



STATE BOARD OF EQUALIZATION

450 N STREET, SACRAMENTO, CALIFORNIA, 95814
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BETTY T. YEE
 Acting Member
 First District, San Francisco

BILL LEONARD
 Second District, Sacramento/Ontario

CLAUDE PARRISH
 Third District, Long Beach

JOHN CHIANG
 Fourth District, Los Angeles

STEVE WESTLY
 State Controller, Sacramento

RAMON J. HIRSIG
 Executive Director

**STATE BOARD OF EQUALIZATION MEETING
 450 N Street, Sacramento**

Preliminary Record of Board Action

The following is a preliminary record of Board actions taken at the May 17, 2006 Board Meeting. This is not an official record and is subject to correction or modification. The official record of the Board's actions are 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 (916) 322-2270 or e-mail: cathy.stroh@boe.ca.gov. Please be advised that material containing confidential taxpayer information cannot be publicly disclosed.

STATE ASSESSED PROPERTIES VALUE SETTING

**Electric Generation Facilities
 SBE Company Nos. 1100-1148**

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved All Staff Recommendations	Mr. Leonard	Yes
	Mr. Parrish	Yes - Abstained on SBE Company No. # 1102
	Mr. Westly	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes

**Energy Companies
SBE Company Nos. 101-198**

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved All Staff Recommendations	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes

**Pipeline Companies
SBE Company Nos. 400-489**

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved All Staff Recommendations	Mr. Leonard	Yes
	Mr. Parrish	Yes - Abstained on SBE Company # 475
	Mr. Westly	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes

**Railroad Companies
SBE Company Nos. 800-899**

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved All Staff Recommendations	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes

**Radio Telephone and Paging Companies
SBE Company Nos. 3005-3434**

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved All Staff Recommendations	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes

**Interexchange Telephone Companies
Company Nos. 2014-8058**

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved All Staff Recommendations	Mr. Leonard	Yes – Voting No on SBE Company # 2463 and 7955
	Mr. Parrish	Yes – Voting No on SBE Company # 2463 and 7955
	Mr. Westly	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes

**Wireless Telephone Companies
SBE Companies Nos 2515-2750**

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved All Staff Recommendations	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes

**Local Exchange Companies
SBE Company Nos 201 - 330**

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved All Staff Recommendations	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes

Please see <http://www.boe.ca.gov/proptaxes/pdf/2006 Board-Adopted Unitary Values.pdf>.

BOARD COMMITTEE MEETINGS

LEGISLATIVE COMMITTEE - Please see Page 19, **O. Approval of Board Committee Minutes, for voting results.**

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. Dante S. Detorres, 318123

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Appeal Denied – A \$750 frivolous appeal penalty was ordered	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes

B2. R. Lyle Van Norman, 313303

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Appeal Denied	Mr. Leonard	No
	Mr. Parrish	No
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes

C. SALES AND USE TAX APPEALS HEARINGS

C1. Litton Systems, Inc., 260932, 261345 (AC) Postponed

C2. Pafinco, 217918 (EA) Postponed to July – Sacramento

C3. Stelios John Tsagris, 141853 (CH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
The Board ordered the petition granted in part, reducing the percentage of on-premises sale from 57.55 percent to 55 percent, and that the petition otherwise be denied.	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	No
	Ms. Yee	No
	Mr. Chiang	Yes

C4. P. J. Helicopters, Inc. 224188 (UT) Postponed to June – Sacramento

D. SPECIAL TAXES APPEALS HEARINGS – Use Petition/Claim

There were no hearings for this matter.

E. PROPERTY TAX APPEALS HEARINGS

E1. Alpine PCS, Inc. (2746), 315652 – “CF” - Postponed to June Sacramento

Welfare Exemption Claim Hearing

E2.a Free Sacred Trinity Church, 282156

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition for exemption denied.	Mr. Leonard	No
	Mr. Parrish	Abstain
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes

E2b. Optimum Health Institute - San Diego, 345762

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition for organizational clearance certificate denied.	Mr. Leonard	No
	Mr. Parrish	Abstain
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes

F. PUBLIC HEARINGS

There were no items for this matter.

