

Board of Equalization Conflict of Interest Code

California Code of Regulations
Title 18. Public Revenues
~~Division 2.1~~ Division 2.2. State Board of Equalization – Conflict of Interest Code

Section 6001. General Provisions.

The Political Reform Act (Government Code Sections 81000, et seq.) requires state and local government agencies to adopt and promulgate conflict of interest codes. The Fair Political Practices Commission has adopted a regulation (2 Cal. Code of Regs. Section 18730) containing the terms of a standard conflict of interest code, which can be incorporated by reference, and which may, after public notice and hearings, be amended by the Fair Political Practices Commission to conform to amendments in the Political Reform Act. Therefore, the terms of 2 Cal. Code of Regs. Section 18730 and any amendments to it duly adopted by the Fair Political Practices Commission are hereby incorporated by reference. This regulation and the attached Appendices A and B constitute the conflict of interest code of the State Board of Equalization.

All designated employees of the State Board of Equalization shall file statements of economic interests with the State Board of Equalization. Upon receipt of the a statement of the Executive Director, the State Board of Equalization shall make and retain a copy and forward the original to the Fair Political Practices Commission. Statements of all other designated employees will be retained by the State Board of Equalization

Note: Authority cited: Sections 87300-87311, Government Code. Reference: Sections 87302 and 87303, Government Code.

Appendix A

Designated Positions Disclosure Categories

Board

Deputy to Board Member All

Administrative Assistant to Board Member All

Assistant to Board Member All

CEA All

Administrative Assistant 1-8

Staff Services Manager 1-8

Tax Counsel 1-6

Tax Consultant Expert 1-6

Tax Services Specialist 1-6

Assistant Tax Services Specialist 1-6

Associate Governmental Program Analyst 1-6

Business Taxes Representative 1-6

Business Taxes Specialist II 1-6

Information Officer II 1-6

Executive

Executive Director All

Administrative Assistant All

CEA (Communications Office) All

Board Proceedings Division

CEA All

Staff Services Manager All

Associate Governmental Program Analyst

(LAN Workgroup Manager) 1-6, 8

Associate Governmental Program Analyst 1-6

Customer and Taxpayer Services Division

CEA All

Staff Services Manager 1-9

Business Taxes Compliance Specialist 1-6

Assistant Tax Services Specialist 1-6

Associate Governmental Program Analyst 1-6

Associate Information Systems Analyst 8

Staff Services Manager (Forms and Publications
Section) 7, 9

Assistant Tax Services Specialist (Forms and
Publications Section) 7, 8

Associate Governmental Program Analyst (Forms and
Publications Section) 7, 8

Legislative Division

Assistant Chief Counsel All

CEA All

Staff Services Manager 1-6

Senior Specialist Property Appraiser 1-6
 Business Taxes Specialist 1-6
 Associate Governmental Program Analyst
 (System or LAN Administrator) 1-6, 8
 Operations Research Specialist 1-4, 6, 8
 Research Program Specialist 1-4, 8
 Research Analyst 1-4, 8
 Technology Services Division
 CEA All
 Data Processing Manager IV All
 Business Taxes Administrator 1, 2, 7-9
 Business Taxes Compliance Supervisor 1, 2, 7-9
 Data Processing Manager 7-9
 Staff Services Manager 7-9
 Systems Software Specialist 8
 Associate Systems Software Specialist 8
 Senior Information Systems Analyst 8
 Staff Information Systems Analyst 8
 Associate Information Systems Analyst 8
 Senior Programmer Analyst 8
 Staff Programmer Analyst 8
 Associate Programmer Analyst 8
 Associate Governmental Program Analyst 8
 Taxpayers' Rights and Equal Employment Opportunity Division
 CEA All
 Business Taxes Specialist (TRA) 1-4
 Associate Property Appraiser (TRA) 1-4
 Staff Services Manager (EEOO) 7, 9
 Associate Governmental Program Analyst (EEOO) 7, 9
 Administration Department
 CEA All
 Training Officer (Training Office) 9
 Associate Governmental Program Analyst
 (Training Office) 9
 Administrative Support Division
 CEA All
 Staff Services Manager 7-10
 Associate Business Management Analyst 7-9
 Associate Governmental Program Analyst 7-9
 Telecommunications Systems Analyst 10
 Office Services Manager (Supervisor, Cashier Unit) 7
 Personnel Management Division
 CEA 7-9
 Staff Services Manager 7-9
 Associate Governmental Program Analyst 7-9
 Associate Personnel Analyst 7-9

Labor Relations Specialist 7-9
 Financial Management Division
 CEA All
 Staff Services Manager 7-9
 Accounting Administrator 7-9
 Associate Accounting Analyst 7-9
 Associate Administrative Analyst 7-9
 Associate Budget Analyst 7-9
 Senior Accounting Officer 7-9
 Associate Governmental Program Analyst 7-9
 Staff Information Systems Analyst (Specialist) 8
 Policy, Planning and Evaluation Division
 Staff Services Manager III 1-4, 7-9
 Staff Services Manager I or II 7-9
 Associate Management Analyst 7-9
 Associate Business Management Analyst 7-9
 Associate Governmental Program Analyst 7-9
 Staff Information Systems Analyst 8
 Legal Department
 CEA All
 Assistant Chief Counsel All
 Tax Counsel 1-6
 Supervising Tax Auditor 1, 2
 Administrative Assistant 7-9
 Librarian 7, 8
 Staff Information Systems Analyst 8
 Associate Information Systems Analyst 8
 Business Taxes Specialist II or III 1, 2
 Business Taxes Specialist I 1, 2 *
 Business Taxes Compliance Supervisor (Offers in
 Compromise) 1, 2
 Business Taxes Compliance Specialist (Offers in
 Compromise) 1, 2
 Business Taxes Specialist (Offers in Compromise) 1, 2
 Internal Security and Audit Division
 CEA All
 Business Taxes Administrator All
 Business Taxes Specialist All
 Associate Tax Auditor All
 Associate Governmental Program Analyst 7-9
 Systems Software Specialist 8
 Staff Information Systems Analyst 8
 Associate Information Systems Analyst 8
 Assistant Information Systems Analyst 8
 Investigations Division
 CEA All

