



STATE BOARD OF EQUALIZATION
450 N STREET, SACRAMENTO, CALIFORNIA
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(916) 322-2270 • FAX (916) 324-3984
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BETTY T. YEE
First District, San Francisco

BILL LEONARD
Second District, Ontario/Sacramento

MICHELLE STEEL
Third District, Rolling Hills Estates

JUDY CHU
Fourth District, Los Angeles

JOHN CHIANG
State Controller

RAMON J. HIRSIG
Executive Director

**STATE BOARD OF EQUALIZATION MEETING
450 N Street, Sacramento**

PRELIMINARY RECORD OF BOARD ACTION

February 1, 2007

The following is a preliminary record of Board actions taken at the February 1, 2007 Board Meeting. This is not an official record and is subject to correction or modification. The official record of the Board's actions is the minutes of the Board, which will be adopted at a subsequent meeting.

The Board's decision reflects only the issues resolved by the Board at the meeting. Issues resolved prior to the meeting are not reflected in this document.

If you would like specific information regarding items on this Preliminary Record of Board Action, please telephone Rose Smith at (916) 323-9656 or e-mail: Rose.Smith@boe.ca.gov. Please be advised that material containing confidential taxpayer information cannot be publicly disclosed.

BOARD COMMITTEE MEETINGS

For voting results on committee items, please see Item O, Approval of Board Committee Minutes, toward the end of this document.

A. HOMEOWNER AND RENTER PROPERTY TAX ASSISTANCE HEARINGS

There were no items for this matter.

B. CORPORATE FRANCHISE AND PERSONAL INCOME TAX HEARINGS

These items were scheduled for Wednesday, January 31, 2007.

C. SALES AND USE TAX APPEALS HEARINGS

- C1. Inner Circle Entertainment II, Inc., 283636 (BH)
Postponed to April Sacramento

C2. Lazaro Garcia, 304496 (GH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Partially Granted/Denied	Ms. Yee	Yes
	Mr. Leonard	No
	Ms. Steel	No
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

C3. Robert L. Reynolds and Donald R. Reynolds, 208940 (JH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayers' Petition Partially Granted/Denied Directed the Appeals Division to draft a Memorandum Opinion for consideration by the Board.	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

C4. Private Travel Options, Inc., 299788 (UT)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Partially Granted/Denied	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

D. SPECIAL TAXES APPEALS HEARINGS

There were no items for this matter.

E. PROPERTY TAX APPEALS HEARINGS

There were no items for this matter.

G. TAX PROGRAM NONAPPEARANCE MATTERS – CONSENT**G1 Legal Appeals Matters**

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendations	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

- Hearing Notice Sent – Appearance Waived
 1. Arrow International, Inc., 250017 (OHB)
- Petitions for Release of Seized Property
 2. Awad Nakhleh Baddour, 378385 (ET)
 3. Chang Yun Lee, 380648 (ET)
 4. Jaffers, Inc., 378377 (ET)
 5. Anilco, Inc., 378383 (ET)
 6. Maypearl, Inc., 380687 (ET)
 7. Cruz Javier Garcia, 378386 (ET)

G2 Franchise and Income Tax Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendations	Ms. Yee	Yes
	Mr. Leonard	Yes
No Final Determination on Sub-items 6 and 11	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

- Decisions
 1. Robert R. Beatty, 341451
 2. Alfred J. Braun, 335261
 3. Jason G. Brent, 347607
 4. Gloria Cox, 335266
 5. Destino Properties, LLC, 339961
 6. ~~Craig Dillard, 342264~~
 7. Eli Lilly and Company, 330522
 8. Florentina M. Hernandez, 334478
 9. Kasey C. Higgins, 325561
 10. Ian H. Pare, 345426
 11. ~~Tony Jibilian, 346087~~
 12. Richard Petrick, 343103
 13. Ubaldo Saucedo, 343021
 14. Wilma R. Shanks, 332447

- 15. Jose Solano, 350038
- 16. Noelle C. Tennis, 337100
- 17. Charles Everett Travis, 337095
- 18. David Y. Uyeno, 344820
- 19. Theresa Vernon, 335566
- Petitions for Rehearing
- 20. Loran Jay Forbes, 299082
- 21. Scott Lockard, 311188

G3 Homeowner and Renter Property Tax Assistance Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendations	Ms. Yee	Yes
No Final Determination on Sub-item 6	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

