



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

BETTY T. YEE
First District, San Francisco

SEN. GEORGE RUNNER (RET.)
Second District, Lancaster

MICHELLE STEEL
Third District, Rolling Hills Estates

JEROME E. HORTON
Fourth District, Los Angeles

JOHN CHIANG
State Controller

KRISTINE CAZADD
Interim Executive Director

STATE BOARD OF EQUALIZATION MEETING
450 N Street, Room 121, Sacramento
May 24-25, 2011

PRELIMINARY RECORD OF BOARD ACTIONS

Tuesday, May 24, 2011

The following is a preliminary record of Board actions taken at the May 24-25, 2011 Sacramento 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 email: Joann.Richmond@boe.ca.gov. Please be advised that material containing confidential taxpayer information cannot be publicly disclosed.

Board Meeting

A. Homeowner and Renter Property Tax Assistance Hearings
There are no items for this matter.

B. Corporate Franchise and Personal Income Tax Hearings

B1. Royal Housing, Inc., 484677

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's appeal denied.	Mr. Horton	Yes
	Ms. Steel	No
	Mr. Runner	No
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

B2. Estate of Eva M. Lindskog (Dec'd), 466455

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's appeal denied.	Mr. Horton	Yes
	Ms. Steel	No
	Mr. Runner	No
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

B3. ~~Kamleshwar C. Gunsagar and Anita Gunsagar, 484764~~B4. ~~Morgan Garnett, 491096~~

B5. Michael Reznitsky, 552490

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's appeal partially granted/denied.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

B6. Dennis E. Maddix and Martha Maddix, 552996

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's appeal denied.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

Board Member Annual Photograph

State Assessed Properties Value Setting**Property Tax Matter - 'CF'**

Electric Generation Facilities
SBE Company Nos. 1100-1153

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Value Recommendations.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes

Energy Companies
SBE Company Nos. 101-198

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Value Recommendations.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes

Pipeline Companies
SBE Company Nos. 402-490

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Value Recommendations.	Mr. Horton	Yes
	Ms. Steel	Yes, except not participating in sub-items 465, 467, 480, 486 and 488
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes

Railroad Companies
SBE Company Nos. 800-899

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Value Recommendations.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes

Radio Telephone and Paging Companies
SBE Company Nos. 3002-3434

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Value Recommendations.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes

Interexchange Telephone Companies
Company Nos. 2014-8103

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Value Recommendations.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes

Wireless Telephone Companies
SBE Companies Nos. 2532-2780

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Value Recommendations.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes

Local Exchange Telephone Companies
SBE Company Nos. 201-330

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Value Recommendations.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes

C. Sales and Use Tax Appeals Hearings

C1. Orasure Technologies, Inc., 334390 (OH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition denied.	Mr. Horton	Yes
	Ms. Steel	No
	Mr. Runner	No
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

C2. Parminder Kaur Walia and Surenderpal Singh Walia, 489616 (CH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition denied.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

D. Special Taxes Appeals Hearing

This item is scheduled for Wednesday, May 25, 2011.

E. Property Tax Appeals Hearings

There are no items for this matter.

F. Public Hearings

These items are scheduled for Wednesday, May 25, 2011.

Tax Program Nonappearance Matters

The following items are scheduled for Wednesday, May 25, 2011.

- G. Tax Program Nonappearance Matters – Consent
- H. Tax Program Nonappearance Matters – Adjudicatory
- I. Tax Program Nonappearance Matters

Chief Counsel Matters

- J. Rulemaking
This item is scheduled for Wednesday, May 25, 2011.

There are no items for the following matters:

- K. Business Taxes
- L. Property Taxes
- M. Other Chief Counsel Matters

Administrative Session

- N. Consent Agenda
These items are scheduled for Wednesday, May 25, 2011.
- O. Adoption of Board Committee Reports and Approval of Committee Actions
There are no items for this matter.
- P. Other Administrative Matters
These items are scheduled for Wednesday, May 25, 2011.
- Q. **Closed Session**



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Board Meeting

C. Sales and Use Tax Appeals Hearings

C3. Brent Bolthouse, 470152 (AS)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition denied.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

C4. Andrea J. Russo, 402580 (GH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition denied.	Mr. Horton	Yes
	Ms. Steel	No
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

D. Special Taxes Appeals Hearing

D1.a Nghia Ngoc Nguyen, 331258 (ET)

D1.b Nghia Ngoc Nguyen, 333770, 351779 (ET)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition partially granted/denied.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

F. Public Hearings

F1. Timber Harvest Values

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendation.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

F2. Proposed Amendments to Regulation 1533.2, *Diesel Fuel Used in Farming Activities of Food Processing* and Regulation 1598, *Motor Vehicle and Aircraft Fuels*

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendation.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

F3. Proposed Amendments to Regulation 2558.1, *Wine*

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendation.	Mr. Horton	Yes
	Ms. Steel	No
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

F4. Proposed Amendments to Regulation 6001, *General Provisions*

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendation.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

G. Tax Program Nonappearance Matters – Consent

G1. Legal Appeals Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendations. No final determination on sub-item 4.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

- Hearing Notices Sent – No Response
 1. The C.I.T. Group/Equipment Financing, Inc., 457742, 557442 (OH)
 2. Haug North America Ltd. Ptn., 469426 (OH)
 3. Shirley A. Dicko, 470331 (CH)
 4. Graphics Concept, Inc., 444651 (AP)
- Hearing Notices Sent – Appearance Waived
 5. Seth Mayer Lukash, 485883 (OH)
 6. We Fix Macs, Inc., 390866 (GH)
- Petitions for Release of Seized Property
 7. Nasco Investments, Inc., 558568 (ET)
 8. Pismo Smoke Shop, Inc., 560469 (ET)
 9. Chi Linh Do, 558598 (ET)
 10. Sugarpie's Stash, L.L.C., 556236 (ET)
 11. Ashishkumar Kailashchandra Thanki and Shitalben Ashishkumar Thanki, 562658 (ET)
 12. Jason Lee, 563804 (ET)
 13. Kohanoff, Inc., 559926 (ET)
 14. Woo Sik Kim, 562673 (ET)
 15. Mohamed Abdo Gubary and Hamood A. Mosleh, 560452 (ET)

- Petitions for Rehearing
 16. Kenneth Kreisel, 470151 (AC)
 - 17a. Woodland Hills Car Wash, Inc., 299486 (AC)
 - 17b. Bhupinder Singh Mac, 299487 (AC)

G2. Franchise and Income Tax Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendations.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

- Hearing Notices Sent – No Response
 1. Daren M. Chody and Nici Melotto-Chody, 414594
 2. Randal Jung, 538640
- Decisions
 3. Renee Amaradio, 550135
 4. Lilia P. Belong, 491184
 5. Kevin Berg and Francine Berg, 550693
 6. Brandon Bett, 529486
 7. Alison Buergel, 536228
 8. Forrest Bustamante and Estela C. Bustamante, 533589
 9. Buttonwood Farm, 496486
 10. Wei Chen, 534661
 11. William J. Christie and Terri Randolph Christie, 514417
 12. Crescent Dixon Plaza, LLC, 533422
 13. Sara K. Crossett, 516193
 14. Pamela DaCosta, 551757
 15. Michael D. Doris, 510608
 16. Ado Dossou, 539710
 17. Fidencio Garcia and Maria Garcia, 518408
 18. Jack S. Kannry and Joyce F. Kannry, 490556
 19. Guadalupe Ramirez Lopez, 535599
 20. Julia Morales, 535436
 21. Thomas Van Parys, 505066
 22. Gay Ribisi, 527154
 23. Donald Stanners and Elizabeth Stanners, 495508
 24. John C. Sweeney, 522162
 25. Armando Rios Torres, 510917
 26. Mrudula Trivedi and Ramnik Trivedi, 480045
 27. Monica Vigil, 479856, 479857
 28. Joseph J. Whitfield, 489503
- Petitions for Rehearing
 29. Elisabeth Bossingham, 486595
 30. Hank Feenstra and Catherine Feenstra, 464316
 31. Thomas A. Leonardini and Karen M. Leonardini, 449478
 32. Shiro Shiozawa, 468726
 33. Mark Taylor, 513353
 34. Paulette Thompson, 383553
 35. Brent C. Welling and Viki Lee Welling, 348029

- G3. Homeowner and Renter Property Tax Assistance Matters
There are no items for this matter.

G4. Sales and Use Taxes Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendations.	Mr. Horton	Yes, except not participating in sub-items 2 and 6.
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes, except not participating in sub-items 2, 6 and 7.

- Redeterminations
 1. DRC Leasing, 482543 (AC)
 2. Hewlett-Packard Financial Service, 505265 (OH)
 3. Riaz Alimohammed Surti, 360216 (AA)
 4. Stars Planet, Inc., 426786 (AS)
 5. Crave Enterprises, Inc., 360217 (AA)
- Relief of Penalty/Interest
 6. Comcast IP Services, LLC, 563891 (OH)
- Denial of Claim for Refund
 7. Nissan Motor Acceptance Corp., 484203 (OH)

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

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendations.	Mr. Horton	Yes, except not participating in sub-items 8 and 27.
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes, except not participating in sub-items 6 and 14.

- Credits and Cancellations
 1. Dennis E. Schriber, 418952 (JH)
 2. Community Flavor, LLC, 562173 (CH)
 3. Jackie Voong, 562995 (KH)
 4. Uriel Maldonado, 556723 (GH)
- Refunds
 5. Madison/Graham Color Graphics, Inc., 487186 (AA)
 6. Nissan Motor Acceptance Corp., 484203 (OH)
 7. California Closet Company, Inc., 563947 (JH)
 8. Chevron U.S.A., Inc., 550782 (BH)
 9. Office Club, Inc., 561884 (OH)
 10. Office Club, Inc., 473184 (OH)
 11. Fountain Valley Regional Hospital & Medical Center, 512766 (EA)

12. Escondido Motors, 522713 (FH)
13. The Golden 1 Credit Union, 551281 (KH)
14. Pacific Life Insurance Company, 476230 (EA)
15. Fowler Marketing International, LLC, 537222 (UT)
16. Bravo Design, Inc., 487821 (AC)
17. Owens & Minor Distribution, Inc., 554447 (OH)
18. Moore Business Forms, Inc., 488610 (OH)
19. Resmed Corp., 563293 (FH)
20. Travis Credit Union, 557546 (JH)
21. Travis Credit Union, 551277 (JH)
22. Elekta, Inc., 537236 (OH)
23. Ancillary Management Solution, 562014 (OH)
24. Michaels Stores Procurement Co., 513411 (OH)
25. H & S Oil, LLC, 534533 (KH)
26. GPI CA-DMII, Inc., 523148 (FH)
27. Los Angeles Federal Credit Union, 520459 (AP)

G6. Special Taxes Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendations.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

➤ Relief of Penalty

1. Valero Marketing and Supply Co., 556529 (MT)

G7. Special Taxes Matters – Credits, Cancellations, and Refunds

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendations.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes, except not participating in sub-item 2.

➤ Refunds

1. Nella Oil Company, LLC, 491248 (MT)
2. Penn Mutual Life Insurance Co., 557693 (ET) – 'CF'

There are 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. R-Tek Communications, Inc., 461499 (KH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition denied.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

2. Charlie Viet Nguyen, 367213 (GH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition denied.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

➤ Cases Heard Not Decided

3. Macromedia, Inc., 461946 (BH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition denied.	Mr. Horton	Yes
	Ms. Steel	No
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

4. Front Page Communications, Inc., 361961 (AA)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition denied.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

5. Antique Portraiture, Inc., 351260, 374301 (AA)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition denied.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

H2. Franchise and Income Tax Matters

➤ Decisions

1a. C.V. Starr & Co., 382904, 439479, 509390

1b. Medianews Group, Inc., 377121

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's appeal denied.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

➤ Cases Heard Not Decided

2. ~~Charles P. Franklin, 417829~~

3. John J. Skillings, 515852

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's appeal partially granted/denied.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

H3. Homeowner and Renter Property Tax Assistance Matters

There are no items for this matter.

H4. Sales and Use Taxes Matters
 ➤ Denials of Claims for Refund

1. Drive Financial Services, LP, 462795 (OH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition denied.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

2. Santander Consumer USA, Inc., 462799 (OH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition denied.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

H5. Sales and Use Taxes Matters – Credits, Cancellations, and Refunds
 ➤ Refund

1. Kaiser Foundation Hospitals, 350184 (CH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's claim granted.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

There are 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**11. Property Taxes Matters**

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendations.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Not participating.

- Audits
 1. Atlantic Path 15, LLC (156) – ‘CF’
 2. Intelsat Global Service Corporation (7969) – ‘CF’
 3. China Telecom (Americas) Corporation (8015) – ‘CF’
- Unitary Land Escaped Assessments
 4. AT&T Mobility, LLC (2606) – ‘CF’
 5. MetroPCS California, LLC (2733) – ‘CF’
 6. T-Mobile (2748) – ‘CF’
- Board Roll Changes
 7. 2010 Board Roll of State-Assessed Property – ‘CF’

12. Offers in Compromise Recommendations

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendations.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

1. Shinma Kusala and Starlite Design & Display Corporation
2. Rosemary Coleman, James Coleman and Unipac Distributors, Inc.
3. Karim Maredia
4. Mohammad Hossain Motavasseli
5. Kenny R. Kirk
6. Myoung O. Kim
7. Tony Ing
8. James Donald Hammer and Hammer’s Ski & Marine, Inc.

13. Local Tax Reallocation Matters
There are no items for this matter.

Chief Counsel Matters**J. Rulemaking****J1. Sales and Use Tax Regulation 1507, *Technology Transfer Agreements***

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendation.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

Administrative Session**N. Consent Agenda**

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendations. No final determination on sub-item 2. Deferred sub-item 3 to the July 2011 meeting.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

N1. Retirement Resolutions

- Andres Alberto, Jr.
- Gwen Eales
- Lynn E. Kelts
- Chester Kwok
- Dave Love (Amendment)
- Beverly J. Moore
- Raymond White

N2. Approval of Board Meeting Minutes

- ~~April 26-27, 2011~~

N3. Proposed Revisions to Audit Manual Chapter 13, *Statistical Sampling***N4. Adoption of 4-R Act Equalization Ratio for 2011/12****N5. Adoption of Property Tax Forms**

- BOE-58-AH *Claim for Reassessment Exclusion for Transfer Between Parent and Child*
- BOE-58-G *Claim for Reassessment Exclusion for Transfer from Grandparent to Grandchild*
- BOE-65-P *Claim for Intracounty Transfer of Base Year Value for Property Damaged or Destroyed in a Governor-Declared Disaster to Replacement Dwelling*
- BOE-66-A *Notice of Enrollment of Escape Assessment (Counties without Section 1605(c) provisions)*
- BOE-66-B *Notice of Enrollment of Escape Assessment (Counties with Section 1605(c) provisions)*
- BOE-236 *Exemption of Leased Property Used Exclusively for Low-Income Housing*

- BOE-236-A *Supplemental Affidavit for BOE-236, Housing—
Lower-Income Households*
- BOE-260 *Certificate and Affidavit for Exemption of Work of Art*
- BOE-260-B *Claim for Exemption from Property Taxes of Aircraft
of Historical Significance*
- BOE-261-G *2012 Claim for Disabled Veterans' Property Tax
Exemption*
- BOE-262-AH *Church Exemption Claim*
- BOE-263 *Lessors' Exemption Claim*
- BOE-263-C *Church Lessors' Exemption Claim*
- BOE-265 *Cemetery Exemption Claim*
- BOE-266 *Claim for Homeowners' Property Tax Exemption
(English and Spanish)*
- BOE-266-CD *Claim for Homeowners' Property Tax Exemption Card*
- BOE-266-S *Spanish Version, Claim for Homeowners' Property
Tax Exemption*
- BOE-266-SCD *Spanish Version, Claim for Homeowners' Property
Tax Exemption Card*
- BOE-266-D *Homeowners' Property Tax Exemption Cooperative
Housing Information Request*
- BOE-266-E *Ownership Statement Cooperative Housing
Corporation*
- BOE-267 *Claim for Welfare Exemption, First Filing*
- BOE-267-H *Welfare Exemption Supplemental Affidavit, Housing—
Elderly or Handicapped Families*
- BOE-267-H-A *Elderly or Handicapped Families, Family Household
Income Reporting Worksheet*
- BOE-267-L *Welfare Exemption Supplemental Affidavit, Housing—
Lower-Income Households*
- BOE-267-L-1 *Welfare Exemption Supplemental Affidavit, Low-
Income Housing Property of Limited Partnership*
- BOE-267-L-A *Lower Income Households, Family Household Income
Reporting Worksheet*
- BOE-267-R *Welfare Exemption Supplemental Affidavit,
Rehabilitation—Living Quarters*
- BOE-267-S *Religious Exemption*
- BOE-267-SNT *Religious Exemption Change in Eligibility or
Termination Notice*
- BOE-268-A *Public School Exemption*
- BOE-268-B *Free Public Library or Free Museum Claim*
- BOE-269-AH *Claim for Veterans' Organization Exemption*
- BOE-576-D *Vessel Property Statement*

P. Other Administrative Matters

P1. Executive Director's Report

1. Report on time extensions to El Dorado, Mariposa, Modoc, Monterey, Sierra and Yuba Counties to complete and submit 2010/11 Local Assessment Roll, pursuant to Revenue and Taxation Code section 155.
2. CROS Project Update and Actions

- P2. Chief Counsel Report
 - 1. Offer in Compromise Open Business Program
- P3. Sales and Use Tax Deputy Director’s Report
 - 1. Overview of the Sales and Use Tax Department's Programs and Accomplishments
- P4. Property and Special Taxes Deputy Director’s Report
 - 1. Possessory Interests Annual Usage Report

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendation.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

- P5. Administration Deputy Director’s Report
 - 1. Contract Over \$1 Million
 - a. Department of Motor Vehicles

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendation.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

- 2. 2010/11 and 2011/12 Budget Update, Governor’s Executive Orders and Union Agreements
 - a. Information regarding the Governor's 2010/11 and 2011/12 Budgets, and pending Union Agreements.
- 3. 2012/13 Budget Concepts
 - a. Concepts will be presented for Board direction, or approval to develop into Budget Change Proposals for possible inclusion in the Governor’s Fiscal Year 2012/13 Budget.
 - 1. Headquarters Facility Consolidation
 - 2. Permanent Establishment – Natural Gas Public Purpose Programs Surcharge

There are no items for the following matters:

- P6. Technology Deputy Director’s Report
- P7. External Affairs Deputy Director’s Report