



STATE BOARD OF EQUALIZATION

450 N STREET, SACRAMENTO, CALIFORNIA
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0080
916-322-2270 • FAX 916-324-3984
www.boe.ca.gov

BETTY T. YEE
First District, San Francisco

BILL LEONARD
Second District, Ontario/Sacramento

MICHELLE STEEL
Third District, Rolling Hills Estates

JUDY CHU
Fourth District, Los Angeles

JOHN CHIANG
State Controller

RAMON J. HIRSIG
Executive Director

STATE BOARD OF EQUALIZATION MEETING 450 N Street, Room 121, Sacramento

PRELIMINARY RECORD OF BOARD ACTION

April 24, 2007

The following is a preliminary record of Board actions taken at the April 24, 2007 Board Meeting. This is not an official record and is subject to correction or modification. The official record of the Board's actions is the minutes of the Board, which will be adopted at a subsequent meeting.

The Board's decision reflects only the issues resolved by the Board at the meeting. Issues resolved prior to the meeting are not reflected in this document.

If you would like specific information regarding items on this Preliminary Record of Board Action, please telephone Joann Richmond at (916) 322-1931 or e-mail: Joann.Richmond@boe.ca.gov. Please be advised that material containing confidential taxpayer information cannot be publicly disclosed.

BOARD COMMITTEE MEETINGS

For voting results on committee items, please see Item O, Approval of Board Committee Minutes, pages 16 and 17 of this document.

ORAL HEARINGS

BOARD MEETING**

ORAL HEARINGS

- A. Homeowner And Renter Property Tax Assistance Hearings**
There were no items for this matter.

B. Corporate Franchise And Personal Income Tax Hearings

B1. Jackie Bolds, 354039

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Claim Partially Granted/Denied	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

B2. Christopher L. Bittman and Kendra J. Noble, 352180
 Konrad S. Rautenberg and Cheryl E. Noriye, 353822
 Stephen J. Cullen, 355266
 William Jurika and Michelle Jurika, 355276 - Claim For Refund

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayers' Claim Denied	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	No
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

C. Sales And Use Tax Appeals HearingsC1.a. United Parcel Service, Inc., 98724, 126831, 131381, 153034, 192709,
242411 (OH)C1.b. United Parcel Service, Inc., 98726, 131383, 131431, 153036, 207917,
242304 (EAA)

C1.c. United Parcel Service, Inc., 272826 (CH) - Claim For Refund

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Claim Granted Subject to verification.	Ms. Yee	No
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	No
	Mr. Chiang/Ms. Mandel	Yes

C2. Schilling Robotics, LLC, 295382 (JH) - Postponed

BOARD MEETING RECONVENES AT 1:30 P.M.****ORAL HEARINGS****C. Sales And Use Tax Appeals Hearings**

C3. Linda Prieto, 288214 (GH) – Appearance Waived

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Denied	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

C4. Inner Circle Entertainment II, Inc., 283636 (BH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Denied	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

C5. Harry R. Sawl, 298342 (UT)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Denied	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

C6. Anil Kumar Sharma, 318327 (KH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No Final Board Determination	Ms. Yee	Yes
Taxpayer granted 30 days to submit post-hearing documentation, the Department 30 days to respond and the Appeals Division 30 days to prepare a recommendation to the Board.	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

D. Special Taxes Appeals Hearings

D1. Cheuk Fung, 209724 (MT)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Denied	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	No
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

E. Property Tax Appeals Hearings

There were no items for this matter.

F. Public Hearing

F1 Property Taxes – State Assessee Presentations on the Valuation of State-Assessed Properties

The Board heard:

1. State assessee's presentations on the valuation of state-assessed properties.

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No Action Required	Mr. Leonard Mr. Parrish Mr. Westly/Ms. Mandel Ms. Yee Mr. Chiang	

- G. Tax Program Nonappearance Matters – Consent**
These matters were scheduled for Wednesday, April 25, 2007.
- H. Tax Program Nonappearance Matters – Adjudicatory**
These matters were scheduled for Wednesday, April 25, 2007.
- I. Tax Program Nonappearance Matters**
These matters were scheduled for Wednesday, April 25, 2007.

