



## STATE BOARD OF EQUALIZATION

450 N STREET, SACRAMENTO, CALIFORNIA  
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0080  
916-322-2270 • FAX 916-324-3984  
[www.boe.ca.gov](http://www.boe.ca.gov)

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, Room 121, Sacramento

## PRELIMINARY RECORD OF BOARD ACTION

**March 20, 2007**

The following is a preliminary record of Board actions taken at the March 20, 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 Joann Richmond at (916) 322-1931 or e-mail: [Joann.Richmond@boe.ca.gov](mailto:Joann.Richmond@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.

### ORAL HEARINGS

#### A. HOMEOWNER AND RENTER PROPERTY TAX ASSISTANCE HEARINGS

There were no items for this matter.

**B. CORPORATE FRANCHISE AND PERSONAL INCOME TAX HEARINGS**

B1. M. J. Hannigan and S. A. Hannigan, 346086

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

B2. Taiheiyo Cement USA, Inc., 332855 - Postponed to May Sacramento

**C. SALES AND USE TAX APPEALS HEARINGS**

C1. Parquette Industries, Inc., 283835 (JH)

<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

C2. Johnny L. Morris, 307080 (KH)

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

## C3. Daugherty and Daugherty, Inc., 311686 (KH)

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

## C4. Edwin Yonan, 222794 (KH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Claim Partially Granted/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:**

- D. Special Taxes Appeals Hearings
- E. Property Tax Appeals Hearings

**F. PUBLIC HEARINGS**

These items were scheduled for the afternoon session.

**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 Notices Sent – No Response
  1. Shaukat Maredia, 281738, 281739, 282003 (ET & ARH)
  2. Triad ML Marketing, Inc., 287326 (OHB)
  3. Computerworks of Sacramento, Inc., 336131 (KH)
- Hearing Notices Sent – Appearance Waived
  4. Monterey Information Technologies, 308725 (GHC)

5. Desert Sky Charter, Inc., 282883 (UT)
- Petition for Release of Seized Property
6. Wilson Lai, 388071 (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
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

- Decisions
  1. Mohammed Amin, 283192
  2. Keith C. Beard, 342165
  3. Butch Berry, 344963
  4. Intech, LP, 350466
  5. Robert J. Kavanaugh (Deceased), 348937
  6. Patricia Mosby, 312756, 315341, 330539
  7. Michael W. Peterson, 349310
  8. Bryon E. Vournazos, 341973
  9. Alex Walker, 350032
  10. Daniel Beckley, 339528

### G3 Homeowner and Renter Property Tax Assistance Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendations  No Final Determination on Sub-items 1	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

- Decisions
  1. ~~Joyce Coleman, 349374~~
  2. Bexie C. Elliott (Deceased), 348655
  3. Florin Gruia, 345695
  4. Dianne Johnson, 350281
  5. Vernon L. Just, 347712
  6. Bertha Maciel, 348960
  7. Robert G. Maldonado, 361008
  8. Iosif Milgram, 362196
  9. Tinnette Taylor, 359816

**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. Perkinelmer Instruments, Inc., 311274 (EA)
  2. Harper Collins Publishers, Inc., 354514 (OHB)
  3. Bill Herigstad, 296293 (EH)
  4. Gene Johnson, 361959 (BH)
  5. Viviana Norma Magee, 379938 (CH)
  6. United Airlines, Inc., 220984 (OHA)
- Relief of Penalty/Interest
  7. IAC Search & Media, Inc., 384781 (CH)
- Denials of Claims for Refund
  8. Vernon C. Sorenson, MD PC, 382231 (UT)
  9. Nativeson Media, Inc., 383800 (AS)

**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
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes – not participating on sub-items 5 & 7

- Refunds
  1. Point.360, 327443 (AC)
  2. Citizen Watch Company of America, Inc., 378295 (AS)
  3. Ace Cogeneration Company, LP, 386752 (EH)
  4. Century Theatres, Inc., 382748 (JH)
  5. Mercedes-Benz USA, LLC, 373139 (KH)
  6. Janssen Pharmaceutica, Inc., 382981 (OHB)
  7. Verizon Wireless (Vaw), LLC, 206280 (OHB)
  8. Nativeson Media, Inc., 245535 (AS)
  9. Veritas Software Global Corporation, 311405 (GH)
  10. Onyx Acceptance Corporation, 215631 (EAA)
  11. International Demographics, Inc., 313115 (OHC)
  12. Harley-Davidson Credit Corporation, 331820 (OHA)

