



## STATE BOARD OF EQUALIZATION

450 N STREET, SACRAMENTO, CALIFORNIA  
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[www.boe.ca.gov](http://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

**Tuesday, July 17, 2007**

The following is a preliminary record of Board actions taken at the July 17, 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 Rose Smith at (916) 323-9656 or e-mail: [Rose.Smith@boe.ca.gov](mailto:Rose.Smith@boe.ca.gov) Please be advised that material containing confidential taxpayer information cannot be publicly disclosed.

### BOARD MEETING

### ORAL HEARINGS

#### A. Homeowner and Renter Property Tax Assistance Hearing

- A1. Laura J. Cowings, 340623  
Dismissed

**B. Corporate Franchise and Personal Income Tax Hearings****B1. Cynthia Garofalo, 383332**

<b><u>DECISION</u></b>	<b><u>MEMBER</u></b>	<b><u>BOARD VOTE</u></b>
Taxpayer's Appeal Withdrawn No action taken	Ms. Yee Mr. Leonard Ms. Steel Ms. Chu Mr. Chiang/Ms. Mandel	

**B2. Helen Arbini and Jerrold E. Arbini, 255904**

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

**B3. Donald E. Schrock and Lucie Kay Schrock, 341970**

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

**B4. John I. Alioto and Linda M. Alioto, 204713**

<b><u>DECISION</u></b>	<b><u>MEMBER</u></b>	<b><u>BOARD VOTE</u></b>
No final Board determination The Board requested additional information, staff is to review that information, and continue the hearing at a later date.	Ms. Yee Mr. Leonard Ms. Steel Ms. Chu Mr. Chiang/Ms. Mandel	Yes Yes Yes Yes Yes

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

These items are scheduled for the afternoon session.

**There are no items for the following matters:**

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

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

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendations	Ms. Yee	Yes
	Mr. Leonard	Yes
No Final Determination on sub-items 2 and 5	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

- Petitions for Rehearing
  1. Asher Shaitrit, 198549 (ET)
  - ~~2. Robert Warren Rosenbaum, 331543 (KHO)~~
- Hearing Notice Sent – No Response
  3. Kin Shaw Wong, 301272 (KH)
  4. Gbone, Inc., 310590 (UT)
  - ~~5. Apline Mountain Homes, Inc., 288136 (KHM)~~
- Petitions for Release of Seized Property
  6. Tarfa Saladin Momoh and Mohamed Abdo S. Sharif, 396002 (ET)
  7. R & V Enterprises, Inc., 395040 (ET)
  8. Mercedes Perez Robles, 397909 (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
No Final Determination on sub-items 4, 9, 11, 14 and 21	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

- Decisions
  1. Hanoch Bental and Hasida Bental, 361460
  2. Steven Booth and Louise Booth, 353622
  3. John Buergel, 353717
  - ~~4. Kung-Ming Chiu, 332187~~
  5. Jimmie Ray Cox, 346817
  6. Christopher W. Farnham, 361193

7. Frances M. Gleason, 350468
8. Del Goetz, 328907
- ~~9. Christina Hanzel, 346375~~
10. Francine Hiebert, 346210  
Theodore Hiebert, 352132
- ~~11. Robert Dean Hines, 353727~~
12. Bradley Kastle, 349312
13. John David Konye, 356970
- ~~14. Thomas W. Kulp and Suzanne G. Kulp, 335780~~
15. Richard B. Love, 349306
16. Kerry O'Deay, 317612
17. R.E.A., LLC, 350079
18. Jonathan Reyes, 362323
19. Teresa Ruvalcaba, 354291
20. Estate of Toshiyuki Omote and Sue Sumiye Omote (Deceased),  
249575
- ~~21. Sheral A. Vandyke, 377373~~
22. James Wagner, 342994
23. James T. Wandrey, 351688
24. Lloyd Yost, 281156  
Joy Rippeth, 304640
- Petitions for Rehearing
25. Alfred J. Antonini, 283987
26. John Buerger, 300340
27. James C. Ross and Anne J. Lumsdaine, 311707
28. Donnie Schroeder, 332676

