



STATE BOARD OF EQUALIZATION

BOARD PROCEEDINGS DIVISION (MIC: 81)
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State Controller, Sacramento

PUBLIC AGENDA NOTICE
STATE BOARD OF EQUALIZATION MEETING
DECEMBER 19-20, 2001
SACRAMENTO

JAMES E. SPEED
Executive Director

300 J STREET, HOLIDAY INN, CAPITOL PLAZA
WEDNESDAY, DECEMBER 19, 2001 – BOARD/ASSESSORS' MEETING
Convenes at 9:30 a.m. – CALIFORNIA ROOM

Board/Assessors' Meeting: State Fiscal Situation; Williamson Act Issues; Legislative Update;
Taxpayers' Rights Advocate

450 N STREET, CAPITOL SQUARE, SACRAMENTO
WEDNESDAY, DECEMBER 19, 2001 – BOARD COMMITTEE MEETINGS*
Board Committee Convenes at 1:30 p.m.

*Customer Services & Administrative Efficiency Committee - Mr. Chiang, Chair- **Room 121**
Ms. Jerri Dale, Staff - (916) 445-8677

[Property Taxpayers' Bill of Rights 2000-2001 Annual Report](#); [Border States Caucus Status Report](#)

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

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

Proposed New Chapter for the Compliance Policy and Procedures Manual, Chapter 8 (Consumer Use Tax); Proposed Regulation to Provide Explanation of [Rural Investment Partial Tax Exemption \(Regulation 1525.7, Rural Exemption Tax Exemption\)](#); Proposed Clarification of the Application of Tax to Sales by Retailers on Indian Reservations (Regulation 1616 (d)(3), [Federal Areas - Indian Reservations](#)); Proposed Regulation Regarding Application of Tax to [Technology Transfer Agreements \(Regulation 1507, Technology Transfer Agreements\)](#)

Board Convenes Upon Adjournment of the Business Taxes Committee – Room 121**

- Public Hearings

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 Amendments to Regulation 6001, General Provisions - 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 changes to Appendix B reflect the changes to the tax and fee programs administered by the Board.

- Property Tax Hearings – State Assessee Petitions for Reassessment of Unitary Value
- Corporate Franchise and Personal Income Tax Appeals Hearings
- Business Taxes Appeals Hearing

THURSDAY, DECEMBER 20, 2001 - BOARD MEETING**

Board Convenes at 9:30 a.m. - Room 121

- CLOSED SESSION: Settlements (R & T Code § 7093.5, 7093.5(b)(3), 30459.1 and 50156.11); Personnel Matters (Govt. Code § 11126 (a))
- Administrative Session: Executive Director's Report; Staff Report on Property Tax Relief Related to September 11 Terrorist Attacks; Investigation's Division Office Siting; **CONSENT**: Retirement Resolutions; Adoption of Board Meeting Minutes
- Chief Counsel Matters: Rulemaking – Regulation 1671.1, Rebates and Incentives; Regulation 1668, Resale Certificates; Property Tax Mater - State Assessee Petition for Reassessment of Unitary Value-Findings & Decision
- Business Taxes Non-Appearence Matters: Action on Matters Previously Heard or Submitted for Decision Without Hearing; Redeterminations; Credits, Cancellations or Claims for Refunds; Relief of Penalty; Petitions for Rehearing
- Corporate Franchise and Personal Income Tax Non-Appearence Matters: Action on Matters Previously Heard or Submitted for Decision Without Hearing; Opinions, Decisions, Petitions for Rehearing
- Homeowner and Renter Property Tax Assistance Matters: Action on Matters Previously Heard or Submitted for Decision Without Hearing; Decisions
- Special Taxes Matters: Credits, Cancellations or Claims for Refunds; Redeterminations
- Property Taxes Non-Appearence Matters: Petitions for Reassessment of Unitary Value; Petitions for Reassessment and Penalty Abatement on Unitary Value; Petition for Penalty Abatement on Unitary Value; Unitary Escaped Assessment; Audits
- Business Taxes Appeals Hearings

Board Convenes at 2:00 p.m. - Room 121

- Public Hearing
Property Taxpayers' Bill of Rights Hearing - Presentation of the Property Taxpayers' Bill of Rights Annual Report
- Administrative Matter: Board Committee Reports

Deborah Pellegrini, 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.

This Public Agenda Notice is available on the Internet. The Board's Website: <http://www.boe.ca.gov>