CHIEF COUNSEL MATTERS

These matters were scheduled for Wednesday, April 25, 2007:

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

ADMINISTRATIVE SESSION

These matters were scheduled for Wednesday, April 25, 2007:

- N. Consent Agenda
- O. Approval of Board Committee Meeting Minutes
- P. Other Administrative Matters
- Q. Closed Session

ADJOURN



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State Controller

STATE BOARD OF EQUALIZATION MEETING 450 N Street, Room 121, Sacramento

PRELIMINARY RECORD OF BOARD ACTION

RAMON J. HIRSIG
Executive Director

Wednesday, April 25, 2007

Board Meeting convenes at 9:30 a.m. *

The following is a preliminary record of Board actions taken at the April 25, 2007 Board Meeting. This is not an official record and is subject to correction or modification. The official record of the Board's actions is the minutes of the Board, which will be adopted at a subsequent meeting.

The Board's decision reflects only the issues resolved by the Board at the meeting. Issues resolved prior to the meeting are not reflected in this document.

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BOARD MEETING

SPECIAL PRESENTATIONS

Superior Accomplishment Award Program

ORAL HEARINGS

- A. Homeowner And Renter Property Tax Assistance Hearings**
There were no items for this matter.
- B. Corporate Franchise And Personal Income Tax Hearings**
These matters were scheduled for Tuesday, April 24, 2007.
- C. Sales And Use Tax Appeals Hearings**
These matters were scheduled for Tuesday, April 24, 2007.

D. Special Taxes Appeals Hearings

These matters were scheduled for Tuesday, April 24, 2007.

E. Property Tax Appeals Hearings

There were no items for this matter.

F. PUBLIC HEARING

This matter was scheduled for Tuesday, April 24, 2007.

G. Tax Program Nonappearance Matters – Consent**G1 Legal Appeals Matters**

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendations	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

- Petitions for Rehearing
 1. Marcella Maria Rosales, 308469 (KH)
- Hearing Notice Sent – No Response
 2. S & A Equipment, 97857 (OHC)
- Hearing Notice Sent – Appearance Waived
 3. Daniel Mahlon Newell, 289946 (UT)
- Petition for Release of Seized Property
 4. Phien Thi Huynh, 388367 (ET)

G2 Franchise and Income Tax Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendations	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

- Decision
 1. Jon Trickle, 336547
- Petitions for Rehearing
 2. Dawn B. Forbes, 305181
 3. James W. James, 260720
 4. John Noyes, 311022

G3 Homeowner and Renter Property Tax Assistance Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendations	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

- Decisions
 1. Maria Mancilla Esteta, 362991
 2. Donna Firsov, 363011
 3. Rosa Mendivil, 350273
- Petition for Rehearing
 4. Sydell Dublin, 328880

G4 Sales and Use Taxes Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendations	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

- Redeterminations
 1. Foss Maritime Company, 348259 (UT)
 2. Newport Franklin, Inc., 348810 (OHB)
 3. Weatherford U S LP, 260488 (OHC)
- Relief of Penalty/Interest
 4. Rapid Gas, Inc., 390149 (AS)
 5. Jack In The Box, Inc., 390572 (FH)
 6. Cleansource, Inc., 390579 (GH)
 7. Stryker Sales Corporation, 386722 (OHA)
- Denials of Claim for Refund
 8. G-Two Graphic Service, Inc., 262553 (AC)
 9. Ritz Camera Centers, Inc., 342942 (OHB)
 10. Prestige Air LLC, 376629 (UT)
 11. Tesoro Refining & Marketing Co., 356850 (OHC)
- Denials of Relief of Penalty/Interest
 12. Xyratex International Limited, 390148 (GH)

