



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 19-20, 2013

PRELIMINARY RECORD OF BOARD ACTION

Tuesday, November 19, 2013

The following is a preliminary record of Board actions taken at the November 19-20, 2013 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.

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Board Committee Meetings – Please see Page 14, 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. Todd Bentley and Kate Bentley, 593582

<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. Applied Companies, 526527

<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

C. Sales and Use Tax Appeals Hearings

C1a. ~~Gregory Scott Smith, 532481 (GH)~~C1b. ~~Amy Elaine Smith, 532485 (GH)~~

C2. SMF Energy Corporation, 556419, 557544 (OH) – Waived Appearance

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition and claim denied. Approved staff recommendation. The Board ordered that the matter not be held in abeyance pending adoption of a summary decision for publication.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

C3. Joginder Lal, 496075 (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

There are no items for the following matters:

D. Special Taxes Appeals Hearings

E. Property Tax Appeals Hearings

F. Public HearingF1. Proposed Adoption of Amendments to the Board of Equalization *Rules for Tax Appeals* (RTA)

<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

Chief Counsel Matters

There are no items for the following matters:

- J. Rulemaking
- K. Business Taxes
- L. Property Taxes

M. Other Chief Counsel Matters

M1. Report on Taxpayer Relief Following the California Supreme Court Decision in *Elk Hills Power, LLC v. State Board of Equalization*

M2. Request for Board Direction on Publication of Legal Annotation 880.0155.005, Low-Income Housing

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
The Board directed staff to publish proposed annotation 880.0155.005 and delete annotation 880.0155 as recommended by staff.	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. No final determination on sub-items 2a-b, 7 and 9.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

- Hearing Notices Sent – No Response
 1. Abdelmajid M. Hamid, 463973, 463976 (STF)
 - ~~2a. Frank Kenneth Worth, 534789 (GH)~~
 - ~~2b. Helen Laura Worth, 534792 (GH)~~
- Hearing Notices Sent – Appearance Waived
 3. Asish Singh, 490116 (JH)
 4. Mixserve, Inc., 491699, 597648 (AC)
 5. American Bio Medica Corporation, 470329, 470334 (OH)
 6. Cal-Door Enterprises of No. CA, 597964 (CH)
 - ~~7. SacCity Blue, Inc., 553411, 603490 (KH)~~
- Petitions for Rehearing
 - 8a. Nyoka Edy, 563276 (STF)
 - 8b. Nyoka Edy, 563277 (STF)
 - ~~9. S & C Motors, 468140 (BH)~~

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-item 8.	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

- Decisions
 1. Francisco Acosta, 612838
 2. Kristy Afraimi and David Afraimi, 607572
 3. Elizabeth Agan, 612482
 4. Brad Beck and Glenda Beck, 574003
 5. Carl E. Berg and Mary Ann Berg, 400129
 6. Binford Road, LLC, 592029
 7. Mordechai Dayan, 574437
 - ~~8. Diamond B Capital, Inc. 623488~~
 9. Aimee Marie Felker, 620573
 10. Michael J. Gorun, 598170
 11. Goya Foods of California, Inc., 613801
 12. Mauro Frank Gutierrez and Nohemi Gutierrez, 606491
 13. Gary Hansen, 598294
 14. Kimberly K. House, 625181
 15. Jo-Renee Hunter, 608111
 16. Audrey B. Jacobsen, 620571
 17. James Lamb and Wendy Lamb, 614065
 18. Christian J. Lane, 613265
 19. Richard A. Lopez, 575545, 592208
 20. Patricia McGraw, 597959
 21. Candace Messer and Garth E. Messer, 605330
 22. Luis A. Montes, 625006
 23. P.L.P. Global, Inc., 614340
 24. Robert P. Riggs and Rita Young, 606389
 25. Chiquitha Marie Shaw, 607044
 26. Anthony A. Touchette, 574780

- 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 – except not participating in sub-item 6.

- Redeterminations
 1. Radioshack Corporation, 595706 (OH)
 2. Scott Thomas Turner, 513953 (BH)
 3. Superior Pool Products, LLC, 624596 (OH)
 4. Treasures, 551443 (FH)
 5. SPX Corporation, 628371 (OH)
- Relief of Penalty/Interest
 6. Cisco Technology, Inc., 747305 (GH)
- Denial of Claim for Refund
 7. State of California-California Lottery, 601925 (KH)
- Grant-One Day Interest Relief
 8. Illumina, Inc., 743936 (FH)

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-item 18.	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes – except not participating in sub-items 12 and 13.

