Yes. When you receive your Board Hearing Notice, you may ask for a postponement by submitting a written request. You must submit your request before the deadline given in the notice.

Does interest on the amount I owe continue to increase while my appeal is pending?

It depends. Not every appeal to the BOE involves an amount owed. For example, State-Assessed Property Appeals are typically an appeal of the property's assessed value or the allocation value; accordingly, no interest accrues while an appeal is pending. Similarly, an appeal of a revocation or denial of an *Organizational Clearance Certificate* or a *Supplemental Clearance Certificate* does not involve an amount owed to the BOE, so no interest would accrue while an appeal is pending.

However, if your appeal is related to a tax you owe, interest charges will continue while your appeal is pending. You may stop or limit those charges by paying all or part of the amount due, but if you do so, you should file a "protective" claim for refund so that, if you succeed in your appeal, in whole or part, you may receive a refund on any overpayment you may have made.

Is it possible to "settle" my case before my hearing?

Generally, for property tax appeal cases, program staff will work to review information and supporting evidence submitted by the parties to determine if an adjustment in staff's position is warranted; however, there is no formal settlement review or settlement program. If agreement is reached between the parties, the case may become a nonappearance matter on the Board's agenda.

For Tax on Insurers, the BOE has no formal settlement review or settlement program, but petitioners may discuss their position with the Department of Insurance up until a case is heard on the Board's Agenda.

For Alcoholic Beverage Tax, there is a formal administrative settlement program. Currently, the

California Department of Tax and Fee Administration (CDTFA) coordinates with BOE staff to administer the program. Generally, you may submit a request for settlement review, which may result in an amount that differs from the billing or refund amount determined. Your request must be submitted at least 15 days before your scheduled Board hearing date. For more information about the Alcoholic Beverage Tax settlement program, call CDTFA's Customer Service Center at 1-800-400-7115 (CRS:711).

How is the hearing conducted?

- You should arrive 30 minutes before the hearing to sign in and update your disclosure forms.
- After you sign in, please be seated in the audience.
- When it is your turn to appear, the Board Clerk will call your name and you will be asked to sit in front of the Board Members.
- A Board representative will introduce the case and state the issues in dispute.
- The Board Chair will then ask you to state your name for the record and present your case. You will be given up to ten minutes for your oral presentation.
- Next, the Board Chair will give the state agency up to ten minutes to present its case.
- You will then be given up to five minutes to reply to the state's presentation.
- After the close of your hearing, the Board Members may make an immediate decision, or they may submit the case for a later decision. In either case, you will receive a written notice stating the Board's decision.

Note: At any time during the oral presentations, the Board Members may ask questions of the presenters.





**At your Board
Hearing, you
will be given
an opportunity
to present your**

**position on unresolved issues
before the Board Members
of the State Board of
Equalization.**

**It is important that you be
prepared to present your case
effectively. It is not necessary
that you use legal or technical
language, but you should
be prepared to give a clear,
concise statement of your
position.**

See inside for more . . .

For more information

Board Proceedings Division

State Board of Equalization
PO Box 942879, MIC:80
Sacramento, CA 94279-0080
Call: 1-916-274-3540
Fax: 1-916-324-3984

Taxpayers' Rights Advocate

State Board of Equalization
PO Box 942879, MIC:120
Sacramento, CA 94279-0120
Call: 1-916-274-3400
www.boe.ca.gov

CDTFA's Customer Service Center (Alcoholic Beverage Tax Settlement Questions)

Call: 1-800-400-7115 (toll-free)
(CRS:711)

Customer service representatives are available
from 8:00 a.m. to 5:00 p.m. (Pacific time), Monday
through Friday, except state holidays.

Interpretive Services

Please call the Board Proceedings Division if you
require a language interpreter (including American
Sign Language).

Hearings Webcast

Note: Proceedings are video-captured and streamed
live via the Internet. The video will be archived for
a minimum of three years and available for public
viewing at www.boe.ca.gov.