



STATE BOARD OF EQUALIZATION  
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Chair

JOHAN KLEHS  
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Vice Chair

DEAN ANDAL  
Second District, Stockton

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Third District, Torrance

KATHLEEN CONNELL  
State Controller, Sacramento

JAMES E. SPEED  
Executive Director

**STATE BOARD OF EQUALIZATION MEETING  
450 N STREET, SACRAMENTO  
OCTOBER 2-3, 2002  
NOTICE AND AGENDA  
Corrected**

**WEDNESDAY, OCTOBER 2, 2002**

**BOARD COMMITTEE MEETINGS\* (convenes at 1:30 p.m.)**

❖ **Property Tax Committee—Room 121**

Dr. Connell, Chair

Staff, Mr. David Gau (916) 445-1516

- Assessors' Handbook Section 504, Assessment of Personal Property and Fixtures
- Roll Extension Requests Criteria

❖ **Customer Services and Administrative Efficiency Committee—Room 121**

Mr. Chiang, Chair

Staff, Ms. Jerri Dale (916) 445-6188

- Equal Employment Opportunity Office Annual Update
- Taxpayers' Bill of Rights Annual Report – Business Taxes
- Taxpayers' Bill of Rights Annual Report – Property Taxes

**BOARD MEETING\*\* (convenes upon adjournment of the Customer Services and Administrative Efficiency Committee)**

❖ **PROPERTY TAX HEARINGS**

➤ **Petitions for Reassessment of State Assessed Property**

- ❑ ICG Telecom of San Diego, Inc., 183704 – “CF”
- ❑ ICG Telecom Group, Inc., 183702 – “CF”
- ❑ Bay Area Teleport, Inc., 183706 - “CF”
- ❑ All American Pipeline, L.P., 183744 – “CF”
- ❑ Williams Communications, L.L.C., 183699 – “CF”

❖ **BUSINESS TAXES APPEALS HEARINGS**

- ❑ Lifescan, Inc., 29592, 37314, 48966
- ❑ Linda M. Nantelle, 89000678810, 89000678820, 89000678830
- ❑ Sukhdev Singh Dhillon, 119102
- ❑ Temtco Equipment, Inc., 48019
- ❑ Raspberry Hill, LP, 76832

**THURSDAY, OCTOBER 3, 2002****BOARD MEETING\*\* (convenes at 9:30 a.m.)—Room 121****❖ CLOSED SESSION**

- Discussion and approval of staff recommendations regarding settlement cases (R&T Code §§ 7093.5, 30459.1, 50156.11)
- Discussion of Petition for Writ of Mandate (*SBOE v. Kenneth Steiger et al.*) to Compel Assessors to Comply with Rule 139 – Disaster Relief Related to September 11
- Discussion and action on Personnel Matters (Govt. Code § 11126(a))

**❖ ADMINISTRATIVE SESSION**

- **Christian Community Credit Union (144236)**
  - ❑ Discussion of the Christian Community Credit Union (144236) Corporate Franchise Tax Matter previously heard on September 11, 2002
- **Consent Agenda - Corrected**
- Approval of Board Resolution
  - Jon Sperring
- ❑ Approval of draft summons to County Assessors for the Board's December 18, 2002 meeting
- ❑ Prepayment of Sales Tax on Motor Vehicle Fuel, Diesel Fuel and Jet Fuel
- **Board Committee Reports**
  - ❑ Approval of the October 2, 2002 Board Committee Minutes
    - Property Tax Committee
    - Customer Services and Administrative Efficiency Committee

**❖ CHIEF COUNSEL MATTERS****A. Rulemaking**

- Request adoption of revised language to Regulation 1616, Federal Areas
- Request for authorization to publish proposed amendment to the State Board of Equalization's Conflict of Interest Code.

**❖ TAX PROGRAM NON-APPEARANCE MATTERS—ADJUDICATORY****B. Legal Appeals Matters**

- Cases Heard But Not Decided
  1. Peter B. Rothschild Living Trust, 99979
  2. Industrial Systems Associates, Inc., 42237
- Petitions for Rehearing
  3. Conam-MMP, Inc., 89000966320
  3. Conam Inspection, Inc., 89002320200

**C. Franchise and Income Tax Matters**

- Matters for Board Consideration
  1. David L. Thomas, 31869
  1. Donald Galloway, 89002467700

