

Per California Code of Regulations, title 2, section 548.5, the following information will be posted to CalHR's Career Executive Assignment Action Proposals website for 30 calendar days when departments propose new CEA concepts or major revisions to existing CEA concepts. Presence of the department-submitted CEA Action Proposal information on CalHR's website does not indicate CalHR support for the proposal.

A. GENERAL INFORMATION

1. Date

August 9, 2017

2. Department

State Board of Equalization

3. Organizational Placement (Division/Branch/Office Name)

Taxpayer Rights Advocate Office

4. CEA Position Title

Taxpayer Rights Advocate

5. Summary of proposed position description and how it relates to the program's mission or purpose. (2-3 sentences)

The Taxpayer Rights Advocate was established by the Morgan Property Taxpayers' Bill of Rights, which was effective January 1, 1994. The goal of the Bill of Rights is to ensure that taxpayers receive fair and uniform treatment under the property taxation laws. The Taxpayer Rights Advocate is independent of, but not duplicative of, the BOE's property tax programs, and reports directly to the BOE's Executive Director.

6. Reports to: (Class Title/Level)

Executive Director / CEA C

7. Relationship with Department Director (Select one)

- Member of department's Executive Management Team, and has frequent contact with director on a wide range of department-wide issues.
- Not a member of department's Executive Management Team but has frequent contact with the Executive Management Team on policy issues.

(Explain): Position reports directly to the Board of Equalization's Executive Director.

8. Organizational Level (Select one)

- 1st
- 2nd
- 3rd
- 4th
- 5th (mega departments only - 17,001+ allocated positions)

B. SUMMARY OF REQUEST

9. What are the duties and responsibilities of the CEA position? Be specific and provide examples.

The Morgan Property Taxpayers' Bill of Rights, effective January 1, 1994 (Revenue and Taxation Code section 5900, et seq.) governs the assessment, audit and collection of property taxes, with the goal to ensure that taxpayers receive fair and uniform treatment under the property taxation laws.

It requires the Board of Equalization (BOE) to designate a "Property Taxpayers' Advocate" independent of, but not duplicative of, the BOE's existing property tax programs, to report directly to the BOE's Executive Director. The Property Taxpayers' Advocate is specifically responsible for reviewing property tax matters from the viewpoint of the taxpayer, and to review, report on and recommend to the BOE's Executive Director any necessary changes which will help accomplish the Bill of Rights provisions.

The Taxpayers' Rights Advocate's (TRA) Office:

- Facilitates resolution of taxpayer complaints or problems;
- Monitors BOE Property tax programs and all 58 county property tax programs for compliance with the Taxpayers' Bills of Rights;
- Recommends new procedures or revisions to existing policy to ensure fair and equitable treatment of taxpayers; and
- Participates on various task forces, committees and public forums.

The Board holds annual Taxpayers' Bill of Rights hearings to solicit the input of the public, Assessors and other local agency representatives.

The TRA Office generally assists taxpayers who have been unable to resolve a matter through normal channels, when they want information regarding procedures relating to a particular set of circumstances, or when there are apparent rights violations in property tax areas.

The TRA Office facilitates communication between taxpayers, Board and county staff to eliminate potential misunderstandings. Taxpayers are provided information on policies and procedures so they can be better prepared to discuss their issues with the appropriate staff and increase the opportunity to effect a resolution which will satisfy them.

B. SUMMARY OF REQUEST (continued)

10. How critical is the program's mission or purpose to the department's mission as a whole? Include a description of the degree to which the program is critical to the department's mission.

- Program is directly related to department's primary mission and is critical to achieving the department's goals.
- Program is indirectly related to department's primary mission.
- Program plays a supporting role in achieving department's mission (i.e., budget, personnel, other admin functions).

Description: Revenue and Taxation Code section 5900, et seq. governs the assessment, audit and collection of property taxes, with the goal to ensure that taxpayers receive fair and uniform treatment under the property taxation laws. The statute requires the Board of Equalization to designate a "Property Taxpayers' Advocate" independent of, but not duplicative of, the Board's existing property tax programs, to report directly to the Board's Executive Director.

The Property Taxpayers' Rights Advocate (TRA) is to be specifically responsible for reviewing property tax matters from the viewpoint of the taxpayer, and to review, report on and recommend to the Board's Executive Director any necessary changes which will help accomplish the Bill of Rights provisions.