G. TAX PROGRAM NONAPPEARANCE MATTERS - CONSENT

1 Legal Appeals Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendation No Final Determination on Sub-item 1	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes

Petition for Rehearing

1. ~~David Elias Pardo, 172990 (AR)~~

Hearing Notice Sent – No Response

2. West Coast Vending Services, Inc., 298284 (CH)
3. Computer Ware, Inc., 268633 (KH)

G2 Franchise and Income Tax Matters.....Mr. Schreiter

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendation	Mr. Leonard	Yes
No Final Determination on Sub-item 8	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes – not participating in #9
	Ms. Yee	Yes
	Mr. Chiang	Yes

Decisions

1. Paul Alan Alexander, 297791
2. Timothy Ampe and Tamara Hurley, 298753
Stephen Eastin, 299026
Daniel Hirscher and Kathleen Hirscher, 300506
3. Michael Baldigo, 296867
4. Michael Berrios, 327896
5. Darreen Carr-Trujillo, 311986
6. Romulo R. Dioquino and Dalisay S. Dioquino, 310563
7. Pete Durand, 311154
8. ~~Robert Elliot and Marilyn L. Elliot, 310555~~
9. Foster Poultry Farms, 268417
Norma F. Maddy and Estate of Kenneth L. Maddy, 268429
Estate of Thomas Foster (deceased) and Julie Foster and Trevor Foster, 268418
George Presnell Foster and Suzanne Foster, 268431
10. General Electronics Applications, Inc., 313946
11. Reginald S. Gonzales, 309717
12. The Greystone Group, Inc., 311614
13. Vardan Hovanessian, 287704
14. William L. Hugaboom, 312749
15. Jeffrey F. January, 311661
16. Walter T. Jones and Leona F. Jones, 288000
17. Conail C. Kwok, 330291
18. James T. McGuire and Karin H. McGuire, 313123
19. Kimberly A. McVicar, 329700
20. Mockingbird Partners, LLC, 306061
21. Steven R. Null, 312815
22. Vicky Palaganas, 316294
23. Alfred R. Penn, 315199
24. Lori Pridemore, 315439

- 25. Melvin A. Vides, 310520
- 26. Tsun Yeung, 304846
- 27. Nasreen Zia, 315101

Petitions for Rehearing

- 28. Glen A. Blair, 242041
- 29. Elisabeth A. Bossingham, 269712
- 30. Vincent Castell, 263180, 269716
- 31. Thomas R. Delong, 266589
- 32. Gregory J. Galaski , 282944
- 33. George Georgiou and Judy Georgiou, 254030
- 34. M & B Asset Management Trust, 270603
- 35. Daniel B. Martin, 294391
- 36. John Michael Payne, 290261

G3 Homeowner and Renter Property Tax Assistance Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendation	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes

Decisions

- 1. Jose Fremonde, 317508
- 2. Christina Hayes, 309696
- 3. Sylvia Hooper, 329012
- 4. Qui Li, 328226
- 5. Esmail Mahmoudian, 328136
- 6. Daniel Oliver, 330363
- 7. Frank J. Vlatko, 310526

G4 Sales and Use Taxes Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendation	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes – not participating in #12
	Ms. Yee	Yes
	Mr. Chiang	Yes – not participating in #11

Redeterminations

1. Sky Chefs, Inc., 260794 (OHC)
2. CSK Auto, Inc., 242462 (OH)
3. VRL-UCP, Inc., 293207 (OH)
4. Bonita Marketing, Inc., 333853 (UT)
5. Wholesale Factory, Inc., 221740 (AA)
6. Pirelli Comm Cycle & Sys USA, LLC., 298885 (OHB)
7. Holiday RV Superstores West, Inc., 254666 (KH)
8. Smed International, Inc., 286881 (OH)
9. Atriniti Corporation, 288356 (OHB)

Relief of Penalty/Interest

10. Hajoca Corporation, 345463 (OHB)
11. The Tei Fu Chen Family Trust, 345572 (AS)

Denials of Claims for Refund

12. VW Credit, Inc., 238568 (OHA)
13. Advanta Business Services Corporation, 345291 (OHB)
14. Customized Auto Credit, Inc., 342943 (OHC)

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

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendation	Mr. Leonard	Yes
No Final Determination on Sub-item 8, 11	Mr. Parrish	Not Participating
	Mr. Westly/Ms. Mandel	Yes – not participating in #8, 12, and 29
	Ms. Yee	Yes
	Mr. Chiang	Yes – not participating in #8

Credits and Cancellations

1. Candle Corporation, 261981 (AS)
2. Garden City, Inc., 344774 (GH)
3. Ibdien U.S.A. Corporation, 316706 (GH)
4. Jack R. Schneider, 266928 (EA)
5. Triangle Pipe & Supply Company, Inc., 343158 (AP)
6. Azar Mahmood Kalayehamrang, 341551 (EH)

