



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

KRISTINE CAZADD
Interim Executive Director

STATE BOARD OF EQUALIZATION MEETING
450 N Street, Room 121, Sacramento
December 14-16, 2010
NOTICE AND AGENDA
Meeting Agenda (as of 11:40 a.m., 12/15/10)

Agenda Changes

Tuesday, December 14, 2010

10:30 a.m. Board Committee Meetings Convene*

Board Meeting Convenes upon Adjournment of the Board Committee Meetings**

Agenda items occur in the order in which they appear on the agenda. When circumstances warrant, the Board's Chair may modify the order of the items on the agenda. Items may be postponed to a subsequent day; however, items will not be moved to an earlier day.

Board Committee Meetings*

Business Taxes Committee.....Ms. Yee, Committee Chairwoman

- 1. Proposed changes to Regulation 1616, Federal Areas, regarding Sales to Landless Tribes
Approval to begin discussion with tribal leaders and interested parties on the need for rulemaking to clarify whether a limited exemption from sales and use taxes exists for sales to and purchases by officially recognized landless Indian tribes of tangible personal property for use by their tribal governments in the governance of tribal members or for the acquisition of trust land.

Customer Services and Administrative

Efficiency Committee.....Ms. Alby, Committee Chair

- 1. Report on the Board of Equalization (BOE) New Online Transparency Resource Page.
Status report of the new online Transparency Resource available to taxpayers on the BOE's public website.

Board Meeting****Special Presentation** Ms. Yee

- Presentation of Retirement Resolution

Ms. Jean Ograd

A. Homeowner and Renter Property Tax Assistance Hearings

There are no items for this matter.

B. Corporate Franchise and Personal Income Tax Hearings

(Contribution Disclosure forms required pursuant to Gov. Code § 15626.)

B1a. [Kingston Technology Corporation, 480846 +](#)

B1b. [David Sun and Diana Sun, 480891 +](#)

B1c. [John Tu and Mary Tu, 480894 +](#)

For Appellant: Christopher A. Whitney, Representative
Jung H. Kim, Attorney

For Franchise Tax Board: Daniel Biedler, Tax Counsel
Bill Hilson, Tax Counsel

B2. [Daniel V, Inc., 527082 +](#)

For Appellant: Marty Dakessian, Attorney
Mike Shaikh, Attorney
David Keligian, Representative

For Franchise Tax Board: William Gardner, Tax Counsel
Michael Cornez, Tax Counsel

B3. [Douglas Gail Hufnagel and Robyn Hufnagel, 510017 +](#)

For Appellant: Douglas Hufnagel, Taxpayer
Dale Hoppes, Representative

For Franchise Tax Board: Suzanne Small, Tax Counsel
Marguerite Mosnier, Tax Counsel

B4. [James Vaughn, 487205, 508867 +](#)

For Appellant: James Vaughn, Taxpayer

For Franchise Tax Board: Ciro Immordino, Tax Counsel
Christopher Parker, Tax Counsel

C. Sales and Use Tax Appeals Hearings

These items are scheduled for Tuesday afternoon, December 14, 2010, and Wednesday, December 15, 2010.

D. Special Taxes Appeals Hearings

These items are scheduled for Wednesday, December 15, 2010.

E. Property Tax Appeals Hearings

These items are scheduled for Wednesday, December 15, 2010.

F. Public Hearings

- F1. [Proposed Amendments to Regulation 1506, Miscellaneous Service Enterprises +](#).....Mr. Heller

Public hearing regarding the adoption of proposed amendments to Regulation 1506 clarifying the application of the student meals exemption to meals sold by camps.

- F2. [2011 Timber Yield Tax Rate +](#) Mr. Ingenito

Section 38202 of the Revenue and Taxation Code requires an annual adjustment of the timber yield tax rate.

- F3. [Timber Harvest Values +](#) Mr. Tang

On or before December 31, 2010, the Board shall estimate the immediate harvest values of and adopt schedules for timber harvested between January 1, 2011 and June 30, 2011. (Rev. & Tax. Code, § 38204.)

G. Tax Program Nonappearance Matters – Consent

(Contribution Disclosure forms not required pursuant to Gov. Code § 15626.)

