Rulemaking File Index

Title 18. Public Revenue

Sales and Use Tax
Regulation 6001, ***General Provisions***

Not Approved by FPPC

1. Final Statement of Reasons
2. Updated Informative Digest
3. Chief Counsel Matters, February 22, 2011, Item J1
    - Chief Counsel Memo
    - Attachment A
    - Attachment B
    - Attachment C
    - Attachment D (Place Holder)
    - Attachment E (Place Holder)
    - Attachment F
4. Reporter's Transcript Chief Counsel Matters, February 22, 2011,
    - Minutes, Chief Counsel Matters, February 22, 2011
5. Notice of Publications
    - Form 400 and notice, March 18, 2011
    - Proposed Text of Regulations 6001
    - Appendix A
    - Appendix B
    - Email sent to Interested Parties, March 18, 2011
    - CA Regulatory Notice Register 2011, Volume No. 11-Z
6. Notice to Interested Parties, March 18, 2011

    The following items are exhibited:

    - Notice of Hearing
    - Initial Statement of Reasons
    - Proposed Text of Regulations 6001
    - Regulation History
7. Email to all employees sent March 21, 2011
8. Correction Email sent March 22, 2011
9. Economic and Fiscal Impact Statements, March 8, 2011
10. Statement of Compliance
11. Reporter's Transcript, Item F4, Public Hearing, May 25, 2011

12. Draft Minutes, May 25, 2011, and Exhibits

The following items are exhibited:

- Interested Parties Letter dated March 18, 2011
- Initial Statement of Reasons
- Text of Regulations 6001
- Proposed Text of Appendix A
- Proposed Text of Appendix B
- Regulation History

13. Final Text of Appendix A

14. Final Text of Appendix B

15. Declaration Regarding the State Board of Equalization's Adoption of Proposed Amendments to its Conflict of Interest Code

16. CD with Attachment D, Organization chart, and Attachment E, Description for each job

VERIFICATION

I, Richard E. Bennion, Regulations Coordinator of the State Board of Equalization, state that the rulemaking file of which the contents as listed in the index is complete, and that the record was closed on June 15, 2011 and that the attached copy is complete.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

June 15, 2011

Richard E. Bennion
Regulations Coordinator
State Board of Equalization

Regulation History

Type of Regulation: Sales and Use Tax

Regulation: 6001

Title: 6001, General Provisions

Preparation: Bradley Heller
Legal Contact: Bradley Heller

Amendments are proposed to reflect the classification and organizational changes that have taken place at the Board since the Conflict of Interest Code was last amended.

History of Proposed Regulation:

March 18, 2012	Notice's effective period ended (Gov. Code, § 11346.4, subd. (b))
June 21, 2011	Submitted to Fair Political Practices Commission for approval
May 25, 2011	The Board adopted amendments to regulation. (Vote 5-0)
May 25, 2011	Public hearing
May 17, 2011	60-day public comment period ends
March 18, 2011	OAL publication date; 45-day public comment period begins; IP mailing
March 8, 2011	Notice to OAL
February 22, 2011	Board Authorized Publication (Vote 5-0)

Sponsor:	NA
Support:	NA
Oppose:	NA

Final Statement of Reasons for

Adoption of Proposed Amendments to Appendices A & B to

California Code of Regulations, Title 18,

Section 6001, General Provisions

Update of Information in the Initial Statement of Reasons

The factual basis, specific purpose, and necessity for the proposed amendments to appendices A and B to California Code of Regulations, title 18, section (Regulation) 6001, *General Provisions,* are the same as provided in the Initial Statement of Reasons.

The State Board of Equalization (Board) did not rely on any data or any technical, theoretical, or empirical study, report, or similar document in proposing or adopting the amendments to appendices A and B to Regulation 6001 that was not identified in the Initial Statement of Reasons, or which was otherwise not identified or made available for public review prior to the close of the public comment period.

The Board did not reject any reasonable alternatives to the proposed amendments to appendices A and B to Regulation 6001 or any alternatives that would lessen the adverse economic impact on small businesses. No alternative amendments were presented to the Board for consideration.

Furthermore, the Board has determined that the proposed amendments to appendices A and B to Regulation 6001 will not have a significant adverse economic impact on business.

No Mandate on Local Agencies or School Districts

The Board has determined that the proposed amendments to appendices A and B to Regulation 6001 do not impose a mandate on local agencies or school districts.

No Public Comments

On May 25, 2011, the Board held a public hearing regarding the adoption of the proposed amendments to appendices A and B to Regulation 6001 and unanimously voted to adopt the proposed amendments without any changes. No interested parties asked to speak at the public hearing and no interested parties submitted written comments objecting to the adoption of the proposed amendments or recommending alternative amendments.

No interested parties requested notice from the Board regarding the date of the public hearing on the adoption of the proposed amendments to appendices A and B to Regulation 6001. Information regarding the date of the public hearing was provided in the Board's Notice of Intention (Cal. Reg. Notice Register 2011, No. 11-Z (March 18, 2011), pp. 377-379) and the Board's Public Agenda Notice for its May 24-25, 2011, meeting.

Determination Regarding Alternatives

By its motion, the Board determined that no alternative to the proposed amendments to appendices A and B to Regulation 6001 would be more effective in carrying out the purpose for which the amendments are proposed or would be as effective and less burdensome to affected private persons than the proposed amendments.

No Federal Mandate

The adoption of the proposed amendments was not mandated by federal statutes or regulations and there is no federal regulation that is similar to appendices A and B to Regulation 6001.

Updated Informative Digest for

Adoption of Proposed Amendments to Appendices A and B to

California Code of Regulations, Title 18,

Section 6001, General Provisions

On May 25, 2011, the State Board of Equalization (Board) held a public hearing regarding the adoption of proposed amendments to appendices A and B to California Code of Regulations, title 18, section (Regulation) 6001, *General Provisions*, and unanimously voted to adopt the proposed amendments without any changes. No interested parties asked to speak at the public hearing and no interested parties submitted written comments objecting to the adoption of the proposed amendments or recommending alternative amendments.

There have not been any changes to the applicable laws or the general effect of the adoption of the proposed amendments to appendices A and B to Regulation 6001 described in the Informative Digest included in the Notice of Intention (Cal. Reg. Notice Register 2011, No. 11-Z (March 18, 2011), pp. 377-379).

Current Law

Government Code section 87300 requires the Board to adopt a conflict of interest code. Government Code section 87302, subdivision (a) requires that the Board's conflict of interest code contain a:

> Specific enumeration of the positions within the agency, other than those specified in Section 87200, which involve the making or participation in the making of decisions which may foreseeably have a material effect on any financial interest and for each such enumerated position, the specific types of investments, business positions, interests in real property, and sources of income which are reportable.

The Board's conflict of interest code is set forth in Regulation 6001, *General Provisions*, and appendices A and B to Regulation 6001. Appendix B contains the Board's numbered disclosure categories, which each describe different types of reportable economic interests. Appendix A designates (or lists) the Board's positions that involve the making or participation in the making of decisions which may foreseeably have a material effect on any financial interest, and specifies each listed position's reportable economic interests by reference to the numbered disclosure categories in appendix B.

Proposed Amendments

The Board reviewed its entire organizational chart and the descriptions for all of the job classifications (positions) listed therein to determine whether appendix A to Regulation 6001 lists all of the current Board positions, including officers and consultants, but not elected officers, such as the Board Members, that make decisions, or advise or make

recommendations to decision makers directly or without significant intervening substantive review, and to determine whether appendix A requires employees in all of the designated positions to disclose all of their economic interests that could reasonably come into potential conflict with such decisions. The Board also reviewed the disclosure categories described in appendix B to Regulation 6001 to ensure that the categories sufficiently describe all of the economic interests that designated employees are required to disclose in a clear, concise, and efficient manner. During its February 22, 2011, Board meeting:

I. The Board determined that there are positions and divisions that need to be deleted from appendix A because they no longer exist;
II. The Board determined that it needs to amend disclosure categories 1, 2, and 8, and delete disclosure category 10 in appendix B in order to create a full disclosure category, a business taxes and fees disclosure category, and a disclosure category applicable to both telecommunications and information technology property and services;
III. The Board determined that it needs to amend appendix A to require full disclosure from the Board's Executive Director, Executive Team Members, Assistant Chief Counsels, other Career Executive Assignment (CEA) positions, Tax Counsels, and Administrative and Executive Assistants; and
IV. The Board determined that each of its departments and most of its divisions have positions that need to be added to appendix A and/or positions that need to be assigned new disclosure categories due to changes in the Board's organizational structure and personnel since appendix A was last amended.

Therefore, the Board is proposing to amend appendices A and B to Regulations 6001 in accordance with those determinations, as explained in detail in the Initial Statement of Reasons.

Public Hearing

On May 25, 2011, the Board conducted a public hearing and unanimously voted to adopt the proposed amendments to appendices A and B to Regulation 6001 for the specific purposes of ensuring that the Board's conflict of interest code complies with the requirements of Government Code section 87302 by:

- Listing all of the current Board positions, including officers and consultants, but not elected officers, such as the Board Members, that make decisions, or advise or make recommendations to decision makers directly or without significant intervening substantive review; and
- Requiring employees in listed positions to disclose all of their economic interests that could reasonably come into potential conflict with such decisions.

The Board also determined that the proposed amendments are reasonably necessary for the specific purpose of ensuring that the disclosure categories in appendix B describe all

of the economic interests that employees in listed positions are required to disclose in a clear, concise, and efficient manner.

No Interested Parties Comments

No interested parties asked to speak at the public hearing and no interested parties submitted written comments objecting to the adoption of the proposed amendments or recommending alternative amendments.

No Comparable Federal Regulations

There are no comparable federal regulations or statutes to appendices A and B to Regulation 6001.

State of California

Board of Equalization
Legal Department-MIC:83
Office of the Chief Counsel
(916) 445-4380
Fax: (916) 323-3387

Memorandum

To: Honorable Jerome E. Horton, Chairman
Honorable Michelle Steel, Vice Chair
Honorable Betty T. Yee, First District
Senator George Runner, Second District
Honorable John Chiang, State Controller

Date: February 3, 2011

From: Randy Ferris
Acting Chief Counsel

Subject: Chief Counsel Matters, Item J Rulemaking:
Request for Authorization to Begin the Formal Rulemaking Process to Amend the Board's Conflict of Interest Code

Government Code section 87300 requires the Board to adopt a conflict of interest code. Government Code section 87302 requires that the Board's conflict of interest code: (A) contain a "[s]pecific enumeration of the positions within the agency," other than the elected Board Members, "which involve the making or participation in the making of decisions which may foreseeably have a material effect on any financial interest"; and (B) identify "the specific types of investments, business positions, interests in real property, and sources of income which are reportable" by a staff member in each enumerated position on his or her Form 700, Statement of Economic Interests, or Form 700-A, Statement of Economic Interests for Auditors and Claims Managers/Adjusters. The Board's conflict of interest code is set forth in California Code of Regulations, title 18, section (Regulation) 6001, *General Provisions*, and appendices A and B thereto. Appendix A designates (or lists) the Board's positions that involve the making or participation in the making of decisions which may foreseeably have a material effect on any financial interest, and specifies each listed position's reportable economic interests by reference to the numbered disclosure categories of reportable economic interests described in appendix B.

Board staff requests the Board's authorization to publish the attached Notice of Intention[1] and begin the formal rulemaking process for the Board to adopt the attached proposed amendments to appendices A[2] and B[3] to Regulation 6001. The proposed amendments to appendix A update the list of Board positions that involve the making or participation in the making of decisions to reflect changes in the Board's staff and organizational structure since appendix A was last amended in 2005. The proposed amendments to appendix A are based upon Board staff's review of the Board's current organizational chart,[4] the description for each job classification (position) utilized at the Board,[5] and input from all of the Board's departments and divisions that report

[1] See Attachment A.
[2] See Attachment B.
[3] See Attachment C.
[4] See Attachment D.
[5] See Attachment E.

directly to the Executive Director. The proposed amendments to appendices A and B also incorporate recommendations from Fair Political Practices Commission (FPPC) staff that simplify and update the disclosure categories described in appendix B by creating a full disclosure category, combining the disclosure categories applicable to business taxes and fees, and combining the disclosure categories applicable to information and telecommunications technology and services.

APA and FCCP Rulemaking Procedures

In general, the Board's formal rulemaking activities are governed by the provisions of the California Administrative Procedures Act (APA) set forth in chapter 3.5 (commencing with section 11340) of part 1 of division 3 of the Government Code. Under the APA, the Board must generally comply with the following procedures in order to adopt substantive amendments to a regulation:

- Publish, post, and mail a Notice of Proposed Regulatory Action at least 45 days prior to the public hearing and close of the public comment period regarding the proposed amendments;
- Make the text of the proposed amendments, the initial statement of reasons for the proposed amendments, and any other documents the Board is relying upon available to the public during the entire comment period;
- Conduct a public hearing if a public hearing is requested at least 15 days before the close of the public comment period;
- Adopt the proposed amendments after considering any public comments received during the public comment period;[6] and
- Prepare a final statement of reasons that responds to any public comments received prior to the adoption of the proposed amendments.

Then, the Board must submit the rulemaking file to the Office of Administrative Law (OAL), which is required to determine whether the Board substantially complied with the APA rulemaking procedures. And, if OAL determines that the APA rulemaking procedures were followed, OAL must approve the proposed amendments for filing with the Secretary of State and publication in the California Code of Regulations.

In addition to the APA, substantive amendments to Regulation 6001 and the appendices thereto are subject to the provisions of California Code of Regulations, title 2, section (FPPC Regulation) 18750, *Procedures for the Promulgation and Adoption of Conflict of Interest Codes for State Agencies*. As relevant here, FPPC Regulation 18750 requires the Board to comply with the following procedures in addition to or instead of the APA procedures before adopting substantive amendments to Regulation 6001 or the appendices thereto:

- Publish, post, and mail a Notice of Intention to Amend the Board Conflict of Interest Code, instead of a Notice of Proposed Regulatory Action;
- File the notice with OAL at least 60 days prior to the public hearing and close of the public comment period (the APA does not specify a time period);

[6] Note that the Board's policy is to formally adopt proposed amendments at a public hearing regardless of whether a hearing is requested.

- File the notice, endorsed by OAL, with the FPPC at least 45 days prior to the public hearing and close of the public comment period in addition to filing the notice with OAL; and
- Provide a copy of the notice to every Board employee affected by the proposed amendments at least 45 days prior to the public hearing and close of the public comment period in addition to the normal APA procedures for publishing, posting, and mailing a notice.

Then, if the Board adopts the substantive amendments at the end of the public comment period, FPPC Regulation 18750 requires the Board to submit the adopted amendments to the FPPC with a declaration of compliance with Government Code section 87302 from the Board's Executive Director, a summary of the public hearing at which the amendments were adopted, copies of any written comments received prior to adoption, a written explanation of and justification for each amendment, the Board's current organizational chart, and job descriptions for all designated and newly designated positions.

Once this is done, the FPPC's Executive Director will substantively review the adopted amendments and may either return the amendments to the Board with recommendations for revision or have the FPPC issue its own notice establishing a new public comment period for the FPPC's proposed approval of the amendments. If the FPPC's Executive Director decides to return the adopted amendments to the Board, the Board may appeal the decision by requesting a hearing before the full FPPC. Neither the FPPC's Executive Director nor the full FPPC can approve the adopted amendments until after the close of the public comment period.

If the FPPC issues its own notice and a public hearing is requested at least 15 days prior to the close of the FPPC's public comment period, then the full FPPC will conduct a public hearing and will decide to approve the adopted amendments as submitted, approve the adopted amendments with its own revisions, or return the adopted amendments to the Board for revision and resubmission within 60 days. If the FPPC issues its own notice and no public hearing is requested, the FPPC's Executive Director may decide to approve the adopted amendments as submitted or return the adopted amendments to the Board for revision at the end of the comment period and without conducting a hearing. The FPPC's Executive Director may not approve the adopted amendments with his or her own revisions. If the FPPC's Executive Director decides to return the adopted amendments to the Board at the end of the FPPC's public comment period, the Board may also appeal the decision by requesting a hearing before the full FPPC.

If the FPPC's Executive Director or the full FPPC approves Board-adopted amendments, the FPPC will return an endorsed copy of the amendments to the Board for filing with OAL. Then, the Board must transmit the FPPC-approved amendments to OAL, which is required to file the amendments with the Secretary of State and publish the amendments in the California Code of Regulations without further review of any kind. Finally, the FPPC-approved amendments are effective 30 days after OAL files them with the Secretary of State.[7]

[7] See attachment F.

Staff Recommendation and Board Options

Board staff recommends that the Board authorize staff to publish the attached Notice of Intention and begin the formal rulemaking process for the Board to adopt the proposed amendments to appendices A and B to Regulation 6001 because Board staff believes that the proposed amendments are necessary to reflect changes in the Board's staff and organizational structure since 2005. The Board may:

1. Agree with Board staff's recommendation and authorize staff to publish the attached Notice of Intention with whatever revisions, if any, the Board deems necessary to the notice or proposed amendments to appendices A and B to Regulation 6001;
2. Direct staff to conduct a meeting or meetings with interested parties to discuss the proposed amendments before bringing them back to the Board for further approval to publish; or
3. The Board may decide not to initiate a formal rulemaking or interested parties process at this time with or without providing further direction to staff.

If you need more information or have any questions, please contact Tax Counsel III (Specialist) Bradley Heller at (916) 323-3091.

Approved:

Kristine Cazadd
Interim Executive Director

RMF:bk
J:/Chief Counsel/Finals/Memo – Conflict of Interest Code – 2-3-2011.doc
J:/Bus/Use/Finals/Heller/Conflict of Interest Code/Feb.2011 Memo.doc

Attachments

cc: Ms. Kristine Cazadd MIC:73
Ms. Christine Bisauta MIC:82
Mr. David Gau MIC:63
Mr. Jeff McGuire MIC:43
Mr. Todd Gilman MIC:70
Mr. Bradley Heller MIC:82

STATE BOARD OF EQUALIZATION

BOARD APPROVED

At the February 22, 2011 Board Meeting

Diane G. Olson, Chief
Board Proceedings Division

Notice of Intention

The State Board of Equalization Intends to Adopt Proposed Amendments to its Conflict of Interest Code, California Code of Regulations, Title 18, Section 6001, *General Provisions*

NOTICE IS HEREBY GIVEN

The conflict of interest code for the State Board of Equalization (Board) is set forth in California Code of Regulations, title 18, section (Regulation) 6001, *General Provisions*, and appendices A and B to Regulation 6001, which list the Board's designated positions and describe the Board's numbered disclosure categories, respectively. Pursuant to the requirements of Government Code section 87306, the Board hereby proposes to adopt amendments to appendices A and B of Regulation 6001. The proposed amendments update the designated positions listed in appendix A, the disclosure categories assigned to the designated positions listed in appendix A, and the disclosure categories described in appendix B. The proposed amendments are necessary due to changes in the Board's internal structure, the addition of new Board positions and the elimination of some previously designated positions, and changes in the duties assigned to some existing Board positions.

PUBLIC HEARING

A public hearing on the proposed regulatory action will be held in Room 121, 450 N Street, Sacramento, at 10:00 a.m., or as soon thereafter as the matter may be heard, on May __, 2011. At the hearing, any interested person may present or submit oral or written statements, arguments, or contentions regarding the proposed amendments to appendices A and B to Regulation 6001.

AUTHORITY

Government Code section 87306.

REFERENCES

Government Code sections 87300-87302 and 87306.

INFORMATIVE DIGEST/POLICY STATEMENT OVERVIEW

Current Law

Government Code section 87300 requires the Board to adopt a conflict of interest code. Government Code section 87302, subdivision (a) requires that the Board's conflict of interest code contain a:

> Specific enumeration of the positions within the agency, other than those specified in Section 87200, which involve the making or participation in the making of decisions

which may foreseeably have a material effect on any financial interest and for each such enumerated position, the specific types of investments, business positions, interests in real property, and sources of income which are reportable.

The Board's conflict of interest code is set forth in Regulation 6001, *General Provisions*, and appendices A and B to Regulation 6001. Appendix B contains the Board's numbered disclosure categories, which each describe different types of reportable economic interests. Appendix A designates (or lists) the Board's positions that involve the making or participation in the making of decisions which may foreseeably have a material effect on any financial interest, and specifies each listed position's reportable economic interests by reference to the numbered disclosure categories in appendix B.

Proposed Amendments

The Board reviewed its entire organizational chart and the descriptions for all of the job classifications (positions) listed therein to determine whether appendix A to Regulation 6001 lists all of the current Board positions, including officers and consultants, but not elected officers, such as the Board Members, that make decisions or participate in making decisions without significant substantive review, and to determine whether appendix A requires employees in all of the designated positions to disclose all of their economic interests that could reasonably come into potential conflict with such decisions. The Board also reviewed the disclosure categories described in appendix B to Regulation 6001 to ensure that the categories sufficiently describe all of the economic interests that designated employees are required to disclose in a clear, concise, and efficient manner. The following discussion explains that:

I. The Board has determined that there are positions and divisions that need to be deleted from appendix A because they no longer exist;
II. The Board has determined that it needs to amend disclosure categories 1, 2, and 8, and delete disclosure category 10 in appendix B in order to create a full disclosure category, a business taxes and fees disclosure category, and a disclosure category applicable to both telecommunications and information technology property and services;
III. The Board has determined that it needs to amend appendix A to require full disclosure from the Board's Executive Director, Executive Team Members, Assistant Chief Counsels, other Career Executive Assignment (CEA) positions, Tax Counsels, and Administrative and Executive Assistants; and
IV. The Board has determined that each of its departments and most of its divisions have positions that need to be added to appendix A and/or positions that need to be assigned new disclosure categories due to changes in the Board's organizational structure and personnel since appendix A was last amended.

I. Deletion of Positions and Divisions that No Longer Exist from Appendix A

The Board has reviewed all of the positions currently listed on appendix A. The Board has determined that its Executive Office no longer has a CEA (Communications Office) position. The Board has determined that its Board Proceedings Division no longer has an Associate Governmental Program Analyst (LAN Workgroup Manager) position. The Board has determined that its

Legislative Division no longer has a Senior Specialist Property Appraiser position. The Board has determined that its Taxpayers' Rights and Equal Employment Opportunity Division no longer has an Associate Property Appraiser (TRA) position. The Board has determined that its Internal Security and Audit Division no longer has Associate Tax Auditor, Systems Software Specialist, and Assistant Information Systems Analyst positions. The Board has determined that its Technology Services Division no longer has Business Taxes Administrator and Business Taxes Compliance Supervisor positions. The Board has determined that its Administration Department no longer has CEA, Training Officer (Training Office), and Associate Governmental Program Analyst (Training Office) positions that are not directly assigned to one of the department's divisions. The Board has determined that its Administrative Support Division no longer has Telecommunications Systems Analyst and Office Services Manager (Supervisor, Cashier Unit) positions. The Board has determined that its Financial Management Division no longer has a Staff Information Systems Analyst (Specialist) position. The Board has determined that its Legal Department no longer has Administrative Assistant, Associate Information Systems Analyst, and Business Taxes Compliance Supervisor (Offer in Compromise) positions and no longer has any CEA positions that are not assigned to its Chief Counsel or Assistant Chief Counsels or the separately listed Investigations and Special Operations Division, as discussed more fully below. The Board has determined that its Investigations and Special Operations Division no longer has a Staff Information Systems Analyst position. The Board has determined that its Property and Special Taxes Department no longer has a Staff Services Manager position. Finally, the Board has determined that its County-Assessed Properties Division no longer has a Supervising Property Appraiser (Timber Tax Section) position. Therefore, the Board proposes to delete these positions from appendix A to Regulation 6001.

In addition, the Board has reviewed all of the departments, divisions, and offices listed in appendix A. The Board has determined that it no longer has a Customer and Taxpayer Services Division or a Policy, Planning and Evaluation Division. And, the Board has determined that its Property and Special Taxes Department no longer has an Assessment Policy and Standards Division, Excise Taxes and Fees Division, and Fuel Taxes Division. Therefore, the Board proposes to delete these divisions and their associated positions from appendix A to Regulation 6001.

II. Amendments to Disclosure Categories

A. Merger of Disclosure Category 1 into Disclosure Category 2 in Appendix B

Fair Political Practices Commission (FPPC) staff advised Board staff that every position listed in appendix A and assigned current disclosure category 1, which requires the disclosure of economic interests subject to regulation under the Sales and Use Tax Law, is also assigned current disclosure category 2, which requires the disclosure of economic interests subject to regulation under specified special tax and fee laws. As a result, FPPC staff recommended that the Board merge the definition for disclosure category 1 into the definition for disclosure category 2 in appendix B to provide as follows, delete current disclosure category 1, and make appropriate adjustments to appendix A:

> Category 2
> Designated employees in this category must report investments, business positions in business entities, and sources of income, including gifts, loans and travel payments from sources of the type licensed or regulated by or registered with the Board under

> the Bradley-Burns Uniform Local Sales and Use Tax Law, Sales and Use Tax Law, Transactions and Use Tax Law, Alcoholic Beverage Tax Law, California Cigarette and Tobacco Products Licensing Act of 2003, California Tire Fee Law, Childhood Lead Poisoning Prevention Fee Law, Cigarette and Tobacco Products Tax Law, Diesel Fuel Tax Law, Electronic Waste Recycling Act of 2003, Emergency Telephone Users Surcharge Law, Energy Resources Surcharge Law, Hazardous Substances Tax Law, Integrated Waste Management Fee Law, International Fuel Tax Agreement, Marine Invasive Species Fee Collection Law, Motor Vehicle Fuel Tax Law, Natural Gas Surcharge Law, Occupational Lead Poisoning Prevention Fee Law, Oil Spill Response, Prevention, and Administration Fees Law, Underground Storage Tank Maintenance Fee Law, Use Fuel Tax Law, or Water Rights Fees.

Therefore, the Board proposes to amend appendix B in order to merge the definition for disclosure category 1 into the definition for disclosure category 2, as recommended by FPPC staff. The Board also proposes to amend appendix A to replace the current designations for disclosure categories "1" and "2" with the designation for amended category "2" in order to ensure that the merger of the definitions for disclosure categories 1 and 2 does not affect the current disclosure requirements for listed positions.

B. Addition of Full Disclosure Category to Appendix B

FPPC staff advised Board staff that appendix A currently requires "full disclosure" by using the designation "all" to require the disclosure of <u>all</u> the interests specified in all of the disclosure categories in appendix B. FPPC staff also noted that the Board previously proposed amendments to appendix A that never became final, but would have replaced the designation "all" with the designation "1-7" because current disclosure categories 1-7 in appendix B collectively require the disclosure of all of the information currently required to be disclosed by all of the disclosure categories, collectively, and the Board determined that the designation "1-7" was more clear than the designation "all." Therefore, FPPC staff suggested that the Board could add more clarity to its conflict of interest code by amending appendix B to include the FPPC's model "full disclosure" category, and then replacing the designation "all" in appendix A with the disclosure category number for the new "full disclosure" category. As such, the Board proposes to amend category 1 in appendix B to incorporate the FPPC's model "full disclosure" category and provide that:

> Category 1
> Designated employees in this category must report all interests in real property in the State of California, as well as investments, business positions in business entities, and sources of income, including loans, gifts, and travel payments.

C. Merger of Disclosure Category 10 into Disclosure Category 8 in Appendix B

FPPC staff advised Board staff that positions involving telecommunications and information technologies have become more and more integrated over the years. Therefore, FPPC staff recommended that the Board merge the definition for disclosure category 10, which applies to positions involving telecommunications property and services, into the definition for disclosure category 8, which applies to positions involving information technology property and services, in

appendix B. Then, FPPC staff recommended that the Board delete disclosure category 10, and make corresponding changes to appendix A to assign revised disclosure category 8 to all listed positions that were previously assigned disclosure categories 8 and/or 10.

Therefore, the Board proposes to amend appendix B to combine the definition for disclosure category 10 into the definition for disclosure category 8, as recommended by FPPC staff, so that amended disclosure category 8 provides that:

> Category 8
> Designated employees in this category must report investments, business positions in business entities, and sources of income, including loans, gifts and travel payments, from sources that provide telecommunications equipment, computers, computer programming, or any other services or training or equipment related to such things as computers, software, automation, data processing, communication and telecommunication, information technology, and duplication services of the type utilized by the Board.

The Board also proposes to amend appendix B to delete disclosure category 10 and amend appendix A to assign amended disclosure category 8 to listed positions that were previously assigned disclosure categories 8 and/or 10, as recommended by FPPC staff.

D. Scope of Disclosure Category 7 in Appendix B

FPPC staff advised Board staff that disclosure category 7 on appendix B is broad enough to require the disclosure of all the economic interests required to be disclosed by disclosure categories 8, 9, and 10. As a result, FPPC staff recommended that the Board delete disclosure categories 8, 9, and 10 from the list of disclosure categories applicable to any position listed on appendix A that is already subject to disclosure category 7 (or that will become subject to new disclosure category 1, described above). For example, appendix A currently indicates that disclosure categories 7-10 apply to Staff Services Managers in the Administrative Support Division and FPPC staff recommends that appendix A be amended to indicate that only disclosure category 7 applies to these employees. Therefore, the Board proposes to amend appendix A to delete disclosure categories 8, 9, and10[1] from the list of disclosure categories applicable to any position listed on appendix A that is already subject to disclosure category 7 (or that will become subject to new disclosure category 1, described above).

III. Full Disclosure for the Executive Director, Executive Team Members, Assistant Chief Counsels and Tax Counsels, Other CEAs, and Administrative or Executive Assistants

FPPC staff also informed Board staff that they agreed with the current provisions in appendix A and the previously proposed amendments to appendix A that were never finalized to the extent that they require full disclosure from the Board's Executive Director and CEAs, including Assistant Chief Counsels. However, FPPC staff also expressed a concern that the Board's conflict of interest code may not require full disclosure from all of the appropriate positions and asked why appendix A and the previously proposed amendments to appendix A only require Tax Counsels to disclose the economic interests specified in disclosure categories "1-6" in appendix B. Specifically, FPPC staff

[1] Note: The Board proposes to fully delete category 10 from appendices A and B as discussed above.

noted that most agencies' conflict of interest codes require full disclosure from Staff Counsels because they generally advise or make recommendations to decision makers, such as CEAs, including Assistant Chief Counsels, directly or without significant intervening substantive review, regarding all of the areas covered by their agencies' jurisdiction. And, FPPC staff recommended that the Board amend appendix A to require full disclosure from the Board's Tax Counsels.

As a result, the Board reviewed its management and decision-making structures and determined that full disclosure is appropriate for the Board's Executive Director because the Executive Director makes decisions, or advises or makes recommendations to decision makers, such as the Board Members, regarding the administration of all of the programs covered by the Board's jurisdiction and Board operations. The Board determined that full disclosure is appropriate for the members of the Board's Executive Team, which helps the Executive Director formulate, recommend, and implement agency-wide policies, programs, and procedures, because all of the Executive Team members have the opportunity to make decisions, or advise or make recommendations to decision makers, such as the Board Members and the Board's Executive Director, regarding all of the areas covered by the Board's jurisdiction and Board operations. The Executive Team members include the Deputy Directors for the Property and Special Taxes Department, Sales and Use Tax Department, External Affairs Department, and Administration Department, the Chief Counsel of the Legal Department, the Assistant Chief Counsel of the Legislative and Research Division, the Chief Information Officer (CIO) and the Chief Technology Officer (CTO)[2] of the Technology Services Department, the Taxpayers' Rights Advocate who serves as the chief of the Taxpayers' Rights and Equal Employment Opportunity Division, and the CEAs that serve as the chiefs of the Internal Security and Audit Division and Board Proceedings Division. The Board also determined that full disclosure is appropriate for its remaining CEA positions, including the Assistant Chief Counsel positions, because staff in these positions may occasionally serve as an acting Deputy Director, Chief Counsel, or division chief, and may make decisions, or advise or make recommendations to decision makers, such as the Board Members, the Board's Executive Director, and the Executive Team members regarding a wide variety of areas covered by the Board's jurisdiction and operations.

Further, the Board determined that full disclosure is appropriate for the Board's Tax Counsels because they make decisions, or advise or make recommendations to decision makers, such as the Board Members, the Board's Executive Director, the Executive Team members, including the Board's Chief Counsel, and the Board's Assistant Chief Counsels, regarding all of the areas covered by the Board's jurisdiction and operations. Finally, the Board determined that full disclosure is appropriate for the Board's Administrative Assistants and Executive Assistants because they provide direct administrative support to the Board Members, the Executive Director, an Executive Team member, such as a Deputy Director, the Assistant Chief Counsel for the Legal Department's Appeals Division, or the CEA who serves as the chief of the Legal Department's Investigations and Special Operations Division and, therefore, may make decisions, or advise or make recommendations to decision makers, such as the Board Members, the Board's Executive Director, and the Executive Team members, regarding a wide variety of areas covered by the Board's jurisdiction and operations. Furthermore, the Board has determined that it is necessary to adopt a consistent "full disclosure" policy for the Board's Executive Director, Chief Counsel, CIO, and CTO, and all of the Board's Deputy Directors, CEAs, including Assistant Chief Counsels, Tax Counsels, Administrative

[2] The Board's CTO position is new. The Board is currently recruiting a CTO and anticipates that the new CTO will be a member of the Executive Team.

Assistants, and Executive Assistants to ensure that any potential conflicts of interest are properly disclosed.

Therefore, the Board proposes to amend appendix A to assign new disclosure category 1 to the Board's Executive Director, CEAs, including Assistant Chief Counsels, Tax Counsels, Administrative Assistants, and Executive Assistants. The Board proposes to amend appendix A to list the Deputy Directors for the Property and Special Taxes Department, Sales and Use Tax Department, External Affairs Department, and Administration Department, the Chief Counsel of the Legal Department, and the Taxpayers' Rights Advocate and assign new disclosure category 1 to each Deputy Director, the Chief Counsel, and the Taxpayers' Rights Advocate. The Board also proposes to amend appendix A to list the CIO and the CTO of the Technology Services Department and assign new disclosure category 1 to the CIO and the CTO.

IV. Positions that Need to Be Added to Appendix A and Positions that Need to Be Assigned New Disclosure Categories

A. Board Member Offices

The Board consists of five voting members: the Controller and four district members elected for four-year terms at gubernatorial elections. The Board reviewed all of the Board positions that are directly assigned to the elected Board Members, exclusive of the Controller,[3] and the Board positions listed under the heading "Board" in appendix A. The Board proposes to added District Director, Community Affairs Deputy, Executive Secretary, Associate Tax Auditor, Information Officer I, and Staff Service Analyst positions to the list of positions under the heading "Board" because the Board determined that these are new positions that are directly assigned to the elected Board Members and staff in these positions make decisions, or advise or make recommendations to decision makers, directly or without significant intervening substantive review. Otherwise, the Board determined that appendix A currently lists all of the other positions directly assigned to the elected Board Members that make decisions, or advise or make recommendations to decision makers, directly or without significant intervening substantive review.

The Board has also reviewed the disclosure categories assigned to all of the positions currently listed under the heading "Board" in appendix A or proposed to be added to the list and has determined that:

- Full disclosure is appropriate for the Deputy to Board Member, Administrative Assistant to Board Member, Assistant to Board Member, CEA, District Director, Community Affairs Deputy, Administrative Assistant, Staff Services Manager, Tax Counsel, and Executive Secretary positions because staff in these positions work directly with the Board Members and make decisions, or advise or make recommendations to decision makers, such as the Board Members and their Deputy Board Members, and the Board's Executive Director, Chief Counsel, and CEAs, regarding all of the areas covered by the Board's jurisdiction and operations;
- Disclosure category 7 is appropriate for the Staff Service Analyst positions because staff in these positions work directly with the Board Members and make decisions, or

[3] Note that the Board does not have any employees directly assigned to the Controller.

advise or make recommendations to decision makers, such as the Board Members and their Deputy Board Members, regarding a broad array of goods and services that may be utilized by the Board; and

- Disclosure categories 2-6 (as proposed to be amended) are appropriate for the remaining positions, including the new Associate Tax Auditor and Information Officer I positions, because staff in these positions work directly with the Board Members and make decisions, or advise or make recommendations to decision makers, such as the Board Members and their Deputy Board Members, regarding the tax and fee programs referred to in disclosure categories 2-6 (as proposed to be amended).

Therefore, the Board proposes to amend appendix A to assign these positions disclosure categories that are consistent with the Board's determinations.[4]

B. Executive Office

The Board's Executive Office consists of the Board's Executive Director and the Executive Director's Administrative Assistants. The Executive Director represents or acts for the Board in day-to-day operations. The Executive Office plans, organizes, and directs the Board's operations, interprets and applies Board policies and decisions, and recommends policy changes for Board approval.

The Board reviewed the positions assigned to the Executive Office, which are all currently listed in appendix A. The Board determined that all of the positions in the Executive Office need to continue to be listed under the heading "Executive" in appendix A because staff in these positions make decisions, or advise or make recommendations to decision makers, directly or without significant intervening substantive review. The Board also determined that full disclosure is appropriate for the Executive Director and Administrative Assistant positions in the Executive Office and proposes to amend appendix A to assign disclosure category 1 (as proposed to be amended) to the positions, as explained above.

The Board further proposes to amend appendix A to change the heading "Executive" to "Executive Office" so that the heading includes the full name of the office to which it refers. And the Board proposes to indent the listings in appendix A for the six departments and four divisions that report to the Board's Executive Director. Hereafter, each of these departments and divisions will be discussed in the order in which it is proposed to be listed in appendix A.

C. Board Proceedings Division

The Board's Board Proceedings Division has a number of duties, including establishing the Board's meeting calendar, drafting and issuing the Board's meeting agendas, coordinating all of the items scheduled to be discussed at each meeting, conducting all of the Board's meetings, and maintaining the Board's meeting records.

The Board has reviewed the positions assigned to its Board Proceedings Division and the positions

[4] Note that the Board is also proposing to delete the "s" at the end of the word "services" on appendix A in order to correct the listing for the Tax Service Specialist positions directly assigned to the Board Members.

that will continue to be listed under the heading "Board Proceedings Division" in appendix A after the deletion of the Associate Governmental Program Analyst (LAN Workgroup Manager) position discussed above. The Board has determined that appendix A currently lists all of the positions in the Board Proceedings Division that make decisions, or advise or make recommendations to decision makers, directly or without significant intervening substantive review, and that:

- Full disclosure is appropriate for the division's CEA and Staff Services Manager positions because staff in these positions work directly with the Board Members and make decisions, or advise or make recommendations to decision makers, such as the Board Members, their Deputy Board Members, and the Board's Executive Director, Chief Counsel, and CEAs, regarding all of the areas covered by the Board's jurisdiction; and
- Disclosure categories 2-6 (as proposed to be amended) are appropriate for the division's Associate Governmental Program Analyst positions because staff in these positions may make decisions, or advise or make recommendations to decision makers, such as the division's CEA and Staff Services Managers, regarding the tax and fee programs referred to in disclosure categories 2-6.

Therefore, the Board proposes to amend the disclosure categories assigned to these positions in appendix A in a manner consistent with the Board's determinations.

D. Legislative and Research Division

Since the last time appendix A was amended, the Board renamed the "Legislative Division" the "Legislative and Research Division" to better reflect the division's duties, including coordinating the Board's legislative activities and performing research on issues affecting the Board. Therefore, the Board proposes to amend appendix A to incorporate the division's new name.

Furthermore, the Board reviewed the positions assigned to the Legislative and Research Division and the positions that are currently listed under the heading "Legislative Division" in appendix A. The Board determined that appendix A lists all of the division's positions that make decisions, or advise or make recommendations to decision makers, directly or without significant intervening substantive review, except the division's Executive Assistant, Executive Secretary, and Research Manager positions. Therefore, the Board proposes to amend appendix A to list the Executive Assistant position and assign the position disclosure category 1 (as proposed to be amended) in order to consistently require full disclosure from all of the Board's Executive Assistants. The Board proposes to amend appendix A to list the Executive Secretary position and assign the position disclosure category 1 (as proposed to be amended) because staff in this position provides direct administrative support to the CEA for the division's Research and Statistics Section and may make decisions, or advise or make recommendations to decision makers, such as the division's Assistant Chief Counsel and CEA, regarding a wide variety of tax and fee programs and Board operations. The Board also proposes to amend appendix A to list the Research Manager position and assign the position disclosure categories 2-4, 8, and 9 (as proposed to be amended) because staff in this position may make decisions, or advise or make recommendations to decision makers, such as the division's Assistant Chief Counsel and CEA, regarding the tax and fee programs referred to in disclosure categories 2-4 (as proposed to be amended), the telecommunications and information technology

property and services referred to in disclosure category 8 (as proposed to be amended), and the personnel services referred to in disclosure category 9, but not the Franchise Tax Board administered tax programs referred to in disclosure category 5 or taxes imposed on insurers that would require the assignment of disclosure category 6.

In addition, the Board has reviewed the disclosure categories assigned to the positions that will continue to be listed under the heading "Legislative and Research Division" in appendix A, after the proposed deletion of the Senior Specialist Property Appraiser position discussed above, and determined that:

- Full disclosure is appropriate for the division's Assistant Chief Counsel and CEA positions for all of the reasons described above;
- Disclosure categories 2-6, 8, and 9 (as proposed to be amended) are appropriate for the division's Staff Services Manager position because staff in this position may make decisions, or advise or make recommendations to decision makers, such as the division's Assistant Chief Counsel and CEA, regarding the tax and fee programs referred to in disclosure categories 2-6 (as proposed to be amended), the telecommunications and information technology property and services referred to in disclosure category 8 (as proposed to be amended), and the personnel services referred to in disclosure category 9;
- Disclosure categories 2-6 (as proposed to be amended) are appropriate for the division's Business Taxes Specialist positions because staff in these positions may make decisions, or advise or make recommendations to decision makers, such as the division's Assistant Chief Counsel and CEA, regarding the tax and fee programs referred to in disclosure categories 2-6 (as proposed to be amended);
- Disclosure categories 2-6 and 8 (as proposed to be amended) are appropriate for the division's Associate Governmental Program Analyst (System or LAN Administrator) position because staff in this position may make decisions, or advise or make recommendations to decision makers, such as the division's Assistant Chief Counsel and CEA, regarding the tax and fee programs referred to in disclosure categories 2-6 (as proposed to be amended) and the telecommunications and information technology property and services referred to in disclosure category 8 (as proposed to be amended);
- Disclosure categories 2-4, 6, and 8 (as proposed to be amended) are appropriate for the division's Operations Research Specialist position because the person in that position makes decisions, or advises or makes recommendations to decision makers, such as the division's Assistant Chief Counsel and CEA, regarding the tax and fee programs referred to in disclosure categories 2-4 (as proposed to be amended) and 6 and the telecommunications and information technology property and services referred to in disclosure category 8 (as proposed to be amended), but not the Franchise Tax Board administered tax programs referred to in disclosure category 5; and
- Disclosure categories 2-4 and 8 (as proposed to be amended) are appropriate for the division's Research Program Specialist and Research Analyst positions because staff in these position may make decisions, or advise or make recommendations to decision makers, such as the division's Assistant Chief Counsel and CEA, regarding the tax and fee programs referred to in disclosure categories 2-4 (as proposed to be amended) and the telecommunications and information technology property and services referred to in disclosure category 8 (as proposed to be amended), but not the Franchise Tax Board

administered tax programs referred to in disclosure category 5 or taxes imposed on insurers that would require the assignment of disclosure category 6.

Therefore, the Board proposes to amend the disclosure categories assigned to these positions in appendix A in a manner consistent with the Board's determinations.

E. Taxpayers' Rights and Equal Employment Opportunity Division

The positions listed under the heading "Taxpayers' Rights and Equal Employment Opportunity Division" in appendix A are assigned to the Board's Taxpayers' Rights and Equal Employment Opportunity Division. The division is comprised of the Taxpayers' Rights Advocate (TRA) Office and the Equal Employment Opportunity Office (EEOO) and the division facilitates the resolution of taxpayers' and employees' complaints and problems and recommends changes to prevent future problems.

First, the Board proposes to amend appendix A to delete the Taxpayers' Rights and Equal Employment Opportunity Division from its current location between the Technology Services Department and Administration Department and re-insert the Taxpayers' Rights and Equal Employment Opportunity Division after the Legislative and Research Division so that all of the divisions that report directly to the Board's Executive Director are listed consecutively on appendix A before the departments that report to the Board's Executive Director.

Second, the Board reviewed the positions assigned to the Taxpayers' Rights and Equal Employment Opportunity Division and the positions listed under the heading "Taxpayers' Rights and Equal Employment Opportunity Division" in appendix A, and the Board determined that appendix A lists all of the division's positions that make decisions, or advise or make recommendations to decision makers, directly or without significant intervening substantive review, except the division's Staff Services Manager III (TRA), Tax Counsel, Business Taxes Administrator II (TRA),[5] Associate Governmental Program Analyst (TRA), Management Services Technician (TRA), Tax Technician I (TRA),[6] Senior Specialist Property Appraiser (TRA), and Assistant Property Appraiser (TRA) positions that were added to the TRA Office since the last time appendix A was amended.

The Staff Services Manager III makes decisions, or advises or makes recommendations to decision makers, such as the Taxpayers' Rights Advocate, regarding the need for and effectiveness of a broad range of taxpayer outreach efforts and the utilization of the Board's resources for taxpayer outreach. Therefore, the Board proposes to amend appendix A to list the Staff Services Manager III position and assign the position disclosure category 1 (as proposed to be amended). The Tax Counsel in the TRA Office makes decisions, or advises or makes recommendations to decision makers, such as the Taxpayers' Rights Advocate, regarding a broad range of complaints and problems. Therefore, the Board proposes to amend appendix A to list the Tax Counsel position in the TRA Office, and assign the position disclosure category 1 (as proposed to be amended) in order to consistently require full disclosure from all of the Board's Tax Counsels. The Business Taxes Administrator II (TRA) makes

[5] The Business Taxes Administrator II position is new and the Board anticipates that the position will be added to the TRA Office effective January 1, 2011, or soon after.

[6] The Tax Technician I position is new and the Board anticipates that the position will be added to the TRA Office effective January 1, 2011, or soon after.

decisions, or advises and makes recommendations to decision makers, such as the Taxpayers' Rights Advocate, regarding the types of tax and fee programs referred to in disclosure categories 2 (as proposed to be amended) and 5, and a broad array of property and services utilized by the Board. Therefore, the Board proposes to amend appendix A to list the Business Taxes Administrator II (TRA) position and assign the position disclosure categories 2 (as proposed to be amended), 5, and 7. The Associate Governmental Program Analyst, Management Services Technician, and Tax Technician I in the TRA Office make decisions, or advise or make recommendations to decision makers, such as the Taxpayers' Rights Advocate and Tax Counsel assigned to the TRA Office, regarding the types of tax and fee programs referred to in disclosure categories 2 (as proposed to be amended) and 5, but not the tax and fee programs referred to in disclosure categories 3 and 4. Therefore, the Board proposes to amend appendix A to list the Associate Governmental Program Analyst (TRA), Management Services Technician (TRA), and Tax Technician I (TRA) positions, and assign the positions disclosure categories 2 (as proposed to be amended) and 5. The Senior Specialist Property Appraiser and Assistant Property Appraiser in the TRA Office both make decisions, or advise or make recommendations to decision makers, such as the Taxpayers' Rights Advocate, regarding the types of tax and fee programs referred to in disclosure categories 3 and 4, but not the tax and fee programs referred to in disclosure categories 2 and 5. Therefore, the Board proposes to amend appendix A to list the Senior Specialist Property Appraiser and Assistant Property Appraiser positions in the TRA Office, and assign the positions disclosure categories 3 and 4.

Finally, the Board has reviewed the disclosure categories assigned to the positions that will continue to be listed under the heading "Taxpayers' Rights and Equal Employment Opportunity Division" in appendix A after the proposed deletion of the Associate Property Appraiser (TRA) position discussed above, and determined that:

- Full disclosure continues to be appropriate for the Taxpayers' Rights Advocate for all of the reasons described above;
- Disclosure categories 2 (as proposed to be amended) and 5 are appropriate for the division's Business Taxes Specialist (TRA) positions because staff in these positions make decisions, or advise or make recommendations to decision makers, such as the Taxpayers' Rights Advocate, regarding the tax and fee programs referred to in disclosure categories 2 (as proposed to be amended) and 5, but not property taxes, timber yield taxes, and taxes imposed on insurers referred to in disclosure categories 3, 4, and 6, respectively; and
- Disclosure category 7 is appropriate for the division's Staff Services Manager (EEOO) and Associate Governmental Program Analyst (EEOO) positions because staff in these positions make decisions, or advise or make recommendations to decision makers, such as the Taxpayers' Rights Advocate, regarding a broad array of property and services utilized by the Board.

Therefore, the Board proposes to amend the disclosure categories assigned to these positions in appendix A in a manner consistent with the Board's determinations.

F. Internal Security and Audit Division

The Internal Security and Audit Division (ISAD) assists Board management in achieving its goals via a comprehensive internal auditing program. The division prepares reports and recommendations for the Executive Director on planned and actual operations and performances. The division conducts internal investigations and oversees the Board's Physical Security Program and Business Continuity Program. The division acts as the Board's liaison with the California Highway Patrol, Department of Justice, and other law enforcement agencies, and monitors all contacts between law enforcement and the Board. The division is independent, with full authority to work throughout the Board and no authority or responsibility for the activities it audits or reviews.

ISAD is comprised of three sections. ISAD's "Internal Investigations and Security Section" is responsible for conducting internal investigations and audits associated with such investigations. ISAD's "Internal Audit Section" is responsible for conducting comprehensive performance, compliance, and/or fiscal audits of all the Board's organizational units, cyclically or as needed, and conducting special studies, audits, reviews, or projects as required or as requested by the Executive Director. ISAD's "Physical Security Section" is responsible for maintaining the Board's physical security program, providing emergency assistance, and investigating physical security incidents.

First, the Board proposes to amend appendix A to delete the Internal Security and Audit Division from its current location between the Legal Department and Investigations and Special Operations Division and re-insert the Internal Security and Audit Division after the new location of the Taxpayers' Rights and Equal Opportunity Division and before the Technology Services Department so that all of the divisions that report directly to the Board's Executive Director are listed consecutively on appendix A before the departments that report to the Board's Executive Director and so that all of the positions in the Legal Department, including the positions in the Legal Department's Investigations and Special Operations Division, are listed consecutively.

Second, the Board has reviewed the positions assigned to the Internal Security and Audit Division and the positions listed under the heading "Internal Security and Audit Division" in appendix A, and the Board determined that appendix A lists all of the division's positions that make decisions, or advise or make recommendations to decision makers, directly or without significant intervening substantive review, except the division's Staff Services Manager position. Therefore, the Board proposes to amend appendix A to add the Staff Services Manager position and assign the position disclosure category 7 because the division's Staff Services Manager oversees the division's Physical Security Section, which is responsible for maintaining the Board's physical security, investigating physical security incidents, assisting with other internal investigations, and providing network support for the division, and makes decisions, or advises or makes recommendations to decision makers, including the division's CEA, regarding a broad range of property and services utilized by the Board, but does not make decisions or advise decision makers regarding tax and fee issues.

Third, the Board has reviewed the remaining positions that will continue to be listed under the heading "Internal Security and Audit Division" on appendix A after the deletion of the Associate Tax Auditor, Systems Software Specialist, and Assistant Information Systems Analyst positions discussed above, and determined that:

- Full disclosure is appropriate for the division's CEA for all of the reasons described above;

- Full disclosure is appropriate for the division's Business Taxes Administrator position because the person in that position oversees the division's "Internal Investigations and Security Section," which has broad authority to conduct internal investigations and audits associated with such investigations, and makes decisions, or advises or makes recommendations to decision makers, including the division's CEA and the Board's Executive Director, regarding a broad range of tax and fee issues and property and services utilized by the Board;
- Full disclosure is appropriate for the division's Business Taxes Specialist positions because a Business Taxes Specialist II oversees the division's Internal Audit Section, Business Taxes Specialists perform all of the investigating and auditing conducted by the "Internal Investigations and Security Section" and "Internal Audit Section," and staff in these positions make decisions, or advise or make recommendations to decision makers, including the division's CEA, regarding a broad range of tax and fee issues and property and services utilized by the Board; and
- Disclosure category 7 is appropriate for the division's Associate Governmental Program Analyst, Staff Information Systems Analyst, and Associate Information Systems Analyst positions because the division's Staff Services Manager relies on staff in these positions to help ensure that the Physical Security Section's physical security program is effective, and staff in these positions make decisions, or advise or make recommendations to decision makers, including the division's CEA and Staff Services Manager, regarding a broad range of property and services utilized by the division.

Therefore, the Board proposes to amend the disclosure categories assigned to these positions in appendix A in a manner consistent with the Board's determinations.

G. Technology Services Department

Since the last time that appendix A was amended, the Board changed the name of the "Technology Services Division" to the "Technology Services Department." Therefore, the Board proposes to amend appendix A to incorporate the department's new name.

The Technology Services Department has a number of duties, including assisting Board staff with computer, video display terminal, network, printer, and related software and hardware problems, data processing, programming, network security, and overseeing the Board's software management program. The Board reviewed the positions assigned to the Technology Services Department and the positions currently listed under the heading "Technology Services Division" in appendix A, and the Board determined that appendix A lists all of the department's positions that make decisions, or advise or make recommendations to decision makers, directly or without significant intervening substantive review, except the department's Executive Assistant and Senior Programmer Analyst (Supervisor) positions. Therefore, the Board proposes to amend appendix A to list the Executive Assistant position and assign the position disclosure category 1 (as proposed to be amended) in order to consistently require full disclosure from all of the Board's Executive Assistants. The Board also proposes to amend appendix A to list the Senior Programmer Analyst (Supervisor) position and assign the position disclosure categories 8 (as proposed to be amended) and 9 because the person in that position makes decisions, or advises or makes recommendations to decision makers, such as the department's Data Processing Managers, regarding the telecommunications and information

technology property and services referred to in disclosure category 8 (as proposed to be amended), and the personnel services referred to in disclosure category 9.

In addition, the Board reviewed the disclosure categories assigned to the positions that will continue to be listed under the heading "Technology Services Department" in appendix A after the proposed deletion of the Business Taxes Administrator and Business Taxes Compliance Supervisor positions discussed above and determined that:

- Full disclosure is appropriate for the department's CIO and CTO and continues to be appropriate for the department's CEA positions for all of the reasons discussed above;
- Full disclosure continues to be appropriate for the department's Data Processing Manager IV positions because staff in these positions work directly with the Board's Executive Director, Chief Counsel, and CEAs and make decisions, or advise or make recommendations to decision makers, such as the Board Members and their Deputy Board Members, and the Board's Executive Director, Chief Counsel, and CEAs, regarding technology service issues affecting all of the areas covered by the Board's jurisdiction;
- Disclosure category 7 is appropriate for the department's Data Processing Manager and Staff Services Manager positions because staff in these positions work directly with the CEA and Data Processing Manager IVs in the Technology Services Department and make decisions, or advise or make recommendations to decision makers, such as the department's CEAs and Data Processing Manager IVs, regarding a broad array of goods and services that may be utilized by Board staff; and
- Disclosure category 8 (as proposed to be amended) is appropriate for the department's Systems Software Specialist, Associate Systems Software Specialist, Senior Information Systems Analyst, Staff Information Systems Analyst, Associate Information Systems Analyst, Senior Programmer Analyst, Staff Programmer Analyst, Associate Programmer Analyst, and Associate Governmental Program Analyst positions because staff in each of these positions make decisions, or advise or make recommendations to decision makers, such as the department's CEAs, Data Processing Manager IVs, Data Processing Managers, and Staff Services Managers, regarding the types of information technology and telecommunications property and services referred to in disclosure category 8 (as proposed to be amended).

Therefore, the Board proposes to amend the disclosure categories assigned to the CEA, Data Processing Manager IV, Data Processing Manager, and Staff Services Manager positions in a manner that is consistent with the Board's determinations. However, the Board is not proposing to amend the disclosure categories assigned to the Systems Software Specialist, Associate Systems Software Specialist, Senior Information Systems Analyst, Staff Information Systems Analyst, Associate Information Systems Analyst, Senior Programmer Analyst, Staff Programmer Analyst, Associate Programmer Analyst, and Associate Governmental Program Analyst positions.

H. Administration Department

The positions listed under the heading "Administration Department" in appendix A are assigned to the Board's "Administration Department," but are not assigned to the department's three divisions,

the Administrative Support Division, the Human Resources Division (formerly the Personnel Management Division), and the Financial Management Division, which are listed separately in appendix A. The positions listed under the heading "Administration Department" in appendix A include the positions assigned to the department's Information Security Office. The department is responsible for assisting the Board Members, the Executive Director, the Board's CEAs, and other managers and supervisors in the administration of the Board's activities.

First, the Board proposes to amend appendix A to indent the listings for the Administration Department's three divisions to indicate that they report directly to the Deputy Director for the Administration Department and not the Board's Executive Director.

Second, the Board reviewed the positions assigned to the Administration Department and the positions that will continue to be listed under the heading "Administration Department" in appendix A after the proposed deletion of the CEA, Training Officer (Training Office), and Associate Governmental Analyst (Training Office) positions and the proposed addition of the Deputy Director position discussed above, and the Board determined that appendix A does not include the department's Administrative Assistant, Associate Management Analyst, Data Processing Manager (Information Security Office) and Senior Information Systems Analyst positions, even though staff in these positions make decisions, or advise or make recommendations to decision makers, directly or without significant intervening substantive review. Therefore, the Board proposes to amend appendix A to add the Administrative Assistant position and assign the position disclosure category 1 (as proposed to be amended) in order to consistently require full disclosure from all of the Board's Administrative Assistants. The Board proposes to amend appendix A to add the Associate Management Analyst position and assign the position disclosure category 9 because staff in this position makes decisions, or advises or makes recommendations to decision makers, such as the department's Deputy Director, regarding the personnel services referred to in disclosure category 9. The Board proposes to amend appendix A to add the Data Processing Manager (Information Security Office) positions and assign the positions disclosure categories 8 (as proposed to be amended) and 9 because staff in these position may make decisions, or advise or make recommendations to decision makers, such as the department's Deputy Director, regarding the telecommunications and information technology property and services referred to in disclosure category 8 (as proposed to be amended), and the personnel services referred to in disclosure category 9. The Board also proposes to amend appendix A to add the Senior Information Systems Analyst positions and assign the positions disclosure category 8 (as proposed to be amended) because staff in these positions may make decisions, or advise or make recommendations to decision makers, such as the department's Deputy Director or Data Processing Managers, regarding the telecommunications and information technology property and services referred to in disclosure category 8 (as proposed to be amended).

(1) Administrative Support Division

The positions listed under the heading "Administrative Support Division" in appendix A are assigned to the Administrative Support Division of the Board's Administration Department. The Administrative Support Division acts as the Board's business management agent. The division is responsible for the Board's business management programs and provides services in the areas of leasing, property acquisitions and dispositions; building management and maintenance;

administration of incoming and outgoing mail; acquisition of necessary goods and services, including the purchase and inventory of equipment; and printing, publishing, graphics, and other related services.

