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Micallef vows to change Board of Equalization



Joseph F. Micallef

by Keith Gebers

Joseph F. Micallef, Democratic candidate for the District 2 seat on the State Board of Equalization, says the State Board of Equalization needs reform.

Micallef, chief executive officer of Associated Sales Tax Consultants, a Sacramento-based tax consulting firm, has argued numerous tax issues before the California State Board of Equalization.

"As a tax advocate I am a technician not a politician," said Micallef. "In my campaign, I am not taking any contributions, and I am financing my own campaign, I don't want to be beholden to anybody."

Micallef has a long history of in-

teraction with the Board of Equalization. In 1981 he was instrumental in a legislative ruling that required the State Board of Equalization to provide public access to the audit comments made by the auditor, supervisor and review.

The candidate says, "I sponsored a 1984 court decision that granted public records access to internal policy letters and annotation letters used by the board in determining tax applications, and created educational programs that are currently in place as a result of a 1988 Senate Concurrent Resolution.

That same year he spearheaded an effort to add the Board of Equalization to the list of agencies under the California Public Records Act, that are required to set out written guidelines for access to those public records, which has developed into several ongoing projects.

Micallef feels there is an abusive attitude by some board employees toward taxpayers which extends from the top down, but is most offensive at the staff levels who interact with taxpayers on a regular basis. He said he feels that these amplest need to be held accountable for their actions an flagrant abuses of power

NEWSLINE

"I personally pledge to perform a critical and adversarial internal audit of the board of system and employee abuses of taxpayers," he said. "Any board employee who abuses their authority should be held accountable by some punitive action or suspension similar to that used by law enforcement agencies."

Micallef also stated that he believes in reimbursing taxpayers for any expenses that they incur in defending themselves if they prevail at any hearing level, not just the final board level hearings - as is currently allowed.

The candidate noted the is very much interested in the future of California's youth. He has helped as an Elk Grove High School pitching coach and has been a pitching coach for the Sacramento Capitals that recently went to the National Tournament, coming in second.

"To protect the young of California, I plan to support an increase in the cigarette tax of \$1 per pack," added Micallef. "Recent federal studies show an increase in the cost of cigarettes deters young people from buying them, thereby circumventing the addiction and lifelong health problems associated with smoking."