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

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendations	Ms. Yee	Yes
No Final Determination on Sub-item # 25	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

- Credits and Cancellations
 1. Interplay Productions, 341715 (EAA)
 2. Top Furniture Company, Inc., 390595 (CH)
 3. Yrene Asalde-Infante, 387204 (AA)
 4. Daniel J. Maitland, 316701 (EA)
 5. Ronald D. Searls, 383355 (AP)
 6. Neelm Kumari Schade, 388960 (UT)
 7. Showcase Home Ent Center, Inc., 388133 (EH)
- Refunds
 8. Owens & Minor West, Inc., 293737 (OHB)
 9. Prime Wheel Corporation, 381467 (AS)
 10. Mercury Air Group, Inc., 384770 (AS)
 11. Specialty Steel Service Company, Inc., 373673 (KH)
 12. Trans Bay Steel Corporation, 386714 (JHF)
 13. 24 Hour Fitness, Inc., 387631 (CH)
 14. Fleet Card Fuels, 379510 (ARH)
 15. Sierra Aluminum Company, Inc., 362183 (EH)
 16. Fabrica International, 287948 (OHA)
 17. Science Applications Intl. Corporation, 318323 (FH)
 18. J.B. Dewar Inc., 381464 (GH)
 19. Mammoth Mountain Ski Area, 381015 (KH)
 20. R.R. Donnelley & Sons Company, 335792 (OHB)
 21. Ritz Camera Centers, Inc., 297818 (OHB)
 22. Baker Hughes Oilfield Oper., Inc., 387748 (OHC)
 23. Seneca Capital Management LLC, 267102 (BH)
 24. Buford B. Wiley Consulting, Inc., 379040 (UT)
 - ~~25. Cisco Systems Capital Corporation, 373491 (GH)~~
 26. Blockbuster, Inc., 374796 (OHC)
 27. Philips Products, Inc., 354084 (OHA)
 28. Visterra Credit Union, 340738 (EH)
 29. Zappos.com, Inc., 339175 (EH)
 30. GOR Acquisition Corporation, 299312 (AC)
 31. Scharzkopf Technologies Corp, 381463 (OHB)
 32. Ultratech Stepper, Inc., 380443 (GH)
 33. Visa International Service Assn., 387287 (BH)
 34. Pro-Shore, LLC, 349808 (CH)
 35. Credit One Corporation, 296947 (EA)
 36. Premier America Credit Union, 350101 (AC)

37. A-L Financial Corporation, 383622 (EA)
38. 10 West Motorsports, Inc., 357109 (EHC)
39. Kinecta Federal Credit Union, 386717 (AS)

G6 Special Taxes Matters

There were no items for this matter.

G7 Special Taxes Matters – Credits, Cancellations, and Refunds

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendations	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes – not participating in sub-item 4

- Refunds
 1. Duke Energy Merchants LLC, 378394 (MT)
 2. Anahead Kouroumilan, 353923 (MT)
 3. Ramos Oil Company, Inc., 314392 (MT)
 4. National Indemnity Company, 350355 (ET) “CF”

There were no items for the following matters:

- G8 Property Tax Matters
- G9 Cigarette License Fee Matters
- G10 Legal Appeals Property Tax Matters

H. Tax Program Nonappearance Matters – Adjudicatory

H1 Legal Appeals Matters

- Memo Opinion
 1. Robert L. Reynolds, 208940 (KHM)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No Final Determination Deferred to the 5/31/07 Board Meeting	Ms. Yee Mr. Leonard Ms. Steel Ms. Chu Mr. Chiang/Ms. Mandel	

- Cases Heard But Not Decided
 - 2. Effective Engineering, Inc., 143932 (AC)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Partially Granted/Denied	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

- 3. Shannon Elaine Mc Kelvey, 242685 (KHM)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Denied	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

H2 Franchise and Income Tax Matters

- Decisions
 - 1. Craig Dillard, 342261

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Appeal Denied	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