**D. Homeowner and Renter Property Tax Assistance Matters**

- Decision
  1. Alissa Williams, 144054

**E. Sales and Use Taxes Matters—Credits, Cancellations and Refunds**

- Credits and Cancellations
  1. Cena Lorryne Abergel, 187606

**❖ TAX PROGRAM NON-APPEARANCE MATTERS—CONSENT****F. Legal Appeals Matters**

- Hearing Notice Sent—No Response
  1. Orix Financial Services, Inc., 19444
  2. Sebastian City, Inc., 92440
- Hearing Notice Sent—Appearance Waived
  3. Legend, Inc., 41974
- Hearing Request Withdrawn
  4. USAA Life Insurance Company, 32655, “CF”

**G. Franchise and Income Tax Matters**

- Decisions
  1. Montgomery Ward Co., Inc., 133828
  2. Satinder S. Rekhi, 153490
  3. Philip A. Ramseyer, 153561
  4. Thomas W. Bauder, 154079
  5. Larry J. Leavitt, 155482
  6. Ronald W. Grove, 155515
  7. Lyle B. Chrysler, 156605
  8. Regina L. Brown, 156625
  9. Rodney Springer, 157784
  10. Kenneth W. Castleberry, 158117
  11. William H. Chollman, Sr., 162179
  12. Pattie A. Rhoades, 162824
  13. Samuel A. Nash, 162826
  14. Nicholas H. Politan, 164431
  15. Shari L. Schabath, 164456
  16. Lise K. Rosengard, 165240
  17. Peggy L. Kaiser, 165743
- Petitions for Rehearing
  18. Richard Parissi, 115055

**H. Homeowner and Renter Property Tax Assistance Matters**

- Decisions
  1. Mary Frances Allison, 144792
  2. Victoria S. Munez, 145120
  3. Verlyn Stewart, 153248
  4. Richard L. Dobbs, 153510
  5. Conrado Ortega, 154081
  6. Kim-Vang Nguyen, 154084
  7. Muey Chow Saechao, 154575
  8. Norma J. Reed, 154601
  9. Ozie Williams, 155463
  10. Nhieu Q. Nguyen, 156154
  11. Eloise James, 156159
  12. Margaret Blake, 156594
  13. Miguel Briseno, 156603
  14. Thanh Ngoc Dao, 156628
  15. Jeannette D. Lewis, 156967
  16. Diana M. Charles-Rego, 157024
  17. Hipolito De Mesa, 157046
  18. Benjamin Harris, 157188
  19. Alfred E. Carnes, 157362
  20. Theresa Dominguez, 157385
  21. Denise Burke, 157624
  22. Debra Stutts, 157961

23. Sherry Spencer, 158320
24. Sharon Jones, 158599
25. Rudy Garcia, 158602
26. Judith M. Hayes, 160349
27. Howard Lee George, Jr., 163507
28. Beatrice C. Solario, 164837
29. Michael G. Ramirez, 165729
30. Mariya Golenkova, 167621
31. Alice A. McGee, 170347

**I. Sales and Use Taxes Matters**

- Redeterminations
  1. Meyer Corporation U.S., 152393
  2. 3 Com Corporation, 56160
  3. 3 Com Corporation, 84579
  4. Komag, Inc., 151987
  5. SSE Technologies, Inc., 167412
  6. Matthews International Corp., 89000807220
  7. Capitol Associates International, Inc., 130257
  8. Compuware Corporation, 157758
  9. Altec Industries, Inc., 82998
  10. Fleet Capital Corp., 114944
  11. Ro-An Industries, 127819
  12. Packaging Machines International, 145183
  13. XLSOURCE, Inc., 135360
  14. Wild Oats Markets, Inc., 157768
- Relief of Penalty
  15. Loehmann's, Inc., 186268
  16. Quest N. Limited Partnership, 187555
  17. PHH Vehicle Management Services, 186282
  18. Cincinnati Machine, 187553
  19. SAP America, Inc., 185807
- Denials of Claims for Refund
  20. Ericsson, Inc., 98725

**J. Sales and Use Taxes Matters**

- Credits and Cancellations
  1. Aviation Equipment Resources I, 186623
  2. Poole Family Trust Dated 1/11/00, 186844
  3. Karl A. Jacob, III, 187446
  4. Montgomery Ward & Co., Inc., 187660
  5. Heidelberg USA, Inc., 169038
- Refunds
  6. L.A. Unified School District, 186935
  7. Lockheed Federal Credit Union, 186404
  8. Dean Witter Reynolds, Inc., 106276
  9. Watermark Press LTD., 142411
  10. Budget Rent-A-Car Systems, Inc., 105815
  11. Kamran Sharareh, 89000649950
  12. Michael C. McMenemy Co., Inc., 145842
  13. Safe Credit Union, 186403
  14. The Golden 1 Credit Union, 185930
  15. Computervision Corporation, 186931
  16. The Babcock & Wilcox Company, 143594
  17. Caterpillar Financial Services Corporation, 186943
  18. California Insurance Group, 152877