- Credits and Cancellations
 1. John Nick Petrillo, 747170 (AP)
 2. Bax Global, Inc., 729690 (OH)
 3. The Mobile Solution Corporation, 746347 (FH)
 4. The Mobile Solution Corporation, 746348 (FH)
 5. Ryjac Computer Solutions, Inc., 595904 (EA)
- Refunds
 6. Guaranty RV, Inc., 591926 (EH)
 7. Nordstrom, Inc., 592159 (OH)
 8. American Material Mgt. Allianc, Inc., 563037 (EH)
 9. Idearc Media Corp., 738871 (OH)
 10. Boston Scientific corporation, 614413 (OH)
 11. Mercedes-Benz USA, LLC, 743140 (KH)
 12. Check Point Software Technologies, Inc., 722502 (BH)

13. Taco Bell, 739819 (OH)
14. The Glynhard Corporation, 588915 (AS)
15. Nuvision Financial Federal Credit Union, 578456 (EA)
16. Infinera Corporation, 714058 (GH)
17. American Seating Company, 623753 (OH)
18. ~~R. R. C., 595740 (JH)~~
19. Enphase Energy, Inc., 703804 (JH)
20. Seamicro, Inc., 729693 (GH)

G6. Special Taxes Matters

<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	Not participating

- Denial of Claim for Refund
 1. US Telecom, Inc., 304389, 548379 (STF)

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	Not participating

- Refund
 1. The Wine Group, LLC, 741827 (STF) 'CF'

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), 742934 'CF'
 2. Pacific Bell Telephone Company (279), 742888 'CF'
 3. Central California Traction Co. (818), 742893 'CF'
 4. Dynegy Moss Landing, LLC (1103), 743422 'CF'
 5. Cabrillo Power I, LLC (1106), 743435 'CF'
 6. GenOn Delta, LLC (1109), 743437 'CF'
 7. Reliant Energy Ormond Beach, LLC (1115), 743431 'CF'

- 8. High Desert Power Trust 2000-A, LLC (1127), 742933 'CF'
- 9. Delta Energy Center, LLC (1128), 742894 'CF'
- 10. Pastoria Energy Facility, LLC (1131), 742895 'CF'
- 11. Calpine Construction Finance Co., LP (1132), 742897 'CF'
- 12. Metcalf Energy Center, LLC (1133), 742898 'CF'
- 13. Otay Mesa Generating Company, LLC (1134), 742899 'CF'
- 14. Sunrise Power Company, LLC (1137), 742939 'CF'
- 15. Russell City Energy Company, LLC (1151), 742932 'CF'
- 16. GenOn Marsh Landing, LLC (1157), 743433 'CF'
- 17. El Segundo Energy Center, LLC (1158), 743429 'CF'
- 18. CPV Sentinel, LLC (1160), 743419 'CF'
- 19. Cricket Communications, Inc. (2762), 745875 'CF'
- 20. Zayo Group, LLC (7778), 742938 'CF'
- 21. Americom Government Services, Inc. (7912), 742833 'CF'
- Petition for Penalty Abatement on Unitary Value
- 22. Calaveras Telephone Company (210), 742794 'CF'
- Petition for Penalty Abatement on Unitary Escape Assessment
- 23. MetroPCS Communications, Inc. (2733), 747165 '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 recommendation.	Mr. Horton	Yes
No final determination on sub-item 1.	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Not participating

- Petition for Penalty Abatement on Unitary Escape Assessment
- 1. ~~Global TelLink Corporation (7988), 747162 'CF'~~
- Petition for Reassessment and Penalty Abatement on Unitary Escape Assessment
- 2. NTCH-CA, Inc. (2764), 522064 'CF'

H. Tax Program Nonappearance Matters – Adjudicatory

H1. Legal Appeals Matters

- Hearing Notice Sent – Hearing Request Withdrawn
- 1. Safwat Tawadros Salib and Wafaa Salib, 534396 (EH)