**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 and 3

- Relief of Penalty
  1. Hudson Insurance Company, 355861 (ET) – “CF”
  2. Pacific Groservice, Inc., 378399 (ET)
  3. Preferred Employers Insurance Company, 384861 (ET) – “CF”

**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	Not Participating

- Refunds
  1. ING USA Annuity & Life Insurance Company, 329453 (ET) – “CF”
  2. New York Life Insurance Company, 379716 (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**

- Hearing Notice Sent – Appearance Waived
  1. Lynne Meredith, 241993 (EA)

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

- Case Heard But Not Decided
  2. General Electric Capital Corporation, 104862 (OHA)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No Final Determination	Ms. Yee	No
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	No
	Mr. Chiang/Ms. Mandel	Not Participating

- Matter for Board Consideration
  3. Paragon Industries, Inc., 219180, 246246 (KHO)

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

## H2 Franchise and Income Tax Matters

- Decisions
  1. ~~Affiliated Funding Corporation, 317945~~
  2. ~~Downey Toy Company, 306793~~

## 3. Yichi Gu, 318261

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

## ➤ Matter for Board Consideration

## 4. Angelina Mike, 262040

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

**H3 Homeowner and Renter Property Tax Assistance Matters**

## ➤ Decisions

## 1. Linda Bradley, 354190

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

## 2. Marcos Prieto, 339280

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

**H4 Sales and Use Taxes Matters**

## ➤ Relief of Penalty/Interest

## 1. Freeman Decorating Company, 361420 (OHC)

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

## 2. Films For the Humanities &amp; Sciences, 377739 (OHB)

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

## ➤ Denials of Claims for Refund

## 3. Edwin M. Culver, 350298 (GHC)

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

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

## ➤ Credits and Cancellation

## 1. Cirilo Montes, 361150 (EH)

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

## 2. Infinity Material Management Solutions, 379564 (GH) - Pulled

## ➤ Refunds

## 3. Kawasaki Motors Corporation USA, 353580 (EAA)

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

## 4. Waveprecision Corporation, 266539 (OHB)

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

## 5. Westamerica Bank, 374792 (JH)

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

## 6. Revlon Consumer Products Corporation, 355893 (OHB)

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

## 7. Kyphon, Inc., 350261 (GH)

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

## 8. Infinity Material Management Solutions, 243831 (GH) – Pulled

## 9. TASQ Technology, Inc., 355544 (KH)

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

## 10. Puget Sound Leasing Company, Inc., 339181 (OH)

<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	Yes

## 11. Universal Security System, Inc., 374229 (EA)

<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	Yes

## 12. Lockheed Employment Services, Inc., 355105 (AC)

<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:**

- H6 Special Taxes Matters
- H7 Special Taxes Matters – Credits, Cancellations, and Refunds
- H8 Property Tax Matters
- H9 Cigarette License Fee Matters
- H10 Legal Appeals Property Tax Matters

**I. TAX PROGRAM NONAPPEARANCE MATTERS****I1 Property 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	Not participating

➤ Board Roll Changes – “**CF**”

1. 2003, 2004, 2005 and 2006 State-Assessed Property Rolls

**I2 Offers-in-Compromise Recommendations**

<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

1. Norris Strauch
2. Barry Albert, Karen Albert and Design Resources, Inc.
3. Douglas Kato
4. Trademark Communications
5. Larry Beckman

**BOARD MEETING RECONVENES AT 1:30 P.M.\*****ORAL HEARINGS****C. SALES AND USE TAX APPEALS HEARINGS**

C5. Fassel Mahmoud Elder, 197550 (KH)

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

C6. Jess James Gallegus, 235814, 252210 (CH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Denied	Ms. Yee	Yes
	Mr. Leonard	Absent
	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.

**F. PUBLIC HEARINGS****F1 Business Taxpayers' Bill Of Rights Hearings**

Individuals have the opportunity to present their ideas, concerns, and recommendations regarding legislation, the quality of agency services, and other issues related to the Board's administration of its tax programs. At the Business Taxes hearings you can comment on the administration of sales and use taxes, environmental fees, fuel taxes, and excise taxes.

<u>DECISION</u>	<u>MEMBER</u>
No Action Required	Ms. Yee Mr. Leonard Ms. Steel Ms. Chu Mr. Chiang/Ms. Mandel

**F2 Property Taxpayers' Bill Of Rights Hearings**

Individuals have the opportunity to present their ideas, concerns, and recommendations regarding legislation, the quality of agency services, and other issues related to the Board's administration of its tax programs. At the Property Taxes hearings you can comment on the property taxes programs and laws administered by the Board, and identify ways to resolve any problems identified in the Property Taxpayers' Advocate's Annual Report.