- G1. Legal Appeals MattersMr. Levine

- Hearing Notice Sent – No Response
 1. Pacmac, Inc., 380574 (OH)
 2. Thu Anh Le, 479512 (GH)
 3. Jihad Nazzal Nazzal, 357155 (GH)
 4. United Capital Investment Group, Inc., 478843 (UT)
- Petitions for Release of Seized Property
 5. Harbans L. Kathpal and Deepak Kathpal, 549138 (ET)
 6. Jaswinder Singh Sidhu and Harbhajan Singh Sidhu, 549131 (ET)
- Petition for Rehearing
 7. Mokhim Rasooli and Malak Sajadeh, 432459 (AC)

- G2. Franchise and Income Tax MattersMs. Kelly

- Decisions
 1. John V. Black, 449295
 2. Jaime D. Borrego, 512651
 3. Roman D. Cardenas, 482910
 4. Jose L. Celis, 483663
 5. Lowene Clemente, 495843
 6. Priscilla Dawn, 521624
 7. Jacque Doiron, 485958
 8. Ernesto M. Dorado, 450396
 9. My-Lien Do, 415395
 10. Lee Gale, 258580

11. David Graffam, 468765
 12. Troy Jolliff, 491091
 13. Outrigger Marina I., LLC, 472893
 14. Charles R. Nixon and Jeanne F. Nixon, 461716
 15. Valerie Parish, 472909
 16. Jan Tutupoly and Deetje A. Lisapaly, 468744
 - Petitions for Rehearing
 17. Robert A. Forslund, 496775
 18. Frederick M. Fox, 468764
 19. Mark S. Harker and Suzanne K. Harker, 464522
 20. Lucile T. Hemann, 491065
 21. Gary Laub, 468084
 22. Clovus M. Sykes, 512493
- G3. Homeowner and Renter Property Tax Assistance Matters
There are no items for this matter.
- G4. Sales and Use Taxes Matters.....Mr. McGuire
- Redeterminations
 1. Makino, Inc., 515800 (OH)
 2. Derco, Inc., 136570 (BH)
 3. Abbott Laboratories, Inc., 426773 (OH)
 4. National Railway Equipment Company, Inc., 529263 (OH)
 5. The Jim Henson Company, Inc., 446668 (AS)
 6. AF Services, Inc., 402634 (AS)
 - Denials of Claims for Refund
 7. GTE Mobilnet of Santa Barbara, LP, 316922 (OH)
 8. IBM Credit, LLC, 496756 (OH)
 9. Santander Consumer USA, Inc., 515790 (OH)
 10. Nevada Reliance Equipment Leasing, LLC, 512645 (AS)
- G5. Sales and Use Taxes Matters – Credits, Cancellations,
and RefundsMr. McGuire
- Refunds
 1. Pacific Sales Kitchen and Bath Centers, Inc., 547728 (OH)
 2. Quedan Company, 510048 (GH)
 3. Marines Memorial Association, 518684 (BH)
 4. California Casualty Management Company, 497153 (OH)
 5. Scripps Health, 495268 (FH)
 6. State of California-California Lottery, 506177 (KH)
 7. Regents of the University of California, 468396 (JH)
 8. Certainteed Corporation, 547786 (OH)
 9. Mercedes-Benz USA, LLC, 549343 (KH)
 10. First American Commercial Bancorp, Inc., 523039 (OH)
 11. Metropolitan Finance, LLC, 507633 (AP)
 12. Metropolitan Finance, LLC, 527072 (AP)
 13. City Car Share, 548275 (BH)
 14. Travis Credit Union, 435159 (JH)
 15. J. Solanki Corporation, 531037 (AS)

16. Konecranes, Inc., 514983 (OH)
17. Members 1st Credit Union, 523309 (KH)
18. Miller-DM, Inc., 492471 (AS)
19. Halozyme, Inc., 483490 (FH)
20. Central Purchasing, LLC, 477998 (AR)
21. Creative Impact Agency, LLC, 487844 (AC)
22. Altaone Federal Credit Union, 524921 (AR)
23. Sonic Wilshire Cadillac, Inc., 509242 (AS)
24. Samsung Telecommunications America, LLC, 477941 (OH)
25. GILC Incorporated, 512057 (GH)
26. Santander Consumer USA, Inc., 515790 (OH)
27. General Electric International, Inc., 546754 (OH)
28. Amberwood Installation, Inc., 528679 (GH)

There are no items for the following matters:

- G6. Special Taxes Matters
- G7. Special Taxes Matters – Credits, Cancellations, and Refunds
- G8. Property Tax Matters
- G9. Cigarette License Fee Matters
- G10. Legal Appeals Property Tax Matters

H. Tax Program Nonappearance Matters – Adjudicatory

(Contribution Disclosure forms required pursuant to Gov. Code § 15626.)