<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

- Case Heard-Not Decided
 2. Sonja M. Craighton, 558975 (KH)

<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 Offer in Compromise Program.	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

- Petition for Rehearing
 3. ~~Mordehay Rabinowiz, 489446 (AG)~~

- Section 40 (AB 2323) Matters
 4. East Coast Foods, Inc., 444779 (AS)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
The Board adopted the revised written summary decision as presented by staff.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

H2. Franchise and Income Tax Matters

- Petitions for Rehearing
 1. Richard A. Hall, 533898

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

2. ~~Richard M. Kerbel, 560503~~
3. ~~Barry L. Weiss and Dorraine Gilbert Weiss, 605043~~

- Section 40 (AB 2323) Matters
 - 4. Myles D. Hubers and Michelle Hubers, 534595

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
The Board adopted the written summary decision as presented by staff.	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. Pacmac, Inc., 699402 (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	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.	Mr. Horton	Yes
	Ms. Steel	Yes – except not participating in sub-items 2, 14 and 27n.
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Not participating

- Audits
 1. Crimson California Pipeline, LP (490) 'CF'
 2. Smart City Networks, LP (2099) 'CF'
 3. McLeodUSA Telecommunications Services, Inc. (7914) 'CF'
- Limited Scope Audits (ERC)
 4. San Diego Gas and Electric Company (141) 'CF'
 5. Southern California Edison Company (148) 'CF'
 6. Dynegy Moss Landing, LLC (1103) 'CF'
 7. Dynegy Morro Bay, LLC (1104) 'CF'
 8. La Paloma Generating Company, LLC (1112) 'CF'
 9. GenOn Energy West, LP – Coolwater (1113) 'CF'
 10. GenOn Energy West, LP – Mandalay (1114) 'CF'
 11. GenOn Energy West, LP – Ormond Beach (1115) 'CF'
 12. GenOn Energy West, LP – Etiwanda (1116) 'CF'
 13. Mountainview Power Company, LLC (1119) 'CF'
 14. Elk Hills Power, LLC (1126) 'CF'
 15. High Desert Power Trust 2000-A (1127) 'CF'
 16. Delta Energy Center, LLC (1128) 'CF'
 17. Pastoria Energy Facility, LLC (1131) 'CF'
 18. Calpine Construction Finance Company, LP (1132) 'CF'
 19. Metcalf Energy Center, LLC (1133) 'CF'
 20. Otay Mesa Generating Company, LLC (1134) 'CF'
 21. Sunrise Power Company, LLC (1137) 'CF'
- Unitary Land Escaped Assessments
 22. Cellco Partnership (2559) 'CF'
 23. Sprint Telephony PCS, LP (2720) 'CF'
 24. MetroPCS Communications (2733) 'CF'
 25. Cricket Communications, Inc. (2762) 'CF'
- Allocation Adjustments
 - 26a. AT&T Mobility, LLC (2606) 'CF'
 - 26b. MetroPCS Communications (2733) 'CF'
 - 26c. T-Mobile West Corporation (2748) 'CF'
- Assessment Cancellations
 - 27a. Pacific Gas and Electric Company (135) 'CF'
 - 27b. AES Alamitos, LLC (1100) 'CF'
 - 27c. AES Redondo Beach, LLC (1101) 'CF'
 - 27d. AES Huntington Beach, LLC (1102) 'CF'
 - 27e. Dynegy Morro Bay, LLC (1104) 'CF'
 - 27f. Dynegy Oakland, LLC (1105) 'CF'
 - 27g. El Segundo Power (1110) 'CF'
 - 27h. La Paloma Generating Company (1112) 'CF'
 - 27i. GenOn Energy West, LP - (RR) Energy Mandalay, Inc. (1114) 'CF'
 - 27j. GenOn Energy West, LP - RRI Energy Etiwanda, Inc. (1116) 'CF'
 - 27k. GWF Energy, LLC - Hanford (1122) 'CF'
 - 27l. GWF Energy, LLC - Henrietta (1123) 'CF'
 - 27m. GWF Energy, LLC - Tracy (1124) 'CF'
 - 27n. Elk Hills Power, LLC (1126) 'CF'
 - 27o. Gilroy Energy Center, LLC (1129) 'CF'
 - 27p. Blythe Energy, LLC (1136) 'CF'
 - 27q. Indigo Generation, LLC (1141) 'CF'
 - 27r. Larkspur Energy, LLC (1142) 'CF'
 - 27s. Harbor Cogeneration Company, LLC (1145) 'CF'