The Board has reviewed the positions assigned to the Administrative Support Division and the positions that will continue to be listed under the heading "Administrative Support Division" in appendix A after deletion of the Telecommunications System Analyst and Office Services Manager (Supervisor, Cashier Unit) positions discussed above, and determined that appendix A does not include the division's Staff Information Systems Analyst, Associate Information Systems Analyst, Business Services Officer (Supervisor), Printing Trades Supervisor, Warehouse Manager, Office Services Supervisor, and Mailing Machine Supervisor positions, even though staff in these positions make decisions, or advise or make recommendations to decision makers, directly or without significant intervening substantive review. Therefore, the Board proposes to amend appendix A to add the Staff Information Systems Analyst and Associate Information Systems Analyst positions and assign the positions disclosure category 8 (as proposed to be amended) because staff in these positions may make decisions, or advise or make recommendations to decision makers, such as the division's Staff Services Managers, regarding the telecommunications and information technology property and services referred to in disclosure category 8 (as proposed to be amended). The Board also proposes to amend appendix A to add the Business Services Officer (Supervisor), Printing Trades Supervisor, Warehouse Manager, Office Services Supervisor, and Mailing Machine Supervisor positions and assign the positions disclosure category 9 because staff in these positions may make decisions, or advise or make recommendations to decision makers, such as the division's Staff Services Managers, regarding the personnel services referred to in disclosure category 9.

Furthermore, the Board has reviewed the disclosure categories assigned to the positions that will continue to be listed under the heading Administrative Support Division after the deletion of the Telecommunications Systems Analyst and Office Services Manager (Supervisor, Cashier Unit) positions discussed above and determined that:

- Full disclosure continues to be appropriate for the division's CEA position for all of the reasons described above; and
- Disclosure category 7 is appropriate for the division's Staff Services Manager, Associate Business Management Analyst, and Associate Governmental Program Analyst positions because staff in these positions may make decisions, or advise or make recommendations to decision makers, such as the division's CEA, regarding a wide variety of property and services utilized by the Board.

Therefore, the Board proposes to amend the disclosure categories assigned to these positions in appendix A in a manner consistent with the Board's determinations.

(2) Formerly Personnel Management, Now Human Resources Division

Since the last time appendix A was amended, the Board changed the name of the "Personnel Management Division" to the "Human Resources Division" to better reflect the division's responsibilities and the Board proposes to amend appendix A to reflect the division's current name.

The Human Resources Division of the Board's Administration Department is responsible for performing complex human resource functions that ensure the Board fulfills its primary responsibility to administer various tax and fee programs. The Human Resources Division is responsible for recruiting Board staff and administering hiring and promotional exams, efficiently utilizing and managing the Board's personnel and their classifications, handling personnel transactions, managing potential workers' compensation and health and safety issues, and labor relations issues.

The Board has reviewed the positions assigned to the Human Resources Division and the positions currently listed under the heading "Personnel Management Division" in appendix A, and determined that appendix A does not include the division's Administrative Assistant and Personnel Supervisor positions, even though staff in these positions make decisions, or advise or make recommendations to decision makers, directly or without significant intervening substantive review. Therefore, the Board proposes to amend appendix A to add the Administrative Assistant position and assign the position disclosure category 1 (as proposed to be amended) in order to consistently require full disclosure from all of the Board's Administrative Assistants. The Board also proposes to amend appendix A to add the Personnel Supervisor positions and assign the positions disclosure category 9 because staff in these positions may make decisions, or advise or make recommendations to decision makers, such as the division's Staff Services Managers, regarding the personnel services referred to in disclosure category 9.

Furthermore, the Board has reviewed the disclosure categories assigned to the positions that will continue to be listed under the heading "Human Resources Division" in appendix A after the division's name is amended and determined that:

- Full disclosure is now appropriate for the division's CEA position for all of the reasons described above; and
- Disclosure category 7 is appropriate for the division's Staff Services Manager, Associate Governmental Program Analyst, Associate Personnel Analyst, and Labor Relations Specialist positions because staff in these positions make decisions, or advise or make recommendations to decision makers, such as the division's CEA, regarding a wide variety of property and services utilized by the Board.

Therefore, the Board proposes to amend the disclosure categories assigned to these positions in appendix A in a manner consistent with the Board's determinations.

(3) Financial Management Division

The positions listed under the heading "Financial Management Division" in appendix A are assigned to the Financial Management Division of the Board's Administration Department. The Financial Management Division is responsible for the development and administration of the Board's annual budget and financial statements, for analyzing, monitoring, and recommending changes in state and agency fiscal policies and procedures, for acting as liaison for the Board on fiscal policy, accounting systems and procedures, and budget structure, and for administration of the BOE's cashiering and deposit responsibilities.

The Board has reviewed the positions assigned to the Financial Management Division and the positions that will continue to be listed under the heading "Financial Management Division" in appendix A after the deletion of the Staff Information Systems Analyst (Specialist) position, and determined that appendix A does not include the division's Senior Administrative Analyst, Officer Services Manager, Information Systems Technician Supervisor, Associate Information Systems Analyst, Systems Software Specialist, Office Services Supervisor, and Key Data Supervisor positions, even though staff in these positions make decisions, or advise or make recommendations to decision makers, directly or without significant intervening substantive review.[7] Therefore, the Board proposes to amend appendix A to add the Senior Administrative Analyst and Office Services Manager positions and assign disclosure category 7 to the positions because staff in these positions may make decisions, or advise or make recommendations to decision makers, such as the division's Staff Services Managers, regarding a wide variety of property and services utilized by the Board. The Board proposes to amend appendix A to add the Information Systems Technician Supervisor position and assign the position disclosure categories 8 (as proposed to be amended) and 9 because the person in that position makes decisions, or advises or makes recommendations to decision makers, such as the division's Staff Services Managers, regarding the telecommunications and information technology property and services referred to in disclosure category 8 (as proposed to be amended) and the personnel services referred to in disclosure category 9. The Board proposes to amend appendix A to add the Associate Information Systems Analyst and Systems Software Specialist positions and assign the positions disclosure category 8 (as proposed to be amended) because staff in these positions may make decisions, or advise or make recommendations to decision makers, such as the division's Staff Services Managers, regarding the telecommunications and information technology property and services referred to in disclosure category 8 (as proposed to be amended). The Board also proposes to amend appendix A to add the Office Services Supervisor and Key Data Supervisor positions and assign the positions disclosure category 9 because staff in these positions may make decisions, or advise or make recommendations to decision makers, such as the division's Staff Services Managers, regarding the personnel services referred to in disclosure category 9.

Furthermore, the Board has reviewed the disclosure categories assigned to the positions that will continue to be listed under the heading "Financial Management Division" in appendix A after the Staff Information Systems Analyst (Specialist) position is deleted, and determined that:

- Full disclosure continues to be appropriate for the division's CEA position for all of the reasons described above; and
- Disclosure category 7 is appropriate for the division's Staff Services Manager, Accounting Administrator, Associate Accounting Analyst, Associate Administrative Analyst, Associate Budget Analyst, Senior Accounting Officer, and Associate Governmental Program Analyst positions because staff in these positions make decisions, or advise or make recommendations to decision makers, such as the division's CEA,

[7] Note that the Board determined that the Financial Management Division also has a Research Program Specialist position, which is not currently listed on appendix A, and that the staff in that position makes decisions, or advises or makes recommendations to decision makers, such as the division's Staff Services Managers, regarding a wide variety of property and services utilized by the Board. However, the Board is not proposing to add the position to appendix A because the position is filled by a retired annuitant who is not anticipated to be with the Board when the proposed amendments to appendix A become effective and the division does not intend to utilize the Research Program Specialist classification after that date.

regarding a wide variety of property and services utilized by the Board.

Therefore, the Board proposes to amend the disclosure categories assigned to these positions in appendix A in a manner consistent with the Board's determinations.

I. External Affairs Department

Since the last time appendix A was amended, the Board created a new "External Affairs Department." This department is responsible for public outreach, including the promotion of new tax and fee programs and initiatives, and responds to media inquiries about all of the Board's activities. The department contains the Board's Communications Office and Executive Office of Strategic Analysis and Review, and has three divisions: the Outreach Services Division; the Customer Service and Publishing Division; and the Web Services Division. Therefore, the Board proposes to amend appendix A to add the "External Affairs Department," and list the positions that are directly assigned to that department and the department's two offices, but not the department's divisions. The Board also proposes to amend appendix A to add the External Affairs Department's three divisions, separately list the positions that are assigned to each division, and indent the listings for the External Affairs Department's three divisions to indicate that the divisions report directly to the Deputy Director for the External Affairs Department and not the Board's Executive Director.

Furthermore, the Board has reviewed the positions assigned to the External Affairs Department, including the department's two offices, but not the department's three divisions and determined that appendix A needs to list the department's Deputy Director, Staff Services Manager, Information Officer, Associate Governmental Program Analyst, Staff Information Systems Analyst, and Associate Management Analyst positions because staff in these positions make decisions, or advise or make recommendations to decision makers, directly or without significant intervening substantive review. The Board also determined that:

- Full disclosure is appropriate for the department's Deputy Director for all of the reasons described above;
- Full disclosure is appropriate for the department's Staff Services Manager, Information Officer, and Associate Governmental Program Analyst positions because staff in these positions make decisions, or advise or make recommendations to decision makers, including the department's Deputy Director, regarding a wide range of Board programs, policies, and procedures; and a wide variety of property and services utilized by the Board; and
- Disclosure category 7 is appropriate for the department's Staff Information Systems Analyst and Associate Management Analyst positions because staff in these positions make decisions, or advise or make recommendations to decision makers, such as the department's Deputy Director and Staff Services Managers, regarding a wide variety of property and services utilized by the Board.

Therefore, the Board proposes to amend appendix A to list these positions and assign them disclosure categories that are consistent with the Board's determinations.

(1) Outreach Services Division

The External Affairs Department's Outreach Services Division provides materials and conducts seminars to help inform and educate the public regarding the Board's tax and fee programs, and conducts surveys to identify areas that may require additional outreach. The Board has reviewed the positions assigned to the Outreach Services Division and determined that appendix A needs to list the division's Staff Services Manager, Assistant Tax Services Specialist, Associate Governmental Program Analyst, and Business Taxes Specialist positions because staff in these positions make decisions, or advise or make recommendations to decision makers, directly or without significant intervening substantive review. The Board also determined that:

- Full disclosure is appropriate for the division's Staff Services Manager positions because staff in these positions make decisions or advise or make recommendations to decision makers, including the External Affairs Department's Deputy Director, regarding a broad range of tax and fee issues and property and services utilized by the Board;
- Disclosure categories 2-6 (as proposed to be amended) are appropriate for the Assistant Tax Services Specialist and Associate Governmental Program Analyst positions because staff in these positions may make decisions, or advise or make recommendations to decision makers, such as the division's Staff Services Managers, regarding the tax and fee programs referred to in disclosure categories 2-6 (as proposed to be amended); and
- Disclosure category 7 is appropriate for the division's Business Taxes Specialist position because the person in that position makes decisions, or advises or makes recommendations to decision makers, such as the division's Staff Services Managers, regarding a wide variety of property and services utilized by the Board.

Therefore, the Board proposes to amend appendix A to list the Outreach Services Division and these positions, and assign the positions disclosure categories that are consistent with the Board's determinations.

(2) Customer Service and Publishing Division

The External Affairs Department's Customer Service and Publishing Division is responsible for utilizing the most cost-effective techniques to enhance the quality and availability of agency information and customer service activities, especially those directed at helping taxpayers understand and comply with their tax obligations and the state's reporting requirements. The division is responsible for the operation of the Board's call center (800 Number) and publishing Board documents, such as tax forms. The division also provides support to the Board's Customer Service and Administrative Efficiency Committee, including the preparation of a monthly agenda, development of issue papers, oral presentations of issues to the committee, and preparation of the committee meeting minutes.

The Board has reviewed the positions assigned to the Customer Service and Publishing Division and determined that appendix A needs to list the division's Staff Services Manager, Associate Governmental Program Analyst, Business Taxes Compliance Specialist, Tax Services Specialist, Systems Software Specialist, and Supervising Tax Technician positions because staff in these positions make decisions, or advise or make recommendations to decision makers, directly or without significant intervening substantive review. The Board has also determined that:

- Full disclosure is appropriate for the division's Staff Services Manager positions because staff in these positions make decisions or advise or make recommendations to decision makers, including the External Affairs Department's Deputy Director, regarding a broad range of tax and fee issues and the property and services utilized by the Board; and
- Disclosure categories 2-6 (as proposed to be amended) are appropriate for the division's Associate Governmental Program Analyst and Business Taxes Compliance Specialist positions because staff in these positions may make decisions, or advise or make recommendations to decision makers, such as the division's Staff Services Managers, regarding the tax and fee programs referred to in disclosure categories 2-6 (as proposed to be amended);
- Disclosure category 7 is appropriate for the division's Tax Services Specialist position because the person in that position manages the division's Editorial Services Section and makes decisions, or advises or makes recommendations to decision makers, such as the division's Staff Services Managers, regarding a wide variety of property and services utilized by the Board;
- Disclosure category 8 (as proposed to be amended) is appropriate for the division's Systems Software Specialist positions because staff in these positions make decisions, or advise or make recommendations to decision makers, such as the division's Staff Services Managers, regarding the types of information technology and telecommunications property and services referred to in disclosure category 8 (as proposed to be amended); and
- Disclosure category 9 is appropriate for the Supervising Tax Technician positions because staff in these positions supervise other Tax Technicians and may make decisions, or advise or make recommendations to decision makers, such as the division's Staff Services Managers, regarding the personnel services referred to in disclosure category 9.

Therefore, the Board proposes to amend appendix A to list the Customer Service and Publishing Division and these positions, and assign the positions disclosure categories that are consistent with the Board's determinations.

(3) Web Services Division

The External Affairs Department's Web Services Division is responsible for producing the Board's electronic web-based media. The Board has reviewed the positions assigned to the Web Services Division and determined that appendix A needs to list the division's Senior Information Systems Analyst (Supervisor), Associate Programmer Analyst, Staff Programmer Analyst, Associate Information Systems Analyst, and Assistant Information Systems Analyst positions because staff in these positions make decisions, or advise or make recommendations to decision makers, directly or without significant intervening substantive review. The Board has also determined that:

- Disclosure category 7 is appropriate for the division's Senior Information Systems Analyst (Supervisor) position because staff in that position manages the division and makes decisions, or advises or makes recommendations to decision makers, such as the External Affairs Department's Deputy Director, regarding a wide variety of property and services utilized by the Board; and
- Disclosure category 8 (as proposed to be amended) is appropriate for the division's

Associate Programmer Analyst, Staff Programmer Analyst, Associate Information Systems Analyst, and Assistant Information Systems Analyst positions because staff in these positions may make decisions, or advise or make recommendations to decision makers, such as the division's Senior Information Systems Analyst (Supervisor), regarding the types of information technology and telecommunications property and services referred to in disclosure category 8 (as proposed to be amended).

Therefore, the Board proposes to amend appendix A to list the Web Services Division and these positions, and assign the positions disclosure categories that are consistent with the Board's determinations.

J. Legal Department

The Board's Legal Department is supervised by a CEA who serves as the Board's Chief Counsel and the Legal Department has four divisions staffed primarily with Tax Counsels, each of which is headed by a CEA who serves as the division's Assistant Chief Counsel. The Litigation Division advises the Board Members and Board management regarding pending litigation and represents the Board in such litigation, including bankruptcy proceedings. The Tax and Fee Programs Division advises the Board Members, Board staff, and the public regarding the application of specified tax, fee, and licensing laws, and represents the Board's Sales and Use Tax Department and the Board's Property and Special Taxes Department in administrative appeals. The Appeals Division conducts independent appeals conferences, issues decisions and recommendations regarding pending tax, fee, and licensing appeals, and summarizes such appeals for oral hearings before the Board Members. The Settlement Division administers the Board's settlement and offers in compromise programs, and helps the Chief Counsel administer the activities of the Legal Department. The Board's Legal Department also has a fifth division, which was called the "Investigations Division" but was renamed the "Investigations and Special Operations Division" since the last time appendix A was amended. Therefore, the Board proposes to amend appendix to refer to the Investigations and Special Operations Division's current name.

The positions listed under the heading "Legal Department" in appendix A are assigned to the Legal Department and its Litigation Division, Tax and Fee Programs Division, Appeals Division, Settlement Division, and Operations Management Section. Positions that are assigned to the Legal Department's Investigations and Special Operations Division are separately listed on appendix A under the heading "Investigations Division."

The Board reviewed the positions assigned to the Legal Department, exclusive of the Legal Department's Investigations and Special Operations Division discussed below, and the positions listed under the heading "Legal Department" in appendix A, and the Board determined that appendix A lists all of the department's positions that make decisions, or advise or make recommendations to decision makers, directly or without significant intervening substantive review, except the department's Executive Assistant, Business Taxes Administrator, and Associate Governmental Program Analyst positions. Therefore, the Board proposes to amend appendix A to add the Executive Assistant position and assign the position disclosure category 1 (as proposed to be amended) in order to consistently require full disclosure from all of the Board's Executive Assistants. The Board proposes to amend appendix A to list the Business Taxes Administrator

position and assign the position disclosure category 7 because the person in that position leads the department's Operations Management Section and makes decisions, or advises or makes recommendations to decision makers, such as the Board's Chief Counsel and Assistant Chief Counsels, regarding a wide variety of property and services utilized by the Board. The Board also proposes to amend appendix A to add the Associate Governmental Program Analyst positions and assign the positions disclosure category 7 because staff in these positions provide administrative support directly to the Chief Counsel, the Assistant Chief Counsels, and Tax Counsel III (Supervisors) in their divisions and may make decisions, or advise or make recommendations to decision makers, including their division's Assistant Chief Counsels, regarding a wide variety of property and services utilized by the department.

In addition, the Board has reviewed the functions performed by the Supervising Tax Auditors assigned to the Legal Department's Appeals Division and Settlement Division and determined that they all make decisions, or advise or make recommendations to decision makers, including their division's Assistant Chief Counsels, regarding the tax and fee programs referred to in disclosure category 2 (as proposed to be amended). In addition, the Board determined that the Supervising Tax Auditor in the Settlement Division also manages staff, including two Business Taxes Specialists, and makes decisions, or advises or makes recommendations to decision makers, including the Settlement Division's Assistant Chief Counsel, regarding the personnel services referred to in disclosure category 9. Therefore, the Board proposes to amend appendix A to convert the current listing for the Legal Department's Supervising Tax Auditor positions into a listing for the "Supervising Tax Auditor (Settlement Division)" position and assign it disclosure categories 2 (as proposed to be amended) and 9; and add a new "Supervising Tax Auditor (Appeals Division)" position and assign it disclosure category 2 (as proposed to be amended).

Finally, the Board has reviewed the remaining positions that will continue to be listed under the heading "Legal Department" on appendix A after the deletion of the CEA, Administrative Assistant, Associate Information Systems Analyst, and Business Taxes Compliance Supervisor (Offers in Compromise) positions discussed above, and determined that:

- Full disclosure is appropriate for the department's Assistant Chief Counsel and Tax Counsel positions for all of the reasons described above;
- Disclosure category 7 is appropriate for the department's Librarian because the person in that position manages the department's physical and electronic librarian resources and makes decisions, or advises or makes recommendations to decision makers, such as the Board's Chief Counsel and Assistant Chief Counsels, regarding a wide variety of property and services utilized by the Board;
- Disclosure category 8 (as proposed to be amended) is appropriate for the department's Staff Information Systems Analyst positions because staff in these positions may make decisions, or advise or make recommendations to decision makers, such as the department's Business Taxes Administrator, regarding the types of information technology and telecommunications property and services referred to in disclosure category 8 (as proposed to be amended);
- Disclosure category 2 (as proposed to be amended) is appropriate for the department's Business Taxes Specialist I, II, and III positions, the Business Taxes Specialist (Offers in Compromise) positions, and the Business Tax Compliance Specialist (Offers in

Compromise) position because staff in these positions make decisions, or advise or make recommendations to decision makers, such as Assistant Chief Counsels, Tax Counsels, and Supervising Tax Auditors, regarding the tax and fee programs referred to in disclosure category 2 (as proposed to be amended); and

- It is appropriate for staff in the department's Business Taxes Specialist I positions, which are not assigned to the Settlement Division's Offers in Compromise Section, to report their economic interests on From 700-A because they are auditors with limited decision making and advisory functions; however, all of the Business Taxes Specialists assigned to the Settlement Division's Offers in Compromise Section have broader functions and must report their economic interest on Form 700.

Therefore, the Board proposes to amend the disclosure categories assigned to these positions in appendix A in a manner consistent with the Board's determinations.

(1) Formerly Investigations Division, Now Investigations and Special Operations Division

The Investigations and Special Operations Division's responsibilities include, but are not limited to, administering the Board's criminal investigations program, which investigates alleged incidents of criminal tax evasion and fraud and helps prosecute offenders, identifying and registering entities that are actively engaged in business in California without proper licenses, and enforcing the Cigarette and Tobacco Products Licensing Act of 2003.

First, the Board proposes to amend appendix A to indent the listing for the Investigations and Special Operations Division to indicate that the division reports directly to the Chief Counsel for the Legal Department and not the Board's Executive Director.

Second, the Board reviewed the positions assigned to the Investigations and Special Operations Division and the positions listed under the heading "Investigations Division" in appendix A, and the Board determined that appendix A lists all of the division's positions that make decisions, or advise or make recommendations to decision makers, directly or without significant intervening substantive review, except the division's Administrative Assistant, Business Taxes Compliance Supervisor, Associate Governmental Program Analyst, and Senior Information Systems Analyst positions. Therefore, the Board proposes to amend appendix A to add the Administrative Assistant position and assign the position disclosure category 1 (as proposed to be amended) in order to consistently require full disclosure from all of the Board's Administrative Assistants. The Board proposes to amend appendix A to add the Business Taxes Compliance Supervisor positions and assign the positions disclosure categories 2 (as proposed to be amended) and 7 because staff in these positions manage staff in the division's Bankruptcy and Specialized Audit Section and make decisions, or advise or make recommendations to decision makers, including the division's CEA and Business Taxes Administrators, regarding the tax and fee programs referred to in disclosure category 2 (as proposed to be amended) and a wide variety of property and services utilized by the Board. The Board proposes to amend appendix A to add the Associate Governmental Program Analyst position and assign it disclosure categories 2 (as proposed to be amended) and 7 because the person in that position makes decisions, or advises or makes recommendations to decision makers, including the division's Business Taxes Administrators and Business Taxes Compliance Supervisors, regarding

the tax and fee programs referred to in disclosure category 2 (as proposed to be amended) and a wide variety of property and services utilized by the Board. The Board also proposes to amend appendix A to add the Senior Information Systems Analyst positions and assign the positions disclosure category 8 (as proposed to be amended) because staff in these positions may make decisions, or advise or make recommendations to decision makers, such as the division's Business Taxes Administrator, regarding the types of information technology and telecommunications property and services referred to in disclosure category 8 (as proposed to be amended).

Finally, the Board has reviewed the remaining positions that will continue to be listed under the heading "Investigations and Special Operation Division" on appendix A after the deletion of the Staff Information Systems Analyst position discussed above, and determined that:

- Full disclosure is appropriate for the division's CEA for all of the reasons described above;
- Disclosure categories 2 (as proposed to be amended) and 7 are appropriate for the division's Business Taxes Administrator positions because staff in these positions make decisions, or advise or make recommendations to decision makers, such as the division's CEA, regarding the tax and fee programs referred to in disclosure category 2 (as proposed to be amended) and a wide variety of property and services utilized by the division;
- Disclosure categories 2 (as proposed to be amended) and 9 are appropriate for the division's Supervising Tax Auditor positions because staff in these positions make decisions, or advise or make recommendations to decision makers, such as the division's CEA and Business Taxes Administrators, regarding the tax and fee programs referred to in disclosure category 2 (as proposed to be amended) and the personnel services referred to in disclosure category 9; and
- Disclosure category 2 (as proposed to be amended) is appropriate for the division's Business Taxes Specialist, Business Taxes Compliance Specialist, and Associate Tax Auditor positions because staff in these positions make decisions, or advise or make recommendations to decision makers, such as the division's Business Taxes Administrators and Supervising Tax Auditors, regarding the tax and fee programs referred to in disclosure category 2 (as proposed to be amended).

Therefore, the Board proposes to amend the disclosure categories assigned to these positions in appendix A in a manner consistent with the Board's determinations.

K. Property and Special Taxes Department

The Board's Property and Special Taxes Department is responsible for administering the Board's property tax and special tax and fee programs, which include all of the Board's tax and fee programs other than the administration of the sales and use tax and hearing appeals from the actions of the Franchise Tax Board. The department has two property tax divisions. The first property tax division is the County-Assessed Properties Division, which is responsible for administering the Timber Yield Tax and performing the Board's functions related to the counties' assessments of property taxes, including co-administering the welfare and veterans' organization exemption, auditing county assessors' assessment practices, administering the Board's Legal Entity Ownership Program, which

helps counties identify changes in ownership of real property in legal entities, and hearing appeals of assessments of publicly-owned property filed under article XIII, section 11, subdivision (g), of the California Constitution. The second property tax division is the State-Assessed Properties Division, which is responsible for helping the Board value state-assessed properties, hear petitions for reassessment regarding state assessments, and identify and issue escape assessments. The Department also has a Special Taxes and Fees Division. The Special Taxes and Fees Division is responsible for administering all of the Board's special tax and fee programs, including excise taxes, environmental fees, and fuel taxes. The Board proposes to amend appendix A to indent the listings for the department's three divisions and the department's Timber Tax Section (discussed below) to indicate that the divisions and section do not report directly to the Board's Executive Director.

The Board has reviewed the positions assigned to the Property and Special Taxes Department, exclusive of the department's three divisions discussed below, and determined that they do not include Staff Services Manager, Associate Governmental Program Analyst, and Staff Information Systems Analyst positions. Therefore, the Board proposes to delete these positions from appendix A.

Further, the Board has determined that the positions assigned to the Property and Special Taxes Department, exclusive of the department's three divisions discussed below, include Executive Assistant, Administrative Assistant, Business Taxes Administrator, Business Taxes Compliance Supervisor, Supervising Tax Auditor, Business Taxes Compliance Specialist, Business Taxes Specialist, and Associate Tax Auditor positions, which make decisions, or advise or make recommendations to decision makers, directly or without significant intervening substantive review. Therefore, the Board proposes to amend appendix A to:

- Add the Executive Assistant position and require full disclosure from the Executive Assistant and Administrative Assistant that directly report to and assist the department's Deputy Director in managing all of the department's activities;
- Add the Business Taxes Administrator positions and assign disclosure categories 2 (as proposed to be amended) and 7 to the positions because staff in these positions make decisions, or advise or makes recommendations to decision makers, such as the department's Deputy Director, regarding a number of tax and fee programs described in disclosure category 2 (as proposed to be amended) and a broad array of goods and services utilized by the department;
- Add the Business Taxes Compliance Supervisor and Supervising Tax Auditor positions and assign disclosure categories 2 (as proposed to be amended) and 9 to the positions because staff in these positions make decisions, or advise or make recommendations to decision makers, such as the department's Deputy Director and Business Taxes Administrators, regarding a number of tax and fee programs described in disclosure category 2 (as proposed to be amended) and personnel services described in disclosure category 9;
- Add the Business Tax Compliance Specialist and Business Taxes Specialist II or III positions and assign disclosure category 2 (as proposed to be amended) to the positions because staff in these positions make decisions, or advise or make recommendations to decision makers, such as the department's Business Taxes Administrators, Business Taxes Compliance Supervisors, and Supervising Tax Auditors, regarding a number of tax and fee programs described in disclosure category 2 (as proposed to be amended); and

- Add the Business Taxes Specialist I and the Associate Tax Auditor positions, assign disclosure category 2 (as proposed to be amended) to the positions, and permit staff in these positions to file Form 700-A because staff in these positions function as auditors for the various tax and fee programs described in category 2 (as proposed to be amended) and meet all of the requirements of California Code of Regulations, title 2, section 18733, subdivision (b).

Furthermore, the Board has reviewed the CEA positions that will continue to be assigned to the Property and Special Taxes Department, exclusive of the department's three divisions discussed below, and determined that full disclosure is appropriate for the positions for all of the reasons discussed above. Therefore, the Board proposes to amend appendix A to assign disclosure category 1 (as proposed to be amended) to the CEA positions.

(1) Formerly County Property Tax Division, Now County-Assessed Properties Division

The Board changed the name of the County Property Tax Division to the County-Assessed Properties Division since the last time appendix A was amended. Therefore, the Board proposes to amend appendix A to reflect the division's current name.

The Board has determined that it would simplify appendix A if the Board listed the positions in the County-Assessed Properties Division's Timber Tax Section, which are all assigned disclosure category 4, regarding timber yield tax, separately from the other positions in the division, which are assigned disclosure category 3, regarding real property interests. Therefore, the Board proposes to amend appendix A to delete the parenthetical language from the references to "Supervising Property Appraiser (Assessment Practices Survey Section)," "Senior Specialist Property Appraiser (Assessment Practices Survey Section)," "Senior Specialist Property Auditor Appraiser (Assessment Practices Survey Section)," "Associate Property Appraiser (Assessment Practices Survey Section)," "Associate Property Auditor Appraiser (Assessment Practices Survey Section)," "Senior Specialist Property Auditor Appraiser (Timber Tax Section)," and "Associate Property Auditor Appraiser (Timber Tax Section)." The Board also proposes to add a heading for the "Timber Tax Section" between the references to "Associate Property Auditor Appraiser (Assessment Practices Survey Section)" and "Supervising Property Appraiser (Timber Tax Section)" to separate the positions that are assigned to the Timber Tax Section from the other positions assigned to the County-Assessed Properties Division.

Further, the Board has reviewed all of the positions assigned to the County-Assessed Properties Division, exclusive of the division's Timber Tax Section discussed below, and determined that the division now has:

- Assistant Property Appraiser, Assistant Property Auditor Appraiser, and Business Taxes Specialist II positions, which need to be added to appendix A and assigned disclosure category 3 because staff in these positions make decisions, or advise or make recommendations to decision makers, such as the division's Principal Property Appraisers and Supervising Property Appraisers, regarding the application of property taxes and the value of property for tax purposes;

- A Staff Information Systems Analyst position, which needs to be added to appendix A and assigned disclosure category 8 (as proposed to be amended) because the person in this position makes decisions, or advises or makes recommendations to decision makers, including the division's CEA, regarding the information technology and services referred to in disclosure category 8 (as proposed to be amended); and
- A Staff Services Analyst position that needs to be added to appendix A and assigned disclosure category 9 because the division's Staff Services Analyst makes decisions, or advises or makes recommendations to decision makers, such as the division's Principal Property Appraisers and Supervising Property Appraisers, regarding the utilization of resources for personnel services or employee training.

Therefore the Board proposes to amend appendix A to add these positions and assign them disclosure categories that are consistent with the Board's determinations.

Furthermore, the Board reviewed all of the positions that are assigned to the County-Assessed Properties Division, exclusive of the division's Timber Tax Section discussed below, and will continue to be listed under the heading "County-Assessed Properties Division," and determined that:

- Full disclosure is appropriate for the CEA that serves as the division's Chief because the CEA makes decisions, or advises or makes recommendations to decision makers, such as the Deputy Director for the Property and Special Tax Department, regarding a broad array of issues affecting the Board's administration of tax and fee programs and utilization of resources;
- Disclosure categories 3 and 7 are appropriate for the division's Principal Property Appraiser and Supervising Property Appraiser positions because staff in these positions make decisions, or advise or make recommendations to decision makers, such as the division's CEA, regarding the application of property taxes and the value of property for tax purposes, and the division's utilization of resources; and
- Disclosure category 3 continues to be appropriate for the division's Senior Specialist Property Appraiser, Senior Specialist Property Auditor Appraiser, Senior Petroleum and Mining Appraisal Engineer,[8] Associate Property Appraiser, and Associate Property Auditor Appraiser positions because staff in these positions make decisions, or advise or make recommendations to decision makers, such as the division's Principal Property Appraisers and Supervising Property Appraisers, regarding the application of property taxes and the value of property for tax purposes.

Therefore, the Board proposes to amend the disclosure categories assigned to the CEA, Principal Property Appraiser, and Supervising Property Appraiser positions in appendix A in a manner consistent with the Board's determinations regarding these positions.

(2) Timber Tax Section

The Board reviewed the positions assigned to the County-Assessed Properties Division's Timber

[8] Note that the Board is proposing to amend appendix A to move the Senior Petroleum and Mining Appraisal Engineer position further down in the list of positions assigned to the County-Assessed Properties Division so that it is listed with the other "senior" positions assigned disclosure category 3.

Tax Section. The Board determined that the section no longer has a Supervising Property Appraiser position and the Board proposes to delete the position from appendix A. The Board also determined that appendix A lists all of the section's positions that make decisions, or advise or make recommendations to decision makers, directly or without significant intervening substantive review, except the section's Principal Property Appraiser and Assistant Property Auditor positions. Therefore, the Board proposes to amend appendix A to list the Principal Property Appraiser position that manages the Timber Tax Section and assign the position disclosure categories 4 and 7 because the Principal Property Appraiser makes decisions, or advises or makes recommendations to decision makers, such as the division's CEA, regarding the application of the timber yield tax, and the division's utilization of resources. The Board also proposes to amend appendix A to list the Assistant Property Auditor Appraiser position assigned to the Timber Tax Section and assign disclosure category 4, regarding timber yield tax, to the position.

Furthermore, the Board has determined that disclosure category 4, regarding timber yield tax, continues to be appropriate for the Senior Specialist Property Auditor Appraiser, Associate Property Auditor Appraiser, Senior Forest Property Appraiser, and Associate Forest Property Appraiser positions in the Timber Tax Section. Therefore, the Board does not propose to amend the designations for these positions on appendix A.

(3) Formerly Valuation Division, Now State-Assessed Properties Division

The Board changed the name of the Property and Special Taxes Department's Valuation Division to the "State-Assessed Properties Division." Therefore, the Board proposes to amend appendix A to reflect the division's current name.

Further, the Board reviewed all of the positions assigned to the State-Assessed Properties Division and the positions listed under the heading "Valuation Division" in appendix A and determined that appendix A lists all of the division's positions that make decisions, or advise or make recommendations to decision makers, directly or without significant intervening substantive review, except the division's Research Manager, Business Taxes Specialist II, Assistant Property Appraiser, Assistant Property Auditor Appraiser, Research Analyst, and Staff Services Analyst positions. Therefore the Board proposes to amend appendix A to:

- Add the Research Manager position and assign the position disclosure categories 3 and 7 because the person in that position makes decisions, or advises or makes recommendations to decision makers, such as the division's CEA and Principal Property Appraisers, regarding the application of property taxes and the value of property for tax purposes, and the division's utilization of resources;
- Add the Business Taxes Specialist II, Assistant Property Appraiser, Assistant Property Auditor Appraiser, and Research Analyst positions and assign the positions disclosure category 3 because staff in these positions make decisions, or advise or make recommendations to decision makers, such as the division's Principal Property Appraisers, Supervising Property Appraisers, and Research Manager regarding the application of property taxes and the value of property for tax purposes; and
- Add the Staff Services Analyst position and assign the position disclosure category 9 because the Staff Services Analyst makes decisions, or advises or makes recommendations to

decision makers, such as the division's CEA, Principal Property Appraisers, and Supervising Property Appraisers, regarding the utilization of resources for personnel services or employee training.

The Board also determined that:

- Full disclosure is appropriate for the CEA that serves as the division's Chief because the CEA makes decisions, or advises or make recommendations to decision makers, such as the Deputy Director for the Property and Special Tax Department, regarding a broad array of issues affecting the Board's administration of tax and fee programs and utilization of resources;
- Disclosure categories 3 and 7 are appropriate for the division's Principal Property Appraiser and Supervising Property Appraiser[9] positions because staff in these positions make decisions or advise or make recommendations to decision makers, such as the division's CEA, regarding the application of property taxes and the value of property for tax purposes, and the division's utilization of resources; and
- The listing for the Associate Property Auditor Appraiser positions assigned to the State-Assessed Properties Division on appendix A needs to be amended to delete the hyphen between the words "Auditor" and "Appraiser."

Therefore, the Board proposes to amend appendix A in a manner consistent with the Board's determinations regarding these positions.

Furthermore, the Board has determined that disclosure category 3 continues to be appropriate for the division's Senior Specialist Property Appraisers, Senior Specialist Property Auditor Appraisers, Associate Property Appraisers, and Associate Property Auditor Appraisers because they make decisions, or advise or make recommendations to decision makers, such as the division's Principal Property Appraisers and Supervising Property Appraisers, regarding the application of property taxes and the value of property for tax purposes. Therefore, the Board does not propose to make any amendments to the disclosure categories assigned to these positions in appendix A.

(4) Special Taxes and Fees Division

The Board's Property and Special Taxes Department recently reorganized the staff that administers the Board's special tax and fee programs according to their functions. This resulted in the elimination of the department's Excise Taxes and Fees Division and Fuel Taxes Division and the creation of the Special Taxes and Fees Division described above. Therefore, the Board proposes to amend appendix A to delete the former Excise Taxes and Fees Division and Fuel Taxes Division, and add the new Special Taxes and Fees Division.

The Board has reviewed all of the positions assigned to the new Special Taxes and Fees Division and determined that the staff in the division's CEA, Business Taxes Administrator, Supervising Tax Auditor, Business Taxes Compliance Supervisor, Staff Information Systems Analyst, Associate

[9] Note that the Board is proposing to amend appendix A to move the Supervising Property Appraiser position further up in the list of positions assigned to the State-Assessed Properties Division so that it is listed with the other managerial positions assigned disclosure categories 3 and 7.

Governmental Program Analyst, Business Taxes Compliance Specialist, Business Taxes Specialist I, II, and III, Associate Tax Auditor, Tax Auditor, and Staff Services Analyst positions make decisions, or advise or make recommendations to decision makers, directly or without significant intervening substantive review. Therefore, the Board proposes to amend appendix A to:

- Add the CEA position and assign the position disclosure category 1 because the CEA makes decisions, or advises or makes recommendations to decision makers, such as the Deputy Director for the Property and Special Tax Department, regarding a broad array of issues affecting the Board's administration of tax and fee programs and the division's utilization of resources;
- Add the Business Taxes Administrator, Supervising Tax Auditor, and Business Taxes Compliance Supervisor positions and assign the positions disclosure categories 2 (as proposed to be amended), 6, and 7 because staff in these positions make decisions, or advise or make recommendations to decision makers, such as the division's CEA and the Department's Deputy Director, regarding the tax and fee programs referred to in disclosure categories 2 (as proposed to be amended) and 6 and the utilization of the division's resources;
- Add the Staff Information Systems Analyst position and assign the position disclosure categories 2, 6, and 8 (as proposed to be amended) because the division's Staff Information Systems Analyst makes decisions, or advises or makes recommendations to decision makers, such as the division's Business Taxes Administrators and Business Taxes Compliance Supervisors, regarding the tax and fee programs referred to in disclosure categories 2 (as proposed to be amended) and 6 and the information technology and services referred to in disclosure category 8 (as proposed to be amended);
- Add the Associate Governmental Program Analyst, Business Taxes Compliance Specialist, and Business Taxes Specialist II and III positions and assign the positions disclosure categories 2 (as proposed to be amended) and 6 because staff in these positions make decisions, or advise or make recommendations to decision makers, such as the division's Business Taxes Administrators and Supervising Tax Auditors, regarding the tax and fee programs referred to in disclosure categories 2 (as proposed to be amended) and 6;
- Add the Business Taxes Specialist I, Associate Tax Auditor, and Tax Auditor positions, assign the positions disclosure categories 2 (as proposed to be amended) and 6, and permit staff in these positions to file Form 700-A because staff in these positions function as auditors for the various tax and fee programs described in disclosure categories 2 (as proposed to be amended) and 6 and meet all of the requirements of California Code of Regulations, title 2, section 18733, subdivision (b); and
- Add the Staff Services Analyst position and assign the position disclosure category 7 because the person in that position makes decisions, or advises or makes recommendations to decision makers, such as the division's CEA and Business Taxes Administrators, regarding the utilization of division resources.

L. Sales and Use Tax Department

The Sales and Use Tax Department is responsible for administering the Board's statewide sales and use tax program, which includes the administration of local taxes adopted pursuant to the Bradley-Burns Uniform Local Sales and Use Tax Law (Rev. & Tax. Code, § 7200 et seq.) and district taxes

adopted pursuant to the Transactions and Use Tax Law (Rev. & Tax. Code, § 7251 et seq.). The department has four divisions: the Headquarters Operations Division; the Tax Policy Division; the Field Operations Division (districts 1 and 2, and out-of-state district); and the Field Operations Division (districts 3 and 4, and centralized collections).

The Board reviewed all of the positions assigned to the Sales and Use Tax Department and the positions listed under the heading "Sales and Use Tax Department" in appendix A and determined that appendix A lists all of the department's positions that make decisions, or advise or make recommendations to decision makers, directly or without significant intervening substantive review, except the department's Staff Services Manager, Supervising Tax Technician, Tax Auditor, and Senior Information Systems Analyst positions. The Department's Staff Services Manager is responsible for overseeing all of the functions of the department's E-Services Team, which is responsible for the department's electronic services, such as electronic filing of sales and use tax returns. Therefore, the Board proposes to amend appendix A to add the Staff Services Manager position and assign disclosure categories 2 (as proposed to be amended) and 7 to that position because staff in that position makes decisions, or advises or makes recommendations to decision makers, such as the department's Executive Director and CEAs, regarding the application of the sales and use tax law and a broad range of property and services utilized by the Board. In addition, the Board proposes to amend appendix A to add the Supervising Tax Technician position and assign the position disclosure categories 2 (as proposed to be amended) and 9 because the person in that position manages rank and file tax technicians and makes decisions, or advises or makes recommendations to decision makers, such as the department's Supervising Tax Auditors and Business Taxes Compliance Supervisors, regarding the application of the sales and use tax law and the utilization of the division's resources for personnel services or employee training. The Board proposes to amend appendix A to add the Tax Auditor positions, assign the positions disclosure category 2 (as proposed to be amended), and permit staff in these positions to file Form 700-A because staff in these positions function as sales and use tax auditors and meet all of the requirements of California Code of Regulations, title 2, section 18733, subdivision (b). And, the Board proposes to amend appendix A to add the Senior Information Systems Analyst position and assign it disclosure categories 2 and 8 (as proposed to be amended) because the person in this position assists with sales and use tax audits by performing a variety of analytical activities involving information technology systems, such as computer networks and data storage systems, and makes decisions, or advises or makes recommendations to decision makers, such as Business Taxes Administrators, regarding the application of the sales and use tax law and the information technology and services referred to in disclosure category 8 (as proposed to be amended).

Furthermore, the Board reviewed the activities and functions of the Business Tax Compliance Supervisors assigned to the Sales and Use Tax Department and determined that the Board no longer needs to differentiate between "Business Taxes Compliance Supervisor (LAN Administrator)" and "Business Taxes Compliance Supervisor" positions and that all of the department's Business Taxes Compliance Supervisors should be assigned disclosure categories 2 (as proposed to be amended) and 7 because they all supervisor sales and use tax compliance programs or teams and make decisions, or advise or make recommendations to decision makers, such as the department's Deputy Director and CEAs, regarding the application of the sales and use tax law and a broad range of property and services utilized by the Board. Therefore, the Board proposes to amend appendix A to delete the "Business Taxes Compliance Supervisor (LAN Administrator)" position and assign disclosure categories 2 and 7 to the remaining "Business Taxes Compliance Supervisor" positions.

The Board also reviewed the activities and functions of the Business Taxes Specialist I, II, and III positions assigned to the Sales and Use Tax Department and determined that:

- The Business Taxes Specialist II and III positions should be assigned disclosure categories 2 (as proposed to be amended) and 7 because staff in these positions are senior sales and use tax auditors who report directly to the department's Deputy Director, CEAs, or Supervising Tax Auditors and make decisions, or advise or make recommendations to decision makers, such as the department's CEAs and Supervising Tax Auditors, regarding the application of the sales and use tax law and a broad range of property and services utilized by the Board;
- The Business Taxes Specialist I positions should be assigned disclosure category 2 (as proposed to be amended) and permitted to file Form 700-A because staff in these positions function as sales and use tax auditors and meet all of the requirements of California Code of Regulations, title 2, section 18733, subdivision (b); and
- The Board no longer has any need to specially designate the "Business Taxes Specialist (Special Projects)," "Business Taxes Specialist (Systems Coordinator)," "Business Taxes Specialist (Training Group)," "Business Taxes Specialist (Computer Audit Specialist)," "Business Taxes Specialist (Regulations Coordinator)," "Business Taxes Specialist (Revenue Opportunity)," "Business Taxes Specialist (Technical Advisor)," and "Business Taxes Specialist (Project Coordinator)" positions because the functions that were formerly associated with these positions are now performed by staff in Business Taxes Specialist II or III positions.

Therefore, the Board proposes to append appendix A to assign disclosure categories 2 (as proposed to be amended) and 7 to the Business Taxes Specialist II and III positions, assign disclosure category 2 (as proposed to be amended) to the Business Taxes Specialist I positions and continue to permit staff in these positions to file Form 700-A, and delete the references to the "Business Taxes Specialist (Special Projects)," "Business Taxes Specialist (Systems Coordinator)," "Business Taxes Specialist (Training Group)," "Business Taxes Specialist (Computer Audit Specialist)," "Business Taxes Specialist (Regulations Coordinator)," "Business Taxes Specialist (Revenue Opportunity)," "Business Taxes Specialist (Technical Advisor)," and "Business Taxes Specialist (Project Coordinator)" positions.

In addition, the Board reviewed all of the Sales and Use Tax Department's remaining positions that will continue to be listed on appendix A and determined that:

- Full disclosure is appropriate for the department's CEA positions and Administrative Assistant position for all of the reasons described above;
- Disclosure categories 2 (as proposed to be amended) and 7 are appropriate for the department's Business Taxes Administrator and Supervising Tax Auditor positions because staff in these positions supervise entire sections of the department and make decisions, or advise or make recommendations to decision makers, such as the department's Deputy Director and CEAs, regarding the application of the sales and use tax law and a broad range of property and services utilized by the Board;
- Disclosure category 2 (as proposed to be amended) is appropriate for the department's

Business Taxes Compliance Specialist positions because staff in these positions perform complex sales and use tax compliance and collection functions under the supervision of a Business Taxes Compliance Supervisor and make decisions, or advise or make recommendations to decision makers, such as their supervisors and the department's CEAs, regarding the application of the sales and use tax law;

- It is appropriate for the department's Associate Tax Auditor positions to be assigned disclosure category 2 (as proposed to be amended) and permitted to file Form 700-A because staff in these positions function as sales and use tax auditors and meet all of the requirements of California Code of Regulations, title 2, section 18733, subdivision (b);
- Disclosure categories 2 and 8 (as proposed to be amended) are appropriate for the department's Staff Information Systems Analyst and Associate Information Systems Analyst positions because staff in these positions assist with sales and use tax audits by performing a variety of analytical activities involving information technology systems, such as computer networks and data storage systems, and make decisions, or advise or make recommendations to decision makers, such as Business Taxes Administrators, regarding the application of the sales and use tax law and the information technology and services referred to in disclosure category 8 (as proposed to be amended); and
- Disclosure categories 2 and 8 (as proposed to be amended) are appropriate for the Associate Governmental Program Analyst position assigned to the department because the person in that position works with the E-Service Team and makes decisions, or advises or makes recommendations to decision makers, such as the team's Staff Services Manager, regarding the application of the sales and use tax law and the information technology and services referred to in disclosure category 8 (as proposed to be amended).

Therefore, the Board proposes to amend the disclosure categories assigned to these positions in appendix A in a manner consistent with the Board's determinations.

M. Board Committees

Finally, the Board has five committees, the Property Tax Committee, the Business Taxes Committee, the Legislative Committee, the Customer Service and Administrative Efficiency Committee, and the Timber Advisory Committee. The first four committees are comprised of the Board Members, themselves, including the Controller,[10] and serve as forums for the Board Members to hear and discuss interested parties' and Board staff's comments regarding a wide range of topics, such as the Board's tax and fee programs and pending legislation. Therefore, all of the members of these four committees are elected state officers described in Government Code section 87200 and are not required to be listed in the Board's conflict of interest code pursuant to Government Code section 87302.

[10] Note that the Controller may appoint a Deputy Controller to perform the Controller's duties on the Board pursuant to Government Code sections 7.6 and 7.9, and that a Deputy Controller does perform the Controller's non-constitutional duties on the Board and its committees when required by the Controller. However, the Deputy Controller is not designated in appendix A to the Board's conflict of interest code because the Deputy Controller is an employee of the Controller's Office, not the Board, and the Controller's Office's conflict of interest code specifies all of the types of investments, business positions, interests in real property, and sources of income which are reportable by the Deputy Controller.

The Timber Advisory Committee is appointed by the Board pursuant to Government Code section 431. The committee is statutorily required to be "composed of one representative of the Board of Equalization, one representative of the State Board of Forestry and Fire Protection, five assessors from the rate adjustment counties defined in Section 38105, and one member representing small-scale timber owners, and one member representing large-scale timber owners." (Rev. & Tax. Code, § 431, subd. (c).) The committee's purpose is to consult with the Board prior to the Board's performance of the duties specified in Revenue and Taxation Code sections 434, 434.1(a), 38109, 38116, and 38204 and to generally advise the Board on other timber issues.

The Board has traditionally appointed the Deputy Director for the Board's Property and Special Taxes Department to serve as the Board's representative on the Timber Advisory Committee. In addition, the Board currently lists the Deputy Director's CEA position on appendix A and requires full disclosure from the Deputy Director, and the Board plans to continue to require full disclosure from the Deputy Director after the proposed amendments described above. Furthermore, the members of the Timber Advisory Committee, other than the Board representative, are not employees of the Board and their advisory service on the committee is uncompensated. Therefore, the members of the committee, other than the Board representative, are not "designated employees" of the Board within the meaning of Government Code section 82019 and are not required to be included in the Board's conflict of interest code. As such, the Board is not proposing to amend appendix A to add any committee members or change any committee member's disclosure categories, other than the Deputy Director for the Property and Special Taxes Department position discussed above.

N. Centralized Revenue Opportunity System Project and Team

The Board has initiated a short-term project to replace the Board's two current automation systems with a new Centralized Revenue Opportunity System (CROS) that will expand online services and provide an enterprise-wide data warehouse. The Board has also established a formal, but temporary project team, comprised of relevant staff from throughout the agency. The Board does not propose to specifically list the positions held by members of the CROS project team under a separate heading on appendix A. The Board will continue to list each CROS project team member's position under the heading in appendix A for the department or division to which that CROS project team member is permanently assigned and require CROS project team members to file Form 700 in accordance with the disclosure categories assigned to their permanent positions in appendix A.

No Comparable Federal Regulations or Statutes

There are no comparable federal regulations or statutes to appendices A and B to Regulation 6001.

AVAILABILITY OF INITIAL STATEMENT OF REASONS AND TEXT OF PROPOSED REGULATION

The Board has prepared an Initial Statement of Reasons containing a written explanation of the reasons for the proposed amendments and underscore and strikeout versions of appendices A and B to Regulation 6001 illustrating the express terms of the proposed amendments. These documents and all the information on which the proposed amendments are based are available to the public upon request. The rulemaking file is available for public inspection at 450 N Street, Sacramento,

California. The express terms of the proposed amendments and the Initial Statement of Reasons are also available on the Board's Website at *www.boe.ca.gov*.

WRITTEN COMMENT PERIOD

The written comment period ends when the public hearing begins at 9:30 a.m., or as soon thereafter as the matter may be heard, on May __, 2011. If the Board receives written comments prior to the close of the written comment period, the statements, arguments, and/or contentions contained in those comments will be presented to and considered by the Board before the Board decides whether to adopt the proposed amendments to appendices A and B to Regulation 6001. The Board will only consider written comments received by that time.

CONTACT PERSONS

Questions regarding the substance of the proposed amendments should be directed to Bradley M. Heller, Tax, Counsel III (Specialist), by telephone at (916) 323-3091, by e-mail at Bradley.Heller@boe.ca.gov, or by mail at State Board of Equalization, Attn: Bradley M. Heller, MIC:82, 450 N Street, P.O. Box 942879, Sacramento, CA 94279-0082.

Written comments for the Board's consideration, notice of intent to present testimony or witnesses at the public hearing, and inquiries concerning the proposed administrative action should be directed to Mr. Rick Bennion, Regulations Coordinator, by telephone at (916) 445-2130, by fax at (916) 324-3984, by e-mail at Richard.Bennion@boe.ca.gov, or by mail at State Board of Equalization, Attn: Rick Bennion, MIC:80, 450 N Street, P.O. Box 942879, Sacramento, CA 94279-0080.

NO MANDATE ON LOCAL AGENCIES AND SCHOOL DISTRICTS

The Board has determined that the proposed amendments to appendices A and B to Regulation 6001 do not impose a mandate on local agencies or school districts, including a mandate that is required to be reimbursed under part 7 (commencing with section 17500) of division 4 of title 2 of the Government Code.

NO COST OR SAVINGS TO STATE AGENCIES, LOCAL AGENCIES, AND SCHOOL DISTRICTS

The Board has determined that the proposed amendments to appendices A and B to Regulation 6001 will not impose a cost or savings on any state agency, local agency or school district that is required to be reimbursed under part 7 (commencing with section 17500) of division 4 of title 2 of the Government Code; will not result in any other non-discretionary cost or savings to local agencies; and will not result in any cost or savings in federal funding to the State of California.

NO SIGNIFICANT STATEWIDE ADVERSE ECONOMIC IMPACT DIRECTLY AFFECTING BUSINESS

The proposed amendments to appendices A and B to Regulation 6001 change some of the economic interests that Board employees are required to disclose pursuant to the Board's conflict of interest

code. The proposed amendments to appendices A and B to Regulation 6001 do not change any existing regulatory requirements imposed on businesses or impose any new regulatory requirements on businesses. Therefore, the Board has made an initial determination that the proposed amendments to appendices A and B to Regulation 6001 will not have a significant, statewide adverse economic impact directly affecting business, including the ability of California businesses to compete with businesses in other states.

The proposed regulatory actions may affect small business.

NO COST IMPACTS TO PRIVATE PERSONS OR BUSINESSES

The Board has determined that the proposed amendment to appendices A and B to Regulation 6001 will not have any potential cost impact on private persons or businesses, including small business.

RESULTS OF THE ASSESSMENT REQUIRED BY GOVERNMENT CODE SECTION 11346.3, SUBDIVISION (b)

The Board has determined that the adoption of the proposed amendments to appendices A and B to Regulation 6001 will neither create nor eliminate jobs in the State of California nor result in the elimination of existing businesses nor create or expand business in the State of California.

NO SIGNIFICANT EFFECT ON HOUSING COSTS

Adoption of the proposed amendments to appendices A and B to Regulation 6001 will not have a significant effect on housing costs.

DETERMINATION REGARDING ALTERNATIVES

The Board must determine that no reasonable alternative considered by it or that has been otherwise identified and brought to its attention would be more effective in carrying out the purpose for which this action is proposed, or would be as effective as and less burdensome to affected private persons than the proposed action.

SUBSTANTIALLY RELATED CHANGES PURSUANT TO GOVERNMENT CODE SECTION 11346.8

The Board may adopt the proposed amendments to appendices A and B to Regulation 6001 with changes that are nonsubstantial or solely grammatical in nature, or sufficiently related to the original proposed text that the public was adequately placed on notice that the changes could result from the originally proposed regulatory action. If a sufficiently related change is made, the Board will make the full text of the proposed regulation, with the change clearly indicated, available to the public for at least 15 days before adoption. The text of the resulting regulation will be mailed to those interested parties who commented on the proposed regulation orally or in writing or who asked to be informed of such changes. The text of the resulting regulation will also be available to the public from Mr. Bennion. The Board will consider written comments on the resulting regulation that are received prior to adoption.

AVAILABILITY OF FINAL STATEMENT OF REASONS

If the Board adopts the proposed amendments to appendices A and B to Regulation 6001 the Board will prepare a Final Statement of Reasons, which will be made available for inspection at 450 N Street, Sacramento, California, and available on the Board's Website at *www.boe.ca.gov*.

