

For Immediate Release
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Board of Equalization (BOE) Conducts Taxpayers' Bill of Rights Hearing Board Authorizes Statewide Tax Administration Hearings and Board Member Strategic Planning Meeting

Sacramento – The [California State Board of Equalization \(BOE\)](#) met in Sacramento on Tuesday, August 27, 2019 to hold the Taxpayers' Bill of Rights Hearing, receive presentations regarding BOE-administered tax programs, and provide authorizations for statewide tax administration hearings and a Board Member strategic planning meeting.

[Chair of the Board of Equalization Malia M. Cohen](#) stated, “The Board of Equalization provided an important public forum for California taxpayers to directly offer their views, comments, and criticisms to the elected Board Members. This is the essence of transparency and openness that is fundamental to our democracy.”

Chair Cohen continued, “The BOE took steps today to engage in a public hearing process throughout California to determine the state of property tax administration at the BOE and at County Assessors' Offices. These statewide hearings are absolutely necessary, considering the challenges facing property tax administration – including the hiring, training and retention of appraisers, and the potential consequences of a possible enactment of Split Roll.”

The annual Taxpayers' Bill of Rights Hearing, was held to receive testimony from the public on the administration of the BOE's tax program, and to comment on the [Taxpayers' Rights Advocate's Annual Report](#). Taxpayers, as well as representatives from businesses and taxpayer associations, offered testimony and comments, which will be followed-up by the [Taxpayers' Rights Advocate](#).

The BOE received the following presentations regarding tax administration activities under its jurisdiction:

- A [presentation from the California Assessor's Association](#) on the county assessors' role and functions in assessment practices surveys. A Constitutional function of the Board of Equalization is to conduct periodic Assessment Practices Surveys (audits and reviews) of the operations and practices of California's 58 County Assessors' Offices.
- A [presentation on the BOE's Letters to Assessors \(LTA\)](#), including an update on the past three years through the present. Letters to Assessors provide an ongoing advisory service for County Assessors and other interested parties.
- A [presentation on the Legal Entity Ownership Program \(LEOP\)](#), including its history, statutory authority, function and responsibility. LEOP gathers and disseminates to County Assessors information regarding changes in control and changes in ownership of legal entities that own or lease an interest in California real property.

The Board approved a plan to hold four informational hearings, one in each equalization district, on issues affecting property tax administration. The first of these informational hearings will be held in San Diego on September 19, 2019, after the conclusion of the annual meeting of the California Assessors' Association.

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The Board of Equalization is the only elected tax board in the country. Its five members include four equalization district members, and the State Controller. Under its constitutional mandate, the BOE oversees the assessment practices of the state's 58 county assessors, who are charged with establishing values for approximately 12.8 million assessments each year. In addition, the BOE assesses the property of regulated railroads and specific public utilities and assesses and collects the private railroad car tax. The BOE's monthly meetings offer taxpayers and other interested parties opportunities to participate in the formulation of rules and regulations adopted by the Board. For more information on the BOE, visit www.boe.ca.gov.

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