- 27t. Inland Empire Energy Center, LLC (1148) 'CF'
- 27u. Panoche Energy Center, LLC (1152) 'CF'
- 27v. Starwood Power-Midway, LLC (1153) 'CF'
- 27w. Bicent (California) Malburg, LLC (1154) 'CF'
- 27x. Orange Grove Energy, LP (1155) 'CF'
- 27y. Mariposa Energy, LLC (1159) 'CF'
- Board Roll Change
- 28. 2010, 2011, 2012, and 2013 Board Rolls of State-Assessed Property 'CF'

I2. Offer 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. Israel Diaz Guevara
- 2. Tamara Ann O'Dea

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

Administrative Session

The following items are scheduled for Wednesday, November 20, 2013.

- 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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Third District, Orange County
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Fourth District, Los Angeles
JOHN CHIANG
State Controller
CYNTHIA BRIDGES
Executive Director

STATE BOARD OF EQUALIZATION MEETING
450 N Street, Room 121, Sacramento
November 19-20, 2013

PRELIMINARY RECORD OF BOARD ACTION

Wednesday, November 20, 2013

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Board Meeting

Special Presentations

- Award Presentation
BOE Headquarters Building

C. Sales and Use Tax Appeals Hearings

- Schoettler Tire, Inc., 522013 (DF)
Tri Minh Phan, 539025 (KH)

Table with 3 columns: DECISION, MEMBER, BOARD VOTE. Contains details for Schoettler Tire and Tri Minh Phan cases.

C6. Ricky Alan Dumas, 547380 (KH)

C7. Mark J. Weidhaas and Richard A. Weiner, 577043 (UT)

<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 parties' submissions and provide its recommendation to the Board.	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

C8. ~~James J. Barbera, Jr., 526563, 526564, 526565 (BH)~~C9. ~~Jafar Rezaian, 467747 (JH)~~C10. ~~Sheakh Sahib, 589643 (BH)~~

C11. Katherine E. Lett, 576171, 654996 (CH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition partially granted/denied.	Mr. Horton	Yes
The Board deleted the negligence and finality penalties.	Ms. Steel	Yes
The Board directed staff to inform the taxpayer of the Offer in Compromise Program.	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 N3, N5 and N7.	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

N1. Retirement Resolutions

- Michael Barcena
- Irving James Buford III
- Margie F. Dean
- Louie E. Feletto
- Lynn M. Garcia
- Theresa E. Hannan
- Jesus (Jesse) Macias

- N2. Approval of the 2014 Timberland Production Zone Values
~~N3. Effects of Proposition 10 on Cigarette and Tobacco Products Consumption~~
 N4. Approval of Assessors' Handbook Section 581, *Equipment and Fixtures Index, Percent Good and Valuation Factors*
~~N5. Proposed Revisions to Compliance Policy and Procedures Manual Chapter 7, Collections~~
 N6. Proposed Addition to Compliance Policy and Procedures Manual Chapter 10, *Statewide Compliance and Outreach Program*
~~N7. Proposed Revision to Audit Manual, Chapter 4, General Audit Procedures~~

O. Adoption of Board Committee Report and Approval of Committee Actions

O1. Business Taxes Committee

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Postponed to December.	Mr. Horton Ms. Steel Mr. Runner Ms. Yee Mr. Chiang/ Ms. Mandel	

P. Other Administrative Matters

- P1. Executive Director's Report
 1. ~~2014 Board Calendar Update~~
 2. CROS Project Update and Actions
 3. Rate-setting Delegation
- P2. Chief Counsel Report
 There are no items for this matter.
- P3. Sales and Use Tax Deputy Director's Report
 1. ~~Security Deposit Program~~
 2. No Cash Policy Statewide Expansion
- P4. Property and Special Taxes Deputy Director's Report
 1. Fire Prevention Fee Program Update

There are no items for the following matters:

- P5. Administration Deputy Director's Report
 P6. Technology Deputy Director's Report
 P7. External Affairs Deputy Director's Report