



STATE BOARD OF EQUALIZATION
450 N STREET, SACRAMENTO, CALIFORNIA
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BETTY T. YEE
First District, San Francisco
SEN. GEORGE RUNNER (RET.)
Second District, Lancaster
MICHELLE STEEL
Third District, Rolling Hills Estates
JEROME E. HORTON
Fourth District, Los Angeles
JOHN CHIANG
State Controller
KRISTINE CAZADD
Executive Director

STATE BOARD OF EQUALIZATION MEETING
450 N Street, Room 121, Sacramento
December 14-15, 2011

PRELIMINARY RECORD OF BOARD ACTIONS

Wednesday, December 14, 2011

The following is a preliminary record of Board actions taken at the December 14-15, 2011 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.

If you would like specific information regarding items on this Preliminary Record of Board Action, please telephone Joann Richmond at 916-322-1931 or email: Joann.Richmond@boe.ca.gov. Please be advised that material containing confidential taxpayer information cannot be publicly disclosed.

Board Committee Meetings Please see Page 17, O., Adoption of Board Committee Reports and Approval of Committee Actions, for voting results.

Board Meeting

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

B. Corporate Franchise and Personal Income Tax Hearings

B1. Kamleshwar C. Gunsagar and Anita Gunsagar, 484764

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

B2. Leprino Foods Co., 481272

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's appeal granted on issue 1.	Mr. Horton Ms. Steel Mr. Runner Ms. Yee Mr. Chiang/ Ms. Mandel	No Yes Absent Yes Yes
Taxpayer's appeal granted on issue 2.	Mr. Horton Ms. Steel Mr. Runner Ms. Yee Mr. Chiang/ Ms. Mandel	Yes Yes Absent Yes Yes
Taxpayer's appeal denied on issue 3.	Mr. Horton Ms. Steel Mr. Runner Ms. Yee Mr. Chiang/ Ms. Mandel	Yes Yes Absent Yes Yes

~~B3. Michael John Klemp, 568733~~

C. Sales and Use Tax Appeals Hearings

~~C1. Santiago Rodriguez, 361129 (BH)~~

C2. Saravana Bhavan, Inc., 522442 (BH)

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

~~C3a. Angela Leiva, 514980 (CH)~~

~~C3b. Angela Leiva and Abundio Hernandez, 514979 (CH)~~

- D. Special Taxes Appeals Hearings
There are no items for this matter.

E. Property Tax Appeals Hearings

Petitions for Reassessment of Unitary Value

E1. Gill Ranch Storage, LLC (121), 577341 'CF'

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

E2. SureWest Telephone Company (294), 576966 'CF' – Waived Appearance

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition partially granted/denied. Approved staff's revised recommendation.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Absent
	Ms. Yee	Yes
	Mr. Chiang	Yes

F. Public Hearings

F1. 2012 Timber Yield Tax Rate

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Adopt staff recommendation.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Absent
	Ms. Yee	Yes
	Mr. Chiang	Yes

F2. Timber Harvest Values

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Adopt staff recommendation.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Absent
	Ms. Yee	Yes
	Mr. Chiang	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
	Ms. Steel	Yes
	Mr. Runner	Absent
	Ms. Yee	Yes
	Mr. Chiang	Yes

- Hearing Notices Sent – No Response
 1. Dade Behring, Inc., 195335 (OH)
 2. Dade Behring, Inc., 261553, 261654, 261657 (OH)
- Petitions for Release of Seized Property
 3. Kamaljit Singh Grewal, 589069 (ET)
 4. John Lanh Ung and Susan Lao Ung, 588077 (ET)
- Petition for Rehearing
 5. Sanitech Corporation, 477146 (OH)

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 1 and 5.	Ms. Steel	Yes
	Mr. Runner	Absent
	Ms. Yee	Yes
	Mr. Chiang	Yes

- Hearing Notice Sent – No Response
 1. ~~Frank A. Tortorici, 557833~~
- Decisions
 2. Margaret Bromley, 449347
 3. Kevin J. Everett, 538679
 4. Rodger Grove and Mitzi Grove, 518409
 5. ~~Richard A. Hall, 533898~~
 6. Lorraine Hernandez, 535598
 7. Anthony J. Kadillak, 536353
 8. Idris A. Kothari and Sakina H. Kothari, 479803
 9. Cynthia D. Perry (Field), 507720
 10. Frank Pisano, 539224

