

## HISTORY OF THE BOARD

ESTABLISHED IN 1879 BY A CONSTITUTIONAL AMENDMENT, the Board of Equalization (BOE) was initially charged with the responsibility for ensuring that county property tax assessment practices were equal and uniform throughout the state.

Today, BOE also administers more than 35 tax and fee programs, the majority which yield revenues of \$60 billion annually. More than one million businesses in nearly every field of commercial activity are registered with the BOE. The taxes they pay support schools, hospitals, police, roads and a host of other essential services.

**“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

## ABOUT YOUR BOARD MEMBER

ELECTED IN NOVEMBER 2010 and re-elected in 2014, George Runner represents the State Board of Equalization’s First 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 California’s well-known Amber Alert and 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.

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## EQUALIZATION DISTRICTS

### DISTRICT 1

Counties of Alpine, Amador, Butte, Calaveras, El Dorado, Fresno, Inyo, Kern, Kings, Lassen, Madera, Mariposa, Merced, Modoc, Mono, Nevada, Placer, Plumas, Sacramento, San Joaquin, Shasta, Sierra, Siskiyou, Stanislaus, Sutter, Tulare, Tuolumne, Yuba and portions of Los Angeles and San Bernardino.

### DISTRICT 2

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

### DISTRICT 3

County of Ventura and portions of Los Angeles and San Bernardino Counties.

### DISTRICT 4

Counties of Imperial, Orange, Riverside, San Diego and a portion of San Bernardino County.

Board Members each represent approximately 9.5 million constituents.



**GEORGE RUNNER**  
Member, 1<sup>st</sup> District  
Lancaster

California State  
Board of Equalization

# MEMBERS OF THE BOARD OF EQUALIZATION

## BOE IS ADMINISTERED BY AN 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.



## WHAT DO BOARD MEMBERS DO?

The elected Members of the Board of Equalization have many responsibilities.

- **Conduct Meetings:** Board Members publicly meet to hear and decide tax appeals, approve regulatory changes, adopt BOE policies, annually set property tax values for state assessees, consider reports from various department managers and receive input from the public.
- **Set Policies and Practices:** Board Members establish BOE policies in monthly public meetings.
- **Direct Executive Leadership:** Board Members hire the Executive Director and approve the hiring of all executive leaders and Career Executive Assignments. These executives carry out their duties subject to the Board's general direction and policies.
- **Guide the Organization:** Board Members ensure the agency runs effectively and efficiently by setting policy and guiding executive leadership.
- **Meet as Various Committees:** Board Members guide policy development through four committees: Business Taxes, Property Tax, Legislative and Customer Service and Administrative Efficiency. Each Board Member, except for the Controller, chairs one of these committees.

## INDIVIDUAL DUTIES

It is the responsibility of each Board Member to ensure the administration and enforcement of tax laws are exercised properly, with fairness and respect for taxpayers.

Each Board Member may investigate ongoing tax and fee audits, tax collection efforts, tax advice requests, refund claims, education and outreach efforts, fraud and diversion investigations and ongoing operations within their respective districts to confirm all activities are appropriate under the law and consistent with Board policy. Members work through executive leadership to address any inconsistencies and/or proposed changes in policies.

Members of the Board, as individual, district-elected officials also:

- **Resolve** constituent problems;
- **Educate** taxpayers through outreach efforts;
- **Influence** public policy;
- **Speak** publicly at events and other meetings; and
- **Interact** with the media.



SEN. GEORGE RUNNER (RET.)  
Lancaster  
First District

FIONA MA, CPA  
San Francisco  
Second District

JEROME E. HORTON  
Los Angeles  
County  
Third District

DIANE L. HARKEY  
Orange County  
Fourth District