### 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. Julie Berg, 334817
2. John D. Bray, 379685
3. Tuyet T. Dang, 373267
4. Alice Joseph Derkrikorian, 374557
5. Timothy Eldridge, 378579
6. Petronila P. Fernandez, 373093
7. Taunya Gaitan, 345942
8. Sang N. Hoang, 373213
9. Eddie James, 378576
10. James Jewell, 378770
11. Myung Joo Jung, 374512

12. Dukye Lim, 374438
  13. Agustina M. Macasieb, 377349
  14. Victor Magallanez, 373092
  15. Richard Pruitt, 374319
  16. Sajjad Riyaz, 349075
  17. Kuang Chin Wan, 378581
- Petition for Rehearing
18. Jean Day, 348949

#### **G4 Sales and Use Taxes Matters**

<b><u>DECISION</u></b>	<b><u>MEMBER</u></b>	<b><u>BOARD VOTE</u></b>
Approved Staff Recommendations	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes – except not participating in sub-item 7
	Mr. Chiang/Ms. Mandel	Yes – except not participating in sub-items 6 and 7

- Redeterminations
1. I.S.W., Inc., 356502 (AS)
  2. Contract Hardware, Inc., 253692 (OHA)
  3. Donahue & Associates Int'l, Inc., 354584 (OHA)
  4. Nexl, Inc., 381888 (OHB)
- Relief of Penalty/Interest
5. Richemontnorth America, Inc., 399543 (OHB)
  6. Walt Disney World Company, 399527 (EA)
- Denials of Claims for Refund
7. Ericsson, Inc., 399663 (OHC)
  8. Transouth Financial Corporation, 308884 (OHB)

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

<b><u>DECISION</u></b>	<b><u>MEMBER</u></b>	<b><u>BOARD VOTE</u></b>
Approved Staff Recommendations	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes – except not participating in sub-item 13
	Mr. Chiang/Ms. Mandel	Yes – except not participating in sub-item 13

- Refunds
1. 525 Studios, Inc., 397215 (AS)
  2. S.W. School Supply, Inc., 394230 (EH)

3. Bakersfield Memorial Hospital, 397742 (ARH)
4. Yeager Skanska, Inc., 354446 (EH)
5. Scripps Health, 361682 (FH)
6. Southwest Traders Incorporated, 388617 (EH)
7. Penske Truck Leasing Company, L.P., 374794 (OHB)
8. Mercedes Benz USA, LLC., 387704 (KH)
9. Hawaiian Gardens Card Club, Inc., 397181 (AA)
10. Trench Limited, 393427 (OHA)
11. Fujitsu Computer Systems Corporation, 316138 (GH)
12. Sierra Central Credit Union, 262339 (KH)
13. Ericsson, Inc., 267916 (OHC)
14. Arcadia Financial LTD., 382211 (OHB)
15. Transouth Financial Corporation, 305188 (OHB)
16. Delaware G3 Enterprises, Inc., 389759 (KH)
17. Barry Callebaut USA LLC, 351499 (OHB)
18. RI Heritage Inn of San Bernardino, 399923 (OHA)
19. High Desert Federal Credit Union, 378912 (EH)

#### G6 Special Taxes Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendations	Ms. Yee	Yes
No Final Determination on sub-item 2	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes – except not participating in sub-items 1 and 3

- Redeterminations
  1. Webb Oil, Inc., 244367 (MT) – **“CF”**
  2. ~~Desert Grocers, Inc., 168288 (ET)~~
  3. Maria Juana Chavez, 222501(ET)
- Denials of Claim for Refund
  4. Ashok V. Parmar, 339011 (ET)
  5. Ashok V. Parmar, 339012 (ET)
  6. Ashok V. Parmar, 339013 (ET)
  7. Ashok V. Parmar, 339015 (ET)