- Decisions
- 1. Mark Buchok, 335929
- 2. Nora J. Campman, 351444
- 3. Ogust Carmel, 346037
- 4. Regina L. Didley, 341160
- 5. Sydell Dublin, 296072
- 6. ~~Cynthia Fowler, 348940~~
- 7. Carolyn Gray, 345500
- 8. Robert L. Hamilton, 347629
- 9. Layla Ibrahim, 356478
- 10. Jericho Johnson, 348774
- 11. Asberry Jones (Deceased), 349006
- 12. George Liang, 339287
- 13. Silvia Mejia, 352232
- 14. Maria R. Martinez, 340172
- 15. Douglas Snead, 351662
- 16. Yolanda Swayze, 349040

G4 Sales and Use Taxes Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendations	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

- Redeterminations
 1. Fujitsu IT Holdings, Inc., 255923 (GH)
 2. Applied Materials, Inc., 218838 (OHC)
 3. Kulicke & Soffa Industries, Inc., 266307 (OHB)
 4. Ikon Office Solutions West, Inc., 334208 (OHC)
 5. TLC Multimedia, Inc., 150679 (JH)
 6. C.D. & R's Oil, Inc., 254365, (KH)
 7. Jawid Siddiq, 351529 (CH)
- Relief of Penalty/Interest
 8. Praxair Distribution, Inc., 372057 (OHA)
 9. Tustin Nissan, 380114 (EA)
 10. John L. Sullivan Chevrolet, Inc., 380116 (KH)
 11. Associated Ready Mixed Concrete, 380117 (AA)
- Denials of Claims for Refund
 12. Peoplepc, Inc., 346815 (BH)
 13. United Auto Credit Corporation, 379683 (EAA)

G5 Sales and Use Taxes Matters – Credits, Cancellations, and Refunds

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendations	Ms. Yee	Yes
No Final Determination on Sub-item 22	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes - not participating in sub-item 12

- Credits and Cancellations
 1. Vortex Marine Construction, Inc., 377159 (UT)
 2. Loring Cruz, Inc., 341714 (AA)
 3. Sukh Nal, Inc., 379714 (JHF)
 4. Precision Small Engine Company, Inc., 379796 (OHC)
- Refunds
 5. County of Los Angeles Auditor, 354449 (AA)
 6. Keystone Engineering Company, 350182 (AA)
 7. Putzmeister, Inc., 360005 (OHA)
 8. Cicso Systems, Inc., 358651 (GH)
 9. South Coast Medical Center, 330144 (EAA)
 10. Fry's Electronics, Inc., 376763 (GH)
 11. Minor Theatre Corporation, 308886 (JH)
 12. Frito-Lay, Inc., 377812 (OHC)
 13. Ford Motor Company, 334838 (OHA)
 14. General Instrument Corporation, 359342 (OHB)
 15. San Jose Sierra, LLC, 318320 (OH)
 16. Rohde & Schwarz, Inc., 328894 (OHB)

17. Corillian Corporation, 309527 (OH)
18. WFS Financial, Inc., 375276 (EAA)
19. Pegasystems, Inc., 298317 (OHB)
20. Mykrolis Corporation, 345607 (OHB)
21. Owens & Minor Distribution, Inc., 308841 (OHB)
22. ~~Capitol One Auto Finance, Inc., 341976 (OHC)~~
23. United Auto Credit Corporation, 344669 (EAA)
24. Discus Dental Software, Inc., 362188 (AS)
25. Paisano Publications, LLC, 372166 (AC)
26. Galtas Flooring Depot, LLC, 377567 (JHF)

G6 Special Taxes Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendations	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes- not participating in sub-items 1, 2 and 3

- Relief of Penalty
 1. Valero Marketing & Supply Company, 377709 (MT) – “CF”
 2. American Family Life Assurance Company, 378441 (ET) – “CF”
 3. Redwood Fire & Casualty Insurance Company, 377599 (ET) – “CF”
- Denial of Claim for Refund
 4. Luis Marmol, 357031 (EF)
- Relief of Interest
 5. Ultramar, Inc. 379720 (MT)
 6. Valero Refining Company – California, 379666 (MT)
- Denial of Relief of Interest
 7. Ultramar, Inc., 379720 (MT)
 8. Valero Refining Company – California, 379666 (MT)

G7 Special Taxes Matters – Credits, Cancellations, and Refunds

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendations	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes - not participating in sub-items 2, 3 and 4

