



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

MICHELLE STEEL
Third District, Rolling Hills Estates

JEROME E. HORTON
Fourth District, Los Angeles

JOHN CHIANG
State Controller

BARBARA ALBY
Acting Member
Second District, Sacramento

RAMON J. HIRSIG
Executive Director

STATE BOARD OF EQUALIZATION MEETING
450 N Street, Room 121, Sacramento
May 25-26, 2010

PRELIMINARY RECORD OF BOARD ACTION

Tuesday, May 25, 2010

The following is a preliminary record of Board actions taken at the May 25-26, 2010 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 Please be advised that material containing confidential taxpayer information cannot be publicly disclosed.

Board Committee Meetings are scheduled for Wednesday, May 26, 2010.

A. Homeowner and Renter Property Tax Assistance Hearings

There are no items for this matter.

B. Corporate Franchise and Personal Income Tax Hearings

B1. Eugene Midlock and Penelope Midlock, 484989

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

B2. Rheem Manufacturing Company, 485872

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

B3. Todd Lutwak, 482917

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

C. Sales and Use Tax Appeals Hearing

These items are scheduled for this afternoon session and Wednesday, May 26, 2010.

D. Special Taxes Appeals Hearing

This item is scheduled for Wednesday, May 26, 2010.

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

F. Public Hearing

This item is scheduled for this afternoon session.

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
	Ms. Alby	Yes
	Ms. Steel	Yes
	Mr. Horton	Yes
	Mr. Chiang/ Ms. Mandel	Yes

- Hearing Notice Sent – No Response
 1. Bradley Todd Lum, 418979 (BH)
- Hearing Notices Sent – Appearance Waived
 2. Jason H. Walker, 445415 (EH)
- Petitions for Release of Seized Property
 3. Narinder Singh Sarkaria, 521274 (ET)
 4. Suhail Mahmood Qureshi, 521279 (ET)
 5. Abraham Cyrus, 519674 (ET)
- Petition for Rehearing
 6. Nickolaos Papadopoulos and Dimitra Papadopoulos, 436833, 461505 (GH)

G2. Franchise and Income Tax Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendations.	Ms. Yee	Yes
No final determination on sub-items 17 and 32.	Ms. Alby	Yes
	Ms. Steel	Yes
	Mr. Horton	Yes
	Mr. Chiang/ Ms. Mandel	Yes

➤ Decisions

1. Frank Alonso, 485938
2. BHA Restaurant Partners, LLC, 397306
3. Monica Blake, 449351
4. Alison Buergel, 486887
5. Cruz M. Cabral, 434051
6. Alexander Sasha Cantor, 464499
7. Michael C. Cartabiano, 400491
8. Douglas E. Clark, 474516
9. Mark A. Court and Gloria I. Court, 447983
10. Jerome K. Delson and Esther H. Delson, 474521
11. Sylvia K. Destefano, 441071
12. Antonio M. Gallardo and Maria Gallardo, 468082
13. Norbert Gehr, 451504, 461964
14. James P. Hancock, 476767
15. Lucile T. Hemann, 491065
16. Larry Libsack and Georgia Libsack, 480261
17. ~~Wayne G. Masten, Revocable Inter-Vivos Trust, 472901~~
18. Regie R. May, 444643
19. Michael Olins and Sauna Olins, 437324
20. Robert M. Parker, 461382
21. Joseph Pesci, 424169
22. Harold Resnik (Deceased) and Susan L. Resnik, 443796, 467162
23. Martha E. Rost, 476903
24. Maria D. Sanchez, 439488
25. Steven J. Weinberg, A Professional Law Corp., 484153

➤ Petitions for Rehearing

26. Brian S. Davis and Shannon S. Smith, 451046
27. Stephen A. Hewko, 431671, 440747
28. Steve M. Kolhoff, 464694
29. Edmond C. Ku and Ellen Ku, 406864
30. Marc Pretscher, 444263
31. Marc Pretscher, 441638
32. ~~Klaus W. Wang, 441035~~

