

# State Board of Equalization Advisory Council



BOARD APPROVED ON  
Meeting Date: 03/23/2021  
Minutes Exhibit: 3.6  
/s/ Catherine Taylor  
Catherine Taylor, Chief,  
Board Proceedings and Support Services

March 23, 2021

To further implement the goals included in the Board of Equalization (BOE) Strategic Plan 2020 – 2025, this proposal outlines the plan to reinstitute the BOE Advisory Council.

The Advisory Council provides the Executive Director with a diversity of perspectives on matters relating to the many complex tax issues that confront California's citizens, businesses, and policy makers.

As our strategic goals are centered around rebuilding, revitalizing, and modernizing the BOE to continue with the successful administration of our constitutional tax programs, the Advisory Council would serve as a valuable partner in helping to reach our goals. The partnerships, information exchanges, candid discussions, and the advice and insight gained will allow the BOE to incorporate objective perspectives in policy and legislative proposals and will be an important factor to building a better BOE.

## **Background**

The Advisory Council's inaugural meeting was held on October 6, 2011, in our prior Executive Office conference room located at 450 N Street, downtown Sacramento. The October 2011 kickoff meeting initiated many valuable relationships, productive dialogues, and successful collaborations on significant tax program issues, policies and processes that impacted taxpayers and helped to improve BOE tax program administrative best practices and taxpayer services. Once established, Advisory Council meetings were held twice a year, one in the first half of the year (1<sup>st</sup> Quarter) and the other in the second half of the year (3<sup>rd</sup> Quarter), aligned with legislative schedules and workload. The meetings were scheduled from 10:00 to 3:00pm, featuring staff presentations, followed by discussions on emerging issues and tax program topics.

The Advisory Council and the Executive Director, supported by the Executive Team, worked with the objective of:

1. Improving communications among BOE and its stakeholders,
2. Advising the Executive Director about tax administration policy, programs, and initiatives,
3. Capitalizing on opportunities to provide insight and collaboration,
4. Recommending changes from a non-BOE perspective.

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## Charter and Bylaws

The Advisory Council Charter outlined the purpose, scope, membership, organizational structure, role and responsibilities, procedural rules, and the confidentiality policy regarding Advisory Council materials, discussions, and proceedings.

All BOE 1.0 tax programs were included in the scope of Advisory Council work.

The Advisory Council Bylaws contained 7 articles related to:

- Article 1      Name
- Article 2      Purpose
- Article 3      Membership
- Article 4      Subcommittees
- Article 5      Order of Business and Schedule of Meetings
- Article 6      Parliamentary Authority
- Article 7      Amendment Procedures

## Prior Membership

The membership consisted of a maximum of 24 Advisory Council Members, including but not limited to:

1. California Assessors' Association
2. California Society of Enrolled Agents
3. California State Bar Association
4. California Tax Education Council
5. California Tax Reform Association
6. Industry, multiple representatives
7. Labor Organizations
8. Legislative Committee Staff
9. Taxpayers' Advocates Organizations
10. Tax Professionals
11. Other Interested Parties

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## Plan to reinstitute the Advisory Council

### (1) Tentative Meeting Schedule

2021	2022	2023	2024	2025
N/A	Feb. 2022	Feb. 2023	Feb. 2024	Feb. 2025
Jul. 2021	Jul. 2022	Jul. 2023	Jul. 2024	Jul. 2025

### (2) Planning Activities

The planning activities will include, but are not limited to:

- Contacting former and new Advisory Council members to extend the invitation to participate
- Surveying Advisory Council members regarding:
  - Current and emerging issues facing property tax administration and other BOE tax programs
  - Top/trending property taxpayers' issues and information needs
  - Input on agency operational improvements needed and issues
  - Information exchange topics
- Planning agenda and staff presentations
- Updating draft Charter, Bylaws and Membership Roster
- Sending invitations
- Organizing event logistics
- Confirming attendees

### (3) Proposed Membership

The BOE 2.0 Advisory Council membership would include, but not be limited to, the prior membership with invitations to additional interested parties:

1. California Assessors' Association
2. California Society of Enrolled Agents
3. California Lawyers Association
4. California Tax Education Council
5. California Tax Reform Association
6. Senate Governance and Finance Committee
7. Assembly Revenue and Taxation Committee
8. Industry, multiple representatives
9. Labor Organizations

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10. Taxpayers' Advocates Organizations

11. Tax Professionals

12. Other Interested Parties

(4) Next Steps

- Present Advisory Council plan at the March 23, 2021 Board meeting for discussion