- Refunds
 1. City of Los Angeles, 356140 (ET)
 2. Tokio Marine & Nichido Fire LTD, 339381 (ET) – “CF”
 3. Beecher Carlson Insurance Services, Inc., 381572 (ET) – “CF”
 4. Affirmative Insurance Company, 380986 (ET) – “CF”

There were no items for the following matters:

- G8 Property Tax Matters
- G9 Cigarette License Fee Matters
- G10 Legal Appeals Property Tax Matters

H. TAX PROGRAM NONAPPEARANCE MATTERS – ADJUDICATORY

H1 Legal Appeals Matters

- Petitions for Rehearing
 - 1a. United Parcel Service, Inc., 98724, 126831, 131381, 153034, 192709, 242411 (OH)
 - 1b. United Parcel Service, Inc., 98726, 131383, 131431, 153036, 207917, 242304 (EAA)
 - 1c. United Parcel Service, Inc., 272826 (CH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petitions Granted	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

- Cases Heard But Not Decided
 2. Pascucci, Inc., 254331 (GH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Partially Granted/Denied	Ms. Yee	Yes
	Mr. Leonard	No
	Ms. Steel	No
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

3. Hector Gonzalez, 251992 (AA)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Partially Granted/Denied	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

4. Canyon Motors, Ltd., 219451 (AS)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Partially Granted/Denied	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

5. Mikhail Obolsky, 186902 (BH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Partially Granted/Denied	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

➤ Matters for Board Consideration

6. Sierra Railroad Company, 287920, 288213 (JHF)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No Final Board Determination Taxpayer granted 30 days to submit post-hearing documentation, the Department 30 days to respond and the Appeals Division 30 days to prepare a recommendation to the Board.	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

H2 Franchise and Income Tax Matters

➤ Petitions for Rehearing

1. Argonaut Group, Inc., 287738

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Granted	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

2. BG Star Productions, Inc., 268579
Billy Wayne Blanks and Gayle H. Blanks, 268581

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayers' Petitions Granted	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

3. Kenneth A. Sauer and Eliza B. Sauer, 308089

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayers' Petition Denied	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

There were no items for the following matters:

H3 Homeowner and Renter Property Tax Assistance Matters

H4 Sales and Use Taxes Matters

H5 Sales and Use Taxes Matters – Credits, Cancellations, and Refunds

➤ Refunds

1. ~~Allergan Sales, Inc., 357255 (EA)~~
2. ~~Allergan Sales, LLC., 356791 (EA)~~
3. ~~Allergan Sales, LLC., 357254 (EA)~~
4. ~~Long Beach Acceptance Corporation, 198737 (EA)~~

H6 Special Taxes Matters

There were no items for this matter.

H7 Special Taxes Matters – Credits, Cancellations, and Refunds

➤ Refund

1. Aetna Life Insurance Company, 367182 (ET) – “CF”

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Claim Granted	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Not participating

There were no items for the following matters:

- H8 Property Tax Matters
- H9 Cigarette License Fee Matters
- H10 Legal Appeals Property Tax Matters

I. TAX PROGRAM NONAPPEARANCE MATTERS**I1 Property Taxes Matters**

➤ Audit

1. ~~Sprint Nextel Corporation (2737) - “CF”~~

➤ Board Roll Changes – “CF”

2. 2003, 2004, 2005 and 2006 State-Assessed Property Rolls

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendations	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Not participating

I2 Offers-in-Compromise Recommendations

1. Richard Mink

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendation	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

F. PUBLIC HEARINGS**F1 Property Taxes – State Assesseees’ Presentations on Capitalization Rates & Other Factors Affecting Values**

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Referred issue of trade secrets exposed in open session to Property Tax Committee to initiate the Interested Parties Process	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

F2 Proposed Adoption of Amendment to Sales and Use Tax Regulation 1571, Florist

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendation to adopt proposed amendment	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

CHIEF COUNSEL MATTERS**J. Rulemaking****J1 Update and Overview of the *Board of Equalization Rules for Tax Appeals***

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No action required	Ms. Yee Mr. Leonard Ms. Steel Ms. Chu Mr. Chiang/Ms. Mandel	

J2 Sales and Use Tax Regulation 1668, *Sales for Resale*

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendation	Ms. Yee Mr. Leonard Ms. Steel Ms. Chu Mr. Chiang/Ms. Mandel	Yes Yes Yes Yes Yes

K. Business Taxes

There were no items for this matter.