G3. Homeowner and Renter Property Tax Assistance Matters

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

➤ Decisions

1. Deshena S. Childs, 436033
2. Maria E. Gomez, 450235
3. Daniel B. Henderson, 437582
4. Carol D. Moreno, 440647
5. Kinh Ngoc Tran, 424181
6. Bobbie Lavern Troupe, 458749
7. Charlie Villalobos, 433153

G4. Sales and Use Taxes Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendations.	Ms. Yee	Yes
	Ms. Alby	Yes
	Ms. Steel	Yes
	Mr. Horton	Yes— except not participating in sub-item 24.
	Mr. Chiang/ Ms. Mandel	Yes

➤ Redeterminations

1. C.A.G. Industries, Inc., 461686 (EH)
2. NEC Electronics America, Inc., 362428 (GH)
3. Hitachi Data Systems Corp., 379234 (GH)
4. Whitehall Jewelers, Inc., 436830 (OH)
5. Qualex, Inc., 486193 (OH)
6. Michelle Castell Delrio, 349544 (EH)
7. Joyce Menke, 516018 (CH)
8. George S. Sarkisov, 505573 (KH)
9. DSC Telecom, Inc., 465949 (OH)
10. CIT Funding Company, LLC, 485917 (OH)
11. Agilent Technologies, Inc., 480338 (GH)
12. Winntech Digital Systems, Inc., 473953 (OH)
13. Johnson Controls, Inc., 486337 (OH)
14. The Perkin-Elmer Corporation, 397152 (BH)
15. Applied Industrial Tech-CA, LLC, 485921 (OH)
16. Computer Configuration Services, LLC, 435793 (EA)
17. Transtar Metals Corp., 469140 (AS)
18. Barclay Dean, Inc., 389555 (OH)

19. Van Doren Sales, Inc., 424296 (OH)
20. MacKarr Automotive Group Enterprises, Inc., 487684 (KH)
- Relief of Penalty/Interest
21. PB Equipment Management, Inc., 526497 (OH)
- Denials of Claims for Refund
22. Sylvania Lighting Services Corporation, 480388 (OH)
23. Schlage Lock Co., 444001 (OH)
24. Pfizer, Inc., 269624 (OH)
25. Lucile S. Packard Children Hospital of Stanford, 508819 (GH)
26. Universal Fuels, Inc., 475584 (OH)
27. BT Conferencing Video, Inc., 466550 (OH)
28. Quintero Enterprises, LLC, 523793 (FH)
29. Dorado Holdings, LLC, 494840 (FH)

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
	Ms. Alby	Yes
	Ms. Steel	Yes
	Mr. Horton	Yes
	Mr. Chiang/ Ms. Mandel	Yes – except not participating in sub-items 3, 4, and 5.

- Credits and Cancellations
 1. Howard Fabrication, Inc., 525231 (AA)
 2. Array Canada, Inc., 492204 (OH)
- Refunds
 3. Buena Vista Television, 435369 (OH)
 4. American Broadcasting Companies, Inc., 435362 (AC)
 5. Cisco Systems, Inc., 523087 (GH)
 6. ESRI, Inc., 468861 (EH)
 7. Powerwave Technologies, Inc., 520733 (EA)
 8. Westamerica Graphics Corporation, 479345 (EA)
 9. Professional Hospital Supply, Inc., 447430 (EH)
 10. Aramark Sports & Entertainment Services, Inc., 311389 (OH)
 11. Mentor Corporation, 434082 (GH)
 12. Everfast, Inc., 444346 (OH)
 13. Delta Star, Inc., 506803 (BH)
 14. Michaels Stores, Inc., 334777 (OH)
 15. In-N-Out Burgers, Inc., 504690 (EA)
 16. Ford Motor Company, 522831 (OH)
 17. Chevrolet Motor Division, 522557 (OH)
 18. Mercedes-Benz USA, LLC, 524761 (KH)
 19. Mercury Casualty Company, 521615 (AS)
 20. Tegrant Diversified Brands, Inc., 507317 (OH)
 21. Renewable Energy Concepts, 487380 (GH)
 22. Ace Cash Express, Inc., 521156 (OH)
 23. Keypoint Credit Union, 488863 (GH)

