

Tuesday, September 10, 2013

CHIEF COUNSEL MATTERS**RULEMAKING****Property Tax Rule 474, *Petroleum Refining Properties***

Richard Moon, Tax Counsel, Tax and Fee Programs Division, Legal Department, made introductory remarks regarding the request for authorization to repeal and initiate rulemaking to readopt Rule 474 in response to a recently published opinion from the California Supreme Court (Exhibit 9.4).

Speaker: Gina Rodriquez, Vice President of State Tax Policy, California Taxpayers' Association

Robert E. Cooney, Appraiser Specialist, Los Angeles County, provided a written comment (Exhibit 9.5).

Action: Upon motion of Ms. Yee, seconded by Mr. Horton and unanimously carried, Mr. Horton, Ms. Steel, Ms. Yee, Mr. Runner and Ms. Mandel voting yes, the Board authorized staff to repeal and initiate rulemaking to readopt Rule 474, as recommended by staff.

Property Tax Rules 263, *Roll Corrections*, 462.020, *Change in Ownership – Tenancies in Common*, 462.060, *Change in Ownership – Life Estates and Estates for Years*, 462.160, *Change in Ownership – Trusts*, 462.180, *Change in Ownership – Legal Entities*, 462.220, *Change in Ownership – Interspousal Transfers*, and 462.240, *The Following Transfers Do Not Constitute a Change in Ownership*

Bradley Heller, Tax Counsel, Tax and Fee Programs Division, Legal Department, made introductory remarks regarding staff's request for authorization to make Rule 100 changes to make the rules listed above consistent with recent legislation, and make minor grammatical and formatting edits (Exhibit 9.6).

Action: Upon motion of Ms. Yee, seconded by Ms. Steel and unanimously carried, Mr. Horton, Ms. Steel, Ms. Yee, Mr. Runner and Ms. Mandel voting yes, the Board authorized staff to make Rule 100 changes as recommended by staff.

ADMINISTRATIVE SESSION**ADMINISTRATIVE MATTERS, CONSENT**

With respect to the Administrative Matters, Consent Agenda, upon a single motion of Ms. Yee, seconded by Mr. Runner and unanimously carried, Mr. Horton, Ms. Steel, Ms. Yee, Mr. Runner and Ms. Mandel voting yes, the Board made the following orders: