

# BOARD MEETING AGENDA TEMPLATE

## BOARD COMMITTEE MEETINGS

- ***Legislative Committee***

The committee considers issues relating to legislative proposals and recommends Board positions on Assembly and Senate bills.

- ***Customer Services and Administrative Efficiency Committee***

The committee addresses issues that affect customer service to taxpayers and administrative operations throughout the Board.

- ***Business Taxes Committee***

The committee provides a forum to discuss proposed regulations and policies relating to sales and use tax and special taxes.

- ***Property Tax Committee***

The committee promotes uniformity and consistency in property tax assessment and administration by providing a forum to discuss property tax rules and guidelines.

## BOARD MEETING

### ***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 and nonunitary values of state-assessed properties.

### ***Special Presentations***

The Board Members make special presentations to staff members and others (i.e., resolutions, Superior Accomplishment Awards, 25 Years Service Award, 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 five major categories of oral hearings, with their respective sub-categories, are:

- A. Homeowner and Renter Property Tax Assistance Appeals Hearings**

- Claim for Assistance

- B. Corporate Franchise and Personal Income Tax Appeals Hearings**

- Bank & Corporate Income Tax
- Personal Income Tax
- Taxpayers' Bill of Rights Reimbursement Claim

### **C. Sales and Use Tax Appeals Hearings**

- Sales and Use Tax
- Local Sales and Use Tax Reallocation Hearing (contribution disclosure forms not required)
- Taxpayers' Bill of Rights Reimbursement Claim

### **D. Special Taxes Hearings**

- Excise Taxes and Fees
- Fuel Taxes
- Taxpayers' Bill of Rights Reimbursement Claim
- Cigarette License Fee Appeals Hearings
- Cigarette License Revocation Appeals Hearings
- Petition for Release of Seized Property

### **E. Property Taxes Hearings**

- State Assessed Appeal (Private Railroad Cars, Escaped Assessments)
- Application for Review, Equalization & Adjustment of Assessment
- Welfare Exemption Claim
- Timber Yield Tax Appeal
- Local Property Tax Reallocation Hearing (contribution disclosure forms not required)
- Taxpayers' Bill of Rights Reimbursement Claim

## ***Public Hearings***

### **F. Public Hearings**

Examples of public hearings include:

- Rulemaking  
The adoption, amendment or repeal of regulations.
- Property Tax  
Capitalization, timber yield rates and timber harvest values. Also, State assesses' presentations on the valuation of State-assessed properties.
- Taxpayers' Bill of Rights Annual Hearings  
*Business Taxes* –industry representatives and individual taxpayers present proposals on changes to the business tax law, programs, policies or procedures.  
*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.

### **G. 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.

## **H. 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 G and H:** The 10 major categories, with their respective sub-categories, within Items G and H are:

1. Legal Appeals Matters
  - Cases Heard but not Decided (Adjudicatory Calendar only)
  - Petitions for Rehearing
  - Hearing Notice Sent - No Response-
  - Hearing Notice Sent - Appearance Waived
  - Hearing Notice Sent - Hearing Request Withdrawn
  - Hearing Request Withdrawn
  - Memorandum Opinion
  - Petition for Release of Seized Property
  - Matters for Board Consideration (Adjudicatory Calendar only)
2. Corporate Franchise and Personal Income Tax Matters
  - Formal Opinion
  - Decisions
  - Petitions for Rehearing
  - Opinion on Petition for Rehearing
3. Homeowner and Renter Property Tax Assistance Matters
  - Decisions
  - Petitions for Rehearing
4. Sales and Use Tax Matters
  - Redeterminations
  - Relief of Penalty
  - Denials of Claims for Refund
  - Denials of Relief of Penalty
  - Rescission of Denial of Refund
5. Sales and Use Tax – Credits & Cancellations and Refunds
  - Credits and Cancellations
  - Refunds
6. Special Taxes Matters
  - Redeterminations
  - Relief of Penalty
  - Denial of Claims for Refund
  - Denial of Relief of Penalty
7. Special Taxes – Credits & Cancellations and Refunds
  - Credits and Cancellations
  - Refunds

8. Property Tax Matters
  - Petitions for Reassessment of Unitary/Nonunitary Value
  - Petitions for Penalty Abatement on Unitary/Nonunitary Value
  - 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
  - Timber Yield Tax Claim for Refund
9. Cigarette License Fee Matters
  - Revocation Upheld
  - Revocation Rescinded
10. Legal Appeals Property Tax Matters
  - Petitions for Reassessment of Unitary/Nonunitary Value
  - Petitions for Penalty Abatement on Unitary/Nonunitary Value
  - 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
  - Timber Yield Tax Claim for Refund

**I. Tax Program Nonappearance Matters**

The two categories within Item I are:

1. Property Taxes Matters Not Subject to Contribution Disclosure Statute  
This calendar is used for staff-generated property tax matters such as audit assessments, unitary and nonunitary escaped assessments, unitary land escaped assessments, and Board roll changes. Contribution disclosure forms are not required.
2. Offers In Compromise  
Items on this calendar are staff recommendations of Offers in Compromise in excess of \$7,500. Contribution disclosure forms are not required.
3. Local Tax Reallocation Matters Not Subject to Contribution Disclosure Statute  
Items on this calendar cannot be “adjudicatory proceedings” and are not scheduled on the “consent” or “adjudicatory” calendars because they are never subject to contribution disclosure. Contribution disclosure forms are not required.

**Chief Counsel Matters**

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

**J. 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 that do not move through a committee. Additionally, Board Member requests or inquiries regarding rulemaking are placed on this calendar.

**K. Sales and Use Tax**

Board Member requests or inquiries regarding business taxes matters that require discussion or vote are placed on this calendar. Examples of matters on this calendar include local tax reallocations, streamlining projects, and delegations of authority.

**L. Property and Special Taxes**

Board Member requests or inquires regarding property and special taxes matters that require discussion or vote are placed on this calendar. Examples of matters on this calendar include, streamlining projects, delegations of authority, State Assessee procedures, Findings and Decisions, and Welfare Exemption Claims.

**M. Other Chief Counsel Matters**

Board Member requests or inquires that do not fit in the above three items are placed on this calendar. Examples of matters placed on this calendar include: miscellaneous Board Member requests, Taxpayers' Bill of Rights Reimbursement Claims decided without oral hearings, and delegations of authority.

***Administrative Session***

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

**N. Administrative Agenda**

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

**O. Board Committee Reports**

Committee meeting minutes are presented to the Board for approval.

**P. 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 approval of contracts over \$1 million, approval of finance letters, budget change proposals, and delegations of authority. The major categories within Item P are:

- P1. Executive Director's Report
- P2. Chief Counsel Report
- P3. Sales and Use Tax Deputy Directors' Reports
- P4. Property and Special Taxes Deputy Directors' Reports
- P5. Administration Deputy Directors' Reports
- P6. Technology Deputy Directors' Reports

### ***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.

#### **Q. 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 the appointment, employment, evaluation of performance, or dismissal of a Board employee or to hear complaints or charges brought against a Board employee (unless the employee requests a public hearing);
- 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 a public employee in closed session.

### ***Public Comment***

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

### ***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](http://www.boe.ca.gov/agenda).
- The name, address, telephone number and e-mail 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 committee meetings.
- 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](http://www.boe.ca.gov).