



**STATE BOARD OF EQUALIZATION**

450 N STREET, SACRAMENTO, CALIFORNIA  
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MICHELLE STEEL  
Third District, Rolling Hills Estates

JEROME E. HORTON  
Fourth District, Los Angeles

JOHN CHIANG  
State Controller

KRISTINE CAZADD  
Interim Executive Director

**STATE BOARD OF EQUALIZATION MEETING  
450 N Street, Room 121, Sacramento  
February 22-23, 2011**

**PRELIMINARY RECORD OF BOARD ACTIONS**

**Tuesday, February 22, 2011**

The following is a preliminary record of Board actions taken at the February 22 – 23, 2011 Sacramento 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 Amber Taylor-Forman at 916-324-5589 or e-mail: [Amber.M.Forman@boe.ca.gov](mailto:Amber.M.Forman@boe.ca.gov). Please be advised that material containing confidential taxpayer information cannot be publicly disclosed.

**Board Meeting**

**Special Presentation**

- Report from Geoffrey Way, Chief Counsel, Franchise Tax Board
  
- A. Homeowner and Renter Property Tax Assistance Hearings  
There are no items for this matter.

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

## B1. Tito J. Guerrero, 526822

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

## B2. Noel C. McDermott and Lynnet C. McDermott, 506915

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

~~B3. James Tracy and Therese Tracy, 505057~~**C. Sales and Use Tax Appeals Hearings**

These items are scheduled for Tuesday afternoon, February 22, 2011, and Wednesday, February 23, 2011.

**D. Special Taxes Appeals Hearings**

These items are scheduled for Wednesday, February 23, 2011.

**E. Property Tax Appeals Hearings**  
There are no items for this matter.

**F. Public Hearings**

F1. Property Taxes - State Assesseees' Presentations on Capitalization Rates and Other Factors Affecting Values

1. State assesseees' presentations on capitalization rates, other factors and procedures affecting 2011/12 property values of California public utilities, railroads and pipelines.
2. Private railroad car assesseees' presentations on factors and procedures affecting 2011/12 taxable values of private railroad cars.

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

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

- Hearing Notice Sent – No Response
  1. Mark Anthony Thomas, 478998 (AS)
- Petitions for Release of Seized Property
  2. Nabil Ahmed Moflehi, 551051 (ET)
  3. Malcolm Export Import, Inc., 552294 (ET)
- Petitions for Rehearing
  4. Gladys Lillian Martines, 461496 (KH)
  5. Gaston A. Alvarez, 434595 (EH)

**G2. Franchise and Income Tax Matters**

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

- Decisions
  1. Richard C. Allmon and Dorothy R. Allmon, 485906
  2. John W. Batchan, Jr., 520206
  3. Maryann R. Burden, 469778
  4. Anthony Castillo and Leticia Barreto Castillo, 529570
  5. Colby Cline, 520363
  6. Joseph Eckhardt and Suzanne Eckhardt, 525093
  7. Warren T. Greene and Julia E. Greene, 492607
  8. John B. Isaac and Briana A. Isaac, 491198
  9. Legend Plus Enterprise, LLC, 486026
  10. Nhut T. Ngo, 525217
  11. Ezequiel Orozco, 461569
  12. Danny (Rene) C. Ortega, 484999
  13. Neil Rabara, 524790
  14. Neil Salem, 487202
  15. Ronna L. Sandner and Stephen Sandner, 533150
  16. Total Claims Management, Inc., 486474

- 17. Lori Tirk, 528575
- 18. Estate of Virginia Walker (Deceased), 479852
- 19. Dera R. Williams, 508846
- Petition for Rehearing
- 20. Ronald R. Diamond and Elaine Diamond, 472937

G3. Homeowner and Renter Property Tax Assistance Matters  
There are no items for this matter.

G4. Sales and Use Taxes Matters

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

- Redeterminations
  - 1. Donn A. Tice, 462519 (CH)
  - 2. Calko Steel, Inc., 484692 (AS)
  - 3. Exxon Mobil Marine Limited, 524917 (OH)
  - 4. Information Global Solutions (MI), Inc., 490225 (OH)
- Denials of Claims for Refund
  - 5. Rafinity, Inc., 434740 (AS)
  - 6. O.S.C. & Associates, Inc., 537071 (CH)
  - 7. Star Financial Services, 487195 (AP)
  - 8. Credit One Corporation, 458808 (EA)

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

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendations.	Mr. Horton	Yes – except not participating in sub-item 5.
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes – except not participating in sub-item 19.
	Mr. Chiang/ Ms. Mandel	Yes

- Refunds
  - 1. L.A. Unified School District, 554301 (AS)
  - 2. Electro Rent Corporation, 522662 (AC)
  - 3. LBS Financial Credit Union, 534644 (EA)
  - 4. Dako North America, Inc., 553991 (GH)
  - 5. Genentech, Inc., 528628 (BH)
  - 6. Albertson's, Inc., 436824 (OH)

