



STATE BOARD OF EQUALIZATION  
450 N STREET, SACRAMENTO, CALIFORNIA  
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0080  
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BETTY T. YEE  
First District, San Francisco  
SEN. GEORGE RUNNER (RET.)  
Second District, Lancaster  
MICHELLE STEEL  
Third District, Orange County  
JEROME E. HORTON  
Fourth District, Los Angeles  
JOHN CHIANG  
State Controller  
CYNTHIA BRIDGES  
Executive Director

**STATE BOARD OF EQUALIZATION MEETING**  
**450 N Street, Room 121, Sacramento**  
**November 14-15, 2012**

**PRELIMINARY RECORD OF BOARD ACTIONS**

**Wednesday, November 14, 2012**

The following is a preliminary record of Board actions taken at the November 14-15, 2012 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.

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**Board Committee Meetings**— Please see Page 15, O., Adoption of Board Committee Reports and Approval of Committee Actions, for voting results.

**Board Meeting**

A. Homeowner and Renter Property Tax Assistance Appeals Hearings  
There are no items for this matter.

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

B1. Anser Hassan, 536983

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

B2. Gregory P. Hovious, 563150

**C. Sales and Use Tax Appeals Hearings****C1. DK Supplies, Inc., 509933 (EA)**

<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

**C2. James Michael Duggan, 441787 (UT)**

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

**C3. — Angela Leiva and Abundio Hernandez, 514979 (CH)****C4a. Global Air Com, Inc., 488913 (GH)****C4b. Global Air Connection, LLC, 488785 (GH)**

<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

**C5. — Noorneel, Inc., 538911 (CH)****C6. — Amar Abdo Alamar, 513144 (KH)****C7. — Sweetwater Restaurants, LLC, 491317 (KH)**

## C8. East Bay Supply, Inc., 436174 (CH)

<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

~~C9. Rent-A-Center West, Inc., 484209 (OH)~~

## C10. Sheakh Sahib, 457738 (BH)

<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

## C11. Ann L. Diley, 416784 (OH)

<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

## C12. S &amp; C Motors, 468140 (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

C13. Walid Khaled Awwad, 512991 (GH) **(Rescheduled to November 15, 2012)**~~C14. Hukilau, LLC, 533841 (BH)~~

## C15. Benjamin Rojas, 546335 (CH)

<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

**D. Special Taxes Appeals Hearing**

D1. Akop Jack Chichyan, Vicken Djeredjian and Mnatsakan Mike Grigoryan, 388129 (ET) **(Rescheduled to November 15, 2012)**

**Retailers License Denial Appeal Hearing**

D2. Cig Row, Inc., 588150 (ET) **(Rescheduled to November 15, 2012)**

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

**F. Public Hearing**

F1. Proposed Adoption of Amendments to Property Tax Rules 101, 171, 252, and 1045

<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

**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
No final determination on sub-item 14.	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

- Hearing Notices Sent – No Response
  1. Wendell Daran Ferguson, 549115 (CH)
  2. Hubert Daniel, 520133 (KH)
  3. James Rexford Hudson, Jr. and Roberta Lee Hudson, 423020, 586244 (CH)
  4. Daryle Franklin Lupretta, 547396, 586222 (GH)
  5. John Thomas Crowley and Anne-Laure Crowley, 468395, 556738 (JH)
  6. Jessica Meza and John R. Meza, 533998 (CH)
  7. Rajpal Singh Bhullar and Sherpunjab Singh Bhullar, 533531 (KH)
  8. Harpreet Kaur, 536914 (CH)
  9. Khalil Tahiry, 473076 (CH)
  10. Appleton Tincheung Yum, 464485 (BH)
  11. Ferede Beyene Negash and Lielti Desta Mesfi, 444110, 479018, 512038, 512039, 512040, 608101 (GH)
- Hearing Notice Sent – Appearance Waived
  12. Cal-Door Enterprises of Northern California, 525159 (CH)
- Petitions for Rehearing
  13. Swertfeger's Equipment, Inc., 420299, 431085 (EH)
  14. Elizabeth Shutters, Inc., 538185 (EH)