- 2. Tony Jibilian, 346087

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Appeal Denied	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

H3 Homeowner and Renter Property Tax Assistance Matters

- Decision
 1. Cynthia Fowler, 348940

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Appeal Denied	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

H4 Sales and Use Taxes Matters

- Denial of Claims for Refund
 1. Bericap LLC, 294804 (EH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Claim Denied	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

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

- Refunds
 1. Husky Injection Molding Sys., Inc., 346221 (OHB)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Claim Granted	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

There were no items for the following matters:

- H6 Special Taxes Matters
- H7 Special Taxes Matters – Credits, Cancellations, and Refunds
- H8 Property Tax Matters
- H9 Cigarette License Fee Matters
- H10 Legal Appeals Property Tax Matters

I. Tax Program Nonappearance Matters**I1 Property Taxes Matters**

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendation	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Not participating

➤ Audits

1. Sprint Nextel Corporation (2737) - **"CF"**
2. Verizon Wireless Companies: - **"CF"**
 - (a) Verizon Wireless (VAW) LLC (2512) - **"CF"**
 - (b) Sacramento Valley Limited Partnership (2513) - **"CF"**
 - (c) Los Angeles SMSA Ltd., Partnership (2532) - **"CF"**
 - (d) Fresno MSA Limited Partnership (2552) - **"CF"**
 - (e) GTE Mobilnet of California, Ltd. Partnership (2559) - **"CF"**
 - (f) GTE Mobilnet of Santa Barbara L.P. (2627) - **"CF"**
 - (g) Cellco Partnership (2667) - **"CF"**
 - (h) California RSA #4 Partnership (2669) - **"CF"**

➤ Unitary Land Escaped Assessments

3. (a) Cingular Wireless, LLC (2606) - **"CF"**
- (b) Sprint PCS (2720) - **"CF"**

➤ Unitary Escaped Assessments

4. (a) Sprint Communications Company, L.P. (2014) - **"CF"**
- (b) Los Angeles SMSA Ltd. Partnership (2532) - **"CF"**
- (c) GTE Mobilnet of California, Ltd. Partnership (2559) - **"CF"**
- (d) Sprint PCS (2720) - **"CF"**
- (e) Sprint Nextel Corporation (2737) - **"CF"**
- (f) OmniPoint Communications, Inc. (2748) - **"CF"**

I2 Offers-in-Compromise Recommendations

1. Jenny Suh
2. Desert Valley Medical, Inc.

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendations	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

CHIEF COUNSEL MATTERS**J. Rulemaking**

- J1 Request to Publish *Chapter 3: Property Taxes*, of the Board of Equalization *Rules for Tax Appeals*

The Board of Equalization *Rules for Tax Appeals* provides comprehensive guidance regarding the administrative and appellate review processes for the tax programs administered by the Board.

Revision to section 5000.3163

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Alternative 1	Ms. Yee	Abstain
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	No

Revision to section 5000.3002

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Alternative 2a	Ms. Yee	Abstain
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	No

Authorization to Publish

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendation	Ms. Yee	Abstain
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	No

J2 Request for Adoption of Revised Language to Sales and Use Tax Regulation 1603, *Taxable Sales of Food Products*

Proposed revisions to Regulation 1603 are regarding the application of tax to charges for mandatory and optional gratuities.

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Adopted proposed amendments.	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

J3 Petition to Amend Property Tax Rule 462.060, *Change In Ownership - Life Estates And Estates For Years*

The petition proposes to change current law that a life estate is substantially equal to the value of the fee interest.

