



STATE BOARD OF EQUALIZATION

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SEN. GEORGE RUNNER (Ret.)
First District, Lancaster

FIONA MA, CPA
Second District, San Francisco

JEROME E. HORTON
Third District, Los Angeles County

DIANE L. HARKEY
Fourth District, Orange County

BETTY T. YEE
State Controller

CYNTHIA BRIDGES
Executive Director

STATE BOARD OF EQUALIZATION MEETING
5901 Green Valley Circle, Room 207, Culver City
February 23-24, 2016

PRELIMINARY RECORD OF BOARD ACTIONS

Tuesday, February 23, 2016

The following is a preliminary record of Board actions taken at the February 23-24, 2016, 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 11, O., Adoption of Board Committee Reports and Approval of Committee Actions, for voting results.

Board Meeting

Administrative Session

P. Other Administrative Matters

P1. Executive Director's Report

- 1. Approval of Fiscal Year 2016-17 Excise Tax Rate Adjustment for Motor Vehicle Fuel and Diesel Fuel (Fuel Tax Swap)

Table with 3 columns: DECISION, MEMBER, BOARD VOTE. Row 1: The Board set the excise tax rate for the period July 1, 2016 through June 30, 2017 on: motor vehicle fuel at \$0.278 per gallon; and, diesel fuel at \$0.16 per gallon, as recommended by staff. Mr. Horton: No, Ms. Harkey: Yes, Mr. Runner: Yes, Ms. Ma: Yes, Ms. Yee/ Ms. Stowers: No.

OFFICIAL INFORMATION

2. Approval of Fiscal Year 2016-17 Diesel Fuel Tax Rate for Interstate Users
Component b

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
The Board adopted a diesel fuel tax rate for interstate users Component b of \$0.240 per gallon for 2016-17 as recommended by staff.	Mr. Horton	Yes
	Ms. Harkey	Yes
	Mr. Runner	Yes
	Ms. Ma	Yes
	Ms. Yee/ Ms. Stowers	Yes

3. Approval of Fiscal Year 2016-17 Prepayment Rate for Sales Tax on Motor Vehicle Fuel, Diesel Fuel and Jet Fuel

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
The Board set the rate of prepayment of sales tax on motor vehicle fuel, diesel fuel and jet fuel distributions, for the period July 1, 2016 through June 30, 2017 at \$0.05 per gallon, \$0.17 per gallon, and \$0.07 per gallon, respectively, as recommended by staff.	Mr. Horton	Yes
	Ms. Harkey	Yes
	Mr. Runner	Yes
	Ms. Ma	Yes
	Ms. Yee/ Ms. Stowers	Yes

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

B1a. Curtice R. Booth and Evelyn Booth, 824057

B1b. Patrick J. O'Grady and Laurel O'Grady, 848643

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayers' appeals partially granted/denied.	Mr. Horton	Yes
	Ms. Harkey	Yes
	Mr. Runner	Yes
	Ms. Ma	Yes
	Ms. Yee/ Ms. Stowers	Yes

B2. — Craig Wheeler and Dani Wheeler, 852861

B3. — Brenda J. Daly, 854545

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B4. John M. Kling, 847081

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's appeal denied.	Mr. Horton	Yes
The Board encouraged FTB to inform the taxpayer of the Offer in Compromise program.	Ms. Harkey	Yes
	Mr. Runner	Yes
	Ms. Ma	Yes
	Ms. Yee/ Ms. Stowers	Yes

B5. Edward Lavi, 861784

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's appeal denied.	Mr. Horton	Yes
	Ms. Harkey	Yes
	Mr. Runner	Yes
	Ms. Ma	Yes
	Ms. Yee/ Ms. Stowers	Yes

B6. ~~Rodney L. Gleicher and Renay Gregg, 877786~~B7. ~~Larry Russ, 731267~~B8. ~~Joseph A. Sciarretta, 809250~~B9. ~~Cesar Z. Lugo, 790947~~

B10. David Haller and Vanessa Chau Haller, 872918

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
The Board continued the hearing to the April Board meeting in Culver City.	Mr. Horton	Yes
	Ms. Harkey	Yes
	Mr. Runner	Yes
	Ms. Ma	Yes
	Ms. Yee/ Ms. Stowers	Yes

