

## **Part 1: Statement of Intent; Title**

### 1000.Statement of Intent; Title

- Agree**
- Disagree**
- Modify**

The State Board of Equalization understands that taxes are the most sensitive point of contact between citizens and their government, and that there is a delicate balance between revenue collection and freedom from government oppression. The State Board of Equalization recognizes its duty and obligation to the citizens of California to conduct its hearings and adjudicatory proceedings in a manner that protects taxpayers from such oppression. To this end, the State Board of Equalization declares that it is imperative for Board Members to be accessible to their constituents, their subordinates, and other governmental agencies at all times.

The State Board of Equalization also understands that voluntary compliance is the cornerstone of California's taxing system, and the development and dissemination of understandable procedures for revenue collection improve both voluntary compliance and the relationship between taxpayers and their government.

In fulfillment of its constitutional and statutory duties, the State Board of Equalization hereby promulgates regulations governing the administrative and appellate review processes for all of the tax and fee programs administered by the Board. These regulations shall be known as the *Board of Equalization Rules for California Tax Administration and Appellate Review*. It is the intent of the State Board of Equalization that these regulations provide comprehensive procedures for the administrative and appellate review processes, and specifically address areas of public concern regarding the issuance of decisions, the publication of opinions, the manner in which matters are scheduled for hearing, and the nature of hearings held before the State Board of Equalization.