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Denied petition to amend Rule.	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

There were no items for the following matters:

- K. Business Taxes
- L. Property Taxes

M. Other Chief Counsel Matters

M1 Bankruptcy Update – Comprehensive Report

<u>DECISION</u>	<u>MEMBER</u>
No Action Required/Update Only	Ms. Yee Ms. Steel Mr. Leonard Ms. Chu Mr. Chiang/Ms. Mandel

ADMINISTRATIVE SESSION**N. Consent Agenda**

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendations	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

- N1 Approval of Board Employee Retirement Resolution
- Carazon E. Pascual
- N2 Approval of Board Employee Resolution
- Chris Schutz
- N3 Approval of Board Meeting Minutes
- January 31, 2007
 - February 1, 2007
 - February 27, 2007
 - February 28, 2007
- N4 Approval of Board Meeting Date
- October 17, 2007 – Shell Beach
- N5 Approval of 2007-08 Other Tobacco Products Tax Rate
- N6 Approval of Proposed Revisions to Audit Manual Chapter 2, Preparation of Field Audit Reports
- N7 Approve time extensions to Mariposa and Santa Cruz Counties to complete and submit 2007-08 Local Assessment Roll, pursuant to Revenue and Taxation Code section 155

O. Approval of Board Committee Meeting Minutes**O1 Legislative Committee**

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved minutes as presented. The minutes can be accessed at: http://www.boe.ca.gov/meetings/legcommittee.htm	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	No
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

O2 Customer Services and Administrative Efficiency Committee

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved minutes as presented. The minutes can be accessed at: http://www.boe.ca.gov/meetings/custsrv/custsrv07.htm	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

O3 Property Tax Committee

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved minutes as presented. The minutes can be accessed at: http://www.boe.ca.gov/proptaxes/tcwplan07.htm	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

P. Other Administrative Matters

P1 Executive Director's Report

1. Strategic Plan Update

<u>DECISION</u>	<u>MEMBER</u>
No Action Required/Update Only	Ms. Yee Mr. Leonard Ms. Steel Ms. Chu Mr. Chiang/Ms. Mandel

2. Tax Gap Plan—For discussion and Approval

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
The Board requested staff to bring this matter back to the Board in July with a final implementation report. The staff was also directed to put the report on the website for comment.	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

3. Organizational Proposals – For Discussion and Approval
 - a. Technology Services Division
 - b. External Affairs Department
 - c. Board Proceedings Division

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendations	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

4. Taxpayer Bill of Rights Hearing Actions

<u>DECISION</u>	<u>MEMBER</u>
No Action Required/Update Only	Ms. Yee Mr. Leonard Ms. Steel Ms. Chu Mr. Chiang/Ms. Mandel

P2 Chief Counsel Report

There were no items for this matter.

P3 Deputy Director's Report

1. Sales and Use Tax

- a. Tax Amnesty Final Report

<u>DECISION</u>	<u>MEMBER</u>
No Action Required/Update Only	Ms. Yee Mr. Leonard Ms. Steel Ms. Chu Mr. Chiang/Ms. Mandel

2. Property and Special Taxes**a. Opening of California/Mexico Border**

<u>DECISION</u>	<u>MEMBER</u>
No Action Required/Update Only	Ms. Yee Mr. Leonard Ms. Steel Ms. Chu Mr. Chiang/Ms. Mandel

3. Administration**a. CEA I and II Salary Compaction Issues**

<u>DECISION</u>	<u>MEMBER</u>
No Action Required/Update Only	Ms. Yee Mr. Leonard Ms. Steel Ms. Chu Mr. Chiang/Ms. Mandel

b. Budget Hearing Update

<u>DECISION</u>	<u>MEMBER</u>
No Action Required/Update Only	Ms. Yee Mr. Leonard Ms. Steel Ms. Chu Mr. Chiang/Ms. Mandel

c. Interagency Agreement Contract Over \$1 Million

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendations	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

- d. Facilities Update
 - i. Board Hearing Room
 - ii. Curtain Wall

<u>DECISION</u>	<u>MEMBER</u>
No Action Required/Update Only	Ms. Yee Mr. Leonard Ms. Steel Ms. Chu Mr. Chiang/Ms. Mandel

ADJOURN

UNOFFICIAL