B11. ~~Aadonix Corporation, 892108~~B12. ~~Marvin E. Catchings and Winnie V. Catchings, 881694~~**C. Sales and Use Tax Appeals Hearing**

C1. West Coast Storm, Inc., 627343, 805282 (EH)—Waived Appearance

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition and claim partially granted/denied.	Mr. Horton	Yes
	Ms. Harkey	Yes
The Board approved staff's revised recommendation.	Mr. Runner	Yes
	Ms. Ma	Yes
	Ms. Yee/ Ms. Stowers	Yes

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D. Special Taxes Appeals Hearing

This item is scheduled for Wednesday, February 24, 2016.

E. Property Tax Appeals Hearings

There are no items for this matter.

F. Public Hearings

F1. Proposed Amendments to Sales and Use Tax Regulation 1668, Sales for Resale

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved amendments as published.	Mr. Horton	Yes
	Ms. Harkey	Yes
	Mr. Runner	Yes
	Ms. Ma	Yes
	Ms. Yee/ Ms. Stowers	Yes

F2. Property Taxes - State Assesseees' Presentations on Capitalization Rates and Other Factors Affecting Values

1. State assesseees' presentations on capitalization rates and other factors and procedures affecting Fiscal Year 2016-17 property values of California public utilities, railroads, and pipelines.
2. Private railroad car assesseees' presentations on factors and procedures affecting Fiscal Year 2016-17 taxable values of private railroad cars.

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. Harkey	Yes
	Mr. Runner	Yes
	Ms. Ma	Yes
	Ms. Yee/ Ms. Stowers	Yes

➤ Hearing Notice Sent – No Response

1. Pisces International, Incorporated, 358265, 792538 (STF)

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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 13.	Ms. Harkey	Yes
	Mr. Runner	Yes
	Ms. Ma	Yes
	Ms. Yee/ Ms. Stowers	Yes

- Hearing Notice Sent – No Response
 1. Cheryl A. Savage, 874840
- Decisions
 2. Berc Agopoglu, 848646
 3. David Brennan, 852170
 4. Yanina Cartagena, 762688
 5. Ryan L. Harkey and Jennifer R. Harkey, 812721
 - 6a. Richard Liqun He and Sheri Xiaochun Liu, 663709
 - 6b. Sheri Xiaochun Liu and Richard Liqun He, 744889
 7. Jennifer Herbert, 839022
 8. Stanley A. Kopp and Kimberly A. Kopp, 807700
 9. Eric Lee, 835871
 10. Priscilla V. Ludd, 740007
 11. Peter H. Nguyen and Kimphung T. Nguyen, 856885
 12. Marie Prevot, 852525
 - ~~13. James Strizich, 852251~~
 14. Kevin S. Tait, 792430
 15. Brantley W. White, 857550

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. Harkey	Yes
	Mr. Runner	Yes
	Ms. Ma	Yes
	Ms. Yee/ Ms. Stowers	Yes

- Redeterminations
 1. Mark J. Miller, 509262 (AP)
 2. David McMillan Garthwaite, 569157 (EH)
 3. Lourdes Maria Garthwaite, 569159 (EH)
 4. David McMillan Garthwaite, 569165 (EH)
 5. Lourdes Maria Garthwaite, 569166 (EH)
 6. Jerel Berkov, 611182 (CH)

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- 7. Darrin Scott Mirolla, 780906 (AA)
- 8. El Rancho Steak House, Inc., 551913 (CH)
- 9. Enterprise FM Trust, 668125 (OH)
- Denials of Claims for Refund
- 10. IGT, 838764 (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. Harkey	Yes
	Mr. Runner	Yes
	Ms. Ma	Yes
	Ms. Yee/ Ms. Stowers	Yes

