



State Board of Equalization

# News Release

**Vice Chair Michelle Steel**

**3<sup>rd</sup> District – Rolling Hills Estates**

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**For Immediate Release**  
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## **Michelle Steel Announces Annual Taxpayers' Bill of Rights Hearings**

To provide a forum for business and property taxpayers to present ideas for improving the Board of Equalization's administration of its tax programs, BOE Vice Chair Michelle Steel announced today that the BOE's annual Taxpayers' Bill of Rights hearings will be held June 21 in Culver City and September 20 at the BOE's headquarters building in Sacramento.

"It is a fundamental right of taxpayers to have their views and concerns heard by the government," said Steel. "These hearings will enable California taxpayers to come before the Board with comments on issues related to the business and property taxes laws administered or overseen by the BOE, including environmental fees, sales and use, fuel, excise, and property taxes."

Each year the elected Members of the Board of Equalization hold public hearings in Sacramento and Culver City, at which taxpayers are encouraged to share their ideas and concerns. In addition to safeguarding the rights, privacy, and property of taxpayers, BOE Members are interested in discussing ways they can help taxpayers better understand California's tax laws.

**Event:** Taxpayers' Bill of Rights Hearing  
**Date:** Tuesday, June 21, 2011  
**Time:** Approximately 1:30 P.M.  
**Place:** Board of Equalization District Office  
5901 Green Valley Circle, Suite 207, Culver City

**Event:** Taxpayers Bill of Rights Hearing  
**Date:** Tuesday, September 20, 2011  
**Time:** Approximately 1:30 P.M.  
**Place:** Board of Equalization Capitol Square Building  
1st Floor Board Room, Room 121  
450 N Street, Sacramento

The Taxpayers' Bill of Rights Hearing in Culver City and Sacramento will be webcast live at [www.boe.ca.gov](http://www.boe.ca.gov). Taxpayers or others interested in making a presentation at the Taxpayers' Bill of Rights Hearings are invited to contact the BOE Taxpayers' Rights Advocate Office by calling 888-324-2798, or inquiring via email at [www.boe.ca.gov/info/emailtra.htm](http://www.boe.ca.gov/info/emailtra.htm). More information about the annual hearings is available online at [www.boe.ca.gov/meetings/heartra.htm](http://www.boe.ca.gov/meetings/heartra.htm).

Enacted in January 1989, the Harris-Katz California Taxpayers' Bill of Rights Law requires that the BOE ensure that the rights of California taxpayers are protected during the assessment and collection of sales and use taxes. The Taxpayers' Bill of Rights was expanded in 1993 to include special tax programs such as excise, fuel, and alcohol taxes, and the Morgan Property Taxpayers' Bill of Rights was added in 1994. The BOE is required by law to conduct public Bill of Rights hearings annually.

Elected to the Board of Equalization in 2006 and re-elected in 2010, Michelle Steel serves as *Southern California's elected taxpayer advocate*. In December 2007, Steel discovered the Board of Equalization had delayed the return of millions of dollars in security deposits owed to California businesses. Procedures were changed due to Steel's decisive leadership. Following her investigation, the tax agency refunded tax security deposits to over 5,500 small businesses. To date, over \$100 million in security deposits have been returned to taxpayers.

The five-member California State Board of Equalization (BOE) is a publicly elected tax board. The BOE collects more than \$48 billion annually in taxes and fees supporting state and local government services. It hears business tax appeals, acts as the appellate body for franchise and personal income tax appeals, and serves a significant role in the assessment and administration of property taxes. For more information on other taxes and fees in California, visit [www.taxes.ca.gov](http://www.taxes.ca.gov).

Taxpayers' Rights Advocate Office: [www.boe.ca.gov/tra/tra.htm](http://www.boe.ca.gov/tra/tra.htm)

Taxpayers' Rights Advocate's 2009-10 Annual Report: <http://www.boe.ca.gov/tra/tra0910.pdf>

Publication 70, *Understanding Your Rights as a California Taxpayer*: [www.boe.ca.gov/pdf/pub70.pdf](http://www.boe.ca.gov/pdf/pub70.pdf)

Taxes and Fees Administered by the Board of Equalization: <http://www.boe.ca.gov/pdf/pub41.pdf>

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