7. Albertson's, Inc., 353619 (OH)
8. American Multi-Cinema, Inc., 495405 (OH)
9. Roscoe Steel & Culvert Co., 527067 (OH)
10. American Drug Stores, Inc., 425738 (OH)
11. Sprint Spectrum Equipment Co., LP, 530406 (OH)
12. Cox PCS Assets, LLC, 478703 (OH)
13. FAA Beverly Hills, Inc., 480210 (AS)
14. Lucky Stores, Inc., 436826 (OH)
15. Bausch & Lomb Incorporated, 439758 (OH)
16. Travis Credit Union, 535382 (JH)
17. Schawk Holdings, Inc., 351354 (AA)
18. Credit One Corporation, 458808 (EA)
19. Fidessa Corporation, 489183 (OH)
20. Kern County Employees Federal Credit Union, 530374 (AR)
21. 1<sup>st</sup> United Services Credit Union, 533824 (CH)
22. Sai Long Beach B, Inc., 509239 (AA)
23. Carmax Business Services, LLC, 508789 (OH)

#### G6. Special Taxes Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendations.	Mr. Horton	Yes – except not participating in sub-item 2.
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes – except not participating in sub-item 2.

- Redetermination
  1. Exxonmobil Oil Corporation, 490128 (MT)
- Relief of Penalty
  2. CVS Pharmacy, Inc., 552697 (ET)

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

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendations.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes – except not participating in sub-item 3.

- Refunds
  1. Penske Truck Leasing Co., L.P., 486591 (MT)
  2. Equilon Enterprises, LLC, 513961 (MT)
  3. John Hancock Life Insurance Co. (USA), 552165 (ET) 'CF'

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

➤ Cases Heard Not Decided

1. Pedotti Livestock, 484288 (UT)

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

2. Ismail Ahmad Karajah, 534141 (ET)

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

3a. The Auto Store of Merced, Inc., 478614, 476975 (KH)

3b. Sana Sadeddin, 476973 (KH)

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

4. Gwang Hyun Song and Keum Joo Song, 433708 (AP)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition denied.	Mr. Horton	Yes
The Board ordered staff to inform the taxpayer of payment plan options.	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

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

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

## 6. Oracle Corporation, 217113 (BH)

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

## 7. Lynne Marie Gallagher and Francis Xavier Gallagher, 459368 (BH)

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

## H2. Franchise and Income Tax Matters

## ➤ Decision

## 1. Adele J. Fasano, 474165

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

- Cases Heard Not Decided
  - 2a. Felix Lin and Betty Lin, 477812
  - 2b. Linus Upson, 477856
  - 2c. Rafael Weinstein, 477868

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's appeal granted.	Mr. Horton	No
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Absent and Not Participating
	Mr. Chiang/ Ms. Mandel	Absent and Not Participating

- Petition for Rehearing
  - 3. Ronald N. Frazar and Jane A. Frazar, 494349

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition for rehearing granted.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	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. SAP America, Inc., 346056 (OH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's claim granted.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Not participating

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.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Not participating

- Audit
  1. Southwest Gas Corporation (152) 'CF'
- Unitary Land Escaped Assessments
  2. Trans Bay Cable, LLC (119) 'CF'
  - 3a. Los Angeles SMSA Ltd. Partnership (2532) 'CF'
  - 3b. Cellco Partnership (2559) 'CF'
  - 3c. AT&T Mobility, LLC (2606) 'CF'
- Board Roll Change
  4. 2010 Board Roll of State-Assessed Property 'CF'

**I2. Offers in Compromise Recommendations**

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

1. GHC & C, Inc.
2. Ai Molatore
3. Charan Singh Sijher

**I3. Local Tax Reallocation Matters**  
There are no items for this matter.

**Chief Counsel Matters****J. Rulemaking**J1. Proposed Amendments to Regulation 6001, *General Provisions*

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Authorized staff to initiate the rulemaking process.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

- K. Business Taxes  
There are no items for this matter.

**L. Property Tax**

- Board Consideration of Findings and Decisions
  - L1. Golden State Water Company (101), 496057
  - L2. Golden State Water Company (101), 538248

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Adopted decision.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

- M. Other Chief Counsel Matters  
There are no items for this matter.

**Administrative Session**

The following items are scheduled for Wednesday, February 23, 2011.

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

**Q. Closed Session**

These items are scheduled for Wednesday, February 23, 2011.