Appendix A

Designated Positions	Disclosure Categories
Board	
Deputy to Board Member	~~All~~1
Administrative Assistant to Board Member	~~All~~1
Assistant to Board Member	~~All~~1
CEA	~~All~~1
District Director	1
Community Affairs Deputy	1
Administrative Assistant	~~1-8~~1
Staff Services Manager	~~1-8~~1
Tax Counsel	~~1-6~~1
Executive Secretary	1
Tax Consultant Expert	~~1~~2-6
Tax Services Specialist	~~1~~2-6
Assistant Tax Services Specialist	~~1~~2-6
Associate Governmental Program Analyst	~~1~~2-6
Associate Tax Auditor	2-6
Business Taxes Representative	~~1~~2-6
Business Taxes Specialist II	~~1~~2-6
Information Officer I or II	~~1~~2-6
Staff Service Analyst	7
Executive Office	
Executive Director	~~All~~1
Administrative Assistant	~~All~~1
~~CEA (Communications Office)~~	~~All~~
Board Proceedings Division	
CEA	~~All~~1
Staff Services Manager	~~All~~1
~~Associate Governmental Program Analyst (LAN Workgroup Manager)~~	~~1-6, 8~~
Associate Governmental Program Analyst	~~1~~2-6
~~Customer and Taxpayer Services Division~~	
~~CEA~~	~~All~~
~~Staff Services Manager~~	~~1-9~~
~~Business Taxes Compliance Specialist~~	~~1-6~~
~~Assistant Tax Services Specialist~~	~~1-6~~
~~Associate Governmental Program Analyst~~	~~1-6~~
~~Associate Information Systems Analyst~~	~~8~~
~~Staff Services Manager (Forms and Publications Section)~~	~~7, 9~~

~~Assistant Tax Services Specialist (Forms and Publications Section)~~	~~7, 8~~
~~Associate Governmental Program Analyst (Forms and Publications Section)~~	~~7, 8~~

Legislative and Research Division	
Assistant Chief Counsel	~~All~~1
CEA	~~All~~1
Staff Services Manager	~~1~~2-6, 8, 9
~~Senior Specialist Property Appraiser~~	~~1-6~~
Executive Assistant	1
Executive Secretary	1
Business Taxes Specialist	~~1~~2-6
Associate Governmental Program Analyst (System or LAN Administrator)	~~1~~2-6, 8
Operations Research Specialist	~~1~~2-4, 6, 8
Research Manager	2-4, 8, 9
Research Program Specialist	~~1~~2-4, 8
Research Analyst	~~1~~2-4, 8

Taxpayers' Rights and Equal Employment Opportunity Division	
Taxpayers' Rights Advocate	1
Staff Services Manager III (TRA)	1
Tax Counsel (TRA)	1
Business Taxes Administrator II (TRA)	2, 5, 7
Business Taxes Specialist I or II (TRA)	2, 5
Associate Governmental Program Analyst (TRA)	2, 5
Management Services Technician (TRA)	2, 5
Tax Technician I (TRA)	2, 5
Senior Specialist Property Appraiser (TRA)	3, 4
Assistant Property Appraiser (TRA)	3, 4
Staff Services Manager (EEOO)	7
Associate Governmental Program Analyst (EEOO)	7

Internal Security and Audit Division	
CEA	1
Business Taxes Administrator	1
Business Taxes Specialist	1
Staff Services Manager	7
Associate Governmental Program Analyst	7
Staff Information Systems Analyst	7
Associate Information Systems Analyst	7

Technology Services ~~Division~~Department	
Chief Information Officer	1
Chief Technology Officer	1

CEA	~~All~~1
Data Processing Manager IV	~~All~~1
Executive Assistant	1
~~Business Taxes Administrator~~	~~1, 2, 7-9~~
~~Business Taxes Compliance Supervisor~~	~~1, 2, 7-9~~
Data Processing Manager	7~~-9~~
Staff Services Manager	7~~-9~~
Senior Programmer Analyst (Supervisor)	8, 9
Systems Software Specialist	8
Associate Systems Software Specialist	8
Senior Information Systems Analyst	8
Staff Information Systems Analyst	8
Associate Information Systems Analyst	8
Senior Programmer Analyst	8
Staff Programmer Analyst	8
Associate Programmer Analyst	8
Associate Governmental Program Analyst	8

~~Taxpayers' Rights and Equal Employment Opportunity Division~~

~~CEA~~	~~All~~
~~Business Taxes Specialist (TRA)~~	~~1-4~~
~~Associate Property Appraiser (TRA)~~	~~1-4~~
~~Staff Services Manager (EEOO)~~	~~7, 9~~
~~Associate Governmental Program Analyst (EEOO)~~	~~7, 9~~

Administration Department

Deputy Director	1
Administrative Assistant	1
~~CEA~~	~~All~~
Associate Management Analyst	9
Data Processing Manager (Information Security Office)	8, 9
Senior Information Systems Analyst	8
~~Training Officer (Training Office)~~	~~9~~
~~Associate Governmental Program Analyst (Training Office)~~	~~9~~

Administrative Support Division

CEA	~~All~~1
Staff Services Manager	7~~-10~~
Associate Business Management Analyst	7~~-9~~
Associate Governmental Program Analyst	7~~-9~~
Staff Information Systems Analyst	8
Associate Information Systems Analyst	8
~~Telecommunications Systems Analyst~~	~~10~~
~~Office Services Manager (Supervisor, Cashier Unit)~~	~~7~~
Business Services Officer (Supervisor)	9

Printing Trades Supervisor	9
Warehouse Manager	9
Office Services Supervisor	9
Mailing Machine Supervisor	9

~~Personnel Management~~Human Resources Division

CEA	~~7-9~~1
Administrative Assistant	1
Staff Services Manager	~~7-9~~
Associate Governmental Program Analyst	~~7-9~~
Associate Personnel Analyst	~~7-9~~
Labor Relations Specialist	~~7-9~~
Personnel Supervisor	9

Financial Management Division

CEA	~~All~~1
Staff Services Manager	~~7-9~~
Accounting Administrator	~~7-9~~
Associate Accounting Analyst	~~7-9~~
Senior Administrative Analyst	7
Associate Administrative Analyst	~~7-9~~
Associate Budget Analyst	~~7-9~~
Senior Accounting Officer	~~7-9~~
Associate Governmental Program Analyst	~~7-9~~
Office Services Manager	7
~~Staff Information Systems Analyst (Specialist)~~	~~8~~
Information Systems Technician Supervisor	8, 9
Associate Information Systems Analyst	8
Systems Software Specialist	8
Office Services Supervisor	9
Key Data Supervisor	9

~~Policy, Planning and Evaluation Division~~

~~Staff Services Manager III~~	~~1-4, 7-9~~
~~Staff Services Manager I or II~~	~~7-9~~
~~Associate Management Analyst~~	~~7-9~~
~~Associate Business Management Analyst~~	~~7-9~~
~~Associate Governmental Program Analyst~~	~~7-9~~
~~Staff Information Systems Analyst~~	~~8~~

External Affairs Department

Deputy Director	1
Staff Services Manager	1
Information Officer	1
Associate Governmental Program Analyst	1
Staff Information Systems Analyst	7
Associate Management Analyst	7

Outreach Services Division	
Staff Services Manager	1
Assistant Tax Services Specialist	2-6
Associate Governmental Program Analyst	2-6
Business Taxes Specialist	7
Customer Service and Publishing Division	
Staff Services Manager	1
Associate Governmental Program Analyst	2-6
Business Taxes Compliance Specialist	2-6
Tax Services Specialist	7
Systems Software Specialist	8
Supervising Tax Technician	9
Web Services Division	
Senior Information Systems Analyst (Supervisor)	7
Associate Programmer Analyst	8
Staff Programmer Analyst	8
Associate Information Systems Analyst	8
Assistant Information Systems Analyst	8
Legal Department	
Chief Counsel	1
~~CEA~~	~~All~~
Assistant Chief Counsel	~~All~~1
Tax Counsel	1~~-6~~
Executive Assistant	1
Supervising Tax Auditor (Settlement Division)	~~1,~~2, 9
Supervising Tax Auditor (Appeals Division)	2
Associate Governmental Program Analyst	7
~~Administrative Assistant~~	~~7-9~~
Business Taxes Administrator	7
Librarian	7~~, 8~~
Staff Information Systems Analyst	8
~~Associate Information Systems Analyst~~	~~8~~
Business Taxes Specialist II or III	~~1,~~2
Business Taxes Specialist I	~~1,~~2 *
~~Business Taxes Compliance Supervisor (Offers in Compromise)~~	~~1, 2~~
Business Taxes Compliance Specialist (Offers in Compromise)	~~1,~~2
Business Taxes Specialist (Offers in Compromise)	~~1,~~ 2
~~Internal Security and Audit Division~~	
~~CEA~~	~~All~~

~~Business Taxes Administrator~~	~~All~~
~~Business Taxes Specialist~~	~~All~~
~~Associate Tax Auditor~~	~~All~~
~~Associate Governmental Program Analyst~~	~~7-9~~
~~Systems Software Specialist~~	~~8~~
~~Staff Information Systems Analyst~~	~~8~~
~~Associate Information Systems Analyst~~	~~8~~
~~Assistant Information Systems Analyst~~	~~8~~

Investigations and Special Operations Division

CEA	~~All~~1
Administrative Assistant	1
Business Taxes Administrator	~~1,~~2, 7~~-9~~
Business Taxes Compliance Supervisor	2, 7
Associate Governmental Program Analyst	2, 7
Business Taxes Specialist	~~1,~~2
Business Taxes Compliance Specialist	~~1,~~2
Supervising Tax Auditor	~~1,~~2, 9
Associate Tax Auditor	~~1,~~ 2
Senior Information Systems Analyst	8
~~Staff Information Systems Analyst~~	~~8~~

Property and Special Taxes Department

Deputy Director	1
CEA	~~All~~1
Executive Assistant	1
Administrative Assistant	1~~, 2, 6-9~~
~~Staff Services Manager~~	~~7-9~~
Business Taxes Administrator	2, 7
Business Taxes Compliance Supervisor	2, 9
Supervising Tax Auditor	2, 9
Business Taxes Compliance Specialist	2
Business Taxes Specialist II or III	2
Business Taxes Specialist I	2*
Associate Tax Auditor	2*
~~Associate Governmental Program Analyst~~	~~3, 7-9~~
~~Staff Information Systems Analyst~~	~~8~~

~~Assessment Policy and Standards Division~~

~~CEA~~	~~3, 7-9~~
~~Principal Property Appraiser~~	~~3, 7-9~~
~~Senior Specialist Property Appraiser~~	~~3~~
~~Senior Specialist Property Auditor Appraiser~~	~~3~~
~~Supervising Property Appraiser~~	~~3, 7-9~~
~~Associate Property Appraiser~~	~~3~~
~~Associate Property Auditor Appraiser~~	~~3~~

~~Research Analyst II (GIS) 3~~

County-Assessed Propertiesy ~~Tax~~ Division

CEA	~~3, 4, 7-9~~1
Principal Property Appraiser	3, 7~~-9~~
~~Senior Petroleum and Mining Appraisal Engineer~~	~~3~~
Supervising Property Appraiser ~~(Assessment Practices Surveys Section)~~	3, 7~~-9~~
Senior Specialist Property Appraiser ~~(Assessment Practices Surveys Section)~~	3
Senior Specialist Property Auditor Appraiser ~~(Assessment Practices Surveys Section)~~	3
Senior Petroleum and Mining Appraisal Engineer	3
Associate Property Appraiser ~~(Assessment Practices Surveys Section)~~	3
Associate Property Auditor Appraiser ~~(Assessment Practices Surveys Section)~~	3
Assistant Property Appraiser	3
Assistant Property Auditor Appraiser	3
Business Taxes Specialist II	3
Staff Information Systems Analyst	8
Staff Services Analyst	9

Timber Tax Section

Principal Property Appraiser	4, 9
~~Supervising Property Appraiser (Timber Tax Section)~~	~~4, 7-9~~
Senior Specialist Property Auditor Appraiser ~~(Timber Tax Section)~~	4
Associate Property Auditor Appraiser ~~(Timber Tax Section)~~	4
Senior Forest Property Appraiser	4
Associate Forest Property Appraiser	4
Assistant Property Auditor Appraiser	4

~~Valuation~~State-Assessed Properties Division

CEA	~~3, 7-9~~1
Principal Property Appraiser	3, 7~~-9~~
Supervising Property Appraiser	3, 7
Research Manager	3, 7
Senior Specialist Property Appraiser	3
Senior Specialist Property Auditor Appraiser	3
~~Supervising Property Appraiser~~	~~3, 7-9~~
Business Taxes Specialist II	3
Associate Property Appraiser	3
Associate Property Auditor Appraiser~~Auditor Appraiser~~	3
Assistant Property Appraiser	3
Assistant Property Auditor Appraiser	3

Research Analyst	3
Staff Services Analyst	9

Special Taxes and Fees Division

CEA	1
Business Taxes Administrator	2, 6, 7
Supervising Tax Auditor	2, 6, 7
Business Taxes Compliance Supervisor	2, 6, 7
Staff Information Systems Analyst	2, 6, 8
Associate Governmental Program Analyst	2, 6
Business Taxes Compliance Specialist	2, 6
Business Taxes Specialist II or III	2, 6
Business Taxes Specialist I	2, 6*
Associate Tax Auditor	2, 6*
Tax Auditor	2, 6*
Staff Services Analyst	7

~~Excise Taxes and Fees Division~~

~~CEA~~	~~1, 2, 7-9~~
~~Business Taxes Compliance Supervisor~~	~~1, 2, 6, 9~~
~~Business Taxes Compliance Specialist~~	~~1, 2, 6, 9~~
~~Supervising Tax Auditor~~	~~1, 2, 6, 9~~
~~Business Taxes Specialist II or III~~	~~1, 2, 6, 9~~
~~Business Taxes Specialist I~~	~~1, 2, 6 *~~
~~Associate Tax Auditor~~	~~1, 2, 6*~~

~~Fuel Taxes Division~~

~~CEA~~	~~1, 2, 7-9~~
~~Business Taxes Administrator~~	~~1, 2, 7-9~~
~~Staff Services Manager~~	~~1, 2, 9~~
~~Business Taxes Compliance Supervisor~~	~~1, 2, 9~~
~~Business Taxes Compliance Specialist~~	~~1, 2, 9~~
~~Supervising Tax Auditor~~	~~1, 2, 9~~
~~Business Taxes Specialist II or III~~	~~1, 2, 9~~
~~Business Taxes Specialist I~~	~~1, 2 *~~
~~Associate Tax Auditor~~	~~1, 2 *~~

Sales and Use Tax Department

Deputy Director	1
CEA ~~3 or 4~~	~~All~~1
~~CEA 2~~	~~1, 2, 7-9~~
Business Taxes Administrator	~~1,~~ 2, 7~~-9~~
Administrative Assistant	1~~, 2, 7, 8~~
~~Business Taxes Compliance Supervisor (LAN Administrator)~~	~~1, 2, 8, 9~~
Business Taxes Compliance Supervisor	~~1,~~ 2, 7~~9~~
Staff Services Manager	2, 7

Business Taxes Compliance Specialist	~~1,~~2~~,9~~
Supervising Tax Auditor	~~1,~~2, 7~~-9~~
Supervising Tax Technician	2, 9
Business Taxes Specialist II or III	~~1,~~2, ~~7-9~~
~~Business Taxes Specialist (Special Projects)~~	~~1, 2, 7-9~~
~~Business Taxes Specialist (Systems Coordinator)~~	~~1, 2, 8, 9~~
~~Business Taxes Specialist (Training Group)~~	~~1, 2, 9~~
~~Business Taxes Specialist (Computer Audit Specialist)~~	~~1, 2, 8~~
~~Business Taxes Specialist (Regulation Coordinator)~~	~~1, 2~~
~~Business Taxes Specialist (Revenue Opportunity)~~	~~1, 2~~
~~Business Taxes Specialist (Technical Advisor)~~	~~1, 2~~
~~Business Taxes Specialist (Project Coordinator)~~	~~1, 2~~
Business Taxes Specialist I	~~1,~~2 *
Associate Tax Auditor	~~1,~~2 *
Tax Auditor	2 *
Senior Information Systems Analyst	2, 8
Staff Information Systems Analyst	~~1,~~2, 8
Associate Information Systems Analyst	~~1,~~2, 8
Associate Governmental Program Analyst	~~1,~~2, 8
Consultant	~~All~~1 **

* Pursuant to 2 California Code of Regulations, section 18733, in lieu of filing Form 700, an employee in this disclosure category who was not assigned and did not participate in any property tax audits shall file Form 700-A.

** Consultants shall be included in the list of designated employees and shall disclose pursuant to the broadest disclosure category in the code subject to the following limitation: The Executive Director may determine in writing that a particular consultant is hired to perform a range of duties that is limited in scope and thus is not required to fully comply with the disclosure requirements in this section. Such written determination shall include a description of the consultant's duties and, based upon that description, a statement of the extent of disclosure requirements. The Executive Director's determination is a public record and shall be retained for public inspection in the same manner and location as this conflict of interest code.

Appendix B

Disclosure Categories

Category 1
Designated employees in this category must report all interests in real property in the State of California, as well as investments, business positions in business entities, and sources of income, including loans, gifts and travel payments~~, from sources of the type licensed or regulated by or registered with the Board under the Bradley-Burns Uniform Local Sales and Use Tax Law, the Sales and Use Tax Law, and the Transactions and Use Tax Law~~.

Category 2
Designated employees in this category must report investments, business positions in business entities, and sources of income, including loans, gifts and travel payments, from sources of the type licensed or regulated by or registered with the Board under the Bradley-Burns Uniform Local Sales and Use Tax Law, Sales and Use Tax Law, Transactions and Use Tax Law, Alcoholic Beverage Tax Law, California Cigarette and Tobacco Products Licensing Act of 2003, California Tire Fee Law, Childhood Lead Poisoning Prevention Fee Law, Cigarette and Tobacco Products Tax Law, Diesel Fuel Tax Law, Electronic Waste Recycling Act of 2003, Emergency Telephone Users Surcharge Law, Energy Resources Surcharge Law, Hazardous Substances Tax Law, Integrated Waste Management Fee Law, International Fuel Tax Agreement, Marine Invasive Species Fee Collection Law, Motor Vehicle Fuel Tax Law, Natural Gas Surcharge Law, Occupational Lead Poisoning Prevention Fee Law, Oil Spill Response, Prevention, and Administration Fees Law, Underground Storage Tank Maintenance Fee Law, Use Fuel Tax Law, or Water Rights Fees.

Category 3
Designated employees in this category must report investments, business positions in business entities, and sources of income, including loans, gifts and travel payments, from sources that own, or owned, property of the type assessed or valued or exempted by the Board and interests in real property located within the State of California.

Category 4
Designated employees in this category must report investments, business positions in business entities, and sources of income, including loans, gifts and travel payments, from sources of the type registered with or regulated by the Board under the Timber Yield Tax Law and interests in real property classified as timberland under the Timber Yield Tax Law.

Category 5
Designated employees in this category must report investments, business positions in business entities, and sources of income, including loans, gifts and travel payments, from sources who have filed an appeal within the preceding 12 months or have an appeal pending under the Personal Income Tax Law, Bank and Corporation Tax Law, or Senior Citizens Property Tax Assistance Law or have a pending claim under the Taxpayers' Bill of Rights for one of these tax programs.

Category 6
Designated employees in this category must report investments, business positions in business entities,

and sources of income, including loans, gifts and travel payments, from sources authorized by the Insurance Commissioner to transact business in this state.

Category 7
Designated employees in this category must report investments, business positions in business entities, and sources of income, including loans, gifts and travel payments, from sources that provide goods, equipment, vehicles, services, or leased space of the type utilized by the Board.

Category 8
Designated employees in this category must report investments, business positions in business entities, and sources of income, including loans, gifts and travel payments, from sources that provide telecommunications equipment, computers, computer programming, or any other services or training or equipment related to such things as computers, software, automation, data processing, communication and telecommunication, information technology, and duplication services of the type utilized by the Board.

Category 9
Designated employees in this category must report investments, business positions in business entities, and sources of income, including loans, gifts and travel payments, from sources that provide services, materials, equipment, conference facilities, or consultation of the type utilized by the Board for personnel services or the training of employees.

~~Category 10~~
~~Designated employees in this category must report investments, business positions in business entities, and sources of income, including loans, gifts and travel payments, from sources that provide telecommunications equipment and services of the type utilized by the Board.~~

HARD COPIES OF THIS ATTACHMENT WILL NOT BE DISTRIBUTED DUE TO THE HIGH VOLUME OF PAGES (478).

THIS MATERIAL WILL BE DISBRIBUTED ELECTRONICALLY.

ATTACHMENT D

BOARD'S CURRENT ORGANIZATIONAL CHART

ITEM J1
02-22-11

HARD COPIES OF THIS ATTACHMENT WILL NOT BE DISTRIBUTED DUE TO THE HIGH VOLUME OF PAGES (299).

THIS MATERIAL WILL BE DISBRIBUTED ELECTRONICALLY.

ATTACHMENT E

DESCRIPTION FOR EACH JOB CLASSIFICATION (POSITIOIN) UTILIIZED AT THE BOARD

ITEM J1
02-22-11

Attachment F: FPPC Rulemaking Process

Board Authorizes Publication of Notice of Intention:	February 22-24, 2011, Board Meeting
Notice of Intention Delivered to OAL for Publication:	No Later than March 8, 2011
Notice of Intention Published In California Notice Register:	March 18, 2011
File OAL-Endorsed Notice of Intention with FPPC, Provide Notice of Intention to Employees and Interested Parties, Post Notice of Intention on Website, and Begin to Make Notice of Intention Available to Public Upon Request:	No Later than April 8, 2011
Board's Public Hearing and Close of Public Comment Period:	May 24-26, 2011, Board Meeting
Board Files Adopted Amendments with FPPC:	No Later than June 17, 2011
FPPC's Executive Director Reviews the Adopted Amendments:	No time limit
FPPC Issues Its Own Notice Establishing a New 45-Day Comment Period:	When FPPC's Executive Director Completes His or Her Review
The FPPC's Executive Director May Approve the Amendments Without a Public Hearing If Not Requested:	End of FPPC's 45-Day Comment Period
FPPC Conducts a Public Hearing if Requested and May Approve the Amendments at the Conclusion of the Hearing:	End of FPPC's 45-Day Comment Period
FPPC Returns the Approved Amendments to the Board:	No time limit

Board Transmits FPPC-Approved Amendments to OAL:	Within 30 Days after Receipt From FPPC
OAL Files Approved Amendments with Secretary of State and Publishes Approved Amendments in California Code of Regulations:	No time limit
Approved Amendments Become Effective:	30 Days after Filing with Secretary of State

BEFORE THE CALIFORNIA STATE BOARD OF EQUALIZATION

450 N Street, Room 121

Sacramento, California

REPORTER'S TRANSCRIPT

FEBRUARY 22, 2011

ITEM J1

CHIEF COUNSEL MATTERS

RULEMAKING

Reported by: Beverly D. Toms

No. CSR 1662

Electronically signed by Beverly D. Toms (101-106-311-4038)

bbc40ace-16f0-4b25-8bea-654103a82497

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2 P R E S E N T

3

4 For the Board of Equalization: Jerome E. Horton
Chairman

5 Michelle Steel
6 Vice-Chairwoman

7 Betty T. Yee
Member

8 George Runner
9 Member

10 Marcy Jo Mandel
Appearing for John Chiang
11 State Controller
(per Government Code
12 Section 7.9)

13 Diane Olson, Chief
Board Proceedings Division

14 Board of Equalization
15 Staff: Bradley Heller
Legal Department

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1 Sacramento, California
2 February 22, 2011
3 ---oOO---
4 MR. HORTON: Next item.
5 MS. OLSON: Okay, our next item is J1, Proposed
6 Amendments to Regulation 6001, General Provisions.
7 MR. HORTON: Discussion, Members?
8 Okay, why don't we hear --
9 MS. OLSON: This is Mr. Heller.
10 MR. HORTON: -- from Mr. Heller on this.
11 MR. HELLER: Good afternoon, Chairman Horton,
12 Members of the Board. I'm Bradley Heller from the
13 Board's Legal Department. And I'm here to request the
14 Board's authorization to begin the formal rulemaking
15 process to -- to amend Appendices A and B to Regulation
16 6001 which contain portions of the Board's conflict of
17 interest code.
18 The proposed amendments to Appendix A update
19 the list of Board positions that make decisions or
20 advise -- advise or make recommendations to
21 decision-makers directly or without significant
22 intervening substantive review, and update the
23 disclosure categories assigned to the listed positions
24 in order to reflect changes in the Board's positions and
25 organizational structure since the code was last
26 amended.
27 The proposed amendments to Appendix B update a
28 few of the Board's disclosure categories to incorporate

1 suggestions from the staff at the Fair Political
2 Practices Commission or FPPC.
3 Although the materials for today are pretty
4 voluminous, the materials only include the draft notice
5 of intention to amend the Board's conflict of interest
6 code, the text of the proposed amendments to Appendices
7 A and B, the Board's complete organizational chart,
8 which is almost 500 pages long, descriptions of all the
9 Board's job classifications, which itself is about 300
10 pages long, and then a time line showing the FPPC
11 rulemaking process.
12 If the Board authorizes staff to begin the
13 formal rulemaking process today, staff will file the
14 notice with -- with the Office of Administrative Law so
15 that OAL can publish the notice in the California Notice
16 Register, will then file the notice with the Fair
17 Political Practices Commission and then distribute the
18 notice to interested parties and affected Board
19 employees, and this will commence a 60-day public
20 comment period which will conclude with when the Board
21 conducts a public hearing at -- which we tentatively
22 have scheduled for the Board's May meeting.
23 If the Board has any questions about the
24 proposed amendments I can definitely help answer those
25 today.
26 MR. HORTON: Well, point of clarification,
27 could you read those 300 pages.
28 MR. HELLER: I -- I certainly can if you --

1 MR. RUNNER: Maybe you can do that --
2 MR. HELLER: -- have time.
3 MR. RUNNER: -- after the meeting with --
4 MR. HELLER: And I actually have read --
5 MR. RUNNER: -- Horton.
6 MR. HORTON: We read the -- we read it.
7 Thank you, just kidding.
8 Discussion, Members?
9 Is there a motion, Members?
10 Authorize publication?
11 MS. YEE: Yes, I'll so move.
12 MR. HORTON: It's been moved to authorize
13 publication by Ms. Yee, second by Mr. Runner.
14 Without objection, such will be the order.
15 MR. HELLER: Thank you.
16 MR. HORTON: Thank you very much, Mr. Heller.
17 ---oOo---
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1 REPORTER'S CERTIFICATE.

2

3 State of California)

4) ss

5 County of Sacramento)

6

7 I, BEVERLY D. TOMS, Hearing Reporter for the

8 California State Board of Equalization certify that on

9 February 22, 2011 I recorded verbatim, in shorthand, to

10 the best of my ability, the proceedings in the

11 above-entitled hearing; that I transcribed the shorthand

12 writing into typewriting; and that the preceding 5 pages

13 constitute a complete and accurate transcription of the

14 shorthand writing.

15

16 Dated: March 2, 2011.

17

18

19

20 BEVERLY D. TOMS

21 Hearing Reporter

22

23

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28

STATE OF CALIFORNIA–OFFICE OF ADMINISTRATIVE LAW

NOTICE PUBLICATION/REGULATIONS SUBMISSION

(See instructions on reverse)

For use by Secretary of State only

STD. 400 (REV. 01-09)

OAL FILE NUMBERS	NOTICE FILE NUMBER	REGULATORY ACTION NUMBER	EMERGENCY NUMBER
	Z-2011-0308-01		

For use by Office of Administrative Law (OAL) only

RECEIVED FOR FILING PUBLICATION DATE

MAR 08 '11 MAR 18 '11

Office of Administrative Law

NOTICE | REGULATIONS

AGENCY WITH RULEMAKING AUTHORITY: State Board of Equalization

AGENCY FILE NUMBER (If any)

A. PUBLICATION OF NOTICE (Complete for publication in Notice Register)

1. SUBJECT OF NOTICE	TITLE(S)	FIRST SECTION AFFECTED	2. REQUESTED PUBLICATION DATE
General Provisions	18	6001	March 18, 2011

3. NOTICE TYPE	4. AGENCY CONTACT PERSON	TELEPHONE NUMBER	FAX NUMBER (Optional)
[X] Notice re Proposed Regulatory Action [ ] Other	Rick Bennion	(916) 445-2130	(916) 324-3984

OAL USE ONLY	ACTION ON PROPOSED NOTICE	NOTICE REGISTER NUMBER	PUBLICATION DATE
	[ ] Approved as Submitted [ ] Approved as Modified [ ] Disapproved/ Withdrawn		

B. SUBMISSION OF REGULATIONS (Complete when submitting regulations)

1a. SUBJECT OF REGULATION(S)

1b. ALL PREVIOUS RELATED OAL REGULATORY ACTION NUMBER(S)

2. SPECIFY CALIFORNIA CODE OF REGULATIONS TITLE(S) AND SECTION(S) (Including title 26, if toxics related)

SECTION(S) AFFECTED (List all section number(s) individually. Attach additional sheet if needed.)

ADOPT

AMEND

TITLE(S)

REPEAL

3. TYPE OF FILING

- [ ] Regular Rulemaking (Gov. Code §11346)
- [ ] Resubmittal of disapproved or withdrawn nonemergency filing (Gov. Code §§11349.3, 11349.4)
- [ ] Emergency (Gov. Code, §11346.1(b))
- [ ] Certificate of Compliance: The agency officer named below certifies that this agency complied with the provisions of Gov. Code §§11346.2-11347.3 either before the emergency regulation was adopted or within the time period required by statute.
- [ ] Resubmittal of disapproved or withdrawn emergency filing (Gov. Code, §11346.1)
- [ ] Emergency Readopt (Gov. Code, §11346.1(h))
- [ ] File & Print
- [ ] Other (Specify) _____
- [ ] Changes Without Regulatory Effect (Cal. Code Regs., title 1, §100)
- [ ] Print Only

4. ALL BEGINNING AND ENDING DATES OF AVAILABILITY OF MODIFIED REGULATIONS AND/OR MATERIAL ADDED TO THE RULEMAKING FILE (Cal. Code Regs. title 1, §44 and Gov. Code §11347.1)

5. EFFECTIVE DATE OF CHANGES (Gov. Code, §§ 11343.4, 11346.1(d); Cal. Code Regs., title 1, §100)

- [ ] Effective 30th day after filing with Secretary of State
- [ ] Effective on filing with Secretary of State
- [ ] §100 Changes Without Regulatory Effect
- [ ] Effective other (Specify) _____

6. CHECK IF THESE REGULATIONS REQUIRE NOTICE TO, OR REVIEW, CONSULTATION, APPROVAL OR CONCURRENCE BY, ANOTHER AGENCY OR ENTITY

- [ ] Department of Finance (Form STD. 399) (SAM §6660)
- [ ] Fair Political Practices Commission
- [ ] State Fire Marshal
- [ ] Other (Specify) _____

7. CONTACT PERSON	TELEPHONE NUMBER	FAX NUMBER (Optional)	E-MAIL ADDRESS (Optional)

8. **I certify that the attached copy of the regulation(s) is a true and correct copy of the regulation(s) identified on this form, that the information specified on this form is true and correct, and that I am the head of the agency taking this action, or a designee of the head of the agency, and am authorized to make this certification.**

For use by Office of Administrative Law (OAL) only

SIGNATURE OF AGENCY HEAD OR DESIGNEE: Diane J. Olsen

DATE: 3/8/2011

TYPED NAME AND TITLE OF SIGNATORY: Chief Board Proceedings Division

Notice of Intention

The State Board of Equalization Intends to Adopt Proposed Amendments to its Conflict of Interest Code, California Code of Regulations, Title 18, Section 6001, *General Provisions*

NOTICE IS HEREBY GIVEN

The conflict of interest code for the State Board of Equalization (Board) is set forth in California Code of Regulations, title 18, section (Regulation) 6001, *General Provisions*, and appendices A and B to Regulation 6001, which list the Board's designated positions and describe the Board's numbered disclosure categories, respectively. Pursuant to the requirements of Government Code section 87306, the Board hereby proposes to adopt amendments to appendices A and B of Regulation 6001. The proposed amendments update the designated positions listed in appendix A, the disclosure categories assigned to the designated positions listed in appendix A, and the disclosure categories described in appendix B. The proposed amendments are necessary due to changes in the Board's internal structure, the addition of new Board positions and the elimination of some previously designated positions, and changes in the duties assigned to some existing Board positions.

PUBLIC HEARING

A public hearing on the proposed regulatory action will be held in Room 121, 450 N Street, Sacramento, at 10:00 a.m., or as soon thereafter as the matter may be heard, on May 24, 2011. At the hearing, any interested person may present or submit oral or written statements, arguments, or contentions regarding the proposed amendments to appendices A and B to Regulation 6001.

AUTHORITY

Government Code section 87306.

REFERENCES

Government Code sections 87300-87302 and 87306.

INFORMATIVE DIGEST/POLICY STATEMENT OVERVIEW

Current Law

Government Code section 87300 requires the Board to adopt a conflict of interest code. Government Code section 87302, subdivision (a) requires that the Board's conflict of interest code contain a:

> Specific enumeration of the positions within the agency, other than those specified in Section 87200, which involve the making or participation in the making of decisions which may foreseeably have a material effect on any financial interest and for each such enumerated position, the specific types of investments, business positions, interests in real property, and sources of income which are reportable.

The Board's conflict of interest code is set forth in Regulation 6001, *General Provisions*, and appendices A and B to Regulation 6001. Appendix B contains the Board's numbered disclosure categories, which each describe different types of reportable economic interests. Appendix A designates (or lists) the Board's positions that involve the making or participation in the making of decisions which may foreseeably have a material effect on any financial interest, and specifies each listed position's reportable economic interests by reference to the numbered disclosure categories in appendix B.

Proposed Amendments

The Board reviewed its entire organizational chart and the descriptions for all of the job classifications (positions) listed therein to determine whether appendix A to Regulation 6001 lists all of the current Board positions, including officers and consultants, but not elected officers, such as the Board Members, that make decisions, or advise or make recommendations to decision makers directly or without significant intervening substantive review, and to determine whether appendix A requires employees in all of the designated positions to disclose all of their economic interests that could reasonably come into potential conflict with such decisions. The Board also reviewed the disclosure categories described in appendix B to Regulation 6001 to ensure that the categories sufficiently describe all of the economic interests that designated employees are required to disclose in a clear, concise, and efficient manner. During its February 22, 2011, Board meeting:

I. The Board determined that there are positions and divisions that need to be deleted from appendix A because they no longer exist;
II. The Board determined that it needs to amend disclosure categories 1, 2, and 8, and delete disclosure category 10 in appendix B in order to create a full disclosure category, a business taxes and fees disclosure category, and a disclosure category applicable to both telecommunications and information technology property and services;
III. The Board determined that it needs to amend appendix A to require full disclosure from the Board's Executive Director, Executive Team Members, Assistant Chief Counsels, other Career Executive Assignment (CEA) positions, Tax Counsels, and Administrative and Executive Assistants; and

IV. The Board determined that each of its departments and most of its divisions have positions that need to be added to appendix A and/or positions that need to be assigned new disclosure categories due to changes in the Board's organizational structure and personnel since appendix A was last amended.

Therefore, the Board is proposing to amend appendices A and B to Regulations 6001 in accordance with those determinations, as explained in detail in the Initial Statement of Reasons.

No Comparable Federal Regulations or Statutes

There are no comparable federal regulations or statutes to appendices A and B to Regulation 6001.

NO MANDATE ON LOCAL AGENCIES AND SCHOOL DISTRICTS

The Board has determined that the proposed amendments to appendices A and B to Regulation 6001 do not impose a mandate on local agencies or school districts, including a mandate that is required to be reimbursed under part 7 (commencing with section 17500) of division 4 of title 2 of the Government Code.

NO COST OR SAVINGS TO STATE AGENCIES, LOCAL AGENCIES, AND SCHOOL DISTRICTS

The Board has determined that the proposed amendments to appendices A and B to Regulation 6001 will not impose a cost or savings on any state agency, local agency or school district that is required to be reimbursed under part 7 (commencing with section 17500) of division 4 of title 2 of the Government Code; will not result in any non-discretionary cost or savings to local agencies; and will not result in any cost or savings in federal funding to the State of California.

NO SIGNIFICANT STATEWIDE ADVERSE ECONOMIC IMPACT DIRECTLY AFFECTING BUSINESS

The proposed amendments to appendices A and B to Regulation 6001 change some of the economic interests that Board employees are required to disclose pursuant to the Board's conflict of interest code. The proposed amendments to appendices A and B to Regulation 6001 do not change any existing regulatory requirements imposed on businesses or impose any new regulatory requirements on businesses. Therefore, the Board has made an initial determination that the proposed amendments to appendices A and B to Regulation 6001 will not have a significant, statewide adverse economic impact directly affecting business, including the ability of California businesses to compete with businesses in other states.

The proposed regulatory action may affect small business.

NO COST IMPACTS TO PRIVATE PERSONS OR BUSINESSES

The Board has determined that the proposed amendment to appendices A and B to Regulation 6001 will not have any potential cost impact on private persons or businesses, including small business.

RESULTS OF THE ASSESSMENT REQUIRED BY GOVERNMENT CODE SECTION 11346.3, SUBDIVISION (b)

The Board has determined that the adoption of the proposed amendments to appendices A and B to Regulation 6001 will neither create nor eliminate jobs in the State of California nor result in the elimination of existing businesses nor create or expand business in the State of California.

NO SIGNIFICANT EFFECT ON HOUSING COSTS

Adoption of the proposed amendments to appendices A and B to Regulation 6001 will not have a significant effect on housing costs.

DETERMINATION REGARDING ALTERNATIVES

The Board must determine that no reasonable alternative considered by it or that has been otherwise identified and brought to its attention would be more effective in carrying out the purpose for which this action is proposed, or would be as effective as and less burdensome to affected private persons than the proposed action.

WRITTEN COMMENT PERIOD

The written comment period ends when the public hearing begins at 10:00 a.m., or as soon thereafter as the matter may be heard, on May 24, 2011. If the Board receives written comments prior to the close of the written comment period, the statements, arguments, and/or contentions contained in those comments will be presented to and considered by the Board before the Board decides whether to adopt the proposed amendments to appendices A and B to Regulation 6001. The Board will only consider written comments received by that time.

CONTACT PERSONS

Questions regarding the substance of the proposed amendments should be directed to Bradley M. Heller, Tax, Counsel III (Specialist), by telephone at (916) 323-3091, by e-mail at Bradley.Heller@boe.ca.gov, or by mail at State Board of Equalization, Attn: Bradley M. Heller, MIC:82, 450 N Street, P.O. Box 942879, Sacramento, CA 94279-0082.

Written comments for the Board's consideration, notice of intent to present testimony or witnesses at the public hearing, and inquiries concerning the proposed administrative

action should be directed to Mr. Rick Bennion, Regulations Coordinator, by telephone at (916) 445-2130, by fax at (916) 324-3984, by e-mail at Richard.Bennion@boe.ca.gov, or by mail at State Board of Equalization, Attn: Rick Bennion, MIC:80, 450 N Street, P.O. Box 942879, Sacramento, CA 94279-0080.

AVAILABILITY OF INITIAL STATEMENT OF REASONS AND TEXT OF PROPOSED REGULATION

The Board has prepared an Initial Statement of Reasons containing a written explanation of the reasons for the proposed amendments and underscore and strikeout versions of appendices A and B to Regulation 6001 illustrating the express terms of the proposed amendments. These documents and all the information on which the proposed amendments are based are available to the public upon request. The rulemaking file is available for public inspection at 450 N Street, Sacramento, California. The express terms of the proposed amendments and the Initial Statement of Reasons are also available on the Board's Website at *www.boe.ca.gov*.

SUBSTANTIALLY RELATED CHANGES PURSUANT TO GOVERNMENT CODE SECTION 11346.8

The Board may adopt the proposed amendments to appendices A and B to Regulation 6001 with changes that are nonsubstantial or solely grammatical in nature, or sufficiently related to the original proposed text that the public was adequately placed on notice that the changes could result from the originally proposed regulatory action. If a sufficiently related change is made, the Board will make the full text of the proposed regulation, with the change clearly indicated, available to the public for at least 15 days before adoption. The text of the resulting regulation will be mailed to those interested parties who commented on the proposed regulation orally or in writing or who asked to be informed of such changes. The text of the resulting regulation will also be available to the public from Mr. Bennion. The Board will consider written comments on the resulting regulation that are received prior to adoption.

AVAILABILITY OF FINAL STATEMENT OF REASONS

If the Board adopts the proposed amendments to appendices A and B to Regulation 6001 the Board will prepare a Final Statement of Reasons, which will be made available for inspection at 450 N Street, Sacramento, California, and available on the Board's Website at *www.boe.ca.gov*.

Title 18. Public Revenues

Division 2.1. State Board of Equalization--Conflict of Interest Code

§ 6001. General Provisions.

The Political Reform Act (Government Code Sections 81000, et seq.) requires state and local government agencies to adopt and promulgate conflict of interest codes. The Fair Political Practices Commission has adopted a regulation (2 Cal. Code of Regs. Section 18730) containing the terms of a standard conflict of interest code, which can be incorporated by reference, and which may, after public notice and hearings, be amended by the Fair Political Practices Commission to conform to amendments in the Political Reform Act. Therefore, the terms of 2 Cal. Code of Regs. Section 18730 and any amendments to it duly adopted by the Fair Political Practices Commission are hereby incorporated by reference. This regulation and the attached Appendices A and B constitute the conflict of interest code of the State Board of Equalization.

All designated employees of the State Board of Equalization shall file statements of economic interests with the State Board of Equalization. Upon receipt of the a statement of the Executive Director, the State Board of Equalization shall make and retain a copy and forward the original to the Fair Political Practices Commission. Statements of all other designated employees will be retained by the State Board of Equalization.

Note: Authority cited: Sections 87300-87311, Government Code.
Reference: Sections 87302 and 87303, Government Code.

Appendix A

Designated Positions	Disclosure Categories
Board	
Deputy to Board Member	~~All~~1
Administrative Assistant to Board Member	~~All~~1
Assistant to Board Member	~~All~~1
CEA	~~All~~1
District Director	1
Community Affairs Deputy	1
Administrative Assistant	~~1-8~~1
Staff Services Manager	~~1-8~~1
Tax Counsel	~~1-6~~1
Executive Secretary	1
Tax Consultant Expert	~~1~~2-6
Tax Services Specialist	~~1~~2-6
Assistant Tax Services Specialist	~~1~~2-6
Associate Governmental Program Analyst	~~1~~2-6
Associate Tax Auditor	2-6
Business Taxes Representative	~~1~~2-6
Business Taxes Specialist II	~~1~~2-6
Information Officer I or II	~~1~~2-6
Staff Service Analyst	7
Executive Office	
Executive Director	~~All~~1
Administrative Assistant	~~All~~1
~~CEA (Communications Office)~~	~~All~~
Board Proceedings Division	
CEA	~~All~~1
Staff Services Manager	~~All~~1
~~Associate Governmental Program Analyst (LAN Workgroup Manager)~~	~~1-6, 8~~
Associate Governmental Program Analyst	~~1~~2-6
~~Customer and Taxpayer Services Division~~	
~~CEA~~	~~All~~
~~Staff Services Manager~~	~~1-9~~
~~Business Taxes Compliance Specialist~~	~~1-6~~
~~Assistant Tax Services Specialist~~	~~1-6~~
~~Associate Governmental Program Analyst~~	~~1-6~~
~~Associate Information Systems Analyst~~	~~8~~
~~Staff Services Manager (Forms and Publications Section)~~	~~7, 9~~

~~Assistant Tax Services Specialist (Forms and Publications Section)~~	~~7, 8~~
~~Associate Governmental Program Analyst (Forms and Publications Section)~~	~~7, 8~~

Legislative and Research Division	
Assistant Chief Counsel	~~All~~1
CEA	~~All~~1
Staff Services Manager	~~1~~2-6, 8, 9
~~Senior Specialist Property Appraiser~~	~~1-6~~
Executive Assistant	1
Executive Secretary	1
Business Taxes Specialist	~~1~~2-6
Associate Governmental Program Analyst (System or LAN Administrator)	~~1~~2-6, 8
Operations Research Specialist	~~1~~2-4, 6, 8
Research Manager	2-4, 8, 9
Research Program Specialist	~~1~~2-4, 8
Research Analyst	~~1~~2-4, 8

Taxpayers' Rights and Equal Employment Opportunity Division	
Taxpayers' Rights Advocate	1
Staff Services Manager III (TRA)	1
Tax Counsel (TRA)	1
Business Taxes Administrator II (TRA)	2, 5, 7
Business Taxes Specialist I or II (TRA)	2, 5
Associate Governmental Program Analyst (TRA)	2, 5
Management Services Technician (TRA)	2, 5
Tax Technician I (TRA)	2, 5
Senior Specialist Property Appraiser (TRA)	3, 4
Assistant Property Appraiser (TRA)	3, 4
Staff Services Manager (EEOO)	7
Associate Governmental Program Analyst (EEOO)	7

Internal Security and Audit Division	
CEA	1
Business Taxes Administrator	1
Business Taxes Specialist	1
Staff Services Manager	7
Associate Governmental Program Analyst	7
Staff Information Systems Analyst	7
Associate Information Systems Analyst	7

Technology Services ~~Division~~Department	
Chief Information Officer	1
Chief Technology Officer	1

CEA	~~All~~1
Data Processing Manager IV	~~All~~1
Executive Assistant	1
~~Business Taxes Administrator~~	~~1, 2, 7-9~~
~~Business Taxes Compliance Supervisor~~	~~1, 2, 7-9~~
Data Processing Manager	7~~-9~~
Staff Services Manager	7~~-9~~
Senior Programmer Analyst (Supervisor)	8, 9
Systems Software Specialist	8
Associate Systems Software Specialist	8
Senior Information Systems Analyst	8
Staff Information Systems Analyst	8
Associate Information Systems Analyst	8
Senior Programmer Analyst	8
Staff Programmer Analyst	8
Associate Programmer Analyst	8
Associate Governmental Program Analyst	8

~~Taxpayers' Rights and Equal Employment Opportunity Division~~

~~CEA~~	~~All~~
~~Business Taxes Specialist (TRA)~~	~~1-4~~
~~Associate Property Appraiser (TRA)~~	~~1-4~~
~~Staff Services Manager (EEOO)~~	~~7, 9~~
~~Associate Governmental Program Analyst (EEOO)~~	~~7, 9~~

Administration Department

Deputy Director	1
Administrative Assistant	1
~~CEA~~	~~All~~
Associate Management Analyst	9
Data Processing Manager (Information Security Office)	8, 9
Senior Information Systems Analyst	8
~~Training Officer (Training Office)~~	~~9~~
~~Associate Governmental Program Analyst (Training Office)~~	~~9~~

Administrative Support Division

CEA	~~All~~1
Staff Services Manager	7~~-10~~
Associate Business Management Analyst	7~~-9~~
Associate Governmental Program Analyst	7~~-9~~
Staff Information Systems Analyst	8
Associate Information Systems Analyst	8
~~Telecommunications Systems Analyst~~	~~10~~
~~Office Services Manager (Supervisor, Cashier Unit)~~	~~7~~
Business Services Officer (Supervisor)	9

Printing Trades Supervisor	9
Warehouse Manager	9
Office Services Supervisor	9
Mailing Machine Supervisor	9

~~Personnel Management~~Human Resources Division

CEA	~~7-9~~1
Administrative Assistant	1
Staff Services Manager	~~7-9~~
Associate Governmental Program Analyst	~~7-9~~
Associate Personnel Analyst	~~7-9~~
Labor Relations Specialist	~~7-9~~
Personnel Supervisor	9

Financial Management Division

CEA	~~All~~1
Staff Services Manager	~~7-9~~
Accounting Administrator	~~7-9~~
Associate Accounting Analyst	~~7-9~~
Senior Administrative Analyst	7
Associate Administrative Analyst	~~7-9~~
Associate Budget Analyst	~~7-9~~
Senior Accounting Officer	~~7-9~~
Associate Governmental Program Analyst	~~7-9~~
Office Services Manager	7
~~Staff Information Systems Analyst (Specialist)~~	~~8~~
Information Systems Technician Supervisor	8, 9
Associate Information Systems Analyst	8
Systems Software Specialist	8
Office Services Supervisor	9
Key Data Supervisor	9

~~Policy, Planning and Evaluation Division~~

~~Staff Services Manager III~~	~~1-4, 7-9~~
~~Staff Services Manager I or II~~	~~7-9~~
~~Associate Management Analyst~~	~~7-9~~
~~Associate Business Management Analyst~~	~~7-9~~
~~Associate Governmental Program Analyst~~	~~7-9~~
~~Staff Information Systems Analyst~~	~~8~~

External Affairs Department

Deputy Director	1
Staff Services Manager	1
Information Officer	1
Associate Governmental Program Analyst	1
Staff Information Systems Analyst	7

Associate Management Analyst	7

Outreach Services Division

Staff Services Manager	1
Assistant Tax Services Specialist	2-6
Associate Governmental Program Analyst	2-6
Business Taxes Specialist	7

Customer Service and Publishing Division

Staff Services Manager	1
Associate Governmental Program Analyst	2-6
Business Taxes Compliance Specialist	2-6
Tax Services Specialist	7
Systems Software Specialist	8
Supervising Tax Technician	9

Web Services Division

Senior Information Systems Analyst (Supervisor)	7
Associate Programmer Analyst	8
Staff Programmer Analyst	8
Associate Information Systems Analyst	8
Assistant Information Systems Analyst	8

Legal Department

Chief Counsel	1
~~CEA~~	~~All~~
Assistant Chief Counsel	~~All~~1
Tax Counsel	1~~-6~~
Executive Assistant	1
Supervising Tax Auditor (Settlement Division)	~~1,~~2, 9
Supervising Tax Auditor (Appeals Division)	2
Associate Governmental Program Analyst	7
~~Administrative Assistant~~	~~7-9~~
Business Taxes Administrator	7
Librarian	7~~, 8~~
Staff Information Systems Analyst	8
~~Associate Information Systems Analyst~~	~~8~~
Business Taxes Specialist II or III	~~1,~~2
Business Taxes Specialist I	~~1,~~2 *
~~Business Taxes Compliance Supervisor (Offers in Compromise)~~	~~1, 2~~
Business Taxes Compliance Specialist (Offers in Compromise)	~~1,~~2
Business Taxes Specialist (Offers in Compromise)	~~1,~~ 2

~~Internal Security and Audit Division~~

~~CEA~~	~~All~~
~~Business Taxes Administrator~~	~~All~~
~~Business Taxes Specialist~~	~~All~~
~~Associate Tax Auditor~~	~~All~~
~~Associate Governmental Program Analyst~~	~~7-9~~
~~Systems Software Specialist~~	~~8~~
~~Staff Information Systems Analyst~~	~~8~~
~~Associate Information Systems Analyst~~	~~8~~
~~Assistant Information Systems Analyst~~	~~8~~

Investigations and Special Operations Division

CEA	~~All~~1
Administrative Assistant	1
Business Taxes Administrator	~~1,~~2, 7~~-9~~
Business Taxes Compliance Supervisor	2, 7
Associate Governmental Program Analyst	2, 7
Business Taxes Specialist	~~1,~~2
Business Taxes Compliance Specialist	~~1,~~2
Supervising Tax Auditor	~~1,~~2, 9
Associate Tax Auditor	~~1,~~ 2
Senior Information Systems Analyst	8
~~Staff Information Systems Analyst~~	~~8~~

Property and Special Taxes Department

Deputy Director	1
CEA	~~All~~1
Executive Assistant	1
Administrative Assistant	1~~, 2, 6-9~~
~~Staff Services Manager~~	~~7-9~~
Business Taxes Administrator	2, 7
Business Taxes Compliance Supervisor	2, 9
Supervising Tax Auditor	2, 9
Business Taxes Compliance Specialist	2
Business Taxes Specialist II or III	2
Business Taxes Specialist I	2*
Associate Tax Auditor	2*
~~Associate Governmental Program Analyst~~	~~3, 7-9~~
~~Staff Information Systems Analyst~~	~~8~~

~~Assessment Policy and Standards Division~~

~~CEA~~	~~3, 7-9~~
~~Principal Property Appraiser~~	~~3, 7-9~~
~~Senior Specialist Property Appraiser~~	~~3~~
~~Senior Specialist Property Auditor Appraiser~~	~~3~~

~~Supervising Property Appraiser~~	~~3, 7-9~~
~~Associate Property Appraiser~~	~~3~~
~~Associate Property Auditor Appraiser~~	~~3~~
~~Research Analyst II (GIS)~~	~~3~~

County-Assessed Propertiesy ~~Tax~~ Division

CEA	~~3, 4, 7-9~~1
Principal Property Appraiser	3, 7~~-9~~
~~Senior Petroleum and Mining Appraisal Engineer~~	~~3~~
Supervising Property Appraiser ~~(Assessment Practices Surveys Section)~~	3, 7~~-9~~
Senior Specialist Property Appraiser ~~(Assessment Practices Surveys Section)~~	3
Senior Specialist Property Auditor Appraiser ~~(Assessment Practices Surveys Section)~~	3
Senior Petroleum and Mining Appraisal Engineer	3
Associate Property Appraiser ~~(Assessment Practices Surveys Section)~~	3
Associate Property Auditor Appraiser ~~(Assessment Practices Surveys Section)~~	3
Assistant Property Appraiser	3
Assistant Property Auditor Appraiser	3
Business Taxes Specialist II	3
Staff Information Systems Analyst	8
Staff Services Analyst	9

Timber Tax Section

Principal Property Appraiser	4, 9
~~Supervising Property Appraiser (Timber Tax Section)~~	~~4, 7-9~~
Senior Specialist Property Auditor Appraiser ~~(Timber Tax Section)~~	4
Associate Property Auditor Appraiser ~~(Timber Tax Section)~~	4
Senior Forest Property Appraiser	4
Associate Forest Property Appraiser	4
Assistant Property Auditor Appraiser	4

~~Valuation~~State-Assessed Properties Division

CEA	~~3, 7-9~~1
Principal Property Appraiser	3, 7~~-9~~
Supervising Property Appraiser	3, 7
Research Manager	3, 7
Senior Specialist Property Appraiser	3
Senior Specialist Property Auditor Appraiser	3
~~Supervising Property Appraiser~~	~~3, 7-9~~

Business Taxes Specialist II	3
Associate Property Appraiser	3
Associate Property Auditor Appraiser~~Auditor Appraiser~~	3
Assistant Property Appraiser	3
Assistant Property Auditor Appraiser	3
Research Analyst	3
Staff Services Analyst	9

Special Taxes and Fees Division

CEA	1
Business Taxes Administrator	2, 6, 7
Supervising Tax Auditor	2, 6, 7
Business Taxes Compliance Supervisor	2, 6, 7
Staff Information Systems Analyst	2, 6, 8
Associate Governmental Program Analyst	2, 6
Business Taxes Compliance Specialist	2, 6
Business Taxes Specialist II or III	2, 6
Business Taxes Specialist I	2, 6*
Associate Tax Auditor	2, 6*
Tax Auditor	2, 6*
Staff Services Analyst	7

~~Excise Taxes and Fees Division~~

~~CEA~~	~~1, 2, 7-9~~
~~Business Taxes Compliance Supervisor~~	~~1, 2, 6, 9~~
~~Business Taxes Compliance Specialist~~	~~1, 2, 6, 9~~
~~Supervising Tax Auditor~~	~~1, 2, 6, 9~~
~~Business Taxes Specialist II or III~~	~~1, 2, 6, 9~~
~~Business Taxes Specialist I~~	~~1, 2, 6 *~~
~~Associate Tax Auditor~~	~~1, 2, 6*~~

~~Fuel Taxes Division~~

~~CEA~~	~~1, 2, 7-9~~
~~Business Taxes Administrator~~	~~1, 2, 7-9~~
~~Staff Services Manager~~	~~1, 2, 9~~
~~Business Taxes Compliance Supervisor~~	~~1, 2, 9~~
~~Business Taxes Compliance Specialist~~	~~1, 2, 9~~
~~Supervising Tax Auditor~~	~~1, 2, 9~~
~~Business Taxes Specialist II or III~~	~~1, 2, 9~~
~~Business Taxes Specialist I~~	~~1, 2 *~~
~~Associate Tax Auditor~~	~~1, 2 *~~

Sales and Use Tax Department

Deputy Director	1
CEA~~3 or 4~~	~~All~~1
~~CEA 2~~	~~1, 2, 7-9~~

Business Taxes Administrator	~~1,~~2, 7~~-9~~
Administrative Assistant	1~~, 2, 7, 8~~
~~Business Taxes Compliance Supervisor (LAN Administrator)~~	~~1, 2, 8, 9~~
Business Taxes Compliance Supervisor	~~1,~~2, 7~~9~~
Staff Services Manager	2, 7
Business Taxes Compliance Specialist	~~1, 2, 9~~
Supervising Tax Auditor	~~1,~~2, 7~~-9~~
Supervising Tax Technician	2, 9
Business Taxes Specialist II or III	~~1,~~2, ~~7-9~~
~~Business Taxes Specialist (Special Projects)~~	~~1, 2, 7-9~~
~~Business Taxes Specialist (Systems Coordinator)~~	~~1, 2, 8, 9~~
~~Business Taxes Specialist (Training Group)~~	~~1, 2, 9~~
~~Business Taxes Specialist (Computer Audit Specialist)~~	~~1, 2, 8~~
~~Business Taxes Specialist (Regulation Coordinator)~~	~~1, 2~~
~~Business Taxes Specialist (Revenue Opportunity)~~	~~1, 2~~
~~Business Taxes Specialist (Technical Advisor)~~	~~1, 2~~
~~Business Taxes Specialist (Project Coordinator)~~	~~1, 2~~
Business Taxes Specialist I	~~1,~~2 *
Associate Tax Auditor	~~1,~~2 *
Tax Auditor	2 *
Senior Information Systems Analyst	2, 8
Staff Information Systems Analyst	~~1,~~2, 8
Associate Information Systems Analyst	~~1,~~2, 8
Associate Governmental Program Analyst	~~1,~~2, 8
Consultant	~~All~~1 **

* Pursuant to 2 California Code of Regulations, section 18733, in lieu of filing Form 700, an employee in this disclosure category who was not assigned and did not participate in any property tax audits shall file Form 700-A.

** Consultants shall be included in the list of designated employees and shall disclose pursuant to the broadest disclosure category in the code subject to the following limitation: The Executive Director may determine in writing that a particular consultant is hired to perform a range of duties that is limited in scope and thus is not required to fully comply with the disclosure requirements in this section. Such written determination shall include a description of the consultant's duties and, based upon that description, a statement of the extent of disclosure requirements. The Executive Director's determination is a public record and shall be retained for public inspection in the same manner and location as this conflict of interest code.

Appendix B

Disclosure Categories

Category 1
Designated employees in this category must report all interests in real property in the State of California, as well as investments, business positions in business entities, and sources of income, including loans, gifts and travel payments~~, from sources of the type licensed or regulated by or registered with the Board under the Bradley-Burns Uniform Local Sales and Use Tax Law, the Sales and Use Tax Law, and the Transactions and Use Tax Law~~.

Category 2
Designated employees in this category must report investments, business positions in business entities, and sources of income, including loans, gifts and travel payments, from sources of the type licensed or regulated by or registered with the Board under the Bradley-Burns Uniform Local Sales and Use Tax Law, Sales and Use Tax Law, Transactions and Use Tax Law, Alcoholic Beverage Tax Law, California Cigarette and Tobacco Products Licensing Act of 2003, California Tire Fee Law, Childhood Lead Poisoning Prevention Fee Law, Cigarette and Tobacco Products Tax Law, Diesel Fuel Tax Law, Electronic Waste Recycling Act of 2003, Emergency Telephone Users Surcharge Law, Energy Resources Surcharge Law, Hazardous Substances Tax Law, Integrated Waste Management Fee Law, International Fuel Tax Agreement, Marine Invasive Species Fee Collection Law, Motor Vehicle Fuel Tax Law, Natural Gas Surcharge Law, Occupational Lead Poisoning Prevention Fee Law, Oil Spill Response, Prevention, and Administration Fees Law, Underground Storage Tank Maintenance Fee Law, Use Fuel Tax Law, or Water Rights Fees.

Category 3
Designated employees in this category must report investments, business positions in business entities, and sources of income, including loans, gifts and travel payments, from sources that own, or owned, property of the type assessed or valued or exempted by the Board and interests in real property located within the State of California.

Category 4
Designated employees in this category must report investments, business positions in business entities, and sources of income, including loans, gifts and travel payments, from sources of the type registered with or regulated by the Board under the Timber Yield Tax Law and interests in real property classified as timberland under the Timber Yield Tax Law.

Category 5
Designated employees in this category must report investments, business positions in business entities, and sources of income, including loans, gifts and travel payments, from sources who have filed an appeal within the preceding 12 months or have an appeal pending under the Personal Income Tax Law, Bank and Corporation Tax Law, or Senior

Citizens Property Tax Assistance Law or have a pending claim under the Taxpayers' Bill of Rights for one of these tax programs.

Category 6
Designated employees in this category must report investments, business positions in business entities, and sources of income, including loans, gifts and travel payments, from sources authorized by the Insurance Commissioner to transact business in this state.

Category 7
Designated employees in this category must report investments, business positions in business entities, and sources of income, including loans, gifts and travel payments, from sources that provide goods, equipment, vehicles, services, or leased space of the type utilized by the Board.

Category 8
Designated employees in this category must report investments, business positions in business entities, and sources of income, including loans, gifts and travel payments, from sources that provide telecommunications equipment, computers, computer programming, or any other services or training or equipment related to such things as computers, software, automation, data processing, communication and telecommunication, information technology, and duplication services of the type utilized by the Board.

Category 9
Designated employees in this category must report investments, business positions in business entities, and sources of income, including loans, gifts and travel payments, from sources that provide services, materials, equipment, conference facilities, or consultation of the type utilized by the Board for personnel services or the training of employees.

~~Category 10~~
~~Designated employees in this category must report investments, business positions in business entities, and sources of income, including loans, gifts and travel payments, from sources that provide telecommunications equipment and services of the type utilized by the Board.~~

Bennion, Richard

From: Scott, Megan [Megan.Scott@BOE.CA.GOV]
Sent: Friday, March 18, 2011 3:24 PM
To: BOE_REGULATIONS@LISTSERV.STATE.CA.GOV
Subject: State Board of Equalization - Announcement of Regulatory Change 6001

The State Board of Equalization proposes to amend appendices A and B to Regulation 6001, *General Provisions*, which set forth portions of the Board's Conflict of Interest Code. A public hearing on the proposed amendments will be held in Room 121, 450 N Street, Sacramento, at 10:00 a.m., or as soon thereafter as the matter may be heard, on Monday, May 24, 2011.

The proposed amendments to appendices A and B to Regulation 6001 reflect the classification and organizational changes that have taken place at the Board since the Conflict of Interest Code was last amended.

To view the notice of hearing, initial statement of reasons, proposed text, and history click on the following link: http://www.boe.ca.gov/regs/reg_6001.htm.

Questions regarding the substance of the proposed amendments to appendices A and B to Regulation 6001 should be directed to: Mr. Bradley Heller, Tax Counsel, at 450 N Street, MIC:82, Sacramento, CA 94279-0082, email Bradley.Heller@boe.ca.gov, telephone (916) 323-3091, or FAX (916) 323-3387.

