

STATE BOARD OF EQUALIZATION



Appeal Name: James J. Martin
 Case ID: 574254 ITEM #: H2.3
 Date: April 24, 2013 Exhibit No: 4.6
 TP FTB DEPT PUBLIC COMMENT

Appeal to FTB

James Martin <...@...com>
 To: jmartin@...com, Andrew Martin <...@...com>

Tue, Apr 23, 2013 at 3:37 PM

April 25, 2013

State Board of Equalization
 Board Proceedings Division
 Sacramento, California 94279

TAXPAYER EXHIBIT

H2.3
 April 24, 2013
 James J. Martin
 574254

SUBJECT: Appeal of James Martin - Case Number 574254

In regard to my 2005 tax appeal, case number 574254, I have included information in response to my last hearing with the reviewing board.

It was during my last appearance before the reviewing board that the the Franchise Tax Boards representative requested that I supply the panel with a letter from my governmental body as to their knowledge of my tribal residency. It was during period of 2005 that our current Chairman was the liaison between the Morongo Band of Mission Indians and the tribal planning commission, of which I was the vice chairman of this committee. I requested a letter from the Tribal Council requesting a letter relating to my residency during the aforementioned time period. The chairman himself completed a formal letter stating that in addition to being a tribal member that I had resided on this reservation. This was during the time period that the reservation was in the process of preparing and developing the casino and hotel complex which now stands completed. This was daunting task that required the full participation of the Planning Commission to assist in its timely completion. It was among the elements required that this commission was tasked with the writing of a land use document to aid in preparing the ground and infrastructure that this project required. This was the first land use document prepared by any tribal government in the wested United States, and has now been used as an example by many other tribes as a guide for many other Native American Nations to aid in their own economic development projects.

There is in addition to the documentation presented by the principal governing body for my reservation additional letters presented by various departments of the tribe that I have assisted in different forms of work of training to develop what I feel is a truly professional organization that will contribute to the tribe and the surrounding communities. It is among these various tribal departments that have included our Economic Development which along the planning commission is responsible for all land use and building projects both on the reservation, but assisting other Native American Nations in their own economic growth. In addition to this I also provided security and law enforcement training to the security and fire personnel employed on tribal lands. There are approximately in excess of two hundred and fifty personnel in this group which includes the fire department, the reservation patrol with is charged with the security for both the residential, common areas, business sites and the open range areas of the reservation, and the security/EMT personnel on the hotel and casino grounds. In addition to these duties I attend on a regular basis conferences and business concerns throughout the state as well as other sites both with the United States and other foreign countries.

I have additionally attached a letter from my cardiologist as it relates to my cardiovascular condition which relates to my limited condition of movement as to why I have resided on the reservation with relatives during the above mentioned periods. I have many relatives on the reservation, and have stayed with these relatives when on tribal lands. The principle of these was my aunt Helen Black who I had been close to since I was a child. She and my mother were extremely close and always allowed us to stay at her residence on the reservation. I had appraised the original state representative, (Mr Ethan Cohen) that my aunt had passed away prior to 2005, but that it was her wish

t
that I could stay with the family whenever possible. This relationship has always been close with her immediate family who are both my cousins, but close friends as well. In the custom and tradition of our tribes history it has always been a hallmark to open ones home to family members which she had always graciously done. This home is still owned by her children and has continued to be referred to as "Helen's House".

I hope that this information has clarified any doubts as to my residence on the reservation of the Morongo Band of Mission Indians and further in the various capacities that I have hopefully helped in improving the lives of the tribal membership. They are for the greater part a loving and caring people who have opened hearts and home to family members. The residences that I resided in the reservation are those that reflect the generosity that is a fundamental figure of the tribes identity.

I hope that this information clearly illustrates that the majority of my time was spent on the Morongo Reservation, and that I have met all of the requirements for residency on the reservation of the Morongo Band of Mission Indians. I additionally hope that the aforementioned documented information have addressed any concerns or misunderstandings that may have occurred. Thank you for your time and consideration in this very important matter.

sincerely,

James Martin

**MORONGO
BAND OF
MISSION
INDIANS**



A SOVEREIGN NATION

August 27, 2012

California State Franchise Tax Board
Attn: Ms. Claudia Madrigal
P. O. Box 942879
Sacramento, Ca 94279

Ms. Madrigal,

I am writing to inform you that James Martin is a Morongo Band of Mission Indians tribal member. Mr. Martin served on the Tribe's Planning Commission in 2005. It is my understanding that while he served on the Tribal Planning Commission in 2005, Mr. Martin stayed either with his aunt, Helen Black at _____, California or with his cousin, Theda St. Marie at _____. Both of these addresses are located on the Morongo Band of Mission Indians' reservation. It is also my understanding that in 2005, the Planning Commission held as many as two or three meetings per week in order to conduct the Tribal Planning Commission business and that Mr. Martin attended those meetings. If you have any questions regarding this matter, please feel free to contact me at _____.