- Credits and Cancellations
 - 1. Abdul Ardekani, 926471 (EA)
 - 2. Mark J. Wattles, 868368 (EH)
 - 3. Farmost Insuring Company, 927297 (SO)
 - 4. Super Products, LLC, 873247 (OH)
- Refunds
 - 5. Childrens Hospital of Los Angeles, 608447 (AC)
 - 6. Karl Storz Imaging, Inc., 874046 (GH)
 - 7. Professional Hospital Supply, Inc., 849388 (EH)
 - 8. Sharp Memorial Hospital, 817213 (FH)
 - 9. Grossmont Hospital Corporation, 817211 (FH)
 - 10. Safety-Kleen Systems, Inc., 775230 (OH)
 - 11. BMW of North America, 925697 (OH)
 - 12. Presidio Networked Solutions, Inc., 554765 (OH)
 - 13. Good Samaritan Hospital, LP, 850438 (GH)
 - 14. Total Renal Care, Inc., 926646 (OH)
 - 15. Niagara Bottling, LLC, 881245 (RC)
 - 16. Raytheon Company, 918686 (OH)
 - 17. DVA Healthcare Renal Care, Inc., 926648 (OH)
 - 18. Mission Pharmacal Company, 920671 (OH)
 - 19. Advanced Lab Concepts, Inc., 926269 (EA)
 - 20. RMS Lifeline, Inc., 927222 (OH)
 - 21. IGT, 838764 (OH)
 - 22. Harley-Davidson Credit Corp., 917688 (OH)
 - 23. Optimedica Corporation, 841647 (GH)
 - 24. Citigroup, Inc. & Subsidiaries and Affiliates, 717884 (OH)
 - 25. QG, LLC, 851234 (OH)
 - 26. Dailycandy Commerce, LLC, 777660 (OH)

- G6. Special Taxes Matters
There are no items for this matter.

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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. Harkey	Yes
	Mr. Runner	Yes
	Ms. Ma	Yes
	Ms. Yee/ Ms. Stowers	Not participating

- Refunds
 1. Nationwide Mutual Insurance Co., 863428 (STF) 'CF'
 2. Nationwide Mutual Fire Insurance Co., 864799 (STF) 'CF'

There are no items for the following matters:

- G8. Property Tax Matters
- G9. Cigarette License Fee Matter
- G10. Legal Appeals Property Tax Matters

H. Tax Program Nonappearance Matters – Adjudicatory

H1. Legal Appeals Matters

- Petition for Rehearing
 1. G & C Equipment Corporation, 373826 (AS)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition for rehearing granted.	Mr. Horton	Yes
	Ms. Harkey	Yes
	Mr. Runner	Yes
	Ms. Ma	Yes
	Ms. Yee/ Ms. Stowers	No

H2. Franchise and Income Tax Matters

- Decisions
 1. DeVetus Jones and Samantha Jones, 841654

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayers' appeal denied.	Mr. Horton	Yes
	Ms. Harkey	Yes
	Mr. Runner	Yes
	Ms. Ma	Yes
	Ms. Yee/ Ms. Stowers	Yes

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- Cases Heard Not Decided
 - 2. Robert H. Lowe and Sheryl L. Berkoff, 571973

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayers' appeal partially granted/denied.	Mr. Horton	No
	Ms. Harkey	Yes
	Mr. Runner	Yes
	Ms. Ma	Yes
	Ms. Yee/ Ms. Stowers	No

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

- Section 40 (AB 2323) Matters

- 1. Liberty Utilities (Calpeco Electric), LLC (163), 903788 'CF'

<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. Harkey	Yes
	Mr. Runner	Yes
	Ms. Ma	Yes
	Ms. Yee/ Ms. Stowers	Not participating

- 2. Verizon California, Inc. (201), 903737 'CF'

<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. Harkey	Yes
	Mr. Runner	Yes
	Ms. Ma	Yes
	Ms. Yee/ Ms. Stowers	Not participating

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3. Panoche Energy Center, LLC (1152), 908350 'CF'

<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. Harkey	Yes
	Mr. Runner	Yes
	Ms. Ma	Yes
	Ms. Yee/ Ms. Stowers	Not participating

I. Tax Program Nonappearance Matters

11. Property Taxes Matters
There are no items for this matter.

12. Offer in Compromise Recommendations

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendations.	Mr. Horton	Yes
	Ms. Harkey	Yes
	Mr. Runner	Yes
	Ms. Ma	Yes
	Ms. Yee/ Ms. Stowers	Yes