Refunds

7. Los Angeles Department Water & Power, 309861 (AA)
8. The Disney Store, Inc., 342078 (AC)
9. Central Purchasing, Inc., 341633 (AR)
10. Rebar Engineering, Inc., 344702 (AA)
11. Chevron U.S.A., Inc., 334951 (BH)
12. Volkswagen of America, Inc., 341563 (OHA)
13. Purcell-Murray Company, Inc., 334384 (BH)
14. Evans & O'Brien, Inc., 331906 (GH)
15. Sea World, Inc., 341157 (FH)
16. Alza Corporation, 346665 (BH)
17. Ibdien U.S.A. Corporation, 318255 (GH)
18. Airgas-Northern California/Nevada, Inc., 301071 (KH)
19. Cessna Finance Corporation, 263743 (OHA)
20. Avcom Technologies, Inc., 218026 (GH)
21. Advanta Business Services, Corporation, 151186 (OHB)
22. Customized Auto Credit, Inc., 105636 (OHC)
23. Proquire, LLC, 343322 (OHA)
24. Corn Products International, Inc., 342232 (KH)
25. Good Samaritan Hospital, LP, 343648 (GH)
26. WFS Financial, Inc., 331810 (EAA)
27. McBride Door & Hardware, Inc., 300581 (FHB)
28. Los Angeles Department Water & Power, 310240 (AA)
29. 3M Company, 266537 (OHA)
30. Applied Graphics Technologies, Inc., 308049 (AA)

- 31. Telesis Community Credit Union, 207964 (AC)
- 32. Webmethods, Inc., 214600 (OHB)
- 33. Top Auto Finance, Inc., 339257 (AC)
- 34. El-Shahawi Group, Inc., 340388 (AA)
- 35. Nikko Materials USA, Inc., 346129 (OH)

G6 Special Taxes Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendation	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes – not participating in #3

Denials of Claims for Refund

- 1. US Telecom, Inc., 315283 (ET)
- 2. In Touch Communications, Inc., 172849 (ET)

Redetermination

- 3. Exxonmobile Oil Corporation, 303392 (EF)

G7 Special Taxes Matters – Credits, Cancellations, and Refunds

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendation	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes – not participating in #1, 4, and 5
	Ms. Yee	Yes
	Mr. Chiang	Yes

Credit and Cancellation

- 1. Metropolitan Life Insurance Company, 244342 (IT) – “CF”

Refunds

- 2. Hanson Aggregates Mid-Pacific, Inc., 349422 (EF)
- 3. U. S. Marine Corps, 332286 (HGF)
- 4. Metropolitan Life Insurance Company, 335834 (IT) – “CF”
- 5. Northwestern Mutual Life Insurance Company, 336995 (IT) - “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

There are no items for the following matters:

- H1 Legal Appeals Matters
- H2 Franchise and Income Tax Matters
- H3 Homeowner and Renter Property Tax Assistance Matters

H4 Sales and Use Taxes Matters

Redetermination

- 1. MCY III Corporation, 218314 (AC)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Granted	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes

Denial of Claim for Refund

- 2. Procter & Gamble Paper Products Company, 335295 (OHA)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Claim Partially Granted/Denied	Mr. Leonard	Yes
	Mr. Parrish	Not Participating
	Mr. Westly/Ms. Mandel	Not Participating
	Ms. Yee	Yes
	Mr. Chiang	Yes

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

1. Procter & Gamble Paper Products Company, 261793 (OHA)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Claim Granted	Mr. Leonard	Yes
	Mr. Parrish	Not Participating
	Mr. Westly/Ms. Mandel	Not Participating
	Ms. Yee	Yes
	Mr. Chiang	Yes

H6 Special Taxes Matters

There were no items for this matter.

H7 Special Taxes Matters – Credits, Cancellations, and Refunds

Refunds

1. W. A. Dwelle, Inc., 332362 (MT)

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

There were no items for the following matters:

- 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	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Not Participating
	Ms. Yee	Yes
	Mr. Chiang	Yes

Audits

1. Lodi Gas Storage, LLC (198) – “CF”
2. Dacom America, Inc., (7831) – “CF”
3. Advanced Tel, Inc., (7952) – “CF”
4. Teledata Solutions, Inc., (7980) – “CF”

Unitary Escaped Assessments

5. (a) New World Telecom International (7967) – “CF”
- (b) Telecom Consultants, Inc., (8033) – “CF”
- (c) Phone 1, Inc., (8034) – “CF”
- (d) Access One, Inc., (8035) (2005 Lien Date) – “CF”
- (e) Access One, Inc., (8035) (2004 Lien Date) – “CF”