L. Property Tax

- Board Consideration of Findings and Decisions
 - L1 Broadwing Communications, LLC (7630), 359204

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Adopted Findings and Decision	Ms. Yee Mr. Leonard Ms. Steel Ms. Chu Mr. Chiang/Ms. Mandel	Yes Yes Yes Abstain Yes

- L2 Calpine Construction Finance Company (1132), 358542
 Delta Energy Center, LLC (1128), 358541
 Metcalf Energy Center, LLC (1133), 358540
 Pastoria Energy Facility, LLC (1131), 358544

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Adopted Findings and Decision	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Abstain
	Mr. Chiang/Ms. Mandel	Yes

- L3 Covad Communications Company (7706), 358128

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Adopted Findings and Decision	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Abstain
	Mr. Chiang/Ms. Mandel	Yes

- L4 Cricket Communications, Inc. (2762), 358157 & 359136

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Adopted Findings and Decision	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Abstain
	Mr. Chiang/Ms. Mandel	Yes

- ~~L5 High Desert Power Trust 2000-A (1127), 359070—Deferred~~

- L6 Lodi Gas Storage, LLC (198), 358341 & 359133

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Adopted Findings and Decision	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Abstain
	Mr. Chiang/Ms. Mandel	Yes

L7 Los Esteros Critical Energy Facility LLC (1143), 358545

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Adopted Findings and Decision	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Abstain
	Mr. Chiang/Ms. Mandel	Yes

L8 Southern California Edison Company (149), 359135

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Adopted Findings and Decision	Ms. Yee	No
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Abstain
	Mr. Chiang/Ms. Mandel	Not participating

L9 Southern California Gas Company, Inc. (149), 342132

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Adopted Findings and Decision	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Abstain
	Mr. Chiang/Ms. Mandel	Not participating

L10 SureWest Televideo (7961), 358815

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Adopted Findings and Decision	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Abstain
	Mr. Chiang/Ms. Mandel	Yes

M. Other Chief Counsel Matters**M1 2007-2008 Overview of FTB Appeals on the Horizon**

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No action required	Ms. Yee Mr. Leonard Ms. Steel Ms. Chu Mr. Chiang/Ms. Mandel	

M2 Self-Extinguishing Cigarettes

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Alternative 1	Ms. Yee Mr. Leonard Ms. Steel Ms. Chu Mr. Chiang/Ms. Mandel	Yes No No Yes Yes

ADMINISTRATIVE SESSION**N. Consent Agenda****N1 Retirement Resolutions**

- Arlo Gilbert
- Diane J. Valine
- Gloria Ledesma

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendations	Ms. Yee Mr. Leonard Ms. Steel Ms. Chu Mr. Chiang/Ms. Mandel	Yes Yes Yes Yes Yes

N2 Approval of Board Meeting Minutes

- October 11, 2006

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendations	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Not Participating
	Ms. Chu	Not Participating
	Mr. Chiang/Ms. Mandel	Yes

N3 Approval of 2007 Board Workload Plan - July through December

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Option B	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

N4 2007 Timber Advisory Committee Membership

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendations	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

O. Approval of Board Committee Meeting Minutes

O1 Legislative Committee

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved minutes as presented. The minutes can be accessed at: http://www.boe.ca.gov/meetings/legcommittee.htm	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

O2 Business Taxes Committee

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved minutes as presented. The minutes can be accessed at: http://www.boe.ca.gov/meetings/btc2007.htm	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

O3 Customer Services and Administrative Efficiency Committee

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved minutes as presented. The minutes can be accessed at: http://www.boe.ca.gov/meetings/custsrv/custsrv07.htm	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

P. Other Administrative Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No action required	Ms. Yee Mr. Leonard Ms. Steel Ms. Chu Mr. Chiang/Ms. Mandel	

P1 Executive Director's Report

1. Strategic Plan Update
2. Cal Aware and PRA Requests Status Update
3. Status Report on Pro Bono Program
4. Web Services Unit Report

P2 Chief Counsel Report

1. Status of Appeals – Comprehensive Report
2. Report on Tobacco Master Settlement Agreement Litigation

P3 Deputy Directors' Reports

1. Sales and Use Tax
 - Status of e-Services
 - Status of Retail Licensing Enforcement

2. Property and Special Taxes
 - Status of Valuation Studies
 - Status of Cigarette Tax (excise and sales) on Invoices of Out-of-State Purchases
3. Administration
 - Status of CEA Positions
 - Windows Update
 - Report on BOE Budget Issues

ADJOURNED

UNOFFICIAL