19. Riverstone Networks, Inc., 130618
20. H.L. Foodservice, Inc., 140054
21. P E C, Inc., 186820
22. Delta Air Lines, Inc., 157194
23. Northrop Grumman Information Tech, Inc., 186667
24. SZ Testsysteme, Inc., 94301
25. Westlake Services, Inc., 184422

**K. Special Taxes Matters**

- Relief of Penalty
  1. BFI Industries of California, 187073
- Redeterminations
  2. McLane Suneast, Inc., 62824

**L. Special Taxes Matters**

- Refunds
  1. Otay Landfill, Inc., 172398
  2. The Boeing Company, 170757

**M. Property Taxes Matters**

- Petition for Reassessment of Unitary Value
  1. Nextlink California, LLC, 174282 – “CF”
  2. Covad Communications Company, 183417 – “CF”
  3. ACC Telecommunications, LLC, 183415 – “CF”

❖ **TAX PROGRAM NON-APPEARANCE MATTERS—NOT SUBJECT TO CONTRIBUTION DISCLOSURE STATUTE**

**N. Property Taxes and Special Taxes Matters**

- Timber Yield Tax Write-Off Schedule TW-9
  1. Donald C. Musser (YT 104661)  
Darrell & Joyce Stansberry (YT 105631)  
Mike Hoffee (YT 105846)  
William Gerald Paul (YT 106207)  
Howard Singletary (YT 106903)  
Lawrence Anderson (YT 107086)  
Joe & Carol Evich (YT 107919)  
Lee Morson & Deri Barden (YT 108328)  
Jeffery Merrill (YT 108527)  
William H. Netto, Jr. (YT 110031)  
Gail O. LaTurner (YT 117679)  
Thena, Inc. (YT 117732)

❖ **SPECIAL PRESENTATION**

➤ **Presentation of Board Resolution**

- Jon Sperring

❖ **CORPORATE FRANCHISE AND PERSONAL INCOME TAX HEARINGS**

- ☐ Amir H. and Lila Ghassemi, 112341
- ☐ Gwilliam, Ivary, Chiosso, Cavalli & Brewer, 118821
- ☐ Robert M. and Lois F. Ling, 133712
- ☐ Atlantic Richfield Company, 134085
- ☐ Roberto Brutocao, 140415
- ☐ Venture Communications, Inc., 141641

❖ **BUSINESS TAXES APPEALS HEARINGS**

- ☐ Document Copy Service, 116753
- ☐ Naiel M. Ammari and Nabeel Ammari, 128570

- ❑ The Phoebus Company, Inc., 49459, 47417, 89000259970
- ❑ United states Fire Insurance Co., 57489 "CF"

❖ **PETITION FOR RELEASE OF SEIZED PROPERTY**

- ❑ Max Wayne Holmes, 186279

**BOARD MEETING\*\* (convenes at 1:30 p.m.) Room 121**

❖ **PUBLIC HEARINGS**

➤ 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.

➤ 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.

If you would like specific information regarding other items on this Board Meeting Agenda Notice please telephone (916) 322-2270 or e-mail: [MeetingInfo@boe.ca.gov](mailto:MeetingInfo@boe.ca.gov). Please be advised that material containing confidential taxpayer information cannot be publicly disclosed.

Deborah Pellegrini, Chief  
Board Proceedings Division

\* Public comment on any committee agenda item will be accepted at the beginning of the committee meeting.

\*\* Public comment on any agenda item, other than a Closed Session item or an item which has already been considered by a Board Committee, will be accepted at that meeting.

"CF" Constitutional Function - The Deputy State Controller may not participate in this matter under Government Code section 7.9.

Agenda items occur sequentially. When circumstances warrant, the Chair may modify the order of items as they appear on the agenda. Any committee agenda item may be brought to the Board at its next meeting. The hearing location is accessible to the disabled. If you require special assistance, please contact Gary Evans at (916) 445-4394, or e-mail [Gary.Evans@boe.ca.gov](mailto:Gary.Evans@boe.ca.gov), to make special arrangements.