Written comments for the Board's consideration, notices of intent to present testimony or witnesses at the public hearing, and inquiries concerning the proposed regulatory action should be directed to Rick Bennion, Regulations Coordinator, telephone (916) 445-2130, fax (916) 324-3984, e-mail Richard.Bennion@boe.ca.gov or by mail to: State Board of Equalization, Attn: Rick Bennion, MIC: 80, P.O. Box 942879-0080, Sacramento, CA 94279-0080.

Please DO NOT REPLY to this message, as it was sent from an "announcement list."

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Technical Problems: If you cannot view the link included in the body of this message, please contact the Board's webmaster at webmaster@boe.ca.gov

proposed regulations substantially as described in this notice. If CDFG makes modifications which are sufficiently related to the originally proposed text, it will make the modified text (with the changes clearly indicated) available to the public for at least 15 days before the Board adopts the regulations as revised. Please send requests for copies of any modified regulations to the attention of Mr. Stopher at the address indicated above. CDFG will accept written comments on the modified regulations for 15 days after the date on which they are made available.

AVAILABILITY OF THE FINAL STATEMENT OF REASONS

Upon its completion, copies of the Final Statement of Reasons may be obtained by contacting Mr. Stopher at the above address.

AVAILABILITY OF DOCUMENTS ON THE INTERNET

Copies of the Notice of Proposed Action, the Initial Statement of Reasons, and the text of the regulations in underline and strikeout can be accessed through our website at www.dfg.ca.gov.

TITLE 18. BOARD OF EQUALIZATION

Notice of Intention

The State Board of Equalization Intends to Adopt Proposed Amendments to its Conflict of Interest Code, California Code of Regulations, Title 18, Section 6001, *General Provisions*

NOTICE IS HEREBY GIVEN

The conflict of interest code for the State Board of Equalization (Board) is set forth in California Code of Regulations, title 18, section (Regulation) 6001, *General Provisions*, and appendices A and B to Regulation 6001, which list the Board's designated positions and describe the Board's numbered disclosure categories, respectively. Pursuant to the requirements of Government Code section 87306, the Board hereby proposes to adopt amendments to appendices A and B of Regulation 6001. The proposed amendments update the designated positions listed in appendix A, the disclosure categories assigned to the designated positions listed in appendix A, and the disclosure categories described in appendix B. The proposed amendments are necessary due to changes in the Board's internal structure, the addition of new Board positions and the elimination of some previously designated positions, and changes in the duties assigned to some existing Board positions.

PUBLIC HEARING

A public hearing on the proposed regulatory action will be held in Room 121, 450 N Street, Sacramento, at 10:00 a.m., or as soon thereafter as the matter may be heard, on May 24, 2011. At the hearing, any interested person may present or submit oral or written statements, arguments, or contentions regarding the proposed amendments to appendices A and B to Regulation 6001.

AUTHORITY

Government Code section 87306.

REFERENCES

Government Code sections 87300–87302 and 87306.

INFORMATIVE DIGEST/POLICY STATEMENT OVERVIEW

Current Law

Government Code section 87300 requires the Board to adopt a conflict of interest code. Government Code section 87302, subdivision (a) requires that the Board's conflict of interest code contain a:

> Specific enumeration of the positions within the agency, other than those specified in Section 87200, which involve the making or participation in the making of decisions which may foreseeably have a material effect on any financial interest and for each such enumerated position, the specific types of investments, business positions, interests in real property, and sources of income which are reportable.

The Board's conflict of interest code is set forth in Regulation 6001, *General Provisions*, and appendices A and B to Regulation 6001. Appendix B contains the Board's numbered disclosure categories, which each describe different types of reportable economic interests. Appendix A designates (or lists) the Board's positions that involve the making or participation in the making of decisions which may foreseeably have a material effect on any financial interest, and specifies each listed position's reportable economic interests by reference to the numbered disclosure categories in appendix B.

Proposed Amendments

The Board reviewed its entire organizational chart and the descriptions for all of the job classifications (positions) listed therein to determine whether appendix A to Regulation 6001 lists all of the current Board positions, including officers and consultants, but not elected officers, such as the Board Members, that make decisions, or advise or make recommendations to decision makers directly or without significant intervening substantive review, and to determine whether appendix A requires employees in all of the designated positions to disclose all of their economic interests that could reasonably come into potential conflict with such decisions. The Board also reviewed the disclosure categories described in appendix B to Regulation 6001 to ensure that the categories sufficiently describe all of the economic interests that designated employees are required to disclose in a clear, concise, and efficient manner. During its February 22, 2011, Board meeting:

I. The Board determined that there are positions and divisions that need to be deleted from appendix A because they no longer exist;

II. The Board determined that it needs to amend disclosure categories 1, 2, and 8, and delete disclosure category 10 in appendix B in order to create a full disclosure category, a business taxes and fees disclosure category, and a disclosure category applicable to both telecommunications and information technology property and services;

III. The Board determined that it needs to amend appendix A to require full disclosure from the Board's Executive Director, Executive Team Members, Assistant Chief Counsels, other Career Executive Assignment (CEA) positions, Tax Counsels, and Administrative and Executive Assistants; and

IV. The Board determined that each of its departments and most of its divisions have positions that need to be added to appendix A and/or positions that need to be assigned new disclosure categories due to changes in the Board's organizational structure and personnel since appendix A was last amended.

Therefore, the Board is proposing to amend appendices A and B to Regulations 6001 in accordance with those determinations, as explained in detail in the Initial Statement of Reasons.

No Comparable Federal Regulations or Statutes

There are no comparable federal regulations or statutes to appendices A and B to Regulation 6001.

NO MANDATE ON LOCAL AGENCIES AND SCHOOL DISTRICTS

The Board has determined that the proposed amendments to appendices A and B to Regulation 6001 do not impose a mandate on local agencies or school districts, including a mandate that is required to be reimbursed under part 7 (commencing with section 17500) of division 4 of title 2 of the Government Code.

NO COST OR SAVINGS TO STATE AGENCIES, LOCAL AGENCIES, AND SCHOOL DISTRICTS

The Board has determined that the proposed amendments to appendices A and B to Regulation 6001 will not impose a cost or savings on any state agency, local agency or school district that is required to be reimbursed under part 7 (commencing with section 17500) of division 4 of title 2 of the Government Code; will not result in any non–discretionary cost or savings to local agencies; and will not result in any cost or savings in federal funding to the State of California.

NO SIGNIFICANT STATEWIDE ADVERSE ECONOMIC IMPACT DIRECTLY AFFECTING BUSINESS

The proposed amendments to appendices A and B to Regulation 6001 change some of the economic interests that Board employees are required to disclose pursuant to the Board's conflict of interest code. The proposed amendments to appendices A and B to Regulation 6001 do not change any existing regulatory requirements imposed on businesses or impose any new regulatory requirements on businesses. Therefore, the Board has made an initial determination that the proposed amendments to appendices A and B to Regulation 6001 will not have a significant, statewide adverse economic impact directly affecting business, including the ability of California businesses to compete with businesses in other states.

The proposed regulatory action may affect small business.

NO COST IMPACTS TO PRIVATE PERSONS OR BUSINESSES

The Board has determined that the proposed amendment to appendices A and B to Regulation 6001 will not have any potential cost impact on private persons or businesses, including small business.

RESULTS OF THE ASSESSMENT REQUIRED BY GOVERNMENT CODE SECTION 11346.3, SUBDIVISION (b)

The Board has determined that the adoption of the proposed amendments to appendices A and B to Regu-

lation 6001 will neither create nor eliminate jobs in the State of California nor result in the elimination of existing businesses nor create or expand business in the State of California.

NO SIGNIFICANT EFFECT ON HOUSING COSTS

Adoption of the proposed amendments to appendices A and B to Regulation 6001 will not have a significant effect on housing costs.

DETERMINATION REGARDING ALTERNATIVES

The Board must determine that no reasonable alternative considered by it or that has been otherwise identified and brought to its attention would be more effective in carrying out the purpose for which this action is proposed, or would be as effective as and less burdensome to affected private persons than the proposed action.

WRITTEN COMMENT PERIOD

The written comment period ends when the public hearing begins at 10:00 a.m., or as soon thereafter as the matter may be heard, on May 24, 2011. If the Board receives written comments prior to the close of the written comment period, the statements, arguments, and/or contentions contained in those comments will be presented to and considered by the Board before the Board decides whether to adopt the proposed amendments to appendices A and B to Regulation 6001. The Board will only consider written comments received by that time.

CONTACT PERSONS

Questions regarding the substance of the proposed amendments should be directed to Bradley M. Heller, Tax Counsel III (Specialist), by telephone at (916) 323–3091, by email at Bradley.Heller@boe.ca.gov, or by mail at State Board of Equalization, Attn: Bradley M. Heller, MIC:82, 450 N Street, P.O. Box 942879, Sacramento, CA 94279–0082.

Written comments for the Board's consideration, notice of intent to present testimony or witnesses at the public hearing, and inquiries concerning the proposed administrative action should be directed to Mr. Rick Bennion, Regulations Coordinator, by telephone at (916) 445–2130, by fax at (916) 324–3984, by e–mail at Richard.Bennion@boe.ca.gov, or by mail at State Board of Equalization, Attn: Rick Bennion, MIC:80, 450 N Street, P.O. Box 942879, Sacramento, CA 94279–0080.

AVAILABILITY OF INITIAL STATEMENT OF REASONS AND TEXT OF PROPOSED REGULATION

The Board has prepared an Initial Statement of Reasons containing a written explanation of the reasons for the proposed amendments and underscore and strikeout versions of appendices A and B to Regulation 6001 illustrating the express terms of the proposed amendments. These documents and all the information on which the proposed amendments are based are available to the public upon request. The rulemaking file is available for public inspection at 450 N Street, Sacramento, California. The express terms of the proposed amendments and the Initial Statement of Reasons are also available on the Board's Website at *www.boe.ca.gov*.

SUBSTANTIALLY RELATED CHANGES PURSUANT TO GOVERNMENT CODE SECTION 11346.8

The Board may adopt the proposed amendments to appendices A and B to Regulation 6001 with changes that are nonsubstantial or solely grammatical in nature, or sufficiently related to the original proposed text that the public was adequately placed on notice that the changes could result from the originally proposed regulatory action. If a sufficiently related change is made, the Board will make the full text of the proposed regulation, with the change clearly indicated, available to the public for at least 15 days before adoption. The text of the resulting regulation will be mailed to those interested parties who commented on the proposed regulation orally or in writing or who asked to be informed of such changes. The text of the resulting regulation will also be available to the public from Mr. Bennion. The Board will consider written comments on the resulting regulation that are received prior to adoption.

AVAILABILITY OF FINAL STATEMENT OF REASONS

If the Board adopts the proposed amendments to appendices A and B to Regulation 6001 the Board will prepare a Final Statement of Reasons, which will be made available for inspection at 450 N Street, Sacramento, California, and available on the Board's Website at *www.boe.ca.gov*.

STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION
450 N STREET, SACRAMENTO, CALIFORNIA
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-80
916-445-2130 • 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

March 18, 2011

To Interested Parties:

Notice of Proposed Regulatory Action
by the
State Board of Equalization

Proposed Amendment of Regulation 6001, *General Provisions*

NOTICE IS HEREBY GIVEN

The conflict of interest code for the State Board of Equalization (Board) is set forth in California Code of Regulations, title 18, section (Regulation) 6001, *General Provisions*, and appendices A and B to Regulation 6001, which list the Board's designated positions and describe the Board's numbered disclosure categories, respectively. Pursuant to the requirements of Government Code section 87306, the Board hereby proposes to adopt amendments to appendices A and B of Regulation 6001. The proposed amendments update the designated positions listed in appendix A, the disclosure categories assigned to the designated positions listed in appendix A, and the disclosure categories described in appendix B. The proposed amendments are necessary due to changes in the Board's internal structure, the addition of new Board positions and the elimination of some previously designated positions, and changes in the duties assigned to some existing Board positions.

PUBLIC HEARING

A public hearing on the proposed regulatory action will be held in Room 121, 450 N Street, Sacramento, at 10:00 a.m., or as soon thereafter as the matter may be heard, on May 24, 2011. At the hearing, any interested person may present or submit oral or written statements, arguments, or contentions regarding the proposed amendments to appendices A and B to Regulation 6001.

AUTHORITY

Government Code section 87306.

REFERENCES

Government Code sections 87300-87302 and 87306.

STATE BOARD OF EQUALIZATION

BOARD APPROVED

At the May 25, 2011 Board Meeting

Diane G. Olson

Diane G. Olson, Chief
Board Proceedings Division

INFORMATIVE DIGEST/POLICY STATEMENT OVERVIEW

Current Law

Government Code section 87300 requires the Board to adopt a conflict of interest code. Government Code section 87302, subdivision (a) requires that the Board's conflict of interest code contain a:

> Specific enumeration of the positions within the agency, other than those specified in Section 87200, which involve the making or participation in the making of decisions which may foreseeably have a material effect on any financial interest and for each such enumerated position, the specific types of investments, business positions, interests in real property, and sources of income which are reportable.

The Board's conflict of interest code is set forth in Regulation 6001, *General Provisions*, and appendices A and B to Regulation 6001. Appendix B contains the Board's numbered disclosure categories, which each describe different types of reportable economic interests. Appendix A designates (or lists) the Board's positions that involve the making or participation in the making of decisions which may foreseeably have a material effect on any financial interest, and specifies each listed position's reportable economic interests by reference to the numbered disclosure categories in appendix B.

Proposed Amendments

The Board reviewed its entire organizational chart and the descriptions for all of the job classifications (positions) listed therein to determine whether appendix A to Regulation 6001 lists all of the current Board positions, including officers and consultants, but not elected officers, such as the Board Members, that make decisions, or advise or make recommendations to decision makers directly or without significant intervening substantive review, and to determine whether appendix A requires employees in all of the designated positions to disclose all of their economic interests that could reasonably come into potential conflict with such decisions. The Board also reviewed the disclosure categories described in appendix B to Regulation 6001 to ensure that the categories sufficiently describe all of the economic interests that designated employees are required to disclose in a clear, concise, and efficient manner. During its February 22, 2011, Board meeting:

I. The Board determined that there are positions and divisions that need to be deleted from appendix A because they no longer exist;
II. The Board determined that it needs to amend disclosure categories 1, 2, and 8, and delete disclosure category 10 in appendix B in order to create a full disclosure category, a business taxes and fees disclosure category, and a disclosure category applicable to both telecommunications and information technology property and services;
III. The Board determined that it needs to amend appendix A to require full disclosure from the Board's Executive Director, Executive Team Members, Assistant Chief

Counsels, other Career Executive Assignment (CEA) positions, Tax Counsels, and Administrative and Executive Assistants; and

IV. The Board determined that each of its departments and most of its divisions have positions that need to be added to appendix A and/or positions that need to be assigned new disclosure categories due to changes in the Board's organizational structure and personnel since appendix A was last amended.

Therefore, the Board is proposing to amend appendices A and B to Regulations 6001 in accordance with those determinations, as explained in detail in the Initial Statement of Reasons.

No Comparable Federal Regulations or Statutes

There are no comparable federal regulations or statutes to appendices A and B to Regulation 6001.

NO MANDATE ON LOCAL AGENCIES AND SCHOOL DISTRICTS

The Board has determined that the proposed amendments to appendices A and B to Regulation 6001 do not impose a mandate on local agencies or school districts, including a mandate that is required to be reimbursed under part 7 (commencing with section 17500) of division 4 of title 2 of the Government Code.

NO COST OR SAVINGS TO STATE AGENCIES, LOCAL AGENCIES, AND SCHOOL DISTRICTS

The Board has determined that the proposed amendments to appendices A and B to Regulation 6001 will not impose a cost or savings on any state agency, local agency or school district that is required to be reimbursed under part 7 (commencing with section 17500) of division 4 of title 2 of the Government Code; will not result in any non-discretionary cost or savings to local agencies; and will not result in any cost or savings in federal funding to the State of California.

NO SIGNIFICANT STATEWIDE ADVERSE ECONOMIC IMPACT DIRECTLY AFFECTING BUSINESS

The proposed amendments to appendices A and B to Regulation 6001 change some of the economic interests that Board employees are required to disclose pursuant to the Board's conflict of interest code. The proposed amendments to appendices A and B to Regulation 6001 do not change any existing regulatory requirements imposed on businesses or impose any new regulatory requirements on businesses. Therefore, the Board has made an initial determination that the proposed amendments to appendices A and B to Regulation 6001 will not have a significant, statewide adverse economic impact directly affecting business, including the ability of California businesses to compete with businesses in other states.

The proposed regulatory action may affect small business.

NO COST IMPACTS TO PRIVATE PERSONS OR BUSINESSES

The Board has determined that the proposed amendment to appendices A and B to Regulation 6001 will not have any potential cost impact on private persons or businesses, including small business.

RESULTS OF THE ASSESSMENT REQUIRED BY GOVERNMENT CODE SECTION 11346.3, SUBDIVISION (b)

The Board has determined that the adoption of the proposed amendments to appendices A and B to Regulation 6001 will neither create nor eliminate jobs in the State of California nor result in the elimination of existing businesses nor create or expand business in the State of California.

NO SIGNIFICANT EFFECT ON HOUSING COSTS

Adoption of the proposed amendments to appendices A and B to Regulation 6001 will not have a significant effect on housing costs.

DETERMINATION REGARDING ALTERNATIVES

The Board must determine that no reasonable alternative considered by it or that has been otherwise identified and brought to its attention would be more effective in carrying out the purpose for which this action is proposed, or would be as effective as and less burdensome to affected private persons than the proposed action.

WRITTEN COMMENT PERIOD

The written comment period ends when the public hearing begins at 10:00 a.m., or as soon thereafter as the matter may be heard, on May 24, 2011. If the Board receives written comments prior to the close of the written comment period, the statements, arguments, and/or contentions contained in those comments will be presented to and considered by the Board before the Board decides whether to adopt the proposed amendments to appendices A and B to Regulation 6001. The Board will only consider written comments received by that time.

CONTACT PERSONS

Questions regarding the substance of the proposed amendments should be directed to Bradley M. Heller, Tax, Counsel III (Specialist), by telephone at (916) 323-3091, by e-mail at Bradley.Heller@boe.ca.gov, or by mail at State Board of Equalization, Attn: Bradley M. Heller, MIC:82, 450 N Street, P.O. Box 942879, Sacramento, CA 94279-0082.

March 18, 2011

Written comments for the Board's consideration, notice of intent to present testimony or witnesses at the public hearing, and inquiries concerning the proposed administrative action should be directed to Mr. Rick Bennion, Regulations Coordinator, by telephone at (916) 445-2130, by fax at (916) 324-3984, by e-mail at Richard.Bennion@boe.ca.gov, or by mail at State Board of Equalization, Attn: Rick Bennion, MIC:80, 450 N Street, P.O. Box 942879, Sacramento, CA 94279-0080.

AVAILABILITY OF INITIAL STATEMENT OF REASONS AND TEXT OF PROPOSED REGULATION

The Board has prepared an Initial Statement of Reasons containing a written explanation of the reasons for the proposed amendments and underscore and strikeout versions of appendices A and B to Regulation 6001 illustrating the express terms of the proposed amendments. These documents and all the information on which the proposed amendments are based are available to the public upon request. The rulemaking file is available for public inspection at 450 N Street, Sacramento, California. The express terms of the proposed amendments and the Initial Statement of Reasons are also available on the Board's Website at *www.boe.ca.gov*.

SUBSTANTIALLY RELATED CHANGES PURSUANT TO GOVERNMENT CODE SECTION 11346.8

The Board may adopt the proposed amendments to appendices A and B to Regulation 6001 with changes that are nonsubstantial or solely grammatical in nature, or sufficiently related to the original proposed text that the public was adequately placed on notice that the changes could result from the originally proposed regulatory action. If a sufficiently related change is made, the Board will make the full text of the proposed regulation, with the change clearly indicated, available to the public for at least 15 days before adoption. The text of the resulting regulation will be mailed to those interested parties who commented on the proposed regulation orally or in writing or who asked to be informed of such changes. The text of the resulting regulation will also be available to the public from Mr. Bennion. The Board will consider written comments on the resulting regulation that are received prior to adoption.

AVAILABILITY OF FINAL STATEMENT OF REASONS

If the Board adopts the proposed amendments to appendices A and B to Regulation 6001 the Board will prepare a Final Statement of Reasons, which will be made available for inspection at 450 N Street, Sacramento, California, and available on the Board's Website at *www.boe.ca.gov*.

Sincerely,

Diane G. Olson

Diane G. Olson, Chief
Board Proceedings Division

DGO:reb

Initial Statement of Reasons/Explanation of Reasons

Proposed Amendment to Appendices A and B to California Code of Regulations, Title 18, Section 6001, *General Provisions*

SPECIFIC PURPOSE AND NECESSITY

Current Law

Government Code section 87300 requires the Board to adopt a conflict of interest code. Government Code section 87302, subdivision (a) requires that the Board's conflict of interest code contain a:

> Specific enumeration of the positions within the agency, other than those specified in Section 87200, which involve the making or participation in the making of decisions which may foreseeably have a material effect on any financial interest and for each such enumerated position, the specific types of investments, business positions, interests in real property, and sources of income which are reportable.

The Board's conflict of interest code is set forth in Regulation 6001, *General Provisions*, and appendices A and B to Regulation 6001. Appendix B contains the Board's numbered disclosure categories, which each describe different types of reportable economic interests. Appendix A designates (or lists) the Board's positions that involve the making or participation in the making of decisions which may foreseeably have a material effect on any financial interest, and specifies each listed position's reportable economic interests by reference to the numbered disclosure categories in appendix B.

Proposed Amendments

The Board reviewed its entire organizational chart and the descriptions for all of the job classifications (positions) listed therein to determine whether appendix A to Regulation 6001 lists all of the current Board positions, including officers and consultants, but not elected officers, such as the Board Members, that make decisions, or advise or make recommendations to decision makers directly or without significant intervening substantive review, and to determine whether appendix A requires employees in all of the designated positions to disclose all of their economic interests that could reasonably come into potential conflict with such decisions. The Board also reviewed the disclosure categories described in appendix B to Regulation 6001 to ensure that the categories sufficiently describe all of the economic interests that designated employees are required to disclose in a clear, concise, and efficient manner. The following discussion explains that, during its February 22, 2011, Board meeting:

I. The Board determined that there are positions and divisions that need to be deleted from appendix A because they no longer exist;
II. The Board determined that it needs to amend disclosure categories 1, 2, and 8, and delete disclosure category 10 in appendix B in order to create a full disclosure category, a business taxes and fees disclosure category, and a disclosure category applicable to both telecommunications and information technology property and services;
III. The Board determined that it needs to amend appendix A to require full disclosure from the Board's Executive Director, Executive Team Members, Assistant Chief Counsels, other Career Executive Assignment (CEA) positions, Tax Counsels, and Administrative and Executive Assistants; and
IV. The Board determined that each of its departments and most of its divisions have positions that need to be added to appendix A and/or positions that need to be assigned new disclosure categories due to changes in the Board's organizational structure and personnel since appendix A was last amended.

Therefore, the Board is proposing to amend appendices A and B to Regulations 6001 in accordance with those determinations, as explained in detail below.

I. Deletion of Positions and Divisions that No Longer Exist from Appendix A

The Board has reviewed all of the positions currently listed on appendix A. The Board has determined that its Executive Office no longer has a CEA (Communications Office) position. The Board has determined that its Board Proceedings Division no longer has an Associate Governmental Program Analyst (LAN Workgroup Manager) position. The Board has determined that its Legislative Division no longer has a Senior Specialist Property Appraiser position. The Board has determined that its Taxpayers' Rights and Equal Employment Opportunity Division no longer has an Associate Property Appraiser (TRA) position. The Board has determined that its Internal Security and Audit Division no longer has Associate Tax Auditor, Systems Software Specialist, and Assistant Information Systems Analyst positions. The Board has determined that its Technology Services Division no longer has Business Taxes Administrator and Business Taxes Compliance Supervisor positions. The Board has determined that its Administration Department no longer has CEA, Training Officer (Training Office), and Associate Governmental Program Analyst (Training Office) positions that are not directly assigned to one of the department's divisions. The Board has determined that its Administrative Support Division no longer has Telecommunications Systems Analyst and Office Services Manager (Supervisor, Cashier Unit) positions. The Board has determined that its Financial Management Division no longer has a Staff Information Systems Analyst (Specialist) position. The Board has determined that its Legal Department no longer has Administrative Assistant, Associate Information Systems Analyst, and Business Taxes Compliance Supervisor (Offer in Compromise) positions and no longer has any CEA positions that are not assigned to its Chief Counsel or Assistant Chief Counsels or the separately listed Investigations and Special Operations Division, as discussed more fully below. The Board has determined that its Investigations and Special Operations Division no longer has a Staff Information Systems Analyst position. The Board has determined

that its Property and Special Taxes Department no longer has a Staff Services Manager position. Finally, the Board has determined that its County-Assessed Properties Division no longer has a Supervising Property Appraiser (Timber Tax Section) position. Therefore, the Board proposes to delete these positions from appendix A to Regulation 6001.

In addition, the Board has reviewed all of the departments, divisions, and offices listed in appendix A. The Board has determined that it no longer has a Customer and Taxpayer Services Division or a Policy, Planning and Evaluation Division. And, the Board has determined that its Property and Special Taxes Department no longer has an Assessment Policy and Standards Division, Excise Taxes and Fees Division, and Fuel Taxes Division. Therefore, the Board proposes to delete these divisions and their associated positions from appendix A to Regulation 6001.

II. Amendments to Disclosure Categories

A. Merger of Disclosure Category 1 into Disclosure Category 2 in Appendix B

Fair Political Practices Commission (FPPC) staff advised Board staff that every position listed in appendix A and assigned current disclosure category 1, which requires the disclosure of economic interests subject to regulation under the Sales and Use Tax Law, is also assigned current disclosure category 2, which requires the disclosure of economic interests subject to regulation under specified special tax and fee laws. As a result, FPPC staff recommended that the Board merge the definition for disclosure category 1 into the definition for disclosure category 2 in appendix B to provide as follows, delete current disclosure category 1, and make appropriate adjustments to appendix A:

> Category 2
> Designated employees in this category must report investments, business positions in business entities, and sources of income, including gifts, loans and travel payments from sources of the type licensed or regulated by or registered with the Board under the Bradley-Burns Uniform Local Sales and Use Tax Law, Sales and Use Tax Law, Transactions and Use Tax Law, Alcoholic Beverage Tax Law, California Cigarette and Tobacco Products Licensing Act of 2003, California Tire Fee Law, Childhood Lead Poisoning Prevention Fee Law, Cigarette and Tobacco Products Tax Law, Diesel Fuel Tax Law, Electronic Waste Recycling Act of 2003, Emergency Telephone Users Surcharge Law, Energy Resources Surcharge Law, Hazardous Substances Tax Law, Integrated Waste Management Fee Law, International Fuel Tax Agreement, Marine Invasive Species Fee Collection Law, Motor Vehicle Fuel Tax Law, Natural Gas Surcharge Law, Occupational Lead Poisoning Prevention Fee Law, Oil Spill Response, Prevention, and Administration Fees Law, Underground Storage Tank Maintenance Fee Law, Use Fuel Tax Law, or Water Rights Fees.

Therefore, the Board proposes to amend appendix B in order to merge the definition for disclosure category 1 into the definition for disclosure category 2, as recommended by FPPC staff. The Board also proposes to amend appendix A to replace the current designations for disclosure categories "1" and "2" with the designation for amended category "2" in order to ensure that the merger of the definitions for disclosure categories 1 and 2 does not affect the current disclosure requirements for listed positions.

B. Addition of Full Disclosure Category to Appendix B

FPPC staff advised Board staff that appendix A currently requires "full disclosure" by using the designation "all" to require the disclosure of all the interests specified in all of the disclosure categories in appendix B. FPPC staff also noted that the Board previously proposed amendments to appendix A that never became final, but would have replaced the designation "all" with the designation "1-7" because current disclosure categories 1-7 in appendix B collectively require the disclosure of all of the information currently required to be disclosed by all of the disclosure categories, collectively, and the Board determined that the designation "1-7" was more clear than the designation "all." Therefore, FPPC staff suggested that the Board could add more clarity to its conflict of interest code by amending appendix B to include the FPPC's model "full disclosure" category, and then replacing the designation "all" in appendix A with the disclosure category number for the new "full disclosure" category. As such, the Board proposes to amend category 1 in appendix B to incorporate the FPPC's model "full disclosure" category and provide that:

> Category 1
> Designated employees in this category must report all interests in real property in the State of California, as well as investments, business positions in business entities, and sources of income, including loans, gifts, and travel payments.

C. Merger of Disclosure Category 10 into Disclosure Category 8 in Appendix B

FPPC staff advised Board staff that positions involving telecommunications and information technologies have become more and more integrated over the years. Therefore, FPPC staff recommended that the Board merge the definition for disclosure category 10, which applies to positions involving telecommunications property and services, into the definition for disclosure category 8, which applies to positions involving information technology property and services, in appendix B. Then, FPPC staff recommended that the Board delete disclosure category 10, and make corresponding changes to appendix A to assign revised disclosure category 8 to all listed positions that were previously assigned disclosure categories 8 and/or 10.

Therefore, the Board proposes to amend appendix B to combine the definition for disclosure category 10 into the definition for disclosure category 8, as recommended by FPPC staff, so that amended disclosure category 8 provides that:

Category 8
Designated employees in this category must report investments, business positions in business entities, and sources of income, including loans, gifts and travel payments, from sources that provide telecommunications equipment, computers, computer programming, or any other services or training or equipment related to such things as computers, software, automation, data processing, communication and telecommunication, information technology, and duplication services of the type utilized by the Board.

The Board also proposes to amend appendix B to delete disclosure category 10 and amend appendix A to assign amended disclosure category 8 to listed positions that were previously assigned disclosure categories 8 and/or 10, as recommended by FPPC staff.

D. Scope of Disclosure Category 7 in Appendix B

FPPC staff advised Board staff that disclosure category 7 on appendix B is broad enough to require the disclosure of all the economic interests required to be disclosed by disclosure categories 8, 9, and 10. As a result, FPPC staff recommended that the Board delete disclosure categories 8, 9, and 10 from the list of disclosure categories applicable to any position listed on appendix A that is already subject to disclosure category 7 (or that will become subject to new disclosure category 1, described above). For example, appendix A currently indicates that disclosure categories 7-10 apply to Staff Services Managers in the Administrative Support Division and FPPC staff recommends that appendix A be amended to indicate that only disclosure category 7 applies to these employees. Therefore, the Board proposes to amend appendix A to delete disclosure categories 8, 9, and10[1] from the list of disclosure categories applicable to any position listed on appendix A that is already subject to disclosure category 7 (or that will become subject to new disclosure category 1, described above).

III. Full Disclosure for the Executive Director, Executive Team Members, Assistant Chief Counsels and Tax Counsels, Other CEAs, and Administrative or Executive Assistants

FPPC staff also informed Board staff that they agreed with the current provisions in appendix A and the previously proposed amendments to appendix A that were never finalized to the extent that they require full disclosure from the Board's Executive Director and CEAs, including Assistant Chief Counsels. However, FPPC staff also expressed a concern that the Board's conflict of interest code may not require full disclosure from all of the appropriate positions and asked why appendix A and the previously proposed amendments to appendix A only require Tax Counsels to disclose the economic interests specified in disclosure categories "1-6" in appendix B. Specifically, FPPC staff noted that most agencies' conflict of interest codes require full disclosure from Staff Counsels because they generally advise or make recommendations to decision makers, such as CEAs, including Assistant Chief Counsels, directly or

[1] Note: The Board proposes to fully delete category 10 from appendices A and B as discussed above.

without significant intervening substantive review, regarding all of the areas covered by their agencies' jurisdiction. And, FPPC staff recommended that the Board amend appendix A to require full disclosure from the Board's Tax Counsels.

As a result, the Board reviewed its management and decision-making structures and determined that full disclosure is appropriate for the Board's Executive Director because the Executive Director makes decisions, or advises or makes recommendations to decision makers, such as the Board Members, regarding the administration of all of the programs covered by the Board's jurisdiction and Board operations. The Board determined that full disclosure is appropriate for the members of the Board's Executive Team, which helps the Executive Director formulate, recommend, and implement agency-wide policies, programs, and procedures, because all of the Executive Team members have the opportunity to make decisions, or advise or make recommendations to decision makers, such as the Board Members and the Board's Executive Director, regarding all of the areas covered by the Board's jurisdiction and Board operations. The Executive Team members include the Deputy Directors for the Property and Special Taxes Department, Sales and Use Tax Department, External Affairs Department, and Administration Department, the Chief Counsel of the Legal Department, the Assistant Chief Counsel of the Legislative and Research Division, the Chief Information Officer (CIO) and the Chief Technology Officer (CTO)[2] of the Technology Services Department, the Taxpayers' Rights Advocate who serves as the chief of the Taxpayers' Rights and Equal Employment Opportunity Division, and the CEAs that serve as the chiefs of the Internal Security and Audit Division and Board Proceedings Division. The Board also determined that full disclosure is appropriate for its remaining CEA positions, including the Assistant Chief Counsel positions, because staff in these positions may occasionally serve as an acting Deputy Director, Chief Counsel, or division chief, and may make decisions, or advise or make recommendations to decision makers, such as the Board Members, the Board's Executive Director, and the Executive Team members regarding a wide variety of areas covered by the Board's jurisdiction and operations.

Further, the Board determined that full disclosure is appropriate for the Board's Tax Counsels because they make decisions, or advise or make recommendations to decision makers, such as the Board Members, the Board's Executive Director, the Executive Team members, including the Board's Chief Counsel, and the Board's Assistant Chief Counsels, regarding all of the areas covered by the Board's jurisdiction and operations. Finally, the Board determined that full disclosure is appropriate for the Board's Administrative Assistants and Executive Assistants because they provide direct administrative support to the Board Members, the Executive Director, an Executive Team member, such as a Deputy Director, the Assistant Chief Counsel for the Legal Department's Appeals Division, or the CEA who serves as the chief of the Legal Department's Investigations and Special Operations Division and, therefore, may make decisions, or advise or make recommendations to decision makers, such as the Board Members, the Board's Executive Director, and the Executive Team members, regarding a wide variety of areas covered by the Board's jurisdiction and operations. Furthermore,

[2] The Board's CTO position is new. The Board is currently recruiting a CTO and anticipates that the new CTO will be a member of the Executive Team.

the Board has determined that it is necessary to adopt a consistent "full disclosure" policy for the Board's Executive Director, Chief Counsel, CIO, and CTO, and all of the Board's Deputy Directors, CEAs, including Assistant Chief Counsels, Tax Counsels, Administrative Assistants, and Executive Assistants to ensure that any potential conflicts of interest are properly disclosed.

Therefore, the Board proposes to amend appendix A to assign new disclosure category 1 to the Board's Executive Director, CEAs, including Assistant Chief Counsels, Tax Counsels, Administrative Assistants, and Executive Assistants. The Board proposes to amend appendix A to list the Deputy Directors for the Property and Special Taxes Department, Sales and Use Tax Department, External Affairs Department, and Administration Department, the Chief Counsel of the Legal Department, and the Taxpayers' Rights Advocate and assign new disclosure category 1 to each Deputy Director, the Chief Counsel, and the Taxpayers' Rights Advocate. The Board also proposes to amend appendix A to list the CIO and the CTO of the Technology Services Department and assign new disclosure category 1 to the CIO and the CTO.

IV. Positions that Need to Be Added to Appendix A and Positions that Need to Be Assigned New Disclosure Categories

A. Board Member Offices

The Board consists of five voting members: the Controller and four district members elected for four-year terms at gubernatorial elections. The Board reviewed all of the Board positions that are directly assigned to the elected Board Members, exclusive of the Controller,[3] and the Board positions listed under the heading "Board" in appendix A. The Board proposes to added District Director, Community Affairs Deputy, Executive Secretary, Associate Tax Auditor, Information Officer I, and Staff Service Analyst positions to the list of positions under the heading "Board" because the Board determined that these are new positions that are directly assigned to the elected Board Members and staff in these positions make decisions, or advise or make recommendations to decision makers, directly or without significant intervening substantive review. Otherwise, the Board determined that appendix A currently lists all of the other positions directly assigned to the elected Board Members that make decisions, or advise or make recommendations to decision makers, directly or without significant intervening substantive review.

The Board has also reviewed the disclosure categories assigned to all of the positions currently listed under the heading "Board" in appendix A or proposed to be added to the list and has determined that:

- Full disclosure is appropriate for the Deputy to Board Member, Administrative Assistant to Board Member, Assistant to Board Member, CEA, District Director, Community Affairs Deputy, Administrative Assistant, Staff Services Manager, Tax Counsel, and Executive Secretary

[3] Note that the Board does not have any employees directly assigned to the Controller.

positions because staff in these positions work directly with the Board Members and make decisions, or advise or make recommendations to decision makers, such as the Board Members and their Deputy Board Members, and the Board's Executive Director, Chief Counsel, and CEAs, regarding all of the areas covered by the Board's jurisdiction and operations;

- Disclosure category 7 is appropriate for the Staff Service Analyst positions because staff in these positions work directly with the Board Members and make decisions, or advise or make recommendations to decision makers, such as the Board Members and their Deputy Board Members, regarding a broad array of goods and services that may be utilized by the Board; and
- Disclosure categories 2-6 (as proposed to be amended) are appropriate for the remaining positions, including the new Associate Tax Auditor and Information Officer I positions, because staff in these positions work directly with the Board Members and make decisions, or advise or make recommendations to decision makers, such as the Board Members and their Deputy Board Members, regarding the tax and fee programs referred to in disclosure categories 2-6 (as proposed to be amended).

Therefore, the Board proposes to amend appendix A to assign these positions disclosure categories that are consistent with the Board's determinations.[4]

B. Executive Office

The Board's Executive Office consists of the Board's Executive Director and the Executive Director's Administrative Assistants. The Executive Director represents or acts for the Board in day-to-day operations. The Executive Office plans, organizes, and directs the Board's operations, interprets and applies Board policies and decisions, and recommends policy changes for Board approval.

The Board reviewed the positions assigned to the Executive Office, which are all currently listed in appendix A. The Board determined that all of the positions in the Executive Office need to continue to be listed under the heading "Executive" in appendix A because staff in these positions make decisions, or advise or make recommendations to decision makers, directly or without significant intervening substantive review. The Board also determined that full disclosure is appropriate for the Executive Director and Administrative Assistant positions in the Executive Office and proposes to amend appendix A to assign disclosure category 1 (as proposed to be amended) to the positions, as explained above.

The Board further proposes to amend appendix A to change the heading "Executive" to "Executive Office" so that the heading includes the full name of the office to which it refers. And the Board proposes to indent the listings in appendix A for the six departments and four divisions that report to the Board's Executive Director. Hereafter,

[4] Note that the Board is also proposing to delete the "s" at the end of the word "services" on appendix A in order to correct the listing for the Tax Service Specialist positions directly assigned to the Board Members.

each of these departments and divisions will be discussed in the order in which it is proposed to be listed in appendix A.

C. Board Proceedings Division

The Board's Board Proceedings Division has a number of duties, including establishing the Board's meeting calendar, drafting and issuing the Board's meeting agendas, coordinating all of the items scheduled to be discussed at each meeting, conducting all of the Board's meetings, and maintaining the Board's meeting records.

The Board has reviewed the positions assigned to its Board Proceedings Division and the positions that will continue to be listed under the heading "Board Proceedings Division" in appendix A after the deletion of the Associate Governmental Program Analyst (LAN Workgroup Manager) position discussed above. The Board has determined that appendix A currently lists all of the positions in the Board Proceedings Division that make decisions, or advise or make recommendations to decision makers, directly or without significant intervening substantive review, and that:

- Full disclosure is appropriate for the division's CEA and Staff Services Manager positions because staff in these positions work directly with the Board Members and make decisions, or advise or make recommendations to decision makers, such as the Board Members, their Deputy Board Members, and the Board's Executive Director, Chief Counsel, and CEAs, regarding all of the areas covered by the Board's jurisdiction; and
- Disclosure categories 2-6 (as proposed to be amended) are appropriate for the division's Associate Governmental Program Analyst positions because staff in these positions may make decisions, or advise or make recommendations to decision makers, such as the division's CEA and Staff Services Managers, regarding the tax and fee programs referred to in disclosure categories 2-6.

Therefore, the Board proposes to amend the disclosure categories assigned to these positions in appendix A in a manner consistent with the Board's determinations.

D. Legislative and Research Division

Since the last time appendix A was amended, the Board renamed the "Legislative Division" the "Legislative and Research Division" to better reflect the division's duties, including coordinating the Board's legislative activities and performing research on issues affecting the Board. Therefore, the Board proposes to amend appendix A to incorporate the division's new name.

Furthermore, the Board reviewed the positions assigned to the Legislative and Research Division and the positions that are currently listed under the heading "Legislative Division" in appendix A. The Board determined that appendix A lists all of the division's positions that make decisions, or advise or make recommendations to decision

makers, directly or without significant intervening substantive review, except the division's Executive Assistant, Executive Secretary, and Research Manager positions. Therefore, the Board proposes to amend appendix A to list the Executive Assistant position and assign the position disclosure category 1 (as proposed to be amended) in order to consistently require full disclosure from all of the Board's Executive Assistants. The Board proposes to amend appendix A to list the Executive Secretary position and assign the position disclosure category 1 (as proposed to be amended) because staff in this position provides direct administrative support to the CEA for the division's Research and Statistics Section and may make decisions, or advise or make recommendations to decision makers, such as the division's Assistant Chief Counsel and CEA, regarding a wide variety of tax and fee programs and Board operations. The Board also proposes to amend appendix A to list the Research Manager position and assign the position disclosure categories 2-4, 8, and 9 (as proposed to be amended) because staff in this position may make decisions, or advise or make recommendations to decision makers, such as the division's Assistant Chief Counsel and CEA, regarding the tax and fee programs referred to in disclosure categories 2-4 (as proposed to be amended), the telecommunications and information technology property and services referred to in disclosure category 8 (as proposed to be amended), and the personnel services referred to in disclosure category 9, but not the Franchise Tax Board administered tax programs referred to in disclosure category 5 or taxes imposed on insurers that would require the assignment of disclosure category 6.

In addition, the Board has reviewed the disclosure categories assigned to the positions that will continue to be listed under the heading "Legislative and Research Division" in appendix A, after the proposed deletion of the Senior Specialist Property Appraiser position discussed above, and determined that:

- Full disclosure is appropriate for the division's Assistant Chief Counsel and CEA positions for all of the reasons described above;
- Disclosure categories 2-6, 8, and 9 (as proposed to be amended) are appropriate for the division's Staff Services Manager position because staff in this position may make decisions, or advise or make recommendations to decision makers, such as the division's Assistant Chief Counsel and CEA, regarding the tax and fee programs referred to in disclosure categories 2-6 (as proposed to be amended), the telecommunications and information technology property and services referred to in disclosure category 8 (as proposed to be amended), and the personnel services referred to in disclosure category 9;
- Disclosure categories 2-6 (as proposed to be amended) are appropriate for the division's Business Taxes Specialist positions because staff in these positions may make decisions, or advise or make recommendations to decision makers, such as the division's Assistant Chief Counsel and CEA, regarding the tax and fee programs referred to in disclosure categories 2-6 (as proposed to be amended);
- Disclosure categories 2-6 and 8 (as proposed to be amended) are appropriate for the division's Associate Governmental Program Analyst (System or LAN Administrator) position because staff in this position may make decisions, or

advise or make recommendations to decision makers, such as the division's Assistant Chief Counsel and CEA, regarding the tax and fee programs referred to in disclosure categories 2-6 (as proposed to be amended) and the telecommunications and information technology property and services referred to in disclosure category 8 (as proposed to be amended);

- Disclosure categories 2-4, 6, and 8 (as proposed to be amended) are appropriate for the division's Operations Research Specialist position because the person in that position makes decisions, or advises or makes recommendations to decision makers, such as the division's Assistant Chief Counsel and CEA, regarding the tax and fee programs referred to in disclosure categories 2-4 (as proposed to be amended) and 6 and the telecommunications and information technology property and services referred to in disclosure category 8 (as proposed to be amended), but not the Franchise Tax Board administered tax programs referred to in disclosure category 5; and
- Disclosure categories 2-4 and 8 (as proposed to be amended) are appropriate for the division's Research Program Specialist and Research Analyst positions because staff in these position may make decisions, or advise or make recommendations to decision makers, such as the division's Assistant Chief Counsel and CEA, regarding the tax and fee programs referred to in disclosure categories 2-4 (as proposed to be amended) and the telecommunications and information technology property and services referred to in disclosure category 8 (as proposed to be amended), but not the Franchise Tax Board administered tax programs referred to in disclosure category 5 or taxes imposed on insurers that would require the assignment of disclosure category 6.

Therefore, the Board proposes to amend the disclosure categories assigned to these positions in appendix A in a manner consistent with the Board's determinations.

E. Taxpayers' Rights and Equal Employment Opportunity Division

The positions listed under the heading "Taxpayers' Rights and Equal Employment Opportunity Division" in appendix A are assigned to the Board's Taxpayers' Rights and Equal Employment Opportunity Division. The division is comprised of the Taxpayers' Rights Advocate (TRA) Office and the Equal Employment Opportunity Office (EEOO) and the division facilitates the resolution of taxpayers' and employees' complaints and problems and recommends changes to prevent future problems.

First, the Board proposes to amend appendix A to delete the Taxpayers' Rights and Equal Employment Opportunity Division from its current location between the Technology Services Department and Administration Department and re-insert the Taxpayers' Rights and Equal Employment Opportunity Division after the Legislative and Research Division so that all of the divisions that report directly to the Board's Executive Director are listed consecutively on appendix A before the departments that report to the Board's Executive

Director.

Second, the Board reviewed the positions assigned to the Taxpayers' Rights and Equal Employment Opportunity Division and the positions listed under the heading "Taxpayers' Rights and Equal Employment Opportunity Division" in appendix A, and the Board determined that appendix A lists all of the division's positions that make decisions, or advise or make recommendations to decision makers, directly or without significant intervening substantive review, except the division's Staff Services Manager III (TRA), Tax Counsel, Business Taxes Administrator II (TRA),[5] Associate Governmental Program Analyst (TRA), Management Services Technician (TRA), Tax Technician I (TRA),[6] Senior Specialist Property Appraiser (TRA), and Assistant Property Appraiser (TRA) positions that were added to the TRA Office since the last time appendix A was amended.

The Staff Services Manager III makes decisions, or advises or makes recommendations to decision makers, such as the Taxpayers' Rights Advocate, regarding the need for and effectiveness of a broad range of taxpayer outreach efforts and the utilization of the Board's resources for taxpayer outreach. Therefore, the Board proposes to amend appendix A to list the Staff Services Manager III position and assign the position disclosure category 1 (as proposed to be amended). The Tax Counsel in the TRA Office makes decisions, or advises or makes recommendations to decision makers, such as the Taxpayers' Rights Advocate, regarding a broad range of complaints and problems. Therefore, the Board proposes to amend appendix A to list the Tax Counsel position in the TRA Office, and assign the position disclosure category 1 (as proposed to be amended) in order to consistently require full disclosure from all of the Board's Tax Counsels. The Business Taxes Administrator II (TRA) makes decisions, or advises and makes recommendations to decision makers, such as the Taxpayers' Rights Advocate, regarding the types of tax and fee programs referred to in disclosure categories 2 (as proposed to be amended) and 5, and a broad array of property and services utilized by the Board. Therefore, the Board proposes to amend appendix A to list the Business Taxes Administrator II (TRA) position and assign the position disclosure categories 2 (as proposed to be amended), 5, and 7. The Associate Governmental Program Analyst, Management Services Technician, and Tax Technician I in the TRA Office make decisions, or advise or make recommendations to decision makers, such as the Taxpayers' Rights Advocate and Tax Counsel assigned to the TRA Office, regarding the types of tax and fee programs referred to in disclosure categories 2 (as proposed to be amended) and 5, but not the tax and fee programs referred to in disclosure categories 3 and 4. Therefore, the Board proposes to amend appendix A to list the Associate Governmental Program Analyst (TRA), Management Services Technician (TRA), and Tax Technician I (TRA) positions, and assign the positions disclosure categories 2 (as proposed to be amended) and 5. The Senior Specialist Property Appraiser and Assistant Property Appraiser in the TRA Office both make decisions, or advise or make

[5] The Business Taxes Administrator II position is new and the Board anticipates that the position will be added to the TRA Office effective January 1, 2011, or soon after.

[6] The Tax Technician I position is new and the Board anticipates that the position will be added to the TRA Office effective January 1, 2011, or soon after.

recommendations to decision makers, such as the Taxpayers' Rights Advocate, regarding the types of tax and fee programs referred to in disclosure categories 3 and 4, but not the tax and fee programs referred to in disclosure categories 2 and 5. Therefore, the Board proposes to amend appendix A to list the Senior Specialist Property Appraiser and Assistant Property Appraiser positions in the TRA Office, and assign the positions disclosure categories 3 and 4.

Finally, the Board has reviewed the disclosure categories assigned to the positions that will continue to be listed under the heading "Taxpayers' Rights and Equal Employment Opportunity Division" in appendix A after the proposed deletion of the Associate Property Appraiser (TRA) position discussed above, and determined that:

- Full disclosure continues to be appropriate for the Taxpayers' Rights Advocate for all of the reasons described above;
- Disclosure categories 2 (as proposed to be amended) and 5 are appropriate for the division's Business Taxes Specialist (TRA) positions because staff in these positions make decisions, or advise or make recommendations to decision makers, such as the Taxpayers' Rights Advocate, regarding the tax and fee programs referred to in disclosure categories 2 (as proposed to be amended) and 5, but not property taxes, timber yield taxes, and taxes imposed on insurers referred to in disclosure categories 3, 4, and 6, respectively; and
- Disclosure category 7 is appropriate for the division's Staff Services Manager (EEOO) and Associate Governmental Program Analyst (EEOO) positions because staff in these positions make decisions, or advise or make recommendations to decision makers, such as the Taxpayers' Rights Advocate, regarding a broad array of property and services utilized by the Board.

Therefore, the Board proposes to amend the disclosure categories assigned to these positions in appendix A in a manner consistent with the Board's determinations.

F. Internal Security and Audit Division

The Internal Security and Audit Division (ISAD) assists Board management in achieving its goals via a comprehensive internal auditing program. The division prepares reports and recommendations for the Executive Director on planned and actual operations and performances. The division conducts internal investigations and oversees the Board's Physical Security Program and Business Continuity Program. The division acts as the Board's liaison with the California Highway Patrol, Department of Justice, and other law enforcement agencies, and monitors all contacts between law enforcement and the Board. The division is independent, with full authority to work throughout the Board and no authority or responsibility for the activities it audits or reviews.

ISAD is comprised of three sections. ISAD's "Internal Investigations and Security Section" is responsible for conducting internal investigations and audits associated with such investigations. ISAD's "Internal Audit Section" is responsible for conducting comprehensive performance, compliance, and/or fiscal audits of all the Board's

organizational units, cyclically or as needed, and conducting special studies, audits, reviews, or projects as required or as requested by the Executive Director. ISAD's "Physical Security Section" is responsible for maintaining the Board's physical security program, providing emergency assistance, and investigating physical security incidents.

First, the Board proposes to amend appendix A to delete the Internal Security and Audit Division from its current location between the Legal Department and Investigations and Special Operations Division and re-insert the Internal Security and Audit Division after the new location of the Taxpayers' Rights and Equal Opportunity Division and before the Technology Services Department so that all of the divisions that report directly to the Board's Executive Director are listed consecutively on appendix A before the departments that report to the Board's Executive Director and so that all of the positions in the Legal Department, including the positions in the Legal Department's Investigations and Special Operations Division, are listed consecutively.

Second, the Board has reviewed the positions assigned to the Internal Security and Audit Division and the positions listed under the heading "Internal Security and Audit Division" in appendix A, and the Board determined that appendix A lists all of the division's positions that make decisions, or advise or make recommendations to decision makers, directly or without significant intervening substantive review, except the division's Staff Services Manager position. Therefore, the Board proposes to amend appendix A to add the Staff Services Manager position and assign the position disclosure category 7 because the division's Staff Services Manager oversees the division's Physical Security Section, which is responsible for maintaining the Board's physical security, investigating physical security incidents, assisting with other internal investigations, and providing network support for the division, and makes decisions, or advises or makes recommendations to decision makers, including the division's CEA, regarding a broad range of property and services utilized by the Board, but does not make decisions or advise decision makers regarding tax and fee issues.

Third, the Board has reviewed the remaining positions that will continue to be listed under the heading "Internal Security and Audit Division" on appendix A after the deletion of the Associate Tax Auditor, Systems Software Specialist, and Assistant Information Systems Analyst positions discussed above, and determined that:

- Full disclosure is appropriate for the division's CEA for all of the reasons described above;
- Full disclosure is appropriate for the division's Business Taxes Administrator position because the person in that position oversees the division's "Internal Investigations and Security Section," which has broad authority to conduct internal investigations and audits associated with such investigations, and makes decisions, or advises or makes recommendations to decision makers, including the division's CEA and the Board's Executive Director, regarding a broad range of tax and fee issues and property and services utilized by the Board;
- Full disclosure is appropriate for the division's Business Taxes Specialist

positions because a Business Taxes Specialist II oversees the division's Internal Audit Section, Business Taxes Specialists perform all of the investigating and auditing conducted by the "Internal Investigations and Security Section" and "Internal Audit Section," and staff in these positions make decisions, or advise or make recommendations to decision makers, including the division's CEA, regarding a broad range of tax and fee issues and property and services utilized by the Board; and

- Disclosure category 7 is appropriate for the division's Associate Governmental Program Analyst, Staff Information Systems Analyst, and Associate Information Systems Analyst positions because the division's Staff Services Manager relies on staff in these positions to help ensure that the Physical Security Section's physical security program is effective, and staff in these positions make decisions, or advise or make recommendations to decision makers, including the division's CEA and Staff Services Manager, regarding a broad range of property and services utilized by the division.

Therefore, the Board proposes to amend the disclosure categories assigned to these positions in appendix A in a manner consistent with the Board's determinations.

G. Technology Services Department

Since the last time that appendix A was amended, the Board changed the name of the "Technology Services Division" to the "Technology Services Department." Therefore, the Board proposes to amend appendix A to incorporate the department's new name.

The Technology Services Department has a number of duties, including assisting Board staff with computer, video display terminal, network, printer, and related software and hardware problems, data processing, programming, network security, and overseeing the Board's software management program. The Board reviewed the positions assigned to the Technology Services Department and the positions currently listed under the heading "Technology Services Division" in appendix A, and the Board determined that appendix A lists all of the department's positions that make decisions, or advise or make recommendations to decision makers, directly or without significant intervening substantive review, except the department's Executive Assistant and Senior Programmer Analyst (Supervisor) positions. Therefore, the Board proposes to amend appendix A to list the Executive Assistant position and assign the position disclosure category 1 (as proposed to be amended) in order to consistently require full disclosure from all of the Board's Executive Assistants. The Board also proposes to amend appendix A to list the Senior Programmer Analyst (Supervisor) position and assign the position disclosure categories 8 (as proposed to be amended) and 9 because the person in that position makes decisions, or advises or makes recommendations to decision makers, such as the department's Data Processing Managers, regarding the telecommunications and information technology property and services referred to in disclosure category 8 (as proposed to be amended), and the personnel services referred to in disclosure category 9.

In addition, the Board reviewed the disclosure categories assigned to the positions that

will continue to be listed under the heading "Technology Services Department" in appendix A after the proposed deletion of the Business Taxes Administrator and Business Taxes Compliance Supervisor positions discussed above and determined that:

- Full disclosure is appropriate for the department's CIO and CTO and continues to be appropriate for the department's CEA positions for all of the reasons discussed above;
- Full disclosure continues to be appropriate for the department's Data Processing Manager IV positions because staff in these positions work directly with the Board's Executive Director, Chief Counsel, and CEAs and make decisions, or advise or make recommendations to decision makers, such as the Board Members and their Deputy Board Members, and the Board's Executive Director, Chief Counsel, and CEAs, regarding technology service issues affecting all of the areas covered by the Board's jurisdiction;
- Disclosure category 7 is appropriate for the department's Data Processing Manager and Staff Services Manager positions because staff in these positions work directly with the CEA and Data Processing Manager IVs in the Technology Services Department and make decisions, or advise or make recommendations to decision makers, such as the department's CEAs and Data Processing Manager IVs, regarding a broad array of goods and services that may be utilized by Board staff; and
- Disclosure category 8 (as proposed to be amended) is appropriate for the department's Systems Software Specialist, Associate Systems Software Specialist, Senior Information Systems Analyst, Staff Information Systems Analyst, Associate Information Systems Analyst, Senior Programmer Analyst, Staff Programmer Analyst, Associate Programmer Analyst, and Associate Governmental Program Analyst positions because staff in each of these positions make decisions, or advise or make recommendations to decision makers, such as the department's CEAs, Data Processing Manager IVs, Data Processing Managers, and Staff Services Managers, regarding the types of information technology and telecommunications property and services referred to in disclosure category 8 (as proposed to be amended).

Therefore, the Board proposes to amend the disclosure categories assigned to the CEA, Data Processing Manager IV, Data Processing Manager, and Staff Services Manager positions in a manner that is consistent with the Board's determinations. However, the Board is not proposing to amend the disclosure categories assigned to the Systems Software Specialist, Associate Systems Software Specialist, Senior Information Systems Analyst, Staff Information Systems Analyst, Associate Information Systems Analyst, Senior Programmer Analyst, Staff Programmer Analyst, Associate Programmer Analyst, and Associate Governmental Program Analyst positions.

H. Administration Department

The positions listed under the heading "Administration Department" in appendix A are assigned to the Board's "Administration Department," but are not assigned to the

department's three divisions, the Administrative Support Division, the Human Resources Division (formerly the Personnel Management Division), and the Financial Management Division, which are listed separately in appendix A. The positions listed under the heading "Administration Department" in appendix A include the positions assigned to the department's Information Security Office. The department is responsible for assisting the Board Members, the Executive Director, the Board's CEAs, and other managers and supervisors in the administration of the Board's activities.

First, the Board proposes to amend appendix A to indent the listings for the Administration Department's three divisions to indicate that they report directly to the Deputy Director for the Administration Department and not the Board's Executive Director.

Second, the Board reviewed the positions assigned to the Administration Department and the positions that will continue to be listed under the heading "Administration Department" in appendix A after the proposed deletion of the CEA, Training Officer (Training Office), and Associate Governmental Analyst (Training Office) positions and the proposed addition of the Deputy Director position discussed above, and the Board determined that appendix A does not include the department's Administrative Assistant, Associate Management Analyst, Data Processing Manager (Information Security Office) and Senior Information Systems Analyst positions, even though staff in these positions make decisions, or advise or make recommendations to decision makers, directly or without significant intervening substantive review. Therefore, the Board proposes to amend appendix A to add the Administrative Assistant position and assign the position disclosure category 1 (as proposed to be amended) in order to consistently require full disclosure from all of the Board's Administrative Assistants. The Board proposes to amend appendix A to add the Associate Management Analyst position and assign the position disclosure category 9 because staff in this position makes decisions, or advises or makes recommendations to decision makers, such as the department's Deputy Director, regarding the personnel services referred to in disclosure category 9. The Board proposes to amend appendix A to add the Data Processing Manager (Information Security Office) positions and assign the positions disclosure categories 8 (as proposed to be amended) and 9 because staff in these position may make decisions, or advise or make recommendations to decision makers, such as the department's Deputy Director, regarding the telecommunications and information technology property and services referred to in disclosure category 8 (as proposed to be amended), and the personnel services referred to in disclosure category 9. The Board also proposes to amend appendix A to add the Senior Information Systems Analyst positions and assign the positions disclosure category 8 (as proposed to be amended) because staff in these positions may make decisions, or advise or make recommendations to decision makers, such as the department's Deputy Director or Data Processing Managers, regarding the telecommunications and information technology property and services referred to in disclosure category 8 (as proposed to be amended).