**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 – except not participating in sub-items 1 and 2

- Credit and Cancellation
  1. Shell Martinez Refining Company, 402395 (MT) – “CF”
- Refunds
  2. Shell Martinez Refining Company, 333748 (MT) – “CF”
  3. Bel Air Mart, 379480 (ET)

There are no items for the following matters:

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

**H. Tax Program Nonappearance Matters – Adjudicatory****H1 Legal Appeals Matters**

- Petition for Rehearing
  1. B & R Industries, Inc. 254513 (EA)

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

- Cases Heard But Not Decided
  - 2a. Fakheri, Inc., 269581 (AC)
  - 2b. Comm Club LLC, 269579 (AC)

<b><u>DECISION</u></b>	<b><u>MEMBER</u></b>	<b><u>BOARD VOTE</u></b>
Taxpayers' Petitions Partially Granted/Denied	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

## 3. DC Motors, LLC 285802 (EA)

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

## 4. Carpet U.S.A. Ltd., 299501 (AS)

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

## 5. Elier Rivera, 259745 (AA)

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

## 6. Parquette Industries, Inc., 283835 (JHF)

<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

## 7. General Electric Capital Corporation, 104862 (OHA)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No Final Determination	Ms. Yee	
	Mr. Leonard	
	Ms. Steel	
	Ms. Chu	
	Mr. Chiang/Ms. Mandel	

## ➤ Matter for Board Consideration

## 8. Sierra Railroad Company, 287920, 288213 (JHF)

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

**H2 Franchise and Income Tax Matters**

## ➤ Opinion

## 1. Benjamin R. Du and Carmela L. Du, 339310

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved the Formal Opinion	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

## ➤ Decisions

## 2. Tonya Harris, 351399

<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

## 3. Walter J. Kubon Jr., 337056

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Appeal Denied A \$750.00 frivolous appeal penalty was ordered.	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

## ➤ Petitions for Rehearing

## 4. John Tu and Mary Tu, 286420

David Sun and Diana Sun, 286421

Kingston Technology Corporation, 288052

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayers' Petitions for Rehearing Granted	Ms. Yee	No
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

There are no items for the following matters:

H3 Homeowner and Renter Property Tax Assistance Matters

H4 Sales and Use Taxes Matters

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

## ➤ Refund

1. Cisco Systems Capital Corporation, 373491 (GH)

<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 are no items for the following matters:

H6 Special Taxes Matters

H7 Special Taxes Matters – Credits, Cancellations, and Refunds

H8 Property Tax Matters

H9 Cigarette License Fee Matters

H10 Legal Appeals Property Tax Matters

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

<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	Not Participating

## ➤ Audits

1. AccessLine Communications Corporation (7887) – “CF”

## ➤ Unitary Escaped Assessments

2. (a) Helio, LLC (2774) – “CF”

- (b) VizAbility Communications, Inc. (7964) – “CF”

## ➤ Nonunitary Escaped/Excessive Assessments

3. Union Pacific Railroad Company (843) – “CF”

## ➤ Private Railroad Car Tax Refunds

4. (a) Kennecott Utah Copper Corporation (611) – “CF”

- (b) Catalyst & Chemical Containers Alberta, Inc., (6411) – “CF”

**I2 Offers-in-Compromise Recommendations**

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

1. Grigor Tserunian
2. Joan Femino
3. Steven and Sharon Self

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

C1. Johnny Quik Food Stores, Inc., 303702 (KH)  
Postponed to October Sacramento

C2. Ed Emadi, Inc., 249588, 273019 (GH)

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

C3. RV With Me, Inc., 298346 (UT)  
Appeal Withdrawn

## C4. Rogelio G. Cisneros, 343638 (GH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No Final Board Determination	Ms. Yee	Yes
Ordered that Taxpayers be 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

## C5. Marcella Maria Rosales, 308469 (KH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No Final Board Determination	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