<u>DECISION</u>	<u>MEMBER</u>
No Action Required	Ms. Yee Mr. Leonard Ms. Steel Ms. Chu Mr. Chiang/Ms. Mandel

**F3 Proposed Adoption of Amendment to Sales and Use Tax Regulation 1603, *Taxable Sales of Food Products***

Proposed revisions to Regulation 1603 are regarding the application of tax to charges for mandatory and optional gratuities.

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

**F4 Proposed Adoption of Sales and Use Tax Regulation 1671.1, *Discounts, Coupons, Rebates, and Other Incentives***

Proposed adoption of Sales and Use Tax Regulation 1671.1 to clarify: (1) the general application of tax to transactions involving discounts, coupons, rebates and other incentives; and (2) the specific application of tax to revenue from discounts, coupons, rebates and other incentives that retailers receive from persons other than purchasers.

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

**CHIEF COUNSEL MATTERS****J. Rulemaking****J1 *Board of Equalization Rules for Tax Appeals Chapter 3: Property Tax***

The *Board of Equalization Rules for Tax Appeals* provides comprehensive guidance regarding the administrative and appellate review processes for the tax programs administered by the Board.

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No Final Determination	Ms. Yee	
Board deferred consideration to the April 24-25, 2007 Board Meeting	Mr. Leonard	
	Ms. Steel	
	Ms. Chu	
	Mr. Chiang/Ms. Mandel	

**Section 100 Change to Regulation****J2 *Regulation 1802, Place of Sale and Use for Purposes of Bradley-Burns Uniform Local Sales and Use Taxes***

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

**K. Business Taxes**

There were no items for this matter.

**L. Property Tax**

- Board Consideration of Findings and Decisions
  - L1 High Desert Power Trust 2000-A (1127), 359070

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

**M. Other Chief Counsel Matters**

- M1 ~~Bankruptcy Update – Comprehensive Report~~

**ADMINISTRATIVE SESSION****N. Consent Agenda**

- N1 Retirement Resolutions
  - Lynn Y. Floria
  - Sherry L. Gibson
  - Robert N. Landes
  - Waymond Y. Lee
  - Rosemarie Munoz
  - Mark Steinberg

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

- N2 Approve time extension to San Diego County to complete and submit 2007-08 Local Assessment Roll, pursuant to Revenue and Taxation Code section 155

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

- N3 Approval of Board Meeting Minutes

- November 15, 2006
- November 20, 2006
- November 21, 2006
- December 12, 2006
- December 13, 2006

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

- O. Approval of Board Committee Meeting Minutes  
O1 Legislative Committee

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

## O2 Property Tax Committee

<b><u>DECISION</u></b>	<b><u>MEMBER</u></b>	<b><u>BOARD VOTE</u></b>
Approved minutes as presented. The minutes can be accessed at: <a href="http://www.boe.ca.gov/proptaxes/tcwplan07.htm">http://www.boe.ca.gov/proptaxes/tcwplan07.htm</a>	Ms. Yee	Yes
	Mr. Leonard	Absent
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

## P. Other Administrative Matters

## P1 Executive Director's Report

## 1. Strategic Plan for Approval

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

## 2. Status Report of Retail Licensing Enforcement

<b><u>DECISION</u></b>	<b><u>MEMBER</u></b>
No Action Required/Update Only	Ms. Yee Ms. Steel Mr. Leonard Ms. Chu Mr. Chiang/Ms. Mandel

**P2 Chief Counsel Report**

## 1. Status of Settlement Division - Comprehensive Report

<b><u>DECISION</u></b>	<b><u>MEMBER</u></b>
No Action Required/Update Only	Ms. Yee Ms. Steel Mr. Leonard Ms. Chu Mr. Chiang/Ms. Mandel

**P3 Deputy Directors' Reports**1. **Sales and Use Tax**

1. There were no items for this matter.

2. **Property and Special Taxes**

1. There were no items for this matter.

3. **Administration**

1. Finance Letter No. 1-Board of Equalization-Individual Rate Building for Approval+

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

- 2. Financial Information System for California (FI\$Cal) Project Update
- 3. Curtainwall Update
- 4. Budget Update

<b><u>DECISION</u></b>	<b><u>MEMBER</u></b>
No Action Required/Update Only	Ms. Yee Ms. Steel Mr. Leonard Ms. Chu Mr. Chiang/Ms. Mandel

**ADJOURNED**

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