Business Taxes Administrator 1, 2, 7-9
 Business Taxes Specialist 1, 2
 Business Taxes Compliance Specialist 1, 2
 Supervising Tax Auditor 1, 2, 9
 Associate Tax Auditor 1, 2
 Staff Information Systems Analyst 8
 Property and Special Taxes Department
 CEA All
 Administrative Assistant 1, 2, 6-9
 Staff Services Manager 7-9
 Associate Governmental Program Analyst 3, 7-9
 Staff Information Systems Analyst 8
 Assessment Policy and Standards Division
 CEA 3, 7-9
 Principal Property Appraiser 3, 7-9
 Senior Specialist Property Appraiser 3
 Senior Specialist Property Auditor Appraiser 3
 Supervising Property Appraiser 3, 7-9
 Associate Property Appraiser 3
 Associate Property Auditor Appraiser 3
 Research Analyst II (GIS) 3
 County Property Tax Division
 CEA 3, 4, 7-9
 Principal Property Appraiser 3, 7-9
 Senior Petroleum and Mining Appraisal Engineer 3
 Supervising Property Appraiser (Assessment Practices
 Surveys Section) 3, 7-9
 Senior Specialist Property Appraiser (Assessment
 Practices Surveys Section) 3
 Senior Specialist Property Auditor Appraiser (Assessment
 Practices Surveys Section) 3
 Associate Property Appraiser (Assessment Practices
 Surveys Section) 3
 Associate Property Auditor Appraiser (Assessment Practices
 Surveys Section) 3
 Supervising Property Appraiser (Timber Tax Section) 4, 7-9
 Senior Specialist Property Auditor Appraiser (Timber
 Tax Section) 4
 Associate Property Auditor Appraiser
 (Timber Tax Section) 4
 Senior Forest Property Appraiser 4
 Associate Forest Property Appraiser 4
 Valuation Division
 CEA 3, 7-9
 Principal Property Appraiser 3, 7-9
 Senior Specialist Property Appraiser 3

Senior Specialist Property Auditor Appraiser 3
 Supervising Property Appraiser 3, 7-9
 Associate Property Appraiser 3
 Associate Property Auditor-Appraiser 3
 Excise Taxes and Fees Division
 CEA 1, 2, 7-9
 Business Taxes Compliance Supervisor 1, 2, 6, 9
 Business Taxes Compliance Specialist 1, 2, 6, 9
 Supervising Tax Auditor 1, 2, 6, 9
 Business Taxes Specialist II or III 1, 2, 6, 9
 Business Taxes Specialist I 1, 2, 6 *
 Associate Tax Auditor 1, 2, 6*
 Fuel Taxes Division
 CEA 1, 2, 7-9
 Business Taxes Administrator 1, 2, 7-9
 Staff Services Manager 1, 2, 9
 Business Taxes Compliance Supervisor 1, 2, 9
 Business Taxes Compliance Specialist 1, 2, 9
 Supervising Tax Auditor 1, 2, 9
 Business Taxes Specialist II or III 1, 2, 9
 Business Taxes Specialist I 1, 2 *
 Associate Tax Auditor 1, 2 *
 Sales and Use Tax Department
 CEA 3 or 4 All
 CEA 2 1, 2, 7-9
 Business Taxes Administrator 1, 2, 7-9
 Administrative Assistant 1, 2, 7, 8
 Business Taxes Compliance Supervisor
 (LAN Administrator) 1, 2, 8, 9
 Business Taxes Compliance Supervisor 1, 2, 9
 Business Taxes Compliance Specialist 1, 2, 9
 Supervising Tax Auditor 1, 2, 7-9
 Business Taxes Specialist II or III 1, 2, 7-9
 Business Taxes Specialist (Special Projects) 1, 2, 7-9
 Business Taxes Specialist (Systems Coordinator) 1, 2, 8, 9
 Business Taxes Specialist (Training Group) 1, 2, 9
 Business Taxes Specialist (Computer Audit Specialist) 1, 2, 8
 Business Taxes Specialist (Regulation Coordinator) 1, 2
 Business Taxes Specialist (Revenue Opportunity) 1, 2
 Business Taxes Specialist (Technical Advisor) 1, 2
 Business Taxes Specialist (Project Coordinator) 1, 2
 Business Taxes Specialist I 1, 2 *
 Associate Tax Auditor 1, 2 *
 Staff Information Systems Analyst 1, 2, 8
 Associate Information Systems Analyst 1, 2, 8
 Associate Governmental Program Analyst 1, 2

Consultant All **

* Pursuant to 2 California Code of Regulations, section 18733, in lieu of filing Form 700, an employee in this disclosure category who was not assigned and did not participate in any property tax audits shall file Form 700-A.

** Consultants shall be included in the list of designated employees and shall disclose pursuant to the broadest disclosure category in the code subject to the following limitation: The Executive Director may determine in writing that a particular consultant is hired to perform a range of duties that is limited in scope and thus is not required to fully comply with the disclosure requirements in this section. Such written determination shall include a description of the consultant's duties and, based upon that description, a statement of the extent of disclosure requirements. The Executive Director's determination is a public record and shall be retained for public inspection in the same manner and location as this conflict of interest code.

Appendix B

Disclosure Categories

Category 1

Designated employees in this category must report investments, business positions in business entities, and sources of income, including loans, gifts and travel payments, from sources of the type licensed or regulated by or registered with the Board under the Bradley-Burns Uniform Local Sales and Use Tax Law, the Sales and Use Tax Law, and the Transactions and Use Tax Law.