- H1. Legal Appeals MattersMr. Levine
 - Cases Heard But Not Decided
 1. [Commodore Cruises and Events, Inc., 424031, 514975 \(CH\) +](#)
 - 2a. [Kerry Michael Lawrence, 439774 \(KH\) +](#)
 - 2b. [Robert A. Schimpf, 437280 \(KH\) +](#)
 3. [Susan Hilary Tregub, 425147 \(AS\) +](#)
 4. [Iradj Nazarian, 400357 \(FH\) +](#)
- H2. Franchise and Income Tax MattersMs. Kelly
 - Decisions
 1. ~~[Sylvia Bellew \(Deceased\) and Philip K. Lee \(Trustee\), 459746](#)~~
 2. [F. Thomas Eck, 383414](#)
 3. [Hank Feenstra and Catherine Feenstra, 464316](#)
 4. [Wayne J. Pollard Insurance Agency, Inc., 496538](#)
 - Cases Heard But Not Decided
 5. [Christopher J. Hadsell and Catherine C. Hadsell, 477797](#)
 6. [Brent C. Welling and Viki Lee Welling, 348029](#)
 7. [Frank J. Vigil, 402865](#)

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 Mr. Gau

- Petitions for Reassessment of Unitary Value
 1. Verizon California, Inc. (201), 538247 'CF'
 2. Pacific Pipeline System, LLC (486), 538073 'CF'
 3. Pacific Terminals, LLC (488), 538078 'CF'
 4. Conterra Ultra Broadband, LLC (8089), 537379 'CF'

H9. Cigarette License Fee Matters
There are no items for this matter.

H10. Legal Appeals Property Tax MattersMr. Ambrose

- Petition for Reassessment of Unitary Value
 1. San Diego Gas & Electric Company (141), 537387 'CF'
 2. Pacific Bell Telephone Company (279), 538081 'CF'
 3. Elk Hills Power, LLC (1126), 538071 'CF'
 4. Delta Energy Center, LLC (1128), 538221 'CF'
 5. Pastoria Energy Facility (1131), 538224 'CF'
 6. Calpine Construction Finance, Co., LP (1132), 538225 'CF'
 7. Metcalf Energy Center, LLC (1133), 538226 'CF'
 8. Otay Mesa Generating Company, LLC (1134), 538231 'CF'
 9. Los Esteros Critical Energy Facility, LLC (1143), 538233 'CF'
 10. AT&T Communications, Inc. (2310), 537386 'CF'
 11. AT&T Mobility, LLC (2606), 538083 'CF'
 12. Covad Communications Company (7706), 538674 'CF'
 13. CBeyond Communications LLC (8049), 538673 'CF'
- Petition – Penalty Abatement Unitary Escape
 14. MetroPCS California/Florida, Inc. (2733), 492233 'CF'
 15. BT Americas, Inc. (7758), 450954 'CF'
- Petition – Reassessment/Penalty Unitary Escape
 16. Pacific Bell Telephone Company (279), 496050 'CF'

I. Tax Program Nonappearance Matters(Contribution Disclosure forms not required pursuant to Gov. Code § 15626.)

I1. Property Taxes Matters Mr. Gau

- Audit
 1. Citizens Telecommunications Company of California, Inc., (284) 'CF'
- Unitary Land Escaped Assessment
 2. California Rural Service Area #1, Inc., (2761) 'CF'
- Unitary Escaped Assessment
 3. ST Network Services, LLC, (3435) 'CF'
- Board Roll Changes
 4. 2008, 2009, and 2010 Board Rolls of State-Assessed Property 'CF'

I2. Offers-In-Compromise Recommendations.....Ms. Ogrod/ Ms. Fong

1. In Young Ho
2. Guetsso LLC

- I3. Local Tax Reallocation Matters.....Ms. Nienow
- Hearing Notice Sent – Appearance Waived
 1. [City of Torrance, 433194 +](#)
 2. [City of Torrance, 433198 +](#)

Chief Counsel Matters

There are no items for the following matters:

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

Administrative Session

The following items are scheduled for Tuesday afternoon, December 14, 2010.