- 24. Rohde & Schwarz, Inc., 495404 (OH)
- 25. Bausch & Lomb, Incorporated, 444842 (OH)
- 26. Patelco Credit Union, 430600 (BH)
- 27. Quest Diagnostics Clinical Labs, 423088 (OH)
- 28. Consiliant Technologies, LLC, 494846 (EA)
- 29. Kohl's Department Stores, Inc., 523378 (OH)
- 30. A-L Financial Corp., 507343 (EA)
- 31. Altaone Federal Credit Union, 507338 (AR)
- 32. Zipcar California, Inc., 490004 (BH)
- 33. Triad Financial SM, LLC, 506606 (EA)

G6. Special Taxes Matters
There are 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 Ms. Alby Ms. Steel Mr. Horton Mr. Chiang/ Ms. Mandel	Yes Yes Yes Yes Yes – except not participating in sub-item 2

- Credits and Cancellations
 - 1. TMT-Pathway, L.L.C., 525483 (MT)
- Refunds
 - 2. R.M.E., Inc., 523047 (ET) 'CF'
 - 3. Les Schwab Tire Centers of CA, Inc., 528189 (ER)

G8. Property Tax Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendations.	Ms. Yee Ms. Alby Ms. Steel Mr. Horton Mr. Chiang/ Ms. Mandel	Yes Yes Yes Yes Not participating

- Petition for Reassessment and Penalty Abatement on Unitary Escape Assessment
 - 1. Royal Street Communications California, LLC (2779), 492232 'CF'

There are no items for the following matters:

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

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

➤ Hearing Notice Sent – No Response

1. Valerie Dawn Freedman, 342567 (EA)

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

➤ Cases Heard But Not Decided

2. Musleh Saleh Zokari, 392337 (KH)

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

3. SanDisk Corporation, 208950, 225448, 312943 (GH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's claim granted and petition partially granted/denied.	Ms. Yee	Yes
	Ms. Alby	Yes
	Ms. Steel	Yes
	Mr. Horton	Yes
	Mr. Chiang	Not participating

4. John Henry Darral Steinhauer, 458651, 459600 (KH)

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

H2. Franchise and Income Tax Matters

➤ Decisions

1. James Cook, 445260

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's appeal dismissed for lack of jurisdiction. A \$750.00 frivolous appeal penalty was ordered.	Ms. Yee	Yes
	Ms. Alby	Yes
	Ms. Steel	Yes
	Mr. Horton	Yes
	Mr. Chiang	Yes

2. Ivo I. Georgiev, 443908

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

3. Rene L. Reyes, 424121

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

H3. Homeowner and Renter Property Tax Assistance Matters

➤ Decisions

1. Harold Gayles, 394688

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

2. Rosalina A. Reyes, 448041

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

3. Arlene Send, 403763

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

H4. Sales and Use Taxes Matters

➤ Relief of Penalty/Interest

1. Blockbuster, Inc., 513590 (OH)

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

➤ Denial of Claims for Refund

2. Ford Motor Credit Company, 262540 (OH)

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

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

➤ Refunds

1. Sprint Telephony PCS, L.P., 423624 (OH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's claim granted.	Ms. Yee	Yes
	Ms. Alby	Yes
	Ms. Steel	No
	Mr. Horton	Yes
	Mr. Chiang	Yes

2. Visterra Credit Union, 484299 (EH)

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

3. Sequoia Voting Systems, Inc., 484622 (CH)

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

4. Ford Motor Credit Company, 262540 (OH)

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

H6. Special Taxes Matters

➤ Denial of Relief of Penalty

1. Kern Oil & Refining Company, 467744 (MT) 'CF'

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

There are no items for the following 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
	Ms. Alby	Yes
	Ms. Steel	Yes
	Mr. Horton	Yes
	Mr. Chiang	Yes

➤ Audits 'CF'

1. Global Valley Networks, Inc. (229)

2. Citizens Telecommunications Co. of Golden State, Inc. (270)

3. Citizens Telecommunications Co. of Tuolumne, Inc. (311)

4. Globe Wireless, LLC (2368)

5. Helio, LLC (2774)

6. Edison Carrier Solutions (7997)

7. Greenfield Communications, Inc. (8004)

12. Offers in Compromise Recommendations

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

1. Alex Low
2. Mark and Pamela Dornbusch
3. Jeffrey Miller and Western Window and Door Corp.
4. Marycruz (Satz) Nargi and Marky's Auto Sales, Inc.