- 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	Absent
	Ms. Yee	Yes
	Mr. Chiang	Yes

- Redeterminations
 1. Cindy H. Im, 478091 (EA)
 2. Joseph G. McGuire, 547491 (OH)
 3. Boeing Satellite Systems, Inc., 288372 (AS)
- Denial of Claim for Refund
 4. MLP U.S.A., Inc., 562940 (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
	Ms. Steel	Yes
	Mr. Runner	Absent
	Ms. Yee	Yes
	Mr. Chiang	Yes

- Credits and Cancellations
 1. Aero-Space Southwest, Inc., 588300 (GH)
 2. Lab Crafters, Inc., 528412 (OH)
 3. Inter-Steel Structures, Inc., 488649 (OH)
 4. Inter-Steel Structures, Inc., 573622 (OH)
- Refunds
 5. LBS Financial Credit Union, 573599 (EA)
 6. Fireside Bank, 572087 (CH)
 7. Anheuser-Busch, Inc., 574024 (OH)
 8. Stiles Machinery, Inc., 460247 (OH)
 9. Chevrolet Motor Division, 588261 (OH)
 10. Mercedes-Benz USA, LLC, 586737 (KH)
 11. Toyota Motor Sales, U.S.A., Inc., 587777 (AS)
 12. Rockwell Collins, Inc., 513019 (OH)
 13. Avis Rent-A-Car System, Inc., 586266 (OH)
 14. Travis Credit Union, 572974 (JH)
 15. Lobel Financial Corporation, 573595 (EA)
 16. Kern County Employees Federal Credit Union, 568726 (AR)
 17. ACC Capital Holdings Corporation, 556970 (EA)
 18. Element Markets, LLC, 537218 (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	Absent
	Ms. Yee	Yes
	Mr. Chiang	Yes

- Redetermination
 1. 21st Century Insurance Company, 444712 (ET) 'CF'
- Relief of Penalty
 2. ExxonMobil Oil Corporation, 578604 (MT) 'CF'

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

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

- Refunds
 1. Santa Fe Natural Tobacco Company, Inc., 562353 (ET)
 2. Wellcare Prescription Insurance, Inc., 586885 (ET) '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.Pre

- H1. Legal Appeals Matter
 - Case Heard Not Decided
 1. Paul Glasson, 482541 (CH)

H2. Franchise and Income Tax Matters

➤ Decision

1. Marsha E. Kakalia, 404650

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's appeal partially granted/denied.	Mr. Horton	Yes
	Ms. Steel	No
	Mr. Runner	Absent
	Ms. Yee	Yes
	Mr. Chiang	Yes

➤ Cases Heard Not Decided

2. Thomas Najarian and Tamar Najarian, 522166

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

3. Richard Palmquist, 526815

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's appeal partially granted/denied.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Absent
	Ms. Yee	Yes
	Mr. Chiang	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. Foss Maritime Company, 400433 (UT)

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

➤ Petitions for Reassessment of Unitary Value

1. El Paso Natural Gas Company (197), 576908 'CF'

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

2. Inland Empire Energy Center, LLC (1148), 576832 'CF'

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

H9. Cigarette License Fee Matters

There are no items for this matter.

H10. Legal Appeals Property Tax Matters

➤ Petitions for Reassessment of Unitary Value

1. San Diego Gas and Electric Co. (141), 576905 'CF'

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

2. Southern California Edison Co. (148), 576082 'CF'

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition denied.	Mr. Horton	Not Participating
	Ms. Steel	No
	Mr. Runner	Absent
	Ms. Yee	Yes
	Mr. Chiang	Yes

3. Pacific Pipeline System, LLC (486), 576620 'CF'

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

4. Genon Energy West, LP – Etiwanda (1116), 577046 'CF'

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

5. Elk Hills Power, LLC (1126), 576639 'CF'

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

6. Starwood Power-Midway, LLC (1153), 577048 'CF'

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

7. Los Angeles SMSA Ltd., Partnership (2532), 577339 'CF'

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

8. Cellco Partnership (2559), 577338 'CF'

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

9. Verizon Online, LLC (7871), 577335 'CF'

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

10. CBeyond Communications, LLC (8049), 577340 'CF'

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

11. Charter Fiberlink CA-CCO, LLC (8061), 577087 'CF'

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

- Petition for Reassessment and Penalty Abatement on Unitary Value
12. Crimson Pipeline, LP (490), 576627 'CF'