Category 2

Designated employees in this category must report investments, business positions in business entities, and sources of income, including loans, gifts and travel payments, from sources of the type licensed or regulated by or registered with the Board under the Alcoholic Beverage Tax Law, California Cigarette and Tobacco Products Licensing Act of 2003, California Tire Fee Law, Childhood Lead Poisoning Prevention Fee Law, Cigarette and Tobacco Products Tax Law, Diesel Fuel Tax Law, Electronic Waste Recycling Act of 2003, Emergency Telephone Users Surcharge Law, Energy Resources Surcharge Law, Hazardous Substances Tax Law, Integrated Waste Management Fee Law, International Fuel Tax Agreement, Marine Invasive Species Fee Collection Law, Motor Vehicle Fuel Tax Law, Natural Gas Surcharge Law, Occupational Lead Poisoning Prevention Fee Law, Oil Spill Response, Prevention, and Administration Fees Law, Underground Storage Tank Maintenance Fee Law, Use Fuel Tax Law, or Water Rights Fees.

Category 3

Designated employees in this category must report investments, business positions in business entities, and sources of income, including loans, gifts and travel payments, from sources that own, or owned, property of the type assessed or valued or exempted by the Board and interests in real property located within the State of California.

Category 4

Designated employees in this category must report investments, business positions in business entities, and sources of income, including loans, gifts and travel payments, from sources of the type registered with or regulated by the Board under the Timber Yield Tax Law and interests in real property classified as timberland under the Timber Yield Tax Law.

Category 5

Designated employees in this category must report investments, business positions in business entities, and sources of income, including loans, gifts and travel payments, from sources who have filed an appeal within the preceding 12 months or have an appeal pending under the Personal Income Tax Law, Bank and Corporation Tax Law, or Senior Citizens Property Tax Assistance Law or have a pending claim under the Taxpayers' Bill of Rights for one of these tax programs.

Category 6

Designated employees in this category must report investments, business positions in business entities, and sources of income, including loans, gifts and travel payments, from sources authorized by the Insurance Commissioner to transact business in this state.

Category 7

Designated employees in this category must report investments, business positions in business entities, and sources of income, including loans, gifts and travel payments, from sources that provide goods, equipment, vehicles, services, or leased space of the type utilized by the Board.

Category 8

Designated employees in this category must report investments business positions in business entities, and sources of income, including loans, gifts and travel payments, from sources that provide computers, computer programming, or any other services or training or equipment related to such things as computers, software, automation, data processing, communication, information technology, and duplication services of the type utilized by the Board.

Category 9

Designated employees in this category must report investments, business positions in business entities, and sources of income, including loans, gifts and travel payments, from sources that provide services, materials, equipment, conference facilities, or consultation of the type utilized by the Board for personnel services or the training of employees.

Category 10

Designated employees in this category must report investments, business positions in business entities, and sources of income, including loans, gifts and travel payments, from sources that provide telecommunications equipment and services of the type utilized by the Board.

Board of Equalization Contribution Disclosure

California Code of Regulations
Title 18. Public Revenues
~~Division 2.2~~ Division 2.3. State Board of Equalization – Contribution Disclosure

Section 7001. Contribution to Members of the State Board of Equalization.

(a) Terms used in Government Code Section 15626 are defined in Sections 7002 through 7011.

Section 7002. Members of the Board of Equalization.

(a) The provisions of Government Code Section 15626 are applicable to the Members of the State Board of Equalization and the State Controller.

(b) For the purposes of Section 15626, if a deputy to the Controller sits at a meeting of the board and votes on behalf of the Controller, the deputy shall disclose contributions made to the Controller and shall disqualify himself or herself from voting pursuant to the requirements of the section.

Section 7003. Adjudicatory Proceedings Pending Before the Board Under Government Code Section 15626.

(a) For purposes of Government Code Section 15626, an "adjudicatory proceeding pending before the board" means any matter pertaining to an issued assessment of tax or fee or refund of tax or fee to a taxpayer or feepayer that has been scheduled and appears as an item on a meeting notice of the board, as required by Government Code Section 11125, as a contested matter for administrative hearing before the board.

(b) A non-appearance agenda item is not considered an adjudicatory proceeding unless the matter has previously appeared on the calendar as a contested matter, or has been removed from the non-appearance agenda for separate discussion and vote, or the agenda item is one about which the member has previously contacted the board staff or a party. A matter which has previously been submitted on the record without an appearance by the taxpayer or taxpayer's representative and without Board discussion of the matter is a non-appearance matter.

(1) The term "removed from the non-appearance agenda for separate discussion and vote" are those agenda items which have been removed from the non-appearance calendar and which have been the subject of a discussion or vote by the Board. It does not include items about which a Board Member raises a procedural question, or a question concerning whether the requirements of Government Code Section 15626 have been met.

(2) The term "contacted the board staff or a party" does not include procedural inquiries by a Board Member or a party, including, but not limited to, inquiries concerning:

(A) when a case will be scheduled for Board consideration or decision;

(B) the status of a particular case;

(C) whether the requirements of Government Code Section 15626 have been met.

(3) The term "contacted the board staff or a party" means and includes any substantive inquiries from a Board Member and/or his or her staff to the board staff. Substantive inquiries include inquiries which are not procedural inquiries and which request information or discussion of legal issues, staff positions, staff or taxpayer theories or other substantive issues concerning a matter on a non-appearance agenda.

(c) Assessments pursuant to Section 19 of Article XIII of the California Constitution are not considered adjudicatory proceedings under Government Code Section 15626.

(d) Rate setting functions fixed or set by the board, including, but not limited to, rates set pursuant to Revenue and Taxation Code Sections 12202.1, 30123, 38115, and 41031, and Health and Safety Code Sections 25205.3, 25205.4, 25205.5, 25205.7, 25205.9, 25174.2 and 25343 are not considered adjudicatory proceedings under Government Code Section 15626.

