Appeals Conferences: An Introduction

BOARD MEMBERS
Ted Gaines
First District, Sacramento

Malia M. Cohen
Second District, San Francisco

Antonio Vazquez
Third District, Santa Monica

Mike Schaefer
Fourth District, San Diego

Betty T. Yee
State Controller
When you receive the notice telling you that your appeal has been scheduled for an appeals conference, you may have questions about what to expect. This publication is designed to provide answers to commonly asked questions.

What is an appeals conference?
An appeals conference is an informal meeting that allows you to present evidence and arguments in support of your appeal to a designated Appeals Attorney (conference holder) who has had no prior involvement with your case.

Appeals conferences are scheduled when the issues in your appeal have not been resolved by earlier discussions and you have requested a higher level of review (usually by requesting an appeals conference).

Where will my conference be held?
The conference will generally be held in a Sacramento BOE office. You may participate by telephone.

Who will participate?
In addition to the conference holder, at least one representative from the tax department will participate in the conference. You may, of course, participate in the conference, and your representative may also participate, with or without you. You may also bring witnesses.

Who can represent me at the conference?
You can have anyone represent you, as long as that person is at least 18 years old. Your representative may be an attorney or accountant; you may choose whomever you wish to act as your representative, and they do not need to hold any professional license.

What will happen if I don’t appear for the conference?
If neither you nor your representative participates, the conference holder will conduct the appeals conference as scheduled with the tax department staff. After the conference, the conference holder will send you correspondence informing you that you will be allowed to make a written submission (usually within a week). In reaching a decision, the conference holder will consider any such submission along with any arguments or evidence you submitted before the conference, as well as any submissions by the tax department along with its presentation at the appeals conference held in your absence.

Can my appeals conference be postponed?
Yes. We can postpone a conference one time for good cause. After having received your Notice of Appeals Conference, you may ask to postpone the conference by sending a written request. If time allows and your conference is postponed, it will be rescheduled for a new date, and a second postponement will generally not be granted.

Please contact the Board Proceedings Division if you have questions that are not answered in this publication (see back panel).
What happens after the conference?

After the appeals conference and after any post-conference submissions have been made, the conference holder will prepare a decision for your appeal in a document called a Hearing Summary, Summary Decision, or Decision and Recommendation. A copy will be mailed to you along with a letter explaining your options for further action.

Does interest on the amount I owe continue to increase while my appeal is pending?

It depends. Not every appeal to the BOE involves an amount owed. For example, State-Assessed Property Appeals are typically an appeal of the property’s assessed value or the allocation value; accordingly, no interest accrues while an appeal is pending. Similarly, an appeal of a revocation or denial of an Organizational Clearance Certificate or a Supplemental Clearance Certificate does not involve an amount owed to the BOE, so no interest would accrue while an appeal is pending.

However, if your appeal is related to a tax you owe, interest charges will continue while your appeal is pending. You may stop or limit those charges by paying all or part of the amount due, but if you do so, you should file a “protective” claim for refund so that, if you succeed in your appeal, in whole or part, the department can refund any overpayment you may have made.

For more information, see the publication on Appeals Procedures.

For more information

Board Proceedings Division
State Board of Equalization
PO Box 942879, MIC:80
Sacramento, CA 94279-0080
Call: 1-916-274-3540
Fax: 1-916-324-3984

Legal Department
State Board of Equalization
PO Box 942879, MIC:121
Sacramento, CA 94279-0087
Call: 1-916-274-3520
Fax: 1-916-285-0125

Taxpayers’ Rights Advocate
State Board of Equalization
PO Box 942879, MIC:120
Sacramento, CA 94279-0070
Call: 1-916-274-3400

Interpretive Services
Please call the Board Proceedings Division if you require a language interpreter (including American Sign Language).

Website
www.boe.ca.gov