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

- Petition for Reassessment and Penalty Abatement on Unitary Escape Assessment
13. Charter Fiberlink CA-CCO, LLC (8061), 574516 'CF'

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

- Petition for Reallocation of Unitary Value
14. Pacific Pipeline System, LLC (486), 576622 'CF'

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

- Petitions for Reassessment of Unitary Value
15. Verizon California, Inc. (201), 577171 'CF'

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

16. MCI Communications Services, Inc. (2274), 577336 'CF'

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

17. Cricket Communications, Inc. (2762), 577573 'CF'

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

I. Tax Program Nonappearance Matters

11. Property Taxes Matters

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

➤ Audits

1. Flat West Wireless, LLC (2783) 'CF'
2. Greatcall, Inc. (2784) 'CF'
3. Astound Broadband, LLC (7832) 'CF'
4. Newpath Networks, LLC (8077) 'CF'

➤ Unitary Escaped Assessment

5. Mother Lode Internet, LLC (2787) 'CF'

12. 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	Absent
	Ms. Yee	Yes
	Mr. Chiang	Yes

1. Terry Albertsen and Kathy Albertsen
2. Richard Allen Dimaggio
3. Gibson Enterprises, Inc.
4. Daryl Lee Hinnenberg and Maureen Kittel Hinnenberg
5. Edmund Joseph Irvine, Jr.
6. Amber I. Lao

13. Local Tax Reallocation Matters
There are no items for this matter.**Chief Counsel Matters**

- J. Rulemaking
This item is scheduled for Thursday, December 15, 2011.

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, December 15, 2011.

- 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 Thursday, December 15, 2011.



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STATE BOARD OF EQUALIZATION MEETING
450 N Street, Room 121, Sacramento
December 14-15, 2011

PRELIMINARY RECORD OF BOARD ACTIONS

Thursday, December 15, 2011

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Board Meeting

C. Sales and Use Tax Appeals Hearings

C4. Bear Data Solutions, Inc., 521430 (GH)

<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	Absent
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

C5. Phuong Thanh Kim and Van Thanh Nguyen, 505991 (CH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No final Board determination.	Mr. Horton	Yes
The Board directed staff to conduct a reaudit.	Ms. Steel	Yes
	Mr. Runner	Absent
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

C6. Trimark Raygal, Inc., 257881 (EA)

Chief Counsel Matters**J. Rulemaking**

- J1. Proposed Adoption of Amendments to Regulation 1807, *Petitions for Reallocation of Local Tax*, and, Regulation 1828, *Petitions for Distribution or Redistribution of Transactions and Use Tax*

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Adopt staff recommendation.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Absent
	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
	Ms. Steel	Yes
	Mr. Runner	Absent
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

- N1. Retirement Resolutions
- James J. Anderson
 - Kelli Harrison
- N2. Approval of Board Meeting Minutes
- September 20-21, 2011
 - October 19, 2011
- N3. Proposed Revisions to Audit Manual Chapter 1, *General Information*
- N4. Request approval of Assessors' Handbook Section 531, *Residential Building Costs*
- N5. Request approval of Assessors' Handbook Section 534, *Rural Building Costs*

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

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Adopted committee report and approved the actions therein.	Mr. Horton	Yes
For details see:	Ms. Steel	Yes
http://www.boe.ca.gov/legdiv/legmeetings11.htm	Mr. Runner	Absent
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

O2. Business Taxes Committee

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Adopted committee report and approved the actions therein.	Mr. Horton	Yes
For details see:	Ms. Steel	Yes
http://www.boe.ca.gov/meetings/btc2011.htm	Mr. Runner	Absent
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

1. Proposed amendments to Regulation 1685.5, *Calculation of Estimated Use Tax – Use Tax Table*

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved and authorized for publication the proposed amendments to the regulation as recommended by staff.	Mr. Horton	Yes
	Ms. Steel	No
	Mr. Runner	Absent
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

P. Other Administrative Matters**P1. Executive Director's Report****1. Employee Recognition Award Program**

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

2. CROS Project Update and Actions

P2. Chief Counsel Report
There are no items for this matter.

P3. Sales and Use Tax Deputy Director's Report

1. Proposed Collection Cost Recovery Fee for Calendar Year 2012

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

2. Update on the Taxpayer Notice Process

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 with Department of Forestry and Fire Prevention

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

There are no items for the following matters:

P6. Technology Deputy Director's Report

P7. External Affairs Deputy Director's Report

Q. Closed Session