**G2. Franchise and Income Tax Matters**

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendations.	Mr. Horton	Yes
No final determination on sub-items 8, 12 and 15.	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

- Hearing Notices Sent – No Response
  1. Jose A. Magdaleno, 573105
  2. Joseph E. Sloan, 576927
  - 3a. Gregory Stover, 572570
  - 3b. Steven Olmos, 572574
  - 3c. Alexander H. Watts, 587892
  - 3d. Benjamin F. Killen, 597598

- Decisions
  4. Daryl Asato, 574540
  5. Pandora Bethea, 593572
  6. Patricia Bragg, 567669
  7. William C. Bryan, 556203
  8. ~~Cam Painting, Inc., 531722~~
  9. Al Dalupan, 562387
  10. DG Resource, LLC, 575594
  11. Scott Grossman, 566834
  12. ~~James A. Haverkamp, 550350~~
  13. Mark Alan Hoffman and Clementina M. Hoffman, 559879
  14. Hunter Living Trust B, 547008
  15. ~~J.N.D. Thomas Company, Inc., 563994~~
  16. Lee & Jackson Financial Services, Inc., 577560
  17. Ruby Lemos, 576844
  18. Muddhouse Coffee, LLC, 586680
  19. Nancy A. Nugent, 592016
  20. William P. Shannahan, 561554
  21. SUP, Inc., 571262
  22. Tech Agricultural, Inc., 565933

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. Peet's Coffee & Tea, Inc., 586628 (CH)
  2. R.W. Smith & Co., 576394 (FH)
  3. Kars To Go, Inc., 546570 (FH)
- Denials of Claims for Refund
  4. Ingersoll-Rand Company, 589948 (OH)
  5. Nokia, Inc., 558563 (OH)

## 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
No final determination on sub-items 17 and 18.	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

## ➤ Refunds

1. G-Two Graphic Service, Inc., 300436 (AC)
2. Super Photo Laboratory, Inc., 450706 (AS)
3. Hanson Structural Precast, 606056 (OH)
4. Insync Media, 400775 (AS)
5. Jaco Oil Company, 596440 (AR)
6. Thomas Jay Jamieson, 596439 (AR)
7. Marchbanks Truck Service, Inc., 613610 (AR)
8. Inland Empire Utilities Agency, 614042 (EH)
9. Sanmina-Sci Corporation, 613282 (GH)
10. The Boeing Company, 597763 (OH)
11. Ingersoll-Rand Company, 589948 (OH)
12. Gep Leasing, Inc., 626365 (OH)
13. Nokia, Inc., 558563 (OH)
14. Mc-Donnell Douglas Corporation, 613523 (OH)
15. Northrop Grumman Systems Corporation, 476959 (OH)
16. Fastrup Oil Company, LP, 596435 (AR)
17. ~~HSBC Automotive Finance, Inc., 462820 (FH)~~
18. ~~HSBC Automotive Finance, Inc., 425873 (FH)~~
19. Michaels Stores Procurement Company, Inc., 572809 (OH)
20. WMC-A, Inc., 535427 (EA)
21. Chapman Medical Center, Inc., 535429 (EA)
22. Citigroup, Inc. & Subsidiaries & Affiliates, 526524 (OH)
23. Daniels SharpSmart, Inc., 561182 (OH)
24. American Stores Company, LLC, 422010 (OH)
25. Compound Focus, Inc., 613557 (BH)
26. The MT Group, Inc., 573025 (AC)
27. K B A North America, Inc., 620863 (OH)

## G6. Special 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

## ➤ Relief of Penalty

1. Flyers Energy, LLC, 627022 (MT) 'CF'
2. California Capital Insurance Co., 627272 (ET) 'CF'

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

<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

## ➤ Refund

1. TA Operating, LLC, 589763 (MT)

## G8. Property 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	Not participating

## ➤ Petitions for Reassessment of Unitary Value

1. Golden State Water Company (101), 621371 'CF'
2. GenOn Energy West, LP – Mandalay (1114), 621405 'CF'
3. GenOn Energy West, LP – Etiwanda (1116), 621411 'CF'
4. Pay-Less Cellular, Inc. (2683), 621456 'CF'
5. XO Communications, Services, LLC (7560), 612561 'CF'

