



STATE BOARD OF EQUALIZATION

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October 4, 2006

**Notice of Interested Parties Meeting on October 18, 2006, to
Discuss the State Board of Equalization Rules for Tax Appeals (RTA)**

To Interested Parties:

Staff invites all interested parties to attend the eighth interested parties meeting to discuss the State Board of Equalization Rules for Tax Appeals (RTA). The meeting will be held **Wednesday, October 18, 2006, at 9:30 a.m., in Room 122, at 450 N Street, Sacramento, CA 95814**. Staff will provide an introductory presentation at the beginning of the meeting, and all interested parties will be invited to share their comments regarding any of the RTA sections.

The RTA are the result of a year long effort to compile the Board's current procedures and practices for handling all property tax matters, business taxes and fees appeals, and appeals from the Franchise Tax Board (FTB); refine those procedures to make them more efficient and understandable; address various procedural issues; and determine which practices are best suited to being promulgated as regulations. Once completed, the RTA are intended to replace the Board's current Rules of Practice (Cal. Code Regs., tit. 18, §§ 5010 et seq.). For your convenience, the following information is available on the Board's website:

1. Project Home Page & Timeline: <http://www.boe.ca.gov/regs/timelineCAtax.htm>
2. Drafts of Chapter 1, *Title*, and Chapter 2, *Sales and Use Tax, Timber Yield Tax, and Special Taxes and Fees*:

Sept. 2006 Draft: <http://www.boe.ca.gov/regs/pdf/chapter1and2clean92706.pdf>
(Sept. Bd. Meeting) <http://www.boe.ca.gov/regs/pdf/chapter1and2underline92706.pdf>

April 2006 Draft: <http://www.boe.ca.gov/regs/pdf/041806CleanCopy.pdf>
(April Bd. Meeting) <http://www.boe.ca.gov/regs/pdf/041806LinedCopy.pdf>

Jan. 2006 Draft: <http://www.boe.ca.gov/regs/pdf/Exhibit21of21-20-06.pdf>
(Jan. Bd. Meeting)

Dec. 2005 Draft: <http://www.boe.ca.gov/regs/pdf/1revpart2master.pdf>

Sept. 2005 Draft: <http://www.boe.ca.gov/regs/pdf/Part1StatementIntentTitle.pdf>
(Oct. I.P. Meeting) <http://www.boe.ca.gov/regs/pdf/Part2BusinessTaxesMaster1.pdf>

3. Drafts of Chapter 3, *Property Taxes*

Sept. 2006 Draft: <http://www.boe.ca.gov/regs/pdf/chapter3clean92706.pdf>
(Sept. Bd. Meeting) <http://www.boe.ca.gov/regs/pdf/chapter3explanation.pdf>

Jan. 2006 Draft: <http://www.boe.ca.gov/regs/pdf/Part3Fn1.pdf>
(Feb. I.P. Meeting) <http://www.boe.ca.gov/regs/pdf/Part3Undrl.pdf>

Sept. 2005 Draft: <http://www.boe.ca.gov/regs/pdf/Part3PropertyTaxMaster.pdf>
(Nov. I.P. Meeting)

4. Drafts of Chapter 4, *Appeals from the Actions of the Franchise Tax Board*

Sept. 2006 Draft: <http://www.boe.ca.gov/regs/pdf/chapter4clean92706.pdf>
(Sept. Bd. Meeting) <http://www.boe.ca.gov/regs/pdf/chapter4underline92706.pdf>

Aug. 2006 Draft: <http://www.boe.ca.gov/regs/pdf/chapter4augustrev.pdf>
(Aug. Bd. Meeting) <http://www.boe.ca.gov/regs/pdf/chapter4augustrectrackchanges.pdf>

Jan. 2006 Draft: <http://www.boe.ca.gov/regs/pdf/Part%204-Clean-1-19-16.pdf>
(March I.P. Meeting) <http://www.boe.ca.gov/regs/pdf/Part%204-Underline%201-19-06.pdf>

Dec. 2005 Draft: <http://www.boe.ca.gov/regs/pdf/part4revision.pdf>
(Dec. I.P. Meeting)

Sept. 2005 Draft: <http://www.boe.ca.gov/regs/pdf/Part4FranchiseIncomeTaxMaster.pdf>
(Dec. I.P. Meeting)

5. Drafts of Chapter 5, *General Board Hearing Procedures*:

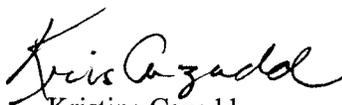
Sept. 2006 Draft: <http://www.boe.ca.gov/regs/pdf/chapter5clean92706.pdf>
(Sept. Bd. Meeting) <http://www.boe.ca.gov/regs/pdf/chapter5underline92706.pdf>

March 2006 Draft: <http://www.boe.ca.gov/regs/pdf/Part5textclean031306.pdf>
(April I.P. Meeting) <http://www.boe.ca.gov/regs/pdf/Chapter5Text031306.pdf>

Sept. 2005 Draft: <http://www.boe.ca.gov/regs/pdf/Part5BoardHearingProceduresMaster.pdf>
(Dec. I.P. Meeting)

The Board encourages the advance preparation and written submission of comments in order to better facilitate discussion at the meeting. Written comments should be directed to Ms. Diane Olson, Regulations Coordinator, at: telephone (916) 322-9569, fax (916) 324-3984, e-mail Diane.Olson@boe.ca.gov, or by mail at State Board of Equalization, Attn: Diane Olson, MIC:80, P.O. Box 942879, 450 N Street, Sacramento, CA 94279-0080. Questions regarding the project or meeting should be directed to Mr. Bradley M. Heller, Senior Tax Counsel, at: telephone (916) 324-2657, fax (916) 323-3387, e-mail Bradley.Heller@boe.ca.gov, or by mail at the State Board of Equalization, Attn: Bradley Heller, MIC: 82, P.O. Box 942879, 450 N Street, Sacramento, CA 94279-0082.

Sincerely,


Kristine Cazadd
Chief Counsel