



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

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Third District, Rolling Hills Estates

JEROME E. HORTON  
Fourth District, Los Angeles

JOHN CHIANG  
State Controller

BARBARA ALBY  
Acting Member  
Second District, Sacramento

RAMON J. HIRSIG  
Executive Director

**STATE BOARD OF EQUALIZATION MEETING**  
**450 N Street, Room 121, Sacramento**  
**July 13-15, 2010**

**PRELIMINARY RECORD OF BOARD ACTIONS**

**Tuesday, July 13, 2010**

The following is a preliminary record of Board actions taken at the July 13-15, 2010 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** – Please see Page 18, O. Adoption of Board Committee Reports and Approval of Committee Actions, for voting results.

**Special Presentation**

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

**B. Corporate Franchise and Personal Income Tax Hearings**

B1. Hank Feenstra and Catherine Feenstra, 464316

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No final Board determination.	Ms. Yee	Yes
The Board ordered that the appeal be submitted for decision, granting the taxpayer 30 days to file supporting documents, the Franchise Tax Board 30 days to respond, and the Appeals Division 30 days thereafter to review parties' submissions and provide its recommendation to the Board.	Ms. Alby	Yes
	Ms. Steel	Yes
	Mr. Horton	Yes
	Mr. Chiang/ Ms. Mandel	Yes

B2.a Felix Lin and Betty Lin, 477812

B2.b Linus Upson, 477856

B2.c Rafael Weinstein, 477868

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No final Board determination.	Ms. Yee	Yes
The Board ordered that the appeal be submitted for decision, granting the taxpayer 30 days to file supporting documents, the Franchise Tax Board 30 days to respond, and the Appeals Division 30 days thereafter to review parties' submissions and provide its recommendation to the Board.	Ms. Alby	Yes
	Ms. Steel	Yes
	Mr. Horton	Yes
	Mr. Chiang/ Ms. Mandel	Yes

B3. Mary Shamouel and Edmond Shamouel, 475296 – No Appearance

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer Mary Shamouel's appeal dismissed.	Ms. Yee	Yes
Taxpayer Edmond Shamouel's appeal denied.	Ms. Alby	Yes
	Ms. Steel	Yes
	Mr. Horton	Yes
	Mr. Chiang/ Ms. Mandel	Yes

B4. Kevin E. Gertner and Berta Martinez, 476333

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

**C. Sales and Use Tax Appeals Hearings**

These items are scheduled for Wednesday, July 14, 2010.

There are no items for the following matters:

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

**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
No final determination on sub-items 5a-c.	Ms. Alby	Yes
	Ms. Steel	Yes
	Mr. Horton	Yes
	Mr. Chiang/ Ms. Mandel	Yes

- Hearing Notices Sent – No Response
  1. Ken Macey's, Inc., 436176 (KH)
  2. James Paul Moon, Sr., 441033 (EH)
  - 3a. Issa I. Salto, 404555 (KH)
  - 3b. Leidia S. Salto, 416850 (KH)
  4. Lock Doctors Service Center, LLC, 389557 (OH)
- ~~Hearing Notices Sent – Appearance Waived~~
  - 5a. ~~Smoke Rings, Inc., 391126 (AR)~~
  - 5b. ~~Rami Michell Darghalli, 402639 (AR)~~
  - 5c. ~~Rami Michell Darghalli and Faiz Mohamed Munassar, 404172 (AR)~~

**G2. Franchise and Income Tax Matters**

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

- Hearing Notices Sent – No Response
  1. Adrian L. Castro and Coral A. Castro, 510834
  2. Jason M. Fox, 479782
  3. Andrew Charles Green, 509557
- Hearing Notice Sent – Appearance Waived
  4. Mercedes Castro and Raymond Castro, 487983
- Decisions
  5. Alpha Healthcare Management Services, LLC, 489514
  6. Robert K. Boxer, 474201
  7. John Buergel, 486588
  8. Donald G. Candy and Adrienne R. Candy, 478615
  9. Cassel Ridge, Inc., 513552
  10. Ana S. Castro-Dominguez, 432922
  11. M. Dadashzadeh and Z. Rezvanpour, 474209
  12. Robert A. Forslund, 496775
  13. Otto Galindo, 492942
  14. Mark S. Harker and Suzanne K. Harker, 464522