- 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 ~~Tuesday afternoon, December 14, Wednesday, December 15, and Thursday, December 16, 2010.~~

1:30 p.m. Board Meeting Reconvenes**

C. Sales and Use Tax Appeals Hearings

(Contribution Disclosure forms required pursuant to Gov. Code § 15626.)

- C1. [United Spas Manufacturing, Inc., 389563 \(KH\) +](#)
 For Petitioner: Tim Kelly, Taxpayer
 Nadine Kelly, Taxpayer
 For Department: Scott Lambert, Hearing Representative
- C2. [Fernando Olvera Barragan and Claudia Olvera, 436181 \(JH\) +](#)
 For Petitioner: Claudia Olvera, Taxpayer
 Butch Kruse, Representative
 For Department: Scott Lambert, Hearing Representative

Administrative Session

- N. Consent Agenda**..... Ms. Olson
 (Contribution Disclosure forms not required pursuant to Gov. Code § 15626.)

- N1. [Retirement Resolutions +](#)
 - Judy L. Hecox
 - Dean Mosqueda
 - Jean Ograd

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

- O1. Legislative Committee – November 16, 2010
- O2. Business Taxes Committee – December 14, 2010
- O3. Customer Service and Administrative Efficiency Committee – December 14, 2010

P. Other Administrative Matters

- P1. Executive Director's Report Ms. Cazadd
 - 1. [Employee Recognition Award Program +](#)
Approval of nominees for the BOE Employee Recognition Award Program. The employees recognized were originally nominated for Superior Accomplishment Awards and Sustained Superior Accomplishment Awards for 2009-10.
- P2. Chief Counsel Report
There are no items for this matter.
- P3. Sales and Use Tax Deputy Director's ReportMr. McGuire
 - 1. [Collection Cost Reimbursement Program Implementation Plan +](#)
Approval of the Collection Cost Reimbursement Program implementation plan that BOE is required to impose on past due liabilities beginning January 1, 2011.
 - 2. [Field Office of the Future Update +](#)
An update on the Field Office of the Future project and a more focused approach on the impacts of eRegistration and ePayments.
- P4. Property and Special Taxes Deputy Director's Report
There are no items for this matter.
- P5. [Administration Deputy Director's Report +](#) Ms. Houser
 - 1. Facilities Update
These items provide information and may require Board action or direction.
 - a. Headquarters Facilities
Update on the Headquarters remediation project.
 - b. Headquarters Annex
Update on the Headquarters annex locations.
 - c. 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, Union Agreements, Furlough Plan and Layoffs

This item provides information and may require Board action or direction.

- a. Information regarding the Governor’s 2010/11 Budget, the Union Agreements, Governor’s Executive Order S-12-10, State Employee Furlough, and layoffs.

- P6. Technology Deputy Director’s Report
There are no items for this matter.

Announcement of Closed Session Ms. Olson

Q. Closed Session

~~Q1. Discussion and approval of staff recommendations regarding settlement cases (Rev. & Tax. Code §§ 6901, 7093.5, 30459.1 and 50156.11).~~

~~Q2. Pending litigation: Governor Arnold Schwarzenegger, et al. v. State Controller John Chiang, et al., Sacramento County Superior Court, Case No. 34-2009-80000158 (Gov. Code § 11126(e)).~~

~~Q3. Pending litigation: Schroeder, et al. v. State Board of Equalization, et al., Sacramento Superior Court Case No. 34-2008-00004467-CU-MT-GDS; Frankot, et al. v. State Board of Equalization, et al., Sacramento Superior Court Case No. 34-2008-00012174-CU-PO-GDS; and, Allen, et al. v. State Board of Equalization, et al., Sacramento Superior Court, Case No. 34-2008-00017014-CU-TT-GDS (Gov. Code § 11126(e)(2)(B)(i)).~~

~~Q4. Discussion and action on personnel matters (Gov. Code § 11126(a)).~~

Announcement of Open Session Ms. Olson

Adjourn - The meeting will reconvene on Wednesday, December 15, 2010, at 9:30 a.m.

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Diane G. Olson, Chief
Board Proceedings Division

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- 'CF' Constitutional Function – The Deputy State Controller may not participate in this matter under Government Code section 7.9.