(e) Administrative hearings for consideration and adoption of rules and regulations are not considered adjudicatory proceedings under Government Code Section 15626.

(f) A petition for rehearing is not an adjudicatory item unless removed for separate discussion and vote or the agenda item is one about which the member has contacted board staff or a party.

Section 7004. Party Under Government Code Section 15626.

(a) For purposes of Government Code Section 15626, "party" means any person who is the subject of an adjudicatory proceeding before the board. It does not include a state agency as that term is described in Chapter 2 (commencing with Section 82000) of Title 9 of the Government Code.

(b) When a close corporation is a "party" to an adjudicatory proceeding pending before the board, the majority shareholder is subject to the disclosure requirements of Government Code Section 15626. For purposes of Section 15626, "close corporation"

means a corporation in which any natural person, or any natural person who together with his or her spouse, owns or controls at least 50 percent of the voting stock of a corporation.

Section 7005. Agents Under Government Code Section 15626.

(a) For purposes of Government Code Section 15626, a person is the "agent" of a party to, or a participant in, an adjudicatory proceeding pending before the board only if he or she represents that person in connection with the proceeding. If an individual acting as an agent is also acting as an employee or member of a law, accounting, consulting or other firm, or a similar entity or corporation, both the entity or corporation and the individual are "agents."

(b) To determine whether a contribution of \$250 or more has been made by a person or his or her agent, contributions made by that person within the preceding 12 months shall be aggregated with those made by his or her agent within the preceding 12 months or the period of the agency relationship, whichever is shorter. Contributions from other employees or members of the agent's law, accounting, or consulting firm, or similar entity, or contributions from participants, shall not be aggregated with those of the party and his or her agent.

(c) A person who has not represented a party or a participant during the preceding 12 months shall not be considered an agent for purposes of determining whether Section 15626 applies. A person who has ceased to represent a party or a participant is no longer an agent for purposes of determining whether Section 15626 applies.

Section 7006. Participants Under Government Code Section 15626.

(a) A "participant" means any person who is not a party but who actually supports or opposes a particular decision in an adjudicatory proceeding pending before the board and who has a financial interest in the decision.

(b) For purposes of Government Code Section 15626, a person actually "supports or opposes a particular decision" when he or she:

(1) Communicates directly, either in person or in writing, with a board member or employees of the board for the purpose of influencing the decision in a proceeding; and/or

(2) Testifies or makes an oral statement before the board during an adjudicatory proceeding pending before the board for the purposes of influencing the decision of the board; and/or

(3) Communicates with the employees of the board, or when his or her agent lobbies in person, testifies in person or otherwise communicates with board

members and/or the employees of the board, for the purpose of influencing the board member's decision in a proceeding and the board member knows or has reason to know that the communication has occurred.

(c) A person does not "actively support or oppose a particular decision" when he or she communicates to the public at large, other than those oral or written communications made in proceedings before the agency.

(d) "Financial interest" has the meaning described in Article I (commencing with Section 87100) of Chapter 7 of Title 9 of the Government Code.

(e) A Political Action Committee organized pursuant to 2 U.S.C. Section 441(a)-(b) and/or Government Code Section 82013 is not considered a participant under Government Code Section 15626.

(f) When a close corporation is a participant in an adjudicatory proceeding pending before the board, the majority shareholder is subject to the disclosure requirements of Government Code Section 15626.

Section 7007. Receipt of Contributions Under Government Code Section 15626.

For purposes of Government Code Section 15626,

(a) the term "contribution" has the same meaning prescribed in Government Code Section 82015 and the regulation adopted pursuant thereto. A contribution made pursuant to Section 301(b) of the Federal Election Campaign Act of 1971 (2 U.S.C.A. s 431(2)) to a candidate for federal office or to a committee formed for the purpose of electing a candidate for federal office is not considered a contribution within the meaning of Section 15626. A contribution is deemed to be received if it has been accepted or received within the meaning of Government Code Section 84211(g).

(b) A person "accepts" or "receives" a contribution only if the contribution is for that person's own candidacy or own controlled committee.

(c) A person "makes a contribution" to a board member or candidate only if the contribution is made for that board member's or candidate's own candidacy or controlled committee.

(d) A contribution to a board member from a political action committee organized under 2 U.S.C. s 441(a)-(b) and/or Government Code Section 82013, affiliated with a party, participant or agent to a party or participant is not a "contribution" for the purposes of Government Code Section 15626.

Section 7008. Prohibitions and Disqualification Under Government Code Section 15626.

(a) For purposes of Government Code Section 15626,

(1) A board member knows or has reason to know that a person has a financial interest in the decision in a pending adjudicatory proceeding if:

(A) The person is a named party; or

(B) The person is a participant and reveals facts in his or her written or oral support or opposition before the board which makes the person's financial interest apparent.

(2) A board member knows, or should have known, about an adjudicatory proceeding pending before the board if either:

(A) The member has received notice of the pending adjudicatory proceeding. Notice includes receipt of an agenda or other written document from the staff identifying the proceeding and the party by name; or

(B) The board member has actual knowledge of the proceeding.

(3) A board member knows, or has reason to know about a contribution if:

(A) The contribution has been disclosed by the party or participant or agent pursuant to Section 15626; or

(B) The board member has actual knowledge of the contribution.

(b) A board member will be considered to have participated under Government Code Section 15626 in a matter if he or she, acting within the authority of his or her office:

(1) Votes on a matter.

(2) Takes part in the discussion regarding the matter.

(3) Urges other board members to reach a particular result in the matter.

(4) is present and determines not to act when a vote is called without disclosure of the reasons for disqualification.

(c) Nothing in this section shall prevent any member of the board from making, or participating in making, a governmental decision to the extent that the member's participation is legally required for the action or decision to be made. However, the fact

that a member's vote is needed to break a tie does not make the member's participation legally required.