(1) Administrative Support Division

The positions listed under the heading "Administrative Support Division" in appendix A are assigned to the Administrative Support Division of the Board's Administration Department. The Administrative Support Division acts as the Board's business management agent. The division is responsible for the Board's business management programs and provides services in the areas of leasing, property acquisitions and dispositions; building management and maintenance; administration of incoming and outgoing mail; acquisition of necessary goods and services, including the purchase and inventory of equipment; and printing, publishing, graphics, and other related services.

The Board has reviewed the positions assigned to the Administrative Support Division and the positions that will continue to be listed under the heading "Administrative Support Division" in appendix A after deletion of the Telecommunications System Analyst and Office Services Manager (Supervisor, Cashier Unit) positions discussed above, and determined that appendix A does not include the division's Staff Information Systems Analyst, Associate Information Systems Analyst, Business Services Officer (Supervisor), Printing Trades Supervisor, Warehouse Manager, Office Services Supervisor, and Mailing Machine Supervisor positions, even though staff in these positions make decisions, or advise or make recommendations to decision makers, directly or without significant intervening substantive review. Therefore, the Board proposes to amend appendix A to add the Staff Information Systems Analyst and Associate Information Systems Analyst positions and assign the positions disclosure category 8 (as proposed to be amended) because staff in these positions may make decisions, or advise or make recommendations to decision makers, such as the division's Staff Services Managers, regarding the telecommunications and information technology property and services referred to in disclosure category 8 (as proposed to be amended). The Board also proposes to amend appendix A to add the Business Services Officer (Supervisor), Printing Trades Supervisor, Warehouse Manager, Office Services Supervisor, and Mailing Machine Supervisor positions and assign the positions disclosure category 9 because staff in these positions may make decisions, or advise or make recommendations to decision makers, such as the division's Staff Services Managers, regarding the personnel services referred to in disclosure category 9.

Furthermore, the Board has reviewed the disclosure categories assigned to the positions that will continue to be listed under the heading Administrative Support Division after the deletion of the Telecommunications Systems Analyst and Office Services Manager (Supervisor, Cashier Unit) positions discussed above and determined that:

- Full disclosure continues to be appropriate for the division's CEA position for all of the reasons described above; and
- Disclosure category 7 is appropriate for the division's Staff Services Manager, Associate Business Management Analyst, and Associate Governmental Program Analyst positions because staff in these positions may make decisions, or advise or make recommendations to decision makers, such as the division's CEA, regarding a wide variety of property and services utilized by the Board.

Therefore, the Board proposes to amend the disclosure categories assigned to these positions in appendix A in a manner consistent with the Board's determinations.

(2) Formerly Personnel Management, Now Human Resources Division

Since the last time appendix A was amended, the Board changed the name of the "Personnel Management Division" to the "Human Resources Division" to better reflect the division's responsibilities and the Board proposes to amend appendix A to reflect the division's current name.

The Human Resources Division of the Board's Administration Department is responsible for performing complex human resource functions that ensure the Board fulfills its primary responsibility to administer various tax and fee programs. The Human Resources Division is responsible for recruiting Board staff and administering hiring and promotional exams, efficiently utilizing and managing the Board's personnel and their classifications, handling personnel transactions, managing potential workers' compensation and health and safety issues, and labor relations issues.

The Board has reviewed the positions assigned to the Human Resources Division and the positions currently listed under the heading "Personnel Management Division" in appendix A, and determined that appendix A does not include the division's Administrative Assistant and Personnel Supervisor positions, even though staff in these positions make decisions, or advise or make recommendations to decision makers, directly or without significant intervening substantive review. Therefore, the Board proposes to amend appendix A to add the Administrative Assistant position and assign the position disclosure category 1 (as proposed to be amended) in order to consistently require full disclosure from all of the Board's Administrative Assistants. The Board also proposes to amend appendix A to add the Personnel Supervisor positions and assign the positions disclosure category 9 because staff in these positions may make decisions, or advise or make recommendations to decision makers, such as the division's Staff Services Managers, regarding the personnel services referred to in disclosure category 9.

Furthermore, the Board has reviewed the disclosure categories assigned to the positions that will continue to be listed under the heading "Human Resources Division" in appendix A after the division's name is amended and determined that:

- Full disclosure is now appropriate for the division's CEA position for all of the reasons described above; and
- Disclosure category 7 is appropriate for the division's Staff Services Manager, Associate Governmental Program Analyst, Associate Personnel Analyst, and Labor Relations Specialist positions because staff in these positions make decisions, or advise or make recommendations to decision makers, such as the division's CEA, regarding a wide variety of property and services utilized by the Board.

Therefore, the Board proposes to amend the disclosure categories assigned to these positions in appendix A in a manner consistent with the Board's determinations.

(3) Financial Management Division

The positions listed under the heading "Financial Management Division" in appendix A are assigned to the Financial Management Division of the Board's Administration Department. The Financial Management Division is responsible for the development and administration of the Board's annual budget and financial statements, for analyzing, monitoring, and recommending changes in state and agency fiscal policies and procedures, for acting as liaison for the Board on fiscal policy, accounting systems and procedures, and budget structure, and for administration of the BOE's cashiering and deposit responsibilities.

The Board has reviewed the positions assigned to the Financial Management Division and the positions that will continue to be listed under the heading "Financial Management Division" in appendix A after the deletion of the Staff Information Systems Analyst (Specialist) position, and determined that appendix A does not include the division's Senior Administrative Analyst, Officer Services Manager, Information Systems Technician Supervisor, Associate Information Systems Analyst, Systems Software Specialist, Office Services Supervisor, and Key Data Supervisor positions, even though staff in these positions make decisions, or advise or make recommendations to decision makers, directly or without significant intervening substantive review.[7] Therefore, the Board proposes to amend appendix A to add the Senior Administrative Analyst and Office Services Manager positions and assign disclosure category 7 to the positions because staff in these positions may make decisions, or advise or make recommendations to decision makers, such as the division's Staff Services Managers, regarding a wide variety of property and services utilized by the Board. The Board proposes to amend appendix A to add the Information Systems Technician Supervisor position and assign the position disclosure categories 8 (as proposed to be amended) and 9 because the person in that position makes decisions, or advises or makes recommendations to decision makers, such as the division's Staff Services Managers, regarding the telecommunications and information technology property and services referred to in disclosure category 8 (as proposed to be amended) and the personnel services referred to in disclosure category 9. The Board proposes to amend appendix A to add the Associate Information Systems Analyst and Systems Software Specialist positions and assign the positions disclosure category 8 (as proposed to be amended) because staff in these positions may make decisions, or advise or make recommendations to decision makers, such as the division's Staff Services Managers, regarding the telecommunications and information technology property and services referred to in disclosure category 8 (as proposed to be amended). The Board also proposes to amend appendix A to add the Office Services Supervisor and Key Data Supervisor positions and assign the positions

[7] Note that the Board determined that the Financial Management Division also has a Research Program Specialist position, which is not currently listed on appendix A, and that the staff in that position makes decisions, or advises or makes recommendations to decision makers, such as the division's Staff Services Managers, regarding a wide variety of property and services utilized by the Board. However, the Board is not proposing to add the position to appendix A because the position is filled by a retired annuitant who is not anticipated to be with the Board when the proposed amendments to appendix A become effective and the division does not intend to utilize the Research Program Specialist classification after that date.

disclosure category 9 because staff in these positions may make decisions, or advise or make recommendations to decision makers, such as the division's Staff Services Managers, regarding the personnel services referred to in disclosure category 9.

Furthermore, the Board has reviewed the disclosure categories assigned to the positions that will continue to be listed under the heading "Financial Management Division" in appendix A after the Staff Information Systems Analyst (Specialist) position is deleted, and determined that:

- Full disclosure continues to be appropriate for the division's CEA position for all of the reasons described above; and
- Disclosure category 7 is appropriate for the division's Staff Services Manager, Accounting Administrator, Associate Accounting Analyst, Associate Administrative Analyst, Associate Budget Analyst, Senior Accounting Officer, and Associate Governmental Program Analyst positions because staff in these positions make decisions, or advise or make recommendations to decision makers, such as the division's CEA, regarding a wide variety of property and services utilized by the Board.

Therefore, the Board proposes to amend the disclosure categories assigned to these positions in appendix A in a manner consistent with the Board's determinations.

I. External Affairs Department

Since the last time appendix A was amended, the Board created a new "External Affairs Department." This department is responsible for public outreach, including the promotion of new tax and fee programs and initiatives, and responds to media inquiries about all of the Board's activities. The department contains the Board's Communications Office and Executive Office of Strategic Analysis and Review, and has three divisions: the Outreach Services Division; the Customer Service and Publishing Division; and the Web Services Division. Therefore, the Board proposes to amend appendix A to add the "External Affairs Department," and list the positions that are directly assigned to that department and the department's two offices, but not the department's divisions. The Board also proposes to amend appendix A to add the External Affairs Department's three divisions, separately list the positions that are assigned to each division, and indent the listings for the External Affairs Department's three divisions to indicate that the divisions report directly to the Deputy Director for the External Affairs Department and not the Board's Executive Director.

Furthermore, the Board has reviewed the positions assigned to the External Affairs Department, including the department's two offices, but not the department's three divisions and determined that appendix A needs to list the department's Deputy Director, Staff Services Manager, Information Officer, Associate Governmental Program Analyst, Staff Information Systems Analyst, and Associate Management Analyst positions because staff in these positions make decisions, or advise or make recommendations to decision makers, directly or without significant intervening substantive review. The Board also determined that:

- Full disclosure is appropriate for the department's Deputy Director for all of the reasons described above;
- Full disclosure is appropriate for the department's Staff Services Manager, Information Officer, and Associate Governmental Program Analyst positions because staff in these positions make decisions, or advise or make recommendations to decision makers, including the department's Deputy Director, regarding a wide range of Board programs, policies, and procedures; and a wide variety of property and services utilized by the Board; and
- Disclosure category 7 is appropriate for the department's Staff Information Systems Analyst and Associate Management Analyst positions because staff in these positions make decisions, or advise or make recommendations to decision makers, such as the department's Deputy Director and Staff Services Managers, regarding a wide variety of property and services utilized by the Board.

Therefore, the Board proposes to amend appendix A to list these positions and assign them disclosure categories that are consistent with the Board's determinations.

(1) Outreach Services Division

The External Affairs Department's Outreach Services Division provides materials and conducts seminars to help inform and educate the public regarding the Board's tax and fee programs, and conducts surveys to identify areas that may require additional outreach. The Board has reviewed the positions assigned to the Outreach Services Division and determined that appendix A needs to list the division's Staff Services Manager, Assistant Tax Services Specialist, Associate Governmental Program Analyst, and Business Taxes Specialist positions because staff in these positions make decisions, or advise or make recommendations to decision makers, directly or without significant intervening substantive review. The Board also determined that:

- Full disclosure is appropriate for the division's Staff Services Manager positions because staff in these positions make decisions or advise or make recommendations to decision makers, including the External Affairs Department's Deputy Director, regarding a broad range of tax and fee issues and property and services utilized by the Board;
- Disclosure categories 2-6 (as proposed to be amended) are appropriate for the Assistant Tax Services Specialist and Associate Governmental Program Analyst positions because staff in these positions may make decisions, or advise or make recommendations to decision makers, such as the division's Staff Services Managers, regarding the tax and fee programs referred to in disclosure categories 2-6 (as proposed to be amended); and
- Disclosure category 7 is appropriate for the division's Business Taxes Specialist position because the person in that position makes decisions, or advises or makes recommendations to decision makers, such as the division's Staff Services Managers, regarding a wide variety of property and services utilized by the Board.

Therefore, the Board proposes to amend appendix A to list the Outreach Services Division and these positions, and assign the positions disclosure categories that are consistent with the Board's determinations.

(2) Customer Service and Publishing Division

The External Affairs Department's Customer Service and Publishing Division is responsible for utilizing the most cost-effective techniques to enhance the quality and availability of agency information and customer service activities, especially those directed at helping taxpayers understand and comply with their tax obligations and the state's reporting requirements. The division is responsible for the operation of the Board's call center (800 Number) and publishing Board documents, such as tax forms. The division also provides support to the Board's Customer Service and Administrative Efficiency Committee, including the preparation of a monthly agenda, development of issue papers, oral presentations of issues to the committee, and preparation of the committee meeting minutes.

The Board has reviewed the positions assigned to the Customer Service and Publishing Division and determined that appendix A needs to list the division's Staff Services Manager, Associate Governmental Program Analyst, Business Taxes Compliance Specialist, Tax Services Specialist, Systems Software Specialist, and Supervising Tax Technician positions because staff in these positions make decisions, or advise or make recommendations to decision makers, directly or without significant intervening substantive review. The Board has also determined that:

- Full disclosure is appropriate for the division's Staff Services Manager positions because staff in these positions make decisions or advise or make recommendations to decision makers, including the External Affairs Department's Deputy Director, regarding a broad range of tax and fee issues and the property and services utilized by the Board; and
- Disclosure categories 2-6 (as proposed to be amended) are appropriate for the division's Associate Governmental Program Analyst and Business Taxes Compliance Specialist positions because staff in these positions may make decisions, or advise or make recommendations to decision makers, such as the division's Staff Services Managers, regarding the tax and fee programs referred to in disclosure categories 2-6 (as proposed to be amended);
- Disclosure category 7 is appropriate for the division's Tax Services Specialist position because the person in that position manages the division's Editorial Services Section and makes decisions, or advises or makes recommendations to decision makers, such as the division's Staff Services Managers, regarding a wide variety of property and services utilized by the Board;
- Disclosure category 8 (as proposed to be amended) is appropriate for the division's Systems Software Specialist positions because staff in these positions make decisions, or advise or make recommendations to decision makers, such as the division's Staff Services Managers, regarding the types of

information technology and telecommunications property and services referred to in disclosure category 8 (as proposed to be amended); and

- Disclosure category 9 is appropriate for the Supervising Tax Technician positions because staff in these positions supervise other Tax Technicians and may make decisions, or advise or make recommendations to decision makers, such as the division's Staff Services Managers, regarding the personnel services referred to in disclosure category 9.

Therefore, the Board proposes to amend appendix A to list the Customer Service and Publishing Division and these positions, and assign the positions disclosure categories that are consistent with the Board's determinations.

(3) Web Services Division

The External Affairs Department's Web Services Division is responsible for producing the Board's electronic web-based media. The Board has reviewed the positions assigned to the Web Services Division and determined that appendix A needs to list the division's Senior Information Systems Analyst (Supervisor), Associate Programmer Analyst, Staff Programmer Analyst, Associate Information Systems Analyst, and Assistant Information Systems Analyst positions because staff in these positions make decisions, or advise or make recommendations to decision makers, directly or without significant intervening substantive review. The Board has also determined that:

- Disclosure category 7 is appropriate for the division's Senior Information Systems Analyst (Supervisor) position because staff in that position manages the division and makes decisions, or advises or makes recommendations to decision makers, such as the External Affairs Department's Deputy Director, regarding a wide variety of property and services utilized by the Board; and
- Disclosure category 8 (as proposed to be amended) is appropriate for the division's Associate Programmer Analyst, Staff Programmer Analyst, Associate Information Systems Analyst, and Assistant Information Systems Analyst positions because staff in these positions may make decisions, or advise or make recommendations to decision makers, such as the division's Senior Information Systems Analyst (Supervisor), regarding the types of information technology and telecommunications property and services referred to in disclosure category 8 (as proposed to be amended).

Therefore, the Board proposes to amend appendix A to list the Web Services Division and these positions, and assign the positions disclosure categories that are consistent with the Board's determinations.

J. Legal Department

The Board's Legal Department is supervised by a CEA who serves as the Board's Chief Counsel and the Legal Department has four divisions staffed primarily with Tax Counsels, each of which is headed by a CEA who serves as the division's Assistant Chief

Counsel. The Litigation Division advises the Board Members and Board management regarding pending litigation and represents the Board in such litigation, including bankruptcy proceedings. The Tax and Fee Programs Division advises the Board Members, Board staff, and the public regarding the application of specified tax, fee, and licensing laws, and represents the Board's Sales and Use Tax Department and the Board's Property and Special Taxes Department in administrative appeals. The Appeals Division conducts independent appeals conferences, issues decisions and recommendations regarding pending tax, fee, and licensing appeals, and summarizes such appeals for oral hearings before the Board Members. The Settlement Division administers the Board's settlement and offers in compromise programs, and helps the Chief Counsel administer the activities of the Legal Department. The Board's Legal Department also has a fifth division, which was called the "Investigations Division" but was renamed the "Investigations and Special Operations Division" since the last time appendix A was amended. Therefore, the Board proposes to amend appendix to refer to the Investigations and Special Operations Division's current name.

The positions listed under the heading "Legal Department" in appendix A are assigned to the Legal Department and its Litigation Division, Tax and Fee Programs Division, Appeals Division, Settlement Division, and Operations Management Section. Positions that are assigned to the Legal Department's Investigations and Special Operations Division are separately listed on appendix A under the heading "Investigations Division."

The Board reviewed the positions assigned to the Legal Department, exclusive of the Legal Department's Investigations and Special Operations Division discussed below, and the positions listed under the heading "Legal Department" in appendix A, and the Board determined that appendix A lists all of the department's positions that make decisions, or advise or make recommendations to decision makers, directly or without significant intervening substantive review, except the department's Executive Assistant, Business Taxes Administrator, and Associate Governmental Program Analyst positions. Therefore, the Board proposes to amend appendix A to add the Executive Assistant position and assign the position disclosure category 1 (as proposed to be amended) in order to consistently require full disclosure from all of the Board's Executive Assistants. The Board proposes to amend appendix A to list the Business Taxes Administrator position and assign the position disclosure category 7 because the person in that position leads the department's Operations Management Section and makes decisions, or advises or makes recommendations to decision makers, such as the Board's Chief Counsel and Assistant Chief Counsels, regarding a wide variety of property and services utilized by the Board. The Board also proposes to amend appendix A to add the Associate Governmental Program Analyst positions and assign the positions disclosure category 7 because staff in these positions provide administrative support directly to the Chief Counsel, the Assistant Chief Counsels, and Tax Counsel III (Supervisors) in their divisions and may make decisions, or advise or make recommendations to decision makers, including their division's Assistant Chief Counsels, regarding a wide variety of property and services utilized by the department.

In addition, the Board has reviewed the functions performed by the Supervising Tax

Auditors assigned to the Legal Department's Appeals Division and Settlement Division and determined that they all make decisions, or advise or make recommendations to decision makers, including their division's Assistant Chief Counsels, regarding the tax and fee programs referred to in disclosure category 2 (as proposed to be amended). In addition, the Board determined that the Supervising Tax Auditor in the Settlement Division also manages staff, including two Business Taxes Specialists, and makes decisions, or advises or makes recommendations to decision makers, including the Settlement Division's Assistant Chief Counsel, regarding the personnel services referred to in disclosure category 9. Therefore, the Board proposes to amend appendix A to convert the current listing for the Legal Department's Supervising Tax Auditor positions into a listing for the "Supervising Tax Auditor (Settlement Division)" position and assign it disclosure categories 2 (as proposed to be amended) and 9; and add a new "Supervising Tax Auditor (Appeals Division)" position and assign it disclosure category 2 (as proposed to be amended).

Finally, the Board has reviewed the remaining positions that will continue to be listed under the heading "Legal Department" on appendix A after the deletion of the CEA, Administrative Assistant, Associate Information Systems Analyst, and Business Taxes Compliance Supervisor (Offers in Compromise) positions discussed above, and determined that:

- Full disclosure is appropriate for the department's Assistant Chief Counsel and Tax Counsel positions for all of the reasons described above;
- Disclosure category 7 is appropriate for the department's Librarian because the person in that position manages the department's physical and electronic librarian resources and makes decisions, or advises or makes recommendations to decision makers, such as the Board's Chief Counsel and Assistant Chief Counsels, regarding a wide variety of property and services utilized by the Board;
- Disclosure category 8 (as proposed to be amended) is appropriate for the department's Staff Information Systems Analyst positions because staff in these positions may make decisions, or advise or make recommendations to decision makers, such as the department's Business Taxes Administrator, regarding the types of information technology and telecommunications property and services referred to in disclosure category 8 (as proposed to be amended);
- Disclosure category 2 (as proposed to be amended) is appropriate for the department's Business Taxes Specialist I, II, and III positions, the Business Taxes Specialist (Offers in Compromise) positions, and the Business Tax Compliance Specialist (Offers in Compromise) position because staff in these positions make decisions, or advise or make recommendations to decision makers, such as Assistant Chief Counsels, Tax Counsels, and Supervising Tax Auditors, regarding the tax and fee programs referred to in disclosure category 2 (as proposed to be amended); and
- It is appropriate for staff in the department's Business Taxes Specialist I positions, which are not assigned to the Settlement Division's Offers in

Compromise Section, to report their economic interests on From 700-A because they are auditors with limited decision making and advisory functions; however, all of the Business Taxes Specialists assigned to the Settlement Division's Offers in Compromise Section have broader functions and must report their economic interest on Form 700.

Therefore, the Board proposes to amend the disclosure categories assigned to these positions in appendix A in a manner consistent with the Board's determinations.

(1) Formerly Investigations Division, Now Investigations and Special Operations Division

The Investigations and Special Operations Division's responsibilities include, but are not limited to, administering the Board's criminal investigations program, which investigates alleged incidents of criminal tax evasion and fraud and helps prosecute offenders, identifying and registering entities that are actively engaged in business in California without proper licenses, and enforcing the Cigarette and Tobacco Products Licensing Act of 2003.

First, the Board proposes to amend appendix A to indent the listing for the Investigations and Special Operations Division to indicate that the division reports directly to the Chief Counsel for the Legal Department and not the Board's Executive Director.

Second, the Board reviewed the positions assigned to the Investigations and Special Operations Division and the positions listed under the heading "Investigations Division" in appendix A, and the Board determined that appendix A lists all of the division's positions that make decisions, or advise or make recommendations to decision makers, directly or without significant intervening substantive review, except the division's Administrative Assistant, Business Taxes Compliance Supervisor, Associate Governmental Program Analyst, and Senior Information Systems Analyst positions. Therefore, the Board proposes to amend appendix A to add the Administrative Assistant position and assign the position disclosure category 1 (as proposed to be amended) in order to consistently require full disclosure from all of the Board's Administrative Assistants. The Board proposes to amend appendix A to add the Business Taxes Compliance Supervisor positions and assign the positions disclosure categories 2 (as proposed to be amended) and 7 because staff in these positions manage staff in the division's Bankruptcy and Specialized Audit Section and make decisions, or advise or make recommendations to decision makers, including the division's CEA and Business Taxes Administrators, regarding the tax and fee programs referred to in disclosure category 2 (as proposed to be amended) and a wide variety of property and services utilized by the Board. The Board proposes to amend appendix A to add the Associate Governmental Program Analyst position and assign it disclosure categories 2 (as proposed to be amended) and 7 because the person in that position makes decisions, or advises or makes recommendations to decision makers, including the division's Business Taxes Administrators and Business Taxes Compliance Supervisors, regarding the tax and fee programs referred to in disclosure category 2 (as proposed to be amended) and a wide

variety of property and services utilized by the Board. The Board also proposes to amend appendix A to add the Senior Information Systems Analyst positions and assign the positions disclosure category 8 (as proposed to be amended) because staff in these positions may make decisions, or advise or make recommendations to decision makers, such as the division's Business Taxes Administrator, regarding the types of information technology and telecommunications property and services referred to in disclosure category 8 (as proposed to be amended).

Finally, the Board has reviewed the remaining positions that will continue to be listed under the heading "Investigations and Special Operation Division" on appendix A after the deletion of the Staff Information Systems Analyst position discussed above, and determined that:

- Full disclosure is appropriate for the division's CEA for all of the reasons described above;
- Disclosure categories 2 (as proposed to be amended) and 7 are appropriate for the division's Business Taxes Administrator positions because staff in these positions make decisions, or advise or make recommendations to decision makers, such as the division's CEA, regarding the tax and fee programs referred to in disclosure category 2 (as proposed to be amended) and a wide variety of property and services utilized by the division;
- Disclosure categories 2 (as proposed to be amended) and 9 are appropriate for the division's Supervising Tax Auditor positions because staff in these positions make decisions, or advise or make recommendations to decision makers, such as the division's CEA and Business Taxes Administrators, regarding the tax and fee programs referred to in disclosure category 2 (as proposed to be amended) and the personnel services referred to in disclosure category 9; and
- Disclosure category 2 (as proposed to be amended) is appropriate for the division's Business Taxes Specialist, Business Taxes Compliance Specialist, and Associate Tax Auditor positions because staff in these positions make decisions, or advise or make recommendations to decision makers, such as the division's Business Taxes Administrators and Supervising Tax Auditors, regarding the tax and fee programs referred to in disclosure category 2 (as proposed to be amended).

Therefore, the Board proposes to amend the disclosure categories assigned to these positions in appendix A in a manner consistent with the Board's determinations.

K. Property and Special Taxes Department

The Board's Property and Special Taxes Department is responsible for administering the Board's property tax and special tax and fee programs, which include all of the Board's tax and fee programs other than the administration of the sales and use tax and hearing appeals from the actions of the Franchise Tax Board. The department has two property tax divisions. The first property tax division is the County-Assessed Properties Division,

which is responsible for administering the Timber Yield Tax and performing the Board's functions related to the counties' assessments of property taxes, including co-administering the welfare and veterans' organization exemption, auditing county assessors' assessment practices, administering the Board's Legal Entity Ownership Program, which helps counties identify changes in ownership of real property in legal entities, and hearing appeals of assessments of publicly-owned property filed under article XIII, section 11, subdivision (g), of the California Constitution. The second property tax division is the State-Assessed Properties Division, which is responsible for helping the Board value state-assessed properties, hear petitions for reassessment regarding state assessments, and identify and issue escape assessments. The Department also has a Special Taxes and Fees Division. The Special Taxes and Fees Division is responsible for administering all of the Board's special tax and fee programs, including excise taxes, environmental fees, and fuel taxes. The Board proposes to amend appendix A to indent the listings for the department's three divisions and the department's Timber Tax Section (discussed below) to indicate that the divisions and section do not report directly to the Board's Executive Director.

The Board has reviewed the positions assigned to the Property and Special Taxes Department, exclusive of the department's three divisions discussed below, and determined that they do not include Staff Services Manager, Associate Governmental Program Analyst, and Staff Information Systems Analyst positions. Therefore, the Board proposes to delete these positions from appendix A.

Further, the Board has determined that the positions assigned to the Property and Special Taxes Department, exclusive of the department's three divisions discussed below, include Executive Assistant, Administrative Assistant, Business Taxes Administrator, Business Taxes Compliance Supervisor, Supervising Tax Auditor, Business Taxes Compliance Specialist, Business Taxes Specialist, and Associate Tax Auditor positions, which make decisions, or advise or make recommendations to decision makers, directly or without significant intervening substantive review. Therefore, the Board proposes to amend appendix A to:

- Add the Executive Assistant position and require full disclosure from the Executive Assistant and Administrative Assistant that directly report to and assist the department's Deputy Director in managing all of the department's activities;
- Add the Business Taxes Administrator positions and assign disclosure categories 2 (as proposed to be amended) and 7 to the positions because staff in these positions make decisions, or advise or makes recommendations to decision makers, such as the department's Deputy Director, regarding a number of tax and fee programs described in disclosure category 2 (as proposed to be amended) and a broad array of goods and services utilized by the department;
- Add the Business Taxes Compliance Supervisor and Supervising Tax Auditor positions and assign disclosure categories 2 (as proposed to be amended) and 9 to the positions because staff in these positions make decisions, or advise or make recommendations to decision makers, such as the department's Deputy Director and Business Taxes Administrators, regarding a number of tax and fee programs

described in disclosure category 2 (as proposed to be amended) and personnel services described in disclosure category 9;

- Add the Business Tax Compliance Specialist and Business Taxes Specialist II or III positions and assign disclosure category 2 (as proposed to be amended) to the positions because staff in these positions make decisions, or advise or make recommendations to decision makers, such as the department's Business Taxes Administrators, Business Taxes Compliance Supervisors, and Supervising Tax Auditors, regarding a number of tax and fee programs described in disclosure category 2 (as proposed to be amended); and
- Add the Business Taxes Specialist I and the Associate Tax Auditor positions, assign disclosure category 2 (as proposed to be amended) to the positions, and permit staff in these positions to file Form 700-A because staff in these positions function as auditors for the various tax and fee programs described in category 2 (as proposed to be amended) and meet all of the requirements of California Code of Regulations, title 2, section 18733, subdivision (b).

Furthermore, the Board has reviewed the CEA positions that will continue to be assigned to the Property and Special Taxes Department, exclusive of the department's three divisions discussed below, and determined that full disclosure is appropriate for the positions for all of the reasons discussed above. Therefore, the Board proposes to amend appendix A to assign disclosure category 1 (as proposed to be amended) to the CEA positions.

(1) Formerly County Property Tax Division, Now County-Assessed Properties Division

The Board changed the name of the County Property Tax Division to the County-Assessed Properties Division since the last time appendix A was amended. Therefore, the Board proposes to amend appendix A to reflect the division's current name.

The Board has determined that it would simplify appendix A if the Board listed the positions in the County-Assessed Properties Division's Timber Tax Section, which are all assigned disclosure category 4, regarding timber yield tax, separately from the other positions in the division, which are assigned disclosure category 3, regarding real property interests. Therefore, the Board proposes to amend appendix A to delete the parenthetical language from the references to "Supervising Property Appraiser (Assessment Practices Survey Section)," "Senior Specialist Property Appraiser (Assessment Practices Survey Section)," "Senior Specialist Property Auditor Appraiser (Assessment Practices Survey Section)," "Associate Property Appraiser (Assessment Practices Survey Section)," "Associate Property Auditor Appraiser (Assessment Practices Survey Section)," "Senior Specialist Property Auditor Appraiser (Timber Tax Section)," and "Associate Property Auditor Appraiser (Timber Tax Section)." The Board also proposes to add a heading for the "Timber Tax Section" between the references to "Associate Property Auditor Appraiser (Assessment Practices Survey Section)" and "Supervising Property Appraiser (Timber Tax Section)" to separate the positions that are

assigned to the Timber Tax Section from the other positions assigned to the County-Assessed Properties Division.

Further, the Board has reviewed all of the positions assigned to the County-Assessed Properties Division, exclusive of the division's Timber Tax Section discussed below, and determined that the division now has:

- Assistant Property Appraiser, Assistant Property Auditor Appraiser, and Business Taxes Specialist II positions, which need to be added to appendix A and assigned disclosure category 3 because staff in these positions make decisions, or advise or make recommendations to decision makers, such as the division's Principal Property Appraisers and Supervising Property Appraisers, regarding the application of property taxes and the value of property for tax purposes;
- A Staff Information Systems Analyst position, which needs to be added to appendix A and assigned disclosure category 8 (as proposed to be amended) because the person in this position makes decisions, or advises or makes recommendations to decision makers, including the division's CEA, regarding the information technology and services referred to in disclosure category 8 (as proposed to be amended); and
- A Staff Services Analyst position that needs to be added to appendix A and assigned disclosure category 9 because the division's Staff Services Analyst makes decisions, or advises or makes recommendations to decision makers, such as the division's Principal Property Appraisers and Supervising Property Appraisers, regarding the utilization of resources for personnel services or employee training.

Therefore the Board proposes to amend appendix A to add these positions and assign them disclosure categories that are consistent with the Board's determinations.

Furthermore, the Board reviewed all of the positions that are assigned to the County-Assessed Properties Division, exclusive of the division's Timber Tax Section discussed below, and will continue to be listed under the heading "County-Assessed Properties Division," and determined that:

- Full disclosure is appropriate for the CEA that serves as the division's Chief because the CEA makes decisions, or advises or makes recommendations to decision makers, such as the Deputy Director for the Property and Special Tax Department, regarding a broad array of issues affecting the Board's administration of tax and fee programs and utilization of resources;
- Disclosure categories 3 and 7 are appropriate for the division's Principal Property Appraiser and Supervising Property Appraiser positions because staff in these positions make decisions, or advise or make recommendations to decision makers, such as the division's CEA, regarding the application of property taxes and the value of property for tax purposes, and the division's utilization of resources; and
- Disclosure category 3 continues to be appropriate for the division's Senior Specialist Property Appraiser, Senior Specialist Property Auditor Appraiser,

Senior Petroleum and Mining Appraisal Engineer,[8] Associate Property Appraiser, and Associate Property Auditor Appraiser positions because staff in these positions make decisions, or advise or make recommendations to decision makers, such as the division's Principal Property Appraisers and Supervising Property Appraisers, regarding the application of property taxes and the value of property for tax purposes.

Therefore, the Board proposes to amend the disclosure categories assigned to the CEA, Principal Property Appraiser, and Supervising Property Appraiser positions in appendix A in a manner consistent with the Board's determinations regarding these positions.

(2) Timber Tax Section

The Board reviewed the positions assigned to the County-Assessed Properties Division's Timber Tax Section. The Board determined that the section no longer has a Supervising Property Appraiser position and the Board proposes to delete the position from appendix A. The Board also determined that appendix A lists all of the section's positions that make decisions, or advise or make recommendations to decision makers, directly or without significant intervening substantive review, except the section's Principal Property Appraiser and Assistant Property Auditor positions. Therefore, the Board proposes to amend appendix A to list the Principal Property Appraiser position that manages the Timber Tax Section and assign the position disclosure categories 4 and 7 because the Principal Property Appraiser makes decisions, or advises or makes recommendations to decision makers, such as the division's CEA, regarding the application of the timber yield tax, and the division's utilization of resources. The Board also proposes to amend appendix A to list the Assistant Property Auditor Appraiser position assigned to the Timber Tax Section and assign disclosure category 4, regarding timber yield tax, to the position.

Furthermore, the Board has determined that disclosure category 4, regarding timber yield tax, continues to be appropriate for the Senior Specialist Property Auditor Appraiser, Associate Property Auditor Appraiser, Senior Forest Property Appraiser, and Associate Forest Property Appraiser positions in the Timber Tax Section. Therefore, the Board does not propose to amend the designations for these positions on appendix A.

(3) Formerly Valuation Division, Now State-Assessed Properties Division

The Board changed the name of the Property and Special Taxes Department's Valuation Division to the "State-Assessed Properties Division." Therefore, the Board proposes to amend appendix A to reflect the division's current name.

Further, the Board reviewed all of the positions assigned to the State-Assessed Properties Division and the positions listed under the heading "Valuation Division" in appendix A

[8] Note that the Board is proposing to amend appendix A to move the Senior Petroleum and Mining Appraisal Engineer position further down in the list of positions assigned to the County-Assessed Properties Division so that it is listed with the other "senior" positions assigned disclosure category 3.

and determined that appendix A lists all of the division's positions that make decisions, or advise or make recommendations to decision makers, directly or without significant intervening substantive review, except the division's Research Manager, Business Taxes Specialist II, Assistant Property Appraiser, Assistant Property Auditor Appraiser, Research Analyst, and Staff Services Analyst positions. Therefore the Board proposes to amend appendix A to:

- Add the Research Manager position and assign the position disclosure categories 3 and 7 because the person in that position makes decisions, or advises or makes recommendations to decision makers, such as the division's CEA and Principal Property Appraisers, regarding the application of property taxes and the value of property for tax purposes, and the division's utilization of resources;
- Add the Business Taxes Specialist II, Assistant Property Appraiser, Assistant Property Auditor Appraiser, and Research Analyst positions and assign the positions disclosure category 3 because staff in these positions make decisions, or advise or make recommendations to decision makers, such as the division's Principal Property Appraisers, Supervising Property Appraisers, and Research Manager regarding the application of property taxes and the value of property for tax purposes; and
- Add the Staff Services Analyst position and assign the position disclosure category 9 because the Staff Services Analyst makes decisions, or advises or makes recommendations to decision makers, such as the division's CEA, Principal Property Appraisers, and Supervising Property Appraisers, regarding the utilization of resources for personnel services or employee training.

The Board also determined that:

- Full disclosure is appropriate for the CEA that serves as the division's Chief because the CEA makes decisions, or advises or make recommendations to decision makers, such as the Deputy Director for the Property and Special Tax Department, regarding a broad array of issues affecting the Board's administration of tax and fee programs and utilization of resources;
- Disclosure categories 3 and 7 are appropriate for the division's Principal Property Appraiser and Supervising Property Appraiser[9] positions because staff in these positions make decisions or advise or make recommendations to decision makers, such as the division's CEA, regarding the application of property taxes and the value of property for tax purposes, and the division's utilization of resources; and
- The listing for the Associate Property Auditor Appraiser positions assigned to the State-Assessed Properties Division on appendix A needs to be amended to delete the hyphen between the words "Auditor" and "Appraiser."

Therefore, the Board proposes to amend appendix A in a manner consistent with the Board's determinations regarding these positions.

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[9] Note that the Board is proposing to amend appendix A to move the Supervising Property Appraiser position further up in the list of positions assigned to the State-Assessed Properties Division so that it is listed with the other managerial positions assigned disclosure categories 3 and 7.

Furthermore, the Board has determined that disclosure category 3 continues to be appropriate for the division's Senior Specialist Property Appraisers, Senior Specialist Property Auditor Appraisers, Associate Property Appraisers, and Associate Property Auditor Appraisers because they make decisions, or advise or make recommendations to decision makers, such as the division's Principal Property Appraisers and Supervising Property Appraisers, regarding the application of property taxes and the value of property for tax purposes. Therefore, the Board does not propose to make any amendments to the disclosure categories assigned to these positions in appendix A.

(4) Special Taxes and Fees Division

The Board's Property and Special Taxes Department recently reorganized the staff that administers the Board's special tax and fee programs according to their functions. This resulted in the elimination of the department's Excise Taxes and Fees Division and Fuel Taxes Division and the creation of the Special Taxes and Fees Division described above. Therefore, the Board proposes to amend appendix A to delete the former Excise Taxes and Fees Division and Fuel Taxes Division, and add the new Special Taxes and Fees Division.

The Board has reviewed all of the positions assigned to the new Special Taxes and Fees Division and determined that the staff in the division's CEA, Business Taxes Administrator, Supervising Tax Auditor, Business Taxes Compliance Supervisor, Staff Information Systems Analyst, Associate Governmental Program Analyst, Business Taxes Compliance Specialist, Business Taxes Specialist I, II, and III, Associate Tax Auditor, Tax Auditor, and Staff Services Analyst positions make decisions, or advise or make recommendations to decision makers, directly or without significant intervening substantive review. Therefore, the Board proposes to amend appendix A to:

- Add the CEA position and assign the position disclosure category 1 because the CEA makes decisions, or advises or makes recommendations to decision makers, such as the Deputy Director for the Property and Special Tax Department, regarding a broad array of issues affecting the Board's administration of tax and fee programs and the division's utilization of resources;
- Add the Business Taxes Administrator, Supervising Tax Auditor, and Business Taxes Compliance Supervisor positions and assign the positions disclosure categories 2 (as proposed to be amended), 6, and 7 because staff in these positions make decisions, or advise or make recommendations to decision makers, such as the division's CEA and the Department's Deputy Director, regarding the tax and fee programs referred to in disclosure categories 2 (as proposed to be amended) and 6 and the utilization of the division's resources;
- Add the Staff Information Systems Analyst position and assign the position disclosure categories 2, 6, and 8 (as proposed to be amended) because the division's Staff Information Systems Analyst makes decisions, or advises or makes recommendations to decision makers, such as the division's Business

Taxes Administrators and Business Taxes Compliance Supervisors, regarding the tax and fee programs referred to in disclosure categories 2 (as proposed to be amended) and 6 and the information technology and services referred to in disclosure category 8 (as proposed to be amended);

- Add the Associate Governmental Program Analyst, Business Taxes Compliance Specialist, and Business Taxes Specialist II and III positions and assign the positions disclosure categories 2 (as proposed to be amended) and 6 because staff in these positions make decisions, or advise or make recommendations to decision makers, such as the division's Business Taxes Administrators and Supervising Tax Auditors, regarding the tax and fee programs referred to in disclosure categories 2 (as proposed to be amended) and 6;
- Add the Business Taxes Specialist I, Associate Tax Auditor, and Tax Auditor positions, assign the positions disclosure categories 2 (as proposed to be amended) and 6, and permit staff in these positions to file Form 700-A because staff in these positions function as auditors for the various tax and fee programs described in disclosure categories 2 (as proposed to be amended) and 6 and meet all of the requirements of California Code of Regulations, title 2, section 18733, subdivision (b); and
- Add the Staff Services Analyst position and assign the position disclosure category 7 because the person in that position makes decisions, or advises or makes recommendations to decision makers, such as the division's CEA and Business Taxes Administrators, regarding the utilization of division resources.

L. Sales and Use Tax Department

The Sales and Use Tax Department is responsible for administering the Board's statewide sales and use tax program, which includes the administration of local taxes adopted pursuant to the Bradley-Burns Uniform Local Sales and Use Tax Law (Rev. & Tax. Code, § 7200 et seq.) and district taxes adopted pursuant to the Transactions and Use Tax Law (Rev. & Tax. Code, § 7251 et seq.). The department has four divisions: the Headquarters Operations Division; the Tax Policy Division; the Field Operations Division (districts 1 and 2, and out-of-state district); and the Field Operations Division (districts 3 and 4, and centralized collections).

The Board reviewed all of the positions assigned to the Sales and Use Tax Department and the positions listed under the heading "Sales and Use Tax Department" in appendix A and determined that appendix A lists all of the department's positions that make decisions, or advise or make recommendations to decision makers, directly or without significant intervening substantive review, except the department's Staff Services Manager, Supervising Tax Technician, Tax Auditor, and Senior Information Systems Analyst positions. The Department's Staff Services Manager is responsible for overseeing all of the functions of the department's E-Services Team, which is responsible for the department's electronic services, such as electronic filing of sales and use tax returns. Therefore, the Board proposes to amend appendix A to add the Staff Services Manager position and assign disclosure categories 2 (as proposed to be amended) and 7 to that position because staff in that position makes decisions, or advises or makes

recommendations to decision makers, such as the department's Executive Director and CEAs, regarding the application of the sales and use tax law and a broad range of property and services utilized by the Board. In addition, the Board proposes to amend appendix A to add the Supervising Tax Technician position and assign the position disclosure categories 2 (as proposed to be amended) and 9 because the person in that position manages rank and file tax technicians and makes decisions, or advises or makes recommendations to decision makers, such as the department's Supervising Tax Auditors and Business Taxes Compliance Supervisors, regarding the application of the sales and use tax law and the utilization of the division's resources for personnel services or employee training. The Board proposes to amend appendix A to add the Tax Auditor positions, assign the positions disclosure category 2 (as proposed to be amended), and permit staff in these positions to file Form 700-A because staff in these positions function as sales and use tax auditors and meet all of the requirements of California Code of Regulations, title 2, section 18733, subdivision (b). And, the Board proposes to amend appendix A to add the Senior Information Systems Analyst position and assign it disclosure categories 2 and 8 (as proposed to be amended) because the person in this position assists with sales and use tax audits by performing a variety of analytical activities involving information technology systems, such as computer networks and data storage systems, and makes decisions, or advises or makes recommendations to decision makers, such as Business Taxes Administrators, regarding the application of the sales and use tax law and the information technology and services referred to in disclosure category 8 (as proposed to be amended).

Furthermore, the Board reviewed the activities and functions of the Business Tax Compliance Supervisors assigned to the Sales and Use Tax Department and determined that the Board no longer needs to differentiate between "Business Taxes Compliance Supervisor (LAN Administrator)" and "Business Taxes Compliance Supervisor" positions and that all of the department's Business Taxes Compliance Supervisors should be assigned disclosure categories 2 (as proposed to be amended) and 7 because they all supervisor sales and use tax compliance programs or teams and make decisions, or advise or make recommendations to decision makers, such as the department's Deputy Director and CEAs, regarding the application of the sales and use tax law and a broad range of property and services utilized by the Board. Therefore, the Board proposes to amend appendix A to delete the "Business Taxes Compliance Supervisor (LAN Administrator)" position and assign disclosure categories 2 and 7 to the remaining "Business Taxes Compliance Supervisor" positions.

The Board also reviewed the activities and functions of the Business Taxes Specialist I, II, and III positions assigned to the Sales and Use Tax Department and determined that:

- The Business Taxes Specialist II and III positions should be assigned disclosure categories 2 (as proposed to be amended) and 7 because staff in these positions are senior sales and use tax auditors who report directly to the department's Deputy Director, CEAs, or Supervising Tax Auditors and make decisions, or advise or make recommendations to decision makers, such as the department's CEAs and Supervising Tax Auditors, regarding the application

of the sales and use tax law and a broad range of property and services utilized by the Board;

- The Business Taxes Specialist I positions should be assigned disclosure category 2 (as proposed to be amended) and permitted to file Form 700-A because staff in these positions function as sales and use tax auditors and meet all of the requirements of California Code of Regulations, title 2, section 18733, subdivision (b); and
- The Board no longer has any need to specially designate the "Business Taxes Specialist (Special Projects)," "Business Taxes Specialist (Systems Coordinator)," "Business Taxes Specialist (Training Group)," "Business Taxes Specialist (Computer Audit Specialist)," "Business Taxes Specialist (Regulations Coordinator)," "Business Taxes Specialist (Revenue Opportunity)," "Business Taxes Specialist (Technical Advisor)," and "Business Taxes Specialist (Project Coordinator)" positions because the functions that were formerly associated with these positions are now performed by staff in Business Taxes Specialist II or III positions.

Therefore, the Board proposes to append appendix A to assign disclosure categories 2 (as proposed to be amended) and 7 to the Business Taxes Specialist II and III positions, assign disclosure category 2 (as proposed to be amended) to the Business Taxes Specialist I positions and continue to permit staff in these positions to file Form 700-A, and delete the references to the "Business Taxes Specialist (Special Projects)," "Business Taxes Specialist (Systems Coordinator)," "Business Taxes Specialist (Training Group)," "Business Taxes Specialist (Computer Audit Specialist)," "Business Taxes Specialist (Regulations Coordinator)," "Business Taxes Specialist (Revenue Opportunity)," "Business Taxes Specialist (Technical Advisor)," and "Business Taxes Specialist (Project Coordinator)" positions.

In addition, the Board reviewed all of the Sales and Use Tax Department's remaining positions that will continue to be listed on appendix A and determined that:

- Full disclosure is appropriate for the department's CEA positions and Administrative Assistant position for all of the reasons described above;
- Disclosure categories 2 (as proposed to be amended) and 7 are appropriate for the department's Business Taxes Administrator and Supervising Tax Auditor positions because staff in these positions supervise entire sections of the department and make decisions, or advise or make recommendations to decision makers, such as the department's Deputy Director and CEAs, regarding the application of the sales and use tax law and a broad range of property and services utilized by the Board;
- Disclosure category 2 (as proposed to be amended) is appropriate for the department's Business Taxes Compliance Specialist positions because staff in these positions perform complex sales and use tax compliance and collection functions under the supervision of a Business Taxes Compliance Supervisor and make decisions, or advise or make recommendations to decision makers, such as their supervisors and the department's CEAs, regarding the

application of the sales and use tax law;

- It is appropriate for the department's Associate Tax Auditor positions to be assigned disclosure category 2 (as proposed to be amended) and permitted to file Form 700-A because staff in these positions function as sales and use tax auditors and meet all of the requirements of California Code of Regulations, title 2, section 18733, subdivision (b);
- Disclosure categories 2 and 8 (as proposed to be amended) are appropriate for the department's Staff Information Systems Analyst and Associate Information Systems Analyst positions because staff in these positions assist with sales and use tax audits by performing a variety of analytical activities involving information technology systems, such as computer networks and data storage systems, and make decisions, or advise or make recommendations to decision makers, such as Business Taxes Administrators, regarding the application of the sales and use tax law and the information technology and services referred to in disclosure category 8 (as proposed to be amended); and
- Disclosure categories 2 and 8 (as proposed to be amended) are appropriate for the Associate Governmental Program Analyst position assigned to the department because the person in that position works with the E-Service Team and makes decisions, or advises or makes recommendations to decision makers, such as the team's Staff Services Manager, regarding the application of the sales and use tax law and the information technology and services referred to in disclosure category 8 (as proposed to be amended).

Therefore, the Board proposes to amend the disclosure categories assigned to these positions in appendix A in a manner consistent with the Board's determinations.

M. Board Committees

Finally, the Board has five committees, the Property Tax Committee, the Business Taxes Committee, the Legislative Committee, the Customer Service and Administrative Efficiency Committee, and the Timber Advisory Committee. The first four committees are comprised of the Board Members, themselves, including the Controller,[10] and serve as forums for the Board Members to hear and discuss interested parties' and Board staff's comments regarding a wide range of topics, such as the Board's tax and fee programs and pending legislation. Therefore, all of the members of these four committees are elected state officers described in Government Code section 87200 and are not required to be listed in the Board's conflict of interest code pursuant to Government Code section 87302.

[10] Note that the Controller may appoint a Deputy Controller to perform the Controller's duties on the Board pursuant to Government Code sections 7.6 and 7.9, and that a Deputy Controller does perform the Controller's non-constitutional duties on the Board and its committees when required by the Controller. However, the Deputy Controller is not designated in appendix A to the Board's conflict of interest code because the Deputy Controller is an employee of the Controller's Office, not the Board, and the Controller's Office's conflict of interest code specifies all of the types of investments, business positions, interests in real property, and sources of income which are reportable by the Deputy Controller.

The Timber Advisory Committee is appointed by the Board pursuant to Government Code section 431. The committee is statutorily required to be "composed of one representative of the Board of Equalization, one representative of the State Board of Forestry and Fire Protection, five assessors from the rate adjustment counties defined in Section 38105, and one member representing small-scale timber owners, and one member representing large-scale timber owners." (Rev. & Tax. Code, § 431, subd. (c).) The committee's purpose is to consult with the Board prior to the Board's performance of the duties specified in Revenue and Taxation Code sections 434, 434.1(a), 38109, 38116, and 38204 and to generally advise the Board on other timber issues.

The Board has traditionally appointed the Deputy Director for the Board's Property and Special Taxes Department to serve as the Board's representative on the Timber Advisory Committee. In addition, the Board currently lists the Deputy Director's CEA position on appendix A and requires full disclosure from the Deputy Director, and the Board plans to continue to require full disclosure from the Deputy Director after the proposed amendments described above. Furthermore, the members of the Timber Advisory Committee, other than the Board representative, are not employees of the Board and their advisory service on the committee is uncompensated. Therefore, the members of the committee, other than the Board representative, are not "designated employees" of the Board within the meaning of Government Code section 82019 and are not required to be included in the Board's conflict of interest code. As such, the Board is not proposing to amend appendix A to add any committee members or change any committee member's disclosure categories, other than the Deputy Director for the Property and Special Taxes Department position discussed above.

N. Centralized Revenue Opportunity System Project and Team

The Board has initiated a short-term project to replace the Board's two current automation systems with a new Centralized Revenue Opportunity System (CROS) that will expand online services and provide an enterprise-wide data warehouse. The Board has also established a formal, but temporary project team, comprised of relevant staff from throughout the agency. The Board does not propose to specifically list the positions held by members of the CROS project team under a separate heading on appendix A. The Board will continue to list each CROS project team member's position under the heading in appendix A for the department or division to which that CROS project team member is permanently assigned and require CROS project team members to file Form 700 in accordance with the disclosure categories assigned to their permanent positions in appendix A.

Specific Purpose and Necessity

During its February 22, 2011, meeting, the Board determined that the proposed amendments are reasonably necessary for the specific purpose of ensuring that the Board's conflict of interest code complies with the requirements of Government Code section 87302 by:

- Listing all of the current Board positions, including officers and consultants, but not elected officers, such as the Board Members, that make decisions, or advise or make recommendations to decision makers directly or without significant intervening substantive review; and
- Requiring employees in listed positions to disclose all of their economic interests that could reasonably come into potential conflict with such decisions.

The Board also determined that the proposed amendments are reasonably necessary for the specific purpose of ensuring that the disclosure categories in appendix B describe all of the economic interests that employees in listed positions are required to disclose in a clear, concise, and efficient manner.

DOCUMENTS RELIED UPON

The Board relied upon a Chief Counsel Memorandum dated February 3, 2011, the attachments to the memorandum, including the Board's organizational chart and the descriptions for all of the job classifications (positions) listed in the organizational chart, and comments from Board staff made during the Board meeting on February 22, 2011, in deciding to propose the amendments to appendices A and B to Regulation 6001.

ALTERNATIVES CONSIDERED

The Board did not consider any alternatives to the proposed amendments to appendices A and B to Regulation 6001. No alternatives were presented to the Board.

NO ADVERSE ECONOMIC IMPACT ON BUSINESS

The proposed amendments to appendices A and B to Regulation 6001 change the economic interests that some Board employees are required to disclose pursuant to the Board's conflict of interest code. The proposed amendments to appendices A and B to Regulation 6001 do not change any existing regulatory requirements imposed on businesses or impose any new regulatory requirements on businesses. Therefore, the Board has made an initial determination that the proposed amendments to appendices A and B to Regulation 6001 will not have a significant adverse economic impact on business.

The proposed regulation may affect small business.

Title 18. Public Revenues

Division 2.1. State Board of Equalization--Conflict of Interest Code

§ 6001. General Provisions.

The Political Reform Act (Government Code Sections 81000, et seq.) requires state and local government agencies to adopt and promulgate conflict of interest codes. The Fair Political Practices Commission has adopted a regulation (2 Cal. Code of Regs. Section 18730) containing the terms of a standard conflict of interest code, which can be incorporated by reference, and which may, after public notice and hearings, be amended by the Fair Political Practices Commission to conform to amendments in the Political Reform Act. Therefore, the terms of 2 Cal. Code of Regs. Section 18730 and any amendments to it duly adopted by the Fair Political Practices Commission are hereby incorporated by reference. This regulation and the attached Appendices A and B constitute the conflict of interest code of the State Board of Equalization.

All designated employees of the State Board of Equalization shall file statements of economic interests with the State Board of Equalization. Upon receipt of the a statement of the Executive Director, the State Board of Equalization shall make and retain a copy and forward the original to the Fair Political Practices Commission. Statements of all other designated employees will be retained by the State Board of Equalization.

Note: Authority cited: Sections 87300-87311, Government Code.
Reference: Sections 87302 and 87303, Government Code.

