

SEN. GEORGE RUNNER (RET.)

BOARD MEMBER, SECOND DISTRICT
LANCASTER

CALIFORNIA STATE BOARD *of* EQUALIZATION

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Established in 1879 by a constitutional amendment, the Board of Equalization (BOE) was initially charged with responsibility for ensuring that county property tax assessment practices were equal and uniform throughout the state. Today, BOE also administers 34 tax and fee programs, 32 of which produce revenues of \$56 billion annually. More than one million businesses in nearly every field of commercial activity are registered with BOE. The taxes they pay support schools, hospitals, police, roads, and a host of other essential services.



BETTY T. YEE
San Francisco
First District



SEN. GEORGE RUNNER (Ret.)
Lancaster
Second District



MICHELLE STEEL
Rolling Hills Estates
Third District



JEROME E. HORTON
Los Angeles
Fourth District



JOHN CHIANG
State Controller

MEMBERS OF THE BOARD OF EQUALIZATION

BOE is administered by a five-Member elected Board. Four Members are elected directly by district and serve four-year terms. The fifth Member, the State Controller, is elected statewide. The Board's mission is to serve the public through fair, effective, and efficient tax administration.

The Board acts in a quasi-judicial capacity as the appellate body for appeals from various business tax assessments, Franchise Tax Board actions, and public utility assessments. In its administrative capacity, the Board issues rules and regulations. It also establishes the values of utilities for tax purposes, sets the tax rate under various tax laws, and oversees the assessment practices of the state's 58 county assessors.

The four elected Board Members are statutorily charged with the administration of the agency's activities within their districts and are available to assist taxpayers in resolving their concerns pertaining to tax matters.

PUBLIC HEARINGS

The Members of the Board are committed to protecting the rights, privacy, and property of taxpayers. As a result, they schedule yearly public hearings, which provide taxpayers an opportunity to express their ideas, concerns, and recommendations about programs and laws administered by BOE. Board Members are interested in suggestions that will help taxpayers better understand California tax laws.

TAXPAYER RIGHTS

The Board has appointed a Taxpayers' Rights Advocate to help resolve taxpayers' problems fairly and equitably. Reporting directly to the Executive Director, the Taxpayers' Rights Advocate can investigate complaints and delay certain BOE actions until an investigation is completed. The telephone number of the Taxpayers' Rights Advocate is 1-916-324-2798, toll-free 1-888-324-2798.

TAX PROGRAMS

The tax programs administered by BOE are concentrated in three general areas—sales and use taxes, property taxes, and special taxes and fees.

Sales and Use Tax

Retail sales of tangible personal property in California in 2012-13 were, in general, subject to a 7.5 percent sales tax. The use tax, a complement to the sales tax, applies at the same rate for purchases for use in California. Voters in various localities have approved the creation of one or more special tax districts (each funded by transactions taxes ranging from one-tenth to one percent). This added tax is used for mass transit programs, streets and roads, and other governmental services. In fiscal year 2012-13, BOE collected a total of approximately \$44.7 billion in sales taxes, which includes \$22.5 billion for the state, \$17.2 billion for cities and counties, and \$5 billion for special districts.

Property Taxes

Property taxes, which make up the major source of revenue for California's 58 counties, accounted for \$49.9 billion in revenue in fiscal year 2012-13. Although BOE does not assess local properties, it does oversee the assessment standards and practices of each county

assessor. BOE, however, does directly assess properties belonging to over 400 privately-owned public utilities. In turn, those assessed values are used by counties to collect local property taxes. Two tax programs, the timber yield tax and the private railroad car tax, are directly administered by the Board.

Special Taxes and Fees

BOE is the sole administrative agency for the following special tax programs:

Cigarette and Tobacco Products Tax, Cigarette and Tobacco Products Licensing Program, Diesel Fuel Tax, Use Fuel Tax, Interstate User Tax.

BOE is one of several agencies charged with administration of the following special tax and fee programs:

Energy Resources Surcharge, Emergency Telephone Users Surcharge, Alcoholic Beverage Tax, Insurance Tax, Marine Invasive Species Fee, Childhood Lead Poisoning Prevention Fee, Occupational Lead Poisoning Prevention Fee, Integrated Waste Management Fee, Motor Vehicle Fuel Tax, Natural Gas Surcharge, Underground Storage Tank Maintenance Fee, California Tire Fee, Water Rights Fee, Electronic Waste Recycling Fee, Fire Prevention Fee, Environmental Fee Program, Disposal Fee, Facility Fee, Activity Fee, Generator Fee, Aircraft Jet Fuel Tax, Oil Spill Response, Oil Spill Response Fee, Oil Spill Prevention, Administration Fee.

Revenues collected for all special taxes programs totalled \$10.4 billion in 2012-13.

SERVICES FOR TAXPAYERS

BOE prides itself on being a leader in providing service-oriented programs and efficient tax administration. BOE has developed many services that are designed to help taxpayers understand and comply with tax laws and to ensure that they are treated fairly and courteously.

CUSTOMER SERVICE CENTER

Customer service representatives are available to answer general tax questions. Call 1-800-400-7115 (TTY:711) Monday-Friday, 8:00 a.m. to 5:00 p.m., (Pacific time), excluding state holidays.

Documents may also be ordered 24 hours a day, via our faxback service, through voice mail message, or download from our website at www.boe.ca.gov.

“My number one priority is to advocate for taxpayers. Californians deserve to have someone working on their behalf in support of fair tax policies that will help grow our economy and jobs.”

— **George Runner**



SEN. GEORGE RUNNER (Ret.)

Lancaster
Second District

ABOUT YOUR BOARD MEMBER

Elected in November 2010, George Runner represents the State Board of Equalization’s Second District. He is a leading advocate for California taxpayers.

During his time on the Board, Runner has worked to improve California’s tax policies and practices and to create and retain more private sector jobs in our state.

Prior to his election to the Board, Runner served twelve years in the State Legislature, authoring the well-known California Amber Alert and California’s Blue Alert.

Runner and his wife, Senator Sharon Runner, are the first husband and wife in California history to have served concurrently in the Legislature. They authored Jessica’s Law, a ballot initiative approved by more than 70 percent of California voters in November 2006.

Runner served on the Lancaster City Council, including two years as mayor. In 1976 the Runners founded Desert Christian Schools, which is now one of the largest private schools in California.

EQUALIZATION DISTRICTS

District One

Counties of: Alameda, Colusa, Contra Costa, Del Norte, Humboldt, Lake, Marin, Mendocino, Monterey, Napa, San Benito, San Francisco, San Luis Obispo, San Mateo, Santa Barbara (57 percent), Santa Clara, Santa Cruz, Solano, Sonoma, Trinity, and Yolo.

District Two

Counties of: Alpine, Amador, Butte, Calaveras, El Dorado, Fresno, Glenn, Inyo, Kern, Kings, Lassen, Los Angeles (9 percent), Madera, Mariposa, Merced, Modoc, Mono, Nevada, Placer, Plumas, Sacramento, San Bernardino (46 percent), San Joaquin, Santa Barbara (43 percent), Shasta, Sierra, Siskiyou, Stanislaus, Sutter, Tehama, Tulare, Tuolumne, Ventura, and Yuba.

District Three

Counties of: Imperial, Los Angeles (2 percent), Orange, Riverside, San Bernardino (54 percent), and San Diego.

District Four

County of Los Angeles (89 percent)