13. Local Tax Reallocation Matters

➤ Hearing Notices Sent – Appearance Waived

1. Cities of Anaheim, Berkeley, Brea, Campbell, Carlsbad, Concord, Cupertino, Cypress, El Segundo, Emeryville, Escondido, Foster City, Fresno, Fullerton, Gilroy, Irvine, Long Beach, Los Angeles, Menlo Park, Milpitas, Monterey, Newport Beach, Novato, Ontario, Petaluma, Redwood City, Riverside, South San Francisco, Sacramento, San Bruno, San Clemente, San Diego, San Jose, San Leandro, San Mateo, San Ramon, Santa Ana, Santa Clara, Santa Fe Springs, Torrance, Tustin, Union City, Walnut Creek, and County of Sacramento

490742, 490743, 491071, 491114, 491141, 491144, 491148, 491157, 491828, 491833, 491849, 491853, 491859, 491861, 491868, 491869, 491880, 491881, 491954, 491956, 491957, 491958, 492028, 492060, 492061, 492898, 493237, 493282, 493587, 493753, 493881, 493882, 493907, 493916, 493917, 494289, 494361, 494363, 494369, 494372, 494380, 494392, 494396, 494402, 494415, 494416, 494419, 494423, 494434, 494437, 494439, 494451, 494473, 494477, 494489, 494624, 495109, 495115, 495130, 495132, 495138, 495150, 495151, 495152, 495275, 495315, 495317, 495384, 495420, 495743, 495746, 495749, 495786, 495794, 495795, 496960, 496983, 496997, 497000, 497005, 497347, 497353, 497357, 497410, 497413, 497414, 497445, 497450, 497451, 497454, 497456, 497458, 497459, 497462, 497463, 497520, 497543, 497546, 497551, 497552, 497588, 497592, 497595, 497604, 497605, 497611, 505268, 505270, 505405, 505409, 505413, 505514, 505521, 505527, 505585, 506380, 506451, 506453, 506473, 506666, 509585, 509586, 509874, 510076, 510077, 510085, 510737, 511108

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Jurisdictions' petitions denied.	Ms. Yee	Yes
	Ms. Alby	Yes
	Ms. Steel	Yes
	Mr. Horton	Yes
	Mr. Chiang	Yes

C. Sales and Use Tax Appeals Hearings

C1. J's Tires, Inc., 301642 (GH)

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

C2. Lucent Technologies, Inc., 317049, 317677, 89002416490 (OH)

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

F. Public Hearing

F1. Timber Harvest Values

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

Chief Counsel Matters

J. Rulemaking

This item is scheduled for Wednesday, May 26, 2010.

There are no items for the following matters:

K. Business Taxes

L. Property Taxes

M. Other Chief Counsel Matters

This item is scheduled for Wednesday, May 26, 2010.

Administrative Session

The following items are scheduled for Wednesday, May 26, 2010.

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

Q. Closed Session

UNOFFICIAL



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STATE BOARD OF EQUALIZATION MEETING
450 N Street, Room 121, Sacramento
May 25-26, 2010

PRELIMINARY RECORD OF BOARD ACTION

Wednesday, May 26, 2010

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Board Committee Meetings – Please see Page 20, O. Adoption of Board Committee Reports and Approval of Committee Actions, for voting results.

