

New Rules for Tax Appeals

Effective
February 6, 2008

Housekeeping

- Fire Exits (where)
- Restrooms (where)
- Electronics (turn off or set to vibrate)
- Questions (as time permits and at the end)

Expectations

What do you hope to take away from this training?

Why the big changes?

- Goals were to:
 - Create uniform procedures
 - Increase transparency
 - Clarify expectations
 - Improve customer relations
- It's all in the code

Historical Timeline

- Project started in Summer of 2005.
- Between September 2005 and April 2007, the Board:
 - Conducted eight (8) Interested Parties Meetings;
 - Conducted ten (10) Board Meetings; and
 - Issued thirteen (13) drafts of the RTA.

More Recent Events

- The Board authorized rulemaking in April 2007.
- The Board adopted the RTA in September 2007.
- The RTA were effective February 6, 2008.

The Board's Intent:

Chapter 1 names the new rules and explains that the Board promulgated the RTA to address specific concerns regarding the Board's appeals processes and improve the Board's relationship with tax and fee payers.

Additional Suggestions

The Board is always looking for new ways to improve its appeals processes and encourages staff and the public to submit their suggestions for consideration through the Board's Website at:

http://www.boe.ca.gov/info/suggest_change.html

Overview of Morning Topics

1. Chapter 2, Pre-Appeals Conference Review of Business Tax and Fee Appeals.
2. Chapter 2, Appeals Conferences and Optional Briefing for Business Tax and Fee Appeals.
3. Chapter 3, Pre-Board Action Review of State-Assessed Property and Private Railroad Car Tax Appeals.

Overview of Afternoon Topics

4. Chapter 3, Pre-Board Action Review of Other Property Tax Appeals.
5. Chapter 4, Pre-Board & Post-Board Action Review of Appeals from the Franchise Tax Board (FTB).
6. Chapter 5, General Board Hearing Procedures.

Pre-Appeals Conference Review of Business Tax and Fee Appeals

This component explains the procedures in chapter 2 of the RTA for the filing and review of petitions for redetermination, claims for refund, and requests for relief, regarding the Board's business tax and fee programs, including the Sales and Use Tax, up to the appeals conference stage.

Appeals Conferences and Optional Briefing for Business Tax and Fee Appeals

This component explains the procedures in chapter 2 of the RTA for conducting appeals conferences and briefing in appeals concerning the Board's business tax and fee programs, including the Sales and Use Tax.

Pre-Board Action Review of State-Assessed Property and Private R.R. Car Tax Appeals

This component explains the procedures in chapter 3 of the RTA for the pre-Board action review of state assessee and Private Railroad Car Tax appeals.

Pre-Board Action Review of Other Property Tax Appeals

This component explains the procedures in chapter 3 of the RTA for the pre-Board action review of property tax appeals regarding:

- The assessment of publicly-owned property.
- The welfare or veterans' organization exemptions.
- The Board's property tax sampling program.

Pre-Board & Post-Board Action Review of Appeals from the FTB

This component explains the procedures in chapter 4 of the RTA for the pre-Board action and post-Board action review of appeals from actions of the Franchise Tax Board (FTB).

Chapter 5, General Board Hearing Procedures

This component explains the procedures in chapter 5 of the RTA for conducting oral Board hearings and otherwise deciding appeals filed under chapters 2, 3, 4, and 6 of the RTA.

Today's Schedule

- 8:30-9:00 am – Introduction
- 9:15-10:05 am – First Topic (Business Taxes)
- 10:15-11:05 am – Second Topic (Business Taxes)
- 11:15-12:05 pm – Third Topic (Property Tax)
- 1:15-2:05 pm – Fourth Topic (Property Tax)
- 2:15-3:05 pm – Fifth Topic (Appeals from the FTB)
- 3:15-4:05 pm – Sixth Topic (Board Hearings)