(d) In the event a board member's participation is legally required for the action or decision to be made, the board may bring back as many disqualified members as is necessary to establish a quorum. The preferred means of selecting which disqualified member should participate is by lot. Other means of random selection or other impartial and equitable means of selection may also be used.

Section 7009. Disclosure Under Government Code Section 15626.

(a) A board member who is required by Government Code Section 15626 to disclose the receipt of a contribution shall make the disclosure on the public record at the beginning of the adjudicatory hearing or decision, if a hearing is held.

(b) A written record of any disclosure of receipt of a contribution made by a board member pursuant to Government Code Section 15626 shall be made available to the public.

(c) All statements filed pursuant to Government Code Section 15626 by parties, participants, and agents shall be incorporated into the written record of the proceeding and shall be made available to the public.

(d) The board staff shall report on the record if a hearing is held, or into the written record if no hearing is held:

(1) Whether any party or participant is a close corporation, and if so, the name of its majority shareholder;

(2) Whether any agent is an employee or member of any law, accounting, consulting or other firm, or similar entity or corporation, and if so, its name and address and whether a contribution has been made by any such person, firm, corporation, or entity.

Section 7010. Return of Contribution Under Government Code Section 15626.

(a) If a member receives a contribution which would otherwise require disqualification and he or she returns the contribution within 30 days from the time he or she knows, or has reason to know, about the contribution and the adjudicatory proceeding pending before the board, his or her participation in the proceeding shall be deemed lawful.

(b) For purposes of Government Code Section 15626, a return of that portion of any contribution or contributions over \$249 will be deemed a return of contribution which would otherwise require disqualification and the board member's participation in the proceeding shall be deemed lawful.

Section 7011. Notice of Contribution.

(a) The Notice of Contribution to be completed by all parties, participants and agents, a close corporation and its majority shareholder, shall be on the forms described as Contribution Disclosure forms for parties, participants, or agents.

(b) The Contribution Disclosure form shall inquire of each party, participant, agent and close corporation and majority shareholder whether a contribution has been made to a member, and if so, in what aggregate amount and on what date or dates within the 12 months preceding an adjudicatory proceeding or decision.

(1) Every party, participant, agent and close corporation and majority shareholder shall complete the Contribution Disclosure form prior to any pending adjudicatory proceeding or decision.

(2) Completion of a Contribution Disclosure form is required whether or not the party, participant, agent and close corporation and majority shareholder appears at the pending adjudicatory proceeding or decision.

(3) All parties, participants and agents shall disclose any and all fictitious business names they have utilized.

(c) The disclosure form filed by any party, participant, or agent shall be part of the public record of the related adjudicatory proceeding.

(d) The opinions issued by the Office of the Chief Counsel of the Board of Equalization interpreting Government Code Section 15626 and these regulations thereunder shall be maintained by the Office of Board Proceedings and shall be available to the public.

Note: Authority cited: Section 15626, Government Code. Reference: Section 15626, Government Code.

Board of Equalization Access to Records

California Code of Regulation
Title 18. Public Revenues

~~Division 2.3~~ Division 2.4. State Board of Equalization – Access to Records

ARTICLE 1. PUBLIC ACCESS TO RECORDS PERTAINING TO TAX AND FEE PROGRAMS

Section 8000. Purpose and Scope

(a) Access to public records maintained by the Board is governed by the California Public Records Act (Government Code Section 6250 and following). The term "public record," as used in this article, is defined in subdivision (e) of Section 6252 of the Government Code.

(b) The purpose of this article is to facilitate public access to Board records so as to provide a better understanding of the tax and fee programs administered by the Board. Therefore, the information in this article is not directly applicable to a request by a taxpayer or taxpayer's representative to obtain copies of records pertaining to the taxpayer's own account(s). Nonetheless, a request for a taxpayer's own records may be addressed to the Executive Director or Disclosure Officer as provided in Regulation 8004.

Note: Authority cited: Sections 6253.4 and 15652, Government Code. References: Sections 6250, 6251, 6252 and 6253, Government Code.

Section 8002. Disclosure Policy.

Public records that are not exempt from disclosure by state or federal law may be inspected and copied pursuant to the procedures set forth in this article.

Note: Authority cited: Sections 6253.4 and 15652, Government Code. References: Sections 6250, 6253, 6254, 6254.20, 6254.25, 6254.9 and 6255, Government Code.

Section 8004. Procedures for Requesting Public Records.

(a) Requests to inspect or obtain copies of public records shall provide a sufficiently specific description so as to allow the Board to identify the requested records.

(b) The Board's mailing address is State Board of Equalization, P.O. Box 942879, Sacramento, CA 94279. In addition, use of the appropriate Mail Identification Code ("MIC"), as provided in this article, will ensure that a request for public records is promptly forwarded to the appropriate subdivision of the Board.

(c) Except as otherwise provided in this article, requests to inspect or obtain copies of public records shall be made in writing and shall be addressed to either the Executive Director, MIC: 73 or the Disclosure Officer, MIC: 54.

(d) Certain publications identified in this article may be requested by calling the Board's Customer Service number, 1-800-400-7115, by writing the Board's Supply Unit at: State Board of Equalization, Supply Unit, 3920 West Capitol Avenue, West Sacramento, CA 95691, or by faxing to 916-372-6078.

(e) Many of the records described in Regulations 8010 through 8016 are also available on the Board's website at <http://www.boe.ca.gov>. Check the website for currently available records.

Note: Authority cited: Sections 6253.4 and 15652, Government Code. References: Section 6253, Government Code.

Section 8006. Cost for Copies of Public Records.

(a) Except as provided in (b) through (e) below, or as otherwise provided in this article, any person making a request for copies of public records shall reimburse the Board ten cents (.10 ¢) per page for each page copied.