## ➤ Petitions for Penalty Abatement on Unitary Value

6. Cal-Ore Communications, Inc. (8079), 612598 'CF'
7. California Broadband Cooperative, Inc. (8139), 620618 'CF'
8. CENIC Broadband Initiatives, LLC (8141), 613830 'CF'
9. Digital West Networks, Inc. (8148), 621343 'CF'

## G9. Cigarette License Fee Matters

There are no items for this matter.

## G10. Legal Appeals Property Tax Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendations.	Mr. Horton	Yes
No final determination on sub-items 3 thru 9.	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Not participating

- Petitions for Reassessment of Unitary Value
  1. Central Valley Gas Storage, LLC (104), 621332 'CF'
  2. Gill Ranch Storage, LLC (121), 621414 'CF'
  3. ~~Southern California Edison Company (148), 614402 'CF'~~
  4. ~~High Desert Power Trust 2000-A (1127), 620705 'CF'~~
  5. ~~Delta Energy Center, LLC (1128), 620699 'CF'~~
  6. ~~Pastoria Energy Facility (1131), 620700 'CF'~~
  7. ~~Calpine Construction Finance Company, LP (1132), 620702 'CF'~~
  8. ~~Metcalf Energy Center, LLC (1133), 620703 'CF'~~
  9. ~~Otay Mesa Generating Company, LLC (1134), 620704 'CF'~~
  10. La Paloma Generating Company, LLC (1112), 621350 'CF'

## H. Tax Program Nonappearance Matters – Adjudicatory

## H1. Legal Appeals Matters

- Cases Heard Not Decided
  1. Fence America, Inc., 479354 (KH)

<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

2. Louis John Bonacich, Jr., 493991, 568375, (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

## ➤ Petitions for Rehearing

3. Loh Sun International, Inc., Kent La, Nancy La and John La,  
480987, 480989, 506428 (ET)

<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	No
	Mr. Chiang/ Ms. Mandel	No

4. William Blaine Riggle, 417558, 417559 (FH)

<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

## H2. Franchise and Income Tax Matters

## ➤ Decision

1. RMDI Corporation, 594848

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

## ➤ Petition for Rehearing

2. Tim Barth and Teri Barth, 562294

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

- Cases Heard Not Decided  
3. Ali Amidy and Guiti Nahavandi, 524954

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's appeal partially granted/denied.	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
- 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  
There are no items for this matter.
- I2. Offer in Compromise Recommendations

<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

- 1. Lisa Renee Bach
- 2. James Anthony DiPinto
- 3. Douglas C. Erickson
- 4. Michael C. Fikaris
- 5a. Primitivo Guzman
- 5b. Maria Elena Guzman
- 6. Gary Michael Lawson, Sr.
- 7. Frank T. Marino
- 8. Michael Alan Morales
- 9. Terry L. Scheurer

13. Local Tax Reallocation Matters

➤ Memorandum Opinion

1. Cities of Agoura Hills, Alameda, Albany, Bakersfield, Belmont, Berkeley, Beverly Hills, Brisbane, Calabasas, Campbell, Carlsbad, Chula Vista, Clovis, Compton, Cupertino, Daly City, Davis, Delano, Del Mar, East Palo Alto, El Cajon, El Monte, Emeryville, Escondido, Fillmore, Foster City, Fremont, Fresno, Gardena, Gilroy, Half Moon Bay, Hawthorne, Hayward, Kerman, Kingsburg, Los Angeles, Menlo Park, Milpitas, Moreno Valley, Morgan Hill, Palmdale, Palo Alto, Pasadena, Rancho Cordova, Rancho Palos Verdes, Redwood City, Reedley, Ridgecrest, Rolling Hills Estates, Roseville, Sacramento, San Bruno, San Diego, Sanger, San Jose, San Leandro, San Mateo, Santa Clara, Santa Fe Springs, Saratoga, Selma, Shafter, South San Francisco, Torrance, Union City, Westlake Village, West Sacramento, Woodland, Town of Los Gatos, Counties of Los Angeles and Sacramento, and City and County of San Francisco, 469672

