



**STATE BOARD OF EQUALIZATION**

BOARD PROCEEDINGS DIVISION (MIC: 81)  
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Third District, Torrance

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Fourth District, Los Angeles

KATHLEEN CONNELL  
Controller, Sacramento

**PUBLIC AGENDA**

**NOTICE**

STATE BOARD OF EQUALIZATION MEETING  
APRIL 4-6, 2000  
450 N STREET, CAPITOL SQUARE, SACRAMENTO

JAMES E. SPEED  
Executive Director

**TUESDAY, APRIL 4, 2000 - BOARD COMMITTEE MEETINGS\***

**Board Committees Convene at 1:30 p.m.**

\*Legislative Committee - Mr. Klehs, Chair - **ROOM 122**

Ms. Margaret Shedd, Staff - (916) 322-2376

Pending and Proposed Legislation Affecting Board Programs

\*Customer Services & Administrative Efficiency Committee - Mr. Parrish, Chair- **Room 121**

Ms. Delena Bratton, Staff - (916) 445-6188

Status Report: Utility Tax Return; Status Report: Notice of State Tax Liens; Status Report: IRS Restructuring and Reform

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

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

Proposed Revisions to Audit Manual Chapter 5 (Penalties)

**WEDNESDAY, APRIL 5, 2000 - BOARD MEETING\*\***

**Convenes at 10:00 a.m. - ROOM 121**

- 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

Property Tax Rule 305.3, Application for Equalization after a Mandatory Audit

**Convenes at 1:30 p.m. – Room 121 - BOARD MEETING\*\***

- Business Taxes Non-Appeal Matter: Action on Matters Previously Heard or Submitted for Decision Without Hearing
- Public Hearings  
Proposed Amendments to Property Taxes Rules 305, Application and 306, Application to Assessor - The proposed amendments set forth more precisely the contents of and provisions for amendment of an application, filing requirements and provisions for consolidation of applications by an appeals board, and specify that the clerk shall transmit copies of written requests for amendments or corrections to the assessor.

Proposed Amendments to Sales and Use Tax Regulation 1521, Construction Contractors - The proposed amendments provide that the measure of tax on sales of on-premise electric signs furnished and installed by the seller as an improvement to real property shall be 33 percent of the total selling price.

- Business Taxes Appeals Hearings

**THURSDAY, APRIL 6, 2000 - BOARD MEETING\*\*****Convenes at 9:30 a.m. - ROOM 121**

- CLOSED SESSION: Settlements (R & T Code § 7093.5 and 50156.11); Personnel Matters (Govt. Code § 11126 (a))
- Special Presentation – Presentation of Retirement Resolutions
- Administrative Session: Executive Director's Report; Proposed Contracts Over \$1 Million; Board Committee Reports; **CONSENT**: Retirement Resolutions; Adoption of Board Meeting Minutes; Special Topic Survey-Assessment of Taxable Possessory Interests; Superior Accomplishment Awards Nominees; Automated Customs Import Data Project and Farm Equipment Project
- Chief Counsel Matters: Authorization to Release Changed Version of Regulation 5200, Annotations; Adoption of Changed Version of Regulation 1525.2, Manufacturing Equipment; Regulation 1802, Place of Sale and Use for Purposes of Bradley-Burns Uniform Local Sales and Use Taxes (Section 100 Changes); Application for Review, Equalization and Adjustment of Assessments – Findings & Decisions
- 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 Tax Non-Appearance Matters: Audit; Nonunitary Escaped Assessments; Board Roll Changes
- Corporate Franchise and Personal Income Tax Appeals Hearings

Janice Masterton, 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 Judy Newton at (916) 445-4394 to make special arrangements.