Appendix A

Designated Positions	Disclosure Categories
Board	
Deputy to Board Member	~~All~~1
Administrative Assistant to Board Member	~~All~~1
Assistant to Board Member	~~All~~1
CEA	~~All~~1
District Director	1
Community Affairs Deputy	1
Administrative Assistant	~~1-8~~1
Staff Services Manager	~~1-8~~1
Tax Counsel	~~1-6~~1
Executive Secretary	1
Tax Consultant Expert	~~1~~2-6
Tax Services Specialist	~~1~~2-6
Assistant Tax Services Specialist	~~1~~2-6
Associate Governmental Program Analyst	~~1~~2-6
Associate Tax Auditor	2-6
Business Taxes Representative	~~1~~2-6
Business Taxes Specialist II	~~1~~2-6
Information Officer I or II	~~1~~2-6
Staff Service Analyst	7
Executive Office	
Executive Director	~~All~~1
Administrative Assistant	~~All~~1
~~CEA (Communications Office)~~	~~All~~
Board Proceedings Division	
CEA	~~All~~1
Staff Services Manager	~~All~~1
~~Associate Governmental Program Analyst (LAN Workgroup Manager)~~	~~1-6, 8~~
Associate Governmental Program Analyst	~~1~~2-6
~~Customer and Taxpayer Services Division~~	
~~CEA~~	~~All~~
~~Staff Services Manager~~	~~1-9~~
~~Business Taxes Compliance Specialist~~	~~1-6~~
~~Assistant Tax Services Specialist~~	~~1-6~~
~~Associate Governmental Program Analyst~~	~~1-6~~
~~Associate Information Systems Analyst~~	~~8~~
~~Staff Services Manager (Forms and Publications Section)~~	~~7, 9~~

~~Assistant Tax Services Specialist (Forms and Publications Section)~~	~~7, 8~~
~~Associate Governmental Program Analyst (Forms and Publications Section)~~	~~7, 8~~

Legislative and Research Division	
Assistant Chief Counsel	~~All~~1
CEA	~~All~~1
Staff Services Manager	~~1~~2-6, 8, 9
~~Senior Specialist Property Appraiser~~	~~1-6~~
Executive Assistant	1
Executive Secretary	1
Business Taxes Specialist	~~1~~2-6
Associate Governmental Program Analyst (System or LAN Administrator)	~~1~~2-6, 8
Operations Research Specialist	~~1~~2-4, 6, 8
Research Manager	2-4, 8, 9
Research Program Specialist	~~1~~2-4, 8
Research Analyst	~~1~~2-4, 8

Taxpayers' Rights and Equal Employment Opportunity Division	
Taxpayers' Rights Advocate	1
Staff Services Manager III (TRA)	1
Tax Counsel (TRA)	1
Business Taxes Administrator II (TRA)	2, 5, 7
Business Taxes Specialist I or II (TRA)	2, 5
Associate Governmental Program Analyst (TRA)	2, 5
Management Services Technician (TRA)	2, 5
Tax Technician I (TRA)	2, 5
Senior Specialist Property Appraiser (TRA)	3, 4
Assistant Property Appraiser (TRA)	3. 4
Staff Services Manager (EEOO)	7
Associate Governmental Program Analyst (EEOO)	7

Internal Security and Audit Division	
CEA	1
Business Taxes Administrator	1
Business Taxes Specialist	1
Staff Services Manager	7
Associate Governmental Program Analyst	7
Staff Information Systems Analyst	7
Associate Information Systems Analyst	7

Technology Services ~~Division~~Department	
Chief Information Officer	1
Chief Technology Officer	1

CEA	~~All~~1
Data Processing Manager IV	~~All~~1
Executive Assistant	1
~~Business Taxes Administrator~~	~~1, 2, 7-9~~
~~Business Taxes Compliance Supervisor~~	~~1, 2, 7-9~~
Data Processing Manager	7~~-9~~
Staff Services Manager	7~~-9~~
Senior Programmer Analyst (Supervisor)	8, 9
Systems Software Specialist	8
Associate Systems Software Specialist	8
Senior Information Systems Analyst	8
Staff Information Systems Analyst	8
Associate Information Systems Analyst	8
Senior Programmer Analyst	8
Staff Programmer Analyst	8
Associate Programmer Analyst	8
Associate Governmental Program Analyst	8

~~Taxpayers' Rights and Equal Employment Opportunity Division~~

~~CEA~~	~~All~~
~~Business Taxes Specialist (TRA)~~	~~1-4~~
~~Associate Property Appraiser (TRA)~~	~~1-4~~
~~Staff Services Manager (EEOO)~~	~~7, 9~~
~~Associate Governmental Program Analyst (EEOO)~~	~~7, 9~~

Administration Department

Deputy Director	1
Administrative Assistant	1
~~CEA~~	~~All~~
Associate Management Analyst	9
Data Processing Manager (Information Security Office)	8, 9
Senior Information Systems Analyst	8
~~Training Officer (Training Office)~~	~~9~~
~~Associate Governmental Program Analyst (Training Office)~~	~~9~~

Administrative Support Division

CEA	~~All~~1
Staff Services Manager	7~~-10~~
Associate Business Management Analyst	7~~-9~~
Associate Governmental Program Analyst	7~~-9~~
Staff Information Systems Analyst	8
Associate Information Systems Analyst	8
~~Telecommunications Systems Analyst~~	~~10~~
~~Office Services Manager (Supervisor, Cashier Unit)~~	~~7~~
Business Services Officer (Supervisor)	9

Printing Trades Supervisor	9
Warehouse Manager	9
Office Services Supervisor	9
Mailing Machine Supervisor	9

~~Personnel Management~~Human Resources Division

CEA	~~7-9~~1
Administrative Assistant	1
Staff Services Manager	7-~~9~~
Associate Governmental Program Analyst	7-~~9~~
Associate Personnel Analyst	7-~~9~~
Labor Relations Specialist	7-~~9~~
Personnel Supervisor	9

Financial Management Division

CEA	~~All~~1
Staff Services Manager	7-~~9~~
Accounting Administrator	7-~~9~~
Associate Accounting Analyst	7-~~9~~
Senior Administrative Analyst	7
Associate Administrative Analyst	7-~~9~~
Associate Budget Analyst	7-~~9~~
Senior Accounting Officer	7-~~9~~
Associate Governmental Program Analyst	7-~~9~~
Office Services Manager	7
~~Staff Information Systems Analyst (Specialist)~~	~~8~~
Information Systems Technician Supervisor	8, 9
Associate Information Systems Analyst	8
Systems Software Specialist	8
Office Services Supervisor	9
Key Data Supervisor	9

~~Policy, Planning and Evaluation Division~~

~~Staff Services Manager III~~	~~1-4, 7-9~~
~~Staff Services Manager I or II~~	~~7-9~~
~~Associate Management Analyst~~	~~7-9~~
~~Associate Business Management Analyst~~	~~7-9~~
~~Associate Governmental Program Analyst~~	~~7-9~~
~~Staff Information Systems Analyst~~	~~8~~

External Affairs Department

Deputy Director	1
Staff Services Manager	1
Information Officer	1
Associate Governmental Program Analyst	1
Staff Information Systems Analyst	7

Associate Management Analyst	7
Outreach Services Division	
Staff Services Manager	1
Assistant Tax Services Specialist	2-6
Associate Governmental Program Analyst	2-6
Business Taxes Specialist	7
Customer Service and Publishing Division	
Staff Services Manager	1
Associate Governmental Program Analyst	2-6
Business Taxes Compliance Specialist	2-6
Tax Services Specialist	7
Systems Software Specialist	8
Supervising Tax Technician	9
Web Services Division	
Senior Information Systems Analyst (Supervisor)	7
Associate Programmer Analyst	8
Staff Programmer Analyst	8
Associate Information Systems Analyst	8
Assistant Information Systems Analyst	8
Legal Department	
Chief Counsel	1
~~CEA~~	~~All~~
Assistant Chief Counsel	~~All~~1
Tax Counsel	1-~~6~~
Executive Assistant	1
Supervising Tax Auditor (Settlement Division)	~~1,~~ 2, 9
Supervising Tax Auditor (Appeals Division)	2
Associate Governmental Program Analyst	7
~~Administrative Assistant~~	~~7-9~~
Business Taxes Administrator	7
Librarian	7~~, 8~~
Staff Information Systems Analyst	8
~~Associate Information Systems Analyst~~	~~8~~
Business Taxes Specialist II or III	~~1,~~ 2
Business Taxes Specialist I	~~1,~~ 2 *
~~Business Taxes Compliance Supervisor (Offers in Compromise)~~	~~1, 2~~
Business Taxes Compliance Specialist (Offers in Compromise)	~~1,~~ 2
Business Taxes Specialist (Offers in Compromise)	~~1,~~ 2

~~Internal Security and Audit Division~~

~~CEA~~	~~All~~
~~Business Taxes Administrator~~	~~All~~
~~Business Taxes Specialist~~	~~All~~
~~Associate Tax Auditor~~	~~All~~
~~Associate Governmental Program Analyst~~	~~7-9~~
~~Systems Software Specialist~~	~~8~~
~~Staff Information Systems Analyst~~	~~8~~
~~Associate Information Systems Analyst~~	~~8~~
~~Assistant Information Systems Analyst~~	~~8~~

Investigations and Special Operations Division

CEA	~~All~~1
Administrative Assistant	1
Business Taxes Administrator	~~1,~~2, 7~~-9~~
Business Taxes Compliance Supervisor	2, 7
Associate Governmental Program Analyst	2, 7
Business Taxes Specialist	~~1,~~2
Business Taxes Compliance Specialist	~~1,~~2
Supervising Tax Auditor	~~1,~~2, 9
Associate Tax Auditor	~~1,~~ 2
Senior Information Systems Analyst	8
~~Staff Information Systems Analyst~~	~~8~~

Property and Special Taxes Department

Deputy Director	1
CEA	~~All~~1
Executive Assistant	1
Administrative Assistant	1~~, 2, 6-9~~
~~Staff Services Manager~~	~~7-9~~
Business Taxes Administrator	2, 7
Business Taxes Compliance Supervisor	2, 9
Supervising Tax Auditor	2, 9
Business Taxes Compliance Specialist	2
Business Taxes Specialist II or III	2
Business Taxes Specialist I	2*
Associate Tax Auditor	2*
~~Associate Governmental Program Analyst~~	~~3, 7-9~~
~~Staff Information Systems Analyst~~	~~8~~

~~Assessment Policy and Standards Division~~

~~CEA~~	~~3, 7-9~~
~~Principal Property Appraiser~~	~~3, 7-9~~
~~Senior Specialist Property Appraiser~~	~~3~~
~~Senior Specialist Property Auditor Appraiser~~	~~3~~

~~Supervising Property Appraiser 3, 7-9~~
~~Associate Property Appraiser 3~~
~~Associate Property Auditor Appraiser 3~~
~~Research Analyst II (GIS) 3~~

County-Assessed Propertiesy ~~Tax~~ Division

CEA	~~3, 4, 7-9~~1
Principal Property Appraiser	3, 7~~-9~~
~~Senior Petroleum and Mining Appraisal Engineer 3~~	
Supervising Property Appraiser ~~(Assessment Practices Surveys Section)~~	3, 7~~-9~~
Senior Specialist Property Appraiser ~~(Assessment Practices Surveys Section)~~	3
Senior Specialist Property Auditor Appraiser ~~(Assessment Practices Surveys Section)~~	3
Senior Petroleum and Mining Appraisal Engineer	3
Associate Property Appraiser ~~(Assessment Practices Surveys Section)~~	3
Associate Property Auditor Appraiser ~~(Assessment Practices Surveys Section)~~	3
Assistant Property Appraiser	3
Assistant Property Auditor Appraiser	3
Business Taxes Specialist II	3
Staff Information Systems Analyst	8
Staff Services Analyst	9

Timber Tax Section

Principal Property Appraiser	4, 9
~~Supervising Property Appraiser (Timber Tax Section) 4, 7-9~~	
Senior Specialist Property Auditor Appraiser ~~(Timber Tax Section)~~	4
Associate Property Auditor Appraiser ~~(Timber Tax Section)~~	4
Senior Forest Property Appraiser	4
Associate Forest Property Appraiser	4
Assistant Property Auditor Appraiser	4

~~Valuation~~State-Assessed Properties Division

CEA	~~3, 7-9~~1
Principal Property Appraiser	3, 7~~-9~~
Supervising Property Appraiser	3, 7
Research Manager	3, 7
Senior Specialist Property Appraiser	3
Senior Specialist Property Auditor Appraiser	3
~~Supervising Property Appraiser 3, 7-9~~	

Business Taxes Specialist II	3
Associate Property Appraiser	3
Associate Property Auditor Appraiser~~Auditor Appraiser~~	3
Assistant Property Appraiser	3
Assistant Property Auditor Appraiser	3
Research Analyst	3
Staff Services Analyst	9

Special Taxes and Fees Division

CEA	1
Business Taxes Administrator	2, 6, 7
Supervising Tax Auditor	2, 6, 7
Business Taxes Compliance Supervisor	2, 6, 7
Staff Information Systems Analyst	2, 6, 8
Associate Governmental Program Analyst	2, 6
Business Taxes Compliance Specialist	2, 6
Business Taxes Specialist II or III	2, 6
Business Taxes Specialist I	2, 6*
Associate Tax Auditor	2, 6*
Tax Auditor	2, 6*
Staff Services Analyst	7

~~Excise Taxes and Fees Division~~

~~CEA~~	~~1, 2, 7-9~~
~~Business Taxes Compliance Supervisor~~	~~1, 2, 6, 9~~
~~Business Taxes Compliance Specialist~~	~~1, 2, 6, 9~~
~~Supervising Tax Auditor~~	~~1, 2, 6, 9~~
~~Business Taxes Specialist II or III~~	~~1, 2, 6, 9~~
~~Business Taxes Specialist I~~	~~1, 2, 6 *~~
~~Associate Tax Auditor~~	~~1, 2, 6*~~

~~Fuel Taxes Division~~

~~CEA~~	~~1, 2, 7-9~~
~~Business Taxes Administrator~~	~~1, 2, 7-9~~
~~Staff Services Manager~~	~~1, 2, 9~~
~~Business Taxes Compliance Supervisor~~	~~1, 2, 9~~
~~Business Taxes Compliance Specialist~~	~~1, 2, 9~~
~~Supervising Tax Auditor~~	~~1, 2, 9~~
~~Business Taxes Specialist II or III~~	~~1, 2, 9~~
~~Business Taxes Specialist I~~	~~1, 2 *~~
~~Associate Tax Auditor~~	~~1, 2 *~~

Sales and Use Tax Department

Deputy Director	1
CEA~~3 or 4~~	~~All~~1
~~CEA 2~~	~~1, 2, 7-9~~

Business Taxes Administrator	~~1,~~ 2, 7~~-9~~
Administrative Assistant	1~~, 2, 7, 8~~
~~Business Taxes Compliance Supervisor (LAN Administrator)~~	~~1, 2, 8, 9~~
Business Taxes Compliance Supervisor	~~1,~~ 2, 7~~9~~
Staff Services Manager	2, 7
Business Taxes Compliance Specialist	~~1, 2, 9~~
Supervising Tax Auditor	~~1,~~ 2, 7~~-9~~
Supervising Tax Technician	2, 9
Business Taxes Specialist II or III	~~1,~~ 2, ~~7-9~~
~~Business Taxes Specialist (Special Projects)~~	~~1, 2, 7-9~~
~~Business Taxes Specialist (Systems Coordinator)~~	~~1, 2, 8, 9~~
~~Business Taxes Specialist (Training Group)~~	~~1, 2, 9~~
~~Business Taxes Specialist (Computer Audit Specialist)~~	~~1, 2, 8~~
~~Business Taxes Specialist (Regulation Coordinator)~~	~~1, 2~~
~~Business Taxes Specialist (Revenue Opportunity)~~	~~1, 2~~
~~Business Taxes Specialist (Technical Advisor)~~	~~1, 2~~
~~Business Taxes Specialist (Project Coordinator)~~	~~1, 2~~
Business Taxes Specialist I	~~1,~~ 2 *
Associate Tax Auditor	~~1,~~ 2 *
Tax Auditor	2 *
Senior Information Systems Analyst	2, 8
Staff Information Systems Analyst	~~1,~~ 2, 8
Associate Information Systems Analyst	~~1,~~ 2, 8
Associate Governmental Program Analyst	~~1,~~ 2, 8
Consultant	~~All~~1 **

* Pursuant to 2 California Code of Regulations, section 18733, in lieu of filing Form 700, an employee in this disclosure category who was not assigned and did not participate in any property tax audits shall file Form 700-A.

** Consultants shall be included in the list of designated employees and shall disclose pursuant to the broadest disclosure category in the code subject to the following limitation: The Executive Director may determine in writing that a particular consultant is hired to perform a range of duties that is limited in scope and thus is not required to fully comply with the disclosure requirements in this section. Such written determination shall include a description of the consultant's duties and, based upon that description, a statement of the extent of disclosure requirements. The Executive Director's determination is a public record and shall be retained for public inspection in the same manner and location as this conflict of interest code.

Appendix B

Disclosure Categories

Category 1
Designated employees in this category must report all interests in real property in the State of California, as well as investments, business positions in business entities, and sources of income, including loans, gifts and travel payments~~, from sources of the type licensed or regulated by or registered with the Board under the Bradley-Burns Uniform Local Sales and Use Tax Law, the Sales and Use Tax Law, and the Transactions and Use Tax Law~~.

Category 2
Designated employees in this category must report investments, business positions in business entities, and sources of income, including loans, gifts and travel payments, from sources of the type licensed or regulated by or registered with the Board under the Bradley-Burns Uniform Local Sales and Use Tax Law, Sales and Use Tax Law, Transactions and Use Tax Law, Alcoholic Beverage Tax Law, California Cigarette and Tobacco Products Licensing Act of 2003, California Tire Fee Law, Childhood Lead Poisoning Prevention Fee Law, Cigarette and Tobacco Products Tax Law, Diesel Fuel Tax Law, Electronic Waste Recycling Act of 2003, Emergency Telephone Users Surcharge Law, Energy Resources Surcharge Law, Hazardous Substances Tax Law, Integrated Waste Management Fee Law, International Fuel Tax Agreement, Marine Invasive Species Fee Collection Law, Motor Vehicle Fuel Tax Law, Natural Gas Surcharge Law, Occupational Lead Poisoning Prevention Fee Law, Oil Spill Response, Prevention, and Administration Fees Law, Underground Storage Tank Maintenance Fee Law, Use Fuel Tax Law, or Water Rights Fees.

Category 3
Designated employees in this category must report investments, business positions in business entities, and sources of income, including loans, gifts and travel payments, from sources that own, or owned, property of the type assessed or valued or exempted by the Board and interests in real property located within the State of California.

Category 4
Designated employees in this category must report investments, business positions in business entities, and sources of income, including loans, gifts and travel payments, from sources of the type registered with or regulated by the Board under the Timber Yield Tax Law and interests in real property classified as timberland under the Timber Yield Tax Law.

Category 5
Designated employees in this category must report investments, business positions in business entities, and sources of income, including loans, gifts and travel payments, from sources who have filed an appeal within the preceding 12 months or have an appeal pending under the Personal Income Tax Law, Bank and Corporation Tax Law, or Senior

Citizens Property Tax Assistance Law or have a pending claim under the Taxpayers' Bill of Rights for one of these tax programs.

Category 6
Designated employees in this category must report investments, business positions in business entities, and sources of income, including loans, gifts and travel payments, from sources authorized by the Insurance Commissioner to transact business in this state.

Category 7
Designated employees in this category must report investments, business positions in business entities, and sources of income, including loans, gifts and travel payments, from sources that provide goods, equipment, vehicles, services, or leased space of the type utilized by the Board.

Category 8
Designated employees in this category must report investments, business positions in business entities, and sources of income, including loans, gifts and travel payments, from sources that provide telecommunications equipment, computers, computer programming, or any other services or training or equipment related to such things as computers, software, automation, data processing, communication and telecommunication, information technology, and duplication services of the type utilized by the Board.

Category 9
Designated employees in this category must report investments, business positions in business entities, and sources of income, including loans, gifts and travel payments, from sources that provide services, materials, equipment, conference facilities, or consultation of the type utilized by the Board for personnel services or the training of employees.

~~Category 10~~
~~Designated employees in this category must report investments, business positions in business entities, and sources of income, including loans, gifts and travel payments, from sources that provide telecommunications equipment and services of the type utilized by the Board.~~

Regulation History

Type of Regulation: Sales and Use Tax

Regulation: 6001

Title: 6001, General Provision Conflict of Interest

Preparation: Bradley Heller
Legal Contact: Bradley Heller

Amendments are proposed to reflect the classification and organizational changes that have taken place at the Board since the Conflict of Interest Code was last amended.

History of Proposed Regulation:

May 24, 2011	Public hearing
May 17, 2011	60-day public comment period ends
March 18, 2011	OAL publication date; 45-day public comment period begins; IP mailing
March 8, 2011	Notice to OAL
February 22, 2011	Board Authorized Publication (Vote 5-0)

Sponsor:	NA
Support:	NA
Oppose:	NA

Bennion, Richard

From: Olson, Diane
Sent: Monday, March 21, 2011 3:07 PM
To: +All BOE Employees
Subject: State Board of Equalization - Announcement of Regulatory Change 6001

The State Board of Equalization proposes to amend appendices A and B to Regulation 6001, *General Provisions*, which set forth portions of the Board's Conflict of Interest Code. A public hearing on the proposed amendments will be held in Room 121, 450 N Street, Sacramento, at 10:00 a.m., or as soon thereafter as the matter may be heard, on Monday, May 24, 2011.

The proposed amendments to appendices A and B to Regulation 6001 reflect the classification and organizational changes that have taken place at the Board since the Conflict of Interest Code was last amended.

To view the notice of hearing, initial statement of reasons, proposed text, and history click on the following link: http://www.boe.ca.gov/regs/reg_6001.htm.

Questions regarding the substance of the proposed amendments to appendices A and B to Regulation 6001 should be directed to: Mr. Bradley Heller, Tax Counsel, at 450 N Street, MIC:82, Sacramento, CA 94279-0082, email Bradley.Heller@boe.ca.gov, telephone (916) 323-3091, or FAX (916) 323-3387.

Written comments for the Board's consideration, notices of intent to present testimony or witnesses at the public hearing, and inquiries concerning the proposed regulatory action should be directed to Rick Bennion, Regulations Coordinator, telephone (916) 445-2130, fax (916) 324-3984, e-mail Richard.Bennion@boe.ca.gov or by mail to: State Board of Equalization, Attn: Rick Bennion, MIC: 80, P.O. Box 942879-0080, Sacramento, CA 94279-0080.

Please DO NOT REPLY to this message, as it was sent from an "announcement list."

Privacy Policy Information: Your information is collected in accordance with our Privacy Policy http://www.boe.ca.gov/info/privacyinfo.htm

Technical Problems: If you cannot view the link included in the body of this message, please contact the Board's webmaster at webmaster@boe.ca.gov

Bennion, Richard

From: Scott, Megan [Megan.Scott@BOE.CA.GOV]
Sent: Tuesday, March 22, 2011 2:57 PM
To: BOE_REGULATIONS@LISTSERV.STATE.CA.GOV
Subject: State Board of Equalization - Announcement of Regulatory Change 6001 - Correction

The State Board of Equalization

NOTICE OF CORRECTION TO PRIOR EMAIL

The State Board of Equalization issued a Notice of Proposed Regulatory Action that proposes to amend appendices A and B to Regulation 6001, *General Provisions*, which set forth portions of the Board's Conflict of Interest Code. The State Board of Equalization also sent you an email on Friday, March 18, 2011, informing you about the proposed regulatory action and the date of the public hearing where the Board may adopt the proposed amendments.

The second sentence of the first paragraph in the March 18, 2011, email contained a typographical error, which incorrectly indicated that the public hearing regarding the proposed regulatory action was scheduled for Monday, May 24, 2011. However, the email should have correctly provided that: "The State Board of Equalization proposes to amend appendices A and B to Regulation 6001, *General Provisions*, which set forth portions of the Board's Conflict of Interest Code. A public hearing on the proposed amendments will be held in Room 121, 450 N Street, Sacramento, at 10:00 a.m., or as soon thereafter as the matter may be heard, on ~~Monday~~ Tuesday, May 24, 2011." Therefore, please note that the correct date for the public hearing is Tuesday, May 24, 2011.

Any inquiries regarding this correction should be made to Mr. Rick Bennion, Regulations Coordinator, by telephone at (916) 445-2130, by fax at (916) 324-3984 , by e-mail at Richard.Bennion@boe.ca.gov, or by mail at State Board of Equalization, Attn: Rick Bennion, MIC:80, 450 N Street, P.O. Box 942879, Sacramento, CA 94279-0080.

STATE OF CALIFORNIA — DEPARTMENT OF FINANCE

ECONOMIC AND FISCAL IMPACT STATEMENT

(REGULATIONS AND ORDERS)

STD. 399 (REV. 12/2008)

See SAM Section 6601 - 6616 for Instructions and Code Citations

.RTMENT NAME	CONTACT PERSON	TELEPHONE NUMBER
State Board of Equalization	Rick Bennion	916-445-2130
DESCRIPTIVE TITLE FROM NOTICE REGISTER OR FORM 400		NOTICE FILE NUMBER
Title 18, Section 6001, General Provisions		Z

ECONOMIC IMPACT STATEMENT

A. ESTIMATED PRIVATE SECTOR COST IMPACTS (Include calculations and assumptions in the rulemaking record.)

1. Check the appropriate box(es) below to indicate whether this regulation:

- ☐ a. Impacts businesses and/or employees
- ☐ b. Impacts small businesses
- ☐ c. Impacts jobs or occupations
- ☐ d. Impacts California competitiveness
- ☐ e. Imposes reporting requirements
- ☐ f. Imposes prescriptive instead of performance
- ☐ g. Impacts individuals
- ☑ h. None of the above (Explain below. Complete the Fiscal Impact Statement as appropriate.)

h. (cont.) No significant adverse economic impact on business or employees,small business,jobs or occupations.

(If any box in Items 1 a through g is checked, complete this Economic Impact Statement.)

2. Enter the total number of businesses impacted: _____ Describe the types of businesses (Include nonprofits.): _____

Enter the number or percentage of total businesses impacted that are small businesses: _____

Enter the number of businesses that will be created: _____ eliminated: _____

Explain: _____

4. Indicate the geographic extent of impacts: ☐ Statewide ☐ Local or regional (List areas.): _____

5. Enter the number of jobs created: _____ or eliminated: _____ Describe the types of jobs or occupations impacted: _____

6. Will the regulation affect the ability of California businesses to compete with other states by making it more costly to produce goods or services here?

☐ Yes ☐ No If yes, explain briefly: _____

B. ESTIMATED COSTS (Include calculations and assumptions in the rulemaking record.)

1. What are the total statewide dollar costs that businesses and individuals may incur to comply with this regulation over its lifetime? $ _____

a. Initial costs for a small business: $ _____ Annual ongoing costs: $ _____ Years: _____

b. Initial costs for a typical business: $ _____ Annual ongoing costs: $ _____ Years: _____

c. Initial costs for an individual: $ _____ Annual ongoing costs: $ _____ Years: _____

d. Describe other economic costs that may occur: _____

ECONOMIC AND FISCAL IMPACT STATEMENT cont. (STD. 399, Rev. 12/2008)

2. If multiple industries are impacted, enter the share of total costs for each industry: _____

3. If the regulation imposes reporting requirements, enter the annual costs a typical business may incur to comply with these requirements. (Include the dollar costs to do programming, record keeping, reporting, and other paperwork, whether or not the paperwork must be submitted.): $ _____

4. Will this regulation directly impact housing costs? ☐ Yes ☐ No If yes, enter the annual dollar cost per housing unit: _____ and the number of units: _____

5. Are there comparable Federal regulations? ☐ Yes ☐ No Explain the need for State regulation given the existence or absence of Federal regulations: _____

Enter any additional costs to businesses and/or individuals that may be due to State - Federal differences: $ _____

C. ESTIMATED BENEFITS (Estimation of the dollar value of benefits is not specifically required by rulemaking law, but encouraged.)

1. Briefly summarize the benefits that may result from this regulation and who will benefit: _____

2. Are the benefits the result of : ☐ specific statutory requirements, or ☐ goals developed by the agency based on broad statutory authority?

Explain: _____

3. What are the total statewide benefits from this regulation over its lifetime? $ _____

D. ALTERNATIVES TO THE REGULATION (Include calculations and assumptions in the rulemaking record. Estimation of the dollar value of benefits is not specifically required by rulemaking law, but encouraged.)

1. List alternatives considered and describe them below. If no alternatives were considered, explain why not: _____

2. Summarize the total statewide costs and benefits from this regulation and each alternative considered:

Regulation:	Benefit: $ _____	Cost: $ _____
Alternative 1:	Benefit: $ _____	Cost: $ _____
Alternative 2:	Benefit: $ _____	Cost: $ _____

3. Briefly discuss any quantification issues that are relevant to a comparison of estimated costs and benefits for this regulation or alternatives: _____

4. Rulemaking law requires agencies to consider performance standards as an alternative, if a regulation mandates the use of specific technologies or equipment, or prescribes specific actions or procedures. Were performance standards considered to lower compliance costs? ☐ Yes ☐ No

Explain: _____

E. MAJOR REGULATIONS (Include calculations and assumptions in the rulemaking record.) Cal/EPA boards, offices, and departments are subject to the following additional requirements per Health and Safety Code section 57005.

ECONOMIC AND FISCAL IMPACT STATEMENT cont. (STD. 399, Rev. 12/2008)

1. Will the estimated costs of this regulation to California business enterprises exceed $10 million ? ☐ Yes ☐ No (If No, skip the rest of this section.)

Briefly describe each equally as an effective alternative, or combination of alternatives, for which a cost-effectiveness analysis was performed:

Alternative 1: _____

Alternative 2: _____

3. For the regulation, and each alternative just described, enter the estimated total cost and overall cost-effectiveness ratio:

Regulation:	$ _____	Cost-effectiveness ratio: $ _____
Alternative 1:	$ _____	Cost-effectiveness ratio: $ _____
Alternative 2:	$ _____	Cost-effectiveness ratio: $ _____

FISCAL IMPACT STATEMENT

A. FISCAL EFFECT ON LOCAL GOVERNMENT (Indicate appropriate boxes1 through 6 and attach calculations and assumptions of fiscal impact for the current year and two subsequent Fiscal Years.)

☐ 1. Additional expenditures of approximately $ _____ in the current State Fiscal Year which are reimbursable by the State pursuant to Section 6 of Article XIII B of the California Constitution and Sections 17500 et seq. of the Government Code. Funding for this reimbursement:

☐ a. is provided in _____, Budget Act of _____ or Chapter _____, Statutes of _____

☐ b. will be requested in the _____ (FISCAL YEAR) Governor's Budget for appropriation in Budget Act of _____

☐ 2. Additional expenditures of approximately $ _____ in the current State Fiscal Year which are not reimbursable by the State pursuant to Section 6 of Article XIII B of the California Constitution and Sections 17500 et seq. of the Government Code because this regulation:

☐ a. implements the Federal mandate contained in _____

☐ b. implements the court mandate set forth by the _____

court in the case of _____ vs. _____

☐ c. implements a mandate of the people of this State expressed in their approval of Proposition No. _____ at the _____ (DATE) election;

☐ d. is issued only in response to a specific request from the _____

_____, which is/are the only local entity(s) affected;

☐ e. will be fully financed from the _____ (FEES, REVENUE, ETC.) authorized by Section

_____ of the _____ Code;

☐ f. provides for savings to each affected unit of local government which will, at a minimum, offset any additional costs to each such unit;

☐ g. creates, eliminates, or changes the penalty for a new crime or infraction contained in _____

☐ Savings of approximately $ _____ annually.

☐ 4. No additional costs or savings because this regulation makes only technical, non-substantive or clarifying changes to current law regulations.

ECONOMIC AND FISCAL IMPACT STATEMENT *cont. (STD. 399, Rev. 2-98)*

☑ 5. No fiscal impact exists because this regulation does not affect any local entity or program.

☐ 6. Other.

B. FISCAL EFFECT ON STATE GOVERNMENT *(Indicate appropriate boxes 1 through 4 and attach calculations and assumptions of fiscal impact for the current year and two subsequent Fiscal Years.)*

☐ 1. Additional expenditures of approximately $_____ in the current State Fiscal Year. It is anticipated that State agencies will:

☐ a. be able to absorb these additional costs within their existing budgets and resources.

☐ b. request an increase in the currently authorized budget level for the _____ fiscal year.

☐ 2. Savings of approximately $_____ in the current State Fiscal Year.

☑ 3. No fiscal impact exists because this regulation does not affect any State agency or program.

☐ 4. Other.

C. FISCAL EFFECT ON FEDERAL FUNDING OF STATE PROGRAMS *(Indicate appropriate boxes 1 through 4 and attach calculations and assumptions of fiscal impact for the current year and two subsequent Fiscal Years.)*

☐ 1. Additional expenditures of approximately $_____ in the current State Fiscal Year.

☐ 2. Savings of approximately $_____ in the current State Fiscal Year.

☑ 3. No fiscal impact exists because this regulation does not affect any federally funded State agency or program.

☐ 4. Other.

SIGNATURE		TITLE Regulations Coordinator
AGENCY SECRETARY [1] APPROVAL/CONCURRENCE	PROGRAM BUDGET MANAGER	DATE 3/8/2011
DEPARTMENT OF FINANCE [2] APPROVAL/CONCURRENCE	Exempt under SAM section 6660	DATE

1. *The signature attests that the agency has completed the STD. 399 according to the instructions in SAM sections 6600-6680, and understands the impacts of the proposed rulemaking. State boards, offices, or departments not under an Agency Secretary must have the form signed by the highest ranking official in the organization.*

2. *Finance approval and signature is required when SAM sections 6600-6670 require completion of the Fiscal Impact Statement in the STD. 399.*

Statement of Compliance

The State Board of Equalization, in process of adopting Regulation 6001, *General Provisions*, did comply with the provision of Government Code section 11346.4(a)(1) through (4). A notice to interested parties was mailed on March 18, 2011, 68 days prior to the public hearing.

May 27, 2011

Richard Bennion
Regulations Coordinator
State Board of Equalization

BEFORE THE CALIFORNIA STATE BOARD OF EQUALIZATION

450 N Street, Room 121

Sacramento, California

REPORTER'S TRANSCRIPT

MAY 25, 2011

ITEM F4

PUBLIC HEARINGS

PROPOSED AMENDMENTS TO REGULATION 6001, GENERAL PROVISIONS

Reported by: Beverly D. Toms

No. CSR 1662

Electronically signed by Beverly D. Toms (101-106-311-4038)

928f7c1d-91ad-4037-9780-401edf1396dd

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2 P R E S E N T

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4 For the Board of Equalization: Jerome E. Horton
Chairman

5 Michelle Steel
6 Vice-Chairwoman

7 Betty T. Yee
Member

8 George Runner
9 Member

10 Marcy Jo Mandel
Appearing for John Chiang
11 State Controller
(per Government Code
12 Section 7.9)

13 Diane Olson, Chief
Board Proceedings Division

14 Board of Equalization
15 Staff: Bradley Heller
Legal Department

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1 Sacramento, California
2 May 25, 2011
3 ---oOO---
4 MR. HORTON: Next item.
5 MS. OLSON: Our next item is F4, Proposed
6 amendments to Regulation 6001, General Provisions.
7 MR. HORTON: Okay.
8 MR. HELLER: Thank you.
9 MR. HORTON: Introduce yourself for the record.
10 MR. HELLER: Thank you, Chairman. Again, I'm
11 Bradley Heller from the Board's Legal Department.
12 I'm here to request that the Board adopt the
13 proposed amendments to Appendices A and B to Regulation
14 6001 containing the Board's conflict of interest code.
15 The proposed amendments update the designated
16 positions listed in Appendix A, the disclosure
17 categories assigned to the designated positions listed
18 in Appendix A, and the disclosure categories described
19 in Appendix B.
20 The proposed amendments are necessary due to
21 changes in the Board's internal structure, the addition
22 of new Board positions and the elimination of some
23 previously designated positions, and changes in the
24 duties assigned to some of the existing Board positions
25 that are already listed in Appendix A.
26 If the Board adopts the proposed amendments
27 today staff will prepare a final statement of reasons
28 and then submit the entire rulemaking file to the Fair

1 Political Practices Commission for approval in
2 accordance with FPPC Regulation 18750.
3 MR. HORTON: Is there a motion, Members?
4 MS. STEEL: So moved.
5 MS. YEE: Second.
6 MR. HORTON: It's been moved by Ms. Steel,
7 second by Ms. Yee.
8 Without objection, such will be the order.
9 MR. HELLER: Thank you.
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REPORTER'S CERTIFICATE

State of California)
) ss
County of Sacramento)

I, BEVERLY D. TOMS, Hearing Reporter for the California State Board of Equalization certify that on May 25, 2011 I recorded verbatim, in shorthand, to the best of my ability, the proceedings in the above-entitled hearing; that I transcribed the shorthand writing into typewriting; and that the preceding 4 pages constitute a complete and accurate transcription of the shorthand writing.

Dated: June 7, 2011.

Beverly D Toms

BEVERLY D. TOMS
Hearing Reporter

2011 MINUTES OF THE STATE BOARD OF EQUALIZATION

Wednesday, May 25, 2011

Action: Upon motion of Ms. Steel, seconded by Ms. Yee and unanimously carried, Mr. Horton, Ms. Steel, Ms. Yee, Mr. Runner and Ms. Mandel voting yes, the Board referred the revised text of the proposed amendments to both regulations to the 15-day file for additional notice and public comment as recommended by staff.

F3 Proposed Adoption of Regulation 2558.1, *Wine*

Bradley Heller, Tax Counsel, Tax and Fee Programs Division, Legal Department, made introductory remarks regarding proposed adoption of Alcoholic Beverage Tax Regulation 2558.1, *Wine,* which clarifies that for purposes of the Alcoholic Beverage Tax Law (RTC § 32001 et seq.) wine, as defined by Business and Professions Code (BPC) section 23007, does not include any alcoholic beverage containing 0.5 percent or more alcohol by volume obtained from the distillation of fermented agricultural products other than from the particular agricultural product or products of which the wine is made and establishes January 1, 2012, as the prospective date for compliance with the clarified definition of wine (Exhibit 5.6).

Speaker: Paul Kronenberg, President, Family Winemakers of California

Action: Upon motion of Ms. Mandel, seconded by Ms. Yee and duly carried, Mr. Horton, Ms. Yee, Mr. Runner and Ms. Mandel voting yes, Ms. Steel voting no, the Board adopted Regulation 2558.1, *Wine*, as recommended by staff.

F4 Proposed Amendments to Regulation 6001, *General Provisions*

Bradley Heller, Tax Counsel, Tax and Fee Programs Division, Legal Department, made introductory remarks regarding the proposed amendments to the Board's Conflict of Interest Code Regulation 6001, *General Provisions,* appendices A and B. The proposed amendments update the designated positions listed in appendix A, the disclosure categories assigned to the designated positions listed in appendix A, and the disclosure categories described in appendix B. The proposed amendments are necessary due to changes in the Board's internal structure, the addition of new Board positions and the elimination of some previously designated positions, and changes in the duties assigned to some existing Board positions (Exhibit 5.7).

Speakers were invited to address the Board, but there were none.

Action: Upon motion of Ms. Steel, seconded by Ms. Yee and unanimously carried, Mr. Horton, Ms. Steel, Ms. Yee, Mr. Runner and Ms. Mandel voting yes, the Board adopted the amendments to Regulation 6001, *General Provisions*, appendices A and B, as recommended by staff.

STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION
450 N STREET, SACRAMENTO, CALIFORNIA
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-80
916-445-2130 • 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

March 18, 2011

To Interested Parties:

Notice of Proposed Regulatory Action
by the
State Board of Equalization

Proposed Amendment of Regulation 6001, *General Provisions*

NOTICE IS HEREBY GIVEN

The conflict of interest code for the State Board of Equalization (Board) is set forth in California Code of Regulations, title 18, section (Regulation) 6001, *General Provisions*, and appendices A and B to Regulation 6001, which list the Board's designated positions and describe the Board's numbered disclosure categories, respectively. Pursuant to the requirements of Government Code section 87306, the Board hereby proposes to adopt amendments to appendices A and B of Regulation 6001. The proposed amendments update the designated positions listed in appendix A, the disclosure categories assigned to the designated positions listed in appendix A, and the disclosure categories described in appendix B. The proposed amendments are necessary due to changes in the Board's internal structure, the addition of new Board positions and the elimination of some previously designated positions, and changes in the duties assigned to some existing Board positions.

PUBLIC HEARING

A public hearing on the proposed regulatory action will be held in Room 121, 450 N Street, Sacramento, at 10:00 a.m., or as soon thereafter as the matter may be heard, on May 24, 2011. At the hearing, any interested person may present or submit oral or written statements, arguments, or contentions regarding the proposed amendments to appendices A and B to Regulation 6001.

AUTHORITY

Government Code section 87306.

REFERENCES

Government Code sections 87300-87302 and 87306.

INFORMATIVE DIGEST/POLICY STATEMENT OVERVIEW

Current Law
Government Code section 87300 requires the Board to adopt a conflict of interest code. Government Code section 87302, subdivision (a) requires that the Board's conflict of interest code contain a:

> Specific enumeration of the positions within the agency, other than those specified in Section 87200, which involve the making or participation in the making of decisions which may foreseeably have a material effect on any financial interest and for each such enumerated position, the specific types of investments, business positions, interests in real property, and sources of income which are reportable.

The Board's conflict of interest code is set forth in Regulation 6001, *General Provisions*, and appendices A and B to Regulation 6001. Appendix B contains the Board's numbered disclosure categories, which each describe different types of reportable economic interests. Appendix A designates (or lists) the Board's positions that involve the making or participation in the making of decisions which may foreseeably have a material effect on any financial interest, and specifies each listed position's reportable economic interests by reference to the numbered disclosure categories in appendix B.

Proposed Amendments

The Board reviewed its entire organizational chart and the descriptions for all of the job classifications (positions) listed therein to determine whether appendix A to Regulation 6001 lists all of the current Board positions, including officers and consultants, but not elected officers, such as the Board Members, that make decisions, or advise or make recommendations to decision makers directly or without significant intervening substantive review, and to determine whether appendix A requires employees in all of the designated positions to disclose all of their economic interests that could reasonably come into potential conflict with such decisions. The Board also reviewed the disclosure categories described in appendix B to Regulation 6001 to ensure that the categories sufficiently describe all of the economic interests that designated employees are required to disclose in a clear, concise, and efficient manner. During its February 22, 2011, Board meeting:

I. The Board determined that there are positions and divisions that need to be deleted from appendix A because they no longer exist;
II. The Board determined that it needs to amend disclosure categories 1, 2, and 8, and delete disclosure category 10 in appendix B in order to create a full disclosure category, a business taxes and fees disclosure category, and a disclosure category applicable to both telecommunications and information technology property and services;
III. The Board determined that it needs to amend appendix A to require full disclosure from the Board's Executive Director, Executive Team Members, Assistant Chief

Counsels, other Career Executive Assignment (CEA) positions, Tax Counsels, and Administrative and Executive Assistants; and

IV. The Board determined that each of its departments and most of its divisions have positions that need to be added to appendix A and/or positions that need to be assigned new disclosure categories due to changes in the Board's organizational structure and personnel since appendix A was last amended.

Therefore, the Board is proposing to amend appendices A and B to Regulations 6001 in accordance with those determinations, as explained in detail in the Initial Statement of Reasons.

No Comparable Federal Regulations or Statutes

There are no comparable federal regulations or statutes to appendices A and B to Regulation 6001.

NO MANDATE ON LOCAL AGENCIES AND SCHOOL DISTRICTS

The Board has determined that the proposed amendments to appendices A and B to Regulation 6001 do not impose a mandate on local agencies or school districts, including a mandate that is required to be reimbursed under part 7 (commencing with section 17500) of division 4 of title 2 of the Government Code.

NO COST OR SAVINGS TO STATE AGENCIES, LOCAL AGENCIES, AND SCHOOL DISTRICTS

The Board has determined that the proposed amendments to appendices A and B to Regulation 6001 will not impose a cost or savings on any state agency, local agency or school district that is required to be reimbursed under part 7 (commencing with section 17500) of division 4 of title 2 of the Government Code; will not result in any non-discretionary cost or savings to local agencies; and will not result in any cost or savings in federal funding to the State of California.

NO SIGNIFICANT STATEWIDE ADVERSE ECONOMIC IMPACT DIRECTLY AFFECTING BUSINESS

The proposed amendments to appendices A and B to Regulation 6001 change some of the economic interests that Board employees are required to disclose pursuant to the Board's conflict of interest code. The proposed amendments to appendices A and B to Regulation 6001 do not change any existing regulatory requirements imposed on businesses or impose any new regulatory requirements on businesses. Therefore, the Board has made an initial determination that the proposed amendments to appendices A and B to Regulation 6001 will not have a significant, statewide adverse economic impact directly affecting business, including the ability of California businesses to compete with businesses in other states.

The proposed regulatory action may affect small business.

NO COST IMPACTS TO PRIVATE PERSONS OR BUSINESSES

The Board has determined that the proposed amendment to appendices A and B to Regulation 6001 will not have any potential cost impact on private persons or businesses, including small business.

RESULTS OF THE ASSESSMENT REQUIRED BY GOVERNMENT CODE SECTION 11346.3, SUBDIVISION (b)

The Board has determined that the adoption of the proposed amendments to appendices A and B to Regulation 6001 will neither create nor eliminate jobs in the State of California nor result in the elimination of existing businesses nor create or expand business in the State of California.

NO SIGNIFICANT EFFECT ON HOUSING COSTS

Adoption of the proposed amendments to appendices A and B to Regulation 6001 will not have a significant effect on housing costs.

DETERMINATION REGARDING ALTERNATIVES

The Board must determine that no reasonable alternative considered by it or that has been otherwise identified and brought to its attention would be more effective in carrying out the purpose for which this action is proposed, or would be as effective as and less burdensome to affected private persons than the proposed action.

WRITTEN COMMENT PERIOD

The written comment period ends when the public hearing begins at 10:00 a.m., or as soon thereafter as the matter may be heard, on May 24, 2011. If the Board receives written comments prior to the close of the written comment period, the statements, arguments, and/or contentions contained in those comments will be presented to and considered by the Board before the Board decides whether to adopt the proposed amendments to appendices A and B to Regulation 6001. The Board will only consider written comments received by that time.

CONTACT PERSONS

Questions regarding the substance of the proposed amendments should be directed to Bradley M. Heller, Tax, Counsel III (Specialist), by telephone at (916) 323-3091, by e-mail at Bradley.Heller@boe.ca.gov, or by mail at State Board of Equalization, Attn: Bradley M. Heller, MIC:82, 450 N Street, P.O. Box 942879, Sacramento, CA 94279-0082.

March 18, 2011

Written comments for the Board's consideration, notice of intent to present testimony or witnesses at the public hearing, and inquiries concerning the proposed administrative action should be directed to Mr. Rick Bennion, Regulations Coordinator, by telephone at (916) 445-2130, by fax at (916) 324-3984, by e-mail at Richard.Bennion@boe.ca.gov, or by mail at State Board of Equalization, Attn: Rick Bennion, MIC:80, 450 N Street, P.O. Box 942879, Sacramento, CA 94279-0080.

AVAILABILITY OF INITIAL STATEMENT OF REASONS AND TEXT OF PROPOSED REGULATION

The Board has prepared an Initial Statement of Reasons containing a written explanation of the reasons for the proposed amendments and underscore and strikeout versions of appendices A and B to Regulation 6001 illustrating the express terms of the proposed amendments. These documents and all the information on which the proposed amendments are based are available to the public upon request. The rulemaking file is available for public inspection at 450 N Street, Sacramento, California. The express terms of the proposed amendments and the Initial Statement of Reasons are also available on the Board's Website at *www.boe.ca.gov*.

SUBSTANTIALLY RELATED CHANGES PURSUANT TO GOVERNMENT CODE SECTION 11346.8

The Board may adopt the proposed amendments to appendices A and B to Regulation 6001 with changes that are nonsubstantial or solely grammatical in nature, or sufficiently related to the original proposed text that the public was adequately placed on notice that the changes could result from the originally proposed regulatory action. If a sufficiently related change is made, the Board will make the full text of the proposed regulation, with the change clearly indicated, available to the public for at least 15 days before adoption. The text of the resulting regulation will be mailed to those interested parties who commented on the proposed regulation orally or in writing or who asked to be informed of such changes. The text of the resulting regulation will also be available to the public from Mr. Bennion. The Board will consider written comments on the resulting regulation that are received prior to adoption.

AVAILABILITY OF FINAL STATEMENT OF REASONS

If the Board adopts the proposed amendments to appendices A and B to Regulation 6001 the Board will prepare a Final Statement of Reasons, which will be made available for inspection at 450 N Street, Sacramento, California, and available on the Board's Website at *www.boe.ca.gov*.

Sincerely,

Diane G. Olson

Diane G. Olson, Chief
Board Proceedings Division

DGO:reb

Initial Statement of Reasons/Explanation of Reasons

Proposed Amendment to Appendices A and B to California Code of Regulations, Title 18, Section 6001, *General Provisions*

SPECIFIC PURPOSE AND NECESSITY

Current Law

Government Code section 87300 requires the Board to adopt a conflict of interest code. Government Code section 87302, subdivision (a) requires that the Board's conflict of interest code contain a:

> Specific enumeration of the positions within the agency, other than those specified in Section 87200, which involve the making or participation in the making of decisions which may foreseeably have a material effect on any financial interest and for each such enumerated position, the specific types of investments, business positions, interests in real property, and sources of income which are reportable.

The Board's conflict of interest code is set forth in Regulation 6001, *General Provisions*, and appendices A and B to Regulation 6001. Appendix B contains the Board's numbered disclosure categories, which each describe different types of reportable economic interests. Appendix A designates (or lists) the Board's positions that involve the making or participation in the making of decisions which may foreseeably have a material effect on any financial interest, and specifies each listed position's reportable economic interests by reference to the numbered disclosure categories in appendix B.

Proposed Amendments

The Board reviewed its entire organizational chart and the descriptions for all of the job classifications (positions) listed therein to determine whether appendix A to Regulation 6001 lists all of the current Board positions, including officers and consultants, but not elected officers, such as the Board Members, that make decisions, or advise or make recommendations to decision makers directly or without significant intervening substantive review, and to determine whether appendix A requires employees in all of the designated positions to disclose all of their economic interests that could reasonably come into potential conflict with such decisions. The Board also reviewed the disclosure categories described in appendix B to Regulation 6001 to ensure that the categories sufficiently describe all of the economic interests that designated employees are required to disclose in a clear, concise, and efficient manner. The following discussion explains that, during its February 22, 2011, Board meeting:

I. The Board determined that there are positions and divisions that need to be deleted from appendix A because they no longer exist;
II. The Board determined that it needs to amend disclosure categories 1, 2, and 8, and delete disclosure category 10 in appendix B in order to create a full disclosure category, a business taxes and fees disclosure category, and a disclosure category applicable to both telecommunications and information technology property and services;
III. The Board determined that it needs to amend appendix A to require full disclosure from the Board's Executive Director, Executive Team Members, Assistant Chief Counsels, other Career Executive Assignment (CEA) positions, Tax Counsels, and Administrative and Executive Assistants; and
IV. The Board determined that each of its departments and most of its divisions have positions that need to be added to appendix A and/or positions that need to be assigned new disclosure categories due to changes in the Board's organizational structure and personnel since appendix A was last amended.

Therefore, the Board is proposing to amend appendices A and B to Regulations 6001 in accordance with those determinations, as explained in detail below.

I. Deletion of Positions and Divisions that No Longer Exist from Appendix A

The Board has reviewed all of the positions currently listed on appendix A. The Board has determined that its Executive Office no longer has a CEA (Communications Office) position. The Board has determined that its Board Proceedings Division no longer has an Associate Governmental Program Analyst (LAN Workgroup Manager) position. The Board has determined that its Legislative Division no longer has a Senior Specialist Property Appraiser position. The Board has determined that its Taxpayers' Rights and Equal Employment Opportunity Division no longer has an Associate Property Appraiser (TRA) position. The Board has determined that its Internal Security and Audit Division no longer has Associate Tax Auditor, Systems Software Specialist, and Assistant Information Systems Analyst positions. The Board has determined that its Technology Services Division no longer has Business Taxes Administrator and Business Taxes Compliance Supervisor positions. The Board has determined that its Administration Department no longer has CEA, Training Officer (Training Office), and Associate Governmental Program Analyst (Training Office) positions that are not directly assigned to one of the department's divisions. The Board has determined that its Administrative Support Division no longer has Telecommunications Systems Analyst and Office Services Manager (Supervisor, Cashier Unit) positions. The Board has determined that its Financial Management Division no longer has a Staff Information Systems Analyst (Specialist) position. The Board has determined that its Legal Department no longer has Administrative Assistant, Associate Information Systems Analyst, and Business Taxes Compliance Supervisor (Offer in Compromise) positions and no longer has any CEA positions that are not assigned to its Chief Counsel or Assistant Chief Counsels or the separately listed Investigations and Special Operations Division, as discussed more fully below. The Board has determined that its Investigations and Special Operations Division no longer has a Staff Information Systems Analyst position. The Board has determined

that its Property and Special Taxes Department no longer has a Staff Services Manager position. Finally, the Board has determined that its County-Assessed Properties Division no longer has a Supervising Property Appraiser (Timber Tax Section) position. Therefore, the Board proposes to delete these positions from appendix A to Regulation 6001.

In addition, the Board has reviewed all of the departments, divisions, and offices listed in appendix A. The Board has determined that it no longer has a Customer and Taxpayer Services Division or a Policy, Planning and Evaluation Division. And, the Board has determined that its Property and Special Taxes Department no longer has an Assessment Policy and Standards Division, Excise Taxes and Fees Division, and Fuel Taxes Division. Therefore, the Board proposes to delete these divisions and their associated positions from appendix A to Regulation 6001.

II. Amendments to Disclosure Categories

A. Merger of Disclosure Category 1 into Disclosure Category 2 in Appendix B

Fair Political Practices Commission (FPPC) staff advised Board staff that every position listed in appendix A and assigned current disclosure category 1, which requires the disclosure of economic interests subject to regulation under the Sales and Use Tax Law, is also assigned current disclosure category 2, which requires the disclosure of economic interests subject to regulation under specified special tax and fee laws. As a result, FPPC staff recommended that the Board merge the definition for disclosure category 1 into the definition for disclosure category 2 in appendix B to provide as follows, delete current disclosure category 1, and make appropriate adjustments to appendix A:

> Category 2
> Designated employees in this category must report investments, business positions in business entities, and sources of income, including gifts, loans and travel payments from sources of the type licensed or regulated by or registered with the Board under the Bradley-Burns Uniform Local Sales and Use Tax Law, Sales and Use Tax Law, Transactions and Use Tax Law, Alcoholic Beverage Tax Law, California Cigarette and Tobacco Products Licensing Act of 2003, California Tire Fee Law, Childhood Lead Poisoning Prevention Fee Law, Cigarette and Tobacco Products Tax Law, Diesel Fuel Tax Law, Electronic Waste Recycling Act of 2003, Emergency Telephone Users Surcharge Law, Energy Resources Surcharge Law, Hazardous Substances Tax Law, Integrated Waste Management Fee Law, International Fuel Tax Agreement, Marine Invasive Species Fee Collection Law, Motor Vehicle Fuel Tax Law, Natural Gas Surcharge Law, Occupational Lead Poisoning Prevention Fee Law, Oil Spill Response, Prevention, and Administration Fees Law, Underground Storage Tank Maintenance Fee Law, Use Fuel Tax Law, or Water Rights Fees.

Therefore, the Board proposes to amend appendix B in order to merge the definition for disclosure category 1 into the definition for disclosure category 2, as recommended by FPPC staff. The Board also proposes to amend appendix A to replace the current designations for disclosure categories "1" and "2" with the designation for amended category "2" in order to ensure that the merger of the definitions for disclosure categories 1 and 2 does not affect the current disclosure requirements for listed positions.

B. Addition of Full Disclosure Category to Appendix B

FPPC staff advised Board staff that appendix A currently requires "full disclosure" by using the designation "all" to require the disclosure of all the interests specified in all of the disclosure categories in appendix B. FPPC staff also noted that the Board previously proposed amendments to appendix A that never became final, but would have replaced the designation "all" with the designation "1-7" because current disclosure categories 1-7 in appendix B collectively require the disclosure of all of the information currently required to be disclosed by all of the disclosure categories, collectively, and the Board determined that the designation "1-7" was more clear than the designation "all." Therefore, FPPC staff suggested that the Board could add more clarity to its conflict of interest code by amending appendix B to include the FPPC's model "full disclosure" category, and then replacing the designation "all" in appendix A with the disclosure category number for the new "full disclosure" category. As such, the Board proposes to amend category 1 in appendix B to incorporate the FPPC's model "full disclosure" category and provide that:

> Category 1
> Designated employees in this category must report all interests in real property in the State of California, as well as investments, business positions in business entities, and sources of income, including loans, gifts, and travel payments.

C. Merger of Disclosure Category 10 into Disclosure Category 8 in Appendix B

FPPC staff advised Board staff that positions involving telecommunications and information technologies have become more and more integrated over the years. Therefore, FPPC staff recommended that the Board merge the definition for disclosure category 10, which applies to positions involving telecommunications property and services, into the definition for disclosure category 8, which applies to positions involving information technology property and services, in appendix B. Then, FPPC staff recommended that the Board delete disclosure category 10, and make corresponding changes to appendix A to assign revised disclosure category 8 to all listed positions that were previously assigned disclosure categories 8 and/or 10.

Therefore, the Board proposes to amend appendix B to combine the definition for disclosure category 10 into the definition for disclosure category 8, as recommended by FPPC staff, so that amended disclosure category 8 provides that:

Category 8
Designated employees in this category must report investments, business positions in business entities, and sources of income, including loans, gifts and travel payments, from sources that provide telecommunications equipment, computers, computer programming, or any other services or training or equipment related to such things as computers, software, automation, data processing, communication and telecommunication, information technology, and duplication services of the type utilized by the Board.

The Board also proposes to amend appendix B to delete disclosure category 10 and amend appendix A to assign amended disclosure category 8 to listed positions that were previously assigned disclosure categories 8 and/or 10, as recommended by FPPC staff.

D. Scope of Disclosure Category 7 in Appendix B

FPPC staff advised Board staff that disclosure category 7 on appendix B is broad enough to require the disclosure of all the economic interests required to be disclosed by disclosure categories 8, 9, and 10. As a result, FPPC staff recommended that the Board delete disclosure categories 8, 9, and 10 from the list of disclosure categories applicable to any position listed on appendix A that is already subject to disclosure category 7 (or that will become subject to new disclosure category 1, described above). For example, appendix A currently indicates that disclosure categories 7-10 apply to Staff Services Managers in the Administrative Support Division and FPPC staff recommends that appendix A be amended to indicate that only disclosure category 7 applies to these employees. Therefore, the Board proposes to amend appendix A to delete disclosure categories 8, 9, and10[1] from the list of disclosure categories applicable to any position listed on appendix A that is already subject to disclosure category 7 (or that will become subject to new disclosure category 1, described above).

III. Full Disclosure for the Executive Director, Executive Team Members, Assistant Chief Counsels and Tax Counsels, Other CEAs, and Administrative or Executive Assistants

FPPC staff also informed Board staff that they agreed with the current provisions in appendix A and the previously proposed amendments to appendix A that were never finalized to the extent that they require full disclosure from the Board's Executive Director and CEAs, including Assistant Chief Counsels. However, FPPC staff also expressed a concern that the Board's conflict of interest code may not require full disclosure from all of the appropriate positions and asked why appendix A and the previously proposed amendments to appendix A only require Tax Counsels to disclose the economic interests specified in disclosure categories "1-6" in appendix B. Specifically, FPPC staff noted that most agencies' conflict of interest codes require full disclosure from Staff Counsels because they generally advise or make recommendations to decision makers, such as CEAs, including Assistant Chief Counsels, directly or

[1] Note: The Board proposes to fully delete category 10 from appendices A and B as discussed above.

without significant intervening substantive review, regarding all of the areas covered by their agencies' jurisdiction. And, FPPC staff recommended that the Board amend appendix A to require full disclosure from the Board's Tax Counsels.

As a result, the Board reviewed its management and decision-making structures and determined that full disclosure is appropriate for the Board's Executive Director because the Executive Director makes decisions, or advises or makes recommendations to decision makers, such as the Board Members, regarding the administration of all of the programs covered by the Board's jurisdiction and Board operations. The Board determined that full disclosure is appropriate for the members of the Board's Executive Team, which helps the Executive Director formulate, recommend, and implement agency-wide policies, programs, and procedures, because all of the Executive Team members have the opportunity to make decisions, or advise or make recommendations to decision makers, such as the Board Members and the Board's Executive Director, regarding all of the areas covered by the Board's jurisdiction and Board operations. The Executive Team members include the Deputy Directors for the Property and Special Taxes Department, Sales and Use Tax Department, External Affairs Department, and Administration Department, the Chief Counsel of the Legal Department, the Assistant Chief Counsel of the Legislative and Research Division, the Chief Information Officer (CIO) and the Chief Technology Officer (CTO)[2] of the Technology Services Department, the Taxpayers' Rights Advocate who serves as the chief of the Taxpayers' Rights and Equal Employment Opportunity Division, and the CEAs that serve as the chiefs of the Internal Security and Audit Division and Board Proceedings Division. The Board also determined that full disclosure is appropriate for its remaining CEA positions, including the Assistant Chief Counsel positions, because staff in these positions may occasionally serve as an acting Deputy Director, Chief Counsel, or division chief, and may make decisions, or advise or make recommendations to decision makers, such as the Board Members, the Board's Executive Director, and the Executive Team members regarding a wide variety of areas covered by the Board's jurisdiction and operations.

Further, the Board determined that full disclosure is appropriate for the Board's Tax Counsels because they make decisions, or advise or make recommendations to decision makers, such as the Board Members, the Board's Executive Director, the Executive Team members, including the Board's Chief Counsel, and the Board's Assistant Chief Counsels, regarding all of the areas covered by the Board's jurisdiction and operations. Finally, the Board determined that full disclosure is appropriate for the Board's Administrative Assistants and Executive Assistants because they provide direct administrative support to the Board Members, the Executive Director, an Executive Team member, such as a Deputy Director, the Assistant Chief Counsel for the Legal Department's Appeals Division, or the CEA who serves as the chief of the Legal Department's Investigations and Special Operations Division and, therefore, may make decisions, or advise or make recommendations to decision makers, such as the Board Members, the Board's Executive Director, and the Executive Team members, regarding a wide variety of areas covered by the Board's jurisdiction and operations. Furthermore,

[2] The Board's CTO position is new. The Board is currently recruiting a CTO and anticipates that the new CTO will be a member of the Executive Team.

the Board has determined that it is necessary to adopt a consistent "full disclosure" policy for the Board's Executive Director, Chief Counsel, CIO, and CTO, and all of the Board's Deputy Directors, CEAs, including Assistant Chief Counsels, Tax Counsels, Administrative Assistants, and Executive Assistants to ensure that any potential conflicts of interest are properly disclosed.

Therefore, the Board proposes to amend appendix A to assign new disclosure category 1 to the Board's Executive Director, CEAs, including Assistant Chief Counsels, Tax Counsels, Administrative Assistants, and Executive Assistants. The Board proposes to amend appendix A to list the Deputy Directors for the Property and Special Taxes Department, Sales and Use Tax Department, External Affairs Department, and Administration Department, the Chief Counsel of the Legal Department, and the Taxpayers' Rights Advocate and assign new disclosure category 1 to each Deputy Director, the Chief Counsel, and the Taxpayers' Rights Advocate. The Board also proposes to amend appendix A to list the CIO and the CTO of the Technology Services Department and assign new disclosure category 1 to the CIO and the CTO.

IV. Positions that Need to Be Added to Appendix A and Positions that Need to Be Assigned New Disclosure Categories

A. Board Member Offices

The Board consists of five voting members: the Controller and four district members elected for four-year terms at gubernatorial elections. The Board reviewed all of the Board positions that are directly assigned to the elected Board Members, exclusive of the Controller,[3] and the Board positions listed under the heading "Board" in appendix A. The Board proposes to added District Director, Community Affairs Deputy, Executive Secretary, Associate Tax Auditor, Information Officer I, and Staff Service Analyst positions to the list of positions under the heading "Board" because the Board determined that these are new positions that are directly assigned to the elected Board Members and staff in these positions make decisions, or advise or make recommendations to decision makers, directly or without significant intervening substantive review. Otherwise, the Board determined that appendix A currently lists all of the other positions directly assigned to the elected Board Members that make decisions, or advise or make recommendations to decision makers, directly or without significant intervening substantive review.