(b) Copying costs may be waived when the total copying cost for the records requested is less than ten dollars (\$10) per quarter.

(c) Current issues of the Board's Annual Report, Current Legal Digests, tax information pamphlets and publications, and newsletters are available free of charge.

(d) The following publications are available for purchase at cost: the Assessors' Handbook, the Business Taxes Audit Manual, the Business Taxes Law Guide, the Compliance Policy and Procedures Manual, Letters to Assessors, and the Property Taxes Law Guide.

(e) Charges for transcripts of testimony heard before the Board shall be made at the rates specified in Section 69950 of the Government Code unless a copy of the transcript is already available, in which case the cost shall be consistent with (a) and (b) above.

Note: Authority cited: Sections 6253.4 and 15652, Government Code. References: Sections 6253, 15622 and 69950, Government Code.

Section 8008. Determination Regarding Disclosure of Public Records.

(a) Upon a request for inspection or copies of records, the Board shall have up to 10 calendar days from the receipt of the request to determine whether the request is for

disclosable public records in the possession of the Board. In "unusual circumstances," as defined in Section 6253 of the Government Code, the Board may send a written notice to the requestor to extend the period of determination up to an additional 14 calendar days.

(b) After making the determination set forth in (a) above, the Board shall promptly notify the requestor of the Board's determination to disclose the requested records or why some or all of the requested records cannot be disclosed. A notification of denial of any request for records shall set forth the name and title or position of the person responsible for the denial.

(c) After a determination that the Board will disclose the requested records, the Board shall have a reasonable amount of time in which to review the records and, if necessary, to redact any confidential taxpayer information from the requested records. After this review, copies of disclosable records shall be promptly provided to the requestor.

Note: Authority cited: Sections 6253.4 and 15652, Government Code. References: Sections 6250, 6253, 6254, 6254.20, 6254.25, 6254.9 and 6255, Government Code.

Section 8010. Business Taxes Records.

The sales and use tax program and special taxes programs are collectively referred to as business taxes. The business taxes records include:

(a) Annotations. Annotations are summaries of the conclusions reached in selected legal rulings of counsel. Business Taxes annotations are published in the Business Taxes Law Guide.

(b) Annotation Back-Up Opinions. An annotation back-up opinion is a redacted copy of the legal ruling of counsel on which an annotation is based. Confidential taxpayer information will be redacted from a back-up opinion prior to disclosure. Requests for copies of business taxes annotation back-up opinions may be sent directly to the Legal Librarian, MIC 82.

(c) Board Staff Memoranda or Letters. Memoranda or letters written by Board staff may be requested by author, date, subject, statute, or regulation. Confidential taxpayer information will be redacted prior to disclosure. Documents protected by the attorney-client privilege or attorney work product privilege will not be disclosed.

(d) Business Taxes Law Guide. The Business Taxes Law Guide is a four-volume compilation of Business Taxes statutes, regulations, case law synopses, annotations, and memorandum opinions. The Business Taxes Law Guide may be requested as provided in subdivision (d) of Regulation 8004.

(e) Business Taxes Current Legal Digests. Business Taxes Current Legal Digests are sent to interested parties to review drafts of additions, amendments, and deletions of

annotations before the draft annotations are finalized and incorporated into the Business Taxes Law Guide. There is an interested parties mailing list for Business Taxes Current Legal Digests.

(f) Business Taxes General Bulletins. Business Taxes General Bulletins were used to provide guidance to staff. Almost all Business Taxes General Bulletins are now obsolete.

(g) Decision and Recommendation. A Decision and Recommendation represents an Appeals Attorney's or Appeals Auditor's recommendation regarding a petition for redetermination or a claim for refund after hearing an appeals conference. A Decision and Recommendation does not reflect the ultimate disposition of the appeal by the Board. A Decision and Recommendation has no precedential value. Copies of Decisions and Recommendations may be requested by subject, statute, or regulation. Confidential taxpayer information will be redacted prior to disclosure.

(h) Manuals and Guidelines.

(1) Audit Policy and Management Guidelines. The Audit Policy and Management Guidelines (the "APMG") addresses special policy areas and procedures relating mainly to the sales and use tax audit program, as well as management of the audit program and the audit selection system. In order to safeguard the integrity of the Board's audit program, most of the content of the APMG will not be disclosed to the public.

(2) Business Taxes Audit Manual. The Audit Manual provides guidance to auditors performing business taxes audits. The purpose of the manual is to ensure that audits are conducted and reports are prepared in a uniform manner consistent with approved tax audit practices. The Business Taxes Audit Manual may be requested as provided in subdivision (d) of Regulation 8004.

(3) Compliance Policy and Management Guidelines. The Compliance Policy and Management Guidelines ("the CPMG") addresses special policy areas and procedures relating mainly to the sales and use tax compliance program. In order to safeguard the integrity of the Board's compliance program, most of the content of the CPMG will not be disclosed to the public.

(4) Compliance Policy and Procedures Manual. The Compliance Policy and Procedures Manual ("the CPPM") contains Board policy guidelines, specific standards, and uniform procedures to guide staff with taxpayer registration, account maintenance, tax return processing, the application of security, account close-outs and clearances, and collection and cashiering functions. The manual includes established methods and procedures to provide for uniform, effective, and efficient operations. The CPPM may be requested as provided in subdivision (d) of Regulation 8004.

