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**STATE BOARD OF EQUALIZATION**

BOARD PROCEEDINGS DIVISION (MIC: 81)  
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Fourth District, Los Angeles

KATHLEEN CONNELL  
State Controller, Sacramento

**PUBLIC AGENDA NOTICE**  
**STATE BOARD OF EQUALIZATION MEETING**  
**DECEMBER 12-14, 2000**

JAMES E. SPEED  
Executive Director

**300 J STREET, HOLIDAY INN, CAPITOL PLAZA**  
**TUESDAY, DECEMBER 12, 2000 – BOARD/ASSESSORS' MEETING**  
**Convenes at 9:30 a.m. – CALIFORNIA ROOM**

- Board/Assessors' Meeting: Panel Discussion on Resident-Owned Mobilehome Parks; Valuation of Section 515 Housing

**450 N STEET, CAPITOL SQUARE, SACRAMENTO**  
**TUESDAY, DECEMBER 12, 2000 – BOARD MEETING\*\***  
**Convenes at 1:30 p.m. – Room 121**

- Corporate Franchise and Personal Income Tax Hearing

**BOARD COMMITTEE MEETING\***

**Board Committee Convenes Upon Adjournment of the Corporate Franchise and Personal Income Tax Appeal Hearing**

\*Business Taxes Committee -- Mr. Chiang, Chair – **Room 121**

Mr. Ramon Hirsig, Staff - (916) 445-1441

Proposed Regulations to Interpret the Oil Spill Response, Prevention and Administration Fees Law; Proposal to Modify Regulatory Language to Address the Use of Intermodal Cargo Containers (Regulation 1620, Interstate and Foreign Commerce); Proposed Regulatory Changes Regarding the Elimination of the \$250 Consumables Threshold for the Manufacturer's Partial Exemption (Regulation 1525.2, Manufacturing Equipment); Proposed Revisions to Audit Manual Chapter 8 (Bars)

**Board Convenes Upon Adjournment of the Business Taxes Committee**

- Property Tax Hearings – Petitions for Reassessment of Unitary Value

**450 N STREET, CAPITOL SQUARE, SACRAMENTO**  
**WEDNESDAY, DECEMBER 13, 2000- BOARD MEETING\*\***  
**Convenes at 9:30 a.m. - ROOM 121**

- Corporate Franchise and Personal Income Tax Hearing
- Business Taxes Appeals Hearings

**Board Committee Convenes at 1:30 p.m.**

\*Property Tax Committee – Dr. Connell, Chair - **ROOM 121**

Mr. Richard Johnson, Staff - (916) 445-1517

Work Plan to Implement 2000 Property Taxes Legislation; Assessors' Handbook Section 542, Assessment of Water Companies and Water Rights

**Board Convenes Upon Adjournment of the Property Tax Committee – ROOM 121**

- Property Taxes Non-Appearance Matters: Petition for Reassessment of Unitary Value; Petition for Reassessment and Penalty Abatement on Unitary Value
- Property Tax Hearing – Petition for Reassessment of Unitary Value
- Public Hearings

Property Taxpayers' Bill of Rights Hearing – Presentation of the Property Taxpayers' Bill of Rights Annual Report

Timber Yield Tax Rate - The Revenue and Taxation Code requires that the Board adjust the timber yield tax rate in December of each year to the nearest one-tenth of one percent for the next calendar year. The adjustment is to be in the same proportion as the change from the previous tax year to the present one of the average general property tax rate in the rate adjustment counties.

