



CALIFORNIA STATE BOARD OF EQUALIZATION

Appeals Conferences: An Introduction

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When you receive the notice telling you that your appeal has been scheduled for an appeals conference, you may have questions about what to expect. This publication is designed to provide answers to commonly asked questions.

*Please contact the **Board Proceedings Division** if you have questions that are not answered in this publication (see back panel).*

What is an appeals conference?

An appeals conference is an informal meeting that allows you to present evidence and arguments in support of your appeal to a designated Appeals Attorney (conference holder) who has had no prior involvement with your case.

Appeals conferences are scheduled when the issues in your appeal have not been resolved by earlier discussions and you have requested a higher level of review (usually by requesting an appeals conference).

Where will my conference be held?

The conference will generally be held in a Sacramento BOE office. You may participate by telephone.

Who will participate?

In addition to the conference holder, at least one representative from the tax department will participate in the conference. You may, of course, participate in the conference, and your representative may also participate, with or without you. You may also bring witnesses.

Who can represent me at the conference?

You can have anyone represent you, as long as that person is at least 18 years old. Your representative may be an attorney or accountant; you may choose whomever you wish to act as your representative, and they do not need to hold any professional license.

What will happen if I don't appear for the conference?

If neither you nor your representative participates, the conference holder will conduct the appeals conference as scheduled with the tax department staff. After the conference, the conference holder will send you correspondence informing you that you will be allowed to make a written submission (usually within a week). In reaching a decision, the conference holder will consider any such submission along with any arguments or evidence you submitted before the conference, as well as any submissions by the tax department along with its presentation at the appeals conference held in your absence.

Can my appeals conference be postponed?

Yes. We can postpone a conference one time for good cause. After having received your Notice of Appeals Conference, you may ask to postpone the conference by sending a written request. If time allows and your conference is postponed, it will be rescheduled for a new date, and a second postponement will generally not be granted.

What happens at the appeals conference?

- You should arrive for the appeals conference no later than the scheduled time indicated in the Notice of Appeals Conference and check in with the conference holder.
- The conference holder will ask the tax department's representative to explain the department's position (for example, the valuation of state-assessed property or why an Organization Clearance Certificate was denied); and will ask you to explain why you believe the department is wrong. The conference holder will decide which party (you or the tax department) should make the first presentation, depending on the circumstances. The conference holder will usually ask both parties questions about the relevant facts and the parties' arguments. That is, the conference holder may ask questions during your presentation or after, or both. As noted, the conference is informal, and the conference holder will generally allow the parties to ask each other questions as well, as long as the questions are relevant and posed with respect for the other party.
- The conference should last about a half hour to an hour, but may take more or less time, depending on the matters in dispute.
- You may make a written submission to present arguments or supporting evidence, or both, after the conference. If you wish to do so, you must request permission from the conference holder during the conference, and he or she will then generally allow you a week to make your submission. Even if you do not request to make such a submission, the conference holder may ask you to do so.
- The conference will not be recorded, but you may record it if you like. If you do so, you must provide all recording equipment, and you must, with reasonable promptness after the conference, provide a copy of the recording or transcript to all participants.

What happens after the conference?

After the appeals conference and after any post-conference submissions have been made, the conference holder will prepare a decision for your appeal in a document called a *Hearing Summary*, *Summary Decision*, or *Decision and Recommendation*. A copy will be mailed to you along with a letter explaining your options for further action.

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, the department can refund any overpayment you may have made.

For more information, see the publication on Appeals Procedures.

Please keep in mind, that at your appeals conference, you will be given an opportunity to present your arguments and evidence before an Appeals Attorney conference holder who has had no prior involvement with your case and who will make a recommendation regarding your case.

You should be prepared to present your case effectively. You do not need to use legal or technical language, but you should be ready 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

Legal Department

State Board of Equalization
PO Box 942879, MIC:121
Sacramento, CA 94279-0087
Call: 1-916-274-3520
Fax: 1-916-285-0125

Taxpayers' Rights Advocate

State Board of Equalization
PO Box 942879, MIC:120
Sacramento, CA 94279-0070
Call: 1-916-274-3400

Interpretive Services

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

Website

www.boe.ca.gov