



BOARD OF EQUALIZATION

**CUSTOMER SERVICES AND ADMINISTRATIVE
EFFICIENCY COMMITTEE MEETING MINUTES**HONORABLE CLAUDE PARRISH, COMMITTEE CHAIR
450 N STREET, SACRAMENTO

APRIL 4, 2000, 1:30 P.M.

ACTION ITEMS & STATUS REPORT ITEMS**Agenda Item No: 1****Title:** Status Report: Utility Tax Return**Issue/Topic:**

Status Report on Pilot Making a Utility Tax Return Available via the Internet and Faxback.

Committee Discussion:

The Committee was presented with an update on the six-month pilot conducted on making a Utility Sales and Use Tax Return available to taxpayers through the Internet and BOE faxback system. It was reported that although some of the Internet/Faxback returns required research by staff of the Cashier Unit, overall the utility form has been a convenience to taxpayers. It was further stated that having this form available has reduced the number of phone calls requesting replacement forms to the Information Center and Field Offices. It was recommended that this option continue to be made available. Board Member Parrish stated his concern about the number of the forms containing errors. It was noted that to date, staff has been able to correct the resulting errors and thereby, post the return information to the taxpayers' accounts.

Committee Action/Recommendation/Direction:

The Board directed staff to monitor the use of the Internet/Faxback Utility Tax Return for another six months period and to report back to the Board.

Agenda Item No: 2

Title: Status Report: Notice of State Tax Liens

Issue/Topic:

Review of the use of liens in the collection of delinquent taxes.

Committee Discussion:

Staff reviewed lien policy changes that have been adopted by the Board. Staff noted that the Board raised the minimum tax liability for which a lien could be filed from \$500 to \$1000 in April 1998. The issue was again considered in February 2000 and the minimum level was again raised to \$2000. Also in February 2000, the Board adopted a policy of reviewing a liability for lien 180 days after the liability becomes final and due. Previously, staff considered liens 60 days after the liability became final and due. This allows tax debtors more time to arrange for payments or enter into an installment agreement. Lien releases will be filed directly with the County, with a copy provided to the taxpayer. The cost of the releases will be borne by the Board. Staff also noted that auto liens from ACMS were turned off in January 1999. Staff is now manually reviewing lien candidates for the appropriateness of issuing a lien.

Committee Action/Recommendation/Direction:

The Chairman asked for a one-page summary of current lien policies adopted by the Board.

Agenda Item No: 3

Title: Status Report: IRS Restructuring and Reform

Issue/Topic:

Status report on administrative conformity to the IRS Restructuring and Reform Act of 1998.

Committee Discussion:

Staff provided a final status report on the 15 areas of administrative conformity to the Act. Changes to the Audit and Compliance Manuals, technology systems, forms and publications have been or are in the process of being implemented. While Sales and Use Tax Department is taking the lead on implementing these items in the sales tax program, it is anticipated that Special Tax and Property Tax Departments will also incorporate administrative conformity into their manuals and procedures.

Committee Action/Recommendation/Direction:

As additional areas of administrative conformity are identified, staff will proceed to incorporate them.