**C. Sales and Use Tax Appeals Hearings****C1. Berkeley Patients Group, Inc., 426761 (CH)**

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition denied.	Mr. Horton	Yes
The Board directed staff to inform the taxpayer of the Offers in Compromise program.	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

**C2. Greg L. Moylan, 403554, 479953 (JH)**

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition denied.	Mr. Horton	Yes
The Board directed staff to inform the taxpayer of the Offers in Compromise program.	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

**C3. David Anthony Miramontez, 402645, 492370 (JH)**

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition denied.	Mr. Horton	Yes
The Board directed staff to inform the taxpayer of the Offers in Compromise program.	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

**~~C4. R-Tek Communications, Inc., 461499 (KH)~~****C5. Harjap Singh, 467932 (CH) – Waived Appearance**

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

## C6. Classique Raphy's, a California Corporation, 468141 (AC) – Waived Appearance

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition granted/denied.	Mr. Horton	Yes
	Ms. Steel	Yes
Approved staff's revised recommendation.	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

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**STATE BOARD OF EQUALIZATION MEETING**  
**450 N Street, Room 121, Sacramento**  
**February 22-23, 2011**

**PRELIMINARY RECORD OF BOARD ACTIONS**

**Wednesday, February 23, 2011**

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**Board Committee Meetings** Please see Page 17, O., Adoption of Board Committee Reports and Approval of Committee Actions, for voting results.

**Board Meeting**

**Special Presentation**

- Presentation of Retirement Resolution  
Mr. Gilbert Haas

**Special Presentation**

- Presentation of Retirement Resolution  
Ms. Margaret Pennington

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

C7.a Richard Caldron, 422927 (KH)

C7.b Caldron's Jewelers, Inc., 418580 (KH)

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

C8. Guaranty RV, Inc., 391657 (EH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition granted as to the Oregon sales.	Mr. Horton	No
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	No
	Mr. Chiang/ Ms. Mandel	Yes
<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition denied as to the remaining issues.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	No
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

C9. Granite Business Solutions, Inc., 492239 (KH)

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

**D. Special Taxes Appeals Hearings****D1. Sahand Enterprises, Inc., 440941 (MT) - Waived Appearance**

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

**Petitions for Release of Seized Property****D2. Roger Jacob Nehme, 552300 (ET)**

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

**D3. Vinay Vohra and Vikram Vohra, 553888 (ET)**

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

## D4. Kashmir Singh Khinda, 536518 (ET)

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

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

- N1. Retirement Resolutions
- Corinne A. Allan
  - Teresa G. Campbell
  - Gilbert Haas, Jr.
  - Frank K. Hemeng
  - Sylvia N. Le
  - James R. Mitchell
  - Bruce E. Nelson
  - Margaret Pennington
  - Arlene B. Reed
  - Laraine C. Sliwoski
  - Gary R. Wolferman
  - Lane Yoshiyama
  - Stephen C. Young

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

- N2. Approval of Board Meeting Minutes
- November 16-18, 2010

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

## N3. 2011 Timber Advisory Committee Membership

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

N4. Proposed Revisions to Audit Manual Chapter 1, *General Information*

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

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

## O1. Legislative Committee - January 27, 2011

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
For details see: <a href="http://www.boe.ca.gov/legdiv/legmeetings11.htm">http://www.boe.ca.gov/legdiv/legmeetings11.htm</a>	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

## O2. Legislative Committee - February 23, 2011

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
For details see: <a href="http://www.boe.ca.gov/legdiv/legmeetings11.htm">http://www.boe.ca.gov/legdiv/legmeetings11.htm</a>	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

## O3. Business Taxes Committee - February 23, 2011

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
For details see: <a href="http://www.boe.ca.gov/meetings/btc2011.htm">http://www.boe.ca.gov/meetings/btc2011.htm</a>	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

## O4. Property Tax Committee - February 23, 2011

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
For details see: <a href="http://www.boe.ca.gov/proptaxes/pctwplan11.htm">http://www.boe.ca.gov/proptaxes/pctwplan11.htm</a>	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/Ms. Mandel	Yes

**P. Other Administrative Matters**

## P1. Executive Director's Report

1. Taxpayers' Rights Advocate's 2009/10 Property and Business Taxes Annual Report

## P2. Chief Counsel Report

1. Southern California Appeals and Settlement Unit Update

## P3. Sales and Use Tax Deputy Director's Report

1. CROS Project Update and Actions
  - a. Progress on the CROS project to replace BOE's two current tax legacy technology systems.
  - b. Future Actions on CROS Project - possible Board direction.

## P4. Property and Special Taxes Deputy Director's Report

1. Fuel Tax Swap – Excise Tax Rate Setting for Motor Vehicle Fuel

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

- P5. Administration Deputy Director's Report
  - 1. Facilities Update
    - a. Headquarters Facilities – Update on the Headquarters remediation project.
    - b. San Diego/San Marcos Site Search – Update on the site search to relocate the San Diego and San Marcos Offices.
  - 2. 2010/11 and 2011/12 Budget Update and Union Agreements
    - a. Information regarding the Governor's 2010/11 and 2011/12 Budgets, and pending Union Agreements.

There are no items for the following matters:

- P6. Technology Deputy Director's Report
- P7. External Affairs Deputy Director's Report

**Q. Closed Session**