The Board has also reviewed the disclosure categories assigned to all of the positions currently listed under the heading "Board" in appendix A or proposed to be added to the list and has determined that:

- Full disclosure is appropriate for the Deputy to Board Member, Administrative Assistant to Board Member, Assistant to Board Member, CEA, District Director, Community Affairs Deputy, Administrative Assistant, Staff Services Manager, Tax Counsel, and Executive Secretary

[3] Note that the Board does not have any employees directly assigned to the Controller.

positions because staff in these positions work directly with the Board Members and make decisions, or advise or make recommendations to decision makers, such as the Board Members and their Deputy Board Members, and the Board's Executive Director, Chief Counsel, and CEAs, regarding all of the areas covered by the Board's jurisdiction and operations;

- Disclosure category 7 is appropriate for the Staff Service Analyst positions because staff in these positions work directly with the Board Members and make decisions, or advise or make recommendations to decision makers, such as the Board Members and their Deputy Board Members, regarding a broad array of goods and services that may be utilized by the Board; and
- Disclosure categories 2-6 (as proposed to be amended) are appropriate for the remaining positions, including the new Associate Tax Auditor and Information Officer I positions, because staff in these positions work directly with the Board Members and make decisions, or advise or make recommendations to decision makers, such as the Board Members and their Deputy Board Members, regarding the tax and fee programs referred to in disclosure categories 2-6 (as proposed to be amended).

Therefore, the Board proposes to amend appendix A to assign these positions disclosure categories that are consistent with the Board's determinations.[4]

B. Executive Office

The Board's Executive Office consists of the Board's Executive Director and the Executive Director's Administrative Assistants. The Executive Director represents or acts for the Board in day-to-day operations. The Executive Office plans, organizes, and directs the Board's operations, interprets and applies Board policies and decisions, and recommends policy changes for Board approval.

The Board reviewed the positions assigned to the Executive Office, which are all currently listed in appendix A. The Board determined that all of the positions in the Executive Office need to continue to be listed under the heading "Executive" in appendix A because staff in these positions make decisions, or advise or make recommendations to decision makers, directly or without significant intervening substantive review. The Board also determined that full disclosure is appropriate for the Executive Director and Administrative Assistant positions in the Executive Office and proposes to amend appendix A to assign disclosure category 1 (as proposed to be amended) to the positions, as explained above.

The Board further proposes to amend appendix A to change the heading "Executive" to "Executive Office" so that the heading includes the full name of the office to which it refers. And the Board proposes to indent the listings in appendix A for the six departments and four divisions that report to the Board's Executive Director. Hereafter,

[4] Note that the Board is also proposing to delete the "s" at the end of the word "services" on appendix A in order to correct the listing for the Tax Service Specialist positions directly assigned to the Board Members.

each of these departments and divisions will be discussed in the order in which it is proposed to be listed in appendix A.

C. Board Proceedings Division

The Board's Board Proceedings Division has a number of duties, including establishing the Board's meeting calendar, drafting and issuing the Board's meeting agendas, coordinating all of the items scheduled to be discussed at each meeting, conducting all of the Board's meetings, and maintaining the Board's meeting records.

The Board has reviewed the positions assigned to its Board Proceedings Division and the positions that will continue to be listed under the heading "Board Proceedings Division" in appendix A after the deletion of the Associate Governmental Program Analyst (LAN Workgroup Manager) position discussed above. The Board has determined that appendix A currently lists all of the positions in the Board Proceedings Division that make decisions, or advise or make recommendations to decision makers, directly or without significant intervening substantive review, and that:

- Full disclosure is appropriate for the division's CEA and Staff Services Manager positions because staff in these positions work directly with the Board Members and make decisions, or advise or make recommendations to decision makers, such as the Board Members, their Deputy Board Members, and the Board's Executive Director, Chief Counsel, and CEAs, regarding all of the areas covered by the Board's jurisdiction; and
- Disclosure categories 2-6 (as proposed to be amended) are appropriate for the division's Associate Governmental Program Analyst positions because staff in these positions may make decisions, or advise or make recommendations to decision makers, such as the division's CEA and Staff Services Managers, regarding the tax and fee programs referred to in disclosure categories 2-6.

Therefore, the Board proposes to amend the disclosure categories assigned to these positions in appendix A in a manner consistent with the Board's determinations.

D. Legislative and Research Division

Since the last time appendix A was amended, the Board renamed the "Legislative Division" the "Legislative and Research Division" to better reflect the division's duties, including coordinating the Board's legislative activities and performing research on issues affecting the Board. Therefore, the Board proposes to amend appendix A to incorporate the division's new name.

Furthermore, the Board reviewed the positions assigned to the Legislative and Research Division and the positions that are currently listed under the heading "Legislative Division" in appendix A. The Board determined that appendix A lists all of the division's positions that make decisions, or advise or make recommendations to decision

makers, directly or without significant intervening substantive review, except the division's Executive Assistant, Executive Secretary, and Research Manager positions. Therefore, the Board proposes to amend appendix A to list the Executive Assistant position and assign the position disclosure category 1 (as proposed to be amended) in order to consistently require full disclosure from all of the Board's Executive Assistants. The Board proposes to amend appendix A to list the Executive Secretary position and assign the position disclosure category 1 (as proposed to be amended) because staff in this position provides direct administrative support to the CEA for the division's Research and Statistics Section and may make decisions, or advise or make recommendations to decision makers, such as the division's Assistant Chief Counsel and CEA, regarding a wide variety of tax and fee programs and Board operations. The Board also proposes to amend appendix A to list the Research Manager position and assign the position disclosure categories 2-4, 8, and 9 (as proposed to be amended) because staff in this position may make decisions, or advise or make recommendations to decision makers, such as the division's Assistant Chief Counsel and CEA, regarding the tax and fee programs referred to in disclosure categories 2-4 (as proposed to be amended), the telecommunications and information technology property and services referred to in disclosure category 8 (as proposed to be amended), and the personnel services referred to in disclosure category 9, but not the Franchise Tax Board administered tax programs referred to in disclosure category 5 or taxes imposed on insurers that would require the assignment of disclosure category 6.

In addition, the Board has reviewed the disclosure categories assigned to the positions that will continue to be listed under the heading "Legislative and Research Division" in appendix A, after the proposed deletion of the Senior Specialist Property Appraiser position discussed above, and determined that:

- Full disclosure is appropriate for the division's Assistant Chief Counsel and CEA positions for all of the reasons described above;
- Disclosure categories 2-6, 8, and 9 (as proposed to be amended) are appropriate for the division's Staff Services Manager position because staff in this position may make decisions, or advise or make recommendations to decision makers, such as the division's Assistant Chief Counsel and CEA, regarding the tax and fee programs referred to in disclosure categories 2-6 (as proposed to be amended), the telecommunications and information technology property and services referred to in disclosure category 8 (as proposed to be amended), and the personnel services referred to in disclosure category 9;
- Disclosure categories 2-6 (as proposed to be amended) are appropriate for the division's Business Taxes Specialist positions because staff in these positions may make decisions, or advise or make recommendations to decision makers, such as the division's Assistant Chief Counsel and CEA, regarding the tax and fee programs referred to in disclosure categories 2-6 (as proposed to be amended);
- Disclosure categories 2-6 and 8 (as proposed to be amended) are appropriate for the division's Associate Governmental Program Analyst (System or LAN Administrator) position because staff in this position may make decisions, or

advise or make recommendations to decision makers, such as the division's Assistant Chief Counsel and CEA, regarding the tax and fee programs referred to in disclosure categories 2-6 (as proposed to be amended) and the telecommunications and information technology property and services referred to in disclosure category 8 (as proposed to be amended);

- Disclosure categories 2-4, 6, and 8 (as proposed to be amended) are appropriate for the division's Operations Research Specialist position because the person in that position makes decisions, or advises or makes recommendations to decision makers, such as the division's Assistant Chief Counsel and CEA, regarding the tax and fee programs referred to in disclosure categories 2-4 (as proposed to be amended) and 6 and the telecommunications and information technology property and services referred to in disclosure category 8 (as proposed to be amended), but not the Franchise Tax Board administered tax programs referred to in disclosure category 5; and
- Disclosure categories 2-4 and 8 (as proposed to be amended) are appropriate for the division's Research Program Specialist and Research Analyst positions because staff in these position may make decisions, or advise or make recommendations to decision makers, such as the division's Assistant Chief Counsel and CEA, regarding the tax and fee programs referred to in disclosure categories 2-4 (as proposed to be amended) and the telecommunications and information technology property and services referred to in disclosure category 8 (as proposed to be amended), but not the Franchise Tax Board administered tax programs referred to in disclosure category 5 or taxes imposed on insurers that would require the assignment of disclosure category 6.

Therefore, the Board proposes to amend the disclosure categories assigned to these positions in appendix A in a manner consistent with the Board's determinations.

E. Taxpayers' Rights and Equal Employment Opportunity Division

The positions listed under the heading "Taxpayers' Rights and Equal Employment Opportunity Division" in appendix A are assigned to the Board's Taxpayers' Rights and Equal Employment Opportunity Division. The division is comprised of the Taxpayers' Rights Advocate (TRA) Office and the Equal Employment Opportunity Office (EEOO) and the division facilitates the resolution of taxpayers' and employees' complaints and problems and recommends changes to prevent future problems.

First, the Board proposes to amend appendix A to delete the Taxpayers' Rights and Equal Employment Opportunity Division from its current location between the Technology Services Department and Administration Department and re-insert the Taxpayers' Rights and Equal Employment Opportunity Division after the Legislative and Research Division so that all of the divisions that report directly to the Board's Executive Director are listed consecutively on appendix A before the departments that report to the Board's Executive

Director.

Second, the Board reviewed the positions assigned to the Taxpayers' Rights and Equal Employment Opportunity Division and the positions listed under the heading "Taxpayers' Rights and Equal Employment Opportunity Division" in appendix A, and the Board determined that appendix A lists all of the division's positions that make decisions, or advise or make recommendations to decision makers, directly or without significant intervening substantive review, except the division's Staff Services Manager III (TRA), Tax Counsel, Business Taxes Administrator II (TRA),[5] Associate Governmental Program Analyst (TRA), Management Services Technician (TRA), Tax Technician I (TRA),[6] Senior Specialist Property Appraiser (TRA), and Assistant Property Appraiser (TRA) positions that were added to the TRA Office since the last time appendix A was amended.

The Staff Services Manager III makes decisions, or advises or makes recommendations to decision makers, such as the Taxpayers' Rights Advocate, regarding the need for and effectiveness of a broad range of taxpayer outreach efforts and the utilization of the Board's resources for taxpayer outreach. Therefore, the Board proposes to amend appendix A to list the Staff Services Manager III position and assign the position disclosure category 1 (as proposed to be amended). The Tax Counsel in the TRA Office makes decisions, or advises or makes recommendations to decision makers, such as the Taxpayers' Rights Advocate, regarding a broad range of complaints and problems. Therefore, the Board proposes to amend appendix A to list the Tax Counsel position in the TRA Office, and assign the position disclosure category 1 (as proposed to be amended) in order to consistently require full disclosure from all of the Board's Tax Counsels. The Business Taxes Administrator II (TRA) makes decisions, or advises and makes recommendations to decision makers, such as the Taxpayers' Rights Advocate, regarding the types of tax and fee programs referred to in disclosure categories 2 (as proposed to be amended) and 5, and a broad array of property and services utilized by the Board. Therefore, the Board proposes to amend appendix A to list the Business Taxes Administrator II (TRA) position and assign the position disclosure categories 2 (as proposed to be amended), 5, and 7. The Associate Governmental Program Analyst, Management Services Technician, and Tax Technician I in the TRA Office make decisions, or advise or make recommendations to decision makers, such as the Taxpayers' Rights Advocate and Tax Counsel assigned to the TRA Office, regarding the types of tax and fee programs referred to in disclosure categories 2 (as proposed to be amended) and 5, but not the tax and fee programs referred to in disclosure categories 3 and 4. Therefore, the Board proposes to amend appendix A to list the Associate Governmental Program Analyst (TRA), Management Services Technician (TRA), and Tax Technician I (TRA) positions, and assign the positions disclosure categories 2 (as proposed to be amended) and 5. The Senior Specialist Property Appraiser and Assistant Property Appraiser in the TRA Office both make decisions, or advise or make

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[5] The Business Taxes Administrator II position is new and the Board anticipates that the position will be added to the TRA Office effective January 1, 2011, or soon after.

[6] The Tax Technician I position is new and the Board anticipates that the position will be added to the TRA Office effective January 1, 2011, or soon after.

recommendations to decision makers, such as the Taxpayers' Rights Advocate, regarding the types of tax and fee programs referred to in disclosure categories 3 and 4, but not the tax and fee programs referred to in disclosure categories 2 and 5. Therefore, the Board proposes to amend appendix A to list the Senior Specialist Property Appraiser and Assistant Property Appraiser positions in the TRA Office, and assign the positions disclosure categories 3 and 4.

Finally, the Board has reviewed the disclosure categories assigned to the positions that will continue to be listed under the heading "Taxpayers' Rights and Equal Employment Opportunity Division" in appendix A after the proposed deletion of the Associate Property Appraiser (TRA) position discussed above, and determined that:

- Full disclosure continues to be appropriate for the Taxpayers' Rights Advocate for all of the reasons described above;
- Disclosure categories 2 (as proposed to be amended) and 5 are appropriate for the division's Business Taxes Specialist (TRA) positions because staff in these positions make decisions, or advise or make recommendations to decision makers, such as the Taxpayers' Rights Advocate, regarding the tax and fee programs referred to in disclosure categories 2 (as proposed to be amended) and 5, but not property taxes, timber yield taxes, and taxes imposed on insurers referred to in disclosure categories 3, 4, and 6, respectively; and
- Disclosure category 7 is appropriate for the division's Staff Services Manager (EEOO) and Associate Governmental Program Analyst (EEOO) positions because staff in these positions make decisions, or advise or make recommendations to decision makers, such as the Taxpayers' Rights Advocate, regarding a broad array of property and services utilized by the Board.

Therefore, the Board proposes to amend the disclosure categories assigned to these positions in appendix A in a manner consistent with the Board's determinations.

F. Internal Security and Audit Division

The Internal Security and Audit Division (ISAD) assists Board management in achieving its goals via a comprehensive internal auditing program. The division prepares reports and recommendations for the Executive Director on planned and actual operations and performances. The division conducts internal investigations and oversees the Board's Physical Security Program and Business Continuity Program. The division acts as the Board's liaison with the California Highway Patrol, Department of Justice, and other law enforcement agencies, and monitors all contacts between law enforcement and the Board. The division is independent, with full authority to work throughout the Board and no authority or responsibility for the activities it audits or reviews.

ISAD is comprised of three sections. ISAD's "Internal Investigations and Security Section" is responsible for conducting internal investigations and audits associated with such investigations. ISAD's "Internal Audit Section" is responsible for conducting comprehensive performance, compliance, and/or fiscal audits of all the Board's

organizational units, cyclically or as needed, and conducting special studies, audits, reviews, or projects as required or as requested by the Executive Director. ISAD's "Physical Security Section" is responsible for maintaining the Board's physical security program, providing emergency assistance, and investigating physical security incidents.

First, the Board proposes to amend appendix A to delete the Internal Security and Audit Division from its current location between the Legal Department and Investigations and Special Operations Division and re-insert the Internal Security and Audit Division after the new location of the Taxpayers' Rights and Equal Opportunity Division and before the Technology Services Department so that all of the divisions that report directly to the Board's Executive Director are listed consecutively on appendix A before the departments that report to the Board's Executive Director and so that all of the positions in the Legal Department, including the positions in the Legal Department's Investigations and Special Operations Division, are listed consecutively.

Second, the Board has reviewed the positions assigned to the Internal Security and Audit Division and the positions listed under the heading "Internal Security and Audit Division" in appendix A, and the Board determined that appendix A lists all of the division's positions that make decisions, or advise or make recommendations to decision makers, directly or without significant intervening substantive review, except the division's Staff Services Manager position. Therefore, the Board proposes to amend appendix A to add the Staff Services Manager position and assign the position disclosure category 7 because the division's Staff Services Manager oversees the division's Physical Security Section, which is responsible for maintaining the Board's physical security, investigating physical security incidents, assisting with other internal investigations, and providing network support for the division, and makes decisions, or advises or makes recommendations to decision makers, including the division's CEA, regarding a broad range of property and services utilized by the Board, but does not make decisions or advise decision makers regarding tax and fee issues.

Third, the Board has reviewed the remaining positions that will continue to be listed under the heading "Internal Security and Audit Division" on appendix A after the deletion of the Associate Tax Auditor, Systems Software Specialist, and Assistant Information Systems Analyst positions discussed above, and determined that:

- Full disclosure is appropriate for the division's CEA for all of the reasons described above;
- Full disclosure is appropriate for the division's Business Taxes Administrator position because the person in that position oversees the division's "Internal Investigations and Security Section," which has broad authority to conduct internal investigations and audits associated with such investigations, and makes decisions, or advises or makes recommendations to decision makers, including the division's CEA and the Board's Executive Director, regarding a broad range of tax and fee issues and property and services utilized by the Board;
- Full disclosure is appropriate for the division's Business Taxes Specialist

positions because a Business Taxes Specialist II oversees the division's Internal Audit Section, Business Taxes Specialists perform all of the investigating and auditing conducted by the "Internal Investigations and Security Section" and "Internal Audit Section," and staff in these positions make decisions, or advise or make recommendations to decision makers, including the division's CEA, regarding a broad range of tax and fee issues and property and services utilized by the Board; and

- Disclosure category 7 is appropriate for the division's Associate Governmental Program Analyst, Staff Information Systems Analyst, and Associate Information Systems Analyst positions because the division's Staff Services Manager relies on staff in these positions to help ensure that the Physical Security Section's physical security program is effective, and staff in these positions make decisions, or advise or make recommendations to decision makers, including the division's CEA and Staff Services Manager, regarding a broad range of property and services utilized by the division.

Therefore, the Board proposes to amend the disclosure categories assigned to these positions in appendix A in a manner consistent with the Board's determinations.

G. Technology Services Department

Since the last time that appendix A was amended, the Board changed the name of the "Technology Services Division" to the "Technology Services Department." Therefore, the Board proposes to amend appendix A to incorporate the department's new name.

The Technology Services Department has a number of duties, including assisting Board staff with computer, video display terminal, network, printer, and related software and hardware problems, data processing, programming, network security, and overseeing the Board's software management program. The Board reviewed the positions assigned to the Technology Services Department and the positions currently listed under the heading "Technology Services Division" in appendix A, and the Board determined that appendix A lists all of the department's positions that make decisions, or advise or make recommendations to decision makers, directly or without significant intervening substantive review, except the department's Executive Assistant and Senior Programmer Analyst (Supervisor) positions. Therefore, the Board proposes to amend appendix A to list the Executive Assistant position and assign the position disclosure category 1 (as proposed to be amended) in order to consistently require full disclosure from all of the Board's Executive Assistants. The Board also proposes to amend appendix A to list the Senior Programmer Analyst (Supervisor) position and assign the position disclosure categories 8 (as proposed to be amended) and 9 because the person in that position makes decisions, or advises or makes recommendations to decision makers, such as the department's Data Processing Managers, regarding the telecommunications and information technology property and services referred to in disclosure category 8 (as proposed to be amended), and the personnel services referred to in disclosure category 9.

In addition, the Board reviewed the disclosure categories assigned to the positions that

will continue to be listed under the heading "Technology Services Department" in appendix A after the proposed deletion of the Business Taxes Administrator and Business Taxes Compliance Supervisor positions discussed above and determined that:

- Full disclosure is appropriate for the department's CIO and CTO and continues to be appropriate for the department's CEA positions for all of the reasons discussed above;
- Full disclosure continues to be appropriate for the department's Data Processing Manager IV positions because staff in these positions work directly with the Board's Executive Director, Chief Counsel, and CEAs and make decisions, or advise or make recommendations to decision makers, such as the Board Members and their Deputy Board Members, and the Board's Executive Director, Chief Counsel, and CEAs, regarding technology service issues affecting all of the areas covered by the Board's jurisdiction;
- Disclosure category 7 is appropriate for the department's Data Processing Manager and Staff Services Manager positions because staff in these positions work directly with the CEA and Data Processing Manager IVs in the Technology Services Department and make decisions, or advise or make recommendations to decision makers, such as the department's CEAs and Data Processing Manager IVs, regarding a broad array of goods and services that may be utilized by Board staff; and
- Disclosure category 8 (as proposed to be amended) is appropriate for the department's Systems Software Specialist, Associate Systems Software Specialist, Senior Information Systems Analyst, Staff Information Systems Analyst, Associate Information Systems Analyst, Senior Programmer Analyst, Staff Programmer Analyst, Associate Programmer Analyst, and Associate Governmental Program Analyst positions because staff in each of these positions make decisions, or advise or make recommendations to decision makers, such as the department's CEAs, Data Processing Manager IVs, Data Processing Managers, and Staff Services Managers, regarding the types of information technology and telecommunications property and services referred to in disclosure category 8 (as proposed to be amended).

Therefore, the Board proposes to amend the disclosure categories assigned to the CEA, Data Processing Manager IV, Data Processing Manager, and Staff Services Manager positions in a manner that is consistent with the Board's determinations. However, the Board is not proposing to amend the disclosure categories assigned to the Systems Software Specialist, Associate Systems Software Specialist, Senior Information Systems Analyst, Staff Information Systems Analyst, Associate Information Systems Analyst, Senior Programmer Analyst, Staff Programmer Analyst, Associate Programmer Analyst, and Associate Governmental Program Analyst positions.

H. Administration Department

The positions listed under the heading "Administration Department" in appendix A are assigned to the Board's "Administration Department," but are not assigned to the

department's three divisions, the Administrative Support Division, the Human Resources Division (formerly the Personnel Management Division), and the Financial Management Division, which are listed separately in appendix A. The positions listed under the heading "Administration Department" in appendix A include the positions assigned to the department's Information Security Office. The department is responsible for assisting the Board Members, the Executive Director, the Board's CEAs, and other managers and supervisors in the administration of the Board's activities.

First, the Board proposes to amend appendix A to indent the listings for the Administration Department's three divisions to indicate that they report directly to the Deputy Director for the Administration Department and not the Board's Executive Director.

Second, the Board reviewed the positions assigned to the Administration Department and the positions that will continue to be listed under the heading "Administration Department" in appendix A after the proposed deletion of the CEA, Training Officer (Training Office), and Associate Governmental Analyst (Training Office) positions and the proposed addition of the Deputy Director position discussed above, and the Board determined that appendix A does not include the department's Administrative Assistant, Associate Management Analyst, Data Processing Manager (Information Security Office) and Senior Information Systems Analyst positions, even though staff in these positions make decisions, or advise or make recommendations to decision makers, directly or without significant intervening substantive review. Therefore, the Board proposes to amend appendix A to add the Administrative Assistant position and assign the position disclosure category 1 (as proposed to be amended) in order to consistently require full disclosure from all of the Board's Administrative Assistants. The Board proposes to amend appendix A to add the Associate Management Analyst position and assign the position disclosure category 9 because staff in this position makes decisions, or advises or makes recommendations to decision makers, such as the department's Deputy Director, regarding the personnel services referred to in disclosure category 9. The Board proposes to amend appendix A to add the Data Processing Manager (Information Security Office) positions and assign the positions disclosure categories 8 (as proposed to be amended) and 9 because staff in these position may make decisions, or advise or make recommendations to decision makers, such as the department's Deputy Director, regarding the telecommunications and information technology property and services referred to in disclosure category 8 (as proposed to be amended), and the personnel services referred to in disclosure category 9. The Board also proposes to amend appendix A to add the Senior Information Systems Analyst positions and assign the positions disclosure category 8 (as proposed to be amended) because staff in these positions may make decisions, or advise or make recommendations to decision makers, such as the department's Deputy Director or Data Processing Managers, regarding the telecommunications and information technology property and services referred to in disclosure category 8 (as proposed to be amended).

(1) Administrative Support Division

The positions listed under the heading "Administrative Support Division" in appendix A are assigned to the Administrative Support Division of the Board's Administration Department. The Administrative Support Division acts as the Board's business management agent. The division is responsible for the Board's business management programs and provides services in the areas of leasing, property acquisitions and dispositions; building management and maintenance; administration of incoming and outgoing mail; acquisition of necessary goods and services, including the purchase and inventory of equipment; and printing, publishing, graphics, and other related services.

The Board has reviewed the positions assigned to the Administrative Support Division and the positions that will continue to be listed under the heading "Administrative Support Division" in appendix A after deletion of the Telecommunications System Analyst and Office Services Manager (Supervisor, Cashier Unit) positions discussed above, and determined that appendix A does not include the division's Staff Information Systems Analyst, Associate Information Systems Analyst, Business Services Officer (Supervisor), Printing Trades Supervisor, Warehouse Manager, Office Services Supervisor, and Mailing Machine Supervisor positions, even though staff in these positions make decisions, or advise or make recommendations to decision makers, directly or without significant intervening substantive review. Therefore, the Board proposes to amend appendix A to add the Staff Information Systems Analyst and Associate Information Systems Analyst positions and assign the positions disclosure category 8 (as proposed to be amended) because staff in these positions may make decisions, or advise or make recommendations to decision makers, such as the division's Staff Services Managers, regarding the telecommunications and information technology property and services referred to in disclosure category 8 (as proposed to be amended). The Board also proposes to amend appendix A to add the Business Services Officer (Supervisor), Printing Trades Supervisor, Warehouse Manager, Office Services Supervisor, and Mailing Machine Supervisor positions and assign the positions disclosure category 9 because staff in these positions may make decisions, or advise or make recommendations to decision makers, such as the division's Staff Services Managers, regarding the personnel services referred to in disclosure category 9.

Furthermore, the Board has reviewed the disclosure categories assigned to the positions that will continue to be listed under the heading Administrative Support Division after the deletion of the Telecommunications Systems Analyst and Office Services Manager (Supervisor, Cashier Unit) positions discussed above and determined that:

- Full disclosure continues to be appropriate for the division's CEA position for all of the reasons described above; and
- Disclosure category 7 is appropriate for the division's Staff Services Manager, Associate Business Management Analyst, and Associate Governmental Program Analyst positions because staff in these positions may make decisions, or advise or make recommendations to decision makers, such as the division's CEA, regarding a wide variety of property and services utilized by the Board.

Therefore, the Board proposes to amend the disclosure categories assigned to these positions in appendix A in a manner consistent with the Board's determinations.

(2) Formerly Personnel Management, Now Human Resources Division

Since the last time appendix A was amended, the Board changed the name of the "Personnel Management Division" to the "Human Resources Division" to better reflect the division's responsibilities and the Board proposes to amend appendix A to reflect the division's current name.

The Human Resources Division of the Board's Administration Department is responsible for performing complex human resource functions that ensure the Board fulfills its primary responsibility to administer various tax and fee programs. The Human Resources Division is responsible for recruiting Board staff and administering hiring and promotional exams, efficiently utilizing and managing the Board's personnel and their classifications, handling personnel transactions, managing potential workers' compensation and health and safety issues, and labor relations issues.

The Board has reviewed the positions assigned to the Human Resources Division and the positions currently listed under the heading "Personnel Management Division" in appendix A, and determined that appendix A does not include the division's Administrative Assistant and Personnel Supervisor positions, even though staff in these positions make decisions, or advise or make recommendations to decision makers, directly or without significant intervening substantive review. Therefore, the Board proposes to amend appendix A to add the Administrative Assistant position and assign the position disclosure category 1 (as proposed to be amended) in order to consistently require full disclosure from all of the Board's Administrative Assistants. The Board also proposes to amend appendix A to add the Personnel Supervisor positions and assign the positions disclosure category 9 because staff in these positions may make decisions, or advise or make recommendations to decision makers, such as the division's Staff Services Managers, regarding the personnel services referred to in disclosure category 9.

Furthermore, the Board has reviewed the disclosure categories assigned to the positions that will continue to be listed under the heading "Human Resources Division" in appendix A after the division's name is amended and determined that:

- Full disclosure is now appropriate for the division's CEA position for all of the reasons described above; and
- Disclosure category 7 is appropriate for the division's Staff Services Manager, Associate Governmental Program Analyst, Associate Personnel Analyst, and Labor Relations Specialist positions because staff in these positions make decisions, or advise or make recommendations to decision makers, such as the division's CEA, regarding a wide variety of property and services utilized by the Board.

Therefore, the Board proposes to amend the disclosure categories assigned to these positions in appendix A in a manner consistent with the Board's determinations.

(3) Financial Management Division

The positions listed under the heading "Financial Management Division" in appendix A are assigned to the Financial Management Division of the Board's Administration Department. The Financial Management Division is responsible for the development and administration of the Board's annual budget and financial statements, for analyzing, monitoring, and recommending changes in state and agency fiscal policies and procedures, for acting as liaison for the Board on fiscal policy, accounting systems and procedures, and budget structure, and for administration of the BOE's cashiering and deposit responsibilities.

The Board has reviewed the positions assigned to the Financial Management Division and the positions that will continue to be listed under the heading "Financial Management Division" in appendix A after the deletion of the Staff Information Systems Analyst (Specialist) position, and determined that appendix A does not include the division's Senior Administrative Analyst, Officer Services Manager, Information Systems Technician Supervisor, Associate Information Systems Analyst, Systems Software Specialist, Office Services Supervisor, and Key Data Supervisor positions, even though staff in these positions make decisions, or advise or make recommendations to decision makers, directly or without significant intervening substantive review.[7] Therefore, the Board proposes to amend appendix A to add the Senior Administrative Analyst and Office Services Manager positions and assign disclosure category 7 to the positions because staff in these positions may make decisions, or advise or make recommendations to decision makers, such as the division's Staff Services Managers, regarding a wide variety of property and services utilized by the Board. The Board proposes to amend appendix A to add the Information Systems Technician Supervisor position and assign the position disclosure categories 8 (as proposed to be amended) and 9 because the person in that position makes decisions, or advises or makes recommendations to decision makers, such as the division's Staff Services Managers, regarding the telecommunications and information technology property and services referred to in disclosure category 8 (as proposed to be amended) and the personnel services referred to in disclosure category 9. The Board proposes to amend appendix A to add the Associate Information Systems Analyst and Systems Software Specialist positions and assign the positions disclosure category 8 (as proposed to be amended) because staff in these positions may make decisions, or advise or make recommendations to decision makers, such as the division's Staff Services Managers, regarding the telecommunications and information technology property and services referred to in disclosure category 8 (as proposed to be amended). The Board also proposes to amend appendix A to add the Office Services Supervisor and Key Data Supervisor positions and assign the positions

[7] Note that the Board determined that the Financial Management Division also has a Research Program Specialist position, which is not currently listed on appendix A, and that the staff in that position makes decisions, or advises or makes recommendations to decision makers, such as the division's Staff Services Managers, regarding a wide variety of property and services utilized by the Board. However, the Board is not proposing to add the position to appendix A because the position is filled by a retired annuitant who is not anticipated to be with the Board when the proposed amendments to appendix A become effective and the division does not intend to utilize the Research Program Specialist classification after that date.

disclosure category 9 because staff in these positions may make decisions, or advise or make recommendations to decision makers, such as the division's Staff Services Managers, regarding the personnel services referred to in disclosure category 9.

Furthermore, the Board has reviewed the disclosure categories assigned to the positions that will continue to be listed under the heading "Financial Management Division" in appendix A after the Staff Information Systems Analyst (Specialist) position is deleted, and determined that:

- Full disclosure continues to be appropriate for the division's CEA position for all of the reasons described above; and
- Disclosure category 7 is appropriate for the division's Staff Services Manager, Accounting Administrator, Associate Accounting Analyst, Associate Administrative Analyst, Associate Budget Analyst, Senior Accounting Officer, and Associate Governmental Program Analyst positions because staff in these positions make decisions, or advise or make recommendations to decision makers, such as the division's CEA, regarding a wide variety of property and services utilized by the Board.

Therefore, the Board proposes to amend the disclosure categories assigned to these positions in appendix A in a manner consistent with the Board's determinations.

I. External Affairs Department

Since the last time appendix A was amended, the Board created a new "External Affairs Department." This department is responsible for public outreach, including the promotion of new tax and fee programs and initiatives, and responds to media inquiries about all of the Board's activities. The department contains the Board's Communications Office and Executive Office of Strategic Analysis and Review, and has three divisions: the Outreach Services Division; the Customer Service and Publishing Division; and the Web Services Division. Therefore, the Board proposes to amend appendix A to add the "External Affairs Department," and list the positions that are directly assigned to that department and the department's two offices, but not the department's divisions. The Board also proposes to amend appendix A to add the External Affairs Department's three divisions, separately list the positions that are assigned to each division, and indent the listings for the External Affairs Department's three divisions to indicate that the divisions report directly to the Deputy Director for the External Affairs Department and not the Board's Executive Director.

Furthermore, the Board has reviewed the positions assigned to the External Affairs Department, including the department's two offices, but not the department's three divisions and determined that appendix A needs to list the department's Deputy Director, Staff Services Manager, Information Officer, Associate Governmental Program Analyst, Staff Information Systems Analyst, and Associate Management Analyst positions because staff in these positions make decisions, or advise or make recommendations to decision makers, directly or without significant intervening substantive review. The Board also determined that:

- Full disclosure is appropriate for the department's Deputy Director for all of the reasons described above;
- Full disclosure is appropriate for the department's Staff Services Manager, Information Officer, and Associate Governmental Program Analyst positions because staff in these positions make decisions, or advise or make recommendations to decision makers, including the department's Deputy Director, regarding a wide range of Board programs, policies, and procedures; and a wide variety of property and services utilized by the Board; and
- Disclosure category 7 is appropriate for the department's Staff Information Systems Analyst and Associate Management Analyst positions because staff in these positions make decisions, or advise or make recommendations to decision makers, such as the department's Deputy Director and Staff Services Managers, regarding a wide variety of property and services utilized by the Board.

Therefore, the Board proposes to amend appendix A to list these positions and assign them disclosure categories that are consistent with the Board's determinations.

(1) Outreach Services Division

The External Affairs Department's Outreach Services Division provides materials and conducts seminars to help inform and educate the public regarding the Board's tax and fee programs, and conducts surveys to identify areas that may require additional outreach. The Board has reviewed the positions assigned to the Outreach Services Division and determined that appendix A needs to list the division's Staff Services Manager, Assistant Tax Services Specialist, Associate Governmental Program Analyst, and Business Taxes Specialist positions because staff in these positions make decisions, or advise or make recommendations to decision makers, directly or without significant intervening substantive review. The Board also determined that:

- Full disclosure is appropriate for the division's Staff Services Manager positions because staff in these positions make decisions or advise or make recommendations to decision makers, including the External Affairs Department's Deputy Director, regarding a broad range of tax and fee issues and property and services utilized by the Board;
- Disclosure categories 2-6 (as proposed to be amended) are appropriate for the Assistant Tax Services Specialist and Associate Governmental Program Analyst positions because staff in these positions may make decisions, or advise or make recommendations to decision makers, such as the division's Staff Services Managers, regarding the tax and fee programs referred to in disclosure categories 2-6 (as proposed to be amended); and
- Disclosure category 7 is appropriate for the division's Business Taxes Specialist position because the person in that position makes decisions, or advises or makes recommendations to decision makers, such as the division's Staff Services Managers, regarding a wide variety of property and services utilized by the Board.

Therefore, the Board proposes to amend appendix A to list the Outreach Services Division and these positions, and assign the positions disclosure categories that are consistent with the Board's determinations.

(2) Customer Service and Publishing Division

The External Affairs Department's Customer Service and Publishing Division is responsible for utilizing the most cost-effective techniques to enhance the quality and availability of agency information and customer service activities, especially those directed at helping taxpayers understand and comply with their tax obligations and the state's reporting requirements. The division is responsible for the operation of the Board's call center (800 Number) and publishing Board documents, such as tax forms. The division also provides support to the Board's Customer Service and Administrative Efficiency Committee, including the preparation of a monthly agenda, development of issue papers, oral presentations of issues to the committee, and preparation of the committee meeting minutes.

The Board has reviewed the positions assigned to the Customer Service and Publishing Division and determined that appendix A needs to list the division's Staff Services Manager, Associate Governmental Program Analyst, Business Taxes Compliance Specialist, Tax Services Specialist, Systems Software Specialist, and Supervising Tax Technician positions because staff in these positions make decisions, or advise or make recommendations to decision makers, directly or without significant intervening substantive review. The Board has also determined that:

- Full disclosure is appropriate for the division's Staff Services Manager positions because staff in these positions make decisions or advise or make recommendations to decision makers, including the External Affairs Department's Deputy Director, regarding a broad range of tax and fee issues and the property and services utilized by the Board; and
- Disclosure categories 2-6 (as proposed to be amended) are appropriate for the division's Associate Governmental Program Analyst and Business Taxes Compliance Specialist positions because staff in these positions may make decisions, or advise or make recommendations to decision makers, such as the division's Staff Services Managers, regarding the tax and fee programs referred to in disclosure categories 2-6 (as proposed to be amended);
- Disclosure category 7 is appropriate for the division's Tax Services Specialist position because the person in that position manages the division's Editorial Services Section and makes decisions, or advises or makes recommendations to decision makers, such as the division's Staff Services Managers, regarding a wide variety of property and services utilized by the Board;
- Disclosure category 8 (as proposed to be amended) is appropriate for the division's Systems Software Specialist positions because staff in these positions make decisions, or advise or make recommendations to decision makers, such as the division's Staff Services Managers, regarding the types of

information technology and telecommunications property and services referred to in disclosure category 8 (as proposed to be amended); and

- Disclosure category 9 is appropriate for the Supervising Tax Technician positions because staff in these positions supervise other Tax Technicians and may make decisions, or advise or make recommendations to decision makers, such as the division's Staff Services Managers, regarding the personnel services referred to in disclosure category 9.

Therefore, the Board proposes to amend appendix A to list the Customer Service and Publishing Division and these positions, and assign the positions disclosure categories that are consistent with the Board's determinations.

(3) Web Services Division

The External Affairs Department's Web Services Division is responsible for producing the Board's electronic web-based media. The Board has reviewed the positions assigned to the Web Services Division and determined that appendix A needs to list the division's Senior Information Systems Analyst (Supervisor), Associate Programmer Analyst, Staff Programmer Analyst, Associate Information Systems Analyst, and Assistant Information Systems Analyst positions because staff in these positions make decisions, or advise or make recommendations to decision makers, directly or without significant intervening substantive review. The Board has also determined that:

- Disclosure category 7 is appropriate for the division's Senior Information Systems Analyst (Supervisor) position because staff in that position manages the division and makes decisions, or advises or makes recommendations to decision makers, such as the External Affairs Department's Deputy Director, regarding a wide variety of property and services utilized by the Board; and
- Disclosure category 8 (as proposed to be amended) is appropriate for the division's Associate Programmer Analyst, Staff Programmer Analyst, Associate Information Systems Analyst, and Assistant Information Systems Analyst positions because staff in these positions may make decisions, or advise or make recommendations to decision makers, such as the division's Senior Information Systems Analyst (Supervisor), regarding the types of information technology and telecommunications property and services referred to in disclosure category 8 (as proposed to be amended).

Therefore, the Board proposes to amend appendix A to list the Web Services Division and these positions, and assign the positions disclosure categories that are consistent with the Board's determinations.

J. Legal Department

The Board's Legal Department is supervised by a CEA who serves as the Board's Chief Counsel and the Legal Department has four divisions staffed primarily with Tax Counsels, each of which is headed by a CEA who serves as the division's Assistant Chief

Counsel. The Litigation Division advises the Board Members and Board management regarding pending litigation and represents the Board in such litigation, including bankruptcy proceedings. The Tax and Fee Programs Division advises the Board Members, Board staff, and the public regarding the application of specified tax, fee, and licensing laws, and represents the Board's Sales and Use Tax Department and the Board's Property and Special Taxes Department in administrative appeals. The Appeals Division conducts independent appeals conferences, issues decisions and recommendations regarding pending tax, fee, and licensing appeals, and summarizes such appeals for oral hearings before the Board Members. The Settlement Division administers the Board's settlement and offers in compromise programs, and helps the Chief Counsel administer the activities of the Legal Department. The Board's Legal Department also has a fifth division, which was called the "Investigations Division" but was renamed the "Investigations and Special Operations Division" since the last time appendix A was amended. Therefore, the Board proposes to amend appendix to refer to the Investigations and Special Operations Division's current name.

The positions listed under the heading "Legal Department" in appendix A are assigned to the Legal Department and its Litigation Division, Tax and Fee Programs Division, Appeals Division, Settlement Division, and Operations Management Section. Positions that are assigned to the Legal Department's Investigations and Special Operations Division are separately listed on appendix A under the heading "Investigations Division."

The Board reviewed the positions assigned to the Legal Department, exclusive of the Legal Department's Investigations and Special Operations Division discussed below, and the positions listed under the heading "Legal Department" in appendix A, and the Board determined that appendix A lists all of the department's positions that make decisions, or advise or make recommendations to decision makers, directly or without significant intervening substantive review, except the department's Executive Assistant, Business Taxes Administrator, and Associate Governmental Program Analyst positions. Therefore, the Board proposes to amend appendix A to add the Executive Assistant position and assign the position disclosure category 1 (as proposed to be amended) in order to consistently require full disclosure from all of the Board's Executive Assistants. The Board proposes to amend appendix A to list the Business Taxes Administrator position and assign the position disclosure category 7 because the person in that position leads the department's Operations Management Section and makes decisions, or advises or makes recommendations to decision makers, such as the Board's Chief Counsel and Assistant Chief Counsels, regarding a wide variety of property and services utilized by the Board. The Board also proposes to amend appendix A to add the Associate Governmental Program Analyst positions and assign the positions disclosure category 7 because staff in these positions provide administrative support directly to the Chief Counsel, the Assistant Chief Counsels, and Tax Counsel III (Supervisors) in their divisions and may make decisions, or advise or make recommendations to decision makers, including their division's Assistant Chief Counsels, regarding a wide variety of property and services utilized by the department.

In addition, the Board has reviewed the functions performed by the Supervising Tax

Auditors assigned to the Legal Department's Appeals Division and Settlement Division and determined that they all make decisions, or advise or make recommendations to decision makers, including their division's Assistant Chief Counsels, regarding the tax and fee programs referred to in disclosure category 2 (as proposed to be amended). In addition, the Board determined that the Supervising Tax Auditor in the Settlement Division also manages staff, including two Business Taxes Specialists, and makes decisions, or advises or makes recommendations to decision makers, including the Settlement Division's Assistant Chief Counsel, regarding the personnel services referred to in disclosure category 9. Therefore, the Board proposes to amend appendix A to convert the current listing for the Legal Department's Supervising Tax Auditor positions into a listing for the "Supervising Tax Auditor (Settlement Division)" position and assign it disclosure categories 2 (as proposed to be amended) and 9; and add a new "Supervising Tax Auditor (Appeals Division)" position and assign it disclosure category 2 (as proposed to be amended).

Finally, the Board has reviewed the remaining positions that will continue to be listed under the heading "Legal Department" on appendix A after the deletion of the CEA, Administrative Assistant, Associate Information Systems Analyst, and Business Taxes Compliance Supervisor (Offers in Compromise) positions discussed above, and determined that:

- Full disclosure is appropriate for the department's Assistant Chief Counsel and Tax Counsel positions for all of the reasons described above;
- Disclosure category 7 is appropriate for the department's Librarian because the person in that position manages the department's physical and electronic librarian resources and makes decisions, or advises or makes recommendations to decision makers, such as the Board's Chief Counsel and Assistant Chief Counsels, regarding a wide variety of property and services utilized by the Board;
- Disclosure category 8 (as proposed to be amended) is appropriate for the department's Staff Information Systems Analyst positions because staff in these positions may make decisions, or advise or make recommendations to decision makers, such as the department's Business Taxes Administrator, regarding the types of information technology and telecommunications property and services referred to in disclosure category 8 (as proposed to be amended);
- Disclosure category 2 (as proposed to be amended) is appropriate for the department's Business Taxes Specialist I, II, and III positions, the Business Taxes Specialist (Offers in Compromise) positions, and the Business Tax Compliance Specialist (Offers in Compromise) position because staff in these positions make decisions, or advise or make recommendations to decision makers, such as Assistant Chief Counsels, Tax Counsels, and Supervising Tax Auditors, regarding the tax and fee programs referred to in disclosure category 2 (as proposed to be amended); and
- It is appropriate for staff in the department's Business Taxes Specialist I positions, which are not assigned to the Settlement Division's Offers in

Compromise Section, to report their economic interests on From 700-A because they are auditors with limited decision making and advisory functions; however, all of the Business Taxes Specialists assigned to the Settlement Division's Offers in Compromise Section have broader functions and must report their economic interest on Form 700.

Therefore, the Board proposes to amend the disclosure categories assigned to these positions in appendix A in a manner consistent with the Board's determinations.

(1) Formerly Investigations Division, Now Investigations and Special Operations Division

The Investigations and Special Operations Division's responsibilities include, but are not limited to, administering the Board's criminal investigations program, which investigates alleged incidents of criminal tax evasion and fraud and helps prosecute offenders, identifying and registering entities that are actively engaged in business in California without proper licenses, and enforcing the Cigarette and Tobacco Products Licensing Act of 2003.

First, the Board proposes to amend appendix A to indent the listing for the Investigations and Special Operations Division to indicate that the division reports directly to the Chief Counsel for the Legal Department and not the Board's Executive Director.

Second, the Board reviewed the positions assigned to the Investigations and Special Operations Division and the positions listed under the heading "Investigations Division" in appendix A, and the Board determined that appendix A lists all of the division's positions that make decisions, or advise or make recommendations to decision makers, directly or without significant intervening substantive review, except the division's Administrative Assistant, Business Taxes Compliance Supervisor, Associate Governmental Program Analyst, and Senior Information Systems Analyst positions. Therefore, the Board proposes to amend appendix A to add the Administrative Assistant position and assign the position disclosure category 1 (as proposed to be amended) in order to consistently require full disclosure from all of the Board's Administrative Assistants. The Board proposes to amend appendix A to add the Business Taxes Compliance Supervisor positions and assign the positions disclosure categories 2 (as proposed to be amended) and 7 because staff in these positions manage staff in the division's Bankruptcy and Specialized Audit Section and make decisions, or advise or make recommendations to decision makers, including the division's CEA and Business Taxes Administrators, regarding the tax and fee programs referred to in disclosure category 2 (as proposed to be amended) and a wide variety of property and services utilized by the Board. The Board proposes to amend appendix A to add the Associate Governmental Program Analyst position and assign it disclosure categories 2 (as proposed to be amended) and 7 because the person in that position makes decisions, or advises or makes recommendations to decision makers, including the division's Business Taxes Administrators and Business Taxes Compliance Supervisors, regarding the tax and fee programs referred to in disclosure category 2 (as proposed to be amended) and a wide

variety of property and services utilized by the Board. The Board also proposes to amend appendix A to add the Senior Information Systems Analyst positions and assign the positions disclosure category 8 (as proposed to be amended) because staff in these positions may make decisions, or advise or make recommendations to decision makers, such as the division's Business Taxes Administrator, regarding the types of information technology and telecommunications property and services referred to in disclosure category 8 (as proposed to be amended).

Finally, the Board has reviewed the remaining positions that will continue to be listed under the heading "Investigations and Special Operation Division" on appendix A after the deletion of the Staff Information Systems Analyst position discussed above, and determined that:

- Full disclosure is appropriate for the division's CEA for all of the reasons described above;
- Disclosure categories 2 (as proposed to be amended) and 7 are appropriate for the division's Business Taxes Administrator positions because staff in these positions make decisions, or advise or make recommendations to decision makers, such as the division's CEA, regarding the tax and fee programs referred to in disclosure category 2 (as proposed to be amended) and a wide variety of property and services utilized by the division;
- Disclosure categories 2 (as proposed to be amended) and 9 are appropriate for the division's Supervising Tax Auditor positions because staff in these positions make decisions, or advise or make recommendations to decision makers, such as the division's CEA and Business Taxes Administrators, regarding the tax and fee programs referred to in disclosure category 2 (as proposed to be amended) and the personnel services referred to in disclosure category 9; and
- Disclosure category 2 (as proposed to be amended) is appropriate for the division's Business Taxes Specialist, Business Taxes Compliance Specialist, and Associate Tax Auditor positions because staff in these positions make decisions, or advise or make recommendations to decision makers, such as the division's Business Taxes Administrators and Supervising Tax Auditors, regarding the tax and fee programs referred to in disclosure category 2 (as proposed to be amended).

Therefore, the Board proposes to amend the disclosure categories assigned to these positions in appendix A in a manner consistent with the Board's determinations.

K. Property and Special Taxes Department

The Board's Property and Special Taxes Department is responsible for administering the Board's property tax and special tax and fee programs, which include all of the Board's tax and fee programs other than the administration of the sales and use tax and hearing appeals from the actions of the Franchise Tax Board. The department has two property tax divisions. The first property tax division is the County-Assessed Properties Division,

which is responsible for administering the Timber Yield Tax and performing the Board's functions related to the counties' assessments of property taxes, including co-administering the welfare and veterans' organization exemption, auditing county assessors' assessment practices, administering the Board's Legal Entity Ownership Program, which helps counties identify changes in ownership of real property in legal entities, and hearing appeals of assessments of publicly-owned property filed under article XIII, section 11, subdivision (g), of the California Constitution. The second property tax division is the State-Assessed Properties Division, which is responsible for helping the Board value state-assessed properties, hear petitions for reassessment regarding state assessments, and identify and issue escape assessments. The Department also has a Special Taxes and Fees Division. The Special Taxes and Fees Division is responsible for administering all of the Board's special tax and fee programs, including excise taxes, environmental fees, and fuel taxes. The Board proposes to amend appendix A to indent the listings for the department's three divisions and the department's Timber Tax Section (discussed below) to indicate that the divisions and section do not report directly to the Board's Executive Director.

The Board has reviewed the positions assigned to the Property and Special Taxes Department, exclusive of the department's three divisions discussed below, and determined that they do not include Staff Services Manager, Associate Governmental Program Analyst, and Staff Information Systems Analyst positions. Therefore, the Board proposes to delete these positions from appendix A.

Further, the Board has determined that the positions assigned to the Property and Special Taxes Department, exclusive of the department's three divisions discussed below, include Executive Assistant, Administrative Assistant, Business Taxes Administrator, Business Taxes Compliance Supervisor, Supervising Tax Auditor, Business Taxes Compliance Specialist, Business Taxes Specialist, and Associate Tax Auditor positions, which make decisions, or advise or make recommendations to decision makers, directly or without significant intervening substantive review. Therefore, the Board proposes to amend appendix A to:

- Add the Executive Assistant position and require full disclosure from the Executive Assistant and Administrative Assistant that directly report to and assist the department's Deputy Director in managing all of the department's activities;
- Add the Business Taxes Administrator positions and assign disclosure categories 2 (as proposed to be amended) and 7 to the positions because staff in these positions make decisions, or advise or makes recommendations to decision makers, such as the department's Deputy Director, regarding a number of tax and fee programs described in disclosure category 2 (as proposed to be amended) and a broad array of goods and services utilized by the department;
- Add the Business Taxes Compliance Supervisor and Supervising Tax Auditor positions and assign disclosure categories 2 (as proposed to be amended) and 9 to the positions because staff in these positions make decisions, or advise or make recommendations to decision makers, such as the department's Deputy Director and Business Taxes Administrators, regarding a number of tax and fee programs

described in disclosure category 2 (as proposed to be amended) and personnel services described in disclosure category 9;

- Add the Business Tax Compliance Specialist and Business Taxes Specialist II or III positions and assign disclosure category 2 (as proposed to be amended) to the positions because staff in these positions make decisions, or advise or make recommendations to decision makers, such as the department's Business Taxes Administrators, Business Taxes Compliance Supervisors, and Supervising Tax Auditors, regarding a number of tax and fee programs described in disclosure category 2 (as proposed to be amended); and
- Add the Business Taxes Specialist I and the Associate Tax Auditor positions, assign disclosure category 2 (as proposed to be amended) to the positions, and permit staff in these positions to file Form 700-A because staff in these positions function as auditors for the various tax and fee programs described in category 2 (as proposed to be amended) and meet all of the requirements of California Code of Regulations, title 2, section 18733, subdivision (b).

Furthermore, the Board has reviewed the CEA positions that will continue to be assigned to the Property and Special Taxes Department, exclusive of the department's three divisions discussed below, and determined that full disclosure is appropriate for the positions for all of the reasons discussed above. Therefore, the Board proposes to amend appendix A to assign disclosure category 1 (as proposed to be amended) to the CEA positions.

(1) Formerly County Property Tax Division, Now County-Assessed Properties Division

The Board changed the name of the County Property Tax Division to the County-Assessed Properties Division since the last time appendix A was amended. Therefore, the Board proposes to amend appendix A to reflect the division's current name.

The Board has determined that it would simplify appendix A if the Board listed the positions in the County-Assessed Properties Division's Timber Tax Section, which are all assigned disclosure category 4, regarding timber yield tax, separately from the other positions in the division, which are assigned disclosure category 3, regarding real property interests. Therefore, the Board proposes to amend appendix A to delete the parenthetical language from the references to "Supervising Property Appraiser (Assessment Practices Survey Section)," "Senior Specialist Property Appraiser (Assessment Practices Survey Section)," "Senior Specialist Property Auditor Appraiser (Assessment Practices Survey Section)," "Associate Property Appraiser (Assessment Practices Survey Section)," "Associate Property Auditor Appraiser (Assessment Practices Survey Section)," "Senior Specialist Property Auditor Appraiser (Timber Tax Section)," and "Associate Property Auditor Appraiser (Timber Tax Section)." The Board also proposes to add a heading for the "Timber Tax Section" between the references to "Associate Property Auditor Appraiser (Assessment Practices Survey Section)" and "Supervising Property Appraiser (Timber Tax Section)" to separate the positions that are

assigned to the Timber Tax Section from the other positions assigned to the County-Assessed Properties Division.

Further, the Board has reviewed all of the positions assigned to the County-Assessed Properties Division, exclusive of the division's Timber Tax Section discussed below, and determined that the division now has:

- Assistant Property Appraiser, Assistant Property Auditor Appraiser, and Business Taxes Specialist II positions, which need to be added to appendix A and assigned disclosure category 3 because staff in these positions make decisions, or advise or make recommendations to decision makers, such as the division's Principal Property Appraisers and Supervising Property Appraisers, regarding the application of property taxes and the value of property for tax purposes;
- A Staff Information Systems Analyst position, which needs to be added to appendix A and assigned disclosure category 8 (as proposed to be amended) because the person in this position makes decisions, or advises or makes recommendations to decision makers, including the division's CEA, regarding the information technology and services referred to in disclosure category 8 (as proposed to be amended); and
- A Staff Services Analyst position that needs to be added to appendix A and assigned disclosure category 9 because the division's Staff Services Analyst makes decisions, or advises or makes recommendations to decision makers, such as the division's Principal Property Appraisers and Supervising Property Appraisers, regarding the utilization of resources for personnel services or employee training.

Therefore the Board proposes to amend appendix A to add these positions and assign them disclosure categories that are consistent with the Board's determinations.

Furthermore, the Board reviewed all of the positions that are assigned to the County-Assessed Properties Division, exclusive of the division's Timber Tax Section discussed below, and will continue to be listed under the heading "County-Assessed Properties Division," and determined that:

- Full disclosure is appropriate for the CEA that serves as the division's Chief because the CEA makes decisions, or advises or makes recommendations to decision makers, such as the Deputy Director for the Property and Special Tax Department, regarding a broad array of issues affecting the Board's administration of tax and fee programs and utilization of resources;
- Disclosure categories 3 and 7 are appropriate for the division's Principal Property Appraiser and Supervising Property Appraiser positions because staff in these positions make decisions, or advise or make recommendations to decision makers, such as the division's CEA, regarding the application of property taxes and the value of property for tax purposes, and the division's utilization of resources; and
- Disclosure category 3 continues to be appropriate for the division's Senior Specialist Property Appraiser, Senior Specialist Property Auditor Appraiser,

Senior Petroleum and Mining Appraisal Engineer,[8] Associate Property Appraiser, and Associate Property Auditor Appraiser positions because staff in these positions make decisions, or advise or make recommendations to decision makers, such as the division's Principal Property Appraisers and Supervising Property Appraisers, regarding the application of property taxes and the value of property for tax purposes.

Therefore, the Board proposes to amend the disclosure categories assigned to the CEA, Principal Property Appraiser, and Supervising Property Appraiser positions in appendix A in a manner consistent with the Board's determinations regarding these positions.

(2) Timber Tax Section

The Board reviewed the positions assigned to the County-Assessed Properties Division's Timber Tax Section. The Board determined that the section no longer has a Supervising Property Appraiser position and the Board proposes to delete the position from appendix A. The Board also determined that appendix A lists all of the section's positions that make decisions, or advise or make recommendations to decision makers, directly or without significant intervening substantive review, except the section's Principal Property Appraiser and Assistant Property Auditor positions. Therefore, the Board proposes to amend appendix A to list the Principal Property Appraiser position that manages the Timber Tax Section and assign the position disclosure categories 4 and 7 because the Principal Property Appraiser makes decisions, or advises or makes recommendations to decision makers, such as the division's CEA, regarding the application of the timber yield tax, and the division's utilization of resources. The Board also proposes to amend appendix A to list the Assistant Property Auditor Appraiser position assigned to the Timber Tax Section and assign disclosure category 4, regarding timber yield tax, to the position.

Furthermore, the Board has determined that disclosure category 4, regarding timber yield tax, continues to be appropriate for the Senior Specialist Property Auditor Appraiser, Associate Property Auditor Appraiser, Senior Forest Property Appraiser, and Associate Forest Property Appraiser positions in the Timber Tax Section. Therefore, the Board does not propose to amend the designations for these positions on appendix A.

(3) Formerly Valuation Division, Now State-Assessed Properties Division

The Board changed the name of the Property and Special Taxes Department's Valuation Division to the "State-Assessed Properties Division." Therefore, the Board proposes to amend appendix A to reflect the division's current name.

Further, the Board reviewed all of the positions assigned to the State-Assessed Properties Division and the positions listed under the heading "Valuation Division" in appendix A

[8] Note that the Board is proposing to amend appendix A to move the Senior Petroleum and Mining Appraisal Engineer position further down in the list of positions assigned to the County-Assessed Properties Division so that it is listed with the other "senior" positions assigned disclosure category 3.

and determined that appendix A lists all of the division's positions that make decisions, or advise or make recommendations to decision makers, directly or without significant intervening substantive review, except the division's Research Manager, Business Taxes Specialist II, Assistant Property Appraiser, Assistant Property Auditor Appraiser, Research Analyst, and Staff Services Analyst positions. Therefore the Board proposes to amend appendix A to:

- Add the Research Manager position and assign the position disclosure categories 3 and 7 because the person in that position makes decisions, or advises or makes recommendations to decision makers, such as the division's CEA and Principal Property Appraisers, regarding the application of property taxes and the value of property for tax purposes, and the division's utilization of resources;
- Add the Business Taxes Specialist II, Assistant Property Appraiser, Assistant Property Auditor Appraiser, and Research Analyst positions and assign the positions disclosure category 3 because staff in these positions make decisions, or advise or make recommendations to decision makers, such as the division's Principal Property Appraisers, Supervising Property Appraisers, and Research Manager regarding the application of property taxes and the value of property for tax purposes; and
- Add the Staff Services Analyst position and assign the position disclosure category 9 because the Staff Services Analyst makes decisions, or advises or makes recommendations to decision makers, such as the division's CEA, Principal Property Appraisers, and Supervising Property Appraisers, regarding the utilization of resources for personnel services or employee training.