B. SUMMARY OF REQUEST (continued)

11. Describe what has changed that makes this request necessary. Explain how the change justifies the current request. Be specific and provide examples.

As of July 1, 2017, AB 102 (Committee on Budget, Stats. 2017, Ch. 16) restructured the Board of Equalization and separated its functions among three separate entities. The BOE continues to have the duties, powers, and responsibilities conferred on it by the State Constitution and related statutes. Specifically, the BOE retains its responsibilities related to most property tax matters, assessing taxes on insurers, and assessing and collecting excise taxes on alcoholic beverages. Furthermore, the BOE remains independent from any agency.

AB 102 created two new entities to assume BOE's prior duties: a new state department named the California Department of Tax and Fee Administration (CDTFA) within the Government Operations Agency (GovOps) and a new tax appeals office (Office of State Appeals). To implement AB 102, the Administration and GovOps evaluated programmatic roles and responsibilities and created organizational charts effective July 1, 2017 for the CDTFA and BOE. The organizational charts provide a TRA CEA for each entity. Replicating the TRA CEA position is necessary to create two separate entities as AB 102 requires. GovOps is charged with coordinating the transition and transferred the TRA CEA previously holding this position to the CDTFA. This leaves the former BOE TRA CEA position vacant and requires the creation of a new TRA CEA position to replicate the TRA CEA position transferred to CDTFA.

C. ROLE IN POLICY INFLUENCE

12. Provide 3-5 specific examples of policy areas over which the CEA position will be the principle policy maker. Each example should cite a policy that would have an identifiable impact. Include a description of the statewide impact of the assigned program.

The Taxpayers' Rights Advocate's (TRA) Office:

- Facilitates resolution of taxpayer complaints or problems;
- Monitors various Board tax and fee programs and all 58 county property tax programs for compliance with the Taxpayers' Bills of Rights;
- Recommends new procedures or revisions to existing policy to ensure fair and equitable treatment of taxpayers; and
- Participates on various task forces, committees and public forums.

The Board holds annual Taxpayers' Bill of Rights hearings to solicit the input of the public, Assessors and other local agency representatives. The Taxpayer Rights Advocate presents information, introduces the speakers, and provides assistance to the speakers at the hearings.

Additionally, Revenue and Taxation Code section 5900, et seq. governs the assessment, audit and collection of property taxes, with the goal to ensure that taxpayers receive fair and uniform treatment under the property taxation laws. The statute requires the Board of Equalization to designate a "Property Taxpayers' Advocate" independent of, but not duplicative of, the Board's existing property tax programs, to report directly to the Board's Executive Director.

C. ROLE IN POLICY INFLUENCE (continued)

13. What is the CEA position's scope and nature of decision-making authority?

The Taxpayer's Rights Advocate has tremendous influence on ensuring that taxpayers receive fair and uniform treatment under the property taxation laws. The Taxpayer Rights Advocate is responsible for reviewing property tax matters from the viewpoint of the taxpayer, and reviews, reports on and recommends to the BOE's Executive Director any necessary changes which will help accomplish the Bill of Rights provisions. The Taxpayer Rights Advocate is also responsible for facilitating resolution of board, assessor, and taxpayer inquiries, and taxpayer complaints or problems, and reviewing and reporting on the adequacy of existing procedures, or the need for additional procedures, with respect to property tax assessment matters. The Taxpayer Rights Advocate also consults with and provides advice to the Executive Director and the Board Members on a regular basis, and makes recommendations on matters involving BOE tax policy and tax administration responsibilities.

14. Will the CEA position be developing and implementing new policy, or interpreting and implementing existing policy? How?

The Taxpayer Rights Advocate facilitates resolution of taxpayer complaints or problems, implements and monitors agency compliance with the various provisions of the Bills of Rights; ensures that the rights, privacy, and property of California taxpayers are adequately protected during the assessment and collection of property taxes, and promotes enhanced understanding of the property tax system. The Taxpayer Rights Advocate also recommends program and policy changes based on data gathered from complaints, problems, and the monitoring of BOE functions. The position also recognizes Board-wide trends and makes proposals to the Board Members and the Executive Director for improving services to taxpayers.