



STATE BOARD OF EQUALIZATION  
450 N STREET, SACRAMENTO, CALIFORNIA  
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(916) 322-2270 • FAX (916) 324-3984  
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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**

**PRELIMINARY RECORD OF BOARD ACTIONS**

**Thursday, December 18, 2014**

The following is a preliminary record of Board actions taken at the December 18, 2014, 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 Claudia Madrigal at 916-322-1931 or e-mail: [Claudia.Madrigal@boe.ca.gov](mailto:Claudia.Madrigal@boe.ca.gov). Please be advised that material containing confidential taxpayer information cannot be publicly disclosed..

**Board Committee Meeting**—Please see Page 14, O., Adoption of Board Committee Reports and Approval of Committee Actions, for voting results.

**Board Meeting**

There are no items for the following matters:

- A. Homeowner and Renter Property Tax Assistance Appeals Hearings
- B. Corporate Franchise and Personal Income Tax Appeals Hearing

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

- ~~G1. Balwant Singh, 601072 (KH)~~
- ~~G2. Vinh Thang Nguyen and Truong Duy Pham, 610929 (GH)~~
- ~~C3a. Chef De Cuisine Catering, LLC, 609690 (BH)~~
- ~~C3b. Chef De Cuisine Catering, Inc., 716720 (BH)~~

There are no items for the following matters:

- D. Special Taxes Appeals Hearings
- E. Property Tax Appeals Hearings

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**F. Public Hearings**

## F1. 2015 Timber Yield Tax Rate

<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

## F2. Timber Harvest Values and Modified Harvest Values

<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

F3. Proposed re-Adoption of Property Tax Rule 474, *Petroleum Refining Properties*

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

F4. Proposed Amendments to Sales and Use Tax Regulation 1588, *Seeds, Plants and Fertilizer*

<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 2.	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes

- Hearing Notice Sent – No Response
  1. Kaizen Construction, LLC, 627115, 792733 (CH)
  2. ~~Imran Mullick, 690128 (BH)~~
  3. Rosalinda Alicia Rojas-Saites, 593005, 602161, 693103 (KH)
  4. Santos B. Villalba and Alice D. Villalba, 623975 (GH)
  - 5a. Scott Patterson, 600581 (STF)
  - 5b. Scott Patterson, 600582 (STF)
- Hearing Notice Sent – Appearance Waived
  6. Thomas D. O’Keefe, 588308 (CH)
  7. Huyen Anh Thi Dinh, 539070 (GH)

**G2. Franchise and Income 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	Yes

- Decisions
  1. Sylvia Bedrossian, 608109
  2. Blair Berkley, 773282
  3. Barbara Brown, 785030
  4. Paul Butler, 739057
  5. Araceli Celedon and Alfredo Rosales, 601144
  6. Mark F. Costello and Carol D. Costello, 742268
  7. Raquel De La Garza and Luis De La Garza, 743515
  8. William S. Durham IV, 719244
  9. Loraine A. Fujimoto, 784943
  10. Maria Luisa Garcia, 762170
  11. Scedella Gregory, 599556
  12. Louticia J. Grier, 736301
  13. Edward Hemmat and Roshanne Hemmat, 613804
  14. Miriam L. Johns, 612105
  15. Thomas A. Jones and Elaine A. Jones, 741988
  16. Denis L. Jost, 740758
  17. Jon C. Keller, 735423

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- 18. Maria Lee, 711173
- 19. Grace Lever, 739827
- 20. Eric C. Mack, 621037
- 21. Carol A. Miller, 769827
- 22. Michael L. Moore, 790626
- 23. Tammy R. Odell, 743527
- 24. Steven Pruitt and Darlene Pruitt, 715375
- 25. Elliot J. Rubin and Elana W. Rubin, 587076
- 26. Sharen Sandell and Michael Glen, 698234
- 27. Carol L. Spencer, 794760
- 28. Rene Surban, 623948
- 29. Guillermo Vasquez, 624807
- 30. Christopher M. Wegner, 603238
- Petitions for Rehearing
  - 31. John Thomas Gaiser, 605297
  - 32. American Orthodontics Corporation, 711153
  - 33. Gordon C. Merrick and Julie Nikceovich, 573097
  - 34. April Mottahedeh, 599752
  - 35. Christopher J. Nelson and Nancy L. Nelson, 613625

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
No final determination on sub-item 15.	Ms. Steel	Yes – except not participating in sub-item 13
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes

- Redeterminations
  - 1. Ossur Americas, Inc., 729476 (EA)
  - 2. Allan Bridgford Gantes, 566446 (EH)
  - 3. Novitex Enterprise Solutions, Inc., 554504 (OH)
  - 4. Krikor Takvorian, 547691 (AP)
  - 5. Versa Pos, Inc., 689132, (BH)
  - 6. Wood Crafters By S&S, Inc., 602159 (AS)
  - 7. Noble Systems Corporation, 804732 (OH)
  - 8. Ruben Ricardo Harari, 797611 (EH)
- Relief of Penalty/Interest
  - 9. Whole Foods Market California, Inc., 846325 (OH)
  - 10. Petsmart, Inc., 846326 (OH)
- Denials of Claims for Refund
  - 11. Aramark Refreshment Services, Inc., 738978 (OH)
  - 12. 3M Company, 803389 (OH)
  - 13. Oxy, Inc., 840261 (OH)

14. Verizon Wireless Network Procurement, 791498 (OH)
15. ~~Tesoro West Coast Company, LLC, 802117 (OH)~~
16. SE Solar Trust X, 597038 (OH)
- Grant-One Day Interest Relief
17. James Ford, Inc., 846328 (BH)
18. All West Equipment Co., 846330 (CH)
19. Pricon, Inc., 846331 (EA)
20. Tektronix, Inc., 846329 (OH)
21. High Flying Foods San Diego Partnership, 846327 (BH)

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 – except not participating in sub-item 16
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes – except not participating in sub-items 3 thru 8

- Credits and Cancellations
  1. Livingstone's Restaurant & Pub, 846977 (DF)
  2. Angela Michelle Boyd, 844997 (EH)
- Refunds
  3. Sony Pictures Studios, Inc., 804077 (OH)
  4. Sony Electronics, Inc., 804081 (OH)
  5. Sony Electronics, Inc., 805311 (OH)
  6. Sony Electronics, Inc., 805312 (OH)
  7. Sony Electronics, Inc., 805314 (OH)
  8. Sony Electronics, Inc., 805500 (OH)
  9. KWH, LLC, 795061 (UT)
  10. Verizon Wireless (VAW), LLC, 744187 (OH)
  11. AAA of Northern California, Nevada & Utah, 844678 (CH)
  12. 3M Company, 803389 (OH)
  13. The Sherwin-Williams Company, 624859 (OH)
  14. BP Products North America, Inc., 633030 (OH)
  15. Balfour Beatty Infrastructure, Inc., 823778 (OH)
  16. Oxy, Inc., 840261 (OH)
  17. CE Resource, Inc., 775262 (KH)
  18. Verizon Wireless Network Procurement LP, 791498 (OH)
  19. Americredit Financial Services, Inc., 839879 (OH)
  20. Lobel Financial Corporation, 840976 (EA)
  21. Sel Retail Operations, 804079 (OH)
  22. Grimmway Enterprises, Inc., 731955 (DF)
  23. Bowman Asphalt, Inc., 799652 (DF)
  24. Tesoro West Coast Company, LLC, 802117 (OH)
  25. Nuvell Credit Company, LLC, 598240 (OH)

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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.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang	Not participating

- Refunds
  1. Pacific Life Insurance Company, 578390 (STF) '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**

H1. Legal Appeals Matters

- Cases Heard Not Decided
  1. KNA Cho Corporation, 611137, 658121 (EH)

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

- Petitions for Rehearing
  2. Y & S Enterprises, Inc., 492513 (EA)

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

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- Section 40 (AB 2323) Matters
  - 3a. Mox, Inc., 569235 (STF)
  - 3b. Mox, Inc., 570251 (STF)

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

H2. Franchise and Income Tax Matters

- Decisions

1. Christopher Henningfeld and Christine Henningfeld, 735174

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

2. Mark S. Shepherd, 789649

<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	Yes

- Cases Heard Not Decided

3. SC Brokers, Inc., 600519

<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	Yes

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- Section 40 (AB 2323) Matters
  - 4. Richard N. Eisenberg and Anita Eisenberg, 610025

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
The Board adopted the written decision as presented by staff.	Mr. Horton	Yes
	Ms. Steel	No
	Mr. Runner	Yes
	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
- H6. Special Taxes Matters
- H7. Special Taxes Matters – Credits, Cancellations, and Refunds
- H8. Property Tax Matters

- Petitions for Reassessment of Unitary Value

- 1. Panoche Energy Center, LLC (1152), 837317 ‘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	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes

- 2. El Paso Natural Gas Company (197), 826289 ‘CF’

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

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## 3. Cricket Communications, Inc. (2762), 837320 '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	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes

## 4. Gill Ranch Storage, LLC (121), 837508 '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	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes

## 5. Blythe Energy, LLC (1136), 837283 '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	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes

## 6. Liberty Utilities (Calpeco Electric), LLC (163), 837322 '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	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes

## 7. Trans Bay Cable, LLC (119), 835848 '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	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes

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➤ Petition for Reassessment of Nonunitary Value

8. GATX Corporation (503), 842472 '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	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes

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

H10. Legal Appeals Property Tax Matters

➤ Petition for Reassessment and Penalty Abatement on Unitary Value

1. Northwestern Pacific Railroad Company (827), 837293 '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	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes

➤ Petitions for Reassessment of Unitary Value

2. Southern California Edison, Co. (148), 837302 'CF'

<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	Not participating

3. CA-CLEC, LLC (8037), 836980 'CF'

<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	Yes

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## 4. Newpath Networks, LLC (8077), 836987 'CF'

<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	Yes

## 5. Golden State Water Company (101), 837307 'CF'

<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	Yes

## 6. Ventura Pipeline System (Ellwood Pipeline, Inc.) (464), 837568 'CF'

<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	Yes

## 7. GWF Energy, LLC – Handford (1122), 837580 'CF'

<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	Yes

## 8. GWF Energy, LLC – Henrietta (1123), 837581 'CF'

<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	Yes

## 9. GWF Energy, LLC – Tracy (1124), 837582 '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	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes

## 10. Plains Pipeline, LP (465), 836318 '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	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes

## ➤ Section 40 (AB 2323) Matters

## 11. Verizon California, Inc. (201), 837518 'CF'

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
The Board adopted the written decision as presented by staff.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang	Not participating

## 12. Crown Castle Ng West, Inc. (7982), 836972 'CF'

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
The Board adopted the written decision as presented by staff.	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang	Not participating

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**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
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes

- Audit
  - 1. Wilshire Connection, LLC (7799) 'CF'
  - 2. Race Telecommunications, Inc. (8099) '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	Yes

- 1a. Qaiser Nasim Ahmad
- 1b. Huma Qaiser Ahmad
- 2a. Blusar Manufacturing, LLC
- 2b. Serguey Sarkisov
- 3. Domestic Displays, Inc.
- 4a. Chong B. Park
- 4b. Ok Y. Park
- 5. Rhona R. Reid
- 6. T & M Steel Services, Inc.
- 7a. Adrian Willemse
- 7b. Rayna Gray Willemse
- 8. Yosemite Harley-Davidson of Merced, Inc.

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

**Chief Counsel Matters**

There are no items for the following matters:

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

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**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	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

## N1. Retirement Resolutions

- Larry Bergkamp
- George Johnson, Jr.
- Denise S. Laing
- Eileen Li
- Gerald W. Rauscher

## N2. Approval of Board Meeting Minutes

- September 23, 2014
- October 14-15, 2014
- November 18, 2014
- November 19, 2014

N3. Approval of Assessors' Handbook Section 531, *Residential Building Costs*N4. Approval of Assessors' Handbook Section 534, *Rural Building Costs*N5. Proposed Revision to Compliance Policy and Procedures Manual Chapter 7, *Collections***O. Adoption of Board Committee Reports and Approval of Committee Actions**

## O1. Legislative Committee—December 18, 2014

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Adopted committee report and approved the actions therein.  For details see: <a href="http://www.boe.ca.gov/legdiv/legmeeting/s14.htm">www.boe.ca.gov/legdiv/legmeeting/s14.htm</a>	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

## O2. Customer Service and Administrative Efficiency Committee—December 18, 2014

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Adopted committee report and approved the actions therein.  For details see: <a href="http://www.boe.ca.gov/meetings/custsrv/custsrv14.htm">www.boe.ca.gov/meetings/custsrv/custsrv14.htm</a>	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

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## O3. Business Taxes Committee–November 19, 2014

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Adopted committee report and approved the actions therein.  For details see: <a href="http://www.boe.ca.gov/meetings/btc2014.htm">www.boe.ca.gov/meetings/btc2014.htm</a>	Mr. Horton	Yes
	Ms. Steel	Yes
	Mr. Runner	Yes
	Ms. Yee	Yes
	Mr. Chiang/ Ms. Mandel	Yes

**P. Other Administrative Matters**

- P1. Executive Director's Report
1. 2015 Annual Outreach Plan
  2. Employee Recognition Awards Program
  3. CROS Project Update and Actions

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

**Q. Closed Session**

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