Sincerely,

Robert Martin
Chair

**Morongo
Reservation Patrol
Public Safety Division**

March 26, 2010

March 25, 2010

To Whom It May Concern,

I am the Chief of Tribal Security for the Morongo Band of Mission Indians. It was in the area of Law Enforcement and terrorism training that Mr. James Martin, provided extended training, seminars and conferences during 2005 and 2006, for our security staff. The training provided was well received and aided in the ongoing improvement for our services to the tribal residents.

I have met with Mr. Martin on numerous occasions to discuss the aforementioned issues and how the quality of our service and knowledge can be improved. The ongoing upgrades to our security have been greatly appreciated and I look forward to continuing our working relationship in the future.

Sincerely,

Mike Levine

Chief Mike Levine
Terrorism Liaison Officer
Law Enforcement Division
47350 Foothill Road
Banning, CA 92220
OFF: (951) 755-5302
Fax: (951) 755-5127

MORONGO GAMING AGENCY



March 25, 2010

To Whom It May Concern:

I am the Executive Director of the Morongo Gaming Agency, an independent part of The Morongo Band of Mission Indians Tribal Government. I oversee Tribal Security, a department of 166 Security personnel and part of my duty is to provide training for Security.

I hired Mr. Jim Martin as a Security Consultant to provide training. I met with Mr. Martin at our Casino numerous times to go over class content, class outlines and subject matter.

Mr. Martin and Associates put on numerous training sessions for all security personnel, at various times of the day and night so as to cause the least disruption of service.

This training was recommended by the Department of Homeland Security and was excellent.

If I may be of further assistance please call me at (951) 755-5340 ext. 23502.

Sincerely,

A handwritten signature in cursive script that reads "Jerome J. Schultze".

Jerome J. Schultze, Executive Director
Morongo Gaming Agency

MORONGO
BAND OF
MISSION
INDIANS



March 26, 2010

To Whom It May Concern:

I am writing this letter in regards to Jim Martin, a Morongo Band of Mission Indians (MBMI) Tribal Member and a MBMI Planning Commission member. The Planning Commission focuses on several tasks that include researching new development projects for the tribe. In this capacity, Mr. Martin does incur expenses mostly related to travel expenses and lodging.

Please feel free to contact me at 951-755-5220 if you have any further questions.

Sincerely,

Roger Meyer, CEO
Morongo Band of Mission Indians
12700 Pumarra Rd.
Banning CA 92220

Darel J. Benvenuti, MD, FACC, FSCAI
Thomas G. Benvenuti, MD, FACC
Ray S. Gandhi, MD, FACC, FSCAI
Subbarao V. Myla, MD, FACC, FSCAI
Rajesh Banker, MD, MPH



520 Superior Avenue, Suite 330 Newport Beach, CA 92663 Tel: 949/478-7373 Fax: 949/ 650-2898
11100 Warner Avenue, Suite 360 Fountain Valley, CA 92708 Tel: 714/ 444-4041 Fax: 714/ 434-391

February 26, 2013

Re: Martin, James (09/23/1946)

To whom it may concern

Mr James Martin has a leak in his aortic valve placed in June 1995. He needs to be closely watched for his valve condition with periodic testing to determine the need for valve replacement. Any questions please call my office thank you.

Electronically Authenticated by:

Subbarao Myla MD 02/26/13 @4:35 PM

SUBBARAO V. MYLA, M.D., FACC, FSCA
351 HOSPITAL ROAD, SUITE 610
NEW PORT BEACH, CA 92663

(949) 722-2411 TEL.
(949) 850-4988 FAX

DEA # AM 2782250
LIC # A044935

NAME James Martin AGE _____
ADDRESS _____ DATE 1/7/2008
Rx ILLEGAL IF NOT SAFETY BLUE BACKGROUND

B To whom it may concern

Mr. Martin has a leak in his
aortic valve placed in June
1995. He needs to be closely
watched for his valve
condition with periodic
testing to determine the
need for valve replacement

Refill _____ times

DO NOT SUBSTITUTE Prescription

To ensure brand name dispensing, check and initial box.



7BCD1406116

August 30, 2012

State Board of Equalization
Board Proceedings Division
Attn: Claudia Madrigal, Appeals Analyst
P.O. Box 942879, MIC: 80
Sacramento, California 94279-0080

SUBJECT: Appeal of James J. Martin - Case Number 574254

Dear Ms. Madrigal,

In regard to my appeal of my tax appeal, case number 574254, I have included information in response to your questions.