Unitary Land Escaped Assessments

6. (a) Metro PCS California/Florida, Inc., (2733) – “CF”
- (b) Cricket Communications, Inc., (2762) – “CF”

I2 Offers-in-Compromise Recommendations

1. Edward Belzberg

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendation	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes

CHIEF COUNSEL MATTERS**J. Rulemaking
Proposed Amendments to *State Board of Equalization Rules of Practice***

J1 Request concept approval for Revised Procedures for Property Tax Appeals and new *Rules of Practice*, Chapter 3, Property Taxes

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Concept of Chapter 3	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	No
	Ms. Yee	Yes
	Mr. Chiang	Yes

J2 Request concept approval for new *Rules of Practice*, Chapter 4, *Appeals from Actions of the Franchise Tax Board*

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No Final Determination. Chapter 4 will be scheduled for the June 27, 2006 Board Meeting.	Mr. Leonard	
	Mr. Parrish	
	Mr. Westly/Ms. Mandel	
	Ms. Yee	
	Mr. Chiang	

J3 Repeal of Property Tax Rule 139, *Restricted Access as Damage Eligible for Reassessment Relief Pursuant to Revenue and Taxation Code section 170*

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

J4 Adoption of Proposed Revised Language to Sales and Use Tax Regulation 1591, *Medicines and Medical Devices*

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendation	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes

J5 Petition to amend Sales and Use Tax Regulation 1521, Construction Contractors.

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Referred to the Business Tax Committee to start the Interested Parties Process	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes

There are no items for the following matters:

- K. Business Taxes
- L. Property Taxes
- M. Other Matters

ADMINISTRATIVE SESSION

N. Consent Agenda

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendation	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes

N1 Retirement Resolutions

- Douglas R. Carroll
- Carol Cross
- Victor V. Day
- Lisa G. Fisher

- Alvin J. Glatt
- Larry Gorsline
- Raymond L. Harispe
- Cynthia Lewis
- Jeanne D. Rahier

N2 Approval of Board Meeting Minutes

- October 18, 2005 Annual Board Meeting with County Assessors

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
<input type="checkbox"/> Approved Minutes as presented. The minutes can be accessed at: http://www.boe.ca.gov/meetings/pubmeet05.htm	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes

- March 7-8, 2006

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approval of the March 7-8, 2006 Board Meeting Minutes will be scheduled for the June 27, 2006 Board Meeting	Mr. Leonard Mr. Parrish Mr. Westly/Ms. Mandel Mr. Yes Mr. Chiang	

N3 Approval of 2006-07 Tobacco Products Tax Rate

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendation	Mr. Leonard Mr. Parrish Mr. Westly/Ms. Mandel Ms. Yee Mr. Chiang	Yes Yes Yes Yes Yes

N4 Adoption of 4-R Act Equalization Ratio for 2005-06

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendation	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes

N5 Approval of extension of time granted to Mariposa County to complete and submit 2006-07 Local Assessment Roll pursuant to Revenue and Taxation Code section 155

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendation	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes

O. Approval of Board Committee Meeting Minutes

O1 Business Tax Committee--April 18, 2006

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
The April 18, 2006 Business Taxes Committee Minutes will be scheduled for approval during the June 27, 2006 Board Meeting	Mr. Leonard	
	Mr. Parrish	
	Mr. Westly/Ms. Mandel	
	Ms. Yee	
	Mr. Chiang	

O2 Legislative Committee--May 17, 2006

<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/legdiv/legmeetings06.htm	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes

P. Other Administrative Matters**P1 Executive Director's Report**

Executive Director's opportunity to report on matters of interest to the Board.

1. Budget Hearings and May Revision Issues Update
2. Headquarters' Windows Project Update

<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	

P2 Interagency Agreements Over \$1 Million

1. Department of Motor Vehicles (DMV)
This contract provides for DMV to collect sales and use taxes relating to vehicles and undocumented vessels and transit district taxes.

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendation	Mr. Leonard Mr. Parrish Mr. Westly/Ms. Mandel Ms. Yee Mr. Chiang	Yes Yes Yes Yes Yes

- 2. Department of Toxic Substances Control
This contract provides for Board of Equalization to administer the Hazardous Substances Tax Program for the Department of Toxic Substances Control.

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
The contract with the Department of Toxic Substances Control will be scheduled for approval during the June 27, 2006 Board Meeting	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes

ADJOURNED

Unofficial