The Board also determined that:

- Full disclosure is appropriate for the CEA that serves as the division's Chief because the CEA makes decisions, or advises or make recommendations to decision makers, such as the Deputy Director for the Property and Special Tax Department, regarding a broad array of issues affecting the Board's administration of tax and fee programs and utilization of resources;
- Disclosure categories 3 and 7 are appropriate for the division's Principal Property Appraiser and Supervising Property Appraiser[9] positions because staff in these positions make decisions or advise or make recommendations to decision makers, such as the division's CEA, regarding the application of property taxes and the value of property for tax purposes, and the division's utilization of resources; and
- The listing for the Associate Property Auditor Appraiser positions assigned to the State-Assessed Properties Division on appendix A needs to be amended to delete the hyphen between the words "Auditor" and "Appraiser."

Therefore, the Board proposes to amend appendix A in a manner consistent with the Board's determinations regarding these positions.

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[9] Note that the Board is proposing to amend appendix A to move the Supervising Property Appraiser position further up in the list of positions assigned to the State-Assessed Properties Division so that it is listed with the other managerial positions assigned disclosure categories 3 and 7.

Furthermore, the Board has determined that disclosure category 3 continues to be appropriate for the division's Senior Specialist Property Appraisers, Senior Specialist Property Auditor Appraisers, Associate Property Appraisers, and Associate Property Auditor Appraisers because they make decisions, or advise or make recommendations to decision makers, such as the division's Principal Property Appraisers and Supervising Property Appraisers, regarding the application of property taxes and the value of property for tax purposes. Therefore, the Board does not propose to make any amendments to the disclosure categories assigned to these positions in appendix A.

(4) Special Taxes and Fees Division

The Board's Property and Special Taxes Department recently reorganized the staff that administers the Board's special tax and fee programs according to their functions. This resulted in the elimination of the department's Excise Taxes and Fees Division and Fuel Taxes Division and the creation of the Special Taxes and Fees Division described above. Therefore, the Board proposes to amend appendix A to delete the former Excise Taxes and Fees Division and Fuel Taxes Division, and add the new Special Taxes and Fees Division.

The Board has reviewed all of the positions assigned to the new Special Taxes and Fees Division and determined that the staff in the division's CEA, Business Taxes Administrator, Supervising Tax Auditor, Business Taxes Compliance Supervisor, Staff Information Systems Analyst, Associate Governmental Program Analyst, Business Taxes Compliance Specialist, Business Taxes Specialist I, II, and III, Associate Tax Auditor, Tax Auditor, and Staff Services Analyst positions make decisions, or advise or make recommendations to decision makers, directly or without significant intervening substantive review. Therefore, the Board proposes to amend appendix A to:

- Add the CEA position and assign the position disclosure category 1 because the CEA makes decisions, or advises or makes recommendations to decision makers, such as the Deputy Director for the Property and Special Tax Department, regarding a broad array of issues affecting the Board's administration of tax and fee programs and the division's utilization of resources;
- Add the Business Taxes Administrator, Supervising Tax Auditor, and Business Taxes Compliance Supervisor positions and assign the positions disclosure categories 2 (as proposed to be amended), 6, and 7 because staff in these positions make decisions, or advise or make recommendations to decision makers, such as the division's CEA and the Department's Deputy Director, regarding the tax and fee programs referred to in disclosure categories 2 (as proposed to be amended) and 6 and the utilization of the division's resources;
- Add the Staff Information Systems Analyst position and assign the position disclosure categories 2, 6, and 8 (as proposed to be amended) because the division's Staff Information Systems Analyst makes decisions, or advises or makes recommendations to decision makers, such as the division's Business

Taxes Administrators and Business Taxes Compliance Supervisors, regarding the tax and fee programs referred to in disclosure categories 2 (as proposed to be amended) and 6 and the information technology and services referred to in disclosure category 8 (as proposed to be amended);

- Add the Associate Governmental Program Analyst, Business Taxes Compliance Specialist, and Business Taxes Specialist II and III positions and assign the positions disclosure categories 2 (as proposed to be amended) and 6 because staff in these positions make decisions, or advise or make recommendations to decision makers, such as the division's Business Taxes Administrators and Supervising Tax Auditors, regarding the tax and fee programs referred to in disclosure categories 2 (as proposed to be amended) and 6;
- Add the Business Taxes Specialist I, Associate Tax Auditor, and Tax Auditor positions, assign the positions disclosure categories 2 (as proposed to be amended) and 6, and permit staff in these positions to file Form 700-A because staff in these positions function as auditors for the various tax and fee programs described in disclosure categories 2 (as proposed to be amended) and 6 and meet all of the requirements of California Code of Regulations, title 2, section 18733, subdivision (b); and
- Add the Staff Services Analyst position and assign the position disclosure category 7 because the person in that position makes decisions, or advises or makes recommendations to decision makers, such as the division's CEA and Business Taxes Administrators, regarding the utilization of division resources.

L. Sales and Use Tax Department

The Sales and Use Tax Department is responsible for administering the Board's statewide sales and use tax program, which includes the administration of local taxes adopted pursuant to the Bradley-Burns Uniform Local Sales and Use Tax Law (Rev. & Tax. Code, § 7200 et seq.) and district taxes adopted pursuant to the Transactions and Use Tax Law (Rev. & Tax. Code, § 7251 et seq.). The department has four divisions: the Headquarters Operations Division; the Tax Policy Division; the Field Operations Division (districts 1 and 2, and out-of-state district); and the Field Operations Division (districts 3 and 4, and centralized collections).

The Board reviewed all of the positions assigned to the Sales and Use Tax Department and the positions listed under the heading "Sales and Use Tax Department" in appendix A and determined that appendix A lists all of the department's positions that make decisions, or advise or make recommendations to decision makers, directly or without significant intervening substantive review, except the department's Staff Services Manager, Supervising Tax Technician, Tax Auditor, and Senior Information Systems Analyst positions. The Department's Staff Services Manager is responsible for overseeing all of the functions of the department's E-Services Team, which is responsible for the department's electronic services, such as electronic filing of sales and use tax returns. Therefore, the Board proposes to amend appendix A to add the Staff Services Manager position and assign disclosure categories 2 (as proposed to be amended) and 7 to that position because staff in that position makes decisions, or advises or makes

recommendations to decision makers, such as the department's Executive Director and CEAs, regarding the application of the sales and use tax law and a broad range of property and services utilized by the Board. In addition, the Board proposes to amend appendix A to add the Supervising Tax Technician position and assign the position disclosure categories 2 (as proposed to be amended) and 9 because the person in that position manages rank and file tax technicians and makes decisions, or advises or makes recommendations to decision makers, such as the department's Supervising Tax Auditors and Business Taxes Compliance Supervisors, regarding the application of the sales and use tax law and the utilization of the division's resources for personnel services or employee training. The Board proposes to amend appendix A to add the Tax Auditor positions, assign the positions disclosure category 2 (as proposed to be amended), and permit staff in these positions to file Form 700-A because staff in these positions function as sales and use tax auditors and meet all of the requirements of California Code of Regulations, title 2, section 18733, subdivision (b). And, the Board proposes to amend appendix A to add the Senior Information Systems Analyst position and assign it disclosure categories 2 and 8 (as proposed to be amended) because the person in this position assists with sales and use tax audits by performing a variety of analytical activities involving information technology systems, such as computer networks and data storage systems, and makes decisions, or advises or makes recommendations to decision makers, such as Business Taxes Administrators, regarding the application of the sales and use tax law and the information technology and services referred to in disclosure category 8 (as proposed to be amended).

Furthermore, the Board reviewed the activities and functions of the Business Tax Compliance Supervisors assigned to the Sales and Use Tax Department and determined that the Board no longer needs to differentiate between "Business Taxes Compliance Supervisor (LAN Administrator)" and "Business Taxes Compliance Supervisor" positions and that all of the department's Business Taxes Compliance Supervisors should be assigned disclosure categories 2 (as proposed to be amended) and 7 because they all supervisor sales and use tax compliance programs or teams and make decisions, or advise or make recommendations to decision makers, such as the department's Deputy Director and CEAs, regarding the application of the sales and use tax law and a broad range of property and services utilized by the Board. Therefore, the Board proposes to amend appendix A to delete the "Business Taxes Compliance Supervisor (LAN Administrator)" position and assign disclosure categories 2 and 7 to the remaining "Business Taxes Compliance Supervisor" positions.

The Board also reviewed the activities and functions of the Business Taxes Specialist I, II, and III positions assigned to the Sales and Use Tax Department and determined that:

- The Business Taxes Specialist II and III positions should be assigned disclosure categories 2 (as proposed to be amended) and 7 because staff in these positions are senior sales and use tax auditors who report directly to the department's Deputy Director, CEAs, or Supervising Tax Auditors and make decisions, or advise or make recommendations to decision makers, such as the department's CEAs and Supervising Tax Auditors, regarding the application

of the sales and use tax law and a broad range of property and services utilized by the Board;

- The Business Taxes Specialist I positions should be assigned disclosure category 2 (as proposed to be amended) and permitted to file Form 700-A because staff in these positions function as sales and use tax auditors and meet all of the requirements of California Code of Regulations, title 2, section 18733, subdivision (b); and
- The Board no longer has any need to specially designate the "Business Taxes Specialist (Special Projects)," "Business Taxes Specialist (Systems Coordinator)," "Business Taxes Specialist (Training Group)," "Business Taxes Specialist (Computer Audit Specialist)," "Business Taxes Specialist (Regulations Coordinator)," "Business Taxes Specialist (Revenue Opportunity)," "Business Taxes Specialist (Technical Advisor)," and "Business Taxes Specialist (Project Coordinator)" positions because the functions that were formerly associated with these positions are now performed by staff in Business Taxes Specialist II or III positions.

Therefore, the Board proposes to append appendix A to assign disclosure categories 2 (as proposed to be amended) and 7 to the Business Taxes Specialist II and III positions, assign disclosure category 2 (as proposed to be amended) to the Business Taxes Specialist I positions and continue to permit staff in these positions to file Form 700-A, and delete the references to the "Business Taxes Specialist (Special Projects)," "Business Taxes Specialist (Systems Coordinator)," "Business Taxes Specialist (Training Group)," "Business Taxes Specialist (Computer Audit Specialist)," "Business Taxes Specialist (Regulations Coordinator)," "Business Taxes Specialist (Revenue Opportunity)," "Business Taxes Specialist (Technical Advisor)," and "Business Taxes Specialist (Project Coordinator)" positions.

In addition, the Board reviewed all of the Sales and Use Tax Department's remaining positions that will continue to be listed on appendix A and determined that:

- Full disclosure is appropriate for the department's CEA positions and Administrative Assistant position for all of the reasons described above;
- Disclosure categories 2 (as proposed to be amended) and 7 are appropriate for the department's Business Taxes Administrator and Supervising Tax Auditor positions because staff in these positions supervise entire sections of the department and make decisions, or advise or make recommendations to decision makers, such as the department's Deputy Director and CEAs, regarding the application of the sales and use tax law and a broad range of property and services utilized by the Board;
- Disclosure category 2 (as proposed to be amended) is appropriate for the department's Business Taxes Compliance Specialist positions because staff in these positions perform complex sales and use tax compliance and collection functions under the supervision of a Business Taxes Compliance Supervisor and make decisions, or advise or make recommendations to decision makers, such as their supervisors and the department's CEAs, regarding the

application of the sales and use tax law;

- It is appropriate for the department's Associate Tax Auditor positions to be assigned disclosure category 2 (as proposed to be amended) and permitted to file Form 700-A because staff in these positions function as sales and use tax auditors and meet all of the requirements of California Code of Regulations, title 2, section 18733, subdivision (b);
- Disclosure categories 2 and 8 (as proposed to be amended) are appropriate for the department's Staff Information Systems Analyst and Associate Information Systems Analyst positions because staff in these positions assist with sales and use tax audits by performing a variety of analytical activities involving information technology systems, such as computer networks and data storage systems, and make decisions, or advise or make recommendations to decision makers, such as Business Taxes Administrators, regarding the application of the sales and use tax law and the information technology and services referred to in disclosure category 8 (as proposed to be amended); and
- Disclosure categories 2 and 8 (as proposed to be amended) are appropriate for the Associate Governmental Program Analyst position assigned to the department because the person in that position works with the E-Service Team and makes decisions, or advises or makes recommendations to decision makers, such as the team's Staff Services Manager, regarding the application of the sales and use tax law and the information technology and services referred to in disclosure category 8 (as proposed to be amended).

Therefore, the Board proposes to amend the disclosure categories assigned to these positions in appendix A in a manner consistent with the Board's determinations.

M. Board Committees

Finally, the Board has five committees, the Property Tax Committee, the Business Taxes Committee, the Legislative Committee, the Customer Service and Administrative Efficiency Committee, and the Timber Advisory Committee. The first four committees are comprised of the Board Members, themselves, including the Controller,[10] and serve as forums for the Board Members to hear and discuss interested parties' and Board staff's comments regarding a wide range of topics, such as the Board's tax and fee programs and pending legislation. Therefore, all of the members of these four committees are elected state officers described in Government Code section 87200 and are not required to be listed in the Board's conflict of interest code pursuant to Government Code section 87302.

[10] Note that the Controller may appoint a Deputy Controller to perform the Controller's duties on the Board pursuant to Government Code sections 7.6 and 7.9, and that a Deputy Controller does perform the Controller's non-constitutional duties on the Board and its committees when required by the Controller. However, the Deputy Controller is not designated in appendix A to the Board's conflict of interest code because the Deputy Controller is an employee of the Controller's Office, not the Board, and the Controller's Office's conflict of interest code specifies all of the types of investments, business positions, interests in real property, and sources of income which are reportable by the Deputy Controller.

The Timber Advisory Committee is appointed by the Board pursuant to Government Code section 431. The committee is statutorily required to be "composed of one representative of the Board of Equalization, one representative of the State Board of Forestry and Fire Protection, five assessors from the rate adjustment counties defined in Section 38105, and one member representing small-scale timber owners, and one member representing large-scale timber owners." (Rev. & Tax. Code, § 431, subd. (c).) The committee's purpose is to consult with the Board prior to the Board's performance of the duties specified in Revenue and Taxation Code sections 434, 434.1(a), 38109, 38116, and 38204 and to generally advise the Board on other timber issues.

The Board has traditionally appointed the Deputy Director for the Board's Property and Special Taxes Department to serve as the Board's representative on the Timber Advisory Committee. In addition, the Board currently lists the Deputy Director's CEA position on appendix A and requires full disclosure from the Deputy Director, and the Board plans to continue to require full disclosure from the Deputy Director after the proposed amendments described above. Furthermore, the members of the Timber Advisory Committee, other than the Board representative, are not employees of the Board and their advisory service on the committee is uncompensated. Therefore, the members of the committee, other than the Board representative, are not "designated employees" of the Board within the meaning of Government Code section 82019 and are not required to be included in the Board's conflict of interest code. As such, the Board is not proposing to amend appendix A to add any committee members or change any committee member's disclosure categories, other than the Deputy Director for the Property and Special Taxes Department position discussed above.

N. Centralized Revenue Opportunity System Project and Team

The Board has initiated a short-term project to replace the Board's two current automation systems with a new Centralized Revenue Opportunity System (CROS) that will expand online services and provide an enterprise-wide data warehouse. The Board has also established a formal, but temporary project team, comprised of relevant staff from throughout the agency. The Board does not propose to specifically list the positions held by members of the CROS project team under a separate heading on appendix A. The Board will continue to list each CROS project team member's position under the heading in appendix A for the department or division to which that CROS project team member is permanently assigned and require CROS project team members to file Form 700 in accordance with the disclosure categories assigned to their permanent positions in appendix A.

Specific Purpose and Necessity

During its February 22, 2011, meeting, the Board determined that the proposed amendments are reasonably necessary for the specific purpose of ensuring that the Board's conflict of interest code complies with the requirements of Government Code section 87302 by:

Title 18. Public Revenues

Division 2.1. State Board of Equalization--Conflict of Interest Code

§ 6001. General Provisions.

The Political Reform Act (Government Code Sections 81000, et seq.) requires state and local government agencies to adopt and promulgate conflict of interest codes. The Fair Political Practices Commission has adopted a regulation (2 Cal. Code of Regs. Section 18730) containing the terms of a standard conflict of interest code, which can be incorporated by reference, and which may, after public notice and hearings, be amended by the Fair Political Practices Commission to conform to amendments in the Political Reform Act. Therefore, the terms of 2 Cal. Code of Regs. Section 18730 and any amendments to it duly adopted by the Fair Political Practices Commission are hereby incorporated by reference. This regulation and the attached Appendices A and B constitute the conflict of interest code of the State Board of Equalization.

All designated employees of the State Board of Equalization shall file statements of economic interests with the State Board of Equalization. Upon receipt of the a statement of the Executive Director, the State Board of Equalization shall make and retain a copy and forward the original to the Fair Political Practices Commission. Statements of all other designated employees will be retained by the State Board of Equalization.

Note: Authority cited: Sections 87300-87311, Government Code.
Reference: Sections 87302 and 87303, Government Code.

Appendix A

Designated Positions	Disclosure Categories
Board	
Deputy to Board Member	~~All~~1
Administrative Assistant to Board Member	~~All~~1
Assistant to Board Member	~~All~~1
CEA	~~All~~1
District Director	1
Community Affairs Deputy	1
Administrative Assistant	~~1-8~~1
Staff Services Manager	~~1-8~~1
Tax Counsel	~~1-6~~1
Executive Secretary	1
Tax Consultant Expert	~~1~~2-6
Tax Services Specialist	~~1~~2-6
Assistant Tax Services Specialist	~~1~~2-6
Associate Governmental Program Analyst	~~1~~2-6
Associate Tax Auditor	2-6
Business Taxes Representative	~~1~~2-6
Business Taxes Specialist II	~~1~~2-6
Information Officer I or II	~~1~~2-6
Staff Service Analyst	7
Executive Office	
Executive Director	~~All~~1
Administrative Assistant	~~All~~1
~~CEA (Communications Office)~~	~~All~~
Board Proceedings Division	
CEA	~~All~~1
Staff Services Manager	~~All~~1
~~Associate Governmental Program Analyst (LAN Workgroup Manager)~~	~~1-6, 8~~
Associate Governmental Program Analyst	~~1~~2-6
~~Customer and Taxpayer Services Division~~	
~~CEA~~	~~All~~
~~Staff Services Manager~~	~~1-9~~
~~Business Taxes Compliance Specialist~~	~~1-6~~
~~Assistant Tax Services Specialist~~	~~1-6~~
~~Associate Governmental Program Analyst~~	~~1-6~~
~~Associate Information Systems Analyst~~	~~8~~
~~Staff Services Manager (Forms and Publications Section)~~	~~7, 9~~

~~Assistant Tax Services Specialist (Forms and Publications Section)~~	~~7, 8~~
~~Associate Governmental Program Analyst (Forms and Publications Section)~~	~~7, 8~~

Legislative and Research Division	
Assistant Chief Counsel	~~All~~1
CEA	~~All~~1
Staff Services Manager	~~1~~2-6, 8, 9
~~Senior Specialist Property Appraiser~~	~~1-6~~
Executive Assistant	1
Executive Secretary	1
Business Taxes Specialist	~~1~~2-6
Associate Governmental Program Analyst (System or LAN Administrator)	~~1~~2-6, 8
Operations Research Specialist	~~1~~2-4, 6, 8
Research Manager	2-4, 8, 9
Research Program Specialist	~~1~~2-4, 8
Research Analyst	~~1~~2-4, 8

Taxpayers' Rights and Equal Employment Opportunity Division	
Taxpayers' Rights Advocate	1
Staff Services Manager III (TRA)	1
Tax Counsel (TRA)	1
Business Taxes Administrator II (TRA)	2, 5, 7
Business Taxes Specialist I or II (TRA)	2, 5
Associate Governmental Program Analyst (TRA)	2, 5
Management Services Technician (TRA)	2, 5
Tax Technician I (TRA)	2, 5
Senior Specialist Property Appraiser (TRA)	3, 4
Assistant Property Appraiser (TRA)	3. 4
Staff Services Manager (EEOO)	7
Associate Governmental Program Analyst (EEOO)	7

Internal Security and Audit Division	
CEA	1
Business Taxes Administrator	1
Business Taxes Specialist	1
Staff Services Manager	7
Associate Governmental Program Analyst	7
Staff Information Systems Analyst	7
Associate Information Systems Analyst	7

Technology Services ~~Division~~Department	
Chief Information Officer	1
Chief Technology Officer	1

CEA	~~All~~1
Data Processing Manager IV	~~All~~1
Executive Assistant	1
~~Business Taxes Administrator~~	~~1, 2, 7-9~~
~~Business Taxes Compliance Supervisor~~	~~1, 2, 7-9~~
Data Processing Manager	7-~~9~~
Staff Services Manager	7-~~9~~
Senior Programmer Analyst (Supervisor)	8, 9
Systems Software Specialist	8
Associate Systems Software Specialist	8
Senior Information Systems Analyst	8
Staff Information Systems Analyst	8
Associate Information Systems Analyst	8
Senior Programmer Analyst	8
Staff Programmer Analyst	8
Associate Programmer Analyst	8
Associate Governmental Program Analyst	8

~~Taxpayers' Rights and Equal Employment Opportunity Division~~

~~CEA~~	~~All~~
~~Business Taxes Specialist (TRA)~~	~~1-4~~
~~Associate Property Appraiser (TRA)~~	~~1-4~~
~~Staff Services Manager (EEOO)~~	~~7, 9~~
~~Associate Governmental Program Analyst (EEOO)~~	~~7, 9~~

Administration Department

Deputy Director	1
Administrative Assistant	1
~~CEA~~	~~All~~
Associate Management Analyst	9
Data Processing Manager (Information Security Office)	8, 9
Senior Information Systems Analyst	8
~~Training Officer (Training Office)~~	~~9~~
~~Associate Governmental Program Analyst (Training Office)~~	~~9~~

Administrative Support Division

CEA	~~All~~1
Staff Services Manager	7-~~10~~
Associate Business Management Analyst	7-~~9~~
Associate Governmental Program Analyst	7-~~9~~
Staff Information Systems Analyst	8
Associate Information Systems Analyst	8
~~Telecommunications Systems Analyst~~	~~10~~
~~Office Services Manager (Supervisor, Cashier Unit)~~	~~7~~
Business Services Officer (Supervisor)	9

Printing Trades Supervisor	9
Warehouse Manager	9
Office Services Supervisor	9
Mailing Machine Supervisor	9

~~Personnel Management~~Human Resources Division

CEA	~~7-9~~1
Administrative Assistant	1
Staff Services Manager	7-9
Associate Governmental Program Analyst	7-9
Associate Personnel Analyst	7-9
Labor Relations Specialist	7-9
Personnel Supervisor	9

Financial Management Division

CEA	~~All~~1
Staff Services Manager	7-9
Accounting Administrator	7-9
Associate Accounting Analyst	7-9
Senior Administrative Analyst	7
Associate Administrative Analyst	7-9
Associate Budget Analyst	7-9
Senior Accounting Officer	7-9
Associate Governmental Program Analyst	7-9
Office Services Manager	7
~~Staff Information Systems Analyst (Specialist)~~	~~8~~
Information Systems Technician Supervisor	8, 9
Associate Information Systems Analyst	8
Systems Software Specialist	8
Office Services Supervisor	9
Key Data Supervisor	9

~~Policy, Planning and Evaluation Division~~

~~Staff Services Manager III~~	~~1-4, 7-9~~
~~Staff Services Manager I or II~~	~~7-9~~
~~Associate Management Analyst~~	~~7-9~~
~~Associate Business Management Analyst~~	~~7-9~~
~~Associate Governmental Program Analyst~~	~~7-9~~
~~Staff Information Systems Analyst~~	~~8~~

External Affairs Department

Deputy Director	1
Staff Services Manager	1
Information Officer	1
Associate Governmental Program Analyst	1
Staff Information Systems Analyst	7

Associate Management Analyst	7
Outreach Services Division	
Staff Services Manager	1
Assistant Tax Services Specialist	2-6
Associate Governmental Program Analyst	2-6
Business Taxes Specialist	7
Customer Service and Publishing Division	
Staff Services Manager	1
Associate Governmental Program Analyst	2-6
Business Taxes Compliance Specialist	2-6
Tax Services Specialist	7
Systems Software Specialist	8
Supervising Tax Technician	9
Web Services Division	
Senior Information Systems Analyst (Supervisor)	7
Associate Programmer Analyst	8
Staff Programmer Analyst	8
Associate Information Systems Analyst	8
Assistant Information Systems Analyst	8
Legal Department	
Chief Counsel	1
~~CEA~~	~~All~~
Assistant Chief Counsel	~~All~~1
Tax Counsel	1~~-6~~
Executive Assistant	1
Supervising Tax Auditor (Settlement Division)	~~1,~~ 2, 9
Supervising Tax Auditor (Appeals Division)	2
Associate Governmental Program Analyst	7
~~Administrative Assistant~~	~~7-9~~
Business Taxes Administrator	7
Librarian	7~~, 8~~
Staff Information Systems Analyst	8
~~Associate Information Systems Analyst~~	~~8~~
Business Taxes Specialist II or III	~~1,~~ 2
Business Taxes Specialist I	~~1,~~ 2 *
~~Business Taxes Compliance Supervisor (Offers in Compromise)~~	~~1, 2~~
Business Taxes Compliance Specialist (Offers in Compromise)	~~1,~~ 2
Business Taxes Specialist (Offers in Compromise)	~~1,~~ 2

~~Internal Security and Audit Division~~

~~CEA~~	~~All~~
~~Business Taxes Administrator~~	~~All~~
~~Business Taxes Specialist~~	~~All~~
~~Associate Tax Auditor~~	~~All~~
~~Associate Governmental Program Analyst~~	~~7-9~~
~~Systems Software Specialist~~	~~8~~
~~Staff Information Systems Analyst~~	~~8~~
~~Associate Information Systems Analyst~~	~~8~~
~~Assistant Information Systems Analyst~~	~~8~~

Investigations and Special Operations Division

CEA	~~All~~1
Administrative Assistant	1
Business Taxes Administrator	~~1,~~2, ~~7-9~~
Business Taxes Compliance Supervisor	2, 7
Associate Governmental Program Analyst	2, 7
Business Taxes Specialist	~~1,~~2
Business Taxes Compliance Specialist	~~1,~~2
Supervising Tax Auditor	~~1,~~2, 9
Associate Tax Auditor	~~1,~~ 2
Senior Information Systems Analyst	8
~~Staff Information Systems Analyst~~	~~8~~

Property and Special Taxes Department

Deputy Director	1
CEA	~~All~~1
Executive Assistant	1
Administrative Assistant	1~~, 2, 6-9~~
~~Staff Services Manager~~	~~7-9~~
Business Taxes Administrator	2, 7
Business Taxes Compliance Supervisor	2, 9
Supervising Tax Auditor	2, 9
Business Taxes Compliance Specialist	2
Business Taxes Specialist II or III	2
Business Taxes Specialist I	2*
Associate Tax Auditor	2*
~~Associate Governmental Program Analyst~~	~~3, 7-9~~
~~Staff Information Systems Analyst~~	~~8~~

~~Assessment Policy and Standards Division~~

~~CEA~~	~~3, 7-9~~
~~Principal Property Appraiser~~	~~3, 7-9~~
~~Senior Specialist Property Appraiser~~	~~3~~
~~Senior Specialist Property Auditor Appraiser~~	~~3~~

~~Supervising Property Appraiser 3, 7-9~~
~~Associate Property Appraiser 3~~
~~Associate Property Auditor Appraiser 3~~
~~Research Analyst II (GIS) 3~~

County-Assessed Propertiesy ~~Tax~~-Division

CEA	~~3, 4, 7-9~~1
Principal Property Appraiser	3, 7-~~9~~
~~Senior Petroleum and Mining Appraisal Engineer 3~~	
Supervising Property Appraiser ~~(Assessment Practices Surveys Section)~~	3, 7-~~9~~
Senior Specialist Property Appraiser ~~(Assessment Practices Surveys Section)~~	3
Senior Specialist Property Auditor Appraiser ~~(Assessment Practices Surveys Section)~~	3
Senior Petroleum and Mining Appraisal Engineer	3
Associate Property Appraiser ~~(Assessment Practices Surveys Section)~~	3
Associate Property Auditor Appraiser ~~(Assessment Practices Surveys Section)~~	3
Assistant Property Appraiser	3
Assistant Property Auditor Appraiser	3
Business Taxes Specialist II	3
Staff Information Systems Analyst	8
Staff Services Analyst	9

Timber Tax Section

Principal Property Appraiser	4, 9
~~Supervising Property Appraiser (Timber Tax Section) 4, 7-9~~	
Senior Specialist Property Auditor Appraiser ~~(Timber Tax Section)~~	4
Associate Property Auditor Appraiser ~~(Timber Tax Section)~~	4
Senior Forest Property Appraiser	4
Associate Forest Property Appraiser	4
Assistant Property Auditor Appraiser	4

~~Valuation~~State-Assessed Properties Division

CEA	~~3, 7-9~~1
Principal Property Appraiser	3, 7-~~9~~
Supervising Property Appraiser	3, 7
Research Manager	3, 7
Senior Specialist Property Appraiser	3
Senior Specialist Property Auditor Appraiser	3
~~Supervising Property Appraiser 3, 7-9~~	

Business Taxes Specialist II	3
Associate Property Appraiser	3
Associate Property Auditor Appraiser~~Auditor-Appraiser~~	3
Assistant Property Appraiser	3
Assistant Property Auditor Appraiser	3
Research Analyst	3
Staff Services Analyst	9

Special Taxes and Fees Division

CEA	1
Business Taxes Administrator	2, 6, 7
Supervising Tax Auditor	2, 6, 7
Business Taxes Compliance Supervisor	2, 6, 7
Staff Information Systems Analyst	2, 6, 8
Associate Governmental Program Analyst	2, 6
Business Taxes Compliance Specialist	2, 6
Business Taxes Specialist II or III	2, 6
Business Taxes Specialist I	2, 6*
Associate Tax Auditor	2, 6*
Tax Auditor	2, 6*
Staff Services Analyst	7

~~Excise Taxes and Fees Division~~

~~CEA~~	~~1, 2, 7-9~~
~~Business Taxes Compliance Supervisor~~	~~1, 2, 6, 9~~
~~Business Taxes Compliance Specialist~~	~~1, 2, 6, 9~~
~~Supervising Tax Auditor~~	~~1, 2, 6, 9~~
~~Business Taxes Specialist II or III~~	~~1, 2, 6, 9~~
~~Business Taxes Specialist I~~	~~1, 2, 6 *~~
~~Associate Tax Auditor~~	~~1, 2, 6*~~

~~Fuel Taxes Division~~

~~CEA~~	~~1, 2, 7-9~~
~~Business Taxes Administrator~~	~~1, 2, 7-9~~
~~Staff Services Manager~~	~~1, 2, 9~~
~~Business Taxes Compliance Supervisor~~	~~1, 2, 9~~
~~Business Taxes Compliance Specialist~~	~~1, 2, 9~~
~~Supervising Tax Auditor~~	~~1, 2, 9~~
~~Business Taxes Specialist II or III~~	~~1, 2, 9~~
~~Business Taxes Specialist I~~	~~1, 2 *~~
~~Associate Tax Auditor~~	~~1, 2 *~~

Sales and Use Tax Department

Deputy Director	1
CEA~~3 or 4~~	~~All~~1
~~CEA 2~~	~~1, 2, 7-9~~

Business Taxes Administrator	~~1,~~2, 7~~-9~~
Administrative Assistant	1~~, 2, 7, 8~~
~~Business Taxes Compliance Supervisor (LAN Administrator)~~	~~1, 2, 8, 9~~
Business Taxes Compliance Supervisor	~~1,~~2, 7~~9~~
Staff Services Manager	2, 7
Business Taxes Compliance Specialist	~~1,~~2~~, 9~~
Supervising Tax Auditor	~~1,~~2, 7~~-9~~
Supervising Tax Technician	2, 9
Business Taxes Specialist II or III	~~1,~~2, ~~7-9~~
~~Business Taxes Specialist (Special Projects)~~	~~1, 2, 7-9~~
~~Business Taxes Specialist (Systems Coordinator)~~	~~1, 2, 8, 9~~
~~Business Taxes Specialist (Training Group)~~	~~1, 2, 9~~
~~Business Taxes Specialist (Computer Audit Specialist)~~	~~1, 2, 8~~
~~Business Taxes Specialist (Regulation Coordinator)~~	~~1, 2~~
~~Business Taxes Specialist (Revenue Opportunity)~~	~~1, 2~~
~~Business Taxes Specialist (Technical Advisor)~~	~~1, 2~~
~~Business Taxes Specialist (Project Coordinator)~~	~~1, 2~~
Business Taxes Specialist I	~~1,~~2 *
Associate Tax Auditor	~~1,~~2 *
Tax Auditor	2 *
Senior Information Systems Analyst	2, 8
Staff Information Systems Analyst	~~1,~~2, 8
Associate Information Systems Analyst	~~1,~~2, 8
Associate Governmental Program Analyst	~~1,~~2, 8
Consultant	~~All~~1 **

* Pursuant to 2 California Code of Regulations, section 18733, in lieu of filing Form 700, an employee in this disclosure category who was not assigned and did not participate in any property tax audits shall file Form 700-A.

** Consultants shall be included in the list of designated employees and shall disclose pursuant to the broadest disclosure category in the code subject to the following limitation: The Executive Director may determine in writing that a particular consultant is hired to perform a range of duties that is limited in scope and thus is not required to fully comply with the disclosure requirements in this section. Such written determination shall include a description of the consultant's duties and, based upon that description, a statement of the extent of disclosure requirements. The Executive Director's determination is a public record and shall be retained for public inspection in the same manner and location as this conflict of interest code.

Appendix B

Disclosure Categories

Category 1
Designated employees in this category must report all interests in real property in the State of California, as well as investments, business positions in business entities, and sources of income, including loans, gifts and travel payments~~, from sources of the type licensed or regulated by or registered with the Board under the Bradley-Burns Uniform Local Sales and Use Tax Law, the Sales and Use Tax Law, and the Transactions and Use Tax Law~~.

Category 2
Designated employees in this category must report investments, business positions in business entities, and sources of income, including loans, gifts and travel payments, from sources of the type licensed or regulated by or registered with the Board under the Bradley-Burns Uniform Local Sales and Use Tax Law, Sales and Use Tax Law, Transactions and Use Tax Law, Alcoholic Beverage Tax Law, California Cigarette and Tobacco Products Licensing Act of 2003, California Tire Fee Law, Childhood Lead Poisoning Prevention Fee Law, Cigarette and Tobacco Products Tax Law, Diesel Fuel Tax Law, Electronic Waste Recycling Act of 2003, Emergency Telephone Users Surcharge Law, Energy Resources Surcharge Law, Hazardous Substances Tax Law, Integrated Waste Management Fee Law, International Fuel Tax Agreement, Marine Invasive Species Fee Collection Law, Motor Vehicle Fuel Tax Law, Natural Gas Surcharge Law, Occupational Lead Poisoning Prevention Fee Law, Oil Spill Response, Prevention, and Administration Fees Law, Underground Storage Tank Maintenance Fee Law, Use Fuel Tax Law, or Water Rights Fees.

Category 3
Designated employees in this category must report investments, business positions in business entities, and sources of income, including loans, gifts and travel payments, from sources that own, or owned, property of the type assessed or valued or exempted by the Board and interests in real property located within the State of California.

Category 4
Designated employees in this category must report investments, business positions in business entities, and sources of income, including loans, gifts and travel payments, from sources of the type registered with or regulated by the Board under the Timber Yield Tax Law and interests in real property classified as timberland under the Timber Yield Tax Law.

Category 5
Designated employees in this category must report investments, business positions in business entities, and sources of income, including loans, gifts and travel payments, from sources who have filed an appeal within the preceding 12 months or have an appeal pending under the Personal Income Tax Law, Bank and Corporation Tax Law, or Senior

Citizens Property Tax Assistance Law or have a pending claim under the Taxpayers' Bill of Rights for one of these tax programs.

Category 6
Designated employees in this category must report investments, business positions in business entities, and sources of income, including loans, gifts and travel payments, from sources authorized by the Insurance Commissioner to transact business in this state.

Category 7
Designated employees in this category must report investments, business positions in business entities, and sources of income, including loans, gifts and travel payments, from sources that provide goods, equipment, vehicles, services, or leased space of the type utilized by the Board.

Category 8
Designated employees in this category must report investments, business positions in business entities, and sources of income, including loans, gifts and travel payments, from sources that provide telecommunications equipment, computers, computer programming, or any other services or training or equipment related to such things as computers, software, automation, data processing, communication and telecommunication, information technology, and duplication services of the type utilized by the Board.

Category 9
Designated employees in this category must report investments, business positions in business entities, and sources of income, including loans, gifts and travel payments, from sources that provide services, materials, equipment, conference facilities, or consultation of the type utilized by the Board for personnel services or the training of employees.

~~Category 10~~
~~Designated employees in this category must report investments, business positions in business entities, and sources of income, including loans, gifts and travel payments, from sources that provide telecommunications equipment and services of the type utilized by the Board.~~

Regulation History

Type of Regulation: Sales and Use Tax

Regulation: 6001

Title: 6001, General Provision Conflict of Interest

Preparation: Bradley Heller
Legal Contact: Bradley Heller

Amendments are proposed to reflect the classification and organizational changes that have taken place at the Board since the Conflict of Interest Code was last amended.

History of Proposed Regulation:

May 24, 2011	Public hearing
May 17, 2011	60-day public comment period ends
March 18, 2011	OAL publication date; 45-day public comment period begins; IP mailing
March 8, 2011	Notice to OAL
February 22, 2011	Board Authorized Publication (Vote 5-0)

Sponsor:	NA
Support:	NA
Oppose:	NA

Final Text of
Proposed Amendments to California Code of Regulations,
Title 18, Section 6001, Appendix A

Appendix A

Designated Positions	Disclosure Categories
Board	
Deputy to Board Member	~~All~~1
Administrative Assistant to Board Member	~~All~~1
Assistant to Board Member	~~All~~1
CEA	~~All~~1
District Director	1
Community Affairs Deputy	1
Administrative Assistant	~~1-8~~1
Staff Services Manager	~~1-8~~1
Tax Counsel	~~1-6~~1
Executive Secretary	1
Tax Consultant Expert	~~1~~2-6
Tax Services Specialist	~~1~~2-6
Assistant Tax Services Specialist	~~1~~2-6
Associate Governmental Program Analyst	~~1~~2-6
Associate Tax Auditor	2-6
Business Taxes Representative	~~1~~2-6
Business Taxes Specialist II	~~1~~2-6
Information Officer I or II	~~1~~2-6
Staff Service Analyst	7
Executive Office	
Executive Director	~~All~~1
Administrative Assistant	~~All~~1
~~CEA (Communications Office)~~	~~All~~
Board Proceedings Division	
CEA	~~All~~1
Staff Services Manager	~~All~~1
~~Associate Governmental Program Analyst (LAN Workgroup Manager)~~	~~1-6, 8~~
Associate Governmental Program Analyst	~~1~~2-6
~~Customer and Taxpayer Services Division~~	
~~CEA~~	~~All~~
~~Staff Services Manager~~	~~1-9~~
~~Business Taxes Compliance Specialist~~	~~1-6~~
~~Assistant Tax Services Specialist~~	~~1-6~~

~~Associate Governmental Program Analyst~~	~~1-6~~
~~Associate Information Systems Analyst~~	~~8~~
~~Staff Services Manager (Forms and Publications Section)~~	~~7, 9~~
~~Assistant Tax Services Specialist (Forms and Publications Section)~~	~~7, 8~~
~~Associate Governmental Program Analyst (Forms and Publications Section)~~	~~7, 8~~

Legislative and Research Division

Assistant Chief Counsel	~~All~~1
CEA	~~All~~1
Staff Services Manager	~~1~~2-6, 8, 9
~~Senior Specialist Property Appraiser~~	~~1-6~~
Executive Assistant	1
Executive Secretary	1
Business Taxes Specialist	~~1~~2-6
Associate Governmental Program Analyst (System or LAN Administrator)	~~1~~2-6, 8
Operations Research Specialist	~~1~~2-4, 6, 8
Research Manager	2-4, 8, 9
Research Program Specialist	~~1~~2-4, 8
Research Analyst .	~~1~~2-4, 8

Taxpayers' Rights and Equal Employment Opportunity Division

Taxpayers' Rights Advocate	1
Staff Services Manager III (TRA)	1
Tax Counsel (TRA)	1
Business Taxes Administrator II (TRA)	2, 5, 7
Business Taxes Specialist I or II (TRA)	2, 5
Associate Governmental Program Analyst (TRA)	2, 5
Management Services Technician (TRA)	2, 5
Tax Technician I (TRA)	2, 5
Senior Specialist Property Appraiser (TRA)	3, 4
Assistant Property Appraiser (TRA)	3. 4
Staff Services Manager (EEOO)	7
Associate Governmental Program Analyst (EEOO)	7

Internal Security and Audit Division

CEA	1
Business Taxes Administrator	1
Business Taxes Specialist	1
Staff Services Manager	7
Associate Governmental Program Analyst	7
Staff Information Systems Analyst	7
Associate Information Systems Analyst	7

Technology Services ~~Division~~Department

Chief Information Officer	1
Chief Technology Officer	1
CEA	~~All~~1
Data Processing Manager IV	~~All~~1
Executive Assistant	1
~~Business Taxes Administrator~~	~~1, 2, 7-9~~
~~Business Taxes Compliance Supervisor~~	~~1, 2, 7-9~~
Data Processing Manager	7-~~9~~
Staff Services Manager	7-~~9~~
Senior Programmer Analyst (Supervisor)	8, 9
Systems Software Specialist	8
Associate Systems Software Specialist	8
Senior Information Systems Analyst	8
Staff Information Systems Analyst	8
Associate Information Systems Analyst	8
Senior Programmer Analyst	8
Staff Programmer Analyst	8
Associate Programmer Analyst	8
Associate Governmental Program Analyst	8

~~Taxpayers' Rights and Equal Employment Opportunity Division~~

~~CEA~~	~~All~~
~~Business Taxes Specialist (TRA)~~	~~1-4~~
~~Associate Property Appraiser (TRA)~~	~~1-4~~
~~Staff Services Manager (EEOO)~~	~~7, 9~~
~~Associate Governmental Program Analyst (EEOO)~~	~~7, 9~~

Administration Department

Deputy Director	1
Administrative Assistant	1
~~CEA~~	~~All~~
Associate Management Analyst	9
Data Processing Manager (Information Security Office)	8, 9
Senior Information Systems Analyst	8
~~Training Officer (Training Office)~~	~~9~~
~~Associate Governmental Program Analyst (Training Office)~~	~~9~~

Administrative Support Division

CEA	~~All~~1
Staff Services Manager	7-~~10~~
Associate Business Management Analyst	7-~~9~~
Associate Governmental Program Analyst	7-~~9~~
Staff Information Systems Analyst	8
Associate Information Systems Analyst	8

~~Telecommunications Systems Analyst~~	~~10~~
~~Office Services Manager (Supervisor, Cashier Unit)~~	~~7~~
Business Services Officer (Supervisor)	9
Printing Trades Supervisor	9
Warehouse Manager	9
Office Services Supervisor	9
Mailing Machine Supervisor	9

~~Personnel Management~~Human Resources Division

CEA	~~7-9~~1
Administrative Assistant	1
Staff Services Manager	~~7-9~~
Associate Governmental Program Analyst	~~7-9~~
Associate Personnel Analyst	~~7-9~~
Labor Relations Specialist	~~7-9~~
Personnel Supervisor	9

Financial Management Division

CEA	~~All~~1
Staff Services Manager	~~7-9~~
Accounting Administrator	~~7-9~~
Associate Accounting Analyst	~~7-9~~
Senior Administrative Analyst	7
Associate Administrative Analyst	~~7-9~~
Associate Budget Analyst	~~7-9~~
Senior Accounting Officer	~~7-9~~
Associate Governmental Program Analyst	~~7-9~~
Office Services Manager	7
~~Staff Information Systems Analyst (Specialist)~~	~~8~~
Information Systems Technician Supervisor	8, 9
Associate Information Systems Analyst	8
Systems Software Specialist	8
Office Services Supervisor	9
Key Data Supervisor	9

~~Policy, Planning and Evaluation Division~~

~~Staff Services Manager III~~	~~1-4, 7-9~~
~~Staff Services Manager I or II~~	~~7-9~~
~~Associate Management Analyst~~	~~7-9~~
~~Associate Business Management Analyst~~	~~7-9~~
~~Associate Governmental Program Analyst~~	~~7-9~~
~~Staff Information Systems Analyst~~	~~8~~

External Affairs Department

Deputy Director	1
Staff Services Manager	1

Information Officer	1
Associate Governmental Program Analyst	1
Staff Information Systems Analyst	7
Associate Management Analyst	7

Outreach Services Division

Staff Services Manager	1
Assistant Tax Services Specialist	2-6
Associate Governmental Program Analyst	2-6
Business Taxes Specialist	7

Customer Service and Publishing Division

Staff Services Manager	1
Associate Governmental Program Analyst	2-6
Business Taxes Compliance Specialist	2-6
Tax Services Specialist	7
Systems Software Specialist	8
Supervising Tax Technician	9

Web Services Division

Senior Information Systems Analyst (Supervisor)	7
Associate Programmer Analyst	8
Staff Programmer Analyst	8
Associate Information Systems Analyst	8
Assistant Information Systems Analyst	8

Legal Department

Chief Counsel	1
~~CEA~~	~~All~~
Assistant Chief Counsel	~~All~~1
Tax Counsel	1-~~6~~
Executive Assistant	1
Supervising Tax Auditor (Settlement Division)	~~1,~~2, 9
Supervising Tax Auditor (Appeals Division)	2
Associate Governmental Program Analyst	7
~~Administrative Assistant~~	~~7-9~~
Business Taxes Administrator	7
Librarian	7~~, 8~~
Staff Information Systems Analyst	8
~~Associate Information Systems Analyst~~	~~8~~
Business Taxes Specialist II or III	~~1,~~2
Business Taxes Specialist I	~~1,~~2 *
~~Business Taxes Compliance Supervisor (Offers in Compromise)~~	~~1, 2~~
Business Taxes Compliance Specialist (Offers in Compromise)	~~1,~~2

Business Taxes Specialist (Offers in Compromise)	~~1,~~ 2

~~Internal Security and Audit Division~~

~~CEA~~	~~All~~
~~Business Taxes Administrator~~	~~All~~
~~Business Taxes Specialist~~	~~All~~
~~Associate Tax Auditor~~	~~All~~
~~Associate Governmental Program Analyst~~	~~7-9~~
~~Systems Software Specialist~~	~~8~~
~~Staff Information Systems Analyst~~	~~8~~
~~Associate Information Systems Analyst~~	~~8~~
~~Assistant Information Systems Analyst~~	~~8~~

Investigations and Special Operations Division

CEA	~~All~~1
Administrative Assistant	1
Business Taxes Administrator	~~1,~~ 2, 7~~-9~~
Business Taxes Compliance Supervisor	2, 7
Associate Governmental Program Analyst	2, 7
Business Taxes Specialist	~~1,~~ 2
Business Taxes Compliance Specialist	~~1,~~ 2
Supervising Tax Auditor	~~1,~~ 2, 9
Associate Tax Auditor	~~1,~~ 2
Senior Information Systems Analyst	8
~~Staff Information Systems Analyst~~	~~8~~

Property and Special Taxes Department

Deputy Director	1
CEA	~~All~~1
Executive Assistant	1
Administrative Assistant	1~~, 2, 6-9~~
~~Staff Services Manager~~	~~7-9~~
Business Taxes Administrator	2, 7
Business Taxes Compliance Supervisor	2, 9
Supervising Tax Auditor	2, 9
Business Taxes Compliance Specialist	2
Business Taxes Specialist II or III	2
Business Taxes Specialist I	2*
Associate Tax Auditor	2*
~~Associate Governmental Program Analyst~~	~~3, 7-9~~
~~Staff Information Systems Analyst~~	~~8~~

~~Assessment Policy and Standards Division~~

~~CEA~~	~~3, 7-9~~
~~Principal Property Appraiser~~	~~3, 7-9~~

~~Senior Specialist Property Appraiser 3~~
~~Senior Specialist Property Auditor Appraiser 3~~
~~Supervising Property Appraiser 3, 7-9~~
~~Associate Property Appraiser 3~~
~~Associate Property Auditor Appraiser 3~~
~~Research Analyst II (GIS) 3~~

County-Assessed Propertiesy ~~Tax~~ Division

CEA	~~3, 4, 7-9~~1
Principal Property Appraiser	3, 7-9
~~Senior Petroleum and Mining Appraisal Engineer 3~~	
Supervising Property Appraiser ~~(Assessment Practices Surveys Section)~~	3, 7-9
Senior Specialist Property Appraiser ~~(Assessment Practices Surveys Section)~~	3
Senior Specialist Property Auditor Appraiser ~~(Assessment Practices Surveys Section)~~	3
Senior Petroleum and Mining Appraisal Engineer	3
Associate Property Appraiser ~~(Assessment Practices Surveys Section)~~	3
Associate Property Auditor Appraiser ~~(Assessment Practices Surveys Section)~~	3
Assistant Property Appraiser	3
Assistant Property Auditor Appraiser	3
Business Taxes Specialist II	3
Staff Information Systems Analyst	8
Staff Services Analyst	9

Timber Tax Section

Principal Property Appraiser	4, 9
~~Supervising Property Appraiser (Timber Tax Section) 4, 7-9~~	
Senior Specialist Property Auditor Appraiser ~~(Timber Tax Section)~~	4
Associate Property Auditor Appraiser ~~(Timber Tax Section)~~	4
Senior Forest Property Appraiser	4
Associate Forest Property Appraiser	4
Assistant Property Auditor Appraiser	4

~~Valuation~~State-Assessed Properties Division

CEA	~~3, 7-9~~1
Principal Property Appraiser	3, 7-9
Supervising Property Appraiser	3, 7
Research Manager	3, 7
Senior Specialist Property Appraiser	3

Senior Specialist Property Auditor Appraiser	3
~~Supervising Property Appraiser~~	~~3, 7-9~~
Business Taxes Specialist II	3
Associate Property Appraiser	3
Associate Property Auditor Appraiser~~Auditor-Appraiser~~	3
Assistant Property Appraiser	3
Assistant Property Auditor Appraiser	3
Research Analyst	3
Staff Services Analyst	9

Special Taxes and Fees Division

CEA	1
Business Taxes Administrator	2, 6, 7
Supervising Tax Auditor	2, 6, 7
Business Taxes Compliance Supervisor	2, 6, 7
Staff Information Systems Analyst	2, 6, 8
Associate Governmental Program Analyst	2, 6
Business Taxes Compliance Specialist	2, 6
Business Taxes Specialist II or III	2, 6
Business Taxes Specialist I	2, 6*
Associate Tax Auditor	2, 6*
Tax Auditor	2, 6*
Staff Services Analyst	7

~~Excise Taxes and Fees Division~~

~~CEA~~	~~1, 2, 7-9~~
~~Business Taxes Compliance Supervisor~~	~~1, 2, 6, 9~~
~~Business Taxes Compliance Specialist~~	~~1, 2, 6, 9~~
~~Supervising Tax Auditor~~	~~1, 2, 6, 9~~
~~Business Taxes Specialist II or III~~	~~1, 2, 6, 9~~
~~Business Taxes Specialist I~~	~~1, 2, 6 *~~
~~Associate Tax Auditor~~	~~1, 2, 6*~~

~~Fuel Taxes Division~~

~~CEA~~	~~1, 2, 7-9~~
~~Business Taxes Administrator~~	~~1, 2, 7-9~~
~~Staff Services Manager~~	~~1, 2, 9~~
~~Business Taxes Compliance Supervisor~~	~~1, 2, 9~~
~~Business Taxes Compliance Specialist~~	~~1, 2, 9~~
~~Supervising Tax Auditor~~	~~1, 2, 9~~
~~Business Taxes Specialist II or III~~	~~1, 2, 9~~
~~Business Taxes Specialist I~~	~~1, 2 *~~
~~Associate Tax Auditor~~	~~1, 2 *~~

Sales and Use Tax Department

Deputy Director	1

CEA ~~3 or 4~~	~~All~~1
~~CEA 2~~	~~1, 2, 7-9~~
Business Taxes Administrator	~~1,~~2, 7~~-9~~
Administrative Assistant	1~~, 2, 7, 8~~
~~Business Taxes Compliance Supervisor (LAN Administrator)~~	~~1, 2, 8, 9~~
Business Taxes Compliance Supervisor	~~1,~~2, 7~~9~~
Staff Services Manager	2, 7
Business Taxes Compliance Specialist	~~1,~~2~~, 9~~
Supervising Tax Auditor	~~1,~~2, 7~~-9~~
Supervising Tax Technician	2, 9
Business Taxes Specialist II or III	~~1,~~2, ~~7-9~~
~~Business Taxes Specialist (Special Projects)~~	~~1, 2, 7-9~~
~~Business Taxes Specialist (Systems Coordinator)~~	~~1, 2, 8, 9~~
~~Business Taxes Specialist (Training Group)~~	~~1, 2, 9~~
~~Business Taxes Specialist (Computer Audit Specialist)~~	~~1, 2, 8~~
~~Business Taxes Specialist (Regulation Coordinator)~~	~~1, 2~~
~~Business Taxes Specialist (Revenue Opportunity)~~	~~1, 2~~
~~Business Taxes Specialist (Technical Advisor)~~	~~1, 2~~
~~Business Taxes Specialist (Project Coordinator)~~	~~1, 2~~
Business Taxes Specialist I	~~1,~~2 *
Associate Tax Auditor	~~1,~~2 *
Tax Auditor	2 *
Senior Information Systems Analyst	2, 8
Staff Information Systems Analyst	~~1,~~2, 8
Associate Information Systems Analyst	~~1,~~2, 8
Associate Governmental Program Analyst	~~1,~~2, 8
Consultant	~~All~~1 **

* Pursuant to 2 California Code of Regulations, section 18733, in lieu of filing Form 700, an employee in this disclosure category who was not assigned and did not participate in any property tax audits shall file Form 700-A.

** Consultants shall be included in the list of designated employees and shall disclose pursuant to the broadest disclosure category in the code subject to the following limitation: The Executive Director may determine in writing that a particular consultant is hired to perform a range of duties that is limited in scope and thus is not required to fully comply with the disclosure requirements in this section. Such written determination shall include a description of the consultant's duties and, based upon that description, a statement of the extent of disclosure requirements. The Executive Director's determination is a public record and shall be retained for public inspection in the same manner and location as this conflict of interest code.

Final Text of
Proposed Amendments to California Code of Regulations,
Title 18, Section 6001, Appendix B

Appendix B

Disclosure Categories

Category 1
Designated employees in this category must report all interests in real property in the State of California, as well as investments, business positions in business entities, and sources of income, including loans, gifts and travel payments~~, from sources of the type licensed or regulated by or registered with the Board under the Bradley-Burns Uniform Local Sales and Use Tax Law, the Sales and Use Tax Law, and the Transactions and Use Tax Law~~.

Category 2
Designated employees in this category must report investments, business positions in business entities, and sources of income, including loans, gifts and travel payments, from sources of the type licensed or regulated by or registered with the Board under the Bradley-Burns Uniform Local Sales and Use Tax Law, Sales and Use Tax Law, Transactions and Use Tax Law, Alcoholic Beverage Tax Law, California Cigarette and Tobacco Products Licensing Act of 2003, California Tire Fee Law, Childhood Lead Poisoning Prevention Fee Law, Cigarette and Tobacco Products Tax Law, Diesel Fuel Tax Law, Electronic Waste Recycling Act of 2003, Emergency Telephone Users Surcharge Law, Energy Resources Surcharge Law, Hazardous Substances Tax Law, Integrated Waste Management Fee Law, International Fuel Tax Agreement, Marine Invasive Species Fee Collection Law, Motor Vehicle Fuel Tax Law, Natural Gas Surcharge Law, Occupational Lead Poisoning Prevention Fee Law, Oil Spill Response, Prevention, and Administration Fees Law, Underground Storage Tank Maintenance Fee Law, Use Fuel Tax Law, or Water Rights Fees.

Category 3
Designated employees in this category must report investments, business positions in business entities, and sources of income, including loans, gifts and travel payments, from sources that own, or owned, property of the type assessed or valued or exempted by the Board and interests in real property located within the State of California.

Category 4
Designated employees in this category must report investments, business positions in business entities, and sources of income, including loans, gifts and travel payments, from sources of the type registered with or regulated by the Board under the Timber Yield Tax Law and interests in real property classified as timberland under the Timber Yield Tax Law.

Category 5
Designated employees in this category must report investments, business positions in business entities, and sources of income, including loans, gifts and travel payments, from sources who have filed an appeal within the preceding 12 months or have an appeal pending under the Personal Income Tax Law, Bank and Corporation Tax Law, or Senior Citizens Property Tax Assistance Law or have a pending claim under the Taxpayers' Bill of Rights for one of these tax programs.

Category 6
Designated employees in this category must report investments, business positions in business entities, and sources of income, including loans, gifts and travel payments, from sources authorized by the Insurance Commissioner to transact business in this state.

Category 7
Designated employees in this category must report investments, business positions in business entities, and sources of income, including loans, gifts and travel payments, from sources that provide goods, equipment, vehicles, services, or leased space of the type utilized by the Board.

Category 8
Designated employees in this category must report investments, business positions in business entities, and sources of income, including loans, gifts and travel payments, from sources that provide telecommunications equipment, computers, computer programming, or any other services or training or equipment related to such things as computers, software, automation, data processing, communication and telecommunication, information technology, and duplication services of the type utilized by the Board.

Category 9
Designated employees in this category must report investments, business positions in business entities, and sources of income, including loans, gifts and travel payments, from sources that provide services, materials, equipment, conference facilities, or consultation of the type utilized by the Board for personnel services or the training of employees.

~~Category 10~~
~~Designated employees in this category must report investments, business positions in business entities, and sources of income, including loans, gifts and travel payments, from sources that provide telecommunications equipment and services of the type utilized by the Board.~~

STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION
450 N STREET, SACRAMENTO, CALIFORNIA
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0080
916-445-2130 • 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

June 15, 2011

Lynda Cassady
Chief of the Technical Assistance Division
Fair Political Practices Commission
428 J Street, Suite 620
Sacramento, CA 95814

Re: Declaration Regarding the State Board of Equalization's Adoption of Proposed Amendments to its Conflict of Interest Code

Dear Ms. Cassady:

As Interim Executive Director of the State Board of Equalization (Board), I declare that California Code of Regulations, title 18, section 6001 setting forth the Board's conflict of interest code (Code), as revised by the proposed amendments to appendices A and B to the Code adopted by the Board on May 25, 2011, specifically enumerates each of the positions within the Board which involve the making or participation in the making of decisions which may foreseeably have a material financial effect on any financial interest and the Board has satisfied the requirements of California Code of Regulations, title 2, section 18750, subdivision (c), in proposing and adopting the amendments to appendices A and B to the Code.

If you have any questions, please contact Bradley Heller, Tax Counsel IV, at (916) 323-3091.

Sincerely,

Kristine Cazadd

Kristine Cazadd
Interim Executive Director

KC:reb

Attachments

cc: Honorable Jerome E. Horton, Chairman
Honorable Michelle Steel, Vice Chair
Honorable Betty T. Yee, First District
Senator George Runner (Ret.), Second District
Honorable John Chiang, State Controller