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Board Meeting**

Special Presentation Ms. Yee

- Presentation of Board Resolution +

Ms. Barbara Alby

E. Property Tax Appeals Hearings

(Contribution Disclosure forms required pursuant to Gov. Code § 15626.)

Petitions for Reassessment of Unitary Value

E1. Lodi Gas Storage, LLC (198), 538665 +

For Petitioner/Claimant: Robert Russell, Taxpayer
Carlisle Sewell, Taxpayer
Jeff Miller, Taxpayer
Antreas E. Ghazarossian, Representative
For Department: Mathew Burke, Tax Counsel

E2. Golden State Water Company (101), 538248 +

For Petitioner/Claimant: Waived Appearance
For Department: Carole Ruwart, Tax Counsel

Petition for Reassessment of Unitary Escaped Assessment

- E3. [Golden State Water Company \(101\), 496057 +](#)
For Petitioner/Claimant: Waived Appearance
For Department: Carole Ruwart, Tax Counsel

C. Sales and Use Tax Appeals Hearings

(Contribution Disclosure forms required pursuant to Gov. Code § 15626.)

- C3. [Front Page Communications, Inc., 361961 \(AA\) +](#)
For Petitioner: Athanase Sbarounis, Taxpayer
Carlos A. Salazar, Representative
For Department: Scott Lambert, Hearing Representative
- C4. [Lockheed Martin Government Services, Inc., 300158 \(OH\) +](#)
For Claimant: Rex Halverson, Attorney
Ilya Gurfinkel, Witness
For Department: Chris Schutz, Tax Counsel
- C5. [Sunkist Enterprises Corporation, 469916 \(CH\) +](#)
For Petitioner: Waived Appearance
For Department: Andrew Kwee, Tax Counsel
- ~~C6. [William Brett Corbin, 434956 \(EA\) +](#)
For Petitioner: ~~William B. Corbin, Taxpayer~~
For Department: ~~Cary Huxsoll, Tax Counsel~~~~

D. Special Taxes Appeals Hearings

(Contribution Disclosure forms required pursuant to Gov. Code § 15626.)

Seized Property Appeal Hearings

- ~~D1. [Kashmir Singh Khinda, 536518 \(ET\) +](#)
For Petitioner: ~~Kashmir S. Khinda, Taxpayer~~
For Department: ~~Pamela Mash, Tax Counsel~~~~
- D2. [CRC/TR Corp., 537954 \(ET\) +](#)
For Petitioner: Tariq Rasuli, Taxpayer
For Department: Pamela Mash, Tax Counsel

Announcement of Closed Session Ms. Olson

Q. — Closed Session

- Q1. — Discussion and approval of staff recommendations regarding settlement cases (~~Rev. & Tax. Code §§ 6901, 7093.5, 30459.1 and 50156.11~~).
- Q2. — Pending litigation: ~~Governor Arnold Schwarzenegger, et al. v. State Controller John Chiang, et al., Sacramento County Superior Court, Case No. 34-2009-80000158 (Gov. Code § 11126(e))~~.
- Q3. — Pending litigation: ~~Schroeder, et al. v. State Board of Equalization, et al., Sacramento Superior Court Case No. 34-2008-00004467-CU-MT-GDS; Frankot, et al. v. State Board of Equalization, et al., Sacramento Superior Court Case No. 34-2008-00012174-CU-PO-GDS; and, Allen, et al. v. State Board of Equalization, et al., Sacramento Superior Court, Case No. 34-2008-00017014-CU-TT-GDS (Gov. Code § 11126(e)(2)(B)(i))~~.
- Q4. — Discussion and action on personnel matters (~~Gov. Code § 11126(a)~~).

Announcement of Open Session Ms. Olson

Adjourn - The meeting will reconvene on Thursday, December 16, 2010, at 9:30 a.m.

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Q. Closed Session

- Q1. Discussion and approval of staff recommendations regarding settlement cases (Rev. & Tax. Code §§ 6901, 7093.5, 30459.1 and 50156.11).
Q2. Pending litigation: Governor Arnold Schwarzenegger, et al. v. State Controller John Chiang, et al., Sacramento County Superior Court, Case No. 34-2009-80000158 (Gov. Code § 11126(e)).
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Q4. Discussion and action on personnel matters (Gov. Code § 11126(a)).

Announcement of Open Session..... Ms. Madrigal

Adjourn

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