(5) Other Business Taxes Manuals and Guidelines. Various units of the Board have informal manuals to assist employees in performing their duties. Many of these manuals and guidelines are listed below:

- (A) Alcoholic Beverage Tax Audit Manual.
- (B) Cigarette Tax Audit Manual.
- (C) Cigarette Tax Enforcement Manual.
- (D) Close-Out Procedures - Alcoholic Beverage and Cigarette and Tobacco Product Tax Programs.
- (E) Consumer Use Tax Section Guidelines for Documents Required to Support a Claim for Exemption of Use Tax.
- (F) Emergency Telephone Users Surcharge Audit Manual.
- (G) Excise Taxes Division Refund Manual.
- (H) Excise Taxes Division Relief of Penalty Manual.
- (I) Fuel Taxes Audit Manual.
- (J) Fuel Taxes Procedure Bulletins.
- (K) Fuel Taxes Section Collection Desk Manual.
- (L) International Fuel Tax Agreement Audit Manual.
- (M) International Fuel Tax Agreement Procedures Manual.
- (N) Truck Inspection Program Procedures Manual.
- (O) Use Fuel Tax Clearance Process.

These manuals and guidelines are not updated on a regular basis. Some manuals and guidelines contain confidential information that must be redacted before the document may be released to the public.

(i) Memorandum Opinions. A formal Business Taxes opinion issued by the Board is called a Memorandum Opinion. The Board has issued a very limited number of Memorandum Opinions. Memorandum Opinions are published in the Business Taxes Law Guide. Individual copies of Memorandum Opinions may be requested by name or subject.

(j) Newsletters. The Board issues the following newsletters: the Tax Information Bulletin (published quarterly), the Fuel Taxes Newsletter (published twice a year), and the Environmental Fees Newsletter (published twice a year). Newsletters may be requested as provided in subdivision (d) of Regulation 8004.

(k) Operations Memoranda. Operations Memoranda ("Ops Memos") are used to inform Board staff and the public of changes in laws and Board procedures. Ops Memos are public unless they contain confidential information, in which case, when it is possible to do so, a redacted copy will be provided. Ops Memos may be requested by subject, title, or Ops Memo number. In time, individual Ops Memos become obsolete. A list of current Ops Memos may be requested.

(l) Policy Memoranda Issued to Districts. Policy memoranda are circulated to the Districts as needed to clarify departmental issues and/or policies relating to specific topics. Policy memoranda may be requested by subject or date.

(m) Rulemaking Files. A rulemaking file contains a record of the steps taken by an agency to adopt a regulation. A copy of a rulemaking file may be requested directly from the Regulations Coordinator, Board Proceedings Division, MIC: 81. Request rulemaking files by regulation number and the date of the adoption, amendment, or repeal.

(n) Settlements. Whenever a reduction of tax or fee in an administrative settlement in excess of five hundred dollars (\$500) is approved, the Board creates a public record of the settlement. Public records of administrative settlements are available for inspection at the reception desk of the Board's Headquarters located at 450 N Street, Sacramento, California. Copies of up to fifty (50) pages may be obtained directly from the reception desk. Requests for more than 50 pages will be mailed to the requestor within one week. Requests for copies may also be addressed to the Executive Director, MIC: 73.

(o) Tax Pamphlets and Publications. A list of tax pamphlets and publications is available. Tax pamphlets and publications may be requested as provided in subdivision (d) of Regulation 8004.

(p) Training Courses - Sales and Use Tax. A list of Sales and Use Tax training courses may be requested. The materials in some courses may be restricted to use by Board employees. If a course contains restricted information, a redacted copy of course materials will be provided.

Note: Authority cited: Sections 6253.4 and 15652, Government Code. References: Sections 6250, 6252, 6253, 6254, 6254.20, 6254.25, 6254.9 and 6255, Government Code.

Section 8012. Property Taxes Records.

The Board's property taxes records include:

(a) Annotations. Annotations are summaries of the conclusions reached in selected legal

rulings of counsel. Property Taxes annotations are published in the Property Taxes Law Guide.

(b) Annotation Back-Up Opinions. An annotation back-up opinion is a redacted copy of the legal ruling of counsel on which the annotation is based. Confidential taxpayer information will be redacted from the back-up opinion prior to disclosure.

(c) Assessment Practices Surveys.

(1) Periodic Surveys. Periodic surveys are conducted of the county assessor offices throughout the state. The findings are summarized in an Assessment Practices Survey report containing recommendations for improving assessment practices in the county. These reports may be requested by the name of the county.

(2) Special Topic Surveys. Statewide surveys of the 58 county assessors are occasionally conducted on a specific assessment issue. The resulting Special Topic Survey summarizes the findings of the survey, reviews the applicable law, and presents the Board's views. These reports may be requested by topic.

(d) Board Staff Memoranda or Letters. Memoranda or letters written by Board staff may be requested by author, date, subject, statute, or regulation. Confidential taxpayer information will be redacted prior to disclosure. Documents protected by the attorney-client privilege or attorney work product privilege will not be disclosed.

(e) Findings and Decisions. Formal property taxes opinions by the Board pertaining to petitions for reassessment and to applications for review are called Findings and Decisions. Findings and Decisions are issued upon the taxpayer's request. Copies of these decisions may be requested by providing the taxpayer's name or appeals number and the year of the decision. Findings and Decisions are not indexed by subject matter.

(f) Formal Opinions of the Board. The Board has issued a very limited number of formal property taxes opinions that may be requested by taxpayer name from the Legal Division, MIC 82.

(g) Letters to Assessors. Letters to Assessors provide ongoing advisory service for county assessors and other interested parties. The letters provide Board staff opinions of property tax assessment rules, laws and court decisions. The letters also include summaries of court rulings, legal opinions, highlights of enacted legislation, property tax rules, and technical bulletins for assessment problems. A yearly subscription to the Letters to Assessors is available by contacting the Policy, Planning, and Standards Division, MIC 64. An annually updated subject list of Letters to Assessors is also available and specific letters will be provided upon request. Some of the Letters to Assessors Only titled "CAO" (County Assessors Only) contain confidential taxpayer information and, therefore, are not disclosed to the public.

(h) Manuals.

(1) Assessment Appeals Manual. The Assessment Appeals Manual is provided as an informational resource to members of local boards of equalization throughout the state, and is intended to advance standardization of assessment appeals practices within California.