Your letter related that the reviewing Board requested additional documentation to assist in determining my appeal. In response to this request I sought out the principal governing body for the Morongo Band of Mission Indians, the current elected tribal council. I am an elected member of the Morongo Planning and Economic Development Department for my tribe and serve in the capacity of Vice Chairman. This department is responsible for all projects that are either in the process of development or those that have been determined to be potential endeavors for the tribe's economic solvency. We, as previously indicated, an elected branch of our tribal government is mandated by the trip to report to the reservation and work directly with our Tribal Council. Our current Chairman is Robert Martin, who has held a position on our Tribal Council for many years and is a resident of the Morongo Reservation. Additional information has been provided by Mr. Robert Martin, which is attached. As you will note both he and myself share the same last name, but this is a coincidence, as my surname is from my father who is not of American Indian descent. Our tribal chairman is noted for his honesty and integrity, as are those other individuals who have provided letters in support of my appeal.

In past correspondence with the Franchise Tax Board, I have related that various duties and responsibilities of the Morongo Planning and Economic Department, and it was during my appearance before the Hearing Board that I displayed many of the projects and documents that I have assisted in preparing. Other tribal governments to further their own planning and economic development projects have utilized this work. This has been no small task as many of these documents are hundreds of pages of detailed

descriptions of environmental requirements, land usage, building codes, capital improvements, circulation elements, housing authority issues, conservation and natural resources, safety elements, etc. As issues are always in flux in these aforementioned duties it has become an enormous challenge to maintain these services so that the tribe can function and hopefully continue to grow. This is a full time job for each member of the department to maintain existing development and evaluate future possibilities. In addition to the work on the reservation, other members and myself attend various conferences and planning projects with other Tribal governments as part of our regular work.

In addition to those noted duties I also provide training to our own tribal security, patrol, fire, and emergency services personnel to aid in increasing the professional status of these departments. These units have over two hundred and fifty personnel assigned to their departments and on average I would give training for approximately ten individuals per week, as their scheduling made them available. This training included officer safety, firearm training, emergency control issues, natural disaster preparedness, terrorist concerns, fire safety, crowd control, and legal issues. The training is encouraged many of our personnel intend to seek professional careers in fire and police service.

In addition to the aforementioned duties and assignments I have worked on various other tribal committees, including: election, enrollment, and safety committees. It has only been a few years since the Morongo Reservation has made the transition from a very poor community to being the largest provider of employment in San Bernardino County. I am in a small part attempting to assist the growth and well being of the tribal membership and to aid in any skills or knowledge that I have able to acquire during my life. In regards to previous submittals in regard to this issue there have been some mistakes that I was not aware of at the time that I submitted them; however, these have been the issue with the homeowners exemption. In each step of this process I have sought the advice of others when I enquired as to this issue, but I like many others when seeking information from either a governmental or private entity have been given wrong or erroneous information. My son, James' statement was not made to mislead regarding his physical condition in my assisting him financially. I did assist him, as he had accumulated many debts and his physical health was deteriorating to the point that shortly after he is now permanently disabled and unable to work.

In regard to the issue of having my tribal and banking information directed to the residence in Huntington Beach was done for the sake of identity

safety. I have again attached a copy of the ongoing mail theft investigation that was given to the membership. This is a problem that has plagued the reservation and surrounding community for well over thirty or more years, and is still occurring today. My own identity and credit have been stolen on two occasions and with my being gone at times on tribal matters I believed that the only sound position was to have them directed to my son and daughter who would be able to alert me if the need should arise. Having been in law enforcement for approximately twenty-five years I have assisted countless victims, but until you become a victim yourself you quickly do everything to protect your own identity. I have seen on a number of occasions where tribal mailboxes have been torn out of the ground completely and stolen. It has been common knowledge in the community that many residents on the reservation still have their membership checks delivered to their homes.

I have also included my physician's cardiovascular evaluation of my condition. I cannot drive for protracted periods of time and the reservation has a medical clinic on site that can provide medical care, as needed along with our own EMT personnel on the Tribal fire department. It is an approximate two hundred mile round trip from the reservation to the city of Huntington Beach. In attending meetings with other reservations that are not a short distance away or come to our office I elect to always utilize air travel. I am a member of the Tribal Seniors program and have traveled to Orange County on a number of occasions for various events with transportation provided in the Tribal travel bus with an EMT accompanying the elders for their health concerns.

I hope that this information has clarified any doubts as to my residency on the reservation of the Morongo Band of Mission Indians and in the capacity that I worked on various duties and programs to help in improving the lives of the tribal membership. They are for the most part a loving and caring group of people who open their hearts and homes to family members. The residences that I resided in on the reservation are those reflect the generosity that is a capstone of our tribe's identity. They are families with loving individuals who afforded me the opportunity to share their lives and learn more of my own heritage. These family residences have remained in the care of multiple generations of family members who I would not dishonor, but have always sought to enhance the lives of all of our members and the surrounding community. I take this same feeling for my own children who both reside in the residence in Huntington Beach, and as they were attending school I allowed them to use my ATM card to help them with their financial needs.

