

Memorandum

To: Honorable Ted Gaines, Chairman
Honorable Sally J. Lieber, Vice-Chair
Honorable Antonio Vazquez, Third District
Honorable Mike Schaefer, Fourth District
Honorable Malia M. Cohen, State Controller

Date: August 6, 2025

From: Lisa Thompson, Chief
Taxpayers' Rights Advocate Office

Subject: **2025 Taxpayers' Bill of Rights Hearing**

Attached is a copy of the poster/flyer for the 2025 Taxpayer's Bill of Rights Hearing and Letter To Assessors (LTA) No. 2025/016 used to promote this event.¹ In June 2025, county officials were sent a supply of posters and flyers to display in the public areas of their offices to notify taxpayers of the opportunity to speak at the hearing.² LTA 2025/016 was issued to County Assessors and interested parties on June 4, 2025 announcing this public hearing to be held before the Members of the California State Board of Equalization (Board). Additionally, a [Public Service Announcement](#) was issued to publicize the hearing to be held at the August 20, 2025 Board Meeting. The Chief Communications Officer will also be issuing a news release regarding the hearing.

The Taxpayers' Bill of Rights Hearing, held in accordance with Revenue and Taxation Code sections 5906 and 32463, provides taxpayers, industry representatives, Assessors, and other local agencies with the opportunity to provide comments on items discussed in the State Board of Equalization's 2023-24 Taxpayers' Rights Advocate's Annual Report³ for purposes of correcting any problems described in the report and to comment on Board-administered programs or local property tax issues. The attached copy of the 2023-24 Annual Report was presented at the February 16, 2025 Board meeting.

In addition to items discussed in the annual report, individuals may comment on items currently being worked on by the Taxpayers' Rights Advocate Office (TRA Office). With respect to the Alcoholic Beverage Tax, individuals may present their ideas and recommendations regarding legislation that may further improve voluntary compliance and the relationship between taxpayers and government. Individuals may also present their concerns regarding the quality of agency services, and other issues related to the Board's administration of its tax programs.

At the beginning of the hearing, the TRA Office will discuss the contents of the annual report and provide information as to how the TRA Office helps to resolve taxpayers' problems. Taxpayers will then be invited to provide comments, share ideas, or express concerns in order to bring them to the Board's and TRA Office's attention.

¹ The flyer can be accessed under the Taxpayers' Rights Advocate area of the website at: <http://www.boe.ca.gov/meetings/heartra.htm> under "Flyer invitation to the 2025 Taxpayers' Bill of Rights Hearing". LTA 2025/016 can be accessed at: <https://boe.ca.gov/proptaxes/pdf/lt25016.pdf>.

² County officials included Assessors, Auditor-Controllers, Clerk of the Boards, and Tax Collectors.

³ The Taxpayers Rights Advocate's Annual Report can be accessed at: <https://boe.ca.gov/tra/taxcont.htm>.

Public commenters, interested parties, or other attendees are not required to notify us about their plans to provide comments at the hearing. However, we encourage parties to submit comments for the 2025 hearing through an electronic Taxpayers' Bill of Rights Hearing Electronic Appearance form⁴ that can be accessed at <https://boe.ca.gov/meetings/heartra.htm>. Additionally, parties can submit comments by completing form BOE-1373, *Taxpayers' Bill of Rights Hearing Appearance Sheet* to identify the nature of the comments which will be used to introduce the party making the comments to the Board at the hearing. This fillable form is available on our website at <http://www.boe.ca.gov/pdf/boe1373.pdf>. Parties can submit the completed form in person at the meeting or by e-mail in advance of the meeting to the Board Proceedings Division at MeetingInfo@boe.ca.gov. Taxpayers and stakeholders can participate in the hearing in person, by phone, or submit comments online. Those interested can participate on the day of the hearing by dialing 1-877-336-4440, access code 4192718#.

Approved:

Yvette M. Stowers
Executive Director

Attachments

cc: Mr. Matt Cox
Mr. Douglas Winslow
Mr. Juan Flores
Mr. Cody Petterson
Mr. Hasib Emran
Ms. Yvette M. Stowers
Ms. Lisa M. Renati
Ms. Catherine Taylor

⁴ The electronic appearance form can be accessed under the Taxpayers' Rights Advocate area of the website at: <http://www.boe.ca.gov/meetings/heartra.htm> at the bottom of the page under the section for "Taxpayers' Bill of Rights Hearing Electronic Appearance Form", which is available from July through 9 a.m. the day of the hearing. Thereafter, comments can be made by phone or in person during the hearing.