



# NEWS RELEASE

**STATE BOARD  
OF EQUALIZATION**

450 N Street  
Sacramento  
California 95814

**JOHN CHIANG**  
Chairman, BOE

**RAMON J. HIRSIG**  
Executive Director

**FOR IMMEDIATE RELEASE**

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**CHIANG ANNOUNCES EXPANDED LEGAL AID PROGRAM**  
*Law Students in L.A. Join to Provide Pro Bono Taxpayer Service*

John Chiang, Chair of the State Board of Equalization, today announced the expansion of a successful legal aid program for California taxpayers. Over the past year, law students in Northern and Southern California have assisted individuals with appeals before the publicly elected tax board. Loyola Law School Los Angeles has recently joined the program by holding legal assistance clinics for taxpayers this fall.

“While benefiting a number of taxpayers, this program offers students real world experience, and an opportunity to perform a public service.” said Chiang, a tax attorney by trade. “For aspiring attorneys, there is no substitute for this kind of on-the-job training. “

“We are delighted to broaden our partnership with Loyola Law School,” added Chiang. “LLM Law School externs have provided invaluable assistance to our office and assisted taxpayers in my district.”

The Board of Equalization hears appeals for a variety of state taxes and fees. Appellants may represent themselves or hire counsel, but the added costs of legal representation can be an additional burden for taxpayers. The new Tax Appeals Assistance Program provides individuals with legal assistance from students who gather evidence, offer advice, and file appeals maintaining taxpayers’ positions.

Loyola Law School Los Angeles Dean David Burcham said, "This kind of educational experience not only enriches the training we offer our students but also serves an important public interest."

The students handle cases involving Homeowner and Renter Property Tax Assistance (HRA) issues, household filing status, state assessments following federal actions, statute of limitations, and relief of interest and penalties. As the program grows, students’ caseloads may extend to other individual and business tax cases.

To date, 24 students have begun tackling 102 taxpayer appeals. While most cases will be worked out through the appeals process, 28 of the appeals were quickly resolved in the taxpayer’s favor after students stepped in.

The assistance program is in addition to other BOE efforts to educate taxpayers and make sure they are treated fairly, including the BOE’s independent Taxpayer’s Advocate office. Students from Chapman University’s School of Law in Orange, and the University of the Pacific’s McGeorge School of Law in Sacramento have also participated.

More information on Tax Appeals Assistance Program is available at [www.boe.ca.gov](http://www.boe.ca.gov).

Chairman John Chiang, of Los Angeles, was elected to his first term as Fourth District Member on the State Board of Equalization in 1998, and re-elected in 2002. He was named Chair of the Board in December 2004. He also presided as Chair in 2002.

The five-member Board of Equalization collects almost \$50 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 plays a significant role in the assessment and administration of property taxes.

Other Board Members include Betty T. Yee of San Francisco, Acting Member, First District; Bill Leonard of Sacramento/Ontario, Second District; Claude Parrish of Long Beach, Third District; and State Controller Steve Westly.

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