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Adopt memorandum opinion alternative 1.	Mr. Horton	Yes
	Ms. Steel	No
	Mr. Runner	Not participating
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

**Chief Counsel Matters**

**J. Rulemaking**

This item is scheduled for Thursday, November 15, 2012.

There are no items for the following matters:

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

**Administrative Session**

The following items are scheduled for Thursday, November 15, 2012.

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

**Q. Closed Session**



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**STATE BOARD OF EQUALIZATION MEETING**  
**450 N Street, Room 121, Sacramento**  
**November 14-15, 2012**

**PRELIMINARY RECORD OF BOARD ACTIONS**

**Thursday, November 15, 2012**

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**Board Meeting**

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

C13. Walid Khaled Awwad, 512991 (GH)

<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

**D. Special Taxes Appeals Hearing**

D1. Akop Jack Chichyan, Vicken Djeredjian and Mnatsakan Mike Grigoryan,  
388129 (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

**Retailers License Denial Appeal Hearing**

D2. Cig Row, Inc., 588150 (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

**Chief Counsel Matters****J. Rulemaking**

J1. Alcoholic Beverage Tax Regulations 2558 through 2559.5

<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

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

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendations.	Mr. Horton	Yes
No final determination on sub-items 5 and 6.	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

- N1. Board Resolution
- Regina Evans-Jarrett
- N2. Retirement Resolutions
- Eyoline S. Antonio
  - Richard Cohen (Revised)
  - Claudia Gilbreath
  - Pamela J. Hartman
  - Steven Mark Kamp
  - Carole N. Kellogg
  - Connie P. Lopez
  - Nancy MacIntosh
  - Aloy E. Nwasu
  - Maria Christina Siegfried
  - Tammie Tessier-Jennings
  - Maywood Wong
- N3. Approval of Board Meeting Minutes
- May 30-31, 2012
- N4. Approval of Assessors' Handbook Section 581, *Equipment and Fixtures Index, Percent Good and Valuation Factors*
- ~~N5. Adoption of Affidavit of Cotenant Residency, form BOE-58-H~~
- ~~N6. Adoption of revisions to Change in Ownership Statement, Death of Real Property Owner, form BOE-502-D~~
- N7. Approval of the 2013 Timberland Production Zone Values
- N8. Approval of Effects of Proposition 10 on Cigarette and Tobacco Products Consumption

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

- ~~O1. Customer Service and Administrative Efficiency Committee~~

## O2. Property Tax Committee

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Adopted committee report and approved the actions therein.	Mr. Horton	Yes
	Ms. Steel	Yes
For details see:	Mr. Runner	Yes
<a href="http://www.boe.ca.gov/proptaxes/tcwplan12.htm">http://www.boe.ca.gov/proptaxes/tcwplan12.htm</a>	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

**P. Other Administrative Matters**

## P1. Executive Director's Report

1. CROS Project Update and Actions
2. ~~Maximizing Efficiency and Effectiveness~~

There are no items for the following matters:

## P2. Chief Counsel Report

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

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

1. Fire Prevention Fee Program Update

~~P5. Administration Deputy Director's Report~~

1. ~~Budget Update~~ Information will be provided on the 2012/13 and 2013/14 Budgets.

## P6. Technology Deputy Director's Report

1. California Technology Agency Presentation

## P7. External Affairs Deputy Director's Report

There are no items for this matter.

**Annual Board Meeting with County Assessors**

1. Greetings and Introductory Remarks by each Board Member
2. Opening Remarks by California Assessors' Association
3. Introduction of Executive Director
4. Embedded Software Update
5. Panel Discussion
  - a. Funding for Property Tax Administration