C. Sales and Use Tax Appeals Hearing

C3. John Ray James Ford, 436515 (JH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Postponed to August 2010 Board Meeting	Ms. Yee Ms. Alby Ms. Steel Mr. Horton Mr. Chiang/ Ms. Mandel	

D. Special Taxes Appeals Hearing

D1. Chris E. Christensen and Margaret Ann Christensen, 334774 (MT)

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

Board Member Annual Photograph**State Assessed Properties Value Setting****Property Tax Matter - 'CF'**

Electric Generation Facilities
SBE Company Nos. 1100-1199

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Value Recommendations.	Ms. Yee	Yes
	Ms. Alby	Yes
	Ms. Steel	Yes
	Mr. Horton	Yes
	Mr. Chiang	Yes

Energy Companies
SBE Company Nos. 100-199

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Value Recommendations.	Ms. Yee	Yes
	Ms. Alby	Yes
	Ms. Steel	Yes
	Mr. Horton	Yes
	Mr. Chiang	Yes

Pipeline Companies
SBE Company Nos. 400-499

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Value Recommendations.	Ms. Yee	Yes
	Ms. Alby	Yes
	Ms. Steel	Yes – except not participating in SBE Company Nos. 465, 467, 480, 486, and 488
	Mr. Horton	Yes
	Mr. Chiang	Yes

Railroad Companies
SBE Company Nos. 800-899

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Value Recommendations.	Ms. Yee	Yes
	Ms. Alby	Yes
	Ms. Steel	Yes
	Mr. Horton	Yes
	Mr. Chiang	Yes

Radio Telephone and Paging Companies
SBE Company Nos. 3000-3999

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Value Recommendations.	Ms. Yee	Yes
	Ms. Alby	Yes
	Ms. Steel	Yes
	Mr. Horton	Yes
	Mr. Chiang	Yes

Interexchange Telephone Companies
Company Nos. 2000-2499 and 7500-8999

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Value Recommendations except SBE Company No. 7581.	Ms. Yee	Yes
	Ms. Alby	Yes
	Ms. Steel	Yes
	Mr. Horton	Yes
	Mr. Chiang	Yes
<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
For SBE Company No. 7581, Approved Staff Value Recommendation except abate half the penalty.	Ms. Yee	Yes
	Ms. Alby	Yes
	Ms. Steel	Yes
	Mr. Horton	Yes
	Mr. Chiang	Yes

Wireless Telephone Companies
SBE Companies Nos. 2500-2799

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Value Recommendations.	Ms. Yee	Yes
	Ms. Alby	Yes
	Ms. Steel	Yes
	Mr. Horton	Yes
	Mr. Chiang	Yes

Local Exchange Telephone Companies
SBE Company Nos. 200-399

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Value Recommendations.	Ms. Yee	Yes
	Ms. Alby	Yes
	Ms. Steel	Yes
	Mr. Horton	Yes
	Mr. Chiang	Yes

Chief Counsel Matters**J. Rulemaking**J1. Proposed Regulation 1698.5, *Audit Procedures*

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendation.	Ms. Yee	Yes
	Ms. Alby	No
	Ms. Steel	No
	Mr. Horton	Yes
	Mr. Chiang/ Ms. Mandel	Yes

M. Other Chief Counsel MattersM1. Request for Authorization to File *Amicus Curiae* Brief

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No final Board determination. Deferred to the June 2010 meeting.	Ms. Yee	
	Ms. Alby	
	Ms. Steel	
	Mr. Horton	
	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
	Ms. Alby	Yes
	Ms. Steel	Yes
	Mr. Horton	Yes
	Mr. Chiang/ Ms. Mandel	Yes

- N1. Retirement Resolutions
- Lana Lea Dunn
 - Judy Lorraine Heckle
 - Victoria Ann Lee
 - Ursulita (Sally) A. Lugtu
 - Jorge Matos
 - Diane Mayer
 - David William McKillip
 - Teresa (Terry) Pahler
 - Karen Roberts
 - Linda Thompson
 - Howard Y. Tse
 - Judy D. Weyhe
 - Michael P. Winfrey

- N2. Approval of Board Meeting Minutes
- March 23-25, 2010
 - April 13, 2010

- N3. Adoption of 4-R Act Equalization Ratio for 2010/11
N4. 2010/11 Tobacco Products Tax Rate