1. Alma J. Abouraya
2. Syed Khizer Ahmed
3. Dan Eugene Craig
- 4a. Darren Tyler Daily
- 4b. Crystal E. Daily
- 4c. Daily Enterprises, Inc.
- 5a. Dino-Co, Inc.
- 5b. Bashar Jamil Alhajjar
- 6a. Charlene Marie Duarte
- 6b. Manolo Duarte
7. Hyduke's Valley Motors, Inc.
8. Brian O'Connor
9. Puro Nundi, Inc.
10. Jesus Saldana
11. Dick Wolfgang Saller
12. Ransford Maurice Samuda
13. San Diego Sports Flyers
- 14a. Krishna P. Vemuri
- 14b. K & N, Inc.
15. Phuong Bich Vu

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

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Chief Counsel Matters**J. Rulemaking****Section 100 Changes**

- J1. Rules for Tax Appeals Regulations 5600, *Definitions, Board Hearing Procedures; Taxes Affected by This Article, 5601, Eligible Claims, and 5603, Claim Procedure*

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendation.	Mr. Horton	Yes
	Ms. Harkey	Yes
	Mr. Runner	Yes
	Ms. Ma	Yes
	Ms. Yee/ Ms. Stowers	Yes

There are no items for the following matters:

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

Administrative Session**N. Consent Agenda**

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendations.	Mr. Horton	Yes
	Ms. Harkey	Yes
	Mr. Runner	Yes
	Ms. Ma	Yes
	Ms. Yee/ Ms. Stowers	Yes

- N1. Retirement Resolution
 • Linda S. Knox
- N2. Adoption of Board Resolution
 • William M. Connell
- N3. Approval of Board Meeting Minutes
 • January 26, 2016
- N4. Proposed revisions to Audit Manual Chapter 1, *General Information*; Compliance Policy and Procedures Manual Chapter 1, *General* and Chapter 7, *Collections*
- N5. Proposed revisions to Audit Manual Chapter 4, *General Audit Procedures* and Chapter 5, *Penalties*; Compliance Policy and Procedures Manual Chapter 7, *Collections*

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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 as reflected by the committee members' votes.	Mr. Horton	Yes
	Ms. Harkey	Yes
	Mr. Runner	Yes
	Ms. Ma	Yes
For details see: www.boe.ca.gov/legdiv/legmeetings16.htm	Ms. Yee/ Ms. Stowers	Yes

O2. Customer Service and Administrative Efficiency Committee

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Adopted committee report and approved the actions therein as reflected by the committee members' votes.	Mr. Horton	Yes
	Ms. Harkey	Yes
	Mr. Runner	Yes
	Ms. Ma	Yes
For details see: www.boe.ca.gov/meetings/custsrv/custsrv16.htm	Ms. Yee/ Ms. Stowers	Yes

P. Other Administrative Matters**P1. Executive Director's Report**

4. Update on Resolution of State Controller's Office (SCO) Board of Equalization Review
5. CROS Project Update and Actions
6. Taxpayers' Rights Advocate's 2014/15 Property and Business Taxes Annual Report

There are no items for the following matters:

- P2. Chief Counsel Report
- P3. Sales and Use Tax and Special Taxes and Fees Deputy Director's Report
- P4. Property Tax Deputy Director's Report

P5. Administration Deputy Director's Report

1. Recruitment and Retention Efforts

There are no items for the following matters:

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

Q. Closed Session

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C. Sales and Use Tax Appeals Hearings

C2. Jantex Inks & Beyond, Inc., 712415, 797612, 816214 (AP)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition and claim granted.	Mr. Horton	No
	Ms. Harkey	Yes
	Mr. Runner	Yes
	Ms. Ma	Yes
	Ms. Yee/ Ms. Stowers	No

~~C3. Hector Ramirez Navarro, 578948 (AP)~~

C4. Brian Scott Gerstein, 606328 (EA)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition denied.	Mr. Horton	Yes
	Ms. Harkey	No
	Mr. Runner	No
	Ms. Ma	Yes
	Ms. Yee/ Ms. Stowers	Yes

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C5. PCS Wireless, Inc., 572015 (EA)