Timber Harvest Values - On or before December 31, the Board after consultation with the Timber Advisory Committee and after public hearings held pursuant to the Administrative Procedure Act, shall designate areas containing timber having similar growing, harvesting and marketing conditions to be used as timber value areas for the preparation and application of immediate harvest values. (Revenue and Taxation Code 38204)

Proposed Amendment of Sales and Use Tax Regulation 1503, Hospitals, Institutions & Home for the Care of Persons - Regulation 1503, is proposed to be amended to interpret, implement and make specific Revenue and Taxation Code section 6363.6. Amendments are proposed to: 1) abolish the distinction between administered and non-administered medical supply items so that all facilities covered by the regulation are consumers of tangible personal property used in the performance of the medical services they provide, and retailers of other tangible personal property intended to be taken home by the patient; 2) consider other medical service facilities, such as surgery centers and similar medical care facilities, as consumers of property used in connection with their services, and change the title of Regulation 1503 to include other medical service facilities; and 3) include enteral feeding tubes and feeding bags in the definition of non-reusable items that become component parts of meals when provided to patients of institutions; and 4) to reorganize the regulation.

Regulation 1591, Medicines and Medical Devices - Regulation 1591, is proposed to be amended to interpret, implement and make specific Revenue and Taxation Code section 6369. Amendments are proposed to provide that specified items of liquid nutrition are "substances and preparations" and that dental bone screws and abutments qualify as "medicines" within the meaning of the prescription medicine exemption.

Regulation 6001, General Provisions - Regulation 6001, there are no proposed changes to the Conflict of Interest Code itself. The proposed changes to Appendix A reflect the organization and classification changes that have taken place at the Board since the conflict of interest code was last amended. The proposed change to Appendix B is the addition of the new Ballast Water Management Fee Law to disclosure category 2.

- Business Taxes Appeals Hearings

**THURSDAY, DECEMBER 14, 2000- BOARD MEETING\*\*****Convenes at 9:30 a.m. - ROOM 121**

- CLOSED SESSION: Pending Litigation: Agua Caliente Band of Cahuilla Indians, et al. v. Johan Klehs, et al (Govt. Code § 11126 (e)); Settlements (R & T Code § 7093.5, 30459.1 and 50156.11); Personnel Matters (Govt. Code § 11126 (a))
- Administrative Session: Executive Director's Report; Proposed 2001-02 Baseline Budget; Board Committee Reports; **CONSENT**: Retirement Resolutions; Adoption of Board Meeting Minutes; Effects of Proposition 10 on Cigarette and Tobacco Products Consumption
- Chief Counsel Matters: Sales and Use Tax Regulation 1532, Teleproduction or Other Postproduction Service Equipment (Section 100 Changes); Property Tax Rule 308.6, Application for Equalization by Member, Alternate Member or Hearing Officer (Section 100 Changes)
- Chief Counsel Matters: State Assessee Petitions for Reassessment of Unitary Value-Findings and Decisions; Taxpayers' Bill of Rights Reimbursement Claim
- Business Taxes Non-Appearance Matters: Action on Matters Previously Heard or Submitted for Decision Without Hearing; Petitions for Rehearing; Redeterminations; Relief of Penalty; Credits, Cancellations or Claims for Refunds
- Corporate Franchise and Personal Income Tax Non-Appearance Matters: Action on Matters Previously Heard or Submitted for Decision Without Hearing; Petitions for Rehearing
- Property Taxes Non-Appearance Matters: Unitary Assessments; Unitary Escaped Assessment; Audits; Board Roll Changes
- Corporate Franchise and Personal Income Tax Hearings
- Business Taxes Appeals Hearings

Judy Newton, Chief  
Board Proceedings Division

\*Public comment on any committee agenda item will be accepted at the beginning of the committee meeting.

\*\*Public comment on any agenda item, other than a Closed Session item or an item which has already been considered by a Board Committee, will be accepted at that meeting.

If substantial revisions to the published text of the regulations are approved at the hearing, the regulations will be re-published for a new hearing date. If only revisions sufficiently related to the published text of the regulations are approved, a notice containing these revisions will be mailed to those persons that commented orally or in writing or that asked to be informed of such revisions. The notice will be mailed at least 15 days prior to the scheduled Board adoption of the regulations to allow them time for additional comments.

Agenda items occur sequentially. When circumstances warrant, the Chairman may modify the order of items as they appear on the agenda. Any committee agenda item may be brought to the Board at its next meeting. The hearing location is accessible to the disabled. If you require special assistance, please contact Gary Evans at (916) 445-4394 to make special arrangements.