O. Adoption of Board Committee Reports and Approval of Committee Actions**O1. Business Taxes Committee**

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Adopted committee report and approved the actions therein.	Ms. Yee	Yes
	Ms. Alby	Yes
For details see:	Ms. Steel	Yes
http://www.boe.ca.gov/meetings/btc2010.htm	Mr. Horton	Yes
	Mr. Chiang/ Ms. Mandel	Yes

1. Proposed Regulation 4076, Wholesale Cost of Tobacco Products

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Deferred Indefinitely	Ms. Yee	
	Ms. Alby	
	Ms. Steel	
	Mr. Horton	
	Mr. Chiang/ Ms. Mandel	

O2. Legislative Committee

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Adopted committee report and approved the actions therein.	Ms. Yee	Yes
	Ms. Alby	Yes
For details see:	Ms. Steel	Yes
http://www.boe.ca.gov/legdiv/legmeetings10.htm	Mr. Horton	Yes
	Mr. Chiang/ Ms. Mandel	Yes

I. 2010 Legislative Bills Recommendation for Board Position:**1. SB 884, Use Tax Registrants: Due Dates, Author: Ashburn and Runner**

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Neutral, with commitment to continue to work with author's office and interested parties on current and prospective filing deadline and penalty abatement issues. Will be brought back to July meeting.	Ms. Yee	Yes
	Ms. Alby	Yes
	Ms. Steel	No
	Mr. Horton	Yes
	Mr. Chiang/ Ms. Mandel	No – Support Concept

2. AB 1687, Sales and Use: Destination Management Companies:
Consumers, Author: Jeffries

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Support	Ms. Yee Ms. Alby Ms. Steel Mr. Horton Mr. Chiang/ Ms. Mandel	Yes Yes Yes Yes No – Support Concept

O3 Property Tax Committee

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Adopted committee report and approved the actions therein. For details see: http://www.boe.ca.gov/proptaxes/p/cwplan10.htm	Ms. Yee Ms. Alby Ms. Steel Mr. Horton Mr. Chiang/ Ms. Mandel	Yes Yes Yes Yes Yes

1. Proposed Adoption of *Guidelines for Substantiating Additional
Obsolescence for Personal Property and Fixtures*

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

2. Request Authorization to Publish Amendments to Property Tax Rule 1020, *Timber Value Areas*, and to Repeal Property Tax Rule 471, *Timberland*

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Authorized publication of amendments.	Ms. Yee Ms. Alby Ms. Steel Mr. Horton Mr. Chiang/ Ms. Mandel	Yes Yes Yes Yes Yes

P. Other Administrative Matters

- P1. Executive Director’s Report
 - 1. Report on time extensions to Butte, Los Angeles, Mariposa, Orange, Santa Cruz, Sierra, Tulare and Yolo Counties to complete and submit 2010/11 Local Assessment Roll, pursuant to Revenue and Taxation Code section 155.
- P2. Chief Counsel Report

There are no items for this matter.
- P3. Sales and Use Tax Deputy Director’s Report
 - 1. Informal discussion paper on assessing a Collection Cost Recovery Fee
- P4. Property and Special Taxes Deputy Director’s Report

There are no items for this matter.
- P5. Administration Deputy Director’s Report
 - 1. Contract Over \$1 Million – This item is for Board approval.
 - a. Department of Toxic Substance Control (DTSC) – This contract allows DTSC to pay BOE costs associated with collecting fees for the Hazardous Waste Control Account and the Toxic Substance Control Account.

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

- 2. Facilities Update – These items provide information and may require Board action.
 - a. Headquarters Facilities – There will be an update on the Headquarters remediation project.
 - b. Headquarters Annex – There will be an update on the site search selection for the Headquarters annex locations.
- 3. 2009/10 and 2010/11 Budget Update, Furlough Plan and Layoffs – These items provide information and may require Board action or direction.
 - a. Information may be provided to the Board regarding the Governor’s 2009/10 Budget, Governor’s Executive Order S-16-08 State Employee Furlough, and layoffs.
 - b. An update on the Governor’s 2010/11 budget as it relates to the Board.
- P6. Technology Deputy Director’s Report

There are no items for this matter.