<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. Harkey	Yes
	Mr. Runner	Yes
	Ms. Ma	Yes
	Ms. Yee/ Ms. Stowers	Yes

~~C6. Paedick Gharapanianse, 568598 (AC)~~

C7. Allied Modular Building Systems, Inc., 506774 (EA)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition partially granted/denied.	Mr. Horton	Yes
The Board removed the negligence penalty.	Ms. Harkey	Yes
	Mr. Runner	Yes
	Ms. Ma	Yes
	Ms. Yee/ Ms. Stowers	Yes

~~C8. Yeshitila Wuhib, 728749 (AS)~~

C9a. Phillip Andres Anacker, Maura Stanley Harrington, and Jake Anthony Whiteley, 611321 (JH)

C9b. Phillip Andres Anacker, Maura Stanley Harrington, and Jake Anthony Whiteley, 611322 (JH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayers' petitions granted.	Mr. Horton	No
	Ms. Harkey	Yes
	Mr. Runner	Yes
	Ms. Ma	Yes
	Ms. Yee/ Ms. Stowers	No

C10. Robert Ramos, 612720 (EA)

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

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C11. Elton Justin Hoiles, 794727 (AS)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition partially granted/denied.	Mr. Horton	Yes
	Ms. Harkey	Yes
The Board directed staff to inform the taxpayer of the Offer in Compromise program.	Mr. Runner	Yes
	Ms. Ma	Yes
	Ms. Yee/ Ms. Stowers	Yes

**D. Special Taxes Appeals Hearing
Petition for Release of Seized Property Hearing**

D1. Kerolos H. Guirguis, 873783 (STF)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's petition denied.	Mr. Horton	Yes
	Ms. Harkey	Yes
	Mr. Runner	Yes
	Ms. Ma	Yes
	Ms. Yee/ Ms. Stowers	Yes

Organization of the Board

1. The Board will vote to elect a Chair, effective at the March Board Meeting.

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
The Board elected Ms. Ma as chair effective contemporaneous to the motion.	Mr. Horton	No
	Ms. Harkey	No
	Mr. Runner	Yes
	Ms. Ma	Yes
	Ms. Yee/ Ms. Stowers	Yes

2. The Board will vote to elect a Vice Chair.

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
The Board elected Ms. Harkey as Vice Chair.	Mr. Horton	Yes
	Ms. Harkey	Yes
	Mr. Runner	Yes
	Ms. Ma	Yes
	Ms. Yee/ Ms. Stowers	Yes

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- 3. The Board may take possible action in the following order regarding:
 - a. Rotating the office of Chair between the various Members

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
The Board ordered that the Chair will rotate annually.	Mr. Horton	Yes
	Ms. Harkey	Yes
	Mr. Runner	Yes
	Ms. Ma	No
	Ms. Yee/ Ms. Stowers	No
<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
The Board chose to rotate the Chair annually at the conclusion of the February Meeting by Equalization Districts in this order: 2, 4, 1. The Board also chose to rotate the Vice Chair at the same time with the Member slated to become Chair the following year.	Mr. Horton	Yes
	Ms. Harkey	Yes
	Mr. Runner	Yes
	Ms. Ma	No
	Ms. Yee/ Ms. Stowers	No

- b. Board committee chair assignments

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
The Chair will recommend Committee Chairs, which will then be ratified by the Board in the open session.	Mr. Horton	Yes
	Ms. Harkey	Yes
	Mr. Runner	No
	Ms. Ma	Yes
	Ms. Yee/ Ms. Stowers	Yes

- c. Procedures for a Member to have items placed on a Board meeting agenda for consideration by all Members

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
The Board ordered that Members may add any item to the agenda by submitting it to the Executive Director, pursuant to the following process: Chief Counsel will review it for legality and, if item is legally proper, confirm that the Member and the Executive Director have consulted with the affected Department(s), which will provide their perspective on the item to the Member, and that, based on this input, the Member has affirmed the decision to have the item placed on a public agenda notice in accordance with the Bagley-Keene Open Meeting Act.	Mr. Horton	Yes
	Ms. Harkey	Yes
	Mr. Runner	Yes
	Ms. Ma	Yes
	Ms. Yee/ Ms. Stowers	Yes

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