**Local Tax Reallocation Hearing**

## C6. City of Brisbane, City of Los Angeles, City of San Diego, City of San Jose, 384183

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No Final Determination	Ms. Yee	No
Postponed to August without further briefing	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Abstain

**CHIEF COUNSEL MATTERS****J. Rulemaking**

~~J1 Petition to Amend Property Tax Rule 462.060, Change In Ownership – Life Estates and Estates for Years~~

J2 Petition to Amend Property Tax Rule 325, Notice and Clarification of Decision

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Petition Withdrawn	Ms. Yee Mr. Leonard Ms. Steel Ms. Chu Mr. Chiang/Ms. Mandel	

**K. Business Taxes**

There are no items for this matter.

**L. Property Taxes**

L1 Consideration of Policy Change – Welfare Exemption “Community Benefit Test” Under Revenue and Taxation Code section 214

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No Final Determination	Ms. Yee	
Deferred to a later date and referred the matter to the interested parties process	Mr. Leonard Ms. Steel Ms. Chu Mr. Chiang/Ms. Mandel	

**M. Other Chief Counsel Matters**

M1 Cooperation with Native American Tribes – Taxation of Cigarettes & Tobacco Products, MSA Issues

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No Final Determination	Ms. Yee	
The Board requested additional information for consideration at the next Board Meeting	Mr. Leonard Ms. Steel Ms. Chu Mr. Chiang/Ms. Mandel	

**ADMINISTRATIVE SESSION****N. Consent Agenda****N1 Approval of Board Employee Retirement Resolutions**

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

- Janice Anderson
- Nadene Carpenter
- Bruce E. Henline
- Richard W. McGowan
- Sharon Shiraishi
- Richard Vagg

**N2 Approval of Board Meeting Minutes**

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

- May 31, 2007
- June 1, 2007

**N3 Approve time extensions to Alpine, Amador, El Dorado, Humboldt, Inyo, Lassen, Modoc, Monterey, Placer, San Benito, Trinity and Yuba Counties to complete and submit 2007-08 Local Assessment Roll, pursuant to Revenue and Taxation Code section 155**

<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

## N4 Revision of the Timber and Timberland Values Manual

<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	Yes

## O. Board Committee Reports and Actions

## O1 Adoption of Legislative Committee Report and Approval of Committee Actions

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Adopted committee report and approved the actions therein. Votes were unanimous except for position recommendation on SB 559 (Kehoe) For details see: <a href="http://www.boe.ca.gov/meetings/legcommittee.htm">http://www.boe.ca.gov/meetings/legcommittee.htm</a>	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

  

<u>POSITION</u>	<u>MEMBER</u>	<u>COMMITTEE VOTE</u>
Recommendation of Support for SB 559 (Kehoe)	Ms. Yee	Yes
	Mr. Leonard	No
	Ms. Steel	No
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Yes

## P. Other Administrative Matters

## P1 Adoption of the 2007-08 Private Railroad Car Tax Rate – “CF”

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendation of 1.096%	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Not Participating

## P2 Adoption of the 2007 Private Railroad Car Roll – “CF”

<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

## P3 Adoption of the 2007 State Assessed Property Roll – “CF”

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendations	Ms. Yee	Yes
	Mr. Leonard	Yes
	Ms. Steel	Yes – except not participating in SBE Company Nos. 467 and 480
	Ms. Chu	Yes
	Mr. Chiang/Ms. Mandel	Not Participating

## P4 Executive Director’s Report

1. Multistate Tax Commission – Federation of Tax Administrators – Update
2. Updated Tax Gap Proposal–Ms. Henry/Mr. Hayes

## P5 Chief Counsel’s Report

There are no items for this matter.

## P6 Deputy Director’s Report

1. Sales and Use Tax  
There are no items for this matter.
2. Property and Special Taxes  
There are no items for this matter.
3. Administration
  - 1.Update on Fiscal Year 2007-2008 Budget
  - 2.Budget Change Proposal Process for Fiscal Year 2008-2009

**Q. Closed Session****ADJOURN**