(2) Assessors' Handbook. The Assessors' Handbook is a collection of manuals containing information on property tax appraisal and assessment practices. A list of these manuals is available.

(3) County Property Tax Division Procedures Manuals.

(A) Procedure Manual for Survey/Sampling Program. The Procedure Manual for Survey/Sampling Program sets forth the basic policies and procedures followed by County Property Tax Division appraisal staff when conducting county assessment practices surveys and sampling county assessment rolls.

(B) Timber Tax Procedures Manual. The Timber Tax Procedures Manual includes the following subjects: Forest Property Appraisal, Timber Harvest Operation and Timber Tax Registration. Each subject in the manual may be requested separately.

(4) Procedure Manual for Welfare Exemptions Unit. The Procedure Manual for Welfare Exemptions Unit provides a general description of the operations of the Welfare Exemptions Unit.

(5) Unitary Valuation Methods Manual. The Unitary Valuation Methods Manual documents the valuation models used by the Board's staff in the preparation of value indicators and facilitates discussion of the relevancy of the various models or specific aspects of particular models.

(6) Valuation Division Audit Manual. This manual provides guidance to auditors performing state assessed property audits. The purpose of the manual is to ensure that audits are conducted in a uniform manner.

(7) Private Railroad Car Tax Procedures Manual. The purpose of the Private Railroad Car Tax Procedures Manual is to document the source of legal authority, processes, procedures, interrelationships of employees, and controls in the Private Railroad Car Tax Program.

(i) Operations Memoranda. Operations Memoranda ("Ops Memos") are used to inform Board staff and the public of changes in laws and Board procedures. Ops Memos are public unless they contain confidential information, in which case, when it is possible to

do so, a redacted copy will be provided. Ops Memos may be requested by subject, title, or Ops Memo number. In time individual Ops Memos become obsolete. A list of current Ops Memos may be requested.

(j) Property Taxes Current Legal Digest. The Property Taxes Current Legal Digest is sent to interested parties to review drafts of additions, amendments, and deletions of annotations before the draft annotations are finalized and incorporated into the Property Taxes Law Guide. There is an interested parties mailing list for the Property Taxes Current Legal Digests.

(k) Property Taxes Law Guide. The Property Taxes Law Guide contains statutes, regulations, case law synopses, and annotations. The Property Taxes Law Guide may be requested as provided in subdivision (d) of Regulation 8004.

(l) Rulemaking Files. A rulemaking file contains a record of the steps taken by an agency to adopt a regulation. A copy of any official rulemaking file may be requested directly from the Regulations Coordinator, Board Proceedings Division, MIC: 81. Request rulemaking files by regulation number and the date of the adoption, amendment, or repeal.

(m) State Assessee Newsletter. The State Assessee Newsletter is published annually. The newsletter contains information on the state assessee valuation process and is provided to all state assessesees in lieu of an annual reporting seminar.

(n) State Assessed Board Roll. The Board roll of state assessed property, sometimes referred to as the "utility roll," includes all property subject to local taxation required to be assessed by the Board. The State Assessed Board Roll is available in three formats (microfiche, magnetic tape, or cartridge tape) through the Budget Section, MIC: 25. Contact the Budget Section for the cost of obtaining this document.

(o) Tax Pamphlets and Publications. A list of tax pamphlets and publications is available. Tax pamphlets and publications may be requested as provided in subdivision (d) of Regulation 8004.

(p) Training Courses. A list of training courses for Property Tax Appraisers may be requested. These courses are designed to present the policies and procedures that have been approved and/or adopted by the Board of Equalization. The materials in some courses may be restricted to use by the Board. If course materials contain restricted information, a redacted copy of the materials will be provided. Test questions, scoring keys, and other examination data required to carry out the provisions of Sections 670, 671 and 673 of the Revenue and Taxation Code are exempt from public disclosure.

(q) Welfare Exemption Claim Files. Material submitted to the Board in a welfare exemption claim is public and may be requested by taxpayer name or by subject.

Note: Authority cited: Sections 6253.4 and 15652, Government Code. References:

Sections 6250, 6252, 6253, 6254, 6254.20, 6254.25, 6254.9 and 6255, Government Code.

Section 8014. Franchise or Income Tax Appeals Records.

The Board's franchise or income tax appeals records include:

- (a) Franchise or Income Tax Appeal Files. Material submitted to the Board in a franchise or income tax appeal is public and may be requested by taxpayer name.
- (b) Formal Opinions. A franchise or income tax formal opinion is public and may be requested by taxpayer name or subject.
- (c) Summary Decisions. Summary decisions issued in franchise or income tax appeals are public and may be requested by taxpayer name or subject.

Note: Authority cited: Sections 6253.4 and 15652, Government Code. References: Sections 6250, 6252, 6253, 6254, 6254.25 and 6255, Government Code.

Section 8016. Other Public Records.

(a) Board records that are not specific to a particular tax or fee program include:

(1) Annual Report of the Board of Equalization.

(2) Board Meeting Records. The following Board meeting records may be requested directly from the Board Proceedings Division, MIC: 81:

(A) Board Meeting Agendas.

(B) Minutes of Board Meetings and Board Committee Meetings.

(C) Transcripts of Board Meetings.

(3) Issue Papers. The Board staff prepares issue papers addressing topics on which the Board will be making decisions. Issue papers may be requested by title or issue paper number. A subject index of issue papers is not maintained.

(4) Legislative Analyses. The Board's Legislative Division tracks bills that may have an impact on the Board. A copy of a bill analysis may be requested by providing the bill number and year.

(b) A request to inspect or obtain a copy of any public record that is not included in this article may be made in writing to either the Executive Director MIC: 73 or the Disclosure

Officer MIC: 54.

Note: Authority cited: Sections 6253.4 and 15652, Government Code. References:
Sections 6250, 6252, 6253, 6254, 6254.20, 6254.25, 6254.9 and 6255, Government Code.