In closing, I again hope that I have addressed any concerns or misunderstandings that may have occurred and if for any reason please feel free to contact me for anything that you should require.

Again, I affirm that that I have met all of the requirements for residency on the reservation of the Morongo Band of Mission Indians.

Sincerely,

James J. Martin

Case number 574254



August 10, 2006

URGENT ALERT REGARDING MAIL THEFT ON RESERVATION

Dear Tribal Members:

Recently members living on the Reservation have had mail stolen from their mailboxes. One Tribal member reports that various items have been ordered in her name as a result of the theft of mail. There is also the chance that identity theft could occur when mail is stolen and your personal information is obtained from it.

We urge you to purchase and install locking mail boxes to make it more difficult for anyone to take your mail. These mailboxes are available at many hardware and home improvement stores and can be easily installed at your curb.

You should also be aware of any suspicious activity occurring near your mailbox and report any suspected theft of mail immediately to the Sheriff's office. You can also report mail theft to the Postal Inspectors at

POSTAL INSPECTION SERVICE
PO BOX 2000
PASADENA CA 91102-2000

Phone : 626-405-1200
Fax : 626-405-1207

In addition, you can report the theft on-line by going to the web page for reporting mail theft which is:

<https://www.usps.com/postalinspectors/mailthft/default.htm>

Or, you can go directly to the on-line mail theft reporting form at:

<https://www.usps.com/postalinspectors/mailthft/mlntrcvd.htm>

The Tribal Council met with Captain Wade and Detective Patterson to discuss this problem and request that it be made a priority for the Sheriff's Department. They also suggest that to prevent identity theft you purchase a shredder and shred any credit card offers that come in the mail, as well as any other similar offers that might be sent to you. This will prevent anyone else from picking up these offers in your trash and taking advantage of the offers in your name.

This is a very serious matter and, in an attempt to stop the problem, we are excluding from the Reservation the people who are suspected of being involved. However, there may be others who attempt to do the same thing, so we urge you to take immediate steps to protect your own mail.

Please do not hesitate to contact us if you have any questions about these matters.

Sincerely,

A handwritten signature in black ink, appearing to read "Maurice Lyons", written over a white background.

Chairman Maurice Lyons on behalf of
The Morongo Tribal Council

MORONGO
BAND OF
MISSION
INDIANS



Planning & Economic
Development Dept.
245 N. Murray Street
Suite C
Banning, CA 92220
P 909-849-8807
F 909-922-8146

MORONGO
BAND OF
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INDIANS



JAMES MARTIN
PLANNING COMMISSION VICE CHAIRMAN

12700 PUMARRA ROAD, BANNING, CA 92220
951-755-5100 • FAX: 951-922-8146

Dear Mr. Martin:

As a result of the December 14, 2002 'Special Election', you have been selected to serve as a member of the Morongo Band of Mission Indians Planning Commission for the 2003-2005 term. The staff of the Department of Planning and Economic Development would like to cordially welcome you to the membership of the Planning Commission and looks forward to working with you as we embark upon pursuit of the Tribe's planning mission.

The first meeting of the Planning Commission is scheduled for January 22, 2003 at 1:00 p.m. in the Conference Room of the Planning and Economic Development Department at 245 N. Murray St., Ste. C, in Banning. At the meeting a general description of your role and the duties and guidelines of a Planning Commissioner will be presented by Allen J. Parker, Chief Administrative Officer, and the staff of the Planning and Economic Development Department will be introduced.

The position to which you have been elected is extremely important in its advisory capacity to the Tribal Council relative to Tribal land use and development matters. During your tenure, you will be responsible for the preparation, periodic review and revision of a comprehensive, long range general plan for all Tribal lands and its associated elements (re. Land Use, Open Space, Conservation, Housing, Circulation, Safety, Seismic Safety, and Public Facilities), and the annual review of the Capital Improvement Program of the Tribe.

The task will be both arduous and rewarding. If I may be of assistance at any time during these processes, please do not hesitate to contact me at (909) 849-8807 at your convenience. Again, welcome to the Morongo Band of Mission Indians Planning Commission and the environmental tasks at hand.

Very Truly Yours,

A handwritten signature in cursive script, reading "Franklin A. Dancy".

Franklin A. Dancy
Project Manager

cc: Allen J. Parker, CAO
Thomas Linton, Director
Karen Woodard, Project Manager
Britt Wilson, Project Manager