- 15a. Imperial, Inc., 472648
- 15b. Imperial, Inc. (C SGNF), 477927
- 16. Alex Keyhan, 473084
- 17. Diana Marie Lulay, 506785
- 18. Gina Molina, 458831
- 19. Brad Nightengale, 467042
- 20. Terry W. Oesau, 462013
- 21. Elly B. Pardo, 505571
- 22. Evelyn Parker, 472898
- 23. Eric Paul, 461392
- 24. Purdue Regency Apartments, 495740
- 25. Sandra L. Robbe, 327432
- 26. John W. Rutherford and Carol J. Rutherford, 504724
- 27. Louis M. Senno, 490330
- 28. Mychal T. Young, 512542
- 29. Nabil E. Zaki and Wedad T. Zaki, 492713
- 30. Imelda Zorrilla, 459868
- Petitions for Rehearing
- 31. Konstantine Karavakis, 478167
- 32. Connie S. Ray, 418262

### G3. Homeowner and Renter Property Tax Assistance Matters

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

- Decisions
- 1. Sarah Amira, 444448
- 2. Kathleen Ammaccapane, 437564
- 3. Brice Anderson, 447787
- 4. Judith Annette Blumberg, 442463
- 5. Dior B. Boyd, 472991
- 6. Phillip Cabaong, 445399
- 7. Georgiann H. Cain, 443184
- 8. Jessica Clifton, 422645
- 9. Kristen Marie Conger, 447831
- 10. Rafik R. Hanna, 445643
- 11. Deena Johnson, 426217
- 12. Atanacio Mandujano, 443063
- 13. Sandra K. Morrill, 444284
- 14. Rogelio Padilla, 426112

## G4. Sales and Use Taxes Matters

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

- Redeterminations
  1. Nissin Foods Co., Inc., 493761 (AS)
  2. Arrow Electronics, Inc., 441028 (OH)
  3. Kimberly-Clark Global Sales, Inc., 489196 (OH)
- Denials of Claims for Refund
  4. Mercedes-Benz Credit Corp., 316758 (OH)

## 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
	Ms. Alby	Yes
	Ms. Steel	Yes
	Mr. Horton	Yes
	Mr. Chiang/ Ms. Mandel	Yes

- Credits and Cancellations
  1. Trammo Petroleum, Inc., 494777 (OH)
  2. Amcobeauty Corporation, 529780 (FH)
  3. Hoop Retail Stores, LLC, 529654 (OH)
  4. Pacific Coast Gas Plus, Inc., 472385 (AC)
- Refunds
  5. L.A. Unified School Dist., 460524 (AS)
  6. Jacobs Engineering Group, Inc., 493303 (AP)
  7. Charlotte Russe, Inc., 480624 (FH)
  8. Mercedes-Benz Credit Corp., 316758 (OH)
  9. Mercedes-Benz USA, LLC, 528907 (KH)
  10. U S Foodservice, Inc., 484238 (UT)
  11. Northrop Grumman Systems Corp., 476959 (AS)
  12. Arrowhead Central Credit Union, 513358 (EH)
  13. Americredit Financial Service, Inc., 514948 (OH)
  14. Lobel Financial Corporation, 515788 (EA)
  15. Rockwell Automation, Inc., 530273 (OH)
  16. Bay Federal Credit Union, 488866 (GH)
  17. A-L Financial Corp., 514994 (EA)
  18. Global Fine Arts, Inc., 528581 (AR)

**G6. Special Taxes Matters**

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

- Denial of Claim for Refund
  1. Chevron U.S.A., Inc., 472535 (MT) 'CF'

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

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendations.	Ms. Yee Ms. Alby Ms. Steel Mr. Horton Mr. Chiang/ Ms. Mandel	Yes Yes Yes Yes Yes, except not participating in sub-item 1.

- Refunds
  1. Chevron U.S.A., Inc., 332805 (MT) 'CF'
  2. Thrifty Payless, Inc., 379479 (ET)

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
  - Case Heard But Not Decided
    1. Ocean Palace, Inc., 425058 (GH)

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

## H2. Franchise and Income Tax Matters

## ➤ Hearing Notice Sent – No Response

1. ~~Debasish Banerjee and Radhika Banerjee, 393736~~

## ➤ Decisions

2. Christopher D. Harper, 439956

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

3. Manjusha P. Kulkarni and Shailendra N. Halbe, 440899

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayers' appeal denied with respect to 2002.	Ms. Yee	Yes
	Ms. Alby	Yes
Taxpayers' appeal partially granted/denied with respect to 2003.	Ms. Steel	Yes
	Mr. Horton	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

## ➤ Denial of Claim for Refund

1. Michael Brian McCullough, 448949 (EA)

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

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

## ➤ Refunds

## 1. Wells Fargo Auto Finance, Inc., 421052 (BH)

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

## 2. American Airlines, Inc., 256349 (OH)

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

## I1. Property Taxes Matters

There are no items for this matter.

## I2. Offers in Compromise Recommendations

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

1. Charlene Cruff

2. R & R Greene Living Trust

3. Lloyd R. Jensen and Wilma Jensen

4. Stephen Swartz

5. Mary Jean Roscoe

6. Curtiss Scott Pratt

7. John Cambin Nance

8. Tien T. Nguyen

**I3. Local Tax Reallocation Matters**

➤ **Hearing Notice Sent – Appearance Waived**

1. Cities of Anaheim, Carlsbad, Cupertino, El Segundo, Fresno, Hayward, Irvine, Laguna Beach, Los Angeles, Redwood City, Sacramento, San Diego, San Jose, San Leandro, Santa Ana, Torrance, Union City, Walnut Creek, and County of Sacramento

492073, 492075, 492329, 493248, 493264, 494436, 494438, 494459, 495390, 495391, 495733, 495734, 495774, 495775, 496077, 496080, 496315, 496316, 496951, 504845, 504846, 505121, 505125, 506449, 506450, 507277, 509321, 509322, 509700, 510244, 510246, 510466, 510488, 510489

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Jurisdictions' petitions denied.	Ms. Yee	Yes
	Ms. Alby	No
	Ms. Steel	Yes
	Mr. Horton	Yes
	Mr. Chiang	Yes

**Chief Counsel Matters**

**J. Rulemaking**

This item is scheduled for Thursday, July 15, 2010.

There are no items for the following matters:

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

**Administrative Session**

The following items are scheduled for Thursday, July 15, 2010.

- N. Consent Agenda
- O. Adoption of Board Committee Reports and Approval of Committee Actions
- P. Other Administrative Matters

**Q. Closed Session**

These items are scheduled for Thursday, July 15, 2010.

**B. Corporate Franchise and Personal Income Tax Hearings**

B5.a Gerber Marital Trust (Non-Exempt), 513082

B5.b Gerber Marital Trust (Exempt), 513083

B5.c Gerber Marital Trust (Exempt), 513084

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No final Board determination. The Board ordered that the appeal be submitted for decision, granting the taxpayer 30 days to file supporting documents, the Franchise Tax Board 30 days to respond, and the Appeals Division 30 days thereafter to review parties' submissions and provide its recommendation to the Board.	Ms. Yee Ms. Alby Ms. Steel Mr. Horton Mr. Chiang/ Ms. Mandel	Yes Yes Yes Yes Yes

B6. James N. Smith, 510914

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Postponed to September 2010.	Ms. Yee Ms. Alby Ms. Steel Mr. Horton Mr. Chiang/ Ms. Mandel	

B7. Clovus M. Sykes, 512493

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's appeal denied. The Board imposed a \$750 frivolous appeal penalty.	Ms. Yee Ms. Alby Ms. Steel Mr. Horton Mr. Chiang/ Ms. Mandel	Yes Yes Yes Yes Yes



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**STATE BOARD OF EQUALIZATION MEETING**  
**450 N Street, Room 121, Sacramento**  
**July 13-15, 2010**

**PRELIMINARY RECORD OF BOARD ACTIONS**

**Wednesday, July 14, 2010**

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**C. Sales and Use Tax Appeals Hearings**

C1. Propeller Portable Computer Products, Inc., 158412 (OH) - Appearance Waived

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition denied as to dollar amount.	Ms. Yee	Yes
	Ms. Alby	Yes
	Ms. Steel	Yes
	Mr. Horton	Yes
	Mr. Chiang/ Ms. Mandel	Yes

## C2. Oracle Corporation, 217113 (BH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No final Board determination.	Ms. Yee	Yes
The Board ordered that the petition be submitted for decision, granting the taxpayer 30 days to file supporting documents, the Department 30 days to respond, and the Appeals Division 30 days thereafter to review parties' submissions and provide its recommendation to the Board.	Ms. Alby	Yes
	Ms. Steel	Yes
	Mr. Horton	Yes
	Mr. Chiang/ Ms. Mandel	Yes

## C3. Robert Charles Herzog, 381897 (EH)

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

## C4. Commodore Cruises and Events, Inc., 424031, 514975 (CH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No final Board determination.	Ms. Yee	Yes
The Board ordered that the petition be submitted for decision, granting the taxpayer 30 days to file supporting documents, the Department 30 days to respond, and the Appeals Division 30 days thereafter to review parties' submissions and provide its recommendation to the Board.	Ms. Alby	Yes
	Ms. Steel	Yes
	Mr. Horton	Yes
	Mr. Chiang/ Ms. Mandel	Yes

## C5. NCMG, Inc., 386871 (CH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
The Board directed staff to conduct a reaudit.	Ms. Yee	Yes
	Ms. Alby	Yes
	Ms. Steel	Yes
	Mr. Horton	Yes
	Mr. Chiang/ Ms. Mandel	Yes

## C6. J&amp;E Holdings, LLC, 430091 (BH)

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

## C7. Mohammad Raouf, 464805 (JH)

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

## C8. Kerry Michael Lawrence, 439774 (KH)

## C9. Robert A. Schimpf, 437280 (KH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No final Board determination. The Board ordered that the petition be submitted for decision, granting the taxpayer 30 days to file supporting documents, the Department 30 days to respond, and the Appeals Division 30 days thereafter to review parties' submissions and provide its recommendation to the Board.	Ms. Yee	Yes
	Ms. Alby	Yes
	Ms. Steel	Yes
	Mr. Horton	Yes
	Mr. Chiang/ Ms. Mandel	Yes

## C10. Jaswant S. Sra, 437185 (UT)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Postponed to September 2010.	Ms. Yee	
	Ms. Alby	
	Ms. Steel	
	Mr. Horton	
	Mr. Chiang/ Ms. Mandel	



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**July 13-15, 2010**

**PRELIMINARY RECORD OF BOARD ACTIONS**

**Thursday, July 15, 2010**

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**C. Sales and Use Tax Appeals Hearings**

C11. Eric Thomas Welch, 325518 (KH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Postponed to August 2010.	Ms. Yee Ms. Alby Ms. Steel Mr. Horton Mr. Chiang/ Ms. Mandel	

~~C12.a Shiraz Petroleum Corporation, 465945 (CH) +~~  
~~C12.b Malek S. Naderpour, 465946 (CH) +~~

**Chief Counsel Matters****J. Rulemaking****Section 100 Changes****J1. Regulation 1598, *Motor Vehicle and Aircraft Fuels (MVF)***

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

**Administrative Session****N. Consent Agenda**

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

**N1. Retirement Resolutions**

- Maria (Sandy) A. Dangelo
- Larry Hanson
- Irene Johnson
- John Tyler

**N2. Approval of Board Meeting Minutes**

- May 25-26, 2010

**N3. Adoption of Property Tax Forms**

- BOE-58-AH *Claim for Reassessment Exclusion for Transfer Between Parent and Child*
- BOE-60-AH *Claim of Person(s) at Least 55 Years of Age for Transfer of Base Year Value to Replacement Dwelling*
- BOE-62 *Disabled Persons Claim for Transfer of Base Year Value to Replacement Dwelling*
- BOE-62-A *Certificate of Disability*
- BOE-65-P *Claim for Intracounty Transfer of Base Year Value to Replacement Property for Property Damaged or Destroyed in a Governor-Declared Disaster*
- BOE-65-PT *Claim for Intercounty Transfer of Base Year Value from Principal Residence Damaged or Destroyed in a Governor-Declared Disaster to Replacement Property*
- BOE-260 *Certificate and Affidavit for Exemption of Work of Art*

- BOE-260-A *Certificate and Affidavit for Exemption of Certain Aircraft*
- BOE-260-B *Claim for Exemption from Property Taxes of Aircraft of Historical Significance*
- BOE-261-D *Servicemembers Civil Relief Act Declaration*
- BOE-261-G *2011 Claim for Disabled Veterans' Property Tax Exemption*
- BOE-261-GNT *2011 Disabled Veterans' Exemption Change of Eligibility Report*
- BOE-263-B *Lessees' Exemption Claim*
- BOE-264-AH *College Exemption Claim*
- BOE-265-NT *Cemetery Exemption Change in Eligibility or Termination Notice*
- BOE-267-S *Religious Exemption*
- BOE-267-SNT *Religious Exemption Change in Eligibility or Termination Notice*
- BOE-270-AH *Exhibition Exemption Claim from Property Taxes*
- BOE-571-A *Agricultural Property Statement for 2011*
- BOE-571-F *Agricultural Property Statement for 2011*
- BOE-571-S *Business Property Statement for 2011, Short form*
- BOE-576-D *Vessel Property Statement*
- BOE-577 *Aircraft Property Statement*

**O. Adoption of Board Committee Reports and Approval of Committee Actions**

O1. Legislative Committee

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No final Board determination. Deferred to August 2010.	Ms. Yee Ms. Alby Ms. Steel Mr. Horton Mr. Chiang/ Ms. Mandel	

O2. Property Tax Committee

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Adopted committee report and approved the actions therein. For details see: <a href="http://www.boe.ca.gov/proptaxes/ptcwplan10.htm">http://www.boe.ca.gov/proptaxes/ptcwplan10.htm</a>	Ms. Yee Ms. Alby Ms. Steel Mr. Horton Mr. Chiang/ Ms. Mandel	Yes Yes Yes Yes Yes

1. Adoption of form BOE-502-A, Preliminary Change of Ownership Report and form BOE-502-AH, Change in Ownership Statement

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Adopted staff recommendation with revised language.	Ms. Yee	Yes
	Ms. Alby	Yes
	Ms. Steel	Yes
	Mr. Horton	Yes
	Mr. Chiang/ Ms. Mandel	Yes

2. Adoption of form BOE-64, Claim for Seismic Safety Construction Exclusion from Assessment

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

**P. Other Administrative Matters**

P1. Executive Director's Report

1. Report on time extensions to Alpine, Amador, Calaveras, Colusa, El Dorado, Inyo, Lassen, Madera, Placer, Plumas, San Benito, Shasta, Solano, Sonoma, Sutter, Tehama, Trinity and Yuba Counties to complete and submit 2010/11 Local Assessment Roll, pursuant to Revenue and Taxation Code section 155.

There are no items for the following matters:

P2. Chief Counsel's Report

P3. Sales and Use Tax Deputy Director's Report

P4. Property and Special Taxes Deputy Director's Report

1. Update on Reorganization of the Special Taxes Programs  
2. Adoption of the 2010/11 Private Railroad Car Tax Rate – 'CF'

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

## 3. Adoption of the 2010 Private Railroad Car Roll –‘CF’

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

## 4. Adoption of the 2010 State-Assessed Property Roll – ‘CF’

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

## P5. Administration Deputy Director’s Report

## 1. Contracts Over \$1 Million – This item is for Board approval.

## a. Department of Motor Vehicles (DMV)

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

## b. Office of Chief Information Officer (OCIO)

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

2. Facilities Update – These items provide information and may require Board action.
  - a. Headquarters Facilities – Update on the Headquarters remediation project.
  - b. Headquarters Annex – Update on the Headquarters annex locations.
3. 2010/11 and 2011/12 Budget Update, Furlough Plan and Layoffs – These items provide information and may require Board action or direction.
  - a. Governor’s 2010/11 Budget, Governor’s Executive Orders, State Employee Furlough, and layoffs.
  - b. 2011/12 Budget Concepts
    - Permanent Establishment of the Statewide Compliance and Outreach Program (SCOP)
    - Enhancing Tax Compliance
    - BOE Facilities Masterplan

P6. Technology Deputy Director’s Report

1. Proposed Automation Project – Centralized Revenue Opportunity System (CROS)

**Q. Closed Session**

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
The Board awarded the Cigarette Tax Stamp Contract to SICPA Product Security, LLC.	Ms. Yee	Yes
	Ms. Alby	Yes
	Ms. Steel	Yes
	Mr. Horton	